MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	**837 275**	**837 275**	**252 934**	**30.2%**	**231 878**	**27.7%**	**130 960**	**15.6%**	**57 024**	**6.8%**	**672 796**	**80.4%**	**30 530**	**85.5%**	**86.8%**
Exchange Revenue															
Service charges - Electricity	40 396	40 396	13 999	34.7%	13 284	32.9%	10 444	25.9%	14 921	36.9%	52 648	130.3%	7 378	126.4%	102.2%
Service charges - Water	17 998	17 998	4 816	26.8%	4 338	24.1%	6 359	35.3%	4 185	23.3%	19 698	109.4%	(14 820)	84.0%	(128.2%)
Service charges - Waste Water Management	13 137	13 137	3 386	25.8%	3 532	26.9%	3 434	26.1%	3 504	26.7%	13 856	105.5%	4 264	93.6%	(17.8%)
Service charges - Waste Management	14 293	14 293	3 154	22.1%	3 240	22.7%	3 187	22.3%	3 189	22.3%	12 771	89.3%	2 454	76.2%	30.0%
Sale of Goods and Rendering of Services	504	504	2 292	454.9%	432	85.8%	821	162.9%	600	119.0%	4 145	822.6%	494	57.6%	21.4%
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%	5 514	19.7%	22 300	79.8%	5 309	72.3%	3.9%
Interest earned from Current and Non Current Assets	14 970	14 970	3 654	24.4%	2 732	18.2%	3 145	21.0%	2 338	15.6%	11 869	79.3%	3 766	87.2%	(37.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 265	1 265	205	16.2%	272	21.5%	143	11.3%	152	12.1%	773	61.1%	118	36.3%	29.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	(14 783)	-	(14 783)	-	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	83 244	83 244	178	.2%	143	.2%	121	.1%	304	.4%	747	.9%	112	.9%	172.4%
Non-Exchange Revenue															
Property rates	141 166	141 166	19 847	14.1%	40 773	28.9%	(22 975)	(16.3%)	24 392	17.3%	62 037	43.9%	16 214	58.5%	50.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	817	817	53	6.5%	95	11.7%	355	43.4%	1 599	195.8%	2 102	257.3%	56	28.9%	2 735.2%
Licences or permits	-	-	5	-	12	-	5	-	419	-	442	-	8	104.5%	5 040.5%
Transfer and subsidies - Operational	459 865	459 865	190 898	41.5%	151 755	33.0%	115 220	25.1%	4 599	1.0%	462 472	100.6%	319	99.6%	1 340.9%
Interest Receivables	21 687	21 687	5 041	23.2%	5 505	25.4%	5 087	23.5%	4 416	20.4%	20 049	92.4%	4 810	90.6%	(8.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	7	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	1 672	-	1 672	-	41	-	3 932.0%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**836 823**	**836 638**	**189 136**	**22.6%**	**192 757**	**23.0%**	**171 997**	**20.6%**	**260 031**	**31.1%**	**813 922**	**97.3%**	**190 043**	**82.3%**	**36.8%**
Employee related costs	281 529	281 557	64 798	23.0%	64 881	23.0%	66 660	23.7%	69 010	24.5%	265 348	94.2%	73 018	81.5%	(5.5%)
Remuneration of councillors	28 802	27 000	6 240	21.7%	6 138	21.3%	7 199	26.7%	6 587	24.4%	26 163	96.9%	2 330	79.8%	182.7%
Bulk purchases - electricity	139 825	141 117	34 989	25.0%	34 147	24.4%	31 613	22.4%	32 641	23.1%	133 390	94.5%	29 267	77.8%	11.5%
Inventory consumed	45 165	45 868	4 414	9.8%	12 692	28.1%	13 710	29.9%	29 523	64.4%	60 340	131.5%	16 829	85.7%	75.4%
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%	20 624	27.9%	82 275	111.4%	18 545	98.3%	11.2%
Interest,Dividends and Rent on Land	3 736	8 736	1 578	42.2%	1 593	42.6%	1 752	20.1%	2 820	32.3%	7 744	88.6%	1 579	61.3%	78.6%
Contracted services	110 780	118 723	31 986	28.9%	31 239	28.2%	15 611	13.1%	41 068	34.6%	119 904	101.0%	21 929	88.6%	87.3%
Transfers and subsidies	2 795	6 082	630	22.6%	355	12.7%	2 675	44.0%	719	11.8%	4 380	72.0%	362	84.9%	98.8%
Irrecoverable debts written off	27 793	14 563	-	-	-	-	-	-	39 625	272.1%	39 625	272.1%	-	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%	17 414	19.3%	74 753	82.8%	24 055	85.9%	(27.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	2 129	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**453**	**638**	**63 798**		**39 121**		**(41 037)**		**(203 007)**		**(141 125)**		**(159 512)**		
Transfers and subsidies - capital (monetary allocations)	430 354	380 354	90 022	20.9%	93 923	21.8%	85 484	22.5%	89 686	23.6%	359 115	94.4%	204 869	80.9%	(56.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	2 772	-	2 772	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**430 807**	**380 992**	**153 820**		**133 043**		**44 448**		**(110 549)**		**220 762**		**45 357**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**430 807**	**380 992**	**153 820**		**133 043**		**44 448**		**(110 549)**		**220 762**		**45 357**		
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**		**(110 549)**		**220 762**		**45 357**		
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**		**(110 549)**		**220 762**		**45 357**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	**435 804**	**385 173**	**79 443**	**18.2%**	**83 282**	**19.1%**	**73 173**	**19.0%**	**88 560**	**23.0%**	**324 458**	**84.2%**	**183 561**	**90.2%**	**(51.8%)**
National Government	425 496	363 003	79 406	18.7%	82 510	19.4%	62 909	17.3%	76 414	21.1%	301 238	83.0%	175 414	88.7%	(56.4%)
Provincial Government	-	11 863	-	-	-	-	10 200	86.0%	5 134	43.3%	15 335	129.3%	5 256	171.7%	(2.3%)
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%**	**81 548**	**21.8%**	**316 573**	**84.4%**	**180 670**	**90.8%**	**(54.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 307	10 307	37	.4%	772	7.5%	64	.6%	7 012	68.0%	7 885	76.5%	2 891	76.0%	142.5%
Capital Expenditure Functional	**435 804**	**385 173**	**79 443**	**18.2%**	**83 282**	**19.1%**	**73 173**	**19.0%**	**88 560**	**23.0%**	**324 458**	**84.2%**	**183 561**	**90.2%**	**(51.8%)**
Municipal governance and administration	**3 650**	**3 650**	**37**	**1.0%**	**772**	**21.2%**	**64**	**1.7%**	**71**	**1.9%**	**944**	**25.9%**	**1 143**	**78.8%**	**(93.8%)**
Executive and Council	300	300	-	-	-	-	-	-	-	-	-	-	-	76.9%	-
Finance and administration	3 350	3 350	37	1.1%	772	23.1%	64	1.9%	71	2.1%	944	28.2%	1 143	79.3%	(93.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 063**	**10 643**	**-**	**-**	**6 092**	**50.5%**	**1 853**	**17.4%**	**5 972**	**56.1%**	**13 917**	**130.8%**	**14 758**	**120.8%**	**(59.5%)**
Community and Social Services	11 863	10 443	-	-	6 092	51.4%	1 853	17.7%	5 972	57.2%	13 917	133.3%	6 843	139.6%	(12.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	7 915	86.7%	(100.0%)
Public Safety	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**304 047**	**304 047**	**62 509**	**20.6%**	**72 045**	**23.7%**	**46 768**	**15.4%**	**77 422**	**25.5%**	**258 745**	**85.1%**	**165 195**	**89.2%**	**(53.1%)**
Planning and Development	303 633	303 634	62 509	20.6%	72 045	23.7%	46 768	15.4%	77 422	25.5%	258 745	85.2%	162 468	89.7%	(52.3%)
Road Transport	414	414	-	-	-	-	-	-	-	-	-	-	2 727	79.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**116 043**	**66 832**	**16 897**	**14.6%**	**4 373**	**3.8%**	**24 488**	**36.6%**	**5 095**	**7.6%**	**50 852**	**76.1%**	**2 466**	**72.5%**	**106.6%**
Energy sources	21 043	22 463	7 897	37.5%	4 208	20.0%	2 289	10.2%	(12 950)	(57.6%)	1 444	6.4%	2 337	67.4%	(654.1%)
Water Management	95 000	44 369	9 000	9.5%	163	.2%	22 019	49.6%	18 225	41.1%	49 408	111.4%	129	79.5%	14 078.0%
Waste Water Management	-	-	-	-	1	-	180	-	(181)	-	0	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	**1 261 232**	**1 225 754**	**386 954**	**30.7%**	**350 484**	**27.8%**	**211 193**	**17.2%**	**42 751**	**3.5%**	**991 382**	**80.9%**	**59 485**	**91.3%**	**(28.1%)**
Property rates	91 758	105 875	6 412	7.0%	9 051	9.9%	21 320	20.1%	18 684	17.6%	55 467	52.4%	15 421	67.3%	21.2%
Service charges	69 028	70 861	15 952	23.1%	17 410	25.2%	15 362	21.7%	17 754	25.1%	66 478	93.8%	22 363	125.2%	(20.6%)
Other revenue	171 744	170 315	2 137	1.2%	1 251	.7%	1 159	.7%	3 096	1.8%	7 643	4.5%	13 562	31.8%	(77.2%)
Transfers and Subsidies - Operational	460 369	460 369	196 075	42.6%	156 370	34.0%	123 943	26.9%	-	-	476 388	103.5%	74	102.7%	(100.0%)
Transfers and Subsidies - Capital	430 354	380 354	162 131	37.7%	163 074	37.9%	45 286	11.9%	-	-	370 491	97.4%	-	97.5%	-
Interest	37 979	37 979	4 246	11.2%	3 328	8.8%	4 123	10.9%	3 218	8.5%	14 915	39.3%	8 065	151.8%	(60.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(715 036)**	**(673 022)**	**(58 671)**	**8.2%**	**(55 920)**	**7.8%**	**(9 262)**	**1.4%**	**(8 758)**	**1.3%**	**(132 611)**	**19.7%**	**(22 585)**	**30.6%**	**(61.2%)**
Suppliers and employees	(708 504)	(666 794)	(58 671)	8.3%	(55 920)	7.9%	(9 262)	1.4%	(8 758)	1.3%	(132 611)	19.9%	(22 585)	30.9%	(61.2%)

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%**	**33 994**	**6.2%**	**858 771**	**155.4%**	**36 900**	**172.4%**	**(7.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(103)**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	(103)	-	(100.0%)
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%**	**(107 217)**	**28.3%**	**(374 443)**	**98.9%**	**(192 044)**	**95.3%**	**(44.2%)**
Capital assets	(435 804)	(378 734)	(85 053)	19.5%	(96 158)	22.1%	(86 016)	22.7%	(107 217)	28.3%	(374 443)	98.9%	(192 044)	95.3%	(44.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(435 804)**	**(378 734)**	**(85 053)**	**19.5%**	**(96 158)**	**22.1%**	**(86 016)**	**22.7%**	**(107 217)**	**28.3%**	**(374 443)**	**98.9%**	**(192 147)**	**95.4%**	**(44.2%)**
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%**	**(73 223)**	**(42.1%)**	**484 327**	**278.4%**	**(155 247)**	**1 012.0%**	**(52.8%)**
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%	583 351	2 640.3%	29 790	134.8%	621 256	457.1%	(6.1%)
Cash/cash equivalents at the year end:	**131 729**	**196 092**	**270 278**	**205.2%**	**468 685**	**355.8%**	**583 351**	**297.5%**	**510 127**	**260.1%**	**510 127**	**260.1%**	**466 009**	**959.5%**	**9.5%**

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	1 595	2.6%	1 418	2.3%	1 255	2.0%	57 896	93.1%	62 163	9.7%	(14 044)	(22.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 785	13.2%	709	3.4%	535	2.5%	17 100	80.9%	21 130	3.3%	(1 560)	(7.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 035	3.8%	6 713	3.1%	7 487	3.5%	191 580	89.6%	213 815	33.5%	(9 924)	(4.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 274	1.6%	1 152	1.5%	1 117	1.4%	75 059	95.5%	78 603	12.3%	(8 340)	(10.6%)	-	-
Receivables from Exchange Transactions - Waste Management	1 179	1.7%	1 029	1.5%	1 001	1.4%	66 670	95.4%	69 879	10.9%	(8 715)	(12.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 239	1.7%	3 412	1.8%	3 311	1.7%	182 801	94.8%	192 764	30.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	3.2%	1	.6%	0	.2%	101	96.1%	105	-	-	-	-	-
Total By Income Source	**18 110**	**2.8%**	**14 434**	**2.3%**	**14 707**	**2.3%**	**591 208**	**92.6%**	**638 458**	**100.0%**	**(42 583)**	**(6.7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 083	10.7%	3 070	8.1%	2 391	6.3%	28 549	74.9%	38 093	6.0%	-	-	-	-
Commercial	5 094	5.5%	3 003	3.3%	3 130	3.4%	80 584	87.8%	91 811	14.4%	(22)	-	-	-
Households	8 933	1.8%	8 361	1.6%	9 185	1.8%	482 075	94.8%	508 554	79.7%	(42 561)	(8.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**18 110**	**2.8%**	**14 434**	**2.3%**	**14 707**	**2.3%**	**591 208**	**92.6%**	**638 458**	**100.0%**	**(42 583)**	**(6.7%)**	**-**	**-**

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	13 486	100.0%	-	-	-	-	-	-	13 486	31.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 443	56.7%	189	.7%	-	-	12 350	42.6%	28 982	68.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**29 929**	**70.5%**	**189**	**.4%**	**-**	**-**	**12 350**	**29.1%**	**42 468**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 326 753**	**1 262 829**	**344 380**	**26.0%**	**315 116**	**23.8%**	**277 724**	**22.0%**	**259 132**	**20.5%**	**1 196 351**	**94.7%**	**198 837**	**87.4%**	**30.3%**
Exchange Revenue															
Service charges - Electricity	391 236	347 457	87 289	22.3%	81 723	20.9%	69 887	20.1%	70 682	20.3%	309 581	89.1%	76 964	88.4%	(8.2%)
Service charges - Water	90 618	122 822	31 827	35.1%	30 306	33.4%	28 573	23.3%	46 299	37.7%	137 005	111.5%	21 574	105.3%	114.6%
Service charges - Waste Water Management	67 901	65 273	16 439	24.2%	16 094	23.7%	16 521	25.3%	16 538	25.3%	65 592	100.5%	15 338	92.8%	7.8%
Service charges - Waste Management	58 742	56 756	14 183	24.1%	14 106	24.0%	14 314	25.2%	14 468	25.5%	57 071	100.6%	13 785	94.2%	5.0%
Sale of Goods and Rendering of Services	11 224	4 437	1 230	11.0%	1 117	9.9%	575	13.0%	788	17.8%	3 710	83.6%	1 079	59.0%	(26.9%)
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%	26 157	89.8%	47 935	164.5%	7 672	85.0%	240.9%
Interest earned from Current and Non Current Assets	5 471	6 461	1 778	32.5%	1 531	28.0%	979	15.1%	1 493	23.1%	5 781	89.5%	1 797	112.3%	(16.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	2	0	20.7%	0	20.7%	0	16.7%	-	-	1	66.7%	0	90.5%	(100.0%)
Rental from Fixed Assets	3 453	3 749	911	26.4%	966	28.0%	618	16.5%	977	26.1%	3 472	92.6%	900	104.5%	8.5%
Licences or permits	98	94	25	25.6%	22	22.4%	13	14.2%	23	24.9%	84	88.7%	16	51.1%	46.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	1 402	-	(100.0%)
Operational Revenue	44 333	1 534	415	.9%	360	.8%	562	36.7%	188	12.3%	1 526	99.5%	329	4.2%	(42.7%)
Non-Exchange Revenue															
Property rates	258 951	258 951	61 669	23.8%	63 238	24.4%	63 421	24.5%	63 140	24.4%	251 469	97.1%	52 901	98.4%	19.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	49 231	60 879	44	.1%	41	.1%	46	.1%	564	.9%	695	1.1%	39	-	1 350.6%
Licences or permits	-	66	4	-	33	-	5	7.7%	7	10.8%	50	75.0%	4	-	93.2%
Transfer and subsidies - Operational	294 895	294 895	119 161	40.4%	95 329	32.3%	71 496	24.2%	3 179	1.1%	289 165	98.1%	-	96.1%	(100.0%)
Interest Receivables	12 466	8 965	2 072	16.6%	2 327	18.7%	3 142	35.0%	14 626	163.2%	22 167	247.3%	2 310	74.1%	533.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1 351	351	-	328	-	219	16.2%	-	-	898	66.4%	335	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	42	-	82	-	-	-	-	-	124	-	905	-	(100.0%)
Other Gains	-	-	-	-	27	-	-	-	-	-	27	-	1 487	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 382 469**	**1 677 590**	**291 650**	**21.1%**	**339 690**	**24.6%**	**319 675**	**19.1%**	**397 116**	**23.7%**	**1 348 131**	**80.4%**	**338 706**	**86.7%**	**17.2%**
Employee related costs	332 538	353 051	88 861	26.7%	83 915	25.2%	85 335	24.2%	89 353	25.3%	347 464	98.4%	84 964	101.4%	5.2%
Remuneration of councillors	20 559	19 521	3 546	17.2%	4 207	20.5%	2 970	15.2%	6 432	32.9%	17 155	87.9%	3 599	70.4%	78.7%
Bulk purchases - electricity	460 250	578 050	153 194	33.3%	147 416	32.0%	145 974	25.3%	186 832	32.3%	633 416	109.6%	129 738	122.1%	44.0%
Inventory consumed	117 003	161 008	12 704	10.9%	42 018	35.9%	36 449	22.6%	23 278	14.5%	114 448	71.1%	59 309	107.3%	(60.8%)
Debt impairment	94 135	94 182	632	.7%	4 778	5.1%	1 718	1.8%	-	-	7 129	7.6%	41	.1%	(100.0%)
Depreciation, Amortisation and Impairment	128 379	128 379	13	-	3	-	13	-	-	-	29	-	4	-	(100.0%)
Interest,Dividends and Rent on Land	22 041	119 490	-	-	-	-	-	-	18 647	15.6%	18 647	15.6%	9 328	42.3%	99.9%
Contracted services	124 809	132 701	16 565	13.3%	33 752	27.0%	17 000	12.8%	25 791	19.4%	93 108	70.2%	39 661	83.6%	(35.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	552	-	0	-	27	4.9%	7	-	-	-	34	-	-	1.9%	-
Operational Cost and Other Cost	82 202	91 208	16 136	19.6%	23 570	28.7%	30 208	33.1%	46 782	51.3%	116 697	127.9%	11 824	88.0%	295.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	4	-	-	-	-	-	4	-	238	-	(100.0%)
Surplus/(Deficit)	**(55 716)**	**(414 761)**	**52 729**		**(24 574)**		**(41 952)**		**(137 983)**		**(151 780)**		**(139 869)**		
Transfers and subsidies - capital (monetary allocations)	162 093	214 093	-	-	-	-	-	-	109 141	51.0%	109 141	51.0%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**106 377**	**(200 668)**	**52 729**		**(24 574)**		**(41 952)**		**(28 843)**		**(42 639)**		**(139 869)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106 377**	**(200 668)**	**52 729**		**(24 574)**		**(41 952)**		**(28 843)**		**(42 639)**		**(139 869)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 377**	**(200 668)**	**52 729**		**(24 574)**		**(41 952)**		**(28 843)**		**(42 639)**		**(139 869)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 377**	**(200 668)**	**52 729**		**(24 574)**		**(41 952)**		**(28 843)**		**(42 639)**		**(139 869)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**162 093**	**246 964**	**43 885**	**27.1%**	**58 932**	**36.4%**	**6 329**	**2.6%**	**66 926**	**27.1%**	**176 072**	**71.3%**	**80 126**	**48.0%**	**(16.5%)**
National Government	162 093	214 093	36 894	22.8%	48 829	30.1%	5 672	2.6%	63 104	29.5%	154 498	72.2%	75 676	46.3%	(16.6%)
Provincial Government	-	-	4 456	-	1 392	-	-	-	887	-	6 735	-	4 027	-	(78.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**162 093**	**214 093**	**41 349**	**25.5%**	**50 222**	**31.0%**	**5 672**	**2.6%**	**63 991**	**29.9%**	**161 234**	**75.3%**	**79 703**	**47.2%**	**(19.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	32 871	2 536	-	8 710	-	657	2.0%	2 935	8.9%	14 838	45.1%	423	58.2%	593.2%
Capital Expenditure Functional	**162 093**	**246 964**	**43 885**	**27.1%**	**58 932**	**36.4%**	**6 329**	**2.6%**	**66 926**	**27.1%**	**176 072**	**71.3%**	**80 126**	**48.0%**	**(16.5%)**
Municipal governance and administration	**-**	**4 500**	**2 536**	**-**	**8 710**	**-**	**657**	**14.6%**	**541**	**12.0%**	**12 444**	**276.5%**	**314**	**82.4%**	**72.3%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	288	61.5%	(100.0%)
Finance and administration	-	4 500	2 536	-	8 710	-	657	14.6%	541	12.0%	12 444	276.5%	26	92.9%	2 015.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**109**	**1.1%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	109	86.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 270**	**31 785**	**10 408**	**46.7%**	**7 070**	**31.7%**	**388**	**1.2%**	**3 129**	**9.8%**	**20 996**	**66.1%**	**5 882**	**32.9%**	**(46.8%)**
Planning and Development	22 270	-	10 408	46.7%	7 070	31.7%	388	-	-	-	17 866	-	5 882	72.2%	(100.0%)
Road Transport	-	31 785	-	-	-	-	-	-	3 129	9.8%	3 129	9.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**139 823**	**210 679**	**30 941**	**22.1%**	**43 151**	**30.9%**	**5 284**	**2.5%**	**63 256**	**30.0%**	**142 632**	**67.7%**	**73 821**	**69.2%**	**(14.3%)**
Energy sources	6 691	15 790	1 618	24.2%	3 365	50.3%	-	-	1 698	10.8%	6 681	42.3%	2 845	79.9%	(40.3%)
Water Management	16 976	34 628	13 811	81.4%	21 211	124.9%	4 855	14.0%	22 166	64.0%	62 043	179.2%	63 328	63.2%	(65.0%)
Waste Water Management	114 239	160 261	15 512	13.6%	18 575	16.3%	429	.3%	39 392	24.6%	73 908	46.1%	7 648	91.3%	415.1%
Waste Management	1 917	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 365 719**	**1 266 091**	**575 202**	**42.1%**	**550 048**	**40.3%**	**217 537**	**17.2%**	**138 688**	**11.0%**	**1 481 475**	**117.0%**	**413 816**	**151.4%**	**(66.5%)**
Property rates	201 982	201 982	41 346	20.5%	44 267	21.9%	49 905	24.7%	38 745	19.2%	174 262	86.3%	51 944	67.8%	(25.4%)
Service charges	550 876	525 916	120 311	21.8%	119 047	21.6%	109 583	20.8%	83 472	15.9%	432 413	82.2%	111 278	89.0%	(25.0%)
Other revenue	118 896	22 744	217 502	182.9%	213 619	179.7%	54 628	240.2%	16 472	72.4%	502 221	2 208.1%	224 070	1 438.0%	(92.6%)
Transfers and Subsidies - Operational	297 769	294 895	140 785	47.3%	127 135	42.7%	1 737	.6%	-	-	269 656	91.4%	410	131.0%	(100.0%)
Transfers and Subsidies - Capital	162 093	214 093	51 661	31.9%	42 878	26.5%	-	-	-	-	94 539	44.2%	22 381	58.2%	(100.0%)
Interest	34 103	6 461	3 597	10.5%	3 103	9.1%	1 684	26.1%	-	-	8 384	129.8%	3 733	214.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 189 778)**	**(1 032 285)**	**(136 293)**	**11.5%**	**(131 422)**	**11.0%**	**(115 513)**	**11.2%**	**(198 195)**	**19.2%**	**(581 423)**	**56.3%**	**(121 382)**	**57.0%**	**63.3%**
Suppliers and employees	(1 159 402)	(1 001 909)	(136 293)	11.8%	(131 422)	11.3%	(115 513)	11.5%	(198 195)	19.8%	(581 423)	58.0%	(121 382)	58.7%	63.3%

Finance charges	(30 376)	(30 376)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**175 941**	**233 806**	**438 909**	**249.5%**	**418 626**	**237.9%**	**102 024**	**43.6%**	**(59 507)**	**(25.5%)**	**900 053**	**385.0%**	**292 434**	**499.4%**	**(120.3%)**
Cash Flow from Investing Activities															
Receipts	**0**	**-**	**42**	**1 402 866.7%**	**82**	**2 746 833.3%**	**-**	**-**	**361**	**-**	**486**	**-**	**905**	**-**	**(60.1%)**
Proceeds on disposal of PPE	0	-	42	1 402 866.7%	82	2 746 833.3%	-	-	-	-	124	-	905	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	361	-	361	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(162 093)**	**(246 964)**	**(43 712)**	**27.0%**	**(58 674)**	**36.2%**	**(6 822)**	**2.8%**	**(42 972)**	**17.4%**	**(152 180)**	**61.6%**	**(80 126)**	**109.1%**	**(46.4%)**
Capital assets	(162 093)	(246 964)	(43 712)	27.0%	(58 674)	36.2%	(6 822)	2.8%	(42 972)	17.4%	(152 180)	61.6%	(80 126)	109.1%	(46.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(162 093)**	**(246 964)**	**(43 670)**	**26.9%**	**(58 592)**	**36.1%**	**(6 822)**	**2.8%**	**(42 611)**	**17.3%**	**(151 695)**	**61.4%**	**(79 222)**	**108.6%**	**(46.2%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**5**	**-**	**4**	**-**	**(1)**	**-**	**-**	**-**	**8**	**-**	**(0)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	5	-	4	-	(1)	-	-	-	8	-	(0)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**5**	**-**	**4**	**-**	**(1)**	**-**	**-**	**-**	**8**	**-**	**(0)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**13 848**	**(13 158)**	**395 244**	**2 854.2%**	**360 039**	**2 599.9%**	**95 202**	**(723.5%)**	**(102 118)**	**776.1%**	**748 366**	**(5 687.5%)**	**213 212**	**1 600.4%**	**(147.9%)**
Cash/cash equivalents at the year begin:	59 336	43 090	44 705	75.3%	439 384	740.5%	799 423	1 855.2%	894 624	2 076.2%	44 705	103.7%	981 717	99.0%	(8.9%)
Cash/cash equivalents at the year end:	**73 184**	**29 932**	**439 384**	**600.4%**	**799 423**	**1 092.3%**	**894 624**	**2 988.9%**	**792 522**	**2 647.8%**	**792 522**	**2 647.8%**	**1 194 929**	**917.1%**	**(33.7%)**

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	29 304	6.3%	8 205	1.8%	9 639	2.1%	417 254	89.8%	464 401	25.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 144	9.4%	1 230	.4%	4 589	1.5%	266 154	88.7%	300 117	16.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 990	9.2%	123	-	8 806	2.5%	308 025	88.3%	348 943	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 885	3.8%	53	-	3 857	1.4%	268 682	94.8%	283 477	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 691	3.5%	48	-	3 563	1.3%	266 812	95.3%	280 114	15.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	515	54.2%	32	3.4%	224	23.6%	179	18.8%	950	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	33 251	39.7%	4	-	16 172	19.3%	34 414	41.0%	83 841	4.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 655)	(7.1%)	(1 033)	(2.7%)	(912)	(2.4%)	42 229	112.2%	37 629	2.1%	-	-	-	-
Total By Income Source	**141 125**	**7.8%**	**8 662**	**.5%**	**45 937**	**2.6%**	**1 603 749**	**89.1%**	**1 799 473**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 158	12.8%	29	.1%	2 270	4.7%	39 699	82.4%	48 156	2.7%	-	-	-	-
Commercial	45 379	15.1%	330	.1%	9 408	3.1%	244 726	81.6%	299 843	16.7%	-	-	-	-
Households	89 587	6.2%	8 303	.6%	34 260	2.4%	1 319 325	90.9%	1 451 475	80.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**141 125**	**7.8%**	**8 662**	**.5%**	**45 937**	**2.6%**	**1 603 749**	**89.1%**	**1 799 473**	**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	77 040	5.8%	94 461	7.1%	89	-	1 159 541	87.1%	1 331 130	50.1%
Bulk Water	4 431	.3%	-	-	-	-	1 312 441	99.7%	1 316 872	49.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 779	44.1%	553	6.5%	727	8.5%	3 512	41.0%	8 571	.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**85 250**	**3.2%**	**95 014**	**3.6%**	**816**	**-**	**2 475 493**	**93.2%**	**2 656 574**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	**977 555**	**1 047 760**	**261 800**	**26.8%**	**227 886**	**23.3%**	**208 562**	**19.9%**	**113 877**	**10.9%**	**812 125**	**77.5%**	**124 816**	**84.4%**	**(8.8%)**
Exchange Revenue															
Service charges - Electricity	263 785	263 785	43 234	16.4%	36 978	14.0%	36 893	14.0%	41 290	15.7%	158 395	60.0%	48 851	63.3%	(15.5%)
Service charges - Water	30 472	30 472	4 970	16.3%	4 499	14.8%	5 514	18.1%	4 513	14.8%	19 496	64.0%	8 012	68.8%	(43.7%)
Service charges - Waste Water Management	17 156	17 156	2 827	16.5%	2 657	15.5%	3 150	18.4%	2 874	16.8%	11 508	67.1%	2 649	65.1%	8.5%
Service charges - Waste Management	17 040	17 040	3 516	20.6%	3 422	20.1%	3 389	19.9%	3 301	19.4%	13 628	80.0%	3 281	78.7%	.6%
Sale of Goods and Rendering of Services	3 226	4 496	399	12.4%	(1 076)	(33.3%)	(963)	(21.4%)	4 014	89.3%	2 375	52.8%	1 556	142.5%	157.9%
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%	8 222	16.3%	32 837	65.1%	9 016	83.1%	(8.8%)
Interest earned from Current and Non Current Assets	3 513	3 513	486	13.8%	270	7.7%	798	22.7%	1 474	42.0%	3 028	86.2%	516	52.2%	185.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 614	1 919	356	22.1%	417	25.8%	319	16.6%	397	20.7%	1 489	77.6%	300	76.5%	32.4%
Licences or permits	65	65	-	-	-	-	-	-	-	-	-	-	-	1.7%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	43 478	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	10	-	-	3	-	3	25.4%	3	25.5%	8	84.7%	2	69.8%	28.7%
Operational Revenue	1 930	2 739	56	2.9%	8	.4%	712	26.0%	1 256	45.9%	2 032	74.2%	856	49.5%	46.8%
Non-Exchange Revenue															
Property rates	102 743	142 065	30 977	30.1%	30 511	29.7%	30 533	21.5%	30 130	21.2%	122 150	86.0%	22 309	92.2%	35.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 490	6 490	414	6.4%	377	5.8%	597	9.2%	373	5.8%	1 761	27.1%	427	32.4%	(12.5%)
Licences or permits	1 070	1 070	8	.8%	208	19.5%	149	13.9%	24	2.3%	390	36.4%	28	56.0%	(14.8%)
Transfer and subsidies - Operational	381 310	381 310	147 523	38.7%	122 385	32.1%	99 960	26.2%	(3 094)	(.8%)	366 774	96.2%	9 425	99.9%	(132.8%)
Interest Receivables	30 639	20 639	3 387	11.1%	3 391	11.1%	3 644	17.7%	3 635	17.6%	14 058	68.1%	3 543	47.3%	2.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	60 989	60 989	15 402	25.3%	15 602	25.6%	15 682	25.7%	15 429	25.3%	62 115	101.8%	14 046	97.6%	9.8%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	100	-	-	-	-	46	46.3%	36	36.2%	83	82.5%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**926 699**	**1 006 226**	**186 819**	**20.2%**	**240 235**	**25.9%**	**229 218**	**22.8%**	**326 583**	**32.5%**	**982 855**	**97.7%**	**371 395**	**124.5%**	**(12.1%)**
Employee related costs	282 241	283 188	56 607	20.1%	74 665	26.5%	62 884	22.2%	90 584	32.0%	284 740	100.5%	91 414	101.6%	(.9%)
Remuneration of councillors	21 353	21 353	1 012	4.7%	1 098	5.1%	10 033	47.0%	4 880	22.9%	17 022	79.7%	896	63.7%	444.3%
Bulk purchases - electricity	214 387	214 387	73 091	34.1%	17 205	8.0%	83 449	38.9%	56 665	26.4%	230 409	107.5%	52 022	108.6%	8.9%
Inventory consumed	21 873	44 490	3 932	18.0%	26 264	120.1%	807	1.8%	55 161	124.0%	86 165	193.7%	60 701	278.2%	(9.1%)
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%	19 348	23.3%	78 007	94.1%	12 742	76.2%	51.8%
Interest,Dividends and Rent on Land	18 177	34 177	10 461	57.6%	8 176	45.0%	18 097	53.0%	21 342	62.4%	58 076	169.9%	13 161	169.7%	62.2%
Contracted services	83 548	153 938	13 746	16.5%	55 186	66.1%	37 986	24.7%	46 938	30.5%	153 856	99.9%	66 565	156.1%	(29.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	1 400	-	-	-	-	-	-	-	-	-	-	33 281	100.1%	(100.0%)
Operational Cost and Other Cost	65 318	72 559	8 247	12.6%	37 817	57.9%	(3 260)	(4.5%)	31 645	43.6%	74 448	102.6%	40 614	120.3%	(22.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	200	-	-	-	-	110	54.8%	21	10.7%	131	65.5%	-	-	(100.0%)
Surplus/(Deficit)	**50 856**	**41 534**	**74 982**		**(12 350)**		**(20 656)**		**(212 707)**		**(170 731)**		**(246 579)**		
Transfers and subsidies - capital (monetary allocations)	139 902	194 902	-	-	-	-	80 630	41.4%	22 563	11.6%	103 193	52.9%	53 653	79.1%	(57.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**190 757**	**236 435**	**74 982**		**(12 350)**		**59 974**		**(190 143)**		**(67 538)**		**(192 926)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**190 757**	**236 435**	**74 982**		**(12 350)**		**59 974**		**(190 143)**		**(67 538)**		**(192 926)**		
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**		**(190 143)**		**(67 538)**		**(192 926)**		
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**		**(190 143)**		**(67 538)**		**(192 926)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	**127 472**	**174 394**	**245**	**.2%**	**39 537**	**31.0%**	**25 405**	**14.6%**	**70 163**	**40.2%**	**135 350**	**77.6%**	**73 400**	**111.7%**	**(4.4%)**
National Government	121 654	170 526	-	-	39 358	32.4%	25 090	14.7%	67 497	39.6%	131 945	77.4%	56 373	99.2%	19.7%
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%**	**67 497**	**39.6%**	**131 945**	**77.4%**	**56 373**	**99.2%**	**19.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 819	3 868	245	4.2%	179	3.1%	316	8.2%	2 666	68.9%	3 405	88.0%	17 027	817.3%	(84.3%)
Capital Expenditure Functional	**127 472**	**174 394**	**245**	**.2%**	**39 537**	**31.0%**	**25 405**	**14.6%**	**70 163**	**40.2%**	**135 350**	**77.6%**	**76 356**	**114.2%**	**(8.1%)**
Municipal governance and administration	**1 759**	**1 250**	**245**	**13.9%**	**179**	**10.2%**	**316**	**25.2%**	**314**	**25.1%**	**1 052**	**84.2%**	**3 080**	**170.6%**	**(89.8%)**
Executive and Council	909	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	850	1 250	245	28.8%	179	21.0%	316	25.2%	314	25.1%	1 052	84.2%	3 080	174.0%	(89.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**303**	**350**	**-**	**-**	**-**	**-**	**-**	**-**	**161**	**46.0%**	**161**	**46.0%**	**267**	**178.1%**	**(39.8%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	303	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	350	-	-	-	-	-	-	161	46.0%	161	46.0%	267	178.1%	(39.8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29 190**	**66 644**	**-**	**-**	**11 217**	**38.4%**	**6 294**	**9.4%**	**9 438**	**14.2%**	**26 949**	**40.4%**	**29 437**	**135.5%**	**(67.9%)**
Planning and Development	-	450	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	29 190	66 194	-	-	11 217	38.4%	6 294	9.5%	9 438	14.3%	26 949	40.7%	29 437	135.5%	(67.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**94 585**	**106 150**	**-**	**-**	**28 141**	**29.8%**	**18 796**	**17.7%**	**60 251**	**56.8%**	**107 188**	**101.0%**	**43 572**	**100.9%**	**38.3%**
Energy sources	9 605	16 996	-	-	4 166	43.4%	1 935	11.4%	12 228	71.9%	18 330	107.8%	21 619	98.2%	(43.4%)
Water Management	56 746	18 300	-	-	11 345	20.0%	434	2.4%	5 922	32.4%	17 701	96.7%	9 032	101.2%	(34.4%)
Waste Water Management	27 931	70 853	-	-	12 630	45.2%	16 427	23.2%	42 100	59.4%	71 156	100.4%	12 921	103.5%	225.8%
Waste Management	303	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**1 635**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	**1 102 031**	**1 257 391**	**180 331**	**16.4%**	**138 006**	**12.5%**	**182 246**	**14.5%**	**134 843**	**10.7%**	**635 426**	**50.5%**	**97 679**	**47.9%**	**38.0%**
Property rates	113 811	144 561	16 805	14.8%	23 556	20.7%	21 253	14.7%	22 854	15.8%	84 468	58.4%	20 119	98.3%	13.6%
Service charges	395 336	395 336	53 504	13.5%	49 845	12.6%	54 605	13.8%	57 538	14.6%	215 492	54.5%	47 589	63.7%	20.9%
Other revenue	55 827	129 094	6 875	12.3%	10 514	18.8%	5 300	4.1%	45 120	35.0%	67 808	52.5%	18 152	35.8%	148.6%
Transfers and Subsidies - Operational	381 310	381 310	11 284	3.0%	5 213	1.4%	6 685	1.8%	(93)	-	23 088	6.1%	687	7.1%	(113.6%)
Transfers and Subsidies - Capital	139 902	194 902	90 243	64.5%	47 396	33.9%	92 694	47.6%	7 184	3.7%	237 517	121.9%	9 505	110.2%	(24.4%)
Interest	15 846	12 189	1 622	10.2%	1 483	9.4%	1 708	14.0%	2 240	18.4%	7 053	57.9%	1 626	12.5%	37.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(895 388)**	**(1 023 782)**	**(176 647)**	**19.7%**	**(123 733)**	**13.8%**	**(100 936)**	**9.9%**	**(47 282)**	**4.6%**	**(448 598)**	**43.8%**	**(59 490)**	**41.3%**	**(20.5%)**
Suppliers and employees	(879 107)	(997 901)	(176 647)	20.1%	(123 733)	14.1%	(100 936)	10.1%	(47 282)	4.7%	(448 598)	45.0%	(59 490)	42.4%	(20.5%)

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%**	**87 562**	**37.5%**	**186 827**	**80.0%**	**38 189**	**89.5%**	**129.3%**
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	**(138 686)**	**(192 027)**	**(3 120)**	**2.2%**	**(44 072)**	**31.8%**	**(29 075)**	**15.1%**	**(70 157)**	**36.5%**	**(146 424)**	**76.3%**	**(81 074)**	**119.6%**	**(13.5%)**
Capital assets	(138 686)	(192 027)	(3 120)	2.2%	(44 072)	31.8%	(29 075)	15.1%	(70 157)	36.5%	(146 424)	76.3%	(81 074)	119.6%	(13.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(138 686)**	**(192 027)**	**(3 120)**	**2.2%**	**(44 072)**	**31.8%**	**(29 075)**	**15.1%**	**(70 157)**	**36.5%**	**(146 424)**	**76.3%**	**(81 074)**	**119.6%**	**(13.5%)**
Cash Flow from Financing Activities															
Receipts	**346**	**108**	**-**	**-**	**2**	**.7%**	**-**	**-**	**3**	**2.9%**	**6**	**5.3%**	**0**	**.1%**	**825.8%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	346	108	-	-	2	.7%	-	-	3	2.9%	6	5.3%	0	.1%	825.8%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**346**	**108**	**-**	**-**	**2**	**.7%**	**-**	**-**	**3**	**2.9%**	**6**	**5.3%**	**0**	**.1%**	**825.8%**
Net Increase/(Decrease) in cash held	**68 304**	**41 689**	**564**	**.8%**	**(29 797)**	**(43.6%)**	**52 235**	**125.3%**	**17 408**	**41.8%**	**40 409**	**96.9%**	**(42 885)**	**(1 592.3%)**	**(140.6%)**
Cash/cash equivalents at the year begin:	10 762	7 680	8 070	75.0%	8 429	78.3%	(21 369)	(278.2%)	30 866	401.9%	8 070	105.1%	13 374	102.2%	130.8%
Cash/cash equivalents at the year end:	**79 066**	**49 369**	**8 429**	**10.7%**	**(21 369)**	**(27.0%)**	**30 866**	**62.5%**	**48 274**	**97.8%**	**48 274**	**97.8%**	**(29 511)**	**(261.0%)**	**(263.6%)**

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	2 258	1.8%	1 817	1.5%	1 985	1.6%	117 813	95.1%	123 873	13.2%	10	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 872	4.7%	5 320	2.3%	4 325	1.9%	210 385	91.1%	230 901	24.5%	23	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 111	5.0%	5 657	3.1%	5 145	2.8%	162 158	89.1%	182 071	19.4%	4	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 139	2.4%	712	1.5%	630	1.3%	44 737	94.7%	47 218	5.0%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	1 209	1.4%	984	1.1%	958	1.1%	82 842	96.3%	85 992	9.1%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 563	1.7%	4 066	1.5%	4 033	1.5%	252 795	95.2%	265 456	28.2%	19	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	.5%	31	.6%	82	1.5%	5 216	97.4%	5 357	.6%	-	-	-	-
Total By Income Source	**29 179**	**3.1%**	**18 588**	**2.0%**	**17 157**	**1.8%**	**875 951**	**93.1%**	**940 875**	**100.0%**	**62**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 259	19.0%	1 618	13.6%	1 092	9.2%	6 933	58.2%	11 902	1.3%	-	-	-	-
Commercial	13 268	5.0%	6 178	2.3%	5 376	2.0%	241 759	90.7%	266 580	28.3%	1	-	-	-
Households	13 652	2.1%	10 792	1.6%	10 690	1.6%	627 260	94.7%	662 394	70.4%	61	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**29 179**	**3.1%**	**18 588**	**2.0%**	**17 157**	**1.8%**	**875 951**	**93.1%**	**940 875**	**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	32 181	7.3%	20 028	4.5%	18 926	4.3%	372 650	84.0%	443 785	37.3%
Bulk Water	-	-	-	-	-	-	2 977	100.0%	2 977	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	76 061	10.3%	13 678	1.8%	10 983	1.5%	640 893	86.4%	741 615	62.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**108 242**	**9.1%**	**33 707**	**2.8%**	**29 909**	**2.5%**	**1 016 520**	**85.5%**	**1 188 377**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**578 342**	**549 591**	**152 600**	**26.4%**	**133 969**	**23.2%**	**138 899**	**25.3%**	**40 443**	**7.4%**	**465 911**	**84.8%**	**72 143**	**92.9%**	**(43.9%)**
Exchange Revenue															
Service charges - Electricity	106 318	106 318	25 661	24.1%	24 531	23.1%	45 495	42.8%	6 262	5.9%	101 948	95.9%	25 217	88.6%	(75.2%)
Service charges - Water	39 665	39 665	9 275	23.4%	11 889	30.0%	11 751	29.6%	7 730	19.5%	40 644	102.5%	9 517	98.1%	(18.8%)
Service charges - Waste Water Management	53 483	22 535	5 624	10.5%	5 647	10.6%	5 606	24.9%	3 940	17.5%	20 818	92.4%	10 362	82.2%	(62.0%)
Service charges - Waste Management	12 443	14 443	3 924	31.5%	3 933	31.6%	3 926	27.2%	2 687	18.6%	14 469	100.2%	3 270	108.6%	(17.8%)
Sale of Goods and Rendering of Services	708	738	138	19.5%	132	18.6%	192	26.0%	130	17.7%	591	80.2%	303	106.9%	(57.0%)
Agency services	7 510	-	-	-	-	-	-	-	-	-	-	-	994	66.4%	(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%	6 316	14.4%	38 876	88.8%	8 763	99.3%	(27.9%)
Interest earned from Current and Non Current Assets	3 651	3 651	141	3.9%	295	8.1%	159	4.3%	162	4.4%	756	20.7%	770	61.9%	(79.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 713	2 713	170	6.3%	208	7.7%	183	6.7%	216	8.0%	777	28.6%	429	67.3%	(49.6%)
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%	807	16.8%	3 873	80.4%	1 770	144.3%	(54.4%)
Non-Exchange Revenue															
Property rates	94 482	94 482	19 919	21.1%	13 416	14.2%	13 348	14.1%	8 919	9.4%	55 602	58.8%	12 301	99.7%	(27.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	470	470	111	23.6%	92	19.5%	59	12.4%	45	9.6%	306	65.1%	40	47.9%	13.4%
Licences or permits	10	10	4	40.3%	3	28.6%	3	27.7%	4	42.3%	14	138.9%	13	179.2%	(66.8%)
Transfer and subsidies - Operational	178 878	185 547	71 956	40.2%	57 566	32.2%	43 174	23.3%	-	-	172 696	93.1%	(1 636)	93.9%	(100.0%)
Interest Receivables	-	27 758	1 606	-	4 848	-	4 863	17.5%	3 224	11.6%	14 541	52.4%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 684	2 684	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	30	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**540 679**	**531 361**	**83 672**	**15.5%**	**91 363**	**16.9%**	**131 409**	**24.7%**	**70 627**	**13.3%**	**377 071**	**71.0%**	**99 611**	**60.4%**	**(29.1%)**
Employee related costs	122 881	113 251	27 287	22.2%	26 907	21.9%	26 319	23.2%	19 390	17.1%	99 903	88.2%	25 129	97.4%	(22.8%)
Remuneration of councillors	11 318	11 318	2 628	23.2%	2 618	23.1%	2 911	25.7%	1 820	16.1%	9 977	88.2%	2 622	99.2%	(30.6%)
Bulk purchases - electricity	118 160	112 441	30 239	25.6%	28 660	24.3%	14 811	13.2%	13 354	11.9%	87 063	77.4%	40 597	86.9%	(67.1%)
Inventory consumed	40 897	29 337	6 001	14.7%	7 364	18.0%	11 022	37.6%	7 670	26.1%	32 057	109.3%	7 090	72.9%	8.2%
Debt impairment	101 616	75 116	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	61 859	58 159	-	-	-	-	44 703	76.9%	9 955	17.1%	54 658	94.0%	-	-	(100.0%)
Interest,Dividends and Rent on Land	9 000	9 000	303	3.4%	937	10.4%	422	4.7%	227	2.5%	1 889	21.0%	133	6.6%	71.2%
Contracted services	36 306	48 614	13 692	37.7%	12 011	33.1%	4 911	10.1%	6 983	14.4%	37 598	77.3%	14 703	87.3%	(52.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 495	13 625	-	-	2 187	39.8%	7 290	53.5%	4 148	30.4%	13 624	100.0%	37	43.5%	11 058.1%
Operational Cost and Other Cost	33 147	60 500	3 522	10.6%	10 678	32.2%	19 020	31.4%	7 080	11.7%	40 300	66.6%	9 301	85.7%	(23.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**37 663**	**18 230**	**68 927**		**42 606**		**7 491**		**(30 185)**		**88 840**		**(27 468)**		
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**	**98 718**	**68 927**		**42 606**		**7 491**		**(30 185)**		**88 840**		**(27 468)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106 541**	**98 718**	**68 927**		**42 606**		**7 491**		**(30 185)**		**88 840**		**(27 468)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 541**	**98 718**	**68 927**		**42 606**		**7 491**		**(30 185)**		**88 840**		**(27 468)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 541**	**98 718**	**68 927**		**42 606**		**7 491**		**(30 185)**		**88 840**		**(27 468)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**73 178**	**90 788**	**5 084**	**6.9%**	**23 919**	**32.7%**	**28 922**	**31.9%**	**5 950**	**6.6%**	**63 875**	**70.4%**	**32 371**	**77.8%**	**(81.6%)**
National Government	68 878	86 488	4 696	6.8%	23 588	34.2%	28 516	33.0%	5 697	6.6%	62 497	72.3%	28 137	76.9%	(79.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**68 878**	**86 488**	**4 696**	**6.8%**	**23 588**	**34.2%**	**28 516**	**33.0%**	**5 697**	**6.6%**	**62 497**	**72.3%**	**28 137**	**76.9%**	**(79.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 300	4 300	388	9.0%	331	7.7%	406	9.4%	253	5.9%	1 377	32.0%	4 234	95.6%	(94.0%)
Capital Expenditure Functional	**73 178**	**90 788**	**5 084**	**6.9%**	**23 919**	**32.7%**	**29 174**	**32.1%**	**5 950**	**6.6%**	**64 128**	**70.6%**	**32 371**	**77.8%**	**(81.6%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**253**	**-**	**-**	**-**	**253**	**-**	**1 251**	**79.7%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	914	94.2%	(100.0%)
Finance and administration	-	-	-	-	-	-	253	-	-	-	253	-	337	56.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**175**	**68.3%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	175	68.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 000**	**17 765**	**953**	**7.9%**	**4 500**	**37.5%**	**2 416**	**13.6%**	**657**	**3.7%**	**8 526**	**48.0%**	**9 070**	**91.2%**	**(92.8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	6 660	93.2%	(100.0%)
Road Transport	12 000	17 765	953	7.9%	4 500	37.5%	2 416	13.6%	657	3.7%	8 526	48.0%	2 409	89.2%	(72.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**61 178**	**73 023**	**4 131**	**6.8%**	**19 419**	**31.7%**	**26 506**	**36.3%**	**5 293**	**7.2%**	**55 349**	**75.8%**	**21 876**	**75.4%**	**(75.8%)**
Energy sources	800	6 868	-	-	-	-	5 205	75.8%	71	1.0%	5 276	76.8%	1 322	52.8%	(94.6%)
Water Management	48 935	53 460	3 681	7.5%	16 016	32.7%	17 017	31.8%	3 853	7.2%	40 566	75.9%	17 016	78.2%	(77.4%)
Waste Water Management	11 443	12 695	450	3.9%	3 403	29.7%	4 284	33.7%	1 368	10.8%	9 506	74.9%	618	84.2%	121.4%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	2 920	107.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**409 332**	**363 387**	**131 789**	**32.2%**	**128 421**	**31.4%**	**138 009**	**38.0%**	**36 479**	**10.0%**	**434 698**	**119.6%**	**48 288**	**79.4%**	**(24.5%)**
Property rates	34 703	34 703	5 949	17.1%	11 324	32.6%	7 780	22.4%	5 425	15.6%	30 478	87.8%	7 587	99.5%	(28.5%)
Service charges	62 647	56 072	34 890	55.7%	36 161	57.7%	62 330	111.2%	25 861	46.1%	159 242	284.0%	31 137	87.7%	(16.9%)
Other revenue	35 544	29 064	9 223	25.9%	5 127	14.4%	7 875	27.1%	4 397	15.1%	26 622	91.6%	7 833	120.1%	(43.9%)
Transfers and Subsidies - Operational	178 878	178 878	72 161	40.3%	58 785	32.9%	43 594	24.4%	251	.1%	174 791	97.7%	29	96.5%	761.0%
Transfers and Subsidies - Capital	68 879	86 488	8 935	13.0%	15 001	21.8%	15 000	17.3%	0	-	38 937	45.0%	1	53.3%	(47.9%)
Interest	28 681	(21 819)	630	2.2%	2 023	7.1%	1 430	(6.6%)	544	(2.5%)	4 627	(21.2%)	1 701	13.5%	(68.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(311 405)**	**(311 812)**	**(140 211)**	**45.0%**	**(121 616)**	**39.1%**	**(114 360)**	**36.7%**	**(57 854)**	**18.6%**	**(434 040)**	**139.2%**	**(82 615)**	**103.0%**	**(30.0%)**
Suppliers and employees	(302 405)	(302 812)	(140 211)	46.4%	(121 616)	40.2%	(114 360)	37.8%	(57 854)	19.1%	(434 040)	143.3%	(82 615)	105.0%	(30.0%)

Finance charges	(9 000)	(9 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**97 927**	**51 574**	**(8 422)**	**(8.6%)**	**6 805**	**6.9%**	**23 650**	**45.9%**	**(21 375)**	**(41.4%)**	**657**	**1.3%**	**(34 327)**	**(6.5%)**	**(37.7%)**
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	**(73 178)**	**(90 788)**	**(11 171)**	**15.3%**	**(26 724)**	**36.5%**	**(30 785)**	**33.9%**	**(5 959)**	**6.6%**	**(74 638)**	**82.2%**	**(31 272)**	**78.7%**	**(80.9%)**
Capital assets	(73 178)	(90 788)	(11 171)	15.3%	(26 724)	36.5%	(30 785)	33.9%	(5 959)	6.6%	(74 638)	82.2%	(31 272)	78.7%	(80.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(73 178)**	**(90 788)**	**(11 171)**	**15.3%**	**(26 724)**	**36.5%**	**(30 785)**	**33.9%**	**(5 959)**	**6.6%**	**(74 638)**	**82.2%**	**(31 272)**	**78.7%**	**(80.9%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**24 749**	**(39 213)**	**(19 593)**	**(79.2%)**	**(19 919)**	**(80.5%)**	**(7 136)**	**18.2%**	**(27 334)**	**69.7%**	**(73 981)**	**188.7%**	**(65 599)**	**(1 365.8%)**	**(58.3%)**
Cash/cash equivalents at the year begin:	8 514	8 514	30 839	362.2%	12 236	143.7%	(7 683)	(90.2%)	(14 819)	(174.1%)	30 839	362.2%	(16 980)	172.6%	(12.7%)
Cash/cash equivalents at the year end:	**33 263**	**(30 699)**	**12 236**	**36.8%**	**(7 683)**	**(23.1%)**	**(14 819)**	**48.3%**	**(42 153)**	**137.3%**	**(42 153)**	**137.3%**	**(82 578)**	**(519.4%)**	**(49.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 294	1.6%	4 030	1.5%	3 805	1.4%	254 016	95.4%	266 144	19.7%	(1 681)	(.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 586	15.5%	2 708	4.9%	1 231	2.2%	42 781	77.4%	55 305	4.1%	(4 548)	(8.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 947	1.7%	3 231	1.1%	2 958	1.0%	279 595	96.2%	290 732	21.6%	(983)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 423	1.4%	1 980	1.2%	1 796	1.1%	162 576	96.3%	168 775	12.5%	(1 254)	(.7%)	-	-
Receivables from Exchange Transactions - Waste Management	1 657	1.9%	1 245	1.4%	1 093	1.3%	82 373	95.4%	86 367	6.4%	(948)	(1.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 028	1.2%	4 583	1.1%	4 510	1.1%	405 603	96.6%	419 724	31.1%	(351)	(.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	133	.2%	53	.1%	63	.1%	61 578	99.6%	61 827	4.6%	(8 599)	(13.9%)	-	-
Total By Income Source	**27 067**	**2.0%**	**17 828**	**1.3%**	**15 456**	**1.1%**	**1 288 522**	**95.5%**	**1 348 874**	**100.0%**	**(18 363)**	**(1.4%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 652	2.4%	1 476	2.2%	1 741	2.6%	63 362	92.9%	68 231	5.1%	(126)	(.2%)	-	-
Commercial	13 468	3.7%	5 987	1.7%	4 428	1.2%	337 368	93.4%	361 251	26.8%	(12 948)	(3.6%)	-	-
Households	11 947	1.3%	10 365	1.1%	9 288	1.0%	887 792	96.6%	919 392	68.2%	(5 289)	(.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**27 067**	**2.0%**	**17 828**	**1.3%**	**15 456**	**1.1%**	**1 288 522**	**95.5%**	**1 348 874**	**100.0%**	**(18 363)**	**(1.4%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	24 216	72.0%	9 402	28.0%	-	-	-	-	33 618	50.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 916	57.1%	8 027	24.2%	1 105	3.3%	5 055	15.3%	33 103	49.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**43 132**	**64.6%**	**17 429**	**26.1%**	**1 105**	**1.7%**	**5 055**	**7.6%**	**66 721**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**316 322**	**21.4%**	**1 445 705**	**97.7%**	**270 499**	**98.8%**	**16.9%**
Exchange Revenue															
Service charges - Electricity	577 060	597 244	157 688	27.3%	132 130	22.9%	130 243	21.8%	135 447	22.7%	555 508	93.0%	116 952	96.6%	15.8%
Service charges - Water	90 424	93 709	23 150	25.6%	23 705	26.2%	22 957	24.5%	22 107	23.6%	91 918	98.1%	22 752	102.3%	(2.8%)
Service charges - Waste Water Management	86 385	89 706	22 142	25.6%	22 710	26.3%	22 254	24.8%	22 055	24.6%	89 161	99.4%	20 434	99.4%	7.9%
Service charges - Waste Management	66 005	61 418	15 275	23.1%	15 431	23.4%	15 299	24.9%	15 485	25.2%	61 490	100.1%	14 688	96.6%	5.4%
Sale of Goods and Rendering of Services	2 575	3 416	1 374	53.4%	509	19.8%	595	17.4%	695	20.3%	3 174	92.9%	690	100.2%	.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	3	-	-	-	3	-	-	-	-
Interest earned from Receivables	86 969	93 317	18 620	21.4%	28 039	32.2%	29 853	32.0%	31 797	34.1%	108 309	116.1%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	1 078	2 611	864	80.2%	396	36.7%	382	14.6%	279	10.7%	1 921	73.6%	755	557.4%	(63.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	1 070	122	-	418	-	189	17.6%	189	17.6%	917	85.7%	-	-	(100.0%)
Rental from Fixed Assets	2 726	3 136	652	23.9%	845	31.0%	721	23.0%	768	24.5%	2 987	95.3%	653	100.4%	17.6%
Licences or permits	134	13	3	2.5%	3	2.2%	30	229.1%	22	172.5%	58	450.0%	12	87.8%	94.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	8 636	-	-	-	-	-	-	8 291	96.0%	8 291	96.0%	-	-	(100.0%)
Development Charges	-	30	-	-	19	-	238	793.2%	-	-	257	857.0%	-	-	-
Operational Revenue	263	124	39	14.7%	(328)	(124.6%)	449	361.4%	59	47.8%	219	176.1%	48	106.0%	23.3%
Non-Exchange Revenue															
Property rates	262 462	259 124	64 800	24.7%	64 762	24.7%	63 946	24.7%	64 927	25.1%	258 435	99.7%	58 976	98.2%	10.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 510	4 635	1 424	31.6%	1 887	41.8%	4 105	88.6%	1 041	22.5%	8 457	182.5%	4 663	124.6%	(77.7%)
Licences or permits	63	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	196 023	196 023	79 881	40.8%	66 094	33.7%	49 314	25.2%	712	.4%	196 001	100.0%	(5 686)	99.3%	(112.5%)
Interest Receivables	70 219	67 297	21 156	30.1%	12 493	17.8%	12 396	18.4%	12 447	18.5%	58 491	86.9%	35 561	222.8%	(65.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(1 415)	(1 415)	-	-	-	-	108	(7.6%)	-	-	108	(7.6%)	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 680 126**	**1 781 320**	**365 252**	**21.7%**	**277 979**	**16.5%**	**818 198**	**45.9%**	**176 596**	**9.9%**	**1 638 025**	**92.0%**	**666 532**	**97.4%**	**(73.5%)**
Employee related costs	350 916	352 261	1 097	.3%	109	-	265 522	75.4%	92 092	26.1%	358 820	101.9%	386 022	140.3%	(76.1%)
Remuneration of councillors	16 377	16 161	3 151	19.2%	180	1.1%	11 128	68.9%	2 774	17.2%	17 232	106.6%	8 630	127.1%	(67.9%)
Bulk purchases - electricity	647 881	734 250	273 904	42.3%	167 616	25.9%	145 644	19.8%	178 017	24.2%	765 180	104.2%	147 815	113.3%	20.4%
Inventory consumed	53 245	50 983	3 271	6.1%	7 033	13.2%	259 911	509.8%	(241 576)	(473.8%)	28 639	56.2%	14 520	120.4%	(1 763.8%)
Debt impairment	125 740	115 740	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	62 556	62 515	-	-	-	-	43 363	69.4%	16 633	26.6%	59 995	96.0%	-	-	(100.0%)
Interest,Dividends and Rent on Land	126 006	141 200	39 182	31.1%	42 859	34.0%	44 519	31.5%	54 712	38.7%	181 272	128.4%	29 613	148.6%	84.8%
Contracted services	145 118	150 989	29 378	20.2%	36 571	25.2%	26 765	17.7%	32 410	21.5%	125 124	82.9%	51 492	94.7%	(37.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	70 440	68 440	40	.1%	799	1.1%	260	.4%	1 367	2.0%	2 466	3.6%	4 526	49.0%	(69.8%)
Operational Cost and Other Cost	76 185	83 540	15 228	20.0%	22 812	29.9%	21 087	25.2%	40 168	48.1%	99 295	118.9%	23 915	96.5%	68.0%
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)**		**139 726**		**(192 320)**		**(396 034)**		
Transfers and subsidies - capital (monetary allocations)	38 711	38 711	6 278	16.2%	8 852	22.9%	6 276	16.2%	10 306	26.6%	31 712	81.9%	18 910	120.1%	(45.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	4 904	-	-	-	4 904	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(195 937)**	**(262 516)**	**48 217**		**99 985**		**(453 938)**		**150 031**		**(155 704)**		**(377 123)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(195 937)**	**(262 516)**	**48 217**		**99 985**		**(453 938)**		**150 031**		**(155 704)**		**(377 123)**		
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)**		**150 031**		**(155 704)**		**(377 123)**		
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)**		**150 031**		**(155 704)**		**(377 123)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**17 499**	**30.0%**	**65 133**	**111.5%**	**30 575**	**93.8%**	**(42.8%)**
National Government	38 711	38 711	5 991	15.5%	6 443	16.6%	24 896	64.3%	10 008	25.9%	47 338	122.3%	12 649	89.7%	(20.9%)
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%**	**10 008**	**25.9%**	**47 338**	**122.3%**	**12 649**	**89.7%**	**(20.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 302	19 684	335	3.0%	2 489	22.0%	7 480	38.0%	7 491	38.1%	17 795	90.4%	17 925	106.1%	(58.2%)
Capital Expenditure Functional	**50 013**	**58 395**	**6 326**	**12.6%**	**8 932**	**17.9%**	**32 376**	**55.4%**	**17 499**	**30.0%**	**65 133**	**111.5%**	**30 574**	**93.8%**	**(42.8%)**
Municipal governance and administration	**8 302**	**9 002**	**335**	**4.0%**	**2 489**	**30.0%**	**8 686**	**96.5%**	**4 103**	**45.6%**	**15 613**	**173.4%**	**15 962**	**136.7%**	**(74.3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	749	53.5%	(100.0%)
Finance and administration	8 302	9 002	335	4.0%	2 489	30.0%	8 686	96.5%	4 103	45.6%	15 613	173.4%	15 213	146.2%	(73.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 666**	**9 852**	**3 455**	**51.8%**	**-**	**-**	**13 494**	**137.0%**	**3 079**	**31.3%**	**20 028**	**203.3%**	**5 205**	**150.4%**	**(40.8%)**
Community and Social Services	3 666	3 952	3 455	94.2%	-	-	10 816	273.7%	1 990	50.3%	16 261	411.5%	5 126	150.3%	(61.2%)
Sport And Recreation	3 000	4 900	-	-	-	-	2 678	54.6%	1 089	22.2%	3 767	76.9%	79	157.5%	1 283.1%
Public Safety	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 117**	**15 728**	**769**	**6.3%**	**325**	**2.7%**	**4 077**	**25.9%**	**6 484**	**41.2%**	**11 656**	**74.1%**	**4 465**	**87.5%**	**45.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 117	15 728	769	6.3%	325	2.7%	4 077	25.9%	6 484	41.2%	11 656	74.1%	4 465	87.5%	45.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**22 928**	**23 813**	**1 767**	**7.7%**	**6 118**	**26.7%**	**6 119**	**25.7%**	**3 833**	**16.1%**	**17 836**	**74.9%**	**4 943**	**78.4%**	**(22.5%)**
Energy sources	14 000	15 250	1 767	12.6%	6 118	43.7%	(345)	(2.3%)	3 371	22.1%	10 910	71.5%	4 716	84.3%	(28.5%)
Water Management	725	8 063	-	-	-	-	3 514	43.6%	351	4.3%	3 865	47.9%	394	83.6%	(10.9%)
Waste Water Management	-	-	-	-	-	-	2 950	-	111	-	3 061	-	-	87.0%	(100.0%)
Waste Management	8 203	500	-	-	-	-	-	-	-	-	-	-	(167)	11.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**241 344**	**18.2%**	**1 378 915**	**103.9%**	**336 644**	**124.8%**	**(28.3%)**
Property rates	223 093	219 754	29 924	13.4%	26 560	11.9%	30 188	13.7%	49 311	22.4%	135 984	61.9%	48 200	88.2%	2.3%
Service charges	680 973	709 771	158 662	23.3%	156 524	23.0%	155 798	22.0%	153 990	21.7%	624 974	88.1%	153 998	102.5%	-
Other revenue	4 620	(85 150)	(1 392)	(30.1%)	5 462	118.2%	10 241	(12.0%)	(2 583)	3.0%	11 727	(13.8%)	20 600	51.5%	(112.5%)
Transfers and Subsidies - Operational	196 023	204 659	83 917	42.8%	65 041	33.2%	97 704	47.7%	8 304	4.1%	254 966	124.6%	6	104.5%	141 704.0%
Transfers and Subsidies - Capital	38 711	38 711	106 742	275.7%	22 419	57.9%	182 277	470.9%	27 502	71.0%	338 941	875.6%	107 620	790.1%	(74.4%)
Interest	147 732	239 662	2 493	1.7%	2 241	1.5%	2 769	1.2%	4 820	2.0%	12 324	5.1%	6 220	52.1%	(22.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 415 827)**	**(1 529 485)**	**(175 171)**	**12.4%**	**(147 509)**	**10.4%**	**(166 770)**	**10.9%**	**(129 622)**	**8.5%**	**(619 071)**	**40.5%**	**(149 697)**	**53.3%**	**(13.4%)**
Suppliers and employees	(1 289 821)	(1 388 285)	(175 171)	13.6%	(147 509)	11.4%	(166 770)	12.0%	(129 622)	9.3%	(619 071)	44.6%	(149 697)	56.7%	(13.4%)

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%)**	**111 723**	**(55.3%)**	**759 844**	**(376.0%)**	**186 947**	**(2 695.6%)**	**(40.2%)**
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%**	**(9 022)**	**15.4%**	**(42 652)**	**73.0%**	**(23 904)**	**100.3%**	**(62.3%)**
Capital assets	(50 013)	(58 395)	(10 143)	20.3%	(13 527)	27.0%	(9 960)	17.1%	(9 022)	15.4%	(42 652)	73.0%	(23 904)	100.3%	(62.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(50 013)**	**(58 395)**	**(10 143)**	**20.3%**	**(13 527)**	**27.0%**	**(9 960)**	**17.1%**	**(9 022)**	**15.4%**	**(42 652)**	**73.0%**	**(23 904)**	**100.3%**	**(62.3%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(174 689)**	**(260 473)**	**195 031**	**(111.6%)**	**117 211**	**(67.1%)**	**302 248**	**(116.0%)**	**102 701**	**(39.4%)**	**717 192**	**(275.3%)**	**163 043**	**(691.8%)**	**(37.0%)**
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%	630 731	3 881.8%	30 173	185.7%	564 898	12.7%	11.7%
Cash/cash equivalents at the year end:	**(159 691)**	**(244 224)**	**211 280**	**(132.3%)**	**328 483**	**(205.7%)**	**630 731**	**(258.3%)**	**733 433**	**(300.3%)**	**733 433**	**(300.3%)**	**727 941**	**(1 136.9%)**	**.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	9 331	1.8%	6 213	1.2%	5 961	1.1%	504 635	95.9%	526 140	17.2%	(16)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 385	8.8%	13 551	2.8%	9 634	2.0%	413 532	86.3%	479 102	15.7%	(101)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 181	3.4%	14 197	2.5%	14 142	2.5%	520 558	91.6%	568 078	18.6%	(1 815)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	8 391	2.3%	6 891	1.9%	6 820	1.8%	348 110	94.0%	370 213	12.1%	(11)	-	-	-
Receivables from Exchange Transactions - Waste Management	5 990	2.1%	4 882	1.8%	4 844	1.7%	263 143	94.4%	278 858	9.1%	(11)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 893	100.0%	8 893	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	16 184	2.0%	14 916	1.8%	14 596	1.8%	766 049	94.4%	811 746	26.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	128	1.6%	81	1.0%	83	1.1%	7 577	96.3%	7 869	.3%	(34)	(.4%)	-	-
Total By Income Source	**101 590**	**3.3%**	**60 732**	**2.0%**	**56 080**	**1.8%**	**2 832 497**	**92.8%**	**3 050 899**	**100.0%**	**(1 988)**	**(.1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 872	6.0%	7 455	4.1%	6 868	3.8%	157 194	86.2%	182 389	6.0%	-	-	-	-
Commercial	42 673	8.8%	13 005	2.7%	9 569	2.0%	417 639	86.5%	482 885	15.8%	(892)	(.2%)	-	-
Households	48 046	2.0%	40 272	1.7%	39 643	1.7%	2 257 664	94.6%	2 385 625	78.2%	(1 097)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**101 590**	**3.3%**	**60 732**	**2.0%**	**56 080**	**1.8%**	**2 832 497**	**92.8%**	**3 050 899**	**100.0%**	**(1 988)**	**(.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	61 896	4.7%	40 521	3.1%	30 607	2.3%	1 179 504	89.9%	1 312 528	30.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 305	100.0%	2 305	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49 997	1.9%	19 845	.7%	20 208	.8%	2 574 380	96.6%	2 664 430	61.4%
Auditor-General	73	.9%	-	-	1 986	24.9%	5 917	74.2%	7 976	.2%
Other	-	-	-	-	-	-	352 157	100.0%	352 157	8.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**111 966**	**2.6%**	**60 367**	**1.4%**	**52 801**	**1.2%**	**4 114 263**	**94.8%**	**4 339 396**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**396 929**	**420 263**	**115 202**	**29.0%**	**109 515**	**27.6%**	**98 425**	**23.4%**	**82 908**	**19.7%**	**406 049**	**96.6%**	**57 704**	**50.9%**	**43.7%**
Exchange Revenue															
Service charges - Electricity	95 868	111 130	26 060	27.2%	29 505	30.8%	22 491	20.2%	35 505	31.9%	113 561	102.2%	23 480	68.1%	51.2%
Service charges - Water	30 589	30 589	6 895	22.5%	7 283	23.8%	8 488	27.7%	9 370	30.6%	32 036	104.7%	5 890	58.8%	59.1%
Service charges - Waste Water Management	30 222	30 222	7 324	24.2%	7 576	25.1%	7 426	24.6%	7 586	25.1%	29 912	99.0%	5 170	59.4%	46.7%
Service charges - Waste Management	11 698	11 698	2 928	25.0%	2 920	25.0%	2 924	25.0%	2 925	25.0%	11 697	100.0%	1 871	58.3%	56.3%
Sale of Goods and Rendering of Services	2 322	1 852	590	25.4%	336	14.5%	426	23.0%	257	13.9%	1 609	86.9%	290	53.5%	(11.2%)
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%	16 119	28.7%	61 311	109.3%	8 819	57.8%	82.8%
Interest earned from Current and Non Current Assets	380	-	-	-	-	-	-	-	-	-	-	-	5	42.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	455	404	103	22.6%	99	21.8%	107	26.6%	127	31.4%	436	107.9%	53	53.7%	137.7%
Licences or permits	3 064	1 478	(24)	(.8%)	763	24.9%	823	55.7%	651	44.1%	2 213	149.8%	2 409	124.8%	(73.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 800	15 226	6	.1%	0	-	0	-	30	.2%	36	.2%	0	.1%	15 878.9%
Non-Exchange Revenue															
Property rates	40 669	41 586	10 638	26.2%	10 155	25.0%	10 485	25.2%	10 308	24.8%	41 586	100.0%	5 207	48.6%	98.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	125	238	92	73.8%	27	21.5%	195	81.8%	31	12.9%	345	144.7%	23	55.1%	32.0%
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%	4 487	44.2%	(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%**	**195 874**	**47.0%**	**526 305**	**126.2%**	**145 551**	**68.5%**	**34.6%**
Employee related costs	84 090	84 090	25 397	30.2%	17 613	20.9%	39 124	46.5%	48 169	57.3%	130 302	155.0%	32 424	77.9%	48.6%
Remuneration of councillors	8 292	8 292	2 045	24.7%	1 392	16.8%	2 956	35.7%	2 125	25.6%	8 518	102.7%	6 373	110.5%	(66.7%)
Bulk purchases - electricity	126 388	126 388	38 763	30.7%	29 612	23.4%	28 807	22.8%	35 148	27.8%	132 331	104.7%	22 567	62.1%	55.8%
Inventory consumed	7 500	10 000	2 167	28.9%	7 306	97.4%	9 412	94.1%	8 658	86.6%	27 542	275.4%	10 478	110.5%	(17.4%)
Debt impairment	117 456	113 611	-	-	(116)	(.1%)	1 868	1.6%	41 643	36.7%	43 395	38.2%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	22 035	22 035	61	.3%	-	-	-	-	22	.1%	83	.4%	(3 555)	(16.8%)	(100.6%)
Interest,Dividends and Rent on Land	7 500	7 500	6 836	91.1%	10 494	139.9%	9 604	128.0%	11 911	158.8%	38 844	517.9%	4 985	117.2%	138.9%
Contracted services	13 750	30 000	15 072	109.6%	26 897	195.6%	27 457	91.5%	43 675	145.6%	113 102	377.0%	66 696	201.2%	(34.5%)
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%	4 524	30.2%	32 187	214.6%	5 584	96.4%	(19.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**417**	**3 346**	**15 762**		**5 035**		**(28 087)**		**(112 966)**		**(120 256)**		**(87 847)**		
Transfers and subsidies - capital (monetary allocations)	16 528	22 027	-	-	-	-	-	-	-	-	-	-	33 335	93.3%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 945**	**25 373**	**15 762**		**5 035**		**(28 087)**		**(112 966)**		**(120 256)**		**(54 512)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**16 945**	**25 373**	**15 762**		**5 035**		**(28 087)**		**(112 966)**		**(120 256)**		**(54 512)**		
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)**		**(112 966)**		**(120 256)**		**(54 512)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	45	-	(17)	-	43	-	(3)	-	68	-	(86)	-	(96.8%)
Surplus/(Deficit) for the year	**16 945**	**25 373**	**15 807**		**5 018**		**(28 044)**		**(112 969)**		**(120 188)**		**(54 598)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**16 526**	**22 025**	**4 425**	**26.8%**	**4 972**	**30.1%**	**4 917**	**22.3%**	**3 802**	**17.3%**	**18 116**	**82.3%**	**4 345**	**36.6%**	**(12.5%)**
National Government	16 526	22 025	4 425	26.8%	4 972	30.1%	4 891	22.2%	3 428	15.6%	17 715	80.4%	4 091	34.9%	(16.2%)
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%**	**3 428**	**15.6%**	**17 715**	**80.4%**	**4 091**	**34.9%**	**(16.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	26	-	375	-	401	-	254	-	47.2%
Capital Expenditure Functional	**16 526**	**22 025**	**4 425**	**26.8%**	**5 074**	**30.7%**	**4 942**	**22.4%**	**3 802**	**17.3%**	**18 242**	**82.8%**	**4 509**	**37.3%**	**(15.7%)**
Municipal governance and administration	**-**	**-**	**110**	**-**	**102**	**-**	**51**	**-**	**375**	**-**	**637**	**-**	**342**	**-**	**9.5%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	110	-	102	-	51	-	375	-	637	-	342	-	9.5%
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%**	**76**	**27.0%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 877	6 877	4 315	62.7%	-	-	-	-	-	-	4 315	62.7%	76	27.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 434**	**9 933**	**-**	**-**	**4 972**	**112.1%**	**4 891**	**49.2%**	**3 428**	**34.5%**	**13 291**	**133.8%**	**4 091**	**57.0%**	**(16.2%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	2 959	70.7%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 348	7 847	-	-	4 196	178.7%	4 891	62.3%	3 428	43.7%	12 514	159.5%	-	-	(100.0%)
Waste Management	2 086	2 086	-	-	776	37.2%	-	-	-	-	776	37.2%	1 132	56.6%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**292 112**	**297 232**	**109 753**	**37.6%**	**86 193**	**29.5%**	**82 725**	**27.8%**	**47 391**	**15.9%**	**326 063**	**109.7%**	**30 553**	**60.2%**	**55.1%**
Property rates	29 688	29 688	5 726	19.3%	5 207	17.5%	5 380	18.1%	4 725	15.9%	21 038	70.9%	4 262	44.5%	10.9%
Service charges	86 917	86 917	37 222	42.8%	32 361	37.2%	38 465	44.3%	36 663	42.2%	144 711	166.5%	26 538	80.2%	38.2%
Other revenue	43 852	43 852	5 265	12.0%	1 860	4.2%	4 294	9.8%	3 459	7.9%	14 879	33.9%	(1 055)	99.1%	(427.9%)
Transfers and Subsidies - Operational	114 747	114 747	54 352	47.4%	40 838	35.6%	34 585	30.1%	2 544	2.2%	132 319	115.3%	807	49.6%	215.1%
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%**	**(56 274)**	**21.0%**	**(309 139)**	**115.2%**	**(80 244)**	**59.0%**	**(29.9%)**
Suppliers and employees	(263 020)	(260 934)	(80 482)	30.6%	(87 614)	33.3%	(84 769)	32.5%	(56 274)	21.6%	(309 139)	118.5%	(80 244)	61.3%	(29.9%)

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%)**	**(8 883)**	**(30.8%)**	**16 923**	**58.8%**	**(49 691)**	**66.2%**	**(82.1%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(16 526)**	**(22 025)**	**(4 119)**	**24.9%**	**(4 148)**	**25.1%**	**(6 011)**	**27.3%**	**(4 010)**	**18.2%**	**(18 288)**	**83.0%**	**(3 398)**	**34.5%**	**18.0%**
Capital assets	(16 526)	(22 025)	(4 119)	24.9%	(4 148)	25.1%	(6 011)	27.3%	(4 010)	18.2%	(18 288)	83.0%	(3 398)	34.5%	18.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(16 526)**	**(22 025)**	**(4 119)**	**24.9%**	**(4 148)**	**25.1%**	**(6 011)**	**27.3%**	**(4 010)**	**18.2%**	**(18 288)**	**83.0%**	**(3 398)**	**34.5%**	**18.0%**
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%)**	**(12 893)**	**(190.4%)**	**(1 365)**	**(20.1%)**	**(53 089)**	**115.8%**	**(75.7%)**
Cash/cash equivalents at the year begin:	4 375	4 375	14 292	326.7%	26 211	599.2%	20 642	471.9%	12 586	287.7%	14 292	326.7%	82 870	133.4%	(84.8%)
Cash/cash equivalents at the year end:	**22 941**	**11 147**	**26 211**	**114.3%**	**20 642**	**90.0%**	**12 586**	**112.9%**	**(176)**	**(1.6%)**	**(176)**	**(1.6%)**	**30 066**	**114.2%**	**(100.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 818	3.3%	2 085	1.4%	1 425	1.0%	136 235	94.2%	144 564	13.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 856	7.8%	2 919	2.1%	2 733	2.0%	122 623	88.1%	139 131	13.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 793	2.9%	2 494	1.9%	2 433	1.9%	121 267	93.3%	129 987	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 101	1.8%	1 905	1.1%	1 813	1.1%	161 120	95.9%	167 939	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 110	1.2%	1 060	1.1%	1 052	1.1%	92 079	96.6%	95 301	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 193	100.0%	2 193	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 510	1.6%	5 501	1.6%	5 607	1.6%	332 737	95.2%	349 355	32.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	79	.2%	71	.2%	351	.9%	37 112	98.7%	37 613	3.5%	-	-	-	-
Total By Income Source	**29 268**	**2.7%**	**16 036**	**1.5%**	**15 414**	**1.4%**	**1 005 366**	**94.3%**	**1 066 085**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	759	2.7%	651	2.4%	598	2.2%	25 632	92.7%	27 640	2.6%	-	-	-	-
Commercial	16 015	5.2%	4 531	1.5%	3 950	1.3%	281 011	92.0%	305 508	28.7%	-	-	-	-
Households	12 494	1.7%	10 854	1.5%	10 866	1.5%	698 723	95.3%	732 937	68.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**29 268**	**2.7%**	**16 036**	**1.5%**	**15 414**	**1.4%**	**1 005 366**	**94.3%**	**1 066 085**	**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	16 801	5.4%	11 986	3.9%	11 604	3.8%	268 300	86.9%	308 691	41.7%
Bulk Water	-	-	-	-	-	-	30 986	100.0%	30 986	4.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 573	5.8%	16 259	4.2%	14 243	3.6%	338 383	86.4%	391 458	52.8%
Auditor-General	-	-	383	3.9%	9	.1%	9 366	96.0%	9 758	1.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**39 374**	**5.3%**	**28 628**	**3.9%**	**25 856**	**3.5%**	**647 036**	**87.3%**	**740 894**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**3 359 877**	**3 410 871**	**937 032**	**27.9%**	**875 243**	**26.0%**	**691 996**	**20.3%**	**456 775**	**13.4%**	**2 961 045**	**86.8%**	**553 678**	**84.0%**	**(17.5%)**
Exchange Revenue															
Service charges - Electricity	994 107	1 021 146	276 000	27.8%	233 409	23.5%	160 990	15.8%	157 768	15.5%	828 168	81.1%	177 703	79.8%	(11.2%)
Service charges - Water	714 085	714 085	163 011	22.8%	188 920	26.5%	120 607	16.9%	118 533	16.6%	591 072	82.8%	96 149	66.5%	23.3%
Service charges - Waste Water Management	182 706	182 706	40 175	22.0%	41 764	22.9%	42 996	23.5%	27 633	15.1%	152 568	83.5%	39 667	88.2%	(30.3%)
Service charges - Waste Management	180 036	180 036	48 583	27.0%	52 839	29.3%	20 664	11.5%	28 079	15.6%	150 165	83.4%	39 226	86.4%	(28.4%)
Sale of Goods and Rendering of Services	7 832	7 832	1 647	21.0%	2 024	25.8%	1 324	16.9%	1 184	15.1%	6 180	78.9%	1 472	88.4%	(19.5%)
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%	38 629	16.4%	212 499	90.5%	56 352	110.1%	(31.5%)
Interest earned from Current and Non Current Assets	15 943	8 000	1 242	7.8%	1 167	7.3%	1 404	17.6%	372	4.6%	4 184	52.3%	469	23.2%	(20.9%)
Dividends	26	(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%	1 795	9.1%	14 100	71.2%	2 207	86.2%	(18.7%)
Licences or permits	-	7	4	-	-	-	51	735.0%	20	292.3%	75	1 077.3%	-	-	(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%	195	3.0%	1 840	28.0%	3 219	67.0%	(93.9%)
Non-Exchange Revenue															
Property rates	456 203	456 203	113 901	25.0%	114 451	25.1%	114 135	25.0%	74 761	16.4%	417 248	91.5%	98 553	86.2%	(24.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 536	19 536	2 331	11.9%	1 841	9.4%	24 330	124.5%	1 113	5.7%	29 615	151.6%	17 858	129.7%	(93.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 875	525 805	222 823	42.6%	164 939	31.5%	134 628	25.6%	1 290	.2%	523 680	99.6%	12 268	99.1%	(89.5%)
Interest Receivables	22 620	31 724	8 119	35.9%	7 743	34.2%	8 151	25.7%	5 402	17.0%	29 416	92.7%	8 428	152.5%	(35.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	236	-	-	-	236	-	107	-	(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%**	**1 138 426**	**29.7%**	**4 117 147**	**107.3%**	**1 214 558**	**101.4%**	**(6.3%)**
Employee related costs	800 000	800 000	197 549	24.7%	197 307	24.7%	134 162	16.8%	194 362	24.3%	723 380	90.4%	193 214	94.0%	.6%
Remuneration of councillors	37 005	37 005	7 928	21.4%	8 148	22.0%	8 213	22.2%	6 593	17.8%	30 883	83.5%	8 706	94.1%	(24.3%)
Bulk purchases - electricity	828 130	828 130	336 536	40.6%	230 214	27.8%	225 529	27.2%	186 018	22.5%	978 298	118.1%	301 300	102.4%	(38.3%)
Inventory consumed	576 933	584 682	159 579	27.7%	155 699	27.0%	131 581	22.5%	94 687	16.2%	541 546	92.6%	120 821	94.9%	(21.6%)
Debt impairment	526 975	526 975	-	-	-	-	398 389	75.6%	-	-	398 389	75.6%	-	82.5%	-
Depreciation, Amortisation and Impairment	152 108	134 209	28 572	18.8%	27 359	18.0%	26 366	19.6%	17 580	13.1%	99 877	74.4%	29 701	83.3%	(40.8%)
Interest,Dividends and Rent on Land	177 400	197 400	82 616	46.6%	93 325	52.6%	84 875	43.0%	88 752	45.0%	349 569	177.1%	80 424	139.2%	10.4%
Contracted services	400 000	440 299	55 760	13.9%	71 061	17.8%	81 890	18.6%	45 897	10.4%	254 608	57.8%	102 205	70.2%	(55.1%)
Transfers and subsidies	-	-	7 545	-	1 947	-	2 020	-	5 187	-	16 700	-	10 723	105.8%	(51.6%)
Irrecoverable debts written off	126 727	126 727	13 583	10.7%	51 620	40.7%	79 758	62.9%	475 583	375.3%	620 543	489.7%	326 317	-	45.7%
Operational Cost and Other Cost	162 744	161 792	26 632	16.4%	37 996	23.3%	14 935	9.2%	23 765	14.7%	103 329	63.9%	41 122	73.4%	(42.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Other Losses	-	-	-	-	-	-	27	-	-	-	27	-	24	-	(100.0%)
Surplus/(Deficit)	**(428 146)**	**(426 349)**	**20 733**		**566**		**(495 751)**		**(681 650)**		**(1 156 102)**		**(660 880)**		
Transfers and subsidies - capital (monetary allocations)	110 975	115 202	25 589	23.1%	46 809	42.2%	24 648	21.4%	6 375	5.5%	103 421	89.8%	16 184	95.1%	(60.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(317 171)**	**(311 148)**	**46 322**		**47 375**		**(471 103)**		**(675 275)**		**(1 052 681)**		**(644 696)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(317 171)**	**(311 148)**	**46 322**		**47 375**		**(471 103)**		**(675 275)**		**(1 052 681)**		**(644 696)**		
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)**		**(675 275)**		**(1 052 681)**		**(644 696)**		
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)**		**(675 275)**		**(1 052 681)**		**(644 696)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**216 314**	**192 039**	**48 010**	**22.2%**	**49 170**	**22.7%**	**36 197**	**18.8%**	**8 179**	**4.3%**	**141 556**	**73.7%**	**71 331**	**71.5%**	**(88.5%)**
National Government	107 426	97 089	22 675	21.1%	19 124	17.8%	17 920	18.5%	5 345	5.5%	65 064	67.0%	17 097	85.8%	(68.7%)
Provincial Government	-	-	-	-	-	-	120	-	-	-	120	-	-	-	-
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%**	**5 345**	**5.5%**	**65 184**	**67.1%**	**17 097**	**85.8%**	**(68.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	108 888	94 950	25 335	23.3%	30 046	27.6%	18 157	19.1%	2 835	3.0%	76 372	80.4%	54 233	61.8%	(94.8%)
Capital Expenditure Functional	**216 314**	**192 039**	**48 010**	**22.2%**	**49 170**	**22.7%**	**36 538**	**19.0%**	**8 179**	**4.3%**	**141 897**	**73.9%**	**71 331**	**71.9%**	**(88.5%)**
Municipal governance and administration	**12 200**	**11 518**	**3 605**	**29.6%**	**1 313**	**10.8%**	**1 576**	**13.7%**	**(9)**	**(.1%)**	**6 484**	**56.3%**	**6 902**	**54.9%**	**(100.1%)**
Executive and Council	1 500	590	162	10.8%	-	-	172	29.1%	-	-	334	56.6%	40	43.2%	(100.0%)
Finance and administration	10 700	10 928	3 443	32.2%	1 313	12.3%	1 404	12.8%	(9)	(.1%)	6 150	56.3%	6 862	55.2%	(100.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 588**	**5 255**	**187**	**1.5%**	**703**	**5.6%**	**2 744**	**52.2%**	**-**	**-**	**3 634**	**69.2%**	**29**	**3.7%**	**(100.0%)**
Community and Social Services	12 300	2 213	187	1.5%	703	5.7%	202	9.1%	-	-	1 093	49.4%	29	.6%	(100.0%)
Sport And Recreation	288	3 042	-	-	-	-	2 541	83.6%	-	-	2 541	83.6%	-	10.8%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**65 742**	**78 419**	**19 046**	**29.0%**	**11 639**	**17.7%**	**6 668**	**8.5%**	**5 938**	**7.6%**	**43 292**	**55.2%**	**17 572**	**76.9%**	**(66.2%)**
Planning and Development	49 842	59 032	8 308	16.7%	9 849	19.8%	6 615	11.2%	5 345	9.1%	30 116	51.0%	12 808	88.4%	(58.3%)
Road Transport	15 100	18 692	10 739	71.1%	1 791	11.9%	52	.3%	593	3.2%	13 175	70.5%	4 764	34.0%	(87.5%)
Environmental Protection	800	696	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**125 785**	**96 847**	**25 172**	**20.0%**	**35 515**	**28.2%**	**25 551**	**26.4%**	**2 250**	**2.3%**	**88 487**	**91.4%**	**46 827**	**76.7%**	**(95.2%)**
Energy sources	83 100	67 238	19 172	23.1%	14 438	17.4%	17 168	25.5%	2 250	3.3%	53 028	78.9%	20 919	84.1%	(89.2%)
Water Management	25 000	17 861	4 039	16.2%	12 896	51.6%	8 383	46.9%	-	-	25 318	141.8%	24 889	101.5%	(100.0%)
Waste Water Management	-	11 748	1 960	-	8 181	-	-	-	-	-	10 141	86.3%	1 020	36.4%	(100.0%)
Waste Management	17 685	-	-	-	-	-	-	-	-	-	-	-	-	87.0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**2 615 325**	**2 826 739**	**813 427**	**31.1%**	**764 819**	**29.2%**	**700 506**	**24.8%**	**316 675**	**11.2%**	**2 595 428**	**91.8%**	**472 265**	**72.9%**	**(32.9%)**
Property rates	337 049	337 049	87 944	26.1%	94 799	28.1%	97 481	28.9%	65 526	19.4%	345 751	102.6%	89 040	78.9%	(26.4%)
Service charges	1 505 611	1 552 597	419 745	27.9%	454 021	30.2%	415 728	26.8%	239 932	15.5%	1 529 426	98.5%	366 621	62.9%	(34.6%)
Other revenue	122 388	131 491	11 793	9.6%	23 400	19.1%	14 399	11.0%	4 971	3.8%	54 563	41.5%	10 092	145.4%	(50.7%)
Transfers and Subsidies - Operational	522 875	525 668	222 067	42.5%	166 319	31.8%	137 061	26.1%	2 338	.4%	527 785	100.4%	1 357	99.7%	72.3%
Transfers and Subsidies - Capital	110 975	110 975	66 146	59.6%	20 534	18.5%	29 297	26.4%	-	-	115 977	104.5%	2	101.7%	(100.0%)
Interest	16 401	168 959	5 732	34.9%	5 747	35.0%	6 541	3.9%	3 908	2.3%	21 927	13.0%	5 153	76.5%	(24.2%)
Dividends	26	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 759 018)**	**(2 826 987)**	**(518 929)**	**18.8%**	**(433 632)**	**15.7%**	**(434 147)**	**15.4%**	**(242 482)**	**8.6%**	**(1 629 191)**	**57.6%**	**(197 018)**	**40.9%**	**23.1%**
Suppliers and employees	(2 625 968)	(2 673 937)	(518 929)	19.8%	(433 632)	16.5%	(434 147)	16.2%	(242 482)	9.1%	(1 629 191)	60.9%	(197 018)	41.3%	23.1%

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%)**	**74 193**	**(29 912.0%)**	**966 237**	**(389 553.6%)**	**275 247**	**3 912.7%**	**(73.0%)**
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	**(216 314)**	**(220 540)**	**(59 031)**	**27.3%**	**(59 790)**	**27.6%**	**(43 292)**	**19.6%**	**(22 841)**	**10.4%**	**(184 954)**	**83.9%**	**(31 231)**	**73.9%**	**(26.9%)**
Capital assets	(216 314)	(220 540)	(59 031)	27.3%	(59 790)	27.6%	(43 292)	19.6%	(22 841)	10.4%	(184 954)	83.9%	(31 231)	73.9%	(26.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(216 314)**	**(220 540)**	**(59 031)**	**27.3%**	**(59 790)**	**27.6%**	**(43 292)**	**19.6%**	**(22 841)**	**10.4%**	**(184 954)**	**83.9%**	**(31 231)**	**73.9%**	**(26.9%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(360 007)**	**(220 788)**	**235 467**	**(65.4%)**	**271 397**	**(75.4%)**	**223 067**	**(101.0%)**	**51 352**	**(23.3%)**	**781 283**	**(353.9%)**	**244 015**	**(460.3%)**	**(79.0%)**
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%	779 754	1 565.1%	49 732	99.8%	683 295	10.2%	14.1%
Cash/cash equivalents at the year end:	**(334 256)**	**(170 965)**	**285 290**	**(85.4%)**	**556 687**	**(166.5%)**	**779 754**	**(456.1%)**	**831 106**	**(486.1%)**	**831 106**	**(486.1%)**	**927 228**	**1 530.7%**	**(10.4%)**

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	44 727	3.5%	30 442	2.4%	28 269	2.2%	1 170 703	91.9%	1 274 141	30.6%	(34 107)	(2.7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	43 468	8.4%	14 957	2.9%	12 326	2.4%	446 527	86.3%	517 278	12.4%	(69 442)	(13.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	28 521	6.4%	12 565	2.8%	11 716	2.6%	393 559	88.2%	446 361	10.7%	(8 745)	(2.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	13 655	2.8%	10 209	2.1%	9 664	2.0%	447 737	93.0%	481 265	11.5%	(60 321)	(12.5%)	-	-
Receivables from Exchange Transactions - Waste Management	12 544	2.8%	8 763	2.0%	8 504	1.9%	410 501	93.2%	440 312	10.6%	(182 263)	(41.4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	25 029	2.6%	22 923	2.4%	22 791	2.4%	883 086	92.6%	953 829	22.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44 070	76.9%	989	1.7%	1 011	1.8%	11 261	19.6%	57 332	1.4%	(181 653)	(316.8%)	-	-
Total By Income Source	**212 015**	**5.1%**	**100 848**	**2.4%**	**94 281**	**2.3%**	**3 763 375**	**90.2%**	**4 170 518**	**100.0%**	**(536 529)**	**(12.9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 516	10.5%	2 334	4.4%	1 609	3.1%	43 272	82.1%	52 731	1.3%	36	.1%	-	-
Commercial	39 372	11.5%	9 338	2.7%	7 939	2.3%	284 266	83.4%	340 915	8.2%	288	.1%	-	-
Households	167 126	4.4%	89 176	2.4%	84 733	2.2%	3 435 837	91.0%	3 776 872	90.6%	(536 853)	(14.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**212 015**	**5.1%**	**100 848**	**2.4%**	**94 281**	**2.3%**	**3 763 375**	**90.2%**	**4 170 518**	**100.0%**	**(536 529)**	**(12.9%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	156 125	4.2%	127 786	3.4%	128 455	3.4%	3 324 798	89.0%	3 737 164	46.4%
Bulk Water	-	-	7 177	3.0%	14 290	5.9%	220 234	91.1%	241 701	3.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	194 767	4.8%	34 182	.8%	8 630	.2%	3 838 659	94.2%	4 076 238	50.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**350 891**	**4.4%**	**169 145**	**2.1%**	**151 376**	**1.9%**	**7 383 691**	**91.7%**	**8 055 103**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**648 808**	**861 128**	**247 209**	**38.1%**	**220 535**	**34.0%**	**199 612**	**23.2%**	**60 806**	**7.1%**	**728 161**	**84.6%**	**96 136**	**71.0%**	**(36.8%)**
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%	535	16.3%	1 509	45.9%	(84)	52.0%	(734.5%)
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%	10 642	56.1%	18 701	98.5%	13 264	82.6%	(19.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	248	248	10	4.0%	(10)	(4.0%)	17	6.7%	353	142.2%	370	148.9%	-	-	(100.0%)
Licences or permits	987	987	232	23.5%	280	28.4%	316	32.0%	920	93.3%	1 748	177.2%	212	107.9%	333.4%
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%	2 041	8.2%	22 436	89.7%	3 848	72.5%	(47.0%)
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%	45 995	5.7%	683 078	84.1%	78 868	70.6%	(41.7%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	305	-	305	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	14	-	14	-	28	-	(47.9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**678 464**	**889 954**	**152 384**	**22.5%**	**228 508**	**33.7%**	**183 766**	**20.6%**	**168 224**	**18.9%**	**732 882**	**82.4%**	**165 606**	**68.7%**	**1.6%**
Employee related costs	252 204	257 487	59 429	23.6%	61 130	24.2%	62 330	24.2%	68 498	26.6%	251 388	97.6%	56 666	96.7%	20.9%
Remuneration of councillors	16 473	16 243	3 782	23.0%	3 699	22.5%	3 683	22.7%	4 355	26.8%	15 518	95.5%	3 670	90.7%	18.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 386	4 136	156	3.5%	546	12.5%	1 031	24.9%	1 817	43.9%	3 549	85.8%	1 390	91.8%	30.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	28 726	22 564	5 453	19.0%	5 354	18.6%	5 321	23.6%	4 241	18.8%	20 369	90.3%	5 532	79.4%	(23.3%)
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%	12 728	30.3%	33 596	80.0%	12 353	81.7%	3.0%
Transfers and subsidies	254 801	466 673	66 482	26.1%	126 529	49.7%	84 939	18.2%	55 053	11.8%	333 003	71.4%	68 567	49.7%	(19.7%)
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%	21 358	27.0%	75 285	95.1%	17 425	95.0%	22.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	6	-	6	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	168	-	168	-	2	-	7 908.0%
Surplus/(Deficit)	**(29 656)**	**(28 826)**	**94 825**		**(7 973)**		**15 846**		**(107 418)**		**(4 721)**		**(69 470)**		
Transfers and subsidies - capital (monetary allocations)	17 713	20 357	12	.1%	7 779	43.9%	6 454	31.7%	6 113	30.0%	20 357	100.0%	2 107	65.2%	190.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(11 943)**	**(8 469)**	**94 837**		**(194)**		**22 300**		**(101 306)**		**15 637**		**(67 362)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(11 943)**	**(8 469)**	**94 837**		**(194)**		**22 300**		**(101 306)**		**15 637**		**(67 362)**		
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**		**(101 306)**		**15 637**		**(67 362)**		
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**		**(101 306)**		**15 637**		**(67 362)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**500**	**647**	**-**	**-**	**-**	**-**	**427**	**66.0%**	**220**	**34.0%**	**647**	**100.0%**	**-**	**-**	**(100.0%)**
National Government	500	647	-	-	-	-	427	66.0%	220	34.0%	647	100.0%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**500**	**647**	**-**	**-**	**-**	**-**	**427**	**66.0%**	**220**	**34.0%**	**647**	**100.0%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**5 307**	**5 899**	**-**	**-**	**737**	**13.9%**	**1 700**	**28.8%**	**4 082**	**69.2%**	**6 519**	**110.5%**	**1 352**	**79.3%**	**202.0%**
Municipal governance and administration	**4 857**	**5 229**	**-**	**-**	**692**	**14.3%**	**1 700**	**32.5%**	**3 659**	**70.0%**	**6 051**	**115.7%**	**1 352**	**79.3%**	**170.7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 857	5 229	-	-	692	14.3%	1 700	32.5%	3 659	70.0%	6 051	115.7%	1 352	79.3%	170.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**220**	**-**	**-**	**-**	**-**	**-**	**-**	**220**	**100.0%**	**220**	**100.0%**	**-**	**-**	**(100.0%)**
Planning and Development	-	220	-	-	-	-	-	-	220	100.0%	220	100.0%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**450**	**450**	**-**	**-**	**45**	**9.9%**	**-**	**-**	**203**	**45.2%**	**248**	**55.1%**	**-**	**-**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	450	450	-	-	45	9.9%	-	-	203	45.2%	248	55.1%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**647 521**	**859 241**	**317 632**	**49.1%**	**244 584**	**37.8%**	**218 088**	**25.4%**	**57 730**	**6.7%**	**838 034**	**97.5%**	**94 048**	**85.1%**	**(38.6%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	3 289	3 289	69	2.1%	559	17.0%	492	15.0%	615	18.7%	1 735	52.8%	(97)	58.2%	(734.5%)
Other revenue	(17 742)	(17 442)	9 309	(52.5%)	8 397	(47.3%)	5 342	(30.6%)	4 863	(27.9%)	27 911	(160.0%)	2 039	3 398.2%	138.5%
Transfers and Subsidies - Operational	616 780	836 699	298 715	48.4%	230 337	37.3%	205 039	24.5%	50 618	6.0%	784 709	93.8%	89 963	82.3%	(43.7%)
Transfers and Subsidies - Capital	17 713	17 713	7 431	42.0%	4 116	23.2%	6 166	34.8%	-	-	17 713	100.0%	-	91.4%	-
Interest	27 481	18 981	2 108	7.7%	1 176	4.3%	1 049	5.5%	1 634	8.6%	5 967	31.4%	2 143	25.6%	(23.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(665 693)**	**(876 978)**	**(24 465)**	**3.7%**	**(27 298)**	**4.1%**	**(23 548)**	**2.7%**	**(26 157)**	**3.0%**	**(101 467)**	**11.6%**	**(22 144)**	**11.5%**	**18.1%**
Suppliers and employees	(665 693)	(876 978)	(24 465)	3.7%	(27 298)	4.1%	(23 548)	2.7%	(26 157)	3.0%	(101 467)	11.6%	(22 144)	11.5%	18.1%

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%)**	**31 573**	**(178.0%)**	**736 567**	**(4 152.6%)**	**71 904**	**2 797.4%**	**(56.1%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 307)**	**(5 738)**	**-**	**-**	**-**	**-**	**(448)**	**7.8%**	**(210)**	**3.7%**	**(658)**	**11.5%**	**-**	**-**	**(100.0%)**
Capital assets	(5 307)	(5 738)	-	-	-	-	(448)	7.8%	(210)	3.7%	(658)	11.5%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(5 307)**	**(5 738)**	**-**	**-**	**-**	**-**	**(448)**	**7.8%**	**(210)**	**3.7%**	**(658)**	**11.5%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(23 479)**	**(23 476)**	**293 167**	**(1 248.7%)**	**217 286**	**(925.5%)**	**194 092**	**(826.8%)**	**31 363**	**(133.6%)**	**735 909**	**(3 134.8%)**	**71 904**	**3 246.0%**	**(56.4%)**
Cash/cash equivalents at the year begin:	167 882	167 882	188 881	112.5%	482 049	287.1%	699 335	416.6%	893 427	532.2%	188 881	112.5%	770 858	58.1%	15.9%
Cash/cash equivalents at the year end:	**144 403**	**144 407**	**482 049**	**333.8%**	**699 335**	**484.3%**	**893 427**	**618.7%**	**924 790**	**640.4%**	**924 790**	**640.4%**	**842 762**	**304.5%**	**9.7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	8	17.0%	-	-	-	-	39	83.0%	46	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8**	**17.0%**	**-**	**-**	**-**	**-**	**39**	**83.0%**	**46**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**183 218**	**18.8%**	**1 572 464**	**161.5%**	**234 427**	**87.6%**	**(21.8%)**
Exchange Revenue															
Service charges - Electricity	246 628	250 631	57 870	23.5%	49 305	20.0%	53 903	21.5%	55 152	22.0%	216 230	86.3%	58 565	87.2%	(5.8%)
Service charges - Water	78 691	78 691	32 727	41.6%	5 258	6.7%	15 466	19.7%	15 199	19.3%	68 650	87.2%	20 401	84.5%	(25.5%)
Service charges - Waste Water Management	14 392	14 392	3 369	23.4%	3 227	22.4%	3 190	22.2%	2 446	17.0%	12 232	85.0%	3 189	87.9%	(23.3%)
Service charges - Waste Management	15 318	18 318	4 120	26.9%	3 905	25.5%	3 777	20.6%	3 915	21.4%	15 718	85.8%	3 851	97.8%	1.7%
Sale of Goods and Rendering of Services	7 231	9 086	505	7.0%	575	8.0%	1 756	19.3%	756	8.3%	3 592	39.5%	560	29.8%	34.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	165 255	165 255	16	-	204	.1%	219	.1%	352	.2%	792	.5%	62 736	70.0%	(99.4%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	1 095	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 641	1 641	571	34.8%	546	33.2%	453	27.6%	548	33.4%	2 118	129.1%	(1 232)	(11.0%)	(144.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	806	431	70	8.7%	463	57.4%	58	13.4%	475	110.1%	1 065	247.0%	464	129.2%	2.3%
Non-Exchange Revenue															
Property rates	128 920	138 920	279 860	217.1%	285 720	221.6%	295 729	212.9%	53 772	38.7%	915 081	658.7%	29 107	76.7%	84.7%
Surcharges and Taxes	73 281	73 281	17 259	23.6%	16 379	22.4%	16 160	22.1%	16 346	22.3%	66 144	90.3%	17 216	190.8%	(5.1%)
Fines, penalties and forfeits	2 235	2 235	335	15.0%	415	18.6%	424	19.0%	678	30.3%	1 852	82.9%	(1 026)	16.6%	(166.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161 007	161 007	8 161	5.1%	1	-	148 974	92.5%	3 578	2.2%	160 714	99.8%	88 957	100.2%	(96.0%)
Interest Receivables	53 090	59 612	25 640	48.3%	24 964	47.0%	27 673	46.4%	29 996	50.3%	108 273	181.6%	(49 456)	35.3%	(160.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	4	-	4	-	0	-	12 885.2%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**994 017**	**1 002 079**	**194 189**	**19.5%**	**231 445**	**23.3%**	**238 247**	**23.8%**	**343 092**	**34.2%**	**1 006 972**	**100.5%**	**231 699**	**94.3%**	**48.1%**
Employee related costs	211 691	219 640	52 953	25.0%	54 189	25.6%	54 064	24.6%	53 750	24.5%	214 956	97.9%	33 882	83.2%	58.6%
Remuneration of councillors	12 146	12 146	2 469	20.3%	2 454	20.2%	2 712	22.3%	2 530	20.8%	10 166	83.7%	1 743	81.5%	45.2%
Bulk purchases - electricity	228 174	226 174	62 751	27.5%	53 675	23.5%	71 443	31.6%	72 332	32.0%	260 201	115.0%	61 288	102.3%	18.0%
Inventory consumed	124 623	117 918	26 701	21.4%	24 833	19.9%	12 038	10.2%	19 272	16.3%	82 844	70.3%	20 304	105.9%	(5.1%)
Debt impairment	89 408	61 908	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	53 279	56 591	-	-	14 567	27.3%	14 783	26.1%	24 074	42.5%	53 424	94.4%	-	-	(100.0%)
Interest,Dividends and Rent on Land	50 000	60 000	17 681	35.4%	29 944	59.9%	41 492	69.2%	29 065	48.4%	118 183	197.0%	24 899	287.9%	16.7%
Contracted services	128 878	144 932	17 141	13.3%	33 770	26.2%	30 910	21.3%	85 052	58.7%	166 873	115.1%	61 261	139.5%	38.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	31 594	31 383	2 512	8.0%	283	.9%	-	-	47 764	152.2%	50 559	161.1%	16 802	246.0%	184.3%
Operational Cost and Other Cost	64 224	71 387	11 981	18.7%	17 731	27.6%	10 804	15.1%	8 929	12.5%	49 445	69.3%	12 433	87.0%	(28.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	322	-	322	-	(914)	-	(135.2%)
Surplus/(Deficit)	**(45 522)**	**(28 579)**	**236 314**		**159 516**		**329 536**		**(159 874)**		**565 492**		**2 729**		
Transfers and subsidies - capital (monetary allocations)	46 618	46 618	-	-	-	-	-	-	20 523	44.0%	20 523	44.0%	5 101	60.7%	302.3%
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**		**(139 351)**		**586 015**		**7 829**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**31 596**	**48 539**	**236 314**		**159 516**		**329 536**		**(139 351)**		**586 015**		**7 829**		
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**		**(139 351)**		**586 015**		**7 829**		
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**		**(139 351)**		**586 015**		**7 829**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**12 114**	**18.8%**	**36 614**	**56.8%**	**16 257**	**81.0%**	**(25.5%)**
National Government	46 645	46 645	5 883	12.6%	6 182	13.3%	4 818	10.3%	9 146	19.6%	26 029	55.8%	11 362	77.4%	(19.5%)
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%**	**9 146**	**19.6%**	**26 029**	**55.8%**	**11 362**	**77.4%**	**(19.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 600	17 850	-	-	4 166	22.4%	3 452	19.3%	2 968	16.6%	10 586	59.3%	4 896	96.7%	(39.4%)
Capital Expenditure Functional	**65 245**	**64 495**	**5 883**	**9.0%**	**10 347**	**15.9%**	**8 772**	**13.6%**	**12 121**	**18.8%**	**37 123**	**57.6%**	**16 257**	**81.0%**	**(25.4%)**
Municipal governance and administration	**10 550**	**9 800**	**-**	**-**	**4 136**	**39.2%**	**2 739**	**27.9%**	**19 942**	**203.5%**	**26 816**	**273.6%**	**2 428**	**111.0%**	**721.3%**
Executive and Council	350	350	-	-	-	-	-	-	-	-	-	-	28	92.4%	(100.0%)
Finance and administration	10 200	9 450	-	-	4 136	40.6%	2 739	29.0%	19 942	211.0%	26 816	283.8%	2 400	111.5%	730.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**500**	**500**	**-**	**-**	**-**	**-**	**555**	**111.1%**	**17**	**3.3%**	**572**	**114.4%**	**1**	**90.3%**	**1 740.4%**
Community and Social Services	200	200	-	-	-	-	555	277.7%	2	.8%	557	278.5%	1	90.3%	74.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	300	300	-	-	-	-	-	-	15	5.0%	15	5.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 250**	**18 250**	**3 183**	**17.4%**	**5 136**	**28.1%**	**(96)**	**(.5%)**	**(10 897)**	**(59.7%)**	**(2 674)**	**(14.7%)**	**5 634**	**109.2%**	**(293.4%)**
Planning and Development	550	550	-	-	30	5.4%	-	-	-	-	30	5.4%	(21)	29.0%	(100.0%)
Road Transport	17 700	17 700	3 183	18.0%	5 106	28.9%	(96)	(.5%)	(10 897)	(61.6%)	(2 704)	(15.3%)	5 655	109.7%	(292.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**35 945**	**35 945**	**2 700**	**7.5%**	**1 075**	**3.0%**	**5 574**	**15.5%**	**3 060**	**8.5%**	**12 409**	**34.5%**	**8 195**	**65.8%**	**(62.7%)**
Energy sources	5 000	5 000	-	-	-	-	1 831	36.6%	-	-	1 831	36.6%	3 565	243.0%	(100.0%)
Water Management	20 500	20 500	437	2.1%	485	2.4%	277	1.4%	1 250	6.1%	2 449	11.9%	3 363	33.0%	(62.8%)
Waste Water Management	6 445	6 445	930	14.4%	590	9.2%	2 122	32.9%	1 143	17.7%	4 785	74.2%	-	-	(100.0%)
Waste Management	4 000	4 000	1 333	33.3%	-	-	1 344	33.6%	666	16.7%	3 343	83.6%	1 267	106.0%	(47.4%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**116 982**	**11.1%**	**627 090**	**59.4%**	**117 726**	**68.1%**	**(.6%)**
Property rates	236 078	230 652	33 025	14.0%	30 085	12.7%	29 793	12.9%	28 625	12.4%	121 528	52.7%	28 532	74.1%	.3%
Service charges	450 169	314 129	85 841	19.1%	70 296	15.6%	75 539	24.0%	70 911	22.6%	302 586	96.3%	79 065	88.6%	(10.3%)
Other revenue	23 809	79 316	21 044	88.4%	5 018	21.1%	75 557	95.3%	11 269	14.2%	112 889	142.3%	9 813	87.7%	14.8%
Transfers and Subsidies - Operational	161 007	161 007	4 818	3.0%	613	.4%	78 478	48.7%	6 177	3.8%	90 086	56.0%	-	22.2%	(100.0%)
Transfers and Subsidies - Capital	46 618	46 618	-	-	-	-	1	-	-	-	1	-	-	35.4%	-
Interest	-	224 867	-	-	-	-	-	-	-	-	-	-	316	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(797 906)**	**(978 103)**	**(116 156)**	**14.6%**	**(108 523)**	**13.6%**	**(120 905)**	**12.4%**	**(90 264)**	**9.2%**	**(435 849)**	**44.6%**	**(96 055)**	**65.6%**	**(6.0%)**
Suppliers and employees	(797 906)	(978 103)	(116 156)	14.6%	(108 523)	13.6%	(120 905)	12.4%	(90 264)	9.2%	(435 849)	44.6%	(96 055)	65.6%	(6.0%)

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%**	**26 717**	**34.0%**	**191 241**	**243.7%**	**21 671**	**82.1%**	**23.3%**
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	**(65 245)**	**(64 495)**	**(9 047)**	**13.9%**	**(13 520)**	**20.7%**	**(7 851)**	**12.2%**	**(12 058)**	**18.7%**	**(42 476)**	**65.9%**	**(18 560)**	**97.8%**	**(35.0%)**
Capital assets	(65 245)	(64 495)	(9 047)	13.9%	(13 520)	20.7%	(7 851)	12.2%	(12 058)	18.7%	(42 476)	65.9%	(18 560)	97.8%	(35.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(65 245)**	**(64 495)**	**(9 047)**	**13.9%**	**(13 520)**	**20.7%**	**(7 851)**	**12.2%**	**(12 058)**	**18.7%**	**(42 476)**	**65.9%**	**(18 560)**	**97.8%**	**(35.0%)**
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	**54 530**	**13 991**	**19 526**	**35.8%**	**(16 031)**	**(29.4%)**	**130 612**	**933.6%**	**14 659**	**104.8%**	**148 766**	**1 063.3%**	**3 112**	**60.9%**	**371.1%**
Cash/cash equivalents at the year begin:	22 130	12 361	3 798	17.2%	31 888	144.1%	15 856	128.3%	146 468	1 184.9%	3 798	30.7%	94 991	10.0%	54.2%
Cash/cash equivalents at the year end:	**76 659**	**26 352**	**31 888**	**41.6%**	**15 856**	**20.7%**	**146 468**	**555.8%**	**161 127**	**611.4%**	**161 127**	**611.4%**	**31 857**	**41.8%**	**405.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 840	2.2%	4 118	1.3%	4 021	1.3%	300 654	95.3%	315 634	14.7%	(1 722)	(.5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22 469	40.7%	1 854	3.4%	1 324	2.4%	29 625	53.6%	55 272	2.6%	19 652	35.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	27 180	2.1%	21 529	1.7%	96 581	7.4%	1 157 280	88.8%	1 302 571	60.7%	(10 900)	(.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 179	4.0%	647	2.2%	503	1.7%	26 877	92.0%	29 206	1.4%	1 320	4.5%	-	-
Receivables from Exchange Transactions - Waste Management	1 490	3.9%	862	2.2%	739	1.9%	35 333	92.0%	38 424	1.8%	1 582	4.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 231	3.5%	10 260	3.2%	9 993	3.1%	288 657	90.2%	320 140	14.9%	64 557	20.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	1	-	85 739	100.0%	85 744	4.0%	(576)	(.7%)	-	-
Total By Income Source	**70 391**	**3.3%**	**39 272**	**1.8%**	**113 162**	**5.3%**	**1 924 165**	**89.6%**	**2 146 990**	**100.0%**	**73 912**	**3.4%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 521	12.4%	1 571	5.5%	1 328	4.7%	22 068	77.5%	28 488	1.3%	5 040	17.7%	-	-
Commercial	41 833	4.1%	17 779	1.7%	92 312	9.0%	878 630	85.3%	1 030 553	48.0%	38 337	3.7%	-	-
Households	25 037	2.3%	19 922	1.8%	19 522	1.8%	1 023 468	94.1%	1 087 950	50.7%	30 535	2.8%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**70 391**	**3.3%**	**39 272**	**1.8%**	**113 162**	**5.3%**	**1 924 165**	**89.6%**	**2 146 990**	**100.0%**	**73 912**	**3.4%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	44 708	3.4%	30 807	2.3%	35 692	2.7%	1 214 785	91.6%	1 325 992	66.4%
Bulk Water	-	-	4 444	2.1%	4 367	2.0%	205 001	95.9%	213 813	10.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 934	10.2%	6 172	1.3%	3 773	.8%	401 271	87.6%	458 149	22.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**91 643**	**4.6%**	**41 423**	**2.1%**	**43 832**	**2.2%**	**1 821 057**	**91.1%**	**1 997 954**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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**	**6 278 987**	**1 438 840**	**25.3%**	**1 382 586**	**24.3%**	**1 285 771**	**20.5%**	**1 119 033**	**17.8%**	**5 226 230**	**83.2%**	**1 121 208**	**93.2%**	**(.2%)**
Exchange Revenue															
Service charges - Electricity	2 319 235	2 469 235	496 218	21.4%	437 160	18.8%	384 236	15.6%	417 951	16.9%	1 735 565	70.3%	398 828	78.6%	4.8%
Service charges - Water	579 391	529 391	86 505	14.9%	102 548	17.7%	106 702	20.2%	106 599	20.1%	402 353	76.0%	98 559	74.9%	8.2%
Service charges - Waste Water Management	178 860	163 860	33 727	18.9%	40 069	22.4%	39 602	24.2%	38 912	23.7%	152 310	93.0%	35 678	87.2%	9.1%
Service charges - Waste Management	224 491	264 766	54 493	24.3%	53 743	23.9%	53 966	20.4%	55 451	20.9%	217 653	82.2%	46 006	84.0%	20.5%
Sale of Goods and Rendering of Services	21 863	5 900	4 865	22.3%	6 480	29.6%	5 688	96.4%	6 095	103.3%	23 128	392.0%	3 986	94.0%	52.9%
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%	104 562	21.0%	394 600	79.4%	98 729	103.5%	5.9%
Interest earned from Current and Non Current Assets	9 882	9 882	456	4.6%	-	-	3 237	32.8%	1 526	15.4%	5 219	52.8%	2 406	25.4%	(36.6%)
Dividends	6 439	4 081	803	12.5%	898	13.9%	1 115	27.3%	1 223	30.0%	4 038	99.0%	1 363	96.7%	(10.3%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 783	30 229	5 574	28.2%	8 790	44.4%	5 592	18.5%	5 886	19.5%	25 842	85.5%	4 899	103.2%	20.1%
Licences or permits	354	421	46	13.0%	137	38.8%	189	44.9%	47	11.2%	419	99.6%	43	111.8%	9.9%
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%	3 111	20.7%	5 317	35.4%	(126 787)	24.3%	(102.5%)
Non-Exchange Revenue															
Property rates	1 111 596	1 448 396	362 709	32.6%	361 489	32.5%	374 226	25.8%	328 901	22.7%	1 427 325	98.5%	347 518	125.9%	(5.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 554	25 554	1 177	4.6%	826	3.2%	949	3.7%	521	2.0%	3 472	13.6%	1 443	66.5%	(63.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	659 968	692 350	271 309	41.1%	232 719	35.3%	167 401	24.2%	2 564	.4%	673 993	97.3%	167 297	103.2%	(98.5%)
Interest Receivables	94 156	122 102	32 101	34.1%	35 529	37.7%	38 351	31.4%	42 553	34.9%	148 534	121.6%	31 949	116.6%	33.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	1 043	526	-	2 806	-	-	-	3 129	300.0%	6 461	619.5%	9 291	-	(66.3%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 663 183**	**6 510 251**	**1 342 645**	**23.7%**	**1 213 468**	**21.4%**	**1 191 161**	**18.3%**	**1 426 337**	**21.9%**	**5 173 612**	**79.5%**	**1 131 585**	**82.9%**	**26.0%**
Employee related costs	1 226 472	1 226 472	282 991	23.1%	291 562	23.8%	286 336	23.3%	287 070	23.4%	1 147 959	93.6%	270 075	92.3%	6.3%
Remuneration of councillors	37 681	37 681	8 650	23.0%	8 671	23.0%	9 658	25.6%	9 021	23.9%	35 998	95.5%	8 791	98.2%	2.6%
Bulk purchases - electricity	1 741 131	1 941 131	705 977	40.5%	319 130	18.3%	408 179	21.0%	671 806	34.6%	2 105 092	108.4%	641 754	119.2%	4.7%
Inventory consumed	266 263	286 548	38 577	14.5%	69 326	26.0%	82 491	28.8%	99 912	34.9%	290 306	101.3%	80 499	102.5%	24.1%
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%)	-	-	(251 549)	-	(48.5%)
Interest,Dividends and Rent on Land	193 008	280 053	83 164	43.1%	79 331	41.1%	129 493	46.2%	188 036	67.1%	480 025	171.4%	100 889	141.1%	86.4%
Contracted services	719 018	915 616	141 306	19.7%	272 416	37.9%	244 584	26.7%	245 294	26.8%	903 600	98.7%	218 509	96.3%	12.3%
Transfers and subsidies	9 893	34 893	301	3.0%	633	6.4%	683	2.0%	1 367	3.9%	2 984	8.6%	1 977	37.7%	(30.9%)
Irrecoverable debts written off	135 214	118 214	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	206 575	239 558	80 229	38.8%	40 117	19.4%	29 738	12.4%	50 492	21.1%	200 576	83.7%	45 064	89.8%	12.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 043	5 000	1 400	134.2%	2 665	255.5%	-	-	2 958	59.2%	7 022	140.4%	15 577	1 564.4%	(81.0%)
Surplus/(Deficit)	**29 355**	**(231 264)**	**96 195**		**169 117**		**94 610**		**(307 305)**		**52 618**		**(10 377)**		
Transfers and subsidies - capital (monetary allocations)	221 702	216 702	32 888	14.8%	60 273	27.2%	29 626	13.7%	89 624	41.4%	212 411	98.0%	70 637	84.6%	26.9%
Transfers and subsidies - capital (in-kind)	11 000	39 571	-	-	-	-	-	-	-	-	-	-	(6)	3.7%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**262 057**	**25 010**	**129 084**		**229 391**		**124 235**		**(217 681)**		**265 029**		**60 254**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**262 057**	**25 010**	**129 084**		**229 391**		**124 235**		**(217 681)**		**265 029**		**60 254**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**262 057**	**25 010**	**129 084**		**229 391**		**124 235**		**(217 681)**		**265 029**		**60 254**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**262 057**	**25 010**	**129 084**		**229 391**		**124 235**		**(217 681)**		**265 029**		**60 254**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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%**	**83 544**	**35.3%**	**202 138**	**85.4%**	**67 936**	**74.6%**	**23.0%**
National Government	221 702	216 702	28 117	12.7%	51 995	23.5%	25 962	12.0%	79 508	36.7%	185 582	85.6%	61 137	72.5%	30.0%
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%**	**79 508**	**36.7%**	**185 582**	**85.6%**	**61 137**	**72.5%**	**30.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 550	19 983	178	.9%	1 762	9.0%	10 579	52.9%	4 036	20.2%	16 556	82.8%	6 799	122.0%	(40.6%)
Capital Expenditure Functional	**241 252**	**236 686**	**28 296**	**11.7%**	**53 757**	**22.3%**	**36 541**	**15.4%**	**83 544**	**35.3%**	**202 138**	**85.4%**	**67 936**	**74.6%**	**23.0%**
Municipal governance and administration	**17 850**	**19 050**	**58**	**.3%**	**1 911**	**10.7%**	**10 531**	**55.3%**	**1 829**	**9.6%**	**14 329**	**75.2%**	**5 914**	**143.7%**	**(69.1%)**
Executive and Council	100	100	29	28.5%	-	-	66	65.5%	12	12.1%	106	106.1%	27	99.6%	(56.0%)
Finance and administration	17 750	18 950	30	.2%	1 911	10.8%	10 465	55.2%	1 817	9.6%	14 223	75.1%	5 887	144.5%	(69.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**300**	**300**	**120**	**40.0%**	**-**	**-**	**27**	**9.1%**	**47**	**15.7%**	**195**	**64.8%**	**776**	**78.5%**	**(93.9%)**
Community and Social Services	200	200	120	60.0%	-	-	21	10.6%	-	-	141	70.6%	15	87.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	100	-	-	-	-	6	6.2%	47	47.2%	53	53.3%	761	76.7%	(93.8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 700**	**11 433**	**2 028**	**12.9%**	**2 173**	**13.8%**	**430**	**3.8%**	**5 832**	**51.0%**	**10 462**	**91.5%**	**5 344**	**42.4%**	**9.1%**
Planning and Development	100	100	-	-	-	-	8	8.0%	86	85.7%	94	93.6%	92	69.7%	(6.5%)
Road Transport	15 000	10 000	2 028	13.5%	1 643	11.0%	422	4.2%	5 270	52.7%	9 363	93.6%	5 098	42.4%	3.4%
Environmental Protection	600	1 333	-	-	530	88.3%	-	-	477	35.7%	1 006	75.5%	155	25.4%	207.4%
Trading Services	**207 402**	**205 902**	**26 089**	**12.6%**	**49 673**	**24.0%**	**25 554**	**12.4%**	**75 837**	**36.8%**	**177 153**	**86.0%**	**55 901**	**76.8%**	**35.7%**
Energy sources	30 731	30 731	-	-	13 151	42.8%	3 930	12.8%	11 005	35.8%	28 086	91.4%	15 121	97.5%	(27.2%)
Water Management	80 594	108 504	14 619	18.1%	16 186	20.1%	23 143	21.3%	42 632	39.3%	96 581	89.0%	14 595	70.5%	192.1%
Waste Water Management	93 977	66 068	11 470	12.2%	20 335	21.6%	(1 533)	(2.3%)	21 916	33.2%	52 189	79.0%	26 185	75.2%	(16.3%)
Waste Management	2 100	600	-	-	-	-	13	2.2%	283	47.2%	296	49.4%	-	58.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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**	**4 423 102**	**1 063 245**	**26.2%**	**930 507**	**22.9%**	**898 816**	**20.3%**	**661 208**	**14.9%**	**3 553 775**	**80.3%**	**636 477**	**74.8%**	**3.9%**
Property rates	778 117	1 013 877	145 875	18.7%	136 963	17.6%	144 138	14.2%	154 628	15.3%	581 604	57.4%	137 072	69.1%	12.8%
Service charges	2 311 384	2 399 077	517 517	22.4%	465 861	20.2%	443 226	18.5%	434 041	18.1%	1 860 645	77.6%	432 857	79.2%	.3%
Other revenue	75 767	87 132	26 536	35.0%	28 109	37.1%	24 548	28.2%	39 132	44.9%	118 325	135.8%	(123 361)	16.8%	(131.7%)
Transfers and Subsidies - Operational	659 968	692 350	300 530	45.5%	240 767	36.5%	194 999	28.2%	31 701	4.6%	767 997	110.9%	187 291	114.9%	(83.1%)
Transfers and Subsidies - Capital	221 702	216 702	72 162	32.5%	58 734	26.5%	88 624	40.9%	(3)	-	219 517	101.3%	(5)	93.6%	(45.7%)
Interest	16 321	13 963	456	2.8%	-	-	3 237	23.2%	1 526	10.9%	5 219	37.4%	2 406	15.4%	(36.6%)
Dividends	-	-	170	-	72	-	43	-	183	-	468	-	216	-	(15.4%)
Payments	**(4 401 084)**	**(4 966 952)**	**(854 428)**	**19.4%**	**(719 440)**	**16.3%**	**(649 455)**	**13.1%**	**(578 081)**	**11.6%**	**(2 801 405)**	**56.4%**	**(552 724)**	**61.8%**	**4.6%**
Suppliers and employees	(4 198 183)	(4 652 006)	(854 428)	20.4%	(719 440)	17.1%	(649 455)	14.0%	(578 081)	12.4%	(2 801 405)	60.2%	(552 724)	64.7%	4.6%

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%)**	**83 126**	**(15.3%)**	**752 370**	**(138.3%)**	**83 753**	**300.1%**	**(.7%)**
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%**	**(89 957)**	**37.2%**	**(252 063)**	**104.3%**	**(42 607)**	**78.1%**	**111.1%**
Capital assets	(241 252)	(241 686)	(62 964)	26.1%	(56 773)	23.5%	(42 368)	17.5%	(89 957)	37.2%	(252 063)	104.3%	(42 607)	78.1%	111.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**352 748**	**565 154**	**(62 964)**	**(17.8%)**	**(56 773)**	**(16.1%)**	**(42 368)**	**(7.5%)**	**(89 957)**	**(15.9%)**	**(252 063)**	**(44.6%)**	**(42 607)**	**78.1%**	**111.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**14 923**	**21 304**	**145 853**	**977.4%**	**154 293**	**1 033.9%**	**206 992**	**971.6%**	**(6 831)**	**(32.1%)**	**500 307**	**2 348.4%**	**41 146**	**1 725.5%**	**(116.6%)**
Cash/cash equivalents at the year begin:	45 535	45 535	105 882	232.5%	251 735	552.8%	406 028	891.7%	613 020	1 346.3%	105 882	232.5%	571 899	318.0%	7.2%
Cash/cash equivalents at the year end:	**60 458**	**66 839**	**251 735**	**416.4%**	**406 028**	**671.6%**	**613 020**	**917.2%**	**606 190**	**906.9%**	**606 190**	**906.9%**	**613 044**	**1 276.1%**	**(1.1%)**

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	36 964	1.5%	28 993	1.2%	26 270	1.1%	2 313 669	96.2%	2 405 895	18.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	123 902	4.4%	62 601	2.2%	63 362	2.2%	2 587 446	91.2%	2 837 311	21.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	93 121	3.5%	63 945	2.4%	80 771	3.0%	2 412 272	91.0%	2 650 109	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 208	1.7%	9 986	1.2%	9 270	1.1%	821 004	96.1%	854 468	6.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 030	2.4%	14 905	1.9%	14 688	1.9%	741 196	93.8%	789 821	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	450	16.0%	-	-	-	-	2 370	84.0%	2 820	-	-	-	-	-
Interest on Arrear Debtor Accounts	51 157	2.5%	50 348	2.5%	49 439	2.4%	1 873 149	92.5%	2 024 093	15.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	351	-	186	-	540	-	1 607 267	99.9%	1 608 343	12.2%	-	-	-	-
Total By Income Source	**339 183**	**2.6%**	**230 964**	**1.8%**	**244 339**	**1.9%**	**12 358 373**	**93.8%**	**13 172 859**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 932	6.2%	8 481	4.1%	6 269	3.0%	181 620	86.8%	209 303	1.6%	-	-	-	-
Commercial	211 964	2.0%	176 295	1.6%	180 756	1.7%	10 182 569	94.7%	10 751 584	81.6%	-	-	-	-
Households	114 286	5.2%	46 188	2.1%	57 315	2.6%	1 994 183	90.2%	2 211 972	16.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**339 183**	**2.6%**	**230 964**	**1.8%**	**244 339**	**1.9%**	**12 358 373**	**93.8%**	**13 172 859**	**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	364 245	3.7%	225 886	2.3%	334 312	3.4%	8 853 832	90.5%	9 778 276	77.5%
Bulk Water	-	-	-	-	-	-	60 855	100.0%	60 855	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	314	100.0%	314	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	147 868	5.3%	1 765	.1%	7 842	.3%	2 614 265	94.3%	2 771 740	22.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**512 114**	**4.1%**	**227 651**	**1.8%**	**342 155**	**2.7%**	**11 529 265**	**91.4%**	**12 611 184**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**719 795**	**26.1%**	**2 751 305**	**99.8%**	**673 469**	**99.1%**	**6.9%**
Exchange Revenue															
Service charges - Electricity	1 069 967	1 069 967	281 114	26.3%	248 578	23.2%	241 775	22.6%	247 156	23.1%	1 018 623	95.2%	228 136	100.5%	8.3%
Service charges - Water	140 587	140 587	19 587	13.9%	32 232	22.9%	31 073	22.1%	28 295	20.1%	111 187	79.1%	27 096	95.8%	4.4%
Service charges - Waste Water Management	117 311	117 311	29 351	25.0%	28 869	24.6%	29 205	24.9%	28 453	24.3%	115 878	98.8%	27 544	101.8%	3.3%
Service charges - Waste Management	133 093	133 093	33 191	24.9%	33 165	24.9%	32 965	24.8%	33 104	24.9%	132 425	99.5%	31 573	102.1%	4.9%
Sale of Goods and Rendering of Services	8 914	8 914	1 689	19.0%	3 021	33.9%	2 242	25.2%	(73)	(.8%)	6 880	77.2%	680	76.3%	(110.7%)
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%	4 056	21.4%	15 772	83.1%	3 594	115.0%	12.9%
Interest earned from Current and Non Current Assets	9 405	6 405	1 004	10.7%	421	4.5%	1 895	29.6%	302	4.7%	3 623	56.6%	611	61.3%	(50.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	20 601	21 601	5 637	27.4%	5 553	27.0%	5 429	25.1%	5 490	25.4%	22 109	102.3%	4 874	101.3%	12.7%
Rental from Fixed Assets	1 646	1 646	922	56.0%	862	52.4%	634	38.5%	780	47.4%	3 198	194.3%	975	174.7%	(20.0%)
Licences or permits	469	469	95	20.3%	107	22.9%	69	14.8%	101	21.6%	373	79.5%	96	49.0%	5.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	1 072	1 072	240	22.3%	(2 936)	(273.8%)	260	24.2%	3 761	350.7%	1 324	123.5%	1 209	258.9%	211.0%
Operational Revenue	74 342	76 153	4 416	5.9%	2 247	3.0%	6 518	8.6%	9 761	12.8%	22 942	30.1%	81 792	102.0%	(88.1%)
Non-Exchange Revenue															
Property rates	677 734	689 734	172 526	25.5%	175 821	25.9%	175 984	25.5%	175 885	25.5%	700 217	101.5%	171 511	103.5%	2.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 106	30 106	2 242	8.6%	1 909	7.3%	3 727	12.4%	175 988	584.6%	183 865	610.7%	2 004	43.4%	8 682.8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	383 978	384 595	157 634	41.1%	126 503	32.9%	96 325	25.0%	1 707	.4%	382 169	99.4%	89 762	100.2%	(98.1%)
Interest Receivables	8 959	8 959	1 538	17.2%	3 553	39.7%	3 817	42.6%	3 714	41.5%	12 622	140.9%	2 013	123.7%	84.5%
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%)	-	-	-	-	-	-	-
Other Gains	19 314	8 874	15 676	81.2%	-	-	1 107	12.5%	1 314	14.8%	18 098	203.9%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 516 131**	**2 790 601**	**635 476**	**25.3%**	**619 689**	**24.6%**	**625 280**	**22.4%**	**545 804**	**19.6%**	**2 426 249**	**86.9%**	**587 300**	**90.0%**	**(7.1%)**
Employee related costs	889 734	871 604	212 084	23.8%	220 702	24.8%	217 342	24.9%	222 195	25.5%	872 323	100.1%	210 440	98.9%	5.6%
Remuneration of councillors	34 861	33 361	7 297	20.9%	7 304	21.0%	8 794	26.4%	7 846	23.5%	31 242	93.7%	8 143	94.6%	(3.6%)
Bulk purchases - electricity	877 856	877 856	202 870	23.1%	164 887	18.8%	228 679	26.0%	155 304	17.7%	751 740	85.6%	177 878	95.6%	(12.7%)
Inventory consumed	95 861	94 383	26 227	27.4%	20 934	21.8%	17 681	18.7%	29 926	31.7%	94 768	100.4%	25 609	108.5%	16.9%
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%	62 311	21.2%	249 246	84.7%	60 392	92.3%	3.2%
Interest,Dividends and Rent on Land	105 408	105 408	-	-	45 407	43.1%	847	.8%	(847)	(.8%)	45 407	43.1%	231	38.9%	(467.2%)
Contracted services	233 455	250 466	59 133	25.3%	55 901	23.9%	54 534	21.8%	34 821	13.9%	204 389	81.6%	59 576	87.7%	(41.6%)
Transfers and subsidies	4 488	4 488	80	1.8%	1 110	24.7%	109	2.4%	-	-	1 299	28.9%	100	60.6%	(100.0%)
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%	32 346	15.3%	157 852	74.6%	44 930	86.0%	(28.0%)
Disposal of Fixed and Intangible Assets	2 088	2 088	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 569	2 569	10 409	405.1%	-	-	5 672	220.8%	1 901	74.0%	17 982	699.9%	-	.7%	(100.0%)
Surplus/(Deficit)	**224 813**	**(32 668)**	**95 117**		**45 941**		**10 007**		**173 991**		**325 056**		**86 169**		
Transfers and subsidies - capital (monetary allocations)	89 600	113 368	5 529	6.2%	57 336	64.0%	8 279	7.3%	35 656	31.5%	106 800	94.2%	29 005	68.7%	22.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	4 480	-	4 480	-	3 882	-	15.4%
Surplus/(Deficit) after capital transfers and contributions	**314 413**	**80 700**	**100 645**		**103 277**		**18 286**		**214 128**		**436 337**		**119 057**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**314 413**	**80 700**	**100 645**		**103 277**		**18 286**		**214 128**		**436 337**		**119 057**		
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**		**214 128**		**436 337**		**119 057**		
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**		**214 128**		**436 337**		**119 057**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**30 793**	**18.2%**	**131 533**	**77.9%**	**48 895**	**65.6%**	**(37.0%)**
National Government	89 073	108 137	9 215	10.3%	53 668	60.3%	16 511	15.3%	14 842	13.7%	94 235	87.1%	29 748	69.1%	(50.1%)
Provincial Government	-	4 921	-	-	-	-	327	6.6%	-	-	327	6.6%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Transfers recognised - capital	**89 073**	**113 058**	**9 215**	**10.3%**	**53 668**	**60.3%**	**16 837**	**14.9%**	**14 843**	**13.1%**	**94 563**	**83.6%**	**29 748**	**69.1%**	**(50.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 717	55 897	44	.1%	15 769	51.3%	5 207	9.3%	15 950	28.5%	36 970	66.1%	19 147	56.5%	(16.7%)
Capital Expenditure Functional	**119 790**	**168 955**	**9 260**	**7.7%**	**69 436**	**58.0%**	**22 044**	**13.0%**	**35 413**	**21.0%**	**136 153**	**80.6%**	**52 777**	**67.4%**	**(32.9%)**
Municipal governance and administration	**12 717**	**15 942**	**44**	**.3%**	**8 007**	**63.0%**	**1 526**	**9.6%**	**4 237**	**26.6%**	**13 813**	**86.6%**	**10 160**	**119.5%**	**(58.3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 717	15 942	44	.3%	8 007	63.0%	1 526	9.6%	4 237	26.6%	13 813	86.6%	10 160	119.5%	(58.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 900**	**3 900**	**275**	**4.0%**	**1 400**	**20.3%**	**981**	**25.2%**	**5 465**	**140.1%**	**8 122**	**208.3%**	**5 816**	**135.1%**	**(6.0%)**
Community and Social Services	3 500	-	-	-	-	-	-	-	4 218	-	4 218	-	5 586	141.2%	(24.5%)
Sport And Recreation	3 400	3 900	275	8.1%	1 400	41.2%	981	25.2%	1 245	31.9%	3 902	100.1%	229	87.6%	443.2%
Public Safety	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 900**	**16 900**	**2 533**	**15.0%**	**9 730**	**57.6%**	**-**	**-**	**5 352**	**31.7%**	**17 615**	**104.2%**	**4 638**	**103.4%**	**15.4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 900	16 900	2 533	15.0%	9 730	57.6%	-	-	5 352	31.7%	17 615	104.2%	4 638	103.4%	15.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**83 273**	**132 213**	**6 407**	**7.7%**	**50 299**	**60.4%**	**19 537**	**14.8%**	**20 359**	**15.4%**	**96 602**	**73.1%**	**32 164**	**56.9%**	**(36.7%)**
Energy sources	24 877	49 035	607	2.4%	13 836	55.6%	6 729	13.7%	10 935	22.3%	32 107	65.5%	4 225	40.8%	158.8%
Water Management	35 596	55 678	2 244	6.3%	27 231	76.5%	10 165	18.3%	7 642	13.7%	47 282	84.9%	14 489	49.1%	(47.3%)
Waste Water Management	19 800	24 500	3 556	18.0%	9 232	46.6%	2 644	10.8%	1 781	7.3%	17 213	70.3%	2 027	78.3%	(12.1%)
Waste Management	3 000	3 000	-	-	-	-	-	-	-	-	-	-	11 422	99.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**416 339**	**14.0%**	**2 029 685**	**68.0%**	**378 748**	**65.6%**	**9.9%**
Property rates	643 848	655 248	76 139	11.8%	76 222	11.8%	75 038	11.5%	79 306	12.1%	306 705	46.8%	76 914	46.4%	3.1%
Service charges	2 103 573	1 666 513	219 393	10.4%	209 710	10.0%	196 725	11.8%	189 053	11.3%	814 881	48.9%	181 695	44.6%	4.0%
Other revenue	120 345	131 122	92 743	77.1%	24 787	20.6%	28 088	21.4%	103 303	78.8%	248 921	189.8%	(17 444)	201.6%	(692.2%)
Transfers and Subsidies - Operational	383 978	384 595	205 650	53.6%	173 797	45.3%	139 934	36.4%	44 498	11.6%	563 879	146.6%	132 031	148.1%	(66.3%)
Transfers and Subsidies - Capital	89 600	113 368	23 085	25.8%	24 227	27.0%	46 682	41.2%	-	-	93 993	82.9%	4 957	87.6%	(100.0%)
Interest	39 740	32 940	331	.8%	421	1.1%	375	1.1%	179	.5%	1 306	4.0%	595	13.3%	(69.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 655 800)**	**(2 645 764)**	**(514 873)**	**19.4%**	**(647 608)**	**24.4%**	**(457 317)**	**17.3%**	**(379 904)**	**14.4%**	**(1 999 702)**	**75.6%**	**(407 842)**	**73.6%**	**(6.9%)**
Suppliers and employees	(2 546 134)	(2 536 098)	(514 873)	20.2%	(647 608)	25.4%	(457 317)	18.0%	(379 904)	15.0%	(1 999 702)	78.8%	(407 842)	77.2%	(6.9%)

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%**	**36 436**	**10.8%**	**29 983**	**8.9%**	**(29 093)**	**9.9%**	**(225.2%)**
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	**(126 261)**	**(179 543)**	**(33 908)**	**26.9%**	**(68 968)**	**54.6%**	**(21 106)**	**11.8%**	**(35 252)**	**19.6%**	**(159 234)**	**88.7%**	**(39 071)**	**85.5%**	**(9.8%)**
Capital assets	(126 261)	(179 543)	(33 908)	26.9%	(68 968)	54.6%	(21 106)	11.8%	(35 252)	19.6%	(159 234)	88.7%	(39 071)	85.5%	(9.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(126 261)**	**(179 543)**	**(33 908)**	**26.9%**	**(68 968)**	**54.6%**	**(21 106)**	**11.8%**	**(35 252)**	**19.6%**	**(159 234)**	**88.7%**	**(39 071)**	**85.5%**	**(9.8%)**
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%**	-	-	**(67 221)**	**154.5%**	**(87 900)**	**202.1%**	**(67 221)**	**63.6%**	-
Repayment of borrowing	(43 498)	(43 498)	-	-	(20 678)	47.5%	-	-	(67 221)	154.5%	(87 900)	202.1%	(67 221)	63.6%	-
Net Cash from/(used) Financing Activities	**(43 498)**	**(43 498)**	-	-	**(20 678)**	**47.5%**	-	-	**(67 221)**	**154.5%**	**(87 900)**	**202.1%**	**(67 221)**	**63.6%**	-
Net Increase/(Decrease) in cash held	**555 524**	**114 981**	**68 560**	**12.3%**	**(228 091)**	**(41.1%)**	**8 418**	**7.3%**	**(66 038)**	**(57.4%)**	**(217 151)**	**(188.9%)**	**(135 386)**	**(8 792.3%)**	**(51.2%)**
Cash/cash equivalents at the year begin:	47 606	47 606	32 123	67.5%	98 479	206.9%	(129 612)	(272.3%)	(121 194)	(254.6%)	32 123	67.5%	(98 803)	3.7%	22.7%
Cash/cash equivalents at the year end:	**603 131**	**162 587**	**98 479**	**16.3%**	**(129 612)**	**(21.5%)**	**(121 194)**	**(74.5%)**	**(187 232)**	**(115.2%)**	**(187 232)**	**(115.2%)**	**(234 189)**	**(181.4%)**	**(20.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 876	14.0%	3 446	4.9%	2 463	3.5%	55 009	77.7%	70 794	10.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 926	29.7%	12 959	9.9%	4 747	3.6%	74 323	56.8%	130 955	19.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45 378	18.3%	19 667	7.9%	11 742	4.7%	171 282	69.0%	248 069	36.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 522	14.1%	2 865	4.7%	2 100	3.5%	47 073	77.7%	60 559	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 614	14.5%	3 112	4.7%	2 291	3.5%	51 168	77.3%	66 184	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	34.7%	-	-	-	-	18	65.3%	27	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 306	4.5%	2 574	3.5%	2 532	3.5%	64 712	88.5%	73 123	10.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 418	8.9%	3 333	8.7%	599	1.6%	31 001	80.8%	38 352	5.6%	-	-	-	-
Total By Income Source	**119 049**	**17.3%**	**47 955**	**7.0%**	**26 473**	**3.8%**	**494 585**	**71.9%**	**688 062**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 914	12.3%	5 690	10.1%	4 360	7.7%	39 469	69.9%	56 434	8.2%	-	-	-	-
Commercial	62 648	22.9%	27 722	10.1%	10 450	3.8%	172 474	63.1%	273 294	39.7%	-	-	-	-
Households	49 487	13.8%	14 542	4.1%	11 663	3.3%	282 643	78.9%	358 335	52.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**119 049**	**17.3%**	**47 955**	**7.0%**	**26 473**	**3.8%**	**494 585**	**71.9%**	**688 062**	**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	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 234	58.7%	607	1.1%	98	.2%	21 249	40.0%	53 188	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**31 234**	**58.7%**	**607**	**1.1%**	**98**	**.2%**	**21 279**	**40.0%**	**53 218**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**122 768**	**21.3%**	**390 154**	**67.7%**	**63 992**	**69.3%**	**91.8%**
Exchange Revenue															
Service charges - Electricity	116 896	83 580	12 634	10.8%	20 555	17.6%	23 138	27.7%	41 549	49.7%	97 876	117.1%	31 452	81.1%	32.1%
Service charges - Water	22 029	22 029	2 608	11.8%	5 369	24.4%	5 908	26.8%	21 190	96.2%	35 074	159.2%	(2 982)	62.8%	(810.7%)
Service charges - Waste Water Management	14 673	14 673	2 415	16.5%	3 625	24.7%	3 620	24.7%	12 952	88.3%	22 612	154.1%	3 519	91.8%	268.1%
Service charges - Waste Management	12 779	12 779	1 973	15.4%	2 964	23.2%	2 985	23.4%	8 708	68.1%	16 631	130.1%	2 888	86.6%	201.5%
Sale of Goods and Rendering of Services	1 138	604	41	3.6%	62	5.5%	51	8.5%	139	23.0%	293	48.4%	39	48.4%	252.6%
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%	1 510	8.8%	13 169	76.4%	4 578	90.2%	(67.0%)
Interest earned from Current and Non Current Assets	2 053	2 329	402	19.6%	509	24.8%	643	27.6%	319	13.7%	1 873	80.4%	632	84.4%	(49.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	53	-	-	-	-	-	-	-	-	-	-	-	-	58.3%	-
Rental from Fixed Assets	2 303	545	99	4.3%	120	5.2%	35	6.4%	7	1.4%	262	48.0%	149	81.1%	(95.0%)
Licences or permits	16	16	0	2.4%	9	55.3%	2	11.2%	0	1.6%	12	70.4%	1	320.2%	(80.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 344	179	32	2.4%	25	1.8%	32	17.7%	42	23.3%	131	73.0%	10	43.0%	309.0%
Non-Exchange Revenue															
Property rates	93 165	116 375	18 474	19.8%	26 999	29.0%	26 896	23.1%	9 111	7.8%	81 480	70.0%	17 687	75.6%	(48.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 037	172 078	3	-	(39)	(.1%)	-	-	570	.3%	534	.3%	46	63.3%	1 149.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	103 119	103 788	40 844	39.6%	4 617	4.5%	35 182	33.9%	24 937	24.0%	105 580	101.7%	1 711	37.7%	1 357.5%
Interest Receivables	-	18 506	3 103	-	4 717	-	5 075	27.4%	1 734	9.4%	14 628	79.0%	4 261	-	(59.3%)
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%**	**(94 430)**	**(14.2%)**	**315 906**	**47.5%**	**206 295**	**74.2%**	**(145.8%)**
Employee related costs	139 009	139 009	24 195	17.4%	50 545	36.4%	111 267	80.0%	(45 915)	(33.0%)	140 091	100.8%	92 240	128.2%	(149.8%)
Remuneration of councillors	8 602	8 602	1 620	18.8%	4 641	54.0%	216	2.5%	3 287	38.2%	9 764	113.5%	-	53.8%	(100.0%)
Bulk purchases - electricity	108 147	108 147	24 375	22.5%	16 949	15.7%	31 602	29.2%	20 731	19.2%	93 657	86.6%	21 679	99.8%	(4.4%)
Inventory consumed	10 782	9 406	1 390	12.9%	1 199	11.1%	3 054	32.5%	809	8.6%	6 452	68.6%	1 015	39.9%	(20.4%)
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%	(119 089)	(149.2%)	(75 291)	(94.3%)	71 908	116.1%	(265.6%)
Interest,Dividends and Rent on Land	10 920	21 840	4 574	41.9%	5 058	46.3%	10 990	50.3%	6 531	29.9%	27 153	124.3%	5 139	90.3%	27.1%
Contracted services	32 036	57 825	4 415	13.8%	17 946	56.0%	2 666	4.6%	34 886	60.3%	59 914	103.6%	9 200	57.8%	279.2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	36 677	18 339	-	-	-	-	-	88	.2%	18 427	50.2%	333	98.1%	(73.6%)
Operational Cost and Other Cost	31 142	40 198	3 601	11.6%	8 309	26.7%	19 587	48.7%	4 243	10.6%	35 740	88.9%	4 781	70.5%	(11.2%)
Disposal of Fixed and Intangible Assets	-	37 852	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	6 098	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(107 218)**	**(88 491)**	**(7 918)**		**(47 171)**		**(87 860)**		**217 198**		**74 248**		**(142 304)**		
Transfers and subsidies - capital (monetary allocations)	60 387	66 947	12 499	20.7%	19 157	31.7%	15 011	22.4%	7 307	10.9%	53 974	80.6%	15 855	75.8%	(53.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(46 831)**	**(21 544)**	**4 581**		**(28 013)**		**(72 849)**		**224 504**		**128 222**		**(126 449)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(46 831)**	**(21 544)**	**4 581**		**(28 013)**		**(72 849)**		**224 504**		**128 222**		**(126 449)**		
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)**		**224 504**		**128 222**		**(126 449)**		
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)**		**224 504**		**128 222**		**(126 449)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**24 224**	**30.1%**	**74 174**	**92.2%**	**19 872**	**79.9%**	**21.9%**
National Government	58 818	79 253	17 515	29.8%	22 205	37.8%	2 701	3.4%	31 218	39.4%	73 639	92.9%	19 872	80.1%	57.1%
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%**	**31 218**	**39.4%**	**73 639**	**92.9%**	**19 872**	**80.1%**	**57.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	1 170	2 467	822.3%	1 617	539.0%	3 446	294.5%	(6 994)	(597.8%)	535	45.7%	-	46.9%	(100.0%)
Capital Expenditure Functional	**59 118**	**80 423**	**21 071**	**35.6%**	**25 514**	**43.2%**	**6 146**	**7.6%**	**28 965**	**36.0%**	**81 696**	**101.6%**	**19 872**	**81.0%**	**45.8%**
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%**	**585**	**5.8%**	**15 529**	**153.0%**	**10**	**87.0%**	**5 860.9%**
Community and Social Services	-	10 000	4 597	-	2 351	-	762	7.6%	7 714	77.1%	15 424	154.2%	10	87.0%	78 469.3%
Sport And Recreation	-	150	-	-	-	-	-	-	104	69.5%	104	69.5%	-	-	(100.0%)
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%**	**3 266**	**29.1%**	**4 155**	**37.0%**	**-**	**52.6%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 000	11 227	6 996	35.0%	(6 162)	(30.8%)	55	.5%	3 266	29.1%	4 155	37.0%	-	52.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**38 818**	**58 626**	**7 011**	**18.1%**	**27 708**	**71.4%**	**1 884**	**3.2%**	**25 114**	**42.8%**	**61 717**	**105.3%**	**19 862**	**87.4%**	**26.4%**
Energy sources	9 000	9 600	-	-	4 251	47.2%	1 333	13.9%	13 509	140.7%	19 093	198.9%	-	-	(100.0%)
Water Management	29 818	20 000	4 725	15.8%	8 026	26.9%	(159)	(.8%)	6 748	33.7%	19 340	96.7%	12 677	68.1%	(46.8%)
Waste Water Management	-	29 026	2 286	-	15 431	-	710	2.4%	2 382	8.2%	20 808	71.7%	7 184	129.7%	(66.8%)
Waste Management	-	-	-	-	-	-	-	-	2 475	-	2 475	-	-	87.0%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**69 803**	**17.2%**	**336 479**	**83.0%**	**38 112**	**56.0%**	**83.2%**
Property rates	65 216	87 282	10 076	15.4%	13 945	21.4%	14 624	16.8%	9 790	11.2%	48 434	55.5%	10 637	53.4%	(8.0%)
Service charges	132 206	99 795	19 586	14.8%	25 494	19.3%	27 662	27.7%	19 281	19.3%	92 023	92.2%	24 824	81.0%	(22.3%)
Other revenue	51 362	44 925	2 190	4.3%	1 465	2.9%	1 821	4.1%	1 531	3.4%	7 007	15.6%	2 259	129.9%	(32.2%)
Transfers and Subsidies - Operational	103 119	103 788	40 351	39.1%	0	-	50 319	48.5%	24 330	23.4%	115 001	110.8%	1	36.9%	4 194 727.6%
Transfers and Subsidies - Capital	60 387	66 947	31 536	52.2%	212	.4%	25 977	38.8%	14 282	21.3%	72 006	107.6%	165	26.4%	8 537.2%
Interest	4 046	2 686	259	6.4%	527	13.0%	633	23.6%	589	21.9%	2 009	74.8%	225	59.2%	161.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(340 638)**	**(385 027)**	**(3 751)**	**1.1%**	**(127 396)**	**37.4%**	**107 280**	**(27.9%)**	**(39 319)**	**10.2%**	**(63 187)**	**16.4%**	**21 693**	**18.7%**	**(281.3%)**
Suppliers and employees	(340 638)	(385 027)	(3 751)	1.1%	(127 396)	37.4%	107 280	(27.9%)	(39 319)	10.2%	(63 187)	16.4%	21 693	19.8%	(281.3%)

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%**	**30 485**	**149.5%**	**273 293**	**1 339.9%**	**59 804**	**1 140.8%**	**(49.0%)**
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	**(59 118)**	**(80 423)**	**(17 772)**	**30.1%**	**(26 550)**	**44.9%**	**(8 133)**	**10.1%**	**(14 901)**	**18.5%**	**(67 356)**	**83.8%**	**(18 772)**	**91.8%**	**(20.6%)**
Capital assets	(59 118)	(80 423)	(17 772)	30.1%	(26 550)	44.9%	(8 133)	10.1%	(14 901)	18.5%	(67 356)	83.8%	(18 772)	91.8%	(20.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(59 118)**	**(80 423)**	**(17 772)**	**30.1%**	**(26 550)**	**44.9%**	**(8 133)**	**10.1%**	**(14 901)**	**18.5%**	**(67 356)**	**83.8%**	**(18 772)**	**91.8%**	**(20.6%)**
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	**16 581**	**(60 027)**	**82 475**	**497.4%**	**(112 304)**	**(677.3%)**	**220 182**	**(366.8%)**	**15 583**	**(26.0%)**	**205 936**	**(343.1%)**	**41 032**	**(124.5%)**	**(62.0%)**
Cash/cash equivalents at the year begin:	6 053	67 193	-	-	82 475	1 362.6%	(29 829)	(44.4%)	190 353	283.3%	-	-	53 720	43.8%	254.3%
Cash/cash equivalents at the year end:	**22 633**	**7 166**	**82 475**	**364.4%**	**(29 829)**	**(131.8%)**	**190 353**	**2 656.2%**	**205 936**	**2 873.6%**	**205 936**	**2 873.6%**	**94 752**	**(363.6%)**	**117.3%**

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	-	-	-	-	-	-	-	-	-	-	(3 853)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(4 135)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(10 985)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(797)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(1 000)	-	-	-
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	-	-	-	-	-	-	-	-	-	-	**(20 770)**	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	(3 134)	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(4 095)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(13 541)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	**(20 770)**	-	-	-

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	13 552	5.0%	9 879	3.7%	7 678	2.9%	237 668	88.4%	268 777	50.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47 285	18.1%	6 415	2.5%	3 202	1.2%	204 915	78.3%	261 816	49.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**60 837**	**11.5%**	**16 294**	**3.1%**	**10 880**	**2.1%**	**442 583**	**83.4%**	**530 593**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**1 062 960**	**1 128 188**	**375 054**	**35.3%**	**331 045**	**31.1%**	**287 919**	**25.5%**	**137 564**	**12.2%**	**1 131 582**	**100.3%**	**71 821**	**100.8%**	**91.5%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	132 190	137 982	34 324	26.0%	34 648	26.2%	36 634	26.6%	34 177	24.8%	139 783	101.3%	21 197	94.2%	61.2%
Service charges - Waste Water Management	3 046	3 315	853	28.0%	796	26.1%	796	24.0%	998	30.1%	3 443	103.9%	689	100.6%	44.8%
Service charges - Waste Management	43 375	45 991	11 433	26.4%	11 549	26.6%	12 223	26.6%	10 171	22.1%	45 377	98.7%	12 987	106.2%	(21.7%)
Sale of Goods and Rendering of Services	687	530	119	17.4%	128	18.6%	97	18.3%	88	16.5%	432	81.4%	96	92.3%	(8.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	8 746	65.7%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	144 028	151 831	37 345	25.9%	38 570	26.8%	39 868	26.3%	38 626	25.4%	154 410	101.7%	36 993	103.0%	4.4%
Interest earned from Current and Non Current Assets	12 856	25 109	5 810	45.2%	6 745	52.5%	3 230	12.9%	8 111	32.3%	23 895	95.2%	15 791	206.7%	(48.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 629	1 666	468	28.7%	363	22.3%	605	36.3%	665	39.9%	2 100	126.1%	921	126.3%	(27.8%)
Licences or permits	5	6	1	13.2%	2	48.4%	1	10.7%	0	7.1%	4	67.9%	0	54.4%	108.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	13 941	13 941	1 373	9.8%	-	-	9 291	66.6%	-	-	10 664	76.5%	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	372	456	16	4.4%	93	24.9%	16	3.5%	435	95.5%	560	122.9%	82	144.0%	431.2%
Non-Exchange Revenue															
Property rates	68 724	105 665	26 410	38.4%	26 422	38.4%	29 074	27.5%	20 877	19.8%	102 783	97.3%	16 457	100.0%	26.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	(55 579)	-	(100.0%)
Fines, penalties and forfeits	5 071	4 394	44	.9%	205	4.0%	2 482	56.5%	989	22.5%	3 720	84.7%	3 303	71.0%	(70.1%)
Licences or permits	326	93	35	10.9%	11	3.4%	12	12.9%	37	39.7%	95	102.6%	12	63.6%	203.6%
Transfer and subsidies - Operational	623 711	637 211	256 822	41.2%	211 514	33.9%	153 590	24.1%	17 975	2.8%	639 901	100.4%	10 126	100.0%	77.5%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	4 414	-	4 414	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 265 588**	**1 417 437**	**185 569**	**14.7%**	**243 825**	**19.3%**	**211 384**	**14.9%**	**379 349**	**26.8%**	**1 020 128**	**72.0%**	**212 966**	**68.0%**	**78.1%**
Employee related costs	219 179	229 982	49 842	22.7%	50 703	23.1%	51 100	22.2%	54 500	23.7%	206 145	89.6%	46 549	90.3%	17.1%
Remuneration of councillors	30 036	33 971	7 033	23.4%	7 024	23.4%	7 802	23.0%	7 246	21.3%	29 106	85.7%	6 912	96.7%	4.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	200 142	213 987	36 260	18.1%	52 362	26.2%	53 827	25.2%	58 592	27.4%	201 041	94.0%	43 519	80.9%	34.6%
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%	100 061	110.0%	153 183	168.3%	18 014	80.6%	455.5%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	168 260	215 454	45 871	27.3%	48 423	28.8%	34 115	15.8%	68 713	31.9%	197 122	91.5%	51 502	95.3%	33.4%
Transfers and subsidies	99 487	104 517	-	-	35 636	35.8%	19 262	18.4%	35 815	34.3%	90 713	86.8%	193	27.5%	18 504.6%
Irrecoverable debts written off	10 224	37 474	3 824	37.4%	4 166	40.7%	4 033	10.8%	14 423	38.5%	26 446	70.6%	4 565	116.9%	216.0%
Operational Cost and Other Cost	110 647	129 359	24 816	22.4%	27 709	25.0%	23 848	18.4%	27 471	21.2%	103 844	80.3%	23 657	75.2%	16.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	12 527	-	12 527	-	18 057	-	(30.6%)
Surplus/(Deficit)	**(202 628)**	**(289 249)**	**189 485**		**87 220**		**76 535**		**(241 785)**		**111 454**		**(141 145)**		
Transfers and subsidies - capital (monetary allocations)	323 057	340 557	50 591	15.7%	138 306	42.8%	59 051	17.3%	82 135	24.1%	330 083	96.9%	142 340	100.0%	(42.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**120 429**	**51 308**	**240 076**		**225 525**		**135 586**		**(159 650)**		**441 537**		**1 195**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**120 429**	**51 308**	**240 076**		**225 525**		**135 586**		**(159 650)**		**441 537**		**1 195**		
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**		**(159 650)**		**441 537**		**1 195**		
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**		**(159 650)**		**441 537**		**1 195**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**256 200**	**287 543**	**80 211**	**31.3%**	**77 910**	**30.4%**	**38 790**	**13.5%**	**59 719**	**20.8%**	**256 630**	**89.2%**	**35 326**	**88.3%**	**69.1%**
National Government	224 170	241 670	69 569	31.0%	64 278	28.7%	36 859	15.3%	41 809	17.3%	212 515	87.9%	30 296	87.1%	38.0%
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%**	**41 809**	**17.3%**	**212 515**	**87.9%**	**30 296**	**87.1%**	**38.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 030	45 873	10 642	33.2%	13 631	42.6%	1 931	4.2%	17 910	39.0%	44 115	96.2%	5 030	100.9%	256.1%
Capital Expenditure Functional	**256 200**	**287 543**	**80 211**	**31.3%**	**81 434**	**31.8%**	**35 266**	**12.3%**	**59 719**	**20.8%**	**256 630**	**89.2%**	**35 326**	**88.3%**	**69.1%**
Municipal governance and administration	**17 395**	**20 188**	**6 131**	**35.2%**	**10 706**	**61.5%**	**250**	**1.2%**	**531**	**2.6%**	**17 619**	**87.3%**	**4 921**	**112.8%**	**(89.2%)**
Executive and Council	45	45	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	17 350	20 143	6 131	35.3%	10 706	61.7%	250	1.2%	531	2.6%	17 619	87.5%	4 921	112.8%	(89.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21 700**	**19 104**	**7 834**	**36.1%**	**2 607**	**12.0%**	**1 642**	**8.6%**	**4 391**	**23.0%**	**16 475**	**86.2%**	**10 196**	**87.8%**	**(56.9%)**
Community and Social Services	18 200	15 635	4 817	26.5%	2 607	14.3%	1 642	10.5%	4 391	28.1%	13 458	86.1%	3 180	84.9%	38.1%
Sport And Recreation	3 500	3 469	3 016	86.2%	-	-	-	-	-	-	3 016	87.0%	7 016	88.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**58 744**	**76 774**	**21 875**	**37.2%**	**16 142**	**27.5%**	**7 379**	**9.6%**	**28 041**	**36.5%**	**73 438**	**95.7%**	**7 933**	**85.1%**	**253.5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	58 744	76 774	21 875	37.2%	16 142	27.5%	7 379	9.6%	28 041	36.5%	73 438	95.7%	7 933	85.1%	253.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**158 361**	**171 477**	**44 371**	**28.0%**	**51 979**	**32.8%**	**25 994**	**15.2%**	**26 755**	**15.6%**	**149 099**	**87.0%**	**12 276**	**88.5%**	**118.0%**
Energy sources	5 000	7 216	1 764	35.3%	1 120	22.4%	2 088	28.9%	2 106	29.2%	7 078	98.1%	251	76.0%	738.3%
Water Management	114 917	120 317	33 986	29.6%	31 284	27.2%	16 942	14.1%	22 659	18.8%	104 871	87.2%	6 413	90.0%	253.3%
Waste Water Management	34 244	39 744	8 621	25.2%	16 051	46.9%	6 963	17.5%	1 742	4.4%	33 377	84.0%	3 565	84.4%	(51.1%)
Waste Management	4 200	4 200	-	-	3 524	83.9%	-	-	248	5.9%	3 772	89.8%	2 046	100.0%	(87.9%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**1 107 813**	**1 183 748**	**486 492**	**43.9%**	**156 845**	**14.2%**	**122 609**	**10.4%**	**48 564**	**4.1%**	**814 511**	**68.8%**	**33 962**	**98.1%**	**43.0%**
Property rates	39 416	57 740	12 464	31.6%	16 406	41.6%	10 825	18.7%	19 517	33.8%	59 212	102.5%	14 201	168.3%	37.4%
Service charges	10 442	18 516	4 191	40.1%	4 522	43.3%	4 076	22.0%	6 467	34.9%	19 256	104.0%	4 733	151.4%	36.6%
Other revenue	98 025	98 056	40 078	40.9%	24 061	24.5%	29 468	30.1%	19 683	20.1%	113 289	115.5%	16 148	239.0%	21.9%
Transfers and Subsidies - Operational	623 711	642 211	255 490	41.0%	448	.1%	(177)	-	(1 139)	(.2%)	254 622	39.6%	(1 120)	97.3%	1.7%
Transfers and Subsidies - Capital	323 057	340 557	173 940	53.8%	111 023	34.4%	78 128	22.9%	-	-	363 091	106.6%	-	63.2%	-
Interest	13 162	26 668	329	2.5%	385	2.9%	289	1.1%	4 037	15.1%	5 041	18.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(827 751)**	**(927 269)**	**(118 546)**	**14.3%**	**(153 434)**	**18.5%**	**(124 274)**	**13.4%**	**(173 551)**	**18.7%**	**(569 805)**	**61.4%**	**(135 867)**	**66.1%**	**27.7%**
Suppliers and employees	(728 264)	(822 682)	(118 546)	16.3%	(153 434)	21.1%	(124 274)	15.1%	(173 551)	21.1%	(569 805)	69.3%	(135 867)	66.2%	27.7%

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%)**	**(124 986)**	**(48.7%)**	**244 706**	**95.4%**	**(101 905)**	**262.6%**	**22.7%**
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%**	**(61 902)**	**21.5%**	**(281 705)**	**98.0%**	**(50 527)**	**102.6%**	**22.5%**
Capital assets	(256 200)	(287 543)	(88 124)	34.4%	(91 106)	35.6%	(40 572)	14.1%	(61 902)	21.5%	(281 705)	98.0%	(50 527)	102.6%	22.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(243 200)**	**(287 543)**	**(88 124)**	**36.2%**	**(91 106)**	**37.5%**	**(40 572)**	**14.1%**	**(61 902)**	**21.5%**	**(281 705)**	**98.0%**	**(50 527)**	**102.6%**	**22.5%**
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%**	**(186 889)**	**601.6%**	**(36 999)**	**119.1%**	**(152 432)**	**(184.8%)**	**22.6%**
Cash/cash equivalents at the year begin:	139 899	230 863	230 862	165.0%	510 684	365.0%	422 989	183.2%	380 752	164.9%	230 862	100.0%	533 359	94.0%	(28.6%)
Cash/cash equivalents at the year end:	**176 762**	**199 799**	**510 684**	**288.9%**	**422 989**	**239.3%**	**380 752**	**190.6%**	**193 863**	**97.0%**	**193 863**	**97.0%**	**380 927**	**262.1%**	**(49.1%)**

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	23 253	2.1%	12 968	1.2%	12 668	1.1%	1 068 261	95.6%	1 117 151	39.7%	17 954	1.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	118	100.0%	118	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 878	2.4%	6 057	1.7%	6 142	1.7%	344 319	94.2%	365 396	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	432	2.6%	205	1.2%	185	1.1%	16 072	95.1%	16 893	.6%	283	1.7%	-	-
Receivables from Exchange Transactions - Waste Management	6 317	1.4%	4 394	.9%	4 373	.9%	449 682	96.8%	464 766	16.5%	5 712	1.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 510	1.6%	13 496	1.6%	13 385	1.6%	809 503	95.2%	849 894	30.2%	(26 462)	(3.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	110	100.0%	110	-	(1 378)	(1 253.9%)	-	-
Total By Income Source	**52 389**	**1.9%**	**37 120**	**1.3%**	**36 753**	**1.3%**	**2 688 065**	**95.5%**	**2 814 328**	**100.0%**	**(3 891)**	**(.1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 977	2.6%	8 418	1.7%	8 219	1.7%	467 808	94.0%	497 422	17.7%	1 366	.3%	-	-
Commercial	13 537	6.2%	3 704	1.7%	3 783	1.7%	198 193	90.4%	219 216	7.8%	2 569	1.2%	-	-
Households	25 876	1.2%	24 999	1.2%	24 751	1.2%	2 022 064	96.4%	2 097 689	74.5%	(7 827)	(.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**52 389**	**1.9%**	**37 120**	**1.3%**	**36 753**	**1.3%**	**2 688 065**	**95.5%**	**2 814 328**	**100.0%**	**(3 891)**	**(.1%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 178	93.2%	-	-	880	6.7%	3	-	13 061	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**12 178**	**93.2%**	**-**	**-**	**880**	**6.7%**	**3**	**-**	**13 061**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**51 683**	**5.9%**	**824 747**	**93.5%**	**67 029**	**98.7%**	**(22.9%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	98 454	79 169	16 874	17.1%	22 626	23.0%	14 564	18.4%	(6 599)	(8.3%)	47 466	60.0%	22 430	102.3%	(129.4%)
Service charges - Waste Water Management	14 098	15 208	2 833	20.1%	3 088	21.9%	3 333	21.9%	2 480	16.3%	11 734	77.2%	2 782	81.6%	(10.9%)
Service charges - Waste Management	5 211	6 916	1 587	30.5%	1 606	30.8%	1 551	22.4%	722	10.4%	5 466	79.0%	3 017	120.0%	(76.1%)
Sale of Goods and Rendering of Services	792	751	74	9.3%	111	14.1%	74	9.8%	79	10.5%	338	45.0%	58	50.6%	37.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	378	218	(30)	(8.1%)	(2 013)	(532.7%)	(142)	(65.3%)	(3 524)	(1 616.2%)	(5 710)	(2 618.7%)	(255)	(1 596.6%)	1 283.8%
Interest earned from Current and Non Current Assets	6 918	7 375	2 569	37.1%	374	5.4%	1 659	22.5%	1 582	21.5%	6 185	83.9%	1 299	91.0%	21.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	386	753	172	44.4%	175	45.3%	179	23.8%	138	18.3%	663	88.1%	121	79.7%	13.6%
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%	2 260	38.7%	6 178	105.9%	3 262	63.9%	(30.7%)
Non-Exchange Revenue															
Property rates	73 853	117 293	30 971	41.9%	27 955	37.9%	30 340	25.9%	13 451	11.5%	102 717	87.6%	8 894	85.7%	51.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	345	397	40	11.7%	42	12.0%	25	6.2%	20	5.1%	127	31.9%	15	31.3%	38.4%
Licences or permits	8 279	7 117	41	.5%	1 076	13.0%	1 792	25.2%	2 218	31.2%	5 128	72.1%	3 124	57.7%	(29.0%)
Transfer and subsidies - Operational	548 576	550 660	224 549	40.9%	179 147	32.7%	134 595	24.4%	14 862	2.7%	553 153	100.5%	528	100.0%	2 712.7%
Interest Receivables	71 542	90 222	22 382	31.3%	21 815	30.5%	23 110	25.6%	23 794	26.4%	91 101	101.0%	21 753	108.0%	9.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	201	-	201	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**832 967**	**958 942**	**294 728**	**35.4%**	**177 344**	**21.3%**	**151 916**	**15.8%**	**179 995**	**18.8%**	**803 982**	**83.8%**	**174 921**	**77.1%**	**2.9%**
Employee related costs	299 764	259 764	63 721	21.3%	62 919	21.0%	62 908	24.2%	67 207	25.9%	256 755	98.8%	80 994	88.1%	(17.0%)
Remuneration of councillors	33 406	39 696	13 769	41.2%	6 832	20.5%	3 070	7.7%	7 324	18.5%	30 996	78.1%	6 909	95.8%	6.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	184	-	(100.0%)
Inventory consumed	12 100	13 930	1 654	13.7%	4 306	35.6%	2 891	20.8%	8 507	61.1%	17 358	124.6%	5 689	143.3%	49.5%
Debt impairment	120 298	95 298	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	64 325	64 325	-	-	-	-	-	-	12 065	18.8%	12 065	18.8%	-	-	(100.0%)
Interest,Dividends and Rent on Land	1 500	1 500	41	2.7%	43	2.9%	61	4.0%	98	6.5%	243	16.2%	78	20.6%	25.2%
Contracted services	191 582	236 452	47 826	25.0%	70 621	36.9%	59 843	25.3%	51 834	21.9%	230 123	97.3%	50 279	104.6%	3.1%
Transfers and subsidies	8 400	8 400	2 414	28.7%	2 089	24.9%	1 546	18.4%	2 981	35.5%	9 031	107.5%	3 091	102.8%	(3.5%)
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%	29 886	28.7%	111 901	107.4%	27 697	119.1%	7.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	93	-	93	-	0	-	30 870.3%
Surplus/(Deficit)	**3 095**	**(77 029)**	**7 402**		**79 808**		**61 866**		**(128 311)**		**20 765**		**(107 892)**		
Transfers and subsidies - capital (monetary allocations)	160 817	160 817	35 722	22.2%	60 123	37.4%	22 962	14.3%	31 600	19.6%	150 407	93.5%	-	-	(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**		**(96 712)**		**171 172**		**(107 892)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**163 912**	**83 788**	**43 124**		**139 931**		**84 828**		**(96 712)**		**171 172**		**(107 892)**		
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**		**(96 712)**		**171 172**		**(107 892)**		
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**		**(96 712)**		**171 172**		**(107 892)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**27 787**	**18.2%**	**131 097**	**85.8%**	**15 033**	**86.1%**	**84.8%**
National Government	152 776	152 776	31 423	20.6%	52 930	34.6%	18 956	12.4%	27 787	18.2%	131 097	85.8%	15 033	87.3%	84.8%
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%**	**27 787**	**18.2%**	**131 097**	**85.8%**	**15 033**	**87.3%**	**84.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	-	-	-	-	-	-	-	-	-	-	-	-	19.6%	-
Capital Expenditure Functional	**155 276**	**152 776**	**32 235**	**20.8%**	**52 930**	**34.1%**	**18 956**	**12.4%**	**29 445**	**19.3%**	**133 567**	**87.4%**	**15 033**	**86.1%**	**95.9%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 000**	**-**	**1 000**	**-**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	1 000	-	1 000	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 500**	**9 000**	**812**	**7.1%**	**1 643**	**14.3%**	**1 624**	**18.0%**	**4 027**	**44.7%**	**8 106**	**90.1%**	**-**	**-**	**(100.0%)**
Community and Social Services	9 000	9 000	812	9.0%	1 643	18.3%	1 624	18.0%	4 027	44.7%	8 106	90.1%	-	-	(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%**	**3 819**	**8.6%**	**39 268**	**88.8%**	**975**	**81.2%**	**291.8%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	98.2%	-
Road Transport	45 000	44 234	7 332	16.3%	19 457	43.2%	8 660	19.6%	3 819	8.6%	39 268	88.8%	975	80.9%	291.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**98 776**	**99 543**	**24 092**	**24.4%**	**31 831**	**32.2%**	**8 672**	**8.7%**	**20 598**	**20.7%**	**85 192**	**85.6%**	**14 058**	**89.4%**	**46.5%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	1 317	146.3%	(100.0%)
Water Management	55 388	55 753	21 502	38.8%	20 396	36.8%	2 843	5.1%	7 319	13.1%	52 060	93.4%	2 611	85.7%	180.3%
Waste Water Management	43 388	43 790	2 590	6.0%	11 434	26.4%	5 829	13.3%	12 621	28.8%	32 475	74.2%	10 130	91.0%	24.6%
Waste Management	-	-	-	-	-	-	-	-	658	-	658	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**43 509**	**5.1%**	**746 387**	**87.1%**	**56 291**	**85.8%**	**(22.7%)**
Property rates	48 112	48 112	3 509	7.3%	11 597	24.1%	5 976	12.4%	17 123	35.6%	38 205	79.4%	13 258	78.2%	29.2%
Service charges	67 451	67 451	3 885	5.8%	14 611	21.7%	7 845	11.6%	2 832	4.2%	29 174	43.3%	6 315	22.6%	(55.1%)
Other revenue	23 725	21 136	43 871	184.9%	38 654	162.9%	21 101	99.8%	17 149	81.1%	120 775	571.4%	34 449	788.8%	(50.2%)
Transfers and Subsidies - Operational	548 576	551 660	221 323	40.3%	177 058	32.3%	141 877	25.7%	0	-	540 258	97.9%	0	100.3%	18 100.0%
Transfers and Subsidies - Capital	160 817	160 817	-	-	2 165	1.3%	4 790	3.0%	4 872	3.0%	11 827	7.4%	-	.9%	(100.0%)
Interest	6 918	7 375	641	9.3%	2 553	36.9%	1 422	19.3%	1 531	20.8%	6 148	83.4%	2 269	126.7%	(32.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(647 875)**	**(647 875)**	**(94 220)**	**14.5%**	**(91 895)**	**14.2%**	**(53 917)**	**8.3%**	**(62 664)**	**9.7%**	**(302 696)**	**46.7%**	**(16 395)**	**43.9%**	**282.2%**
Suppliers and employees	(647 875)	(647 875)	(94 220)	14.5%	(91 895)	14.2%	(53 917)	8.3%	(62 664)	9.7%	(302 696)	46.7%	(16 395)	43.9%	282.2%

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%**	**(19 155)**	**(9.2%)**	**443 691**	**212.6%**	**39 896**	**215.9%**	**(148.0%)**
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	**(155 276)**	**(152 776)**	**(33 348)**	**21.5%**	**(55 689)**	**35.9%**	**(18 624)**	**12.2%**	**(31 475)**	**20.6%**	**(139 137)**	**91.1%**	**(16 022)**	**92.6%**	**96.5%**
Capital assets	(155 276)	(152 776)	(33 348)	21.5%	(55 689)	35.9%	(18 624)	12.2%	(31 475)	20.6%	(139 137)	91.1%	(16 022)	92.6%	96.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(155 276)**	**(152 776)**	**(33 348)**	**21.5%**	**(55 689)**	**35.9%**	**(18 624)**	**12.2%**	**(31 475)**	**20.6%**	**(139 137)**	**91.1%**	**(16 022)**	**92.6%**	**96.5%**
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	**52 448**	**55 900**	**145 661**	**277.7%**	**99 054**	**188.9%**	**110 469**	**197.6%**	**(50 630)**	**(90.6%)**	**304 554**	**544.8%**	**23 875**	**520.2%**	**(312.1%)**
Cash/cash equivalents at the year begin:	18 389	18 389	170	.9%	145 935	793.6%	244 989	1 332.3%	355 459	1 933.0%	170	.9%	275 786	3.0%	28.9%
Cash/cash equivalents at the year end:	**70 837**	**74 289**	**145 935**	**206.0%**	**244 989**	**345.8%**	**355 459**	**478.5%**	**304 828**	**410.3%**	**304 828**	**410.3%**	**299 660**	**276.7%**	**1.7%**

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	-	-	-	-	-	-	-	-	-	-	(51 258)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(26 497)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(12 138)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(12 183)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	(32 797)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(18 270)	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(153 143)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	(10)	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(509)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(152 623)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(153 143)**	**-**	**-**	**-**

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	1 853	58.1%	-	-	-	-	1 339	41.9%	3 192	32.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 060	119.9%	-	-	-	-	(1 339)	(19.9%)	6 722	67.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**9 914**	**100.0%**	**-**	**-**	**-**	**-**	**0**	**-**	**9 914**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**73 698**	**9.5%**	**732 594**	**94.0%**	**82 975**	**59.0%**	**(11.2%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	7	-	(100.0%)
Agency services	13 333	13 333	2 067	15.5%	4 033	30.3%	2 787	20.9%	2 670	20.0%	11 557	86.7%	2 993	68.1%	(10.8%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	35	-	14	-	49	-	-	-	(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%	2 116	8.8%	11 473	47.5%	6 208	42.9%	(65.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	171	171	5	2.8%	79	46.3%	67	39.4%	88	51.7%	240	140.1%	199	142.4%	(55.5%)
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%	414	59.1%	1 043	148.9%	314	69.4%	31.8%
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%	271	14.3%	3 921	206.0%	299	76.3%	(9.1%)
Licences or permits	1 733	1 733	487	28.1%	456	26.3%	565	32.6%	407	23.5%	1 915	110.5%	318	82.0%	27.9%
Transfer and subsidies - Operational	329 337	345 084	49 790	15.1%	134 089	40.7%	58 893	17.1%	67 717	19.6%	310 489	90.0%	72 638	59.5%	(6.8%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	391 888	391 888	163 287	41.7%	130 629	33.3%	97 972	25.0%	-	-	391 888	100.0%	-	58.3%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	19	-	-	-	-	-	19	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**782 953**	**811 270**	**144 403**	**18.4%**	**261 967**	**33.5%**	**155 539**	**19.2%**	**183 480**	**22.6%**	**745 389**	**91.9%**	**207 583**	**69.2%**	**(11.6%)**
Employee related costs	220 877	235 247	54 946	24.9%	54 721	24.8%	56 765	24.1%	60 241	25.6%	226 674	96.4%	58 188	85.1%	3.5%
Remuneration of councillors	19 915	19 915	4 243	21.3%	4 346	21.8%	4 758	23.9%	4 535	22.8%	17 882	89.8%	3 175	79.3%	42.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 501	4 283	958	21.3%	1 938	43.1%	243	5.7%	597	13.9%	3 736	87.2%	1 938	89.1%	(69.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	24 106	25 650	6 518	27.0%	6 513	27.0%	6 374	24.8%	5 617	21.9%	25 023	97.6%	5 895	81.7%	(4.7%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	53 755	61 095	10 262	19.1%	23 579	43.9%	10 249	16.8%	17 095	28.0%	61 185	100.1%	14 612	76.4%	17.0%
Transfers and subsidies	378 862	394 931	55 793	14.7%	146 715	38.7%	67 037	17.0%	80 175	20.3%	349 721	88.6%	105 053	66.1%	(23.7%)
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%	15 219	21.7%	61 100	87.1%	18 671	48.0%	(18.5%)
Disposal of Fixed and Intangible Assets	-	-	30	-	26	-	13	-	-	-	69	-	52	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 736)**	**(32 305)**	**72 372**		**11 290**		**13 324**		**(109 782)**		**(12 796)**		**(124 608)**		
Transfers and subsidies - capital (monetary allocations)	2 556	2 556	347	13.6%	779	30.5%	369	14.4%	1 061	41.5%	2 556	100.0%	969	98.9%	9.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(17 180)**	**(29 749)**	**72 719**		**12 069**		**13 693**		**(108 721)**		**(10 240)**		**(123 640)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(17 180)**	**(29 749)**	**72 719**		**12 069**		**13 693**		**(108 721)**		**(10 240)**		**(123 640)**		
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**		**(108 721)**		**(10 240)**		**(123 640)**		
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**		**(108 721)**		**(10 240)**		**(123 640)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**10 231**	**21.1%**	**42 020**	**86.8%**	**24 829**	**70.2%**	**(58.8%)**
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%	10 231	21.1%	42 020	86.8%	24 829	70.2%	(58.8%)
Capital Expenditure Functional	**40 658**	**48 405**	**1 794**	**4.4%**	**12 689**	**31.2%**	**17 307**	**35.8%**	**10 231**	**21.1%**	**42 020**	**86.8%**	**23 357**	**68.4%**	**(56.2%)**
Municipal governance and administration	**3 058**	**10 977**	**1 603**	**52.4%**	**2 295**	**75.1%**	**902**	**8.2%**	**5 625**	**51.2%**	**10 425**	**95.0%**	**7 792**	**54.5%**	**(27.8%)**
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%	5 625	54.7%	9 736	94.6%	7 792	56.1%	(27.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**37 100**	**37 070**	**190**	**.5%**	**10 394**	**28.0%**	**16 046**	**43.3%**	**4 607**	**12.4%**	**31 237**	**84.3%**	**15 566**	**79.5%**	**(70.4%)**
Community and Social Services	36 000	36 000	-	-	10 256	28.5%	15 555	43.2%	4 607	12.8%	30 418	84.5%	4 569	70.1%	.8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	500	500	190	38.0%	138	27.5%	-	-	-	-	328	65.6%	10 997	88.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	600	570	-	-	-	-	491	86.2%	-	-	491	86.2%	-	-	-
Economic and Environmental Services	**500**	**358**	**-**	**-**	**-**	**-**	**358**	**100.0%**	**-**	**-**	**358**	**100.0%**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	500	358	-	-	-	-	358	100.0%	-	-	358	100.0%	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**79 547**	**10.4%**	**604 206**	**78.9%**	**3 572**	**44.4%**	**2 126.8%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	15 509	15 509	2 765	17.8%	5 030	32.4%	3 920	25.3%	4 017	25.9%	15 732	101.4%	420	26.7%	856.3%
Transfers and Subsidies - Operational	723 556	723 556	186 961	25.8%	144 986	20.0%	178 786	24.7%	75 528	10.4%	586 261	81.0%	700	44.4%	10 696.4%
Transfers and Subsidies - Capital	2 556	2 556	-	-	-	-	767	30.0%	-	-	767	30.0%	-	-	-
Interest	24 151	24 151	275	1.1%	404	1.7%	764	3.2%	3	-	1 446	6.0%	2 453	-	(99.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(758 847)**	**(785 620)**	**(74 978)**	**9.9%**	**(198 251)**	**26.1%**	**(101 623)**	**12.9%**	**(89 720)**	**11.4%**	**(464 573)**	**59.1%**	**(60 417)**	**18.9%**	**48.5%**
Suppliers and employees	(758 847)	(785 620)	(74 978)	9.9%	(198 251)	26.1%	(101 623)	12.9%	(89 720)	11.4%	(464 573)	59.1%	(60 417)	18.9%	48.5%

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%)**	**(10 173)**	**51.3%**	**139 633**	**(703.5%)**	**(56 844)**	**(166.1%)**	**(82.1%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**41 081**	**-**	**(1 533)**	**-**	**-**	**-**	**39 547**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	41 081	-	(1 533)	-	-	-	39 547	-	-	-	-
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%**	**(5 136)**	**10.6%**	**(37 950)**	**78.4%**	**(19 763)**	**88.2%**	**(74.0%)**
Capital assets	(40 658)	(48 405)	(1 890)	4.6%	(12 971)	31.9%	(17 953)	37.1%	(5 136)	10.6%	(37 950)	78.4%	(19 763)	88.2%	(74.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(40 658)**	**(48 405)**	**(1 890)**	**4.6%**	**28 110**	**(69.1%)**	**(19 486)**	**40.3%**	**(5 136)**	**10.6%**	**1 598**	**(3.3%)**	**(19 763)**	**88.2%**	**(74.0%)**
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%)**	**(15 309)**	**22.4%**	**141 231**	**(206.9%)**	**(76 607)**	**(53.1%)**	**(80.0%)**
Cash/cash equivalents at the year begin:	485 801	485 801	71 315	14.7%	181 559	37.4%	161 838	33.3%	224 965	46.3%	71 315	14.7%	151 490	-	48.5%
Cash/cash equivalents at the year end:	**452 069**	**417 549**	**181 559**	**40.2%**	**161 838**	**35.8%**	**224 965**	**53.9%**	**209 656**	**50.2%**	**209 656**	**50.2%**	**74 883**	**145.1%**	**180.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	4	8.7%	6	11.9%	4	7.8%	35	71.6%	49	1.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	67	2.5%	-	-	-	-	2 584	97.5%	2 651	98.2%	-	-	-	-
Total By Income Source	**71**	**2.6%**	**6**	**.2%**	**4**	**.1%**	**2 619**	**97.0%**	**2 700**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	71	2.6%	6	.2%	4	.1%	2 619	97.0%	2 700	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**71**	**2.6%**	**6**	**.2%**	**4**	**.1%**	**2 619**	**97.0%**	**2 700**	**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	17 452	100.0%	-	-	-	-	-	-	17 452	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**17 452**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**17 452**	**100.0%**

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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**169 796**	**12.3%**	**908 518**	**65.7%**	**171 922**	**103.4%**	**(1.2%)**
Exchange Revenue															
Service charges - Electricity	312 082	312 082	88 881	28.5%	80 291	25.7%	76 273	24.4%	79 006	25.3%	324 452	104.0%	68 865	101.6%	14.7%
Service charges - Water	86 985	86 985	18 246	21.0%	18 232	21.0%	18 242	21.0%	17 558	20.2%	72 278	83.1%	16 754	92.7%	4.8%
Service charges - Waste Water Management	25 181	25 181	5 582	22.2%	5 663	22.5%	5 683	22.6%	5 698	22.6%	22 625	89.9%	5 345	100.1%	6.6%
Service charges - Waste Management	28 950	28 950	6 298	21.8%	6 380	22.0%	6 425	22.2%	6 436	22.2%	25 538	88.2%	6 018	88.6%	7.0%
Sale of Goods and Rendering of Services	518	518	460	88.7%	753	145.3%	1 294	249.6%	428	82.6%	2 935	566.2%	1 193	431.9%	(64.1%)
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%	10 438	41.2%	39 696	156.7%	9 305	847.0%	12.2%
Interest earned from Current and Non Current Assets	3 600	3 600	698	19.4%	864	24.0%	585	16.3%	802	22.3%	2 949	81.9%	886	68.3%	(9.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 300	6 300	1 099	17.4%	930	14.8%	883	14.0%	972	15.4%	3 884	61.6%	3 190	78.5%	(69.5%)
Licences or permits	-	-	0	-	0	-	1	-	0	-	1	-	1	.7%	(76.4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	3	3	-	-	55	2 000.8%	19	687.5%	-	-	74	2 688.3%	2 067	10 266.8%	(100.0%)
Operational Revenue	43 452	43 452	(766)	(1.8%)	(494)	(1.1%)	1 253	2.9%	2 532	5.8%	2 524	5.8%	(375)	(1 543.1%)	(774.3%)
Non-Exchange Revenue															
Property rates	164 406	164 406	34 615	21.1%	34 829	21.2%	34 787	21.2%	34 795	21.2%	139 026	84.6%	39 221	101.7%	(11.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 330	15 330	263	1.7%	110	.7%	131	.9%	1 343	8.8%	1 847	12.0%	10 677	84.4%	(87.4%)
Licences or permits	-	-	97	-	111	-	132	-	144	-	484	-	82	271.5%	75.0%
Transfer and subsidies - Operational	238 944	238 944	98 634	41.3%	78 906	33.0%	60 386	25.3%	1 657	.7%	239 583	100.3%	1 263	91.5%	31.2%
Interest Receivables	3 431	3 431	4 487	130.8%	5 314	154.9%	4 386	127.9%	5 253	153.1%	19 440	566.7%	4 880	710.1%	7.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 268	6 268	2 811	44.9%	2 821	45.0%	2 814	44.9%	2 735	43.6%	11 182	178.4%	2 551	164.0%	7.2%
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%**	**312 035**	**28.0%**	**1 125 942**	**101.0%**	**271 323**	**105.5%**	**15.0%**
Employee related costs	280 209	280 209	66 063	23.6%	65 705	23.4%	63 570	22.7%	68 008	24.3%	263 345	94.0%	65 555	96.4%	3.7%
Remuneration of councillors	14 170	14 170	3 186	22.5%	3 186	22.5%	3 592	25.4%	3 306	23.3%	13 270	93.6%	3 095	97.2%	6.8%
Bulk purchases - electricity	283 660	283 660	112 583	39.7%	78 242	27.6%	75 729	26.7%	96 696	34.1%	363 250	128.1%	88 825	180.9%	8.9%
Inventory consumed	23 500	23 390	2 354	10.0%	4 233	18.0%	7 208	30.8%	(3 094)	(13.2%)	10 702	45.8%	10 456	87.8%	(129.6%)
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%	13 522	18.0%	50 234	67.0%	8 815	46.0%	53.4%
Interest,Dividends and Rent on Land	10 000	10 000	20 015	200.2%	23 093	230.9%	24 682	246.8%	27 317	273.2%	95 107	951.1%	16 463	588.1%	65.9%
Contracted services	132 523	128 523	45 370	34.2%	31 580	23.8%	24 522	19.1%	68 716	53.5%	170 188	132.4%	42 672	97.5%	61.0%
Transfers and subsidies	1 000	1 000	129	12.9%	180	18.0%	234	23.4%	42	4.2%	585	58.5%	223	87.8%	(81.0%)
Irrecoverable debts written off	111 317	111 317	1 972	1.8%	1 680	1.5%	1 797	1.6%	70 118	63.0%	75 568	67.9%	1 438	125.1%	4 775.8%
Operational Cost and Other Cost	109 078	113 188	33 667	30.9%	38 737	35.5%	43 884	38.8%	(32 597)	(28.8%)	83 692	73.9%	33 781	95.4%	(196.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	0	-	-	-	1	-	1	-	-	-	(100.0%)
Surplus/(Deficit)	**267 662**	**267 662**	**(26 984)**		**(14 438)**		**(33 764)**		**(142 239)**		**(217 424)**		**(99 401)**		
Transfers and subsidies - capital (monetary allocations)	127 047	127 047	25 371	20.0%	39 211	30.9%	15 666	12.3%	46 711	36.8%	126 958	99.9%	54 858	96.3%	(14.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**394 709**	**394 709**	**(1 613)**		**24 773**		**(18 098)**		**(95 528)**		**(90 466)**		**(44 543)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**394 709**	**394 709**	**(1 613)**		**24 773**		**(18 098)**		**(95 528)**		**(90 466)**		**(44 543)**		
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)**		**(95 528)**		**(90 466)**		**(44 543)**		
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)**		**(95 528)**		**(90 466)**		**(44 543)**		
				-		-		-		-		-		0	0

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	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**45 135**	**36.5%**	**115 424**	**93.3%**	**45 547**	**66.6%**	**(.9%)**
National Government	123 733	123 733	17 214	13.9%	34 263	27.7%	18 812	15.2%	43 532	35.2%	113 821	92.0%	45 257	68.4%	(3.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**123 733**	**123 733**	**17 214**	**13.9%**	**34 263**	**27.7%**	**18 812**	**15.2%**	**43 532**	**35.2%**	**113 821**	**92.0%**	**45 257**	**68.4%**	**(3.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	1 604	-	1 604	-	290	41.4%	452.0%
Capital Expenditure Functional	**123 733**	**123 733**	**17 214**	**13.9%**	**34 263**	**27.7%**	**18 812**	**15.2%**	**67 251**	**54.4%**	**137 540**	**111.2%**	**45 547**	**66.6%**	**47.7%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**23 164**	**-**	**23 164**	**-**	**290**	**34.7%**	**7 874.1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	23 164	-	23 164	-	290	34.7%	7 874.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 000**	**9 000**	**2 536**	**28.2%**	**1 479**	**16.4%**	**2 284**	**25.4%**	**1 227**	**13.6%**	**7 525**	**83.6%**	**-**	**52.0%**	**(100.0%)**
Community and Social Services	9 000	9 000	2 536	28.2%	1 479	16.4%	2 284	25.4%	1 227	13.6%	7 525	83.6%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	52.0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 836**	**26 836**	**182**	**.7%**	**13 874**	**51.7%**	**5 164**	**19.2%**	**3 108**	**11.6%**	**22 329**	**83.2%**	**14 053**	**77.6%**	**(77.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	26 836	26 836	182	.7%	13 874	51.7%	5 164	19.2%	3 108	11.6%	22 329	83.2%	14 053	77.6%	(77.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**87 897**	**87 897**	**14 496**	**16.5%**	**18 910**	**21.5%**	**11 364**	**12.9%**	**39 752**	**45.2%**	**84 522**	**96.2%**	**31 204**	**66.3%**	**27.4%**
Energy sources	5 000	5 000	230	4.6%	3 797	75.9%	1 155	23.1%	2 552	51.0%	7 734	154.7%	-	87.0%	(100.0%)
Water Management	13 308	13 308	1 480	11.1%	3 069	23.1%	2 877	21.6%	7 994	60.1%	15 419	115.9%	3 068	27.5%	160.6%
Waste Water Management	69 589	69 589	12 370	17.8%	11 492	16.5%	7 332	10.5%	29 206	42.0%	60 400	86.8%	24 857	79.7%	17.5%
Waste Management	-	-	416	-	552	-	-	-	-	-	969	-	3 279	92.5%	(100.0%)
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	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**90 599**	**9.1%**	**737 734**	**74.4%**	**88 227**	**78.0%**	**2.7%**
Property rates	142 429	142 429	21 393	15.0%	27 493	19.3%	24 550	17.2%	24 383	17.1%	97 819	68.7%	28 099	67.8%	(13.2%)
Service charges	390 546	390 546	61 604	15.8%	66 812	17.1%	62 012	15.9%	56 473	14.5%	246 901	63.2%	49 715	62.6%	13.6%
Other revenue	71 213	71 213	7 413	10.4%	4 953	7.0%	7 209	10.1%	7 310	10.3%	26 885	37.8%	7 590	64.3%	(3.7%)
Transfers and Subsidies - Operational	235 787	235 787	100 959	42.8%	69 577	29.5%	59 092	25.1%	6	-	229 634	97.4%	-	100.0%	(100.0%)
Transfers and Subsidies - Capital	127 047	127 047	46 250	36.4%	58 105	45.7%	22 692	17.9%	-	-	127 047	100.0%	-	90.8%	-
Interest	25 127	25 127	1 938	7.7%	3 147	12.5%	1 937	7.7%	2 427	9.7%	9 448	37.6%	2 823	182.4%	(14.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(851 430)**	**(851 430)**	**(174 049)**	**20.4%**	**(160 452)**	**18.8%**	**(246 853)**	**29.0%**	**(63 116)**	**7.4%**	**(644 469)**	**75.7%**	**(45 784)**	**57.0%**	**37.9%**
Suppliers and employees	(840 430)	(840 430)	(174 049)	20.7%	(160 452)	19.1%	(246 853)	29.4%	(63 116)	7.5%	(644 469)	76.7%	(45 784)	57.9%	37.9%

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%)**	**27 483**	**19.5%**	**93 265**	**66.3%**	**42 443**	**199.6%**	**(35.2%)**
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	**(124 395)**	**(124 395)**	**(20 324)**	**16.3%**	**(39 497)**	**31.8%**	**(8 309)**	**6.7%**	**(50 226)**	**40.4%**	**(118 357)**	**95.1%**	**(59 637)**	**103.6%**	**(15.8%)**
Capital assets	(124 395)	(124 395)	(20 324)	16.3%	(39 497)	31.8%	(8 309)	6.7%	(50 226)	40.4%	(118 357)	95.1%	(59 637)	103.6%	(15.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(124 395)**	**(124 395)**	**(20 324)**	**16.3%**	**(39 497)**	**31.8%**	**(8 309)**	**6.7%**	**(50 226)**	**40.4%**	**(118 357)**	**95.1%**	**(59 637)**	**103.6%**	**(15.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**3 262**	**-**	**1 881**	**-**	**1 767**	**-**	**5 108**	**-**	**12 017**	**-**	**4 139**	**-**	**23.4%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	3 262	-	1 881	-	1 767	-	5 108	-	12 017	-	4 139	-	23.4%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**3 262**	**-**	**1 881**	**-**	**1 767**	**-**	**5 108**	**-**	**12 017**	**-**	**4 139**	**-**	**23.4%**
Net Increase/(Decrease) in cash held	**16 324**	**16 324**	**48 447**	**296.8%**	**32 018**	**196.1%**	**(75 903)**	**(465.0%)**	**(17 636)**	**(108.0%)**	**(13 075)**	**(80.1%)**	**(13 055)**	**(723.4%)**	**35.1%**
Cash/cash equivalents at the year begin:	33 007	33 007	4 263	12.9%	53 610	162.4%	101 308	306.9%	25 404	77.0%	4 263	12.9%	133 144	(11.6%)	(80.9%)
Cash/cash equivalents at the year end:	**49 331**	**49 331**	**53 610**	**108.7%**	**101 308**	**205.4%**	**25 404**	**51.5%**	**7 769**	**15.7%**	**7 769**	**15.7%**	**120 089**	**1 227.6%**	**(93.5%)**

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	6 637	2.8%	4 036	1.7%	3 709	1.6%	221 448	93.9%	235 831	21.5%	(3 695)	(1.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 974	9.6%	8 067	4.3%	6 297	3.4%	154 041	82.6%	186 380	17.0%	(2 683)	(1.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	10 077	4.6%	4 459	2.0%	3 820	1.7%	200 547	91.6%	218 904	19.9%	(66 371)	(30.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 208	2.4%	1 477	1.6%	1 430	1.6%	85 452	94.4%	90 566	8.2%	(1 314)	(1.5%)	-	-
Receivables from Exchange Transactions - Waste Management	2 443	2.6%	1 531	1.6%	1 478	1.6%	89 809	94.3%	95 261	8.7%	(1 437)	(1.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 114	2.0%	4 655	1.8%	4 561	1.8%	242 346	94.4%	256 677	23.4%	(7)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	708	4.9%	224	1.6%	923	6.4%	12 531	87.1%	14 386	1.3%	(709)	(4.9%)	-	-
Total By Income Source	**45 162**	**4.1%**	**24 450**	**2.2%**	**22 219**	**2.0%**	**1 006 174**	**91.6%**	**1 098 004**	**100.0%**	**(76 217)**	**(6.9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 589	3.9%	4 893	2.5%	4 512	2.3%	178 517	91.3%	195 510	17.8%	(1 676)	(.9%)	-	-
Commercial	17 591	5.7%	7 302	2.4%	5 784	1.9%	276 188	90.0%	306 864	27.9%	(65 868)	(21.5%)	-	-
Households	19 982	3.4%	12 255	2.1%	11 923	2.0%	551 469	92.6%	595 630	54.2%	(8 673)	(1.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**45 162**	**4.1%**	**24 450**	**2.2%**	**22 219**	**2.0%**	**1 006 174**	**91.6%**	**1 098 004**	**100.0%**	**(76 217)**	**(6.9%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	58 081	4.3%	41 318	3.1%	33 879	2.5%	1 217 055	90.1%	1 350 333	59.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 415	3.3%	3 185	.3%	3 808	.4%	894 618	96.0%	932 027	40.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**88 496**	**3.9%**	**44 504**	**1.9%**	**37 688**	**1.7%**	**2 111 673**	**92.5%**	**2 282 360**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**129 129**	**9.5%**	**1 332 269**	**97.6%**	**122 658**	**96.4%**	**5.3%**
Exchange Revenue															
Service charges - Electricity	216 163	201 606	40 152	18.6%	48 834	22.6%	56 022	27.8%	50 324	25.0%	195 332	96.9%	44 957	100.7%	11.9%
Service charges - Water	45 639	43 117	10 059	22.0%	8 892	19.5%	8 831	20.5%	8 986	20.8%	36 769	85.3%	9 416	85.8%	(4.6%)
Service charges - Waste Water Management	7 641	7 641	1 629	21.3%	1 954	25.6%	1 953	25.6%	1 962	25.7%	7 498	98.1%	2 550	106.1%	(23.1%)
Service charges - Waste Management	15 223	14 830	3 795	24.9%	3 518	23.1%	3 928	26.5%	3 816	25.7%	15 057	101.5%	3 793	94.4%	.6%
Sale of Goods and Rendering of Services	4 954	3 289	1 060	21.4%	639	12.9%	995	30.3%	1 151	35.0%	3 845	116.9%	7 476	242.3%	(84.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 449	4 018	833	18.7%	880	19.8%	592	14.7%	523	13.0%	2 828	70.4%	938	97.1%	(44.3%)
Interest earned from Current and Non Current Assets	16 414	15 660	2 502	15.2%	1 429	8.7%	2 189	14.0%	2 295	14.7%	8 416	53.7%	1 066	12.7%	115.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	4	-	4	-	8	-	-	-	(100.0%)
Rental from Fixed Assets	6 613	5 694	2 357	35.6%	249	3.8%	836	14.7%	1 956	34.4%	5 398	94.8%	485	74.5%	303.4%
Licences or permits	2 891	1 331	592	20.5%	205	7.1%	256	19.2%	526	39.5%	1 580	118.7%	180	55.4%	191.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	13 410	-	-	-	-	-	-	9 981	74.4%	9 981	74.4%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 729	1 238	247	14.3%	244	14.1%	440	35.5%	196	15.8%	1 127	91.0%	11 765	765.1%	(98.3%)
Non-Exchange Revenue															
Property rates	154 406	138 535	35 065	22.7%	34 313	22.2%	33 874	24.5%	33 312	24.0%	136 564	98.6%	30 865	86.3%	7.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 529	3 540	126	2.8%	201	4.4%	271	7.7%	175	5.0%	774	21.9%	324	29.7%	(45.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	929 316	901 172	364 702	39.2%	293 286	31.6%	227 546	25.3%	11 581	1.3%	897 116	99.5%	5 479	99.0%	111.4%
Interest Receivables	14 528	8 532	2 132	14.7%	2 128	14.6%	2 158	25.3%	1 898	22.2%	8 316	97.5%	1 233	56.4%	53.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1 625	405	-	406	-	406	25.0%	432	26.6%	1 650	101.6%	449	-	(4.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	12	-	12	-	1 680	-	(99.3%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 344 289**	**1 318 502**	**322 195**	**24.0%**	**384 267**	**28.6%**	**422 636**	**32.1%**	**286 865**	**21.8%**	**1 415 964**	**107.4%**	**324 688**	**109.8%**	**(11.6%)**
Employee related costs	659 000	658 424	184 683	28.0%	211 774	32.1%	178 428	27.1%	177 627	27.0%	752 512	114.3%	167 572	107.2%	6.0%
Remuneration of councillors	28 125	28 125	7 343	26.1%	7 343	26.1%	8 185	29.1%	7 513	26.7%	30 383	108.0%	7 244	110.9%	3.7%
Bulk purchases - electricity	143 806	143 806	33 443	23.3%	37 233	25.9%	41 038	28.5%	56 011	38.9%	167 725	116.6%	32 488	128.8%	72.4%
Inventory consumed	54 919	54 889	5 383	9.8%	13 954	25.4%	11 632	21.2%	28 470	51.9%	59 439	108.3%	19 319	84.4%	47.4%
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%	(63 429)	(61.4%)	22 006	21.3%	16 010	99.3%	(496.2%)
Interest,Dividends and Rent on Land	102	102	3 017	2 969.8%	2 961	2 914.8%	8 476	8 342.9%	9 386	9 238.9%	23 840	23 466.4%	2 881	7 028.4%	225.8%
Contracted services	126 416	123 028	18 773	14.9%	33 761	26.7%	40 499	32.9%	30 206	24.6%	123 240	100.2%	32 906	117.7%	(8.2%)
Transfers and subsidies	29 510	25 310	-	-	4 859	16.5%	10 090	39.9%	4 874	19.3%	19 823	78.3%	1 692	64.3%	188.1%
Irrecoverable debts written off	1 085	1 085	-	-	-	-	2 916	268.8%	1 197	110.3%	4 114	379.1%	-	(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%	33 379	19.3%	211 250	122.2%	44 564	122.2%	(25.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	1 631	-	1 631	-	12	-	13 718.6%
Surplus/(Deficit)	**80 204**	**46 737**	**143 462**		**12 911**		**(82 332)**		**(157 736)**		**(83 695)**		**(202 029)**		
Transfers and subsidies - capital (monetary allocations)	331 759	342 493	95 631	28.8%	97 931	29.5%	70 041	20.5%	71 980	21.0%	335 583	98.0%	6 816	92.0%	956.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**411 963**	**389 229**	**239 093**		**110 842**		**(12 291)**		**(85 756)**		**251 888**		**(195 213)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**411 963**	**389 229**	**239 093**		**110 842**		**(12 291)**		**(85 756)**		**251 888**		**(195 213)**		
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)**		**(85 756)**		**251 888**		**(195 213)**		
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)**		**(85 756)**		**251 888**		**(195 213)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**63 206**	**17.9%**	**291 161**	**82.4%**	**78 839**	**72.6%**	**(19.8%)**
National Government	331 759	342 493	67 981	20.5%	95 398	28.8%	57 289	16.7%	61 270	17.9%	281 937	82.3%	75 930	80.6%	(19.3%)
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%**	**61 270**	**17.9%**	**281 937**	**82.3%**	**75 930**	**80.6%**	**(19.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 734	10 783	-	-	5 183	19.4%	2 105	19.5%	1 936	18.0%	9 224	85.5%	2 909	34.4%	(33.4%)
Capital Expenditure Functional	**358 493**	**353 275**	**67 981**	**19.0%**	**100 581**	**28.1%**	**59 394**	**16.8%**	**63 206**	**17.9%**	**291 161**	**82.4%**	**78 839**	**72.6%**	**(19.8%)**
Municipal governance and administration	**2 000**	**150**	**-**	**-**	**-**	**-**	**87**	**58.3%**	**-**	**-**	**87**	**58.3%**	**1 303**	**24.0%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	686	85.8%	(100.0%)
Finance and administration	2 000	150	-	-	-	-	87	58.3%	-	-	87	58.3%	617	17.5%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**23 000**	**25 143**	**5 339**	**23.2%**	**4 930**	**21.4%**	**2 457**	**9.8%**	**307**	**1.2%**	**13 033**	**51.8%**	**7 314**	**86.0%**	**(95.8%)**
Community and Social Services	-	12 143	4 454	-	3 747	-	1 270	10.5%	184	1.5%	9 656	79.5%	5 906	78.3%	(96.9%)
Sport And Recreation	23 000	13 000	885	3.8%	1 182	5.1%	1 187	9.1%	122	.9%	3 377	26.0%	-	168.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	1 408	114.0%	(100.0%)
Economic and Environmental Services	**203 222**	**203 030**	**40 030**	**19.7%**	**67 867**	**33.4%**	**46 525**	**22.9%**	**30 842**	**15.2%**	**185 265**	**91.2%**	**23 252**	**79.1%**	**32.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	203 222	203 030	40 030	19.7%	67 867	33.4%	46 525	22.9%	30 842	15.2%	185 265	91.2%	23 617	80.8%	30.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	(365)	6.2%	(100.0%)
Trading Services	**130 270**	**124 952**	**22 611**	**17.4%**	**27 784**	**21.3%**	**10 324**	**8.3%**	**32 057**	**25.7%**	**92 776**	**74.2%**	**46 970**	**69.9%**	**(31.8%)**
Energy sources	-	1 000	-	-	-	-	-	-	868	86.8%	868	86.8%	192	79.6%	351.8%
Water Management	122 270	118 769	22 611	18.5%	22 601	18.5%	10 324	8.7%	31 190	26.3%	86 726	73.0%	46 226	70.9%	(32.5%)
Waste Water Management	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	5 183	-	-	5 183	-	-	-	-	-	5 183	100.0%	552	13.8%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**37.5%**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**266 806**	**15.8%**	**2 287 009**	**135.3%**	**152 741**	**150.3%**	**74.7%**
Property rates	140 509	131 608	25 771	18.3%	26 995	19.2%	25 912	19.7%	26 402	20.1%	105 080	79.8%	24 135	94.1%	9.4%
Service charges	251 466	253 834	46 671	18.6%	60 979	24.2%	60 799	24.0%	62 333	24.6%	230 781	90.9%	51 849	85.5%	20.2%
Other revenue	132 168	39 326	39 558	29.9%	368 256	278.6%	106 660	271.2%	157 490	400.5%	671 964	1 708.7%	74 804	(331.7%)	110.5%
Transfers and Subsidies - Operational	929 316	901 072	369 819	39.8%	283 282	30.5%	227 836	25.3%	16 949	1.9%	897 886	99.6%	182	97.0%	9 220.5%
Transfers and Subsidies - Capital	331 759	342 493	94 094	28.4%	192 042	57.9%	81 569	23.8%	-	-	367 705	107.4%	-	106.7%	-
Interest	27 030	22 254	3 700	13.7%	3 005	11.1%	3 256	14.6%	3 632	16.3%	13 593	61.1%	1 771	33.0%	105.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 278 236)**	**(1 267 424)**	**(376 022)**	**29.4%**	**(393 335)**	**30.8%**	**(328 663)**	**25.9%**	**(287 315)**	**22.7%**	**(1 385 337)**	**109.3%**	**(101 374)**	**33.6%**	**183.4%**
Suppliers and employees	(1 278 134)	(1 250 726)	(376 022)	29.4%	(393 335)	30.8%	(328 663)	26.3%	(287 315)	23.0%	(1 385 337)	110.8%	(101 374)	33.6%	183.4%

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%**	**(20 510)**	**(4.8%)**	**901 673**	**213.1%**	**51 367**	**715.8%**	**(139.9%)**
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	**(412 266)**	**(407 049)**	**(67 981)**	**16.5%**	**(100 581)**	**24.4%**	**(59 394)**	**14.6%**	**(63 206)**	**15.5%**	**(291 161)**	**71.5%**	**(78 839)**	**72.6%**	**(19.8%)**
Capital assets	(412 266)	(407 049)	(67 981)	16.5%	(100 581)	24.4%	(59 394)	14.6%	(63 206)	15.5%	(291 161)	71.5%	(78 839)	72.6%	(19.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(412 266)**	**(407 049)**	**(67 981)**	**16.5%**	**(100 581)**	**24.4%**	**(59 394)**	**14.6%**	**(63 206)**	**15.5%**	**(291 161)**	**71.5%**	**(78 839)**	**72.3%**	**(19.8%)**
Cash Flow from Financing Activities															
Receipts	**2 977**	**1 854**	**118**	**4.0%**	**74**	**2.5%**	**87**	**4.7%**	**8**	**.4%**	**287**	**15.5%**	**-**	**-**	**(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%	8	.4%	287	15.5%	-	-	(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%**	**8**	**.4%**	**287**	**15.5%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**123 989**	**17 967**	**135 728**	**109.5%**	**440 716**	**355.4%**	**118 062**	**657.1%**	**(83 707)**	**(465.9%)**	**610 799**	**3 399.5%**	**(27 473)**	**(937.7%)**	**204.7%**
Cash/cash equivalents at the year begin:	(97 576)	4 292	112 583	(115.4%)	76 574	(78.5%)	517 291	12 052.8%	635 353	14 803.6%	112 583	2 623.2%	1 307 632	101.6%	(51.4%)
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%**	**551 645**	**2 478.3%**	**551 645**	**2 478.3%**	**1 280 160**	**(442.3%)**	**(56.9%)**

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	30 271	11.3%	16 097	6.0%	15 125	5.6%	206 568	77.1%	268 061	65.4%
Bulk Water	-	-	-	-	-	-	4 084	100.0%	4 084	1.0%
PAYE deductions	10 507	100.0%	-	-	-	-	-	-	10 507	2.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	7 342	100.0%	-	-	-	-	-	-	7 342	1.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	58 670	50.1%	2 492	2.1%	3 231	2.8%	52 818	45.1%	117 211	28.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 864	100.0%	-	-	-	-	-	-	2 864	.7%
Total	**109 654**	**26.7%**	**18 589**	**4.5%**	**18 356**	**4.5%**	**263 471**	**64.3%**	**410 070**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**1 923 323**	**1 999 584**	**588 133**	**30.6%**	**550 181**	**28.6%**	**449 704**	**22.5%**	**180 410**	**9.0%**	**1 768 428**	**88.4%**	**114 751**	**56.4%**	**57.2%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	113 720	119 420	22 024	19.4%	22 472	19.8%	23 158	19.4%	26 060	21.8%	93 713	78.5%	23 651	75.4%	10.2%
Service charges - Waste Water Management	5 111	5 111	1 031	20.2%	1 077	21.1%	1 160	22.7%	1 217	23.8%	4 484	87.7%	1 117	84.3%	8.9%
Service charges - Waste Management	10 651	10 651	2 625	24.6%	2 675	25.1%	2 706	25.4%	2 447	23.0%	10 453	98.1%	2 499	93.8%	(2.1%)
Sale of Goods and Rendering of Services	30 335	30 335	469	1.5%	388	1.3%	416	1.4%	625	2.1%	1 897	6.3%	393	5.7%	59.2%
Agency services	7 000	14 812	4 141	59.2%	3 563	50.9%	3 834	25.9%	2 739	18.5%	14 277	96.4%	4 459	581.6%	(38.6%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 000	25 010	-	-	21 270	425.4%	22 083	88.3%	23 377	93.5%	66 730	266.8%	5 193	493.7%	350.2%
Interest earned from Current and Non Current Assets	14 160	14 160	8 002	56.5%	5 783	40.8%	5 247	37.1%	4 843	34.2%	23 875	168.6%	2 559	93.0%	89.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	1 082	136	12.5%	137	12.6%	380	35.1%	378	35.0%	1 031	95.3%	244	110.0%	55.2%
Licences or permits	5 669	5 669	173	3.0%	223	3.9%	215	3.8%	356	6.3%	967	17.1%	143	29.9%	149.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	1	-	44	-	-	-	-	-	46	-	-	-	-
Operational Revenue	132 630	132 630	809	.6%	265	.2%	244	.2%	80	.1%	1 398	1.1%	32	.1%	152.7%
Non-Exchange Revenue															
Property rates	250 631	264 677	66 176	26.4%	66 177	26.4%	66 178	25.0%	70 898	26.8%	269 429	101.8%	64 526	105.3%	9.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 999	4 999	94	1.9%	383	7.7%	-	-	2	-	478	9.6%	-	-	(100.0%)
Licences or permits	250	250	38	15.2%	64	25.6%	50	19.9%	39	15.7%	191	76.4%	44	70.5%	(11.8%)
Transfer and subsidies - Operational	1 162 085	1 162 085	482 415	41.5%	392 471	33.8%	290 037	25.0%	13 365	1.2%	1 178 288	101.4%	-	58.4%	(100.0%)
Interest Receivables	180 000	208 693	-	-	33 189	18.4%	33 998	16.3%	33 985	16.3%	101 172	48.5%	9 891	23.5%	243.6%
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%**	**365 807**	**18.7%**	**1 348 536**	**68.8%**	**339 438**	**64.3%**	**7.8%**
Employee related costs	711 362	721 362	107 949	15.2%	188 901	26.6%	204 591	28.4%	177 954	24.7%	679 396	94.2%	177 227	96.7%	.4%
Remuneration of councillors	35 030	55 517	6 776	19.3%	10 150	29.0%	11 022	19.9%	10 174	18.3%	38 122	68.7%	8 671	106.8%	17.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	28 423	34 384	1 295	4.6%	1 972	6.9%	3 226	9.4%	3 341	9.7%	9 835	28.6%	3 593	42.3%	(7.0%)
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%	5 025	1.9%	84 204	32.2%	19 009	30.7%	(73.6%)
Interest,Dividends and Rent on Land	7 230	7 230	13	.2%	173	2.4%	44	.6%	525	7.3%	755	10.4%	122	16.1%	329.3%
Contracted services	363 303	380 573	56 469	15.5%	87 710	24.1%	87 384	23.0%	91 755	24.1%	323 318	85.0%	74 134	94.4%	23.8%
Transfers and subsidies	4 700	5 400	1 765	37.5%	771	16.4%	1 853	34.3%	2 253	41.7%	6 642	123.0%	1 655	30.9%	36.1%
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%	74 843	30.3%	206 334	83.6%	54 965	94.0%	36.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(76)	-	(7)	-	78	-	(64)	-	(69)	-	61	-	(204.8%)
Surplus/(Deficit)	**47 900**	**39 699**	**354 349**		**184 856**		**66 084**		**(185 397)**		**419 892**		**(224 687)**		
Transfers and subsidies - capital (monetary allocations)	532 283	532 283	2	-	109 059	20.5%	54 829	10.3%	162 888	30.6%	326 778	61.4%	0	18.2%	37 359 446.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**580 183**	**571 982**	**354 351**		**293 915**		**120 913**		**(22 509)**		**746 670**		**(224 687)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**580 183**	**571 982**	**354 351**		**293 915**		**120 913**		**(22 509)**		**746 670**		**(224 687)**		
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**		**(22 509)**		**746 670**		**(224 687)**		
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**		**(22 509)**		**746 670**		**(224 687)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**580 183**	**571 982**	**45 579**	**7.9%**	**47 132**	**8.1%**	**79 708**	**13.9%**	**94 214**	**16.5%**	**266 633**	**46.6%**	**33 668**	**23.1%**	**179.8%**
National Government	523 683	523 182	21 753	4.2%	39 404	7.5%	70 413	13.5%	77 135	14.7%	208 706	39.9%	16 774	19.5%	359.8%
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%**	**77 135**	**14.7%**	**208 706**	**39.9%**	**16 774**	**19.5%**	**359.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 500	48 800	23 826	42.2%	7 727	13.7%	9 295	19.0%	17 079	35.0%	57 927	118.7%	16 894	58.3%	1.1%
Capital Expenditure Functional	**580 183**	**571 982**	**45 579**	**7.9%**	**47 132**	**8.1%**	**79 708**	**13.9%**	**94 214**	**16.5%**	**266 633**	**46.6%**	**33 668**	**23.1%**	**179.8%**
Municipal governance and administration	**1 000**	**3 550**	**2 803**	**280.3%**	**79**	**7.9%**	**613**	**17.3%**	**249**	**7.0%**	**3 745**	**105.5%**	**3 592**	**58.0%**	**(93.1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	3 550	2 803	280.3%	79	7.9%	613	17.3%	249	7.0%	3 745	105.5%	3 592	56.6%	(93.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**67 500**	**29 950**	**-**	**-**	**1 155**	**1.7%**	**-**	**-**	**10 405**	**34.7%**	**11 560**	**38.6%**	**-**	**24.1%**	**(100.0%)**
Community and Social Services	16 000	18 200	-	-	1 155	7.2%	-	-	2 727	15.0%	3 882	21.3%	-	36.6%	(100.0%)
Sport And Recreation	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 500	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	28 000	10 750	-	-	-	-	-	-	7 678	71.4%	7 678	71.4%	-	18.6%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**192 952**	**193 240**	**12 910**	**6.7%**	**22 416**	**11.6%**	**30 778**	**15.9%**	**39 947**	**20.7%**	**106 051**	**54.9%**	**11 439**	**18.9%**	**249.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	192 952	193 240	12 910	6.7%	22 416	11.6%	30 778	15.9%	39 947	20.7%	106 051	54.9%	11 439	19.0%	249.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**318 731**	**345 242**	**29 866**	**9.4%**	**23 481**	**7.4%**	**48 317**	**14.0%**	**43 613**	**12.6%**	**145 277**	**42.1%**	**18 638**	**25.4%**	**134.0%**
Energy sources	35 000	48 000	-	-	13 097	37.4%	15 456	32.2%	5 991	12.5%	34 543	72.0%	-	-	(100.0%)
Water Management	198 731	221 242	9 554	4.8%	9 243	4.7%	23 375	10.6%	28 494	12.9%	70 665	31.9%	9 497	28.0%	200.0%
Waste Water Management	56 000	50 000	20 312	36.3%	1 141	2.0%	1 746	3.5%	4 826	9.7%	28 026	56.1%	9 140	20.6%	(47.2%)
Waste Management	29 000	26 000	-	-	-	-	7 740	29.8%	4 303	16.5%	12 043	46.3%	-	10.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**2 041 090**	**2 053 224**	**258 874**	**12.7%**	**293 885**	**14.4%**	**368 603**	**18.0%**	**205 899**	**10.0%**	**1 127 261**	**54.9%**	**44 449**	**49.8%**	**363.2%**
Property rates	77 660	81 873	16 178	20.8%	40 032	51.5%	31 132	38.0%	86 737	105.9%	174 079	212.6%	18 553	141.1%	367.5%
Service charges	46 072	46 180	3 049	6.6%	6 880	14.9%	6 418	13.9%	9 349	20.2%	25 696	55.6%	877	18.9%	966.4%
Other revenue	208 830	214 343	16 832	8.1%	21 465	10.3%	22 785	10.6%	31 979	14.9%	93 062	43.4%	8 478	14.6%	277.2%
Transfers and Subsidies - Operational	1 162 085	1 164 385	5 565	.5%	17 653	1.5%	34 794	3.0%	(5 440)	(.5%)	52 572	4.5%	(191)	34.6%	2 746.4%
Transfers and Subsidies - Capital	532 283	532 283	217 250	40.8%	150 250	28.2%	216 410	40.7%	-	-	583 910	109.7%	16 732	96.5%	(100.0%)
Interest	14 160	14 160	-	-	57 604	406.8%	57 064	403.0%	83 273	588.1%	197 942	1 397.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 422 607)**	**(1 607 383)**	**(308 125)**	**21.7%**	**(215 935)**	**15.2%**	**(145 731)**	**9.1%**	**(161 369)**	**10.0%**	**(831 161)**	**51.7%**	**(145 369)**	**66.6%**	**11.0%**
Suppliers and employees	(1 410 717)	(1 595 022)	(308 125)	21.8%	(215 935)	15.3%	(145 731)	9.1%	(161 369)	10.1%	(831 161)	52.1%	(145 369)	67.1%	11.0%

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%**	**44 529**	**10.0%**	**296 100**	**66.4%**	**(100 920)**	**23.3%**	**(144.1%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(667 223)**	**(613 206)**	**(45 579)**	**6.8%**	**(47 088)**	**7.1%**	**(48 679)**	**7.9%**	**(36 687)**	**6.0%**	**(178 033)**	**29.0%**	**(7 953)**	**87.8%**	**361.3%**
Capital assets	(667 223)	(613 206)	(45 579)	6.8%	(47 088)	7.1%	(48 679)	7.9%	(36 687)	6.0%	(178 033)	29.0%	(7 953)	87.8%	361.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(667 223)**	**(613 206)**	**(45 579)**	**6.8%**	**(47 088)**	**7.1%**	**(48 679)**	**7.9%**	**(36 687)**	**6.0%**	**(178 033)**	**29.0%**	**(7 953)**	**87.8%**	**361.3%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(48 740)**	**(167 365)**	**(94 830)**	**194.6%**	**30 862**	**(63.3%)**	**174 193**	**(104.1%)**	**7 842**	**(4.7%)**	**118 067**	**(70.5%)**	**(108 872)**	**(263.6%)**	**(107.2%)**
Cash/cash equivalents at the year begin:	205 018	234 997	232 964	113.6%	137 764	67.2%	166 368	70.8%	340 581	144.9%	232 964	99.1%	(133 034)	2.1%	(356.0%)
Cash/cash equivalents at the year end:	**156 277**	**67 633**	**137 938**	**88.3%**	**166 460**	**106.5%**	**340 783**	**503.9%**	**347 795**	**514.2%**	**347 795**	**514.2%**	**(241 343)**	**(79.3%)**	**(244.1%)**

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	22 351	2.9%	34	-	10 801	1.4%	747 147	95.7%	780 333	21.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43 322	2.9%	3 813	.3%	17 489	1.2%	1 411 088	95.6%	1 475 712	39.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 045	2.2%	-	-	514	1.1%	46 927	96.8%	48 486	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 006	2.3%	(11)	-	1 455	1.7%	83 688	96.0%	87 138	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	110	7.1%	(165)	(10.7%)	121	7.8%	1 480	95.7%	1 546	-	-	-	-	-
Interest on Arrear Debtor Accounts	39 381	3.0%	148	-	18 736	1.4%	1 248 446	95.5%	1 306 711	35.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	-	-	69	.4%	18 467	99.6%	18 536	.5%	-	-	-	-
Total By Income Source	**108 217**	**2.9%**	**3 819**	**.1%**	**49 185**	**1.3%**	**3 557 242**	**95.7%**	**3 718 462**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	23 129	2.2%	27	-	11 504	1.1%	1 017 670	96.7%	1 052 331	28.3%	-	-	-	-
Commercial	7 549	2.7%	12	-	2 887	1.0%	266 987	96.2%	277 435	7.5%	-	-	-	-
Households	27 617	2.3%	109	-	13 508	1.1%	1 175 984	96.6%	1 217 218	32.7%	-	-	-	-
Other	49 922	4.3%	3 672	.3%	21 285	1.8%	1 096 600	93.6%	1 171 479	31.5%	-	-	-	-
Total By Customer Group	**108 217**	**2.9%**	**3 819**	**.1%**	**49 185**	**1.3%**	**3 557 242**	**95.7%**	**3 718 462**	**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	.9%
PAYE deductions	15 941	100.0%	-	-	-	-	-	-	15 941	4.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	15 962	91.5%	41	.2%	46	.3%	1 397	8.0%	17 446	4.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 543	15.2%	1 879	1.4%	3 177	2.4%	109 465	81.0%	135 064	33.7%
Auditor-General	704	93.3%	-	-	51	6.7%	-	-	755	.2%
Other	65 206	28.6%	5 051	2.2%	6 031	2.6%	151 406	66.5%	227 694	56.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**118 357**	**29.6%**	**6 971**	**1.7%**	**9 305**	**2.3%**	**265 848**	**66.4%**	**400 480**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**915 923**	**16.9%**	**5 004 224**	**92.5%**	**773 412**	**83.0%**	**18.4%**
Exchange Revenue															
Service charges - Electricity	1 886 167	1 996 167	486 632	25.8%	437 036	23.2%	432 608	21.7%	445 896	22.3%	1 802 172	90.3%	382 188	90.8%	16.7%
Service charges - Water	127 078	127 078	31 064	24.4%	29 856	23.5%	30 066	23.7%	92 908	73.1%	183 893	144.7%	35 295	79.0%	163.2%
Service charges - Waste Water Management	27 165	30 165	7 920	29.2%	7 899	29.1%	6 874	22.8%	7 554	25.0%	30 248	100.3%	6 546	72.7%	15.4%
Service charges - Waste Management	175 911	180 911	45 800	26.0%	45 294	25.7%	46 232	25.6%	46 219	25.5%	183 545	101.5%	41 614	86.9%	11.1%
Sale of Goods and Rendering of Services	16 424	26 424	10 934	66.6%	5 093	31.0%	3 656	13.8%	3 546	13.4%	23 229	87.9%	3 460	60.4%	2.5%
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%	7 371	12.1%	51 671	84.8%	13 663	135.6%	(46.1%)
Interest earned from Current and Non Current Assets	11 447	16 447	5 771	50.4%	3 541	30.9%	3 609	21.9%	3 067	18.6%	15 989	97.2%	2 966	115.7%	3.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 415	31 415	57 084	889.9%	(50 933)	(794.0%)	2 969	9.5%	974	3.1%	10 095	32.1%	7 703	44.7%	(87.4%)
Licences or permits	174	274	102	58.6%	45	25.7%	52	19.0%	85	31.0%	284	103.6%	73	48.8%	16.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	13 533	2 791	1 209	8.9%	364	2.7%	2 600	93.2%	3 343	119.8%	7 517	269.3%	1 551	30.0%	115.6%
Operational Revenue	75 581	166 324	8 575	11.3%	7 507	9.9%	10 211	6.1%	19 071	11.5%	45 365	27.3%	12 025	29.1%	58.6%
Non-Exchange Revenue															
Property rates	1 122 539	1 182 539	272 606	24.3%	252 822	22.5%	275 992	23.3%	269 531	22.8%	1 070 950	90.6%	253 051	88.3%	6.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 367	14 367	891	20.4%	6 830	156.4%	(763)	(5.3%)	938	6.5%	7 896	55.0%	1 091	44.5%	(14.0%)
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%	2 522	.2%	1 202 593	99.2%	855	99.7%	195.0%
Interest Receivables	40 574	43 574	11 058	27.3%	12 403	30.6%	13 353	30.6%	12 843	29.5%	49 656	114.0%	11 333	117.5%	13.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	55	-	55	-	-	-	(100.0%)
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%**	**1 575 853**	**32.0%**	**5 064 764**	**103.0%**	**1 424 488**	**107.7%**	**10.6%**
Employee related costs	1 291 089	1 041 089	350 417	27.1%	349 500	27.1%	367 079	35.3%	396 447	38.1%	1 463 444	140.6%	339 908	108.6%	16.6%
Remuneration of councillors	64 660	64 660	16 474	25.5%	16 248	25.1%	18 378	28.4%	17 004	26.3%	68 105	105.3%	16 677	106.6%	2.0%
Bulk purchases - electricity	1 380 692	1 030 692	493 798	35.8%	373 349	27.0%	380 049	36.9%	441 613	42.8%	1 688 809	163.9%	392 570	145.9%	12.5%
Inventory consumed	124 771	77 770	15 118	12.1%	36 249	29.1%	23 606	30.4%	44 263	56.9%	119 237	153.3%	33 249	33.8%	33.1%
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%	103 084	9.7%	412 336	38.7%	138 490	62.2%	(25.6%)
Interest,Dividends and Rent on Land	81 008	18 087	8 860	10.9%	8 059	9.9%	7 649	42.3%	1	-	24 569	135.8%	30 314	305.6%	(100.0%)
Contracted services	426 176	581 741	70 211	16.5%	220 719	51.8%	197 974	34.0%	320 118	55.0%	809 022	139.1%	288 732	153.7%	10.9%
Transfers and subsidies	24 374	29 911	8 281	34.0%	13 190	54.1%	8 411	28.1%	8 499	28.4%	38 381	128.3%	(3 795)	82.4%	(323.9%)
Irrecoverable debts written off	-	-	4 589	-	11 223	-	7	-	144 251	-	160 069	-	64 593	-	123.3%
Operational Cost and Other Cost	96 869	97 690	46 827	48.3%	47 960	49.5%	85 432	87.5%	100 573	103.0%	280 792	287.4%	123 407	271.1%	(18.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	343	-	(100.0%)
Surplus/(Deficit)	**221 080**	**494 247**	**332 914**		**317 132**		**(50 656)**		**(659 930)**		**(60 540)**		**(651 076)**		
Transfers and subsidies - capital (monetary allocations)	466 984	476 366	135 545	29.0%	227 093	48.6%	86 858	18.2%	61 244	12.9%	510 741	107.2%	22 721	90.5%	169.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**688 064**	**970 613**	**468 459**		**544 225**		**36 203**		**(598 686)**		**450 201**		**(628 355)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**688 064**	**970 613**	**468 459**		**544 225**		**36 203**		**(598 686)**		**450 201**		**(628 355)**		
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**		**(598 686)**		**450 201**		**(628 355)**		
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**		**(598 686)**		**450 201**		**(628 355)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**124 831**	**15.6%**	**684 535**	**85.6%**	**115 910**	**78.5%**	**7.7%**
National Government	466 984	476 366	117 865	25.2%	197 472	42.3%	119 729	25.1%	61 275	12.9%	496 342	104.2%	33 860	81.4%	81.0%
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%**	**61 275**	**12.8%**	**496 570**	**103.8%**	**33 860**	**81.1%**	**81.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	253 950	321 517	31 306	12.3%	31 297	12.3%	61 806	19.2%	63 556	19.8%	187 965	58.5%	82 050	72.0%	(22.5%)
Capital Expenditure Functional	**720 934**	**799 816**	**149 171**	**20.7%**	**228 998**	**31.8%**	**181 536**	**22.7%**	**124 831**	**15.6%**	**684 535**	**85.6%**	**115 910**	**78.5%**	**7.7%**
Municipal governance and administration	**17 750**	**35 017**	**9 504**	**53.5%**	**1 110**	**6.3%**	**1 722**	**4.9%**	**14 381**	**41.1%**	**26 717**	**76.3%**	**31 382**	**129.3%**	**(54.2%)**
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%	14 381	42.3%	26 717	78.5%	31 382	132.8%	(54.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**30 800**	**29 038**	**2 497**	**8.1%**	**6 959**	**22.6%**	**1 582**	**5.4%**	**3 334**	**11.5%**	**14 371**	**49.5%**	**7 492**	**42.8%**	**(55.5%)**
Community and Social Services	13 900	12 551	1 401	10.1%	3 436	24.7%	434	3.5%	(1)	-	5 271	42.0%	4 353	27.0%	(100.0%)
Sport And Recreation	15 300	14 087	1 096	7.2%	3 499	22.9%	1 148	8.1%	3 335	23.7%	9 077	64.4%	3 138	98.9%	6.3%
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%**	**66 526**	**16.7%**	**390 994**	**98.1%**	**30 843**	**74.9%**	**115.7%**
Planning and Development	-	6 000	-	-	-	-	-	-	3 689	61.5%	3 689	61.5%	-	-	(100.0%)
Road Transport	326 684	392 461	90 602	27.7%	141 430	43.3%	92 437	23.6%	62 837	16.0%	387 305	98.7%	30 843	74.9%	103.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**337 500**	**331 099**	**46 568**	**13.8%**	**79 500**	**23.6%**	**85 795**	**25.9%**	**40 590**	**12.3%**	**252 453**	**76.2%**	**46 193**	**82.1%**	**(12.1%)**
Energy sources	60 000	71 719	675	1.1%	16 961	28.3%	20 433	28.5%	23 283	32.5%	61 352	85.5%	24 275	101.8%	(4.1%)
Water Management	194 000	150 452	12 267	6.3%	49 171	25.3%	34 593	23.0%	13 084	8.7%	109 115	72.5%	6 216	72.1%	110.5%
Waste Water Management	58 000	72 565	19 126	33.0%	11 687	20.2%	14 258	19.6%	4 224	5.8%	49 294	67.9%	13 490	72.4%	(68.7%)
Waste Management	25 500	36 363	14 500	56.9%	1 681	6.6%	16 511	45.4%	-	-	32 691	89.9%	2 212	90.4%	(100.0%)
Other	**8 200**	**6 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**1 062 802**	**18.7%**	**8 181 394**	**144.3%**	**854 415**	**179.2%**	**24.4%**
Property rates	1 058 433	1 135 237	234 603	22.2%	199 626	18.9%	205 672	18.1%	245 678	21.6%	885 579	78.0%	196 508	439.8%	25.0%
Service charges	2 069 591	2 240 948	526 417	25.4%	509 672	24.6%	547 233	24.4%	530 825	23.7%	2 114 147	94.3%	438 558	90.3%	21.0%
Other revenue	526 549	589 420	1 303 264	247.5%	1 008 461	191.5%	840 980	142.7%	281 389	47.7%	3 434 094	582.6%	216 058	242.2%	30.2%
Transfers and Subsidies - Operational	1 212 731	1 212 731	498 148	41.1%	397 427	32.8%	322 156	26.6%	(5 000)	(.4%)	1 212 731	100.0%	-	99.7%	(100.0%)
Transfers and Subsidies - Capital	466 984	476 366	291 644	62.5%	99 504	21.3%	121 064	25.4%	6 843	1.4%	519 055	109.0%	411	86.7%	1 565.9%
Interest	11 447	16 447	5 596	48.9%	3 520	30.7%	3 605	21.9%	3 066	18.6%	15 787	96.0%	2 880	8.2%	6.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 469 393)**	**(4 718 590)**	**(1 669 416)**	**37.4%**	**(1 521 696)**	**34.0%**	**(1 535 536)**	**32.5%**	**(488 888)**	**10.4%**	**(5 215 537)**	**110.5%**	**(1 289 294)**	**243.6%**	**(62.1%)**
Suppliers and employees	(4 395 112)	(4 670 592)	(1 669 416)	38.0%	(1 521 696)	34.6%	(1 535 536)	32.9%	(488 888)	10.5%	(5 215 537)	111.7%	(1 289 294)	247.1%	(62.1%)

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%**	**573 914**	**60.2%**	**2 965 857**	**311.4%**	**(434 878)**	**62.1%**	**(232.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 168**	**-**	**2 168**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	55	-	55	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	2 113	-	2 113	-	-	-	(100.0%)
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%**	**(124 831)**	**15.6%**	**(684 535)**	**85.6%**	**(115 910)**	**78.5%**	**7.7%**
Capital assets	(720 934)	(799 816)	(149 171)	20.7%	(228 998)	31.8%	(181 536)	22.7%	(124 831)	15.6%	(684 535)	85.6%	(115 910)	78.5%	7.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(720 934)**	**(799 816)**	**(149 171)**	**20.7%**	**(228 998)**	**31.8%**	**(181 536)**	**22.7%**	**(122 662)**	**15.3%**	**(682 367)**	**85.3%**	**(115 910)**	**78.6%**	**5.8%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**1 894**	**-**	**645**	**-**	**380**	**-**	**1 485**	**-**	**4 404**	**-**	**(48)**	**-**	**(3 185.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 894	-	645	-	380	-	1 485	-	4 404	-	(48)	-	(3 185.2%)
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%)**	**1 485**	**(8.9%)**	**4 404**	**(26.4%)**	**(48)**	**.6%**	**(3 185.2%)**
Net Increase/(Decrease) in cash held	**138 754**	**136 091**	**1 042 979**	**751.7%**	**468 160**	**337.4%**	**324 019**	**238.1%**	**452 736**	**332.7%**	**2 287 895**	**1 681.2%**	**(550 836)**	**53.6%**	**(182.2%)**
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%	1 835 158	1 285.5%	142 711	100.0%	1 365 379	(46.9%)	34.4%
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%**	**2 430 649**	**871.7%**	**2 430 649**	**871.7%**	**814 543**	**58.3%**	**198.4%**

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	14 065	8.0%	4	-	8 892	5.1%	152 651	86.9%	175 611	11.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92 983	38.6%	453	.2%	27 005	11.2%	120 546	50.0%	240 987	16.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	54 808	9.8%	301	.1%	23 912	4.3%	479 199	85.8%	558 220	37.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 753	8.2%	3	-	1 630	4.9%	29 178	86.9%	33 563	2.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 256	6.4%	242	.1%	6 661	3.5%	171 426	89.9%	190 584	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	170	3.8%	-	-	168	3.8%	4 114	92.4%	4 452	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	10 040	4.3%	527	.2%	9 471	4.1%	211 225	91.3%	231 263	15.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 748	10.4%	8 447	18.5%	1 726	3.8%	30 784	67.4%	45 705	3.1%	-	-	-	-
Total By Income Source	**191 823**	**13.0%**	**9 977**	**.7%**	**79 463**	**5.4%**	**1 199 122**	**81.0%**	**1 480 386**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	30 277	10.6%	155	.1%	18 350	6.4%	237 214	82.9%	285 996	19.3%	-	-	-	-
Commercial	71 709	24.7%	8 975	3.1%	22 101	7.6%	187 040	64.5%	289 825	19.6%	-	-	-	-
Households	85 159	10.2%	839	.1%	35 297	4.2%	710 830	85.4%	832 125	56.2%	-	-	-	-
Other	4 678	6.5%	9	-	3 715	5.1%	64 038	88.4%	72 440	4.9%	-	-	-	-
Total By Customer Group	**191 823**	**13.0%**	**9 977**	**.7%**	**79 463**	**5.4%**	**1 199 122**	**81.0%**	**1 480 386**	**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	220 501	8.6%	133 548	5.2%	104 591	4.1%	2 095 944	82.0%	2 554 583	66.4%
Bulk Water	2 014	.7%	26	-	1 705	.6%	271 643	98.6%	275 389	7.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	125 021	12.3%	32 859	3.2%	27 235	2.7%	828 048	81.7%	1 013 163	26.3%
Auditor-General	2	1.4%	-	-	-	-	178	98.6%	180	-
Other	282	14.6%	171	8.8%	3	.2%	1 479	76.4%	1 935	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**347 821**	**9.0%**	**166 603**	**4.3%**	**133 534**	**3.5%**	**3 197 292**	**83.1%**	**3 845 251**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**6 020**	**1.2%**	**322 652**	**62.8%**	**7 803**	**84.6%**	**(22.8%)**
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%	(27)	(37.2%)	23	30.9%	(16)	71.0%	65.5%
Agency services	600	1 000	187	31.2%	294	49.0%	151	15.1%	-	-	632	63.2%	-	-	-
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%	1 240	23.9%	3 058	58.9%	1 915	81.7%	(35.2%)
Dividends	223	223	-	-	-	-	-	-	222	99.5%	222	99.5%	204	100.4%	9.0%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	750	250	23	3.0%	50	6.7%	12	4.8%	39	15.5%	123	49.2%	-	-	(100.0%)
Licences or permits	2 500	2 000	-	-	-	-	-	-	902	45.1%	902	45.1%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	616	756	98	15.9%	1 194	193.6%	173	22.8%	568	75.0%	2 032	268.6%	196	106.2%	189.0%
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%	3 014	.6%	315 595	62.7%	5 489	85.4%	(45.1%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	63	-	63	-	15	-	316.7%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**303 772**	**310 825**	**72 683**	**23.9%**	**79 877**	**26.3%**	**73 547**	**23.7%**	**66 842**	**21.5%**	**292 949**	**94.2%**	**72 030**	**96.2%**	**(7.2%)**
Employee related costs	172 674	167 338	42 318	24.5%	41 400	24.0%	40 282	24.1%	42 838	25.6%	166 838	99.7%	41 442	96.5%	3.4%
Remuneration of councillors	22 535	22 505	5 179	23.0%	5 224	23.2%	5 603	24.9%	5 389	23.9%	21 394	95.1%	5 242	97.6%	2.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 252	1 397	262	20.9%	298	23.8%	164	11.8%	183	13.1%	907	64.9%	523	102.1%	(65.0%)
Debt impairment	-	1 010	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	12 392	13 341	-	-	6 628	53.5%	3 452	25.9%	3 915	29.3%	13 995	104.9%	3 891	106.9%	.6%
Interest,Dividends and Rent on Land	7 873	7 888	-	-	4 154	52.8%	-	-	103	1.3%	4 257	54.0%	4 428	101.5%	(97.7%)
Contracted services	40 052	43 663	15 537	38.8%	7 018	17.5%	9 440	21.6%	6 355	14.6%	38 349	87.8%	6 409	91.1%	(.8%)
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%	8 060	15.0%	47 209	87.9%	10 096	95.6%	(20.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**207 620**	**203 342**	**57 853**		**27 138**		**5 534**		**(60 821)**		**29 702**		**(64 227)**		
Transfers and subsidies - capital (monetary allocations)	2 757	2 757	370	13.4%	873	31.7%	-	-	1 513	54.9%	2 757	100.0%	1 244	73.7%	21.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**210 377**	**206 099**	**58 223**		**28 011**		**5 534**		**(59 308)**		**32 459**		**(62 983)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**210 377**	**206 099**	**58 223**		**28 011**		**5 534**		**(59 308)**		**32 459**		**(62 983)**		
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**		**(59 308)**		**32 459**		**(62 983)**		
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**		**(59 308)**		**32 459**		**(62 983)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**51 941**	**26.1%**	**197 113**	**98.9%**	**22 412**	**62.8%**	**131.8%**
National Government	2 397	57 259	18 652	778.0%	12 936	539.6%	4 293	7.5%	13 247	23.1%	49 128	85.8%	18 359	54.2%	(27.8%)
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%**	**13 247**	**23.1%**	**49 128**	**85.8%**	**18 359**	**54.2%**	**(27.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	203 236	142 056	27 067	13.3%	30 220	14.9%	52 005	36.6%	38 694	27.2%	147 985	104.2%	4 054	89.5%	854.5%
Capital Expenditure Functional	**205 633**	**199 314**	**45 719**	**22.2%**	**43 156**	**21.0%**	**56 298**	**28.2%**	**51 941**	**26.1%**	**197 113**	**98.9%**	**22 412**	**65.8%**	**131.8%**
Municipal governance and administration	**6 040**	**4 231**	**212**	**3.5%**	**1 575**	**26.1%**	**1 234**	**29.2%**	**2 532**	**59.8%**	**5 553**	**131.3%**	**652**	**82.6%**	**288.1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 040	4 231	212	3.5%	1 575	26.1%	1 234	29.2%	2 532	59.8%	5 553	131.3%	652	82.6%	288.1%
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%**	**3 041**	**24.3%**	**11 615**	**92.9%**	**4 190**	**93.9%**	**(27.4%)**
Planning and Development	6 750	6 259	-	-	1 022	15.1%	2 775	44.3%	1 904	30.4%	5 702	91.1%	464	97.9%	310.0%
Road Transport	5 897	5 529	370	6.3%	2 125	36.0%	2 282	41.3%	417	7.5%	5 194	93.9%	3 226	92.8%	(87.1%)
Environmental Protection	800	720	-	-	-	-	-	-	720	100.0%	720	100.0%	500	100.0%	43.9%
Trading Services	**185 846**	**182 275**	**45 136**	**24.3%**	**38 434**	**20.7%**	**49 827**	**27.3%**	**46 549**	**25.5%**	**179 945**	**98.7%**	**17 570**	**58.4%**	**164.9%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	183 346	181 846	45 136	24.6%	38 434	21.0%	49 827	27.4%	46 151	25.4%	179 547	98.7%	17 570	56.9%	162.7%
Waste Water Management	2 500	430	-	-	-	-	-	-	398	92.6%	398	92.6%	-	98.9%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**70 294**	**13.6%**	**577 547**	**111.7%**	**81 280**	**234.8%**	**(13.5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	6 040	10 305	19 476	322.5%	14 948	247.5%	23 756	230.5%	19 444	188.7%	77 623	753.3%	12 527	909.6%	55.2%
Transfers and Subsidies - Operational	315 595	315 595	132 568	42.0%	104 057	33.0%	78 970	25.0%	-	-	315 595	100.0%	39 690	169.0%	(100.0%)
Transfers and Subsidies - Capital	184 603	184 603	45 933	24.9%	38 780	21.0%	46 941	25.4%	49 387	26.8%	181 041	98.1%	26 944	108.9%	83.3%
Interest	7 689	6 199	47	.6%	468	6.1%	1 310	21.1%	1 241	20.0%	3 066	49.5%	1 915	82.0%	(35.2%)
Dividends	223	223	-	-	-	-	-	-	222	99.5%	222	99.5%	204	100.4%	9.0%
Payments	**(291 380)**	**(297 928)**	**(183 569)**	**63.0%**	**(134 706)**	**46.2%**	**(138 909)**	**46.6%**	**(129 595)**	**43.5%**	**(586 779)**	**197.0%**	**(213 884)**	**201.4%**	**(39.4%)**
Suppliers and employees	(283 508)	(290 040)	(183 569)	64.7%	(134 706)	47.5%	(138 909)	47.9%	(129 595)	44.7%	(586 779)	202.3%	(213 884)	207.9%	(39.4%)

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%**	**(59 300)**	**(27.1%)**	**(9 231)**	**(4.2%)**	**(132 604)**	**321.5%**	**(55.3%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**61**	**-**	**690**	**-**	**2 295**	**-**	**482**	**-**	**3 528**	**-**	**(1 062)**	**-**	**(145.4%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	63	-	63	-	15	-	316.7%
Decrease (increase) in non-current receivables	-	-	61	-	690	-	2 295	-	419	-	3 465	-	(1 077)	-	(138.9%)
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%**	**(51 941)**	**26.1%**	**(197 113)**	**98.9%**	**(22 412)**	**65.8%**	**131.8%**
Capital assets	(205 633)	(199 314)	(45 719)	22.2%	(43 156)	21.0%	(56 298)	28.2%	(51 941)	26.1%	(197 113)	98.9%	(22 412)	65.8%	131.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(205 633)**	**(199 314)**	**(45 658)**	**22.2%**	**(42 466)**	**20.7%**	**(54 003)**	**27.1%**	**(51 459)**	**25.8%**	**(193 585)**	**97.1%**	**(23 474)**	**64.5%**	**119.2%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(13 492)**	**(13 065)**	**-**	**-**	**-**	**-**	**-**	**-**	**(322)**	**2.5%**	**(322)**	**2.5%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(13 492)	(13 065)	-	-	-	-	-	-	(322)	2.5%	(322)	2.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(13 492)**	**(13 065)**	**-**	**-**	**-**	**-**	**-**	**-**	**(322)**	**2.5%**	**(322)**	**2.5%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**3 644**	**6 618**	**(31 204)**	**(856.3%)**	**(18 919)**	**(519.2%)**	**(41 934)**	**(633.7%)**	**(111 081)**	**(1 678.5%)**	**(203 139)**	**(3 069.6%)**	**(156 079)**	**5 077.8%**	**(28.8%)**
Cash/cash equivalents at the year begin:	10 748	6 015	6 015	56.0%	(25 189)	(234.4%)	(44 108)	(733.3%)	(86 042)	(1 430.5%)	6 015	100.0%	474 510	-	(118.1%)
Cash/cash equivalents at the year end:	**14 392**	**12 633**	**(25 189)**	**(175.0%)**	**(44 108)**	**(306.5%)**	**(86 042)**	**(681.1%)**	**(197 124)**	**(1 560.4%)**	**(197 124)**	**(1 560.4%)**	**318 431**	**1 902.7%**	**(161.9%)**

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	-	-	-	-	-	-	-	-	-	-
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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**32 050 302**	**33 918 462**	**9 203 506**	**28.7%**	**8 653 377**	**27.0%**	**7 600 104**	**22.4%**	**5 196 323**	**15.3%**	**30 653 310**	**90.4%**	**4 909 811**	**86.0%**	**5.8%**
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%	1 798 910	20.3%	7 510 059	84.7%	1 689 536	87.0%	6.5%
Service charges - Water	2 438 615	2 413 788	517 962	21.2%	553 071	22.7%	494 893	20.5%	557 110	23.1%	2 123 036	88.0%	420 890	79.0%	32.4%
Service charges - Waste Water Management	861 757	820 879	186 689	21.7%	196 732	22.8%	197 230	24.0%	187 337	22.8%	767 987	93.6%	186 758	89.1%	.3%
Service charges - Waste Management	1 025 260	1 072 890	256 878	25.1%	260 688	25.4%	230 462	21.5%	241 126	22.5%	989 153	92.2%	232 822	90.1%	3.6%
Sale of Goods and Rendering of Services	121 323	109 702	27 886	23.0%	20 724	17.1%	19 289	17.6%	20 475	18.7%	88 373	80.6%	23 814	65.8%	(14.0%)
Agency services	31 606	29 146	6 395	20.2%	7 890	25.0%	6 771	23.2%	5 409	18.6%	26 466	90.8%	17 191	127.6%	(68.5%)
Interest - Deemed Interest	-	-	-	-	-	-	3	-	-	-	3	-	-	-	-
Interest earned from Receivables	1 388 026	1 502 440	282 072	20.3%	322 720	23.3%	333 222	22.2%	320 060	21.3%	1 258 074	83.7%	331 408	95.5%	(3.4%)
Interest earned from Current and Non Current Assets	191 062	188 494	39 081	20.5%	32 822	17.2%	37 928	20.1%	42 963	22.8%	152 794	81.1%	58 777	70.9%	(26.9%)
Dividends	6 689	4 304	803	12.0%	898	13.4%	1 115	25.9%	1 446	33.6%	4 261	99.0%	1 567	96.5%	(7.8%)
Rent on Land	20 830	22 848	5 764	27.7%	6 050	29.0%	5 689	24.9%	5 771	25.3%	23 274	101.9%	5 073	101.5%	13.8%
Rental from Fixed Assets	71 939	114 468	73 307	101.9%	(28 404)	(39.5%)	17 083	14.9%	17 129	15.0%	79 116	69.1%	22 116	75.9%	(22.5%)
Licences or permits	16 426	12 831	1 249	7.6%	1 797	10.9%	2 018	15.7%	3 656	28.5%	8 720	68.0%	3 186	54.9%	14.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	13 941	79 465	1 373	9.8%	-	-	9 291	11.7%	3 489	4.4%	14 153	17.8%	-	-	(100.0%)
Development Charges	14 608	3 906	1 450	9.9%	(2 450)	(16.8%)	3 119	79.9%	7 107	182.0%	9 226	236.2%	6 230	68.1%	14.1%
Operational Revenue	560 454	582 454	17 103	3.1%	21 388	3.8%	40 072	6.9%	43 826	7.5%	122 390	21.0%	(7 039)	27.2%	(722.6%)
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%	1 287 109	22.3%	6 154 099	106.8%	1 245 298	98.9%	3.4%
Surcharges and Taxes	73 281	73 281	17 259	23.6%	16 379	22.4%	16 160	22.1%	16 346	22.3%	66 144	90.3%	(38 362)	190.8%	(142.6%)
Fines, penalties and forfeits	199 155	367 967	9 755	4.9%	15 633	7.8%	40 118	10.9%	186 261	50.6%	251 767	68.4%	41 280	50.3%	351.2%
Licences or permits	11 730	10 339	720	6.1%	1 974	16.8%	2 714	26.3%	3 300	31.9%	8 709	84.2%	3 635	69.0%	(9.2%)
Transfer and subsidies - Operational	9 599 945	9 863 145	3 700 844	38.6%	3 068 770	32.0%	2 476 574	25.1%	218 160	2.2%	9 464 348	96.0%	542 151	87.8%	(59.8%)
Interest Receivables	623 909	741 700	143 822	23.1%	179 918	28.8%	189 204	25.5%	199 521	26.9%	712 465	96.1%	92 507	93.7%	115.7%
Fuel Levy	391 888	391 888	163 287	41.7%	130 629	33.3%	97 972	25.0%	-	-	391 888	100.0%	-	58.3%	-
Operational Revenue	76 069	79 045	18 969	24.9%	19 158	25.2%	19 121	24.2%	18 596	23.5%	75 844	96.0%	17 382	97.2%	7.0%
Gains on Disposal of Fixed and Intangible Assets	33 844	35 844	42	.1%	1 914	5.7%	(1 813)	(5.1%)	422	1.2%	565	1.6%	926	11.6%	(54.4%)
Other Gains	439 387	766 775	16 202	3.7%	321 900	73.3%	1 498	.2%	10 796	1.4%	350 396	45.7%	12 666	5.1%	(14.8%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**32 002 456**	**34 753 776**	**7 219 250**	**22.6%**	**7 486 492**	**23.4%**	**8 266 483**	**23.8%**	**8 304 506**	**23.9%**	**31 276 731**	**90.0%**	**8 376 318**	**89.9%**	**(.9%)**
Employee related costs	8 827 461	8 575 025	2 013 187	22.8%	2 169 148	24.6%	2 436 070	28.4%	2 233 379	26.0%	8 851 784	103.2%	2 526 920	99.5%	(11.6%)
Remuneration of councillors	501 346	527 241	114 370	22.8%	110 901	22.1%	132 883	25.2%	120 741	22.9%	478 896	90.8%	113 428	95.2%	6.4%
Bulk purchases - electricity	7 298 487	7 346 230	2 576 513	35.3%	1 698 335	23.3%	1 912 546	26.0%	2 203 167	30.0%	8 390 561	114.2%	2 139 971	115.6%	3.0%
Inventory consumed	1 814 140	1 862 790	348 402	19.2%	490 526	27.0%	681 985	36.6%	269 997	14.5%	1 790 910	96.1%	536 851	88.3%	(49.7%)
Debt impairment	2 969 359	4 070 874	682	-	4 662	.2%	401 975	9.9%	41 643	1.0%	448 963	11.0%	41	13.2%	101 707.0%
Depreciation, Amortisation and Impairment	2 738 933	3 021 488	336 302	12.3%	493 222	18.0%	460 252	15.2%	105 942	3.5%	1 395 719	46.2%	153 843	52.4%	(31.1%)
Interest,Dividends and Rent on Land	832 410	1 031 296	278 342	33.4%	355 609	42.7%	383 003	37.1%	458 627	44.5%	1 475 580	143.1%	324 669	136.9%	41.3%
Contracted services	3 573 287	4 256 627	713 208	20.0%	1 180 377	33.0%	1 014 299	23.8%	1 310 335	30.8%	4 218 219	99.1%	1 285 396	101.1%	1.9%
Transfers and subsidies	818 310	1 081 605	143 420	17.5%	334 015	40.8%	198 859	18.4%	196 966	18.2%	873 261	80.7%	189 840	61.3%	3.8%
Irrecoverable debts written off	546 060	716 942	180 317	33.0%	71 946	13.2%	96 067	13.4%	798 564	111.4%	1 146 894	160.0%	451 893	149.0%	76.7%
Operational Cost and Other Cost	2 071 299	2 204 612	502 745	24.3%	575 063	27.8%	542 643	24.6%	545 580	24.7%	2 166 030	98.2%	617 887	99.9%	(11.7%)
Disposal of Fixed and Intangible Assets	5 210	43 062	30	.6%	26	.5%	13	-	6	-	76	.2%	2 181	7.7%	(99.7%)
Other Losses	6 153	15 985	11 733	190.7%	2 662	43.3%	5 886	36.8%	19 559	122.4%	39 839	249.2%	33 400	394.6%	(41.4%)
Surplus/(Deficit)	**47 846**	**(835 314)**	**1 984 256**		**1 166 885**		**(666 379)**		**(3 108 183)**		**(623 420)**		**(3 466 507)**		
Transfers and subsidies - capital (monetary allocations)	3 350 721	3 494 644	516 396	15.4%	967 505	28.9%	566 183	16.2%	856 425	24.5%	2 906 509	83.2%	678 604	65.5%	26.2%
Transfers and subsidies - capital (in-kind)	41 500	70 071	-	-	-	-	4 904	7.0%	7 252	10.4%	12 156	17.3%	3 877	3.3%	87.1%
Surplus/(Deficit) after capital transfers and contributions	**3 440 067**	**2 729 401**	**2 500 652**		**2 134 390**		**(95 292)**		**(2 244 505)**		**2 295 245**		**(2 784 026)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 440 067**	**2 729 401**	**2 500 652**		**2 134 390**		**(95 292)**		**(2 244 505)**		**2 295 245**		**(2 784 026)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 440 067**	**2 729 401**	**2 500 652**		**2 134 390**		**(95 292)**		**(2 244 505)**		**2 295 245**		**(2 784 026)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	45	-	(17)	-	43	-	(3)	-	68	-	(86)	-	(96.8%)
Surplus/(Deficit) for the year	**3 440 067**	**2 729 401**	**2 500 697**		**2 134 373**		**(95 250)**		**(2 244 508)**		**2 295 313**		**(2 784 112)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**4 008 414**	**4 257 827**	**689 930**	**17.2%**	**1 023 764**	**25.5%**	**751 547**	**17.7%**	**889 039**	**20.9%**	**3 354 280**	**78.8%**	**1 000 234**	**68.4%**	**(11.1%)**
National Government	3 183 024	3 360 797	559 274	17.6%	855 557	26.9%	546 661	16.3%	692 482	20.6%	2 653 974	79.0%	727 064	68.0%	(4.8%)
Provincial Government	-	16 784	4 456	-	1 392	-	10 647	63.4%	6 021	35.9%	22 517	134.2%	9 283	205.7%	(35.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	1 933	-	-	229	-	-	-	1	-	229	11.9%	-	33.4%	(100.0%)
Transfers recognised - capital	**3 183 024**	**3 379 514**	**563 730**	**17.7%**	**857 178**	**26.9%**	**557 309**	**16.5%**	**698 504**	**20.7%**	**2 676 720**	**79.2%**	**736 347**	**68.4%**	**(5.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	825 390	878 313	126 200	15.3%	166 586	20.2%	194 238	22.1%	190 535	21.7%	677 560	77.1%	263 887	68.5%	(27.8%)
Capital Expenditure Functional	**4 013 221**	**4 263 079**	**691 830**	**17.2%**	**1 029 818**	**25.7%**	**750 418**	**17.6%**	**926 042**	**21.7%**	**3 398 109**	**79.7%**	**1 007 115**	**68.6%**	**(8.1%)**
Municipal governance and administration	**119 428**	**154 474**	**27 281**	**22.8%**	**44 315**	**37.1%**	**32 906**	**21.3%**	**82 541**	**53.4%**	**187 043**	**121.1%**	**98 779**	**85.8%**	**(16.4%)**
Executive and Council	4 204	3 074	880	20.9%	-	-	237	7.7%	12	.4%	1 129	36.7%	2 734	57.9%	(99.6%)
Finance and administration	115 224	151 400	26 401	22.9%	44 315	38.5%	32 669	21.6%	82 529	54.5%	185 914	122.8%	96 045	87.7%	(14.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**245 435**	**204 769**	**30 253**	**12.3%**	**41 090**	**16.7%**	**49 680**	**24.3%**	**43 442**	**21.2%**	**164 464**	**80.3%**	**67 713**	**52.4%**	**(35.8%)**
Community and Social Services	133 829	139 537	22 379	16.7%	33 471	25.0%	37 020	26.5%	37 057	26.6%	129 927	93.1%	35 902	77.6%	3.2%
Sport And Recreation	74 006	47 762	5 272	7.1%	6 082	8.2%	8 536	17.9%	5 896	12.3%	25 786	54.0%	18 378	69.0%	(67.9%)
Public Safety	8 700	5 850	2 601	29.9%	1 537	17.7%	3 452	59.0%	(7 009)	(119.8%)	581	9.9%	12 025	78.6%	(158.3%)
Housing	28 000	10 750	-	-	-	-	-	-	7 678	71.4%	7 678	71.4%	-	18.6%	(100.0%)
Health	900	870	-	-	-	-	672	77.3%	(181)	(20.8%)	491	56.5%	1 408	3.7%	(112.9%)
Economic and Environmental Services	**1 390 479**	**1 534 736**	**286 042**	**20.6%**	**402 008**	**28.9%**	**263 357**	**17.2%**	**282 167**	**18.4%**	**1 233 574**	**80.4%**	**339 997**	**70.1%**	**(17.0%)**
Planning and Development	383 145	376 244	81 225	21.2%	90 016	23.5%	56 555	15.0%	88 666	23.6%	316 462	84.1%	188 352	87.6%	(52.9%)
Road Transport	1 004 633	1 155 385	204 817	20.4%	311 462	31.0%	206 444	17.9%	192 305	16.6%	915 028	79.2%	151 354	62.3%	27.1%
Environmental Protection	2 700	3 106	-	-	530	19.6%	358	11.5%	1 196	38.5%	2 084	67.1%	290	26.6%	312.2%
Trading Services	**2 248 044**	**2 362 900**	**348 255**	**15.5%**	**542 406**	**24.1%**	**404 475**	**17.1%**	**517 892**	**21.9%**	**1 813 028**	**76.7%**	**500 626**	**68.3%**	**3.4%**
Energy sources	309 847	371 907	33 729	10.9%	98 509	31.8%	79 206	21.3%	76 918	20.7%	288 362	77.5%	105 664	83.9%	(27.2%)
Water Management	1 292 299	1 243 500	199 092	15.4%	287 801	22.3%	230 428	18.5%	265 884	21.4%	983 206	79.1%	251 513	61.1%	5.7%
Waste Water Management	547 904	665 561	99 184	18.1%	144 381	26.4%	69 232	10.4%	166 457	25.0%	479 253	72.0%	118 786	71.2%	40.1%
Waste Management	97 994	81 932	16 249	16.6%	11 716	12.0%	25 608	31.3%	8 633	10.5%	62 207	75.9%	24 663	81.5%	(65.0%)
Other	**9 835**	**6 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3.4%**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**31 197 341**	**32 022 247**	**9 910 207**	**31.8%**	**8 517 025**	**27.3%**	**7 729 013**	**24.1%**	**4 148 254**	**13.0%**	**30 304 500**	**94.6%**	**4 038 778**	**101.7%**	**2.7%**
Property rates	4 261 901	4 657 670	773 136	18.1%	794 130	18.6%	800 967	17.2%	897 460	19.3%	3 265 693	70.1%	784 484	168.6%	14.4%
Service charges	11 187 576	10 897 748	2 328 508	20.8%	2 300 764	20.6%	2 283 898	21.0%	1 997 389	18.3%	8 910 559	81.8%	2 029 914	73.5%	(1.6%)
Other revenue	1 888 472	1 825 773	1 876 484	99.4%	1 814 835	96.1%	1 289 130	70.6%	773 491	42.4%	5 753 939	315.2%	537 036	196.5%	44.0%
Transfers and Subsidies - Operational	9 828 179	10 085 962	3 401 538	34.6%	2 459 703	25.0%	2 157 413	21.4%	251 571	2.5%	8 270 225	82.0%	451 918	87.0%	(44.3%)
Transfers and Subsidies - Capital	3 532 568	3 675 620	1 496 370	42.4%	1 056 387	29.9%	1 104 366	30.0%	110 069	3.0%	3 767 191	102.5%	188 712	93.6%	(41.7%)
Interest	498 397	879 250	34 002	6.8%	91 135	18.3%	93 196	10.6%	117 868	13.4%	336 201	38.2%	46 294	30.2%	154.6%
Dividends	250	223	170	67.9%	72	29.0%	43	19.5%	405	181.5%	691	309.2%	420	308.6%	(3.6%)
Payments	**(26 952 112)**	**(28 622 149)**	**(5 799 001)**	**21.5%**	**(5 601 419)**	**20.8%**	**(4 845 210)**	**16.9%**	**(3 310 410)**	**11.6%**	**(19 556 041)**	**68.3%**	**(3 778 486)**	**81.8%**	**(12.4%)**
Suppliers and employees	(26 119 668)	(27 623 771)	(5 799 001)	22.2%	(5 601 419)	21.4%	(4 845 210)	17.5%	(3 310 410)	12.0%	(19 556 041)	70.8%	(3 778 486)	83.8%	(12.4%)

Finance charges	(685 977)	(817 108)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(146 467)	(181 271)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 245 229**	**3 400 097**	**4 111 205**	**96.8%**	**2 915 606**	**68.7%**	**2 883 803**	**84.8%**	**837 844**	**24.6%**	**10 748 459**	**316.1%**	**260 292**	**194.3%**	**221.9%**
Cash Flow from Investing Activities															
Receipts	**607 000**	**806 840**	**103**	**-**	**41 853**	**6.9%**	**762**	**.1%**	**3 011**	**.4%**	**45 729**	**5.7%**	**(260)**	**324.0%**	**(1 258.4%)**
Proceeds on disposal of PPE	13 000	-	42	.3%	82	.6%	-	-	117	-	242	-	920	-	(87.2%)
Decrease (increase) in non-current receivables	594 000	806 840	61	-	690	.1%	2 295	.3%	2 894	.4%	5 940	.7%	(1 077)	120.2%	(368.7%)
Decrease (increase) in non-current investments	-	-	-	-	41 081	-	(1 533)	-	-	-	39 547	-	(103)	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 172 382)**	**(4 413 860)**	**(792 174)**	**19.0%**	**(1 087 992)**	**26.1%**	**(723 230)**	**16.4%**	**(839 961)**	**19.0%**	**(3 443 357)**	**78.0%**	**(933 121)**	**87.0%**	**(10.0%)**
Capital assets	(4 172 382)	(4 413 860)	(792 174)	19.0%	(1 087 992)	26.1%	(723 230)	16.4%	(839 961)	19.0%	(3 443 357)	78.0%	(933 121)	87.0%	(10.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(3 565 382)**	**(3 607 020)**	**(792 071)**	**22.2%**	**(1 046 139)**	**29.3%**	**(722 468)**	**20.0%**	**(836 949)**	**23.2%**	**(3 397 627)**	**94.2%**	**(933 381)**	**87.0%**	**(10.3%)**
Cash Flow from Financing Activities															
Receipts	**3 323**	**1 961**	**5 279**	**158.8%**	**2 606**	**78.4%**	**2 233**	**113.9%**	**6 604**	**336.7%**	**16 723**	**852.7%**	**4 091**	**921.6%**	**61.4%**
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%	6 604	336.7%	16 723	852.7%	4 091	3 909.6%	61.4%
Payments	**(74 379)**	**(73 216)**	**-**	**-**	**(20 678)**	**27.8%**	**-**	**-**	**(67 543)**	**92.3%**	**(88 222)**	**120.5%**	**(67 221)**	**49.3%**	**.5%**
Repayment of borrowing	(74 379)	(73 216)	-	-	(20 678)	27.8%	-	-	(67 543)	92.3%	(88 222)	120.5%	(67 221)	49.3%	.5%
Net Cash from/(used) Financing Activities	**(71 055)**	**(71 255)**	**5 279**	**(7.4%)**	**(18 072)**	**25.4%**	**2 233**	**(3.1%)**	**(60 939)**	**85.5%**	**(71 499)**	**100.3%**	**(63 131)**	**42.3%**	**(3.5%)**
Net Increase/(Decrease) in cash held	**608 792**	**(278 178)**	**3 324 413**	**546.1%**	**1 851 395**	**304.1%**	**2 163 569**	**(777.8%)**	**(60 045)**	**21.6%**	**7 279 332**	**(2 616.8%)**	**(736 220)**	**701.8%**	**(91.8%)**
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%	8 350 798	506.6%	1 339 169	81.2%	8 431 361	24.7%	(1.0%)
Cash/cash equivalents at the year end:	**1 978 447**	**1 370 342**	**4 466 577**	**225.8%**	**6 331 305**	**320.0%**	**8 493 755**	**619.8%**	**8 433 027**	**615.4%**	**8 433 027**	**615.4%**	**7 629 662**	**307.9%**	**10.5%**

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	216 314	2.7%	107 809	1.4%	121 162	1.5%	7 517 390	94.4%	7 962 675	20.9%	(92 413)	(1.2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	443 350	8.5%	127 327	2.5%	138 109	2.7%	4 485 201	86.4%	5 193 987	13.6%	(62 794)	(1.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	388 343	4.3%	164 751	1.8%	293 143	3.3%	8 152 730	90.6%	8 998 966	23.6%	(136 215)	(1.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	71 215	2.6%	38 085	1.4%	41 328	1.5%	2 580 603	94.5%	2 731 232	7.2%	(82 571)	(3.0%)	-	-
Receivables from Exchange Transactions - Waste Management	86 534	2.8%	43 046	1.4%	52 700	1.7%	2 886 722	94.1%	3 069 002	8.0%	(199 257)	(6.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 255	6.0%	(132)	(.6%)	513	2.5%	19 252	92.2%	20 887	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	226 547	2.8%	137 419	1.7%	179 140	2.2%	7 595 559	93.3%	8 138 666	21.3%	4 960	.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	51 082	2.5%	12 386	.6%	4 535	.2%	1 953 556	96.6%	2 021 560	5.3%	(211 220)	(10.4%)	-	-
Total By Income Source	**1 484 640**	**3.9%**	**630 690**	**1.7%**	**830 631**	**2.2%**	**35 191 013**	**92.3%**	**38 136 974**	**100.0%**	**(779 511)**	**(2.0%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	128 639	4.7%	45 868	1.7%	71 111	2.6%	2 509 007	91.1%	2 754 625	7.2%	1 496	.1%	-	-
Commercial	602 169	3.9%	284 166	1.9%	361 876	2.4%	14 052 053	91.8%	15 300 264	40.1%	(43 139)	(.3%)	-	-
Households	699 232	3.7%	296 976	1.6%	372 644	2.0%	17 469 315	92.7%	18 838 168	49.4%	(737 868)	(3.9%)	-	-
Other	54 599	4.4%	3 681	.3%	25 001	2.0%	1 160 638	93.3%	1 243 919	3.3%	-	-	-	-
Total By Customer Group	**1 484 640**	**3.9%**	**630 690**	**1.7%**	**830 631**	**2.2%**	**35 191 013**	**92.3%**	**38 136 974**	**100.0%**	**(779 511)**	**(2.0%)**	**-**	**-**

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	1 113 103	4.9%	761 720	3.4%	720 958	3.2%	20 130 674	88.6%	22 726 455	57.9%
Bulk Water	6 446	.3%	11 647	.5%	20 363	.9%	2 111 803	98.2%	2 150 259	5.5%
PAYE deductions	26 448	92.0%	-	-	-	-	2 305	8.0%	28 753	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	25 158	88.9%	41	.1%	46	.2%	3 049	10.8%	28 294	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	928 204	6.8%	148 106	1.1%	109 144	.8%	12 538 583	91.4%	13 724 036	35.0%
Auditor-General	780	4.2%	383	2.1%	2 045	11.0%	15 461	82.8%	18 669	-
Other	65 489	11.3%	5 221	.9%	6 034	1.0%	505 042	86.8%	581 786	1.5%
Medical Aid deductions	2 864	100.0%	-	-	-	-	-	-	2 864	-
Total	**2 168 491**	**5.5%**	**927 118**	**2.4%**	**858 590**	**2.2%**	**35 306 917**	**89.9%**	**39 261 116**	**100.0%**