



PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2025/26 FINANCIAL YEAR: 1ST QUARTER ENDED 30 SEPTEMBER 2025

1. Section 71 (1) of the Municipal Finance Management Act, No 56 of 2003 (MFMA) requires the Accounting Officer of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10th working day of each month, a consolidated statement on the state of municipal budget.
2. The Provincial Treasury must within 30 days after the end of each quarter, publish a consolidated statement on the municipal budgets per municipality in the Province.
3. The Section 71 report promotes transparency in reporting, enhances in-year management and the oversight of the financial performance of municipalities against the adopted budgets. This report therefore functions as a management tool that serves as an early warning mechanism for Councils, Provincial Legislature and Municipal Management, allowing for effective monitoring and timely improvement of municipal performance.

Improving the credibility of the data strings is a priority for both National and Provincial Treasuries hence the data strings submitted are analysed monthly and errors communicated to municipalities for correction.
4. A municipal budget must be funded in terms of Section 18 of the MFMA before a Municipal Council can adopt it for implementation. When preparing the annual budgets, it is common amongst most municipalities to overstate revenue projections to show that expenditure requirements are adequately covered by revenues to be collected. The overstated revenues are seldom underpinned by realistic revenue assumptions, resulting in municipalities not being able to collect projected revenue and later experiencing cash flow challenges. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet obligations.
5. The table below depicts the submission of the mSCOA financial and non-financial data strings submitted by municipalities as at the end of September 2025.

STATUS OF DATA STRINGS SUBMISSION AS AT 30 SEPTEMBER 2025

MUNICIPALITY	SUBMISSION CODE										
	ORGB	PROR	M 01	M 02	M 03	CR01	CR02	CR03	DR01	DR02	DR03
Albert Luthuli											
Bushbuckridge											
City of Mbombela											
Dipaleseng											
Dr JS Moroka											
Ehlanzeni District											
Emakhazeni											
Emalaheni											
Gert Sibande District											
Govan Mbeki											
Lekw a											
Mkhondo											
Ms ukaligw a											
Nkangala District											
Nkomazi											
Px ley Ka Seme											
Steve Tshw ete											
Thaba Chw eu											
Thembisile Hani											
Victor Khanye											

Outstanding	
Segment Errors phase 1	
Segment Errors phase 2	
Submitted Successfully	

Original Budget	ORGB
Project List	PROR
Month ended	M
Creditors	CR
Debtors	DR

Kind Regards



MS. GUGU MASHITENG
HEAD: PROVINCIAL TREASURY
DATE: 31-10-2025

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure									
Operating Revenue	837,275	252,934	30.2%	252,934	30.2%	225,843	29.1%	12.0%	
Exchange Revenue									
Service charges - Electricity	40,366	13,999	34.7%	13,999	34.7%	9,029	25.0%	55.1%	
Service charges - Water	17,998	4,816	26.8%	4,816	26.8%	2,213	13.0%	117.6%	
Service charges - Waste Water Management	13,137	3,388	25.8%	3,388	25.8%	1,715	13.8%	97.5%	
Service charges - Waste Management	14,293	3,154	22.1%	3,154	22.1%	1,987	14.7%	58.8%	
Sale of Goods and Rendering of Services	504	2,292	454.9%	2,292	454.9%	812	30.3%	162.4%	
Agency services	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	
Interest earned from Receivables	27,934	5,404	19.3%	5,404	19.3%	3,402	12.9%	58.8%	
Interest earned from Current and Non Current Assets	14,970	3,654	24.4%	3,654	24.4%	3,168	22.4%	15.4%	
Dividends	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1,265	205	16.2%	205	16.2%	80	6.7%	156.0%	
Licence and permits	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	
Operational Revenue	83,244	178	2%	178	2%	94	3%	89.4%	
Non-Exchange Revenue									
Property rates	141,166	19,847	14.1%	19,847	14.1%	14,069	10.4%	41.1%	
Surcharges and Taxes	-	-	-	-	-	137	17.4%	(61.5%)	
Fines, penalties and forfeits	817	53	6.5%	53	6.5%	6	0.7%	(12.5%)	
Licences or permits	-	5	0.6%	5	0.6%	6	0.8%	2.8%	
Transfer and subsidies - Operational	459,865	190,988	41.5%	190,988	41.5%	185,611	40.0%	2.8%	
Interest	21,687	5,041	23.2%	5,041	23.2%	3,520	17.2%	43.2%	
Fuel Levy	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	
Operating Expenditure	836,823	189,136	22.6%	189,136	22.6%	144,171	19.0%	31.2%	
Employee related costs	281,529	64,798	23.0%	64,798	23.0%	57,976	21.0%	11.8%	
Remuneration of councillors	28,802	6,240	21.7%	6,240	21.7%	7,302	26.4%	(14.5%)	
Bulk purchases - electricity	139,825	34,989	25.0%	34,989	25.0%	18,008	14.5%	94.3%	
Inventory consumed	45,165	4,414	9.8%	4,414	9.8%	5,687	19.7%	(22.4%)	
Debt impairment	28,872	-	-	-	-	-	-	-	
Depreciation and amortisation	65,123	22,024	33.8%	22,024	33.8%	12,344	22.2%	78.4%	
Interest	3,736	1,578	42.2%	1,578	42.2%	277	14.0%	469.1%	
Contracted services	110,780	31,986	28.9%	31,986	28.9%	23,921	18.5%	33.7%	
Transfers and subsidies	2,795	630	22.6%	630	22.6%	12	0.4%	5,152.9%	
Irrecoverable debts written off	27,793	-	-	-	-	(111)	(1.7%)	(100.0%)	
Operational costs	102,403	22,477	22.0%	22,477	22.0%	18,794	26.0%	19.9%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	453	63,798	-	63,798	-	81,672	-	-	
Transfers and subsidies - capital (monetary allocations)	430,354	90,022	20.9%	90,022	20.9%	49,604	10.5%	81.5%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	430,807	153,820	-	153,820	-	131,277	-	-	
Income Tax	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	430,807	153,820	-	153,820	-	131,277	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	430,807	153,820	-	153,820	-	131,277	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	430,807	153,820	-	153,820	-	131,277	-	-	

Part 2: Capital Revenue and Expenditure

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure									
Source of Finance	435,804	79,443	18.2%	79,443	18.2%	58,079	11.9%	36.8%	
National Government	425,496	79,406	18.7%	79,406	18.7%	57,978	12.1%	37.0%	
Provincial Government	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agencies, H.H.F	-	-	-	-	-	-	-	-	
Transfers recognised - capital	425,496	79,406	18.7%	79,406	18.7%	57,978	12.1%	37.0%	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	10,307	37	4%	37	4%	100	8%	(62.7%)	
Capital Expenditure Functional	435,804	79,443	18.2%	79,443	18.2%	58,079	11.9%	36.8%	
Municipal governance and administration	3,650	37	1.0%	37	1.0%	51	1.0%	(26.3%)	
Executive and Council	300	-	-	-	-	-	-	-	
Finance and administration	3,350	37	1.1%	37	1.1%	51	1.0%	(26.3%)	
Internal audit	-	-	-	-	-	-	-	-	
Community and Public Safety	12,063	-	-	-	-	-	-	-	
Community and Social Services	11,863	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	
Public Safety	200	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
Economic and Environmental Services	304,047	62,509	20.6%	62,509	20.6%	56,149	12.3%	11.3%	
Planning and Development	303,633	62,509	20.6%	62,509	20.6%	49,112	11.4%	27.3%	
Road Transport	414	-	-	-	-	7,037	29.2%	(100.0%)	

Environmental Protection	-	-	-	-	-	-	-	-	-
Trading Services	116,043	16,897	14.6%	16,897	14.6%	1,879	11.1%	799.1%	
Energy sources	21,043	7,897	37.5%	7,897	37.5%	1,879	14.2%	302.2%	
Water Management	95,000	9,000	9.5%	9,000	9.5%	-	-	(100.0%)	
Waste Water Management	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2025/26				2024/25				Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	First Quarter Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities									
Receipts	1,261,232	386,954	30.7%	386,954	30.7%	361,455	29.5%	7.1%	
Property rates	91,758	6,412	7.0%	6,412	7.0%	8,919	10.1%	(28.1%)	
Service charges	69,028	15,952	23.1%	15,952	23.1%	12,149	22.5%	31.3%	
Other revenue	171,744	2,137	1.2%	2,137	1.2%	17,993	13.8%	(88.1%)	
Transfers and Subsidies - Operational	460,369	196,075	42.6%	196,075	42.6%	187,462	40.4%	4.6%	
Transfers and Subsidies - Capital	430,354	162,131	37.7%	162,131	37.7%	132,301	27.9%	22.5%	
Interest	37,979	4,246	11.2%	4,246	11.2%	2,612	18.5%	62.6%	
Dividends	-	-	-	-	-	-	-	-	
Payments	(715,036)	(58,671)	8.2%	(58,671)	8.2%	(69,356)	10.5%	(15.4%)	
Suppliers and employees	(708,504)	(58,671)	8.3%	(58,671)	8.3%	(69,356)	10.5%	(15.4%)	
Finance charges	(2,736)	-	-	-	-	-	-	-	
Transfers and grants	(2,795)	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	546,197	328,282	60.1%	328,282	60.1%	292,099	51.8%	12.4%	
Cash Flow from Investing Activities									
Receipts	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(435,804)	(85,053)	19.5%	(85,053)	19.5%	(62,825)	12.8%	35.4%	
Capital assets	(435,804)	(85,053)	19.5%	(85,053)	19.5%	(62,825)	12.8%	35.4%	
Net Cash from/(used) Investing Activities	(435,804)	(85,053)	19.5%	(85,053)	19.5%	(62,825)	12.8%	35.4%	
Cash Flow from Financing Activities									
Receipts	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	110,393	243,229	220.3%	243,229	220.3%	229,274	311.1%	6.1%	
Cash/cash equivalents at the year begin:	21,336	29,790	139.6%	29,790	139.6%	20,905	457.1%	42.5%	
Cash/cash equivalents at the year end:	131,729	270,278	205.2%	270,278	205.2%	250,047	318.4%	8.1%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,740	2.8%	1,940	3.1%	1,404	2.3%	56,803	91.8%	61,887	10.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,563	18.9%	1,131	6.0%	639	3.4%	13,900	71.7%	18,833	3.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,640	3.0%	5,366	2.9%	4,971	2.7%	170,162	91.4%	186,130	31.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,296	1.7%	1,131	1.5%	1,085	1.4%	72,130	95.4%	75,641	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,159	1.7%	1,003	1.5%	943	1.4%	64,865	95.4%	67,970	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	3,605	2.0%	3,496	2.0%	3,361	1.9%	166,032	94.1%	176,485	30.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	2.9%	1	1.1%	1	1.3%	54	94.7%	57	-	-	-	-	-
Total By Income Source	17,005	2.9%	14,048	2.4%	12,404	2.1%	543,545	92.6%	587,002	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2,833	11.2%	1,936	7.6%	1,661	6.5%	18,936	74.7%	25,366	4.3%	-	-	-	-
Commercial	4,493	6.0%	2,771	3.7%	2,508	3.3%	65,680	87.0%	75,452	12.9%	-	-	-	-
Households	9,679	2.0%	9,341	1.9%	8,236	1.7%	458,929	94.4%	466,185	82.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17,005	2.9%	14,048	2.4%	12,404	2.1%	543,545	92.6%	587,002	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	649	3.8%	-	-	16,647	96.2%	17,297	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	649	3.8%	-	-	16,647	96.2%	17,297	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Environmental Protection	-	-	-	-	-	-	-	-	-
Trading Services	318,731	29,866	9.4%	29,866	9.4%	45,559	12.4%	(34.4%)	
Energy sources	35,000	-	-	-	-	-	-	-	
Water Management	198,731	9,554	4.8%	9,554	4.8%	42,895	17.9%	(77.7%)	
Waste Water Management	56,000	20,312	36.3%	20,312	36.3%	2,664	2.9%	662.6%	
Waste Management	29,000	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	First Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	2,041,090	258,874	12.7%	258,874	12.7%	-	-	(100.0%)
Property rates	77,660	16,178	20.8%	16,178	20.8%	-	-	(100.0%)
Service charges	46,072	3,049	6.6%	3,049	6.6%	-	-	(100.0%)
Other revenue	208,830	16,832	8.1%	16,832	8.1%	-	-	(100.0%)
Transfers and Subsidies - Operational	1,162,085	5,955	5%	5,955	5%	-	-	(100.0%)
Transfers and Subsidies - Capital	532,293	217,250	40.8%	217,250	40.8%	-	-	(100.0%)
Interest	14,160	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(1,422,607)	(319,256)	22.4%	(319,256)	22.4%	(56,682)	4.6%	463.2%
Suppliers and employees	(1,410,717)	(319,256)	22.6%	(319,256)	22.6%	(56,682)	4.7%	463.2%
Finance charges	(7,236)	-	-	-	-	-	-	-
Transfers and grants	(4,660)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	618,483	(60,382)	(9.8%)	(60,382)	(9.8%)	(56,682)	(8.8%)	6.5%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(667,223)	(45,579)	6.8%	(45,579)	6.8%	-	-	(100.0%)
Capital assets	(667,223)	(45,579)	6.8%	(45,579)	6.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(667,223)	(45,579)	6.8%	(45,579)	6.8%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(48,740)	(105,961)	217.4%	(105,961)	217.4%	(56,682)	50.9%	86.9%
Cash/cash equivalents at the year begin:	205,018	232,964	113.6%	232,964	113.6%	3,125	1.5%	7,333.8%
Cash/cash equivalents at the year end:	156,277	126,807	81.1%	126,807	81.1%	(48,389)	(50.8%)	(62.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17,466	2.6%	55	-	12,085	1.8%	649,823	95.6%	679,428	20.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40,021	2.9%	(118)	-	18,844	1.4%	1,302,529	95.7%	1,361,277	40.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	826	1.9%	(0)	-	526	1.2%	42,944	96.9%	44,296	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,958	2.5%	(11)	-	908	1.1%	76,825	96.4%	79,680	2.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	135	6.5%	134	6.5%	-	-	1,787	86.9%	2,055	1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	17,510	1.6%	(19)	-	17,745	1.5%	1,123,505	97.0%	1,158,741	34.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	23,525	100.0%	23,525	7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	77,916	2.3%	40	-	50,109	1.5%	3,220,937	96.2%	3,349,003	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17,795	1.8%	33	-	11,134	1.1%	973,879	97.1%	1,002,842	29.9%	-	-	-	-
Commercial	5,776	2.2%	28	-	3,411	1.3%	254,459	98.5%	263,674	7.9%	-	-	-	-
Households	16,627	1.6%	(6)	-	14,980	1.3%	1,060,553	97.1%	1,091,755	32.6%	-	-	-	-
Other	37,717	3.8%	(15)	-	20,984	2.1%	832,046	94.1%	990,732	29.6%	-	-	-	-
Total By Customer Group	77,916	2.3%	40	-	50,109	1.5%	3,220,937	96.2%	3,349,003	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3,580	100.0%	3,580	1.1%
PAYE deductions	19,580	5%	-	-	-	-	10,982	89.5%	11,032	3.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	16,347	106.3%	(1,292)	(8.4%)	(258)	(1.7%)	580	3.8%	15,378	4.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(6,659)	(7.1%)	3,071	3.3%	(6,893)	(7.4%)	103,868	111.2%	93,387	28.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13,101	6.5%	(1,949)	(1.0%)	14,257	7.1%	176,009	87.4%	201,417	62.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	22,839	7.0%	(171)	(.1%)	7,106	2.2%	295,019	90.8%	324,794	100.0%

Contact Details

Municipal Manager	Mrs C Nkuna	013 759 1889
Chief Financial Officer	Mrs Nemahe	013 759 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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure	4,778,061	1,450,574	30.4%	1,450,574	30.4%	1,289,582	28.9%	12.5%
Operating Revenue								
Exchange Revenue								
Service charges - Electricity	1,886,167	486,632	25.8%	486,632	25.8%	446,746	27.0%	8.9%
Service charges - Water	127,078	31,064	24.4%	31,064	24.4%	28,444	23.7%	9.2%
Service charges - Waste Water Management	27,165	7,920	29.2%	7,920	29.2%	5,811	22.7%	38.3%
Service charges - Waste Management	175,911	45,600	26.0%	45,800	26.0%	41,514	25.0%	10.3%
Sale of Goods and Rendering of Services	10,424	10,934	66.6%	10,934	66.6%	3,367	22.5%	228.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	57,955	13,195	22.8%	13,195	22.8%	6,254	11.4%	111.0%
Interest earned from Current and Non Current Assets	11,447	5,771	50.4%	5,771	50.4%	2,689	25.8%	114.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6,415	57,084	889.9%	57,084	889.9%	1,460	25.0%	3,810.9%
Licence and permits	174	102	58.6%	102	58.6%	46	29.3%	119.8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	89,114	9,785	11.0%	9,785	11.0%	12,657	7.1%	(22.7%)
Non-Exchange Revenue								
Property rates	1,122,539	272,606	24.3%	272,606	24.3%	258,129	24.4%	5.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,367	891	20.4%	891	20.4%	625	15.7%	42.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1,212,731	497,731	41.0%	497,731	41.0%	471,100	41.6%	5.7%
Interest	40,574	11,058	27.3%	11,058	27.3%	10,741	28.1%	3.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	4,556,981	1,117,659	24.5%	1,117,659	24.5%	1,061,805	25.0%	5.3%
Employee related costs	1,291,089	350,417	27.1%	350,417	27.1%	332,441	25.1%	5.4%
Remuneration of councillors	64,660	16,474	25.5%	16,474	25.5%	15,657	20.9%	5.2%
Bulk purchases - electricity	1,380,692	493,798	35.8%	493,798	35.8%	453,429	31.0%	8.9%
Inventory consumed	124,771	15,118	12.1%	15,118	12.1%	15,342	17.8%	(1.5%)
Debt impairment	309,758	-	-	-	-	-	-	-
Depreciation and amortisation	797,582	103,084	13.0%	103,084	13.0%	138,400	24.5%	(25.6%)
Interest	81,008	8,860	10.9%	8,860	10.9%	9,927	13.3%	(10.8%)
Contracted services	426,176	70,211	16.5%	70,211	16.5%	65,998	17.0%	6.4%
Transfers and subsidies	24,374	8,281	34.0%	8,281	34.0%	-	-	(100.0%)
Irrecoverable debts written off	-	4,589	-	4,589	-	422	2.7%	986.5%
Operational costs	90,869	46,827	48.3%	46,827	48.3%	30,099	31.0%	55.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	221,080	332,914	-	332,914	-	227,777	-	-
Transfers and subsidies - capital (monetary allocations)	466,984	135,545	29.0%	135,545	29.0%	124,418	26.8%	8.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	688,064	468,459	-	468,459	-	352,195	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	688,064	468,459	-	468,459	-	352,195	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	688,064	468,459	-	468,459	-	352,195	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	688,064	468,459	-	468,459	-	352,195	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	720,934	149,171	20.7%	149,171	20.7%	125,014	19.0%	19.3%
National Government	466,984	117,865	25.2%	117,865	25.2%	108,189	23.3%	8.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agencies,HH,F	-	-	-	-	-	1,136	-	(100.0%)
Transfers recognised - capital	466,984	117,865	25.2%	117,865	25.2%	109,325	23.6%	7.8%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	253,950	31,306	12.3%	31,306	12.3%	15,690	8.2%	99.5%
Capital Expenditure Functional	720,934	149,171	20.7%	149,171	20.7%	125,014	19.0%	19.3%
Municipal governance and administration	17,750	9,504	53.5%	9,504	53.5%	-	-	(100.0%)
Executive and Council	1,000	-	-	-	-	-	-	-
Finance and administration	16,750	9,504	56.7%	9,504	56.7%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	30,800	2,497	8.1%	2,497	8.1%	-	-	(100.0%)
Community and Social Services	13,900	1,401	10.1%	1,401	10.1%	-	-	(100.0%)
Sport And Recreation	15,300	1,096	7.2%	1,096	7.2%	-	-	(100.0%)
Public Safety	1,600	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	326,684	90,602	27.7%	90,602	27.7%	84,192	25.6%	7.6%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	326,684	90,602	27.7%	90,602	27.7%	84,192	25.6%	7.6%

Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	337,500	46,568	13.8%	46,568	13.8%	40,822	14.3%	14.1%
Energy sources	60,000	675	1.1%	675	1.1%	12,731	18.5%	(81.7%)
Water Management	194,000	12,967	6.3%	12,967	6.3%	7,723	6.4%	58.8%
Waste Water Management	58,000	19,126	33.0%	19,126	33.0%	15,316	18.3%	24.9%
Waste Management	25,500	14,500	56.9%	14,500	56.9%	5,053	40.4%	187.0%
Other	8,200	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26				2024/25			
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	First Quarter Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	5,345,734	2,859,672	53.5%	2,859,672	53.5%	3,400,745	71.4%	(15.9%)
Property rates	1,058,433	234,603	22.2%	234,603	22.2%	1,895,049	188.4%	(87.6%)
Service charges	2,069,591	526,417	25.4%	526,417	25.4%	433,573	23.2%	21.4%
Other revenue	526,549	1,303,264	247.5%	1,303,264	247.5%	328,318	175.3%	287.0%
Transfers and Subsidies - Operational	1,212,731	498,148	41.1%	498,148	41.1%	472,049	41.6%	5.5%
Transfers and Subsidies - Capital	465,394	291,644	62.5%	291,644	62.5%	272,550	58.7%	7.0%
Interest	11,447	5,596	48.9%	5,596	48.9%	(793)	(8%)	(805.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(4,469,393)	(1,681,803)	37.6%	(1,681,803)	37.6%	(3,121,790)	78.5%	(46.1%)
Suppliers and employees	(4,395,112)	(1,681,803)	38.3%	(1,681,803)	38.3%	(3,121,790)	80.0%	(46.1%)
Finance charges	(49,907)	-	-	-	-	-	-	-
Transfers and grants	(24,374)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	876,341	1,177,869	134.4%	1,177,869	134.4%	278,955	35.6%	322.2%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(720,934)	(148,171)	20.7%	(148,171)	20.7%	(125,014)	19.0%	19.3%
Capital assets	(720,934)	(148,171)	20.7%	(148,171)	20.7%	(125,014)	19.0%	19.3%
Net Cash from/(used) Investing Activities	(720,934)	(148,171)	20.7%	(148,171)	20.7%	(125,014)	19.0%	19.3%
Cash Flow from Financing Activities								
Receipts	-	1,894	-	1,894	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1,894	-	1,894	-	-	-	(100.0%)
Payments	(16,653)	-	-	-	-	-	-	-
Repayment of borrowing	(16,653)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(16,653)	1,894	(11.4%)	1,894	(11.4%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	138,754	1,030,593	742.7%	1,030,593	742.7%	153,941	140.7%	569.5%
Cash/cash equivalents at the year begin:	140,091	142,711	101.9%	142,711	101.9%	(65,727)	(32.0%)	(317.1%)
Cash/cash equivalents at the year end:	278,845	1,173,347	420.8%	1,173,347	420.8%	294,032	93.4%	299.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11,620	7.5%	32	-	7,463	4.8%	135,293	87.6%	154,407	10.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	106,570	33.3%	1,503	.5%	33,882	10.6%	178,267	56.7%	320,222	21.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	58,640	11.6%	162	-	30,327	6.0%	417,033	82.4%	506,161	34.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,545	8.5%	63	.2%	1,582	5.3%	25,914	86.1%	30,104	2.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12,828	7.5%	34	-	7,287	4.2%	151,885	89.3%	172,135	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	162	3.9%	-	-	95	2.3%	3,972	93.8%	4,130	2%	-	-	-	-
Interest on Arrear Debtor Accounts	8,749	4.6%	1	-	8,436	4.3%	177,709	91.2%	194,895	13.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57,635	55.1%	936	.9%	1,283	1.2%	44,720	42.8%	104,574	7.0%	-	-	-	-
Total By Income Source	258,749	17.4%	2,731	.2%	90,356	6.1%	1,134,793	76.3%	1,486,628	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	96,286	29.2%	19	-	31,628	9.6%	201,902	61.2%	329,835	22.2%	-	-	-	-
Commercial	80,397	23.1%	817	.2%	22,837	6.9%	244,615	70.2%	348,665	23.5%	-	-	-	-
Households	78,168	10.3%	1,865	.2%	32,803	4.3%	648,739	85.0%	761,594	51.2%	-	-	-	-
Other	3,899	8.4%	11	-	3,088	6.6%	39,537	85.0%	46,534	3.1%	-	-	-	-
Total By Customer Group	258,749	17.4%	2,731	.2%	90,356	6.1%	1,134,793	76.3%	1,486,628	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	157,850	8.3%	195,173	10.2%	40,928	2.1%	1,514,275	79.4%	1,908,226	65.9%
Bulk Water	1,734	.8%	4,975	1.6%	4,509	1.4%	302,494	96.4%	313,712	10.8%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16,603	2.5%	17,238	2.6%	41,219	6.2%	594,905	88.8%	669,966	23.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,263	36.3%	4	.1%	1,269	36.4%	948	27.2%	3,484	1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	177,451	6.1%	217,391	7.5%	87,925	3.0%	2,412,622	83.3%	2,895,388	100.0%

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Chief Financial Officer	Mr Sibelo Abedingo Dube	013 759 9024

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part 1: Operating Revenue and Expenditure

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure									
Operating Revenue	396,929	115,202	29.0%	115,202	29.0%	105,025	27.6%	9.7%	
Exchange Revenue									
Service charges - Electricity	95,868	26,000	27.2%	26,000	27.2%	19,871	19.0%	31.1%	
Service charges - Water	30,589	6,895	22.5%	6,895	22.5%	7,447	25.7%	(7.4%)	
Service charges - Waste Water Management	30,222	7,324	24.2%	7,324	24.2%	7,334	27.7%	(1.1%)	
Service charges - Waste Management	11,698	2,928	25.0%	2,928	25.0%	2,803	28.2%	4.4%	
Sale of Goods and Rendering of Services	2,322	590	25.4%	590	25.4%	402	11.8%	46.9%	
Agency services	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	
Interest earned from Receivables	56,629	14,460	25.5%	14,460	25.5%	13,214	27.8%	9.4%	
Interest earned from Current and Non Current Assets	380	-	-	-	-	123	32.8%	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	455	103	22.6%	103	22.6%	114	32.7%	(9.6%)	
Licence and permits	3,064	(24)	(8%)	(24)	(8%)	993	11.4%	(102.4%)	
Special rating levies	-	-	-	-	-	-	-	-	
Operational Revenue	10,800	6	1%	6	1%	9	17.2%	(30.1%)	
Non-Exchange Revenue									
Property rates	40,669	10,638	26.2%	10,638	26.2%	8,481	21.8%	25.4%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	125	92	73.8%	92	73.8%	20	12.2%	351.6%	
Licences or permits	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	114,108	46,128	40.4%	46,128	40.4%	44,214	40.1%	4.3%	
Interest	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	
Operating Expenditure	396,512	99,440	25.1%	99,440	25.1%	83,434	22.3%	19.2%	
Employee related costs	84,090	25,397	30.2%	25,397	30.2%	22,852	28.0%	11.3%	
Remuneration of councillors	8,292	2,045	24.7%	2,045	24.7%	1,788	26.4%	14.4%	
Bulk purchases - electricity	126,388	38,763	30.7%	38,763	30.7%	31,908	28.5%	21.5%	
Inventory consumed	7,500	2,167	28.9%	2,167	28.9%	2,779	21.2%	(22.1%)	
Debt impairment	117,456	-	-	-	-	-	-	-	
Depreciation and amortisation	22,035	61	3%	61	3%	-	-	(100.0%)	
Interest	7,500	6,836	91.1%	6,836	91.1%	3,985	42.2%	71.6%	
Contracted services	13,750	15,072	109.6%	15,072	109.6%	10,005	24.7%	50.7%	
Transfers and subsidies	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	
Operational costs	9,500	9,098	95.8%	9,098	95.8%	10,146	53.4%	(10.3%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	417	15,762	-	15,762	-	21,591	-	-	
Transfers and subsidies - capital (monetary allocations)	16,528	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	16,945	15,762	-	15,762	-	21,591	-	-	
Income Tax	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	16,945	15,762	-	15,762	-	21,591	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	16,945	15,762	-	15,762	-	21,591	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	45	-	45	-	60	-	(25.6%)	
Surplus/(Deficit) for the year	16,945	15,807	-	15,807	-	21,652	-	-	

Part 2: Capital Revenue and Expenditure

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure									
Source of Finance	16,526	4,425	26.8%	4,425	26.8%	4,395	12.8%	.7%	
National Government	16,526	4,425	26.8%	4,425	26.8%	4,156	12.1%	6.5%	
Provincial Government	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agencies,HHF	-	-	-	-	-	-	-	-	
Transfers recognised - capital	16,526	4,425	26.8%	4,425	26.8%	4,156	12.1%	6.5%	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	239	-	(100.0%)	
Capital Expenditure Functional	16,526	4,425	26.8%	4,425	26.8%	4,395	12.8%	.7%	
Municipal governance and administration	-	110	-	110	-	239	-	(54.1%)	
Executive and Council	-	-	-	-	-	-	-	-	
Finance and administration	-	110	-	110	-	239	-	(54.1%)	
Internal audit	-	-	-	-	-	-	-	-	
Community and Public Safety	5,215	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	
Sport And Recreation	5,215	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
Economic and Environmental Services	6,877	4,315	62.7%	4,315	62.7%	4,156	26.5%	3.8%	
Planning and Development	-	-	-	-	-	-	-	-	
Road Transport	6,877	4,315	62.7%	4,315	62.7%	4,156	26.5%	3.8%	

Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	4,434	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	2,348	-	-	-	-	-	-	-
Waste Management	2,086	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26				2024/25			Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	First Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	292,112	109,753	37.6%	109,753	37.6%	130,878	41.4%	(16.1%)
Property rates	29,688	5,726	19.3%	5,726	19.3%	4,412	18.5%	29.8%
Service charges	86,917	37,222	42.8%	37,222	42.8%	28,574	28.5%	30.3%
Other revenue	43,852	5,265	12.0%	5,265	12.0%	29,862	65.3%	(62.4%)
Transfers and Subsidies - Operational	114,747	54,352	47.4%	54,352	47.4%	51,553	48.8%	5.4%
Transfers and Subsidies - Capital	16,528	7,188	43.5%	7,188	43.5%	16,468	46.2%	(56.4%)
Interest	380	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(257,020)	(80,482)	31.3%	(80,482)	31.3%	(68,432)	24.7%	17.6%
Suppliers and employees	(263,020)	(80,482)	30.6%	(80,482)	30.6%	(68,432)	25.4%	17.6%
Finance charges	6,000	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35,092	29,272	83.4%	29,272	83.4%	62,446	161.3%	(53.1%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(16,526)	(4,119)	24.9%	(4,119)	24.9%	(5,979)	17.4%	(31.1%)
Capital assets	(16,526)	(4,119)	24.9%	(4,119)	24.9%	(5,979)	17.4%	(31.1%)
Net Cash from/(used) Investing Activities	(16,526)	(4,119)	24.9%	(4,119)	24.9%	(5,979)	17.4%	(31.1%)
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	18,566	25,153	135.5%	25,153	135.5%	56,467	1,310.6%	(55.5%)
Cash/cash equivalents at the year begin:	4,375	14,292	326.7%	14,292	326.7%	5,835	5.3%	144.9%
Cash/cash equivalents at the year end:	22,941	26,211	114.3%	26,211	114.3%	60,842	53.3%	(56.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,892	1.4%	1,577	1.1%	1,687	1.2%	132,248	96.2%	137,404	13.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7,667	6.3%	3,209	2.6%	3,051	2.5%	108,542	88.6%	122,469	12.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,325	2.8%	2,465	2.1%	2,544	2.2%	109,509	92.9%	117,843	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,995	1.8%	2,041	1.3%	2,135	1.3%	155,319	95.6%	162,490	16.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,114	1.2%	1,084	1.2%	1,085	1.2%	89,421	96.5%	92,704	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2,254	100.0%	2,254	2%	-	-	-	-
Interest on Arrear Debtor Accounts	4,958	1.6%	4,902	1.5%	4,943	1.6%	303,270	95.3%	318,074	32.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	45	1%	53	1%	25	1%	38,200	99.7%	38,323	3.9%	-	-	-	-
Total By Income Source	21,997	2.2%	15,331	1.5%	15,471	1.6%	938,762	94.7%	991,561	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	548	2.5%	715	3.3%	774	3.5%	19,945	90.7%	21,981	2.2%	-	-	-	-
Commercial	11,033	4.0%	4,410	1.6%	4,406	1.6%	253,866	92.7%	273,715	27.6%	-	-	-	-
Households	10,416	1.5%	10,206	1.5%	10,291	1.5%	664,951	95.6%	696,864	70.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21,997	2.2%	15,331	1.5%	15,471	1.6%	938,762	94.7%	991,561	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12,787	5.6%	15,913	7.0%	12,080	5.3%	186,325	82.0%	227,104	40.3%
Bulk Water	-	-	-	-	-	-	30,986	100.0%	30,986	5.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7,914	2.7%	13,855	4.7%	11,097	3.7%	263,378	88.9%	296,244	52.9%
Auditor-General	-	-	-	-	-	-	9,674	100.0%	9,674	1.7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	20,701	3.7%	29,768	5.3%	23,177	4.1%	490,363	86.9%	564,009	100.0%

Contact Details

Municipal Manager	Mr Lwazi Cind	017 004 0027
Chief Financial Officer	Mr Makgopane Hendrik Thlokoane	017 004 0027

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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure									
Operating Revenue	836,062	302,130	36.1%	302,130	36.1%	283,497	35.2%	6.6%	
Exchange Revenue									
Service charges - Electricity	-	-	-	-	-	-	-	-	
Service charges - Water	98,454	16,874	17.1%	16,874	17.1%	23,989	24.8%	(29.7%)	
Service charges - Waste Water Management	14,098	2,833	20.1%	2,833	20.1%	2,771	20.4%	2.2%	
Service charges - Waste Management	5,211	1,587	30.5%	1,587	30.5%	1,557	26.3%	1.9%	
Sale of Goods and Rendering of Services	792	74	9.3%	74	9.3%	64	8.3%	16.4%	
Agency services	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	
Interest earned from Receivables	378	(30)	(8.1%)	(30)	(8.1%)	8	-	(505.0%)	
Interest earned from Current and Non Current Assets	6,918	2,569	37.1%	2,569	37.1%	1,194	16.1%	115.2%	
Dividends	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	386	172	44.4%	172	44.4%	130	35.0%	32.1%	
Licence and permits	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	
Operational Revenue	7,229	68	9%	68	9%	72	5%	(4.7%)	
Non-Exchange Revenue									
Property rates	73,853	30,971	41.9%	30,971	41.9%	14,200	21.5%	118.1%	
Surcharges and Taxes	-	-	-	-	-	14	-	-	
Fines, penalties and forfeits	345	40	11.7%	40	11.7%	14	4.2%	191.6%	
Licences or permits	8,279	41	5%	41	5%	10	1%	314.6%	
Transfer and subsidies - Operational	545,576	224,549	40.9%	224,549	40.9%	220,238	41.9%	2.0%	
Interest	71,542	22,382	31.3%	22,382	31.3%	19,251	-	16.3%	
Fuel Levy	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	
Operating Expenditure	832,967	294,728	35.4%	294,728	35.4%	141,539	17.4%	108.2%	
Employee related costs	299,714	53,721	21.3%	53,721	21.3%	62,095	22.2%	2.6%	
Remuneration of councillors	33,406	13,769	41.2%	13,769	41.2%	6,485	21.9%	112.3%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	
Inventory consumed	12,100	1,654	13.7%	1,654	13.7%	2,197	16.9%	(24.7%)	
Debt impairment	120,298	-	-	-	-	-	-	-	
Depreciation and amortisation	64,325	-	-	-	-	-	-	-	
Interest	1,500	41	2.7%	41	2.7%	24	2.4%	69.7%	
Contracted services	191,582	47,826	25.0%	47,826	25.0%	40,245	20.6%	18.8%	
Transfers and subsidies	8,400	2,414	28.7%	2,414	28.7%	2,324	27.7%	3.9%	
Irrecoverable debts written off	-	135,431	-	135,431	-	-	-	(100.0%)	
Operational costs	101,593	29,873	29.4%	29,873	29.4%	28,168	28.2%	6.0%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	3,095	7,402	-	7,402	-	141,958	-	-	
Transfers and subsidies - capital (monetary allocations)	160,817	35,722	22.2%	35,722	22.2%	-	-	(100.0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	163,912	43,124	-	43,124	-	141,958	-	-	
Income Tax	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	163,912	43,124	-	43,124	-	141,958	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	163,912	43,124	-	43,124	-	141,958	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	163,912	43,124	-	43,124	-	141,958	-	-	

Part 2: Capital Revenue and Expenditure

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure									
Source of Finance	155,276	31,423	20.2%	31,423	20.2%	18,569	13.3%	69.2%	
National Government	152,776	31,423	20.6%	31,423	20.6%	18,569	13.3%	69.2%	
Provincial Government	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agencies,HH,F	-	-	-	-	-	-	-	-	
Transfers recognised - capital	152,776	31,423	20.6%	31,423	20.6%	18,569	13.3%	69.2%	
Borrowing	2,500	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	155,276	32,235	20.8%	32,235	20.8%	18,569	13.3%	73.6%	
Municipal governance and administration									
Executive and Council	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	
Community and Public Safety	11,500	812	7.1%	812	7.1%	-	-	(100.0%)	
Community and Social Services	9,000	812	9.0%	812	9.0%	-	-	(100.0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	
Public Safety	2,500	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
Economic and Environmental Services	45,000	7,332	16.3%	7,332	16.3%	1,937	5.8%	278.5%	
Planning and Development	-	-	-	-	-	-	-	-	
Road Transport	45,000	7,332	16.3%	7,332	16.3%	1,937	5.9%	278.5%	

Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	98,776	24,092	24.4%	24,092	24.4%	16,632	15.6%	44.9%
Energy sources	-	-	-	-	-	-	-	-
Water Management	55,388	21,502	38.8%	21,502	38.8%	2,901	6.2%	641.1%
Waste Water Management	43,388	2,590	6.0%	2,590	6.0%	13,730	23.6%	(81.1%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	First Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	855,599	273,229	31.9%	273,229	31.9%	262,615	32.3%	4.0%
Property rates	48,112	3,509	7.3%	3,509	7.3%	577	1.8%	508.0%
Service charges	67,451	3,885	5.8%	3,885	5.8%	1,468	1.8%	164.6%
Other revenue	23,725	43,871	184.9%	43,871	184.9%	35,869	188.9%	22.3%
Transfers and Subsidies - Operational	548,576	221,323	40.3%	221,323	40.3%	223,013	42.5%	(8%)
Transfers and Subsidies - Capital	160,817	-	-	-	-	530	3%	(100.0%)
Interest	6,918	641	9.3%	641	9.3%	1,188	16.0%	(46.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(847,875)	(84,220)	14.5%	(84,220)	14.5%	(97,618)	15.8%	(3.5%)
Suppliers and employees	(847,875)	(84,220)	14.5%	(84,220)	14.5%	(97,618)	15.8%	(3.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	207,724	179,009	86.2%	179,009	86.2%	164,997	83.9%	8.5%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(155,276)	(33,348)	21.5%	(33,348)	21.5%	(21,092)	15.1%	58.1%
Capital assets	(155,276)	(33,348)	21.5%	(33,348)	21.5%	(21,092)	15.1%	58.1%
Net Cash from/(used) Investing Activities	(155,276)	(33,348)	21.5%	(33,348)	21.5%	(21,092)	15.1%	58.1%
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	52,448	145,661	277.7%	145,661	277.7%	143,905	251.0%	1.2%
Cash/cash equivalents at the year begin:	18,389	170	9%	170	9%	1,543	3.0%	(89.0%)
Cash/cash equivalents at the year end:	70,837	145,935	206.0%	145,935	206.0%	145,303	134.2%	.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,166	1.0%	16,706	3.3%	8,833	1.7%	476,707	33.9%	507,413	50.4%	(51,258)	(10.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,747	3.6%	5,973	3.7%	7,656	4.8%	141,731	88.0%	161,108	16.0%	(26,497)	(16.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	944	2.1%	8,792	19.6%	1,008	2.2%	34,161	76.1%	44,906	4.5%	(12,138)	(27.0%)	-	-
Receivables from Exchange Transactions - Waste Management	473	2.0%	3,459	14.4%	351	1.5%	19,717	82.2%	23,999	2.4%	(12,183)	(50.8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	9,397	3.5%	8,538	3.2%	8,951	3.3%	242,142	90.0%	269,027	26.7%	(32,797)	(12.2%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	230	99.7%	231	-	(18,270)	(7,811.6%)	-	-
Other	-	-	-	-	1	3%	-	-	-	-	-	-	-	-
Total By Income Source	21,728	2.2%	43,469	4.3%	26,799	2.7%	914,688	90.9%	1,006,684	100.0%	(153,143)	(15.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7,661	1.4%	8,791	1.7%	9,916	1.9%	504,524	95.0%	530,892	52.7%	(10)	-	-	-
Commercial	5,216	3.4%	7,923	5.1%	7,398	4.7%	134,807	86.8%	155,304	15.4%	(58)	(3%)	-	-
Households	8,651	2.8%	26,756	8.3%	9,525	3.0%	275,367	85.9%	300,488	31.8%	(152,623)	(47.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21,728	2.2%	43,469	4.3%	26,799	2.7%	914,688	90.9%	1,006,684	100.0%	(153,143)	(15.2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	1,339	100.0%	1,339	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	(1,339)	100.0%	(1,339)	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Monica Mathan Mathebela	013 973 1101
Chief Financial Officer	Ms Boniswa Klaas	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part 1: Operating Revenue and Expenditure

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure									
Operating Revenue	511,392	130,536	25.5%	130,536	25.5%	126,656	33.4%	3.1%	
Exchange Revenue									
Service charges - Electricity	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	73	-	-	-	-	34	-	(100.0%)	
Agency services	600	187	31.2%	187	31.2%	-	-	(100.0%)	
Interest	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	7,689	47	0.6%	47	0.6%	47	0.6%	(1.1%)	
Dividends	223	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	750	23	3.0%	23	3.0%	-	-	(100.0%)	
Licence and permits	2,500	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	
Operational Revenue	616	98	15.9%	98	15.9%	191	14.5%	(48.5%)	
Non-Exchange Revenue									
Property rates	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1,500	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	497,441	130,182	26.2%	130,182	26.2%	126,385	34.7%	3.0%	
Interest	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	
Operating Expenditure	303,772	72,683	23.9%	72,683	23.9%	75,628	24.0%	(3.9%)	
Employee related costs	172,674	42,318	24.5%	42,318	24.5%	41,438	23.4%	2.1%	
Remuneration of councillors	22,535	5,179	23.0%	5,179	23.0%	4,648	20.7%	11.4%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	
Inventory consumed	1,252	262	20.9%	262	20.9%	627	39.5%	(58.2%)	
Debt impairment	-	-	-	-	-	-	-	-	
Depreciation and amortisation	12,392	-	-	-	-	-	-	-	
Interest	7,873	-	-	-	-	0	-	(100.0%)	
Contracted services	40,052	15,537	38.8%	15,537	38.8%	13,881	31.5%	11.9%	
Transfers and subsidies	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	
Operational costs	46,995	9,388	20.0%	9,388	20.0%	15,035	30.0%	(37.6%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	207,620	57,853	-	57,853	-	51,028	-	-	
Transfers and subsidies - capital (monetary allocations)	2,757	370	13.4%	370	13.4%	-	-	(100.0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	210,377	58,223	-	58,223	-	51,028	-	-	
Income Tax	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	210,377	58,223	-	58,223	-	51,028	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	210,377	58,223	-	58,223	-	51,028	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	210,377	58,223	-	58,223	-	51,028	-	-	

Part 2: Capital Revenue and Expenditure

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure									
Source of Finance	205,633	45,719	22.2%	45,719	22.2%	8,612	10.6%	430.9%	
National Government	2,397	18,652	778.0%	18,652	778.0%	5,803	10.7%	221.4%	
Provincial Government	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agencies,HH,F	-	-	-	-	-	-	-	-	
Transfers recognised - capital	2,397	18,652	778.0%	18,652	778.0%	5,803	10.7%	221.4%	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	203,236	27,067	13.3%	27,067	13.3%	2,809	10.2%	863.6%	
Capital Expenditure Functional	205,633	45,719	22.2%	45,719	22.2%	8,612	10.6%	430.9%	
Municipal governance and administration	6,040	212	3.5%	212	3.5%	2,894	28.8%	(92.7%)	
Executive and Council	-	-	-	-	-	-	-	-	
Finance and administration	6,040	212	3.5%	212	3.5%	2,894	28.8%	(92.7%)	
Internal audit	-	-	-	-	-	-	-	-	
Community and Public Safety	300	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	
Health	300	-	-	-	-	-	-	-	
Economic and Environmental Services	13,447	370	2.8%	370	2.8%	331	2.1%	11.8%	
Planning and Development	6,750	-	-	-	-	-	-	-	
Road Transport	5,697	370	6.3%	370	6.3%	331	2.8%	11.8%	

Environmental Protection	800	-	-	-	-	-	-	-
Trading Services	185,846	45,136	24.3%	45,136	24.3%	5,387	9.6%	737.9%
Energy sources	-	-	-	-	-	-	-	-
Water Management	183,346	45,136	24.6%	45,136	24.6%	5,198	9.6%	768.4%
Waste Water Management	2,500	-	-	-	-	189	11.8%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities									
Receipts	514,149	198,023	38.5%	198,023	38.5%	293,135	73.0%	(32.4%)	
Property rates	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	
Other revenue	6,040	19,476	322.5%	19,476	322.5%	151,516	602.7%	(87.1%)	
Transfers and Subsidies - Operational	315,595	132,588	42.0%	132,588	42.0%	130,569	41.9%	1.5%	
Transfers and Subsidies - Capital	184,000	45,933	24.9%	45,933	24.9%	11,000	20.2%	317.4%	
Interest	7,680	47	0.6%	47	0.6%	47	0.5%	(1.1%)	
Dividends	223	-	-	-	-	-	-	-	
Payments	(291,380)	(185,119)	63.5%	(185,119)	63.5%	(112,176)	36.9%	65.0%	
Suppliers and employees	(283,508)	(185,119)	65.3%	(185,119)	65.3%	(112,176)	38.0%	66.0%	
Finance charges	(7,873)	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	222,769	12,905	5.8%	12,905	5.8%	180,959	186.1%	(92.9%)	
Cash Flow from Investing Activities									
Receipts	-	61	-	61	-	(451)	-	(113.5%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	61	-	61	-	(451)	-	(113.5%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(205,633)	(45,719)	22.2%	(45,719)	22.2%	(8,612)	10.6%	430.9%	
Capital assets	(205,633)	(45,719)	22.2%	(45,719)	22.2%	(8,612)	10.6%	430.9%	
Net Cash from/(used) Investing Activities	(205,633)	(45,658)	22.2%	(45,658)	22.2%	(9,663)	11.1%	463.8%	
Cash Flow from Financing Activities									
Receipts	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	
Payments	(13,492)	-	-	-	-	-	-	-	
Repayment of borrowing	(13,492)	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(13,492)	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	3,644	(32,753)	(898.8%)	(32,753)	(898.8%)	171,897	4,864.8%	(119.1%)	
Cash/cash equivalents at the year begin:	10,748	6,015	56.0%	6,015	56.0%	-	-	(100.0%)	
Cash/cash equivalents at the year end:	14,392	(26,738)	(185.8%)	(26,738)	(185.8%)	182,572	264.1%	(114.6%)	

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3,391	40.5%	1,158	13.8%	3,820	45.6%	2	-	8,371	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3,391	40.5%	1,158	13.8%	3,820	45.6%	2	-	8,371	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part 1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	415,535	85,496	20.6%	85,496	20.6%	42,535	11.6%	101.0%
Exchange Revenue								
Service charges - Electricity	116,896	12,634	10.8%	12,634	10.8%	14,575	16.8%	(13.3%)
Service charges - Water	22,029	2,608	11.8%	2,608	11.8%	2,771	13.1%	(6.9%)
Service charges - Waste Water Management	14,673	2,415	16.5%	2,415	16.5%	2,403	17.1%	.5%
Service charges - Waste Management	12,779	1,973	15.4%	1,973	15.4%	1,977	16.1%	(2%)
Sale of Goods and Rendering of Services	1,138	41	3.6%	41	3.6%	149	9.3%	(72.7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	19,930	2,866	14.4%	2,866	14.4%	3,284	23.0%	(12.7%)
Interest earned from Current and Non Current Assets	2,053	402	19.6%	402	19.6%	390	16.8%	3.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	53	-	-	-	-	8	17.3%	(100.0%)
Rental from Fixed Assets	2,303	99	4.3%	99	4.3%	119	.7%	(16.5%)
Licence and permits	16	0	2.4%	0	2.4%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1,344	32	2.4%	32	2.4%	404	13.5%	(92.0%)
Non-Exchange Revenue								
Property rates	93,165	18,474	19.8%	18,474	19.8%	11,882	13.3%	55.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26,037	3	-	3	-	4,318	29.0%	(99.9%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	103,119	40,644	39.6%	40,644	39.6%	255	.3%	15,926.7%
Interest	-	3,103	-	3,103	-	1	-	409,219.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	522,753	93,414	17.9%	93,414	17.9%	110,618	24.0%	(15.6%)
Employee related costs	139,009	24,196	17.4%	24,196	17.4%	47,885	35.0%	(49.3%)
Remuneration of councillors	6,602	1,620	18.8%	1,620	18.8%	1,920	24.3%	(15.6%)
Bulk purchases - electricity	108,147	24,375	22.5%	24,375	22.5%	27,858	29.0%	(12.5%)
Inventory consumed	10,782	1,390	12.9%	1,390	12.9%	1,609	10.8%	(13.8%)
Debt impairment	102,307	-	-	-	-	-	-	-
Depreciation and amortisation	79,908	10,905	13.7%	10,905	13.7%	17,206	21.5%	(36.6%)
Interest	10,920	4,574	41.9%	4,574	41.9%	2,885	57.7%	58.6%
Contracted services	32,036	4,415	13.8%	4,415	13.8%	5,172	10.2%	(14.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	18,339	-	18,339	-	10	-	182,701.1%
Operational costs	31,142	3,601	11.6%	3,601	11.6%	6,093	29.6%	(40.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(107,218)	(7,918)	-	(7,918)	-	(68,082)	-	-
Transfers and subsidies - capital (monetary allocations)	60,387	12,499	20.7%	12,499	20.7%	5,266	9.3%	137.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(46,831)	4,581	-	4,581	-	(62,816)	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(46,831)	4,581	-	4,581	-	(62,816)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(46,831)	4,581	-	4,581	-	(62,816)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(46,831)	4,581	-	4,581	-	(62,816)	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	59,118	19,982	33.8%	19,982	33.8%	13,915	24.0%	43.6%
National Government	58,818	17,515	29.8%	17,515	29.8%	13,915	25.0%	25.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	58,818	17,515	29.8%	17,515	29.8%	13,915	25.0%	25.9%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	300	2,467	822.3%	2,467	822.3%	-	-	(100.0%)
Capital Expenditure Functional	59,118	21,071	35.6%	21,071	35.6%	13,928	23.9%	51.3%
Municipal governance and administration	300	56	18.6%	56	18.6%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	300	56	18.6%	56	18.6%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	7,008	-	7,008	-	3,926	38.7%	78.5%
Community and Social Services	-	4,597	-	4,597	-	3,926	39.3%	17.1%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	2,411	-	2,411	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	20,000	6,996	35.0%	6,996	35.0%	1,894	41.1%	269.4%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	20,000	6,996	35.0%	6,996	35.0%	1,894	41.6%	269.4%

Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	38,818	7,011	18.1%	7,011	18.1%	8,109	18.9%	(13.5%)
Energy sources	9,000	-	-	-	-	-	-	-
Water Management	29,818	4,725	15.8%	4,725	15.8%	4,974	17.2%	(5.0%)
Waste Water Management	-	2,286	-	2,286	-	3,135	30.3%	(27.1%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26				2024/25				Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	First Quarter Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities									
Receipts	416,337	103,998	25.0%	103,998	25.0%	37,525	9.6%	177.1%	
Property rates	65,216	10,076	15.4%	10,076	15.4%	3,746	4.6%	168.9%	
Service charges	132,206	19,588	14.8%	19,588	14.8%	13,643	11.8%	43.6%	
Other revenue	51,362	2,190	4.3%	2,190	4.3%	15,681	44.3%	(86.0%)	
Transfers and Subsidies - Operational	103,119	40,351	39.1%	40,351	39.1%	4,160	4.2%	870.0%	
Transfers and Subsidies - Capital	60,397	31,536	52.2%	31,536	52.2%	-	-	(100.0%)	
Interest	4,046	299	6.4%	299	6.4%	295	12.7%	(12.1%)	
Dividends	-	-	-	-	-	-	-	-	
Payments	(340,638)	(3,751)	1.1%	(3,751)	1.1%	(26,789)	7.6%	(86.0%)	
Suppliers and employees	(340,638)	(3,751)	1.1%	(3,751)	1.1%	(26,789)	7.7%	(86.0%)	
Finance charges	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	75,699	100,247	132.4%	100,247	132.4%	10,736	30.3%	833.7%	
Cash Flow from Investing Activities									
Receipts	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(59,118)	(17,772)	30.1%	(17,772)	30.1%	(16,077)	27.7%	10.5%	
Capital assets	(59,118)	(17,772)	30.1%	(17,772)	30.1%	(16,077)	27.7%	10.5%	
Net Cash from/(used) Investing Activities	(59,118)	(17,772)	30.1%	(17,772)	30.1%	(16,077)	27.7%	10.5%	
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	16,581	82,475	497.4%	82,475	497.4%	(5,341)	23.5%	(1,644.3%)	
Cash/cash equivalents at the year begin:	6,053	-	-	-	-	16,211	43.8%	(100.0%)	
Cash/cash equivalents at the year end:	22,633	82,475	364.4%	82,475	364.4%	10,870	75.9%	658.8%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,577	3.4%	1,348	1.8%	1,589	2.1%	69,564	92.7%	75,077	12.7%	(3,853)	(5.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,748	3.4%	3,184	2.9%	2,787	2.6%	99,045	91.1%	108,764	18.3%	(4,136)	(3.8%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8,047	3.5%	7,051	3.1%	18,057	7.9%	196,400	85.6%	229,555	38.7%	(10,989)	(4.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1,237	3.1%	916	2.3%	1,052	2.6%	37,086	92.0%	40,291	6.8%	(797)	(2.0%)	-	-
Receivables from Exchange Transactions - Waste Management	1,000	2.3%	859	2.0%	1,190	2.8%	39,773	92.9%	42,822	7.2%	(1,000)	(2.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	5%	0	5%	0	5%	90	98.5%	91	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,945	3.6%	3,109	3.6%	2,796	3.3%	75,281	89.6%	84,030	14.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	-	2	-	2	-	12,792	99.9%	12,798	2.2%	-	-	-	-
Total By Income Source	19,556	3.3%	16,368	2.8%	27,474	4.6%	530,031	89.3%	593,429	100.0%	(20,770)	(3.5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,761	3.1%	2,809	2.3%	7,051	5.8%	108,797	88.9%	122,417	20.6%	(3,134)	(2.6%)	-	-
Commercial	4,518	4.8%	3,237	3.4%	5,101	5.4%	81,735	85.4%	94,591	15.9%	(4,086)	(4.3%)	-	-
Households	11,277	3.0%	10,322	2.7%	15,322	4.1%	339,499	90.2%	376,421	63.4%	(13,541)	(3.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19,556	3.3%	16,368	2.8%	27,474	4.6%	530,031	89.3%	593,429	100.0%	(20,770)	(3.5%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10,722	5.5%	15,399	7.9%	13,782	7.0%	156,076	79.6%	195,979	46.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9,475	4.3%	3,530	1.6%	1,761	.8%	207,690	93.4%	222,456	53.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	20,197	4.8%	18,929	4.5%	15,543	3.7%	363,766	86.9%	418,435	100.0%

Contact Details

Municipal Manager	Mr J W Shabangu	013 253 7828
Chief Financial Officer	Mr A M Tshesane	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure	5,692,537	1,438,840	25.3%	1,438,840	25.3%	1,260,487	25.6%	14.1%
Operating Revenue								
Exchange Revenue								
Service charges - Electricity	2,319,235	496,218	21.4%	496,218	21.4%	469,924	25.3%	5.6%
Service charges - Water	579,391	86,505	14.9%	86,505	14.9%	100,137	18.0%	(13.6%)
Service charges - Waste Water Management	178,860	33,727	18.9%	33,727	18.9%	37,691	22.0%	(10.5%)
Service charges - Waste Management	224,491	54,493	24.3%	54,493	24.3%	42,854	19.9%	27.2%
Sale of Goods and Rendering of Services	21,863	4,865	22.3%	4,865	22.3%	5,363	31.3%	(9.1%)
Agency services	3,163	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	382,119	91,735	24.0%	91,735	24.0%	91,585	24.7%	2%
Interest earned from Current and Non Current Assets	9,882	456	4.6%	456	4.6%	-	-	(100.0%)
Dividends	6,439	803	12.5%	803	12.5%	1,419	676.2%	(43.4%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19,783	5,574	28.2%	5,574	28.2%	4,734	21.9%	17.7%
Licence and permits	354	46	13.0%	46	13.0%	41	9.2%	12.8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	55,684	(3,402)	(6.1%)	(3,402)	(6.1%)	3,077	5.0%	(210.6%)
Non-Exchange Revenue								
Property rates	1,111,596	362,709	32.6%	362,709	32.6%	205,932	23.8%	76.1%
Surcharges and Taxes	-	-	-	-	-	7,539	23.8%	(84.4%)
Fines, penalties and forfeits	25,554	1,177	4.6%	1,177	4.6%	7,539	23.8%	(84.4%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	659,968	271,309	41.1%	271,309	41.1%	268,533	41.2%	1.0%
Interest	94,156	32,101	34.1%	32,101	34.1%	21,678	24.2%	48.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	508	-	508	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	5,663,183	1,342,645	23.7%	1,342,645	23.7%	1,056,264	20.7%	27.1%
Employee related costs	1,228,472	282,891	23.1%	282,891	23.1%	256,342	22.0%	10.4%
Remuneration of councillors	37,681	8,650	23.0%	8,650	23.0%	7,769	21.7%	11.3%
Bulk purchases - electricity	1,741,131	705,977	40.5%	705,977	40.5%	551,688	33.0%	28.0%
Inventory consumed	266,263	38,577	14.5%	38,577	14.5%	36,637	13.5%	5.3%
Debt impairment	801,514	50	-	50	-	-	-	(100.0%)
Depreciation and amortisation	325,371	-	-	-	-	-	-	-
Interest	193,008	83,164	43.1%	83,164	43.1%	22,796	19.8%	264.8%
Contracted services	719,018	141,306	19.7%	141,306	19.7%	118,918	28.0%	18.8%
Transfers and subsidies	9,893	301	3.0%	301	3.0%	78	1.3%	287.7%
Irrecoverable debts written off	135,214	-	-	-	-	-	-	-
Operational costs	205,675	80,229	38.8%	80,229	38.8%	62,036	29.5%	29.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1,043	1,400	134.2%	1,400	134.2%	-	-	(100.0%)
Surplus/(Deficit)	29,355	96,195	-	96,195	-	204,223	-	-
Transfers and subsidies - capital (monetary allocations)	221,702	32,888	14.8%	32,888	14.8%	46,034	22.5%	(28.6%)
Transfers and subsidies - capital (in-kind)	11,000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	262,057	129,084	-	129,084	-	250,258	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	262,057	129,084	-	129,084	-	250,258	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	262,057	129,084	-	129,084	-	250,258	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	262,057	129,084	-	129,084	-	250,258	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	241,252	28,296	11.7%	28,296	11.7%	39,698	18.9%	(28.7%)
National Government	221,702	28,117	12.7%	28,117	12.7%	39,406	19.4%	(28.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agencies,HH,F	-	-	-	-	-	-	-	-
Transfers recognised - capital	221,702	28,117	12.7%	28,117	12.7%	39,406	19.4%	(28.6%)
Borrowing	19,550	178	9%	178	9%	292	4.2%	(38.9%)
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	241,252	28,296	11.7%	28,296	11.7%	39,698	18.9%	(28.7%)
Municipal governance and administration	17,850	58	3%	58	3%	145	2.2%	(59.6%)
Executive and Council	100	29	28.5%	29	28.5%	67	49.6%	(57.4%)
Finance and administration	17,750	30	2%	30	2%	78	1.2%	(67.5%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	300	120	40.0%	120	40.0%	148	109.3%	(18.6%)
Community and Social Services	200	120	60.0%	120	60.0%	148	109.3%	(18.6%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	100	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	15,700	2,028	12.9%	2,028	12.9%	721	2.3%	181.3%
Planning and Development	100	-	-	-	-	-	-	-
Road Transport	15,600	2,028	13.5%	2,028	13.5%	721	2.3%	181.3%

Environmental Protection	600	-	-	-	-	-	-	-	-
Trading Services	207,402	26,089	12.6%	26,089	12.6%	38,685	22.5%	(32.6%)	
Energy sources	30,731	-	-	-	-	3,744	14.4%	(100.0%)	
Water Management	80,554	14,619	18.1%	14,619	18.1%	17,548	27.7%	(17.2%)	
Waste Water Management	93,977	11,470	12.2%	11,470	12.2%	17,293	21.1%	(33.7%)	
Waste Management	2,100	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2025/26							Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	4,063,259	1,063,245	26.2%	1,063,245	26.2%	1,009,989	23.8%	5.3%
Property rates	778,117	145,875	18.7%	145,875	18.7%	131,385	19.0%	11.0%
Service charges	2,311,384	517,517	22.4%	517,517	22.4%	449,008	17.2%	15.3%
Other revenue	75,767	26,538	35.0%	26,538	35.0%	55,827	41.8%	(52.5%)
Transfers and Subsidies - Operational	659,968	300,530	45.5%	300,530	45.5%	271,252	44.3%	10.8%
Transfers and Subsidies - Capital	221,702	72,602	32.8%	72,602	32.8%	102,430	55.2%	(29.9%)
Interest	16,321	456	2.8%	456	2.8%	-	-	(100.0%)
Dividends	-	170	-	170	-	106	-	59.4%
Payments	(4,401,084)	(854,428)	19.4%	(854,428)	19.4%	(799,180)	19.7%	6.9%
Suppliers and employees	(4,198,183)	(854,428)	20.4%	(854,428)	20.4%	(799,180)	20.3%	6.9%
Finance charges	(193,006)	-	-	-	-	-	-	-
Transfers and grants	(9,893)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(337,825)	208,817	(61.8%)	208,817	(61.8%)	210,809	111.9%	(9%)
Cash Flow from Investing Activities								
Receipts	594,000	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	594,000	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(241,252)	(62,964)	26.1%	(62,964)	26.1%	(57,943)	30.4%	8.7%
Capital assets	(241,252)	(62,964)	26.1%	(62,964)	26.1%	(57,943)	30.4%	8.7%
Net Cash from/(used) Investing Activities	352,748	(62,964)	(17.8%)	(62,964)	(17.8%)	(57,943)	30.4%	8.7%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	14,923	145,853	977.4%	145,853	977.4%	152,866	(6,315.5%)	(4.6%)
Cash/cash equivalents at the year begin:	45,535	105,882	232.5%	105,882	232.5%	48,130	274.2%	120.0%
Cash/cash equivalents at the year end:	60,458	251,735	416.4%	251,735	416.4%	198,136	1,309.2%	27.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	29,723	1.3%	20,340	9%	25,243	1.1%	2,164,595	96.6%	2,239,901	19.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	148,292	6.1%	85,470	3.5%	78,092	3.2%	2,105,974	87.1%	2,417,828	21.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	109,580	5.2%	81,927	3.9%	78,062	3.7%	1,819,427	87.1%	2,088,997	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10,748	1.4%	7,464	9%	9,075	1.1%	766,302	96.6%	793,590	6.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19,257	2.8%	15,349	2.2%	12,706	1.9%	639,207	93.1%	686,520	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	3,089	100.0%	3,089	-	-	-	-	-
Interest on Arrear Debtor Accounts	43,371	2.7%	42,843	2.6%	43,424	2.7%	1,493,823	92.0%	1,623,462	14.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12,303	8%	439	-	90	-	1,617,645	99.2%	1,630,476	14.2%	-	-	-	-
Total By Income Source	373,274	3.3%	253,832	2.2%	246,693	2.1%	10,610,063	92.4%	11,483,863	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12,557	6.7%	8,412	4.5%	8,413	4.5%	157,803	84.3%	186,985	1.6%	-	-	-	-
Commercial	221,680	2.4%	177,216	1.9%	175,098	1.9%	8,841,636	93.9%	9,415,341	82.0%	-	-	-	-
Households	138,837	7.4%	68,204	3.6%	63,272	3.4%	1,610,825	85.6%	1,881,137	16.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	373,274	3.3%	253,832	2.2%	246,693	2.1%	10,610,063	92.4%	11,483,863	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	207,366	2.6%	345,235	4.3%	261,791	3.2%	7,261,138	89.9%	8,075,530	74.7%
Bulk Water	-	-	-	-	-	-	60,855	100.0%	60,855	6%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	313	100.0%	0	-	314	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	42,199	1.6%	7,802	3%	2,068	.1%	2,617,864	98.0%	2,670,033	24.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	249,565	2.3%	353,136	3.3%	264,173	2.4%	9,939,858	92.0%	10,806,732	100.0%

Contact Details

Municipal Manager	Mr. Humphry Sizwe Maysiela	013 690 6208
Chief Financial Officer	Ms. Sipho K. Maitlangu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	450	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	450	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities									
Receipts	647,521	317,632	48.1%	317,632	48.1%	350,067	55.2%	(9.3%)	
Property rates	-	-	-	-	-	-	-	-	
Service charges	3,289	69	2.1%	69	2.1%	72	2.3%	(4.2%)	
Other revenue	(17,742)	9,309	(52.5%)	9,309	(52.5%)	28,118	2,276.0%	(66.9%)	
Transfers and Subsidies - Operational	616,780	298,715	48.4%	298,715	48.4%	313,062	52.1%	(4.6%)	
Transfers and Subsidies - Capital	17,713	7,431	42.0%	7,431	42.0%	6,934	267.0%	7.2%	
Interest	27,481	2,108	7.7%	2,108	7.7%	1,881	7.1%	12.1%	
Dividends	-	-	-	-	-	-	-	-	
Payments	(665,693)	(24,465)	3.7%	(24,465)	3.7%	(29,327)	4.7%	(16.6%)	
Suppliers and employees	(665,693)	(24,465)	3.7%	(24,465)	3.7%	(29,327)	4.7%	(16.6%)	
Finance charges	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(18,172)	293,167	(1,613.3%)	293,167	(1,613.3%)	320,740	2,225.7%	(8.6%)	
Cash Flow from Investing Activities									
Receipts	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(5,307)	-	-	-	-	-	-	-	
Capital assets	(5,307)	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(5,307)	-	-	-	-	-	-	-	
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)	293,167	(1,248.7%)	293,167	(1,248.7%)	320,740	2,972.3%	(8.6%)	
Cash/cash equivalents at the year begin:	167,882	188,881	112.5%	188,881	112.5%	148,647	58.1%	27.1%	
Cash/cash equivalents at the year end:	144,403	482,049	333.8%	482,049	333.8%	488,623	183.2%	(1.3%)	

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	39	100.0%	39	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	39	100.0%	39	100.0%

Contact Details

Municipal Manager	Mr Co Habile	017 801 7008
Chief Financial Officer	Mr Oupa G. Hope	017 801 7009

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part 1: Operating Revenue and Expenditure

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure									
Operating Revenue	3,359,877	937,032	27.9%	937,032	27.9%	777,492	23.6%	20.5%	
Exchange Revenue									
Service charges - Electricity	994,107	276,000	27.8%	276,000	27.8%	195,623	19.7%	41.1%	
Service charges - Water	714,085	163,011	22.8%	163,011	22.8%	128,453	18.0%	26.9%	
Service charges - Waste Water Management	182,706	40,175	22.0%	40,175	22.0%	40,720	22.3%	(1.3%)	
Service charges - Waste Management	180,036	48,583	27.0%	48,583	27.0%	38,913	21.6%	24.9%	
Sale of Goods and Rendering of Services	7,832	1,647	21.0%	1,647	21.0%	1,280	19.8%	28.7%	
Agency services	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	
Interest earned from Receivables	223,921	56,407	25.2%	56,407	25.2%	63,963	29.9%	(11.8%)	
Interest earned from Current and Non Current Assets	15,943	1,242	7.8%	1,242	7.8%	1,650	10.1%	(24.8%)	
Dividends	26	-	-	-	-	171	683.1%	(100.0%)	
Rent on Land	4	-	-	-	-	-	-	-	
Rental from Fixed Assets	10,918	2,396	21.9%	2,396	21.9%	1,941	34.1%	23.5%	
Licence and permits	-	4	-	4	-	-	-	(100.0%)	
Special rating levies	-	-	-	-	-	-	-	-	
Operational Revenue	6,567	393	6.0%	393	6.0%	692	11.8%	(43.2%)	
Non-Exchange Revenue									
Property rates	456,203	113,901	25.0%	113,901	25.0%	96,861	21.8%	17.6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	19,536	2,331	11.9%	2,331	11.9%	2,268	11.4%	2.8%	
Licences or permits	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	522,815	222,623	42.6%	222,623	42.6%	196,342	39.9%	13.5%	
Interest	22,620	8,110	35.9%	8,110	35.9%	8,625	39.8%	(5.9%)	
Fuel Levy	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	2,500	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	
Operating Expenditure	3,788,023	916,298	24.2%	916,298	24.2%	917,276	23.0%	(1%)	
Employee related costs	802,000	197,549	24.7%	197,549	24.7%	169,598	21.5%	16.5%	
Remuneration of councillors	37,005	7,928	21.4%	7,928	21.4%	7,706	21.7%	2.9%	
Bulk purchases - electricity	828,130	336,536	40.6%	336,536	40.6%	435,823	51.0%	(22.8%)	
Inventory consumed	576,933	159,579	27.7%	159,579	27.7%	140,229	27.2%	13.8%	
Debt impairment	526,975	-	-	-	-	-	-	-	
Depreciation and amortisation	152,108	28,572	18.8%	28,572	18.8%	32,522	19.6%	(12.1%)	
Interest	177,400	82,616	46.6%	82,616	46.6%	48,044	34.3%	72.0%	
Contracted services	400,000	55,760	13.9%	55,760	13.9%	55,895	16.9%	(2%)	
Transfers and subsidies	-	7,545	-	7,545	-	9,619	33.9%	(21.6%)	
Irrecoverable debts written off	126,727	13,583	10.7%	13,583	10.7%	-	-	(100.0%)	
Operational costs	162,744	26,632	16.4%	26,632	16.4%	17,841	12.4%	48.3%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(428,146)	20,733	-	20,733	-	(139,784)	-	-	
Transfers and subsidies - capital (monetary allocations)	110,975	25,589	23.1%	25,589	23.1%	36,326	30.9%	(29.6%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(317,171)	46,322	-	46,322	-	(103,458)	-	-	
Income Tax	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(317,171)	46,322	-	46,322	-	(103,458)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(317,171)	46,322	-	46,322	-	(103,458)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(317,171)	46,322	-	46,322	-	(103,458)	-	-	

Part 2: Capital Revenue and Expenditure

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure									
Source of Finance	216,314	48,010	22.2%	48,010	22.2%	49,631	18.1%	(3.3%)	
National Government	107,426	22,675	21.1%	22,675	21.1%	38,294	33.6%	(40.8%)	
Provincial Government	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agencies,HHF	-	-	-	-	-	-	-	-	
Transfers recognised - capital	107,426	22,675	21.1%	22,675	21.1%	38,294	33.6%	(40.8%)	
Borrowing	108,888	25,335	23.3%	25,335	23.3%	11,337	7.1%	123.5%	
Internally generated funds	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	216,314	48,010	22.2%	48,010	22.2%	49,631	18.1%	(3.3%)	
Municipal governance and administration	12,200	3,605	29.6%	3,605	29.6%	447	1.2%	706.8%	
Executive and Council	1,500	162	10.8%	162	10.8%	19	6.2%	77.5%	
Finance and administration	10,700	3,443	32.2%	3,443	32.2%	428	1.2%	703.9%	
Internal audit	-	-	-	-	-	-	-	-	
Community and Public Safety	12,588	187	1.5%	187	1.5%	8	.1%	2,345.1%	
Community and Social Services	12,300	187	1.5%	187	1.5%	8	.1%	2,345.1%	
Sport And Recreation	288	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
Economic and Environmental Services	65,742	19,046	29.0%	19,046	29.0%	15,703	23.3%	21.3%	
Planning and Development	49,842	8,308	16.7%	8,308	16.7%	15,703	27.4%	(47.1%)	
Road Transport	15,100	10,739	71.1%	10,739	71.1%	-	-	(100.0%)	

Environmental Protection	800	-	-	-	-	-	-	-
Trading Services	125,785	25,172	20.0%	25,172	20.0%	33,473	22.0%	(24.8%)
Energy sources	83,100	19,172	23.1%	19,172	23.1%	23,099	34.3%	(17.0%)
Water Management	25,000	4,039	16.2%	4,039	16.2%	-	-	(100.0%)
Waste Water Management	-	1,960	-	1,960	-	3,020	7.9%	(36.1%)
Waste Management	17,685	-	-	-	-	7,354	43.8%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26				2024/25				Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	First Quarter Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities									
Receipts	2,615,325	813,427	31.1%	813,427	31.1%	701,547	21.3%	15.9%	
Property rates	337,049	87,944	26.1%	87,944	26.1%	81,382	19.3%	8.1%	
Service charges	1,505,611	419,745	27.9%	419,745	27.9%	351,102	15.9%	19.6%	
Other revenue	122,388	11,793	9.6%	11,793	9.6%	10,974	29.0%	7.5%	
Transfers and Subsidies - Operational	522,875	222,067	42.5%	222,067	42.5%	209,494	42.6%	6.0%	
Transfers and Subsidies - Capital	110,975	86,146	89.6%	86,146	89.6%	46,587	39.6%	42.0%	
Interest	16,401	5,732	34.9%	5,732	34.9%	2,008	12.3%	186.4%	
Dividends	26	-	-	-	-	-	-	-	
Payments	(2,759,018)	(518,929)	18.8%	(518,929)	18.8%	(406,245)	14.5%	27.7%	
Suppliers and employees	(2,625,968)	(518,929)	19.8%	(518,929)	19.8%	(406,245)	14.5%	27.7%	
Finance charges	(133,050)	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(143,693)	294,499	(204.9%)	294,499	(204.9%)	295,302	59.6%	(3%)	
Cash Flow from Investing Activities									
Receipts	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(216,314)	(59,031)	27.3%	(59,031)	27.3%	(56,009)	29.1%	5.4%	
Capital assets	(216,314)	(59,031)	27.3%	(59,031)	27.3%	(56,009)	29.1%	5.4%	
Net Cash from/(used) Investing Activities	(216,314)	(59,031)	27.3%	(59,031)	27.3%	(56,009)	29.1%	5.4%	
Cash Flow from Financing Activities									
Receipts	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(360,007)	235,467	(65.4%)	235,467	(65.4%)	239,294	79.0%	(1.6%)	
Cash/cash equivalents at the year begin:	25,751	49,732	193.1%	49,732	193.1%	26,162	10.2%	90.1%	
Cash/cash equivalents at the year end:	(334,256)	285,290	(85.4%)	285,290	(85.4%)	265,053	47.4%	7.6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	90,258	6.8%	79,280	5.9%	22,709	1.7%	1,141,612	86.6%	1,333,868	31.5%	(12,940)	(1.0%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	60,596	10.8%	38,611	6.9%	15,870	2.8%	446,728	79.5%	561,815	13.3%	(4,953)	(0.9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	33,861	8.1%	23,470	5.6%	11,643	2.8%	351,249	83.6%	420,223	9.9%	(1,367)	(0.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	16,888	3.3%	53,074	10.5%	9,812	1.9%	427,332	84.3%	507,106	12.0%	(4,717)	(0.9%)	-	-
Receivables from Exchange Transactions - Waste Management	25,796	5.3%	51,503	10.7%	9,944	2.1%	395,916	81.9%	483,160	11.4%	(4,406)	(0.9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	22,123	2.4%	21,482	2.3%	21,650	2.4%	850,392	92.9%	915,648	21.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	8,185	71.8%	11,407	3%	(15,588)	(136.6%)	-	-
Other	438	3.8%	932	8.2%	1,852	16.2%	18,865	71.8%	11,407	3%	(15,588)	(136.6%)	-	-
Total By Income Source	249,961	5.9%	268,351	6.3%	93,481	2.2%	3,621,424	85.5%	4,233,217	100.0%	(43,971)	(1.0%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8,252	15.2%	4,029	7.4%	2,145	3.9%	39,967	73.6%	54,393	1.3%	-	-	-	-
Commercial	78,188	22.3%	13,574	3.9%	8,443	2.4%	251,034	71.5%	351,239	8.3%	-	-	-	-
Households	163,522	4.3%	250,748	6.6%	82,893	2.2%	3,330,423	87.0%	3,827,585	90.4%	(43,971)	(1.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	249,961	5.9%	268,351	6.3%	93,481	2.2%	3,621,424	85.5%	4,233,217	100.0%	(43,971)	(1.0%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	96,772	3.3%	177,024	6.0%	131,821	4.4%	2,557,277	86.3%	2,962,894	41.4%
Bulk Water	13,248	7.1%	54	-	7,062	3.8%	165,368	89.0%	185,722	2.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	82,111	2.0%	72,739	1.8%	43,834	1.1%	3,816,361	95.1%	4,015,046	56.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	192,131	2.7%	249,816	3.5%	182,718	2.6%	6,538,996	91.3%	7,163,662	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part 1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1,445,478	407,191	28.2%	407,191	28.2%	372,508	29.9%	9.3%
Exchange Revenue								
Service charges - Electricity	577,060	157,688	27.3%	157,688	27.3%	136,115	26.8%	15.8%
Service charges - Water	90,424	23,150	25.6%	23,150	25.6%	20,176	25.8%	14.7%
Service charges - Waste Water Management	86,385	22,142	25.6%	22,142	25.6%	20,799	29.2%	6.5%
Service charges - Waste Management	66,005	15,275	23.1%	15,275	23.1%	15,195	28.2%	.5%
Sale of Goods and Rendering of Services	2,575	1,374	53.4%	1,374	53.4%	604	37.3%	127.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	86,969	18,620	21.4%	18,620	21.4%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	1,078	864	80.2%	864	80.2%	54	5.0%	1,498.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	122	-	122	-	-	-	(100.0%)
Rental from Fixed Assets	2,726	662	23.9%	662	23.9%	652	22.9%	.1%
Licence and permits	134	3	2.5%	3	2.5%	2	3.3%	104.4%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	263	39	14.7%	39	14.7%	34	12.5%	12.3%
Non-Exchange Revenue								
Property rates	262,462	64,800	24.7%	64,800	24.7%	61,979	28.2%	4.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,510	1,424	31.6%	1,424	31.6%	467	16.3%	205.3%
Licences or permits	63	-	-	-	-	-	-	-
Transfer and subsidies - Operational	195,023	79,881	40.9%	79,881	40.9%	77,556	41.8%	2.9%
Interest	70,219	21,156	30.1%	21,156	30.1%	38,776	99.1%	(45.4%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	(1,419)	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1,680,126	365,252	21.7%	365,252	21.7%	323,111	19.9%	13.0%
Employee related costs	350,916	1,597	0.5%	1,097	0.3%	314	0.9%	289.7%
Remuneration of councillors	16,377	3,151	19.2%	3,151	19.2%	2,095	14.5%	50.4%
Bulk purchases - electricity	647,881	273,904	42.3%	273,904	42.3%	256,881	44.7%	6.6%
Inventory consumed	53,245	3,271	6.1%	3,271	6.1%	3,983	4.8%	(17.9%)
Debt impairment	125,740	-	-	-	-	-	-	-
Depreciation and amortisation	62,556	-	-	-	-	-	-	-
Interest	126,006	39,182	31.1%	39,182	31.1%	18,623	27.3%	110.4%
Contracted services	145,118	29,378	20.2%	29,378	20.2%	26,103	20.4%	12.6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	70,440	40	0.1%	40	0.1%	5,244	6.8%	(99.2%)
Operational costs	76,185	15,228	20.0%	15,228	20.0%	9,868	13.0%	54.3%
Losses on disposal of Assets	-	1,122	-	-	-	-	-	-
Other Losses	2,541	-	-	-	-	-	-	-
Surplus/(Deficit)	(234,648)	41,939	-	41,939	-	49,397	-	-
Transfers and subsidies - capital (monetary allocations)	38,711	6,278	16.2%	6,278	16.2%	11,746	23.4%	(46.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(195,937)	48,217	-	48,217	-	61,143	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(195,937)	48,217	-	48,217	-	61,143	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(195,937)	48,217	-	48,217	-	61,143	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(195,937)	48,217	-	48,217	-	61,143	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	50,013	6,326	12.6%	6,326	12.6%	14,210	19.2%	(55.5%)
National Government	38,711	5,991	15.5%	5,991	15.5%	12,953	21.5%	(53.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agencies,HH,F	38,711	5,991	15.5%	5,991	15.5%	12,953	21.5%	(53.7%)
Transfers recognised - capital	38,711	5,991	15.5%	5,991	15.5%	12,953	21.5%	(53.7%)
Borrowing	11,302	335	3.0%	335	3.0%	1,257	9.1%	(73.3%)
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	50,013	6,326	12.6%	6,326	12.6%	14,210	19.2%	(55.5%)
Municipal governance and administration	8,302	335	4.0%	335	4.0%	1,257	9.2%	(73.3%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	8,302	335	4.0%	335	4.0%	1,257	10.3%	(73.3%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	6,666	3,455	51.8%	3,455	51.8%	902	10.2%	283.0%
Community and Social Services	3,666	3,455	94.2%	3,455	94.2%	902	10.3%	283.0%
Sport And Recreation	3,000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	12,117	769	6.3%	769	6.3%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	12,117	769	6.3%	769	6.3%	-	-	(100.0%)

Environmental Protection	-	-	-	-	-	-	-	-	-
Trading Services	22,928	1,767	7.7%	1,767	7.7%	12,051	29.2%	(85.3%)	
Energy sources	14,000	1,767	12.6%	1,767	12.6%	10,281	39.3%	(82.6%)	
Water Management	725	-	-	-	-	1,739	53.8%	(100.0%)	
Waste Water Management	-	-	-	-	-	-	-	-	
Waste Management	8,203	-	-	-	-	30	.3%	(100.0%)	
Other	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2025/26				2024/25				Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	First Quarter Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities									
Receipts	1,291,152	380,346	29.5%	380,346	29.5%	334,186	29.8%	13.8%	
Property rates	223,093	29,924	13.4%	29,924	13.4%	30,223	17.2%	(1.0%)	
Service charges	660,973	158,662	23.3%	158,662	23.3%	133,422	23.5%	18.9%	
Other revenue	4,620	(1,392)	(30.1%)	(1,392)	(30.1%)	13,151	12.8%	(110.6%)	
Transfers and Subsidies - Operational	156,023	83,917	42.8%	83,917	42.8%	79,173	42.7%	6.0%	
Transfers and Subsidies - Capital	32,711	106,742	273.7%	106,742	273.7%	70,019	156.7%	(38.8%)	
Interest	147,732	2,493	1.7%	2,493	1.7%	159	5%	1,153.9%	
Dividends	-	-	-	-	-	-	-	-	
Payments	(1,415,827)	(175,171)	12.4%	(175,171)	12.4%	(210,331)	20.1%	(16.7%)	
Suppliers and employees	(1,289,821)	(175,171)	13.6%	(175,171)	13.6%	(210,331)	21.5%	(16.7%)	
Finance charges	(126,006)	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(124,676)	205,174	(164.6%)	205,174	(164.6%)	123,855	166.8%	65.7%	
Cash Flow from Investing Activities									
Receipts	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(50,013)	(10,143)	20.3%	(10,143)	20.3%	(16,875)	22.8%	(39.9%)	
Capital assets	(50,013)	(10,143)	20.3%	(10,143)	20.3%	(16,875)	22.8%	(39.9%)	
Net Cash from/(used) Investing Activities	(50,013)	(10,143)	20.3%	(10,143)	20.3%	(16,875)	22.8%	(39.9%)	
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	(174,689)	195,031	(111.6%)	195,031	(111.6%)	106,980	28,184.3%	82.3%	
Cash/coah equivalents at the year begin:	14,998	30,173	201.2%	30,173	201.2%	4,959	54.9%	508.5%	
Cash/coah equivalents at the year end:	(159,691)	211,280	(132.3%)	211,280	(132.3%)	121,981	1,295.1%	73.2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9,540	2.0%	6,159	1.3%	5,999	1.2%	461,264	95.5%	482,963	18.1%	(7)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	54,510	12.7%	17,630	4.1%	12,819	3.0%	345,084	80.2%	430,043	16.1%	(10)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18,459	3.7%	13,351	2.7%	12,869	2.6%	452,541	91.0%	497,220	18.6%	(236)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8,984	2.0%	7,618	2.4%	7,447	2.4%	290,246	92.3%	314,294	11.7%	(4)	-	-	-
Receivables from Exchange Transactions - Waste Management	6,183	2.6%	5,397	2.2%	5,312	2.2%	223,122	93.0%	240,014	9.0%	(5)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8,897	100.0%	8,897	3%	-	-	-	-
Interest on Arrear Debtor Accounts	13,504	1.9%	13,181	1.9%	13,222	1.9%	654,328	94.3%	694,234	25.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	87	1.1%	32	.4%	56	.7%	7,222	97.7%	7,697	3%	(5)	(1%)	-	-
Total By Income Source	111,266	4.2%	63,359	2.4%	57,725	2.2%	2,443,003	91.3%	2,675,352	100.0%	(266)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10,429	6.7%	7,889	4.9%	6,908	4.4%	131,593	84.0%	156,618	5.9%	-	-	-	-
Commercial	53,458	12.1%	13,928	3.2%	10,108	2.3%	363,682	82.4%	441,175	16.5%	115	-	-	-
Households	47,379	2.3%	41,744	2.0%	40,709	2.0%	1,847,728	93.8%	2,077,569	77.7%	(380)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	111,266	4.2%	63,359	2.4%	57,725	2.2%	2,443,003	91.3%	2,675,352	100.0%	(266)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	73,744	7.4%	85,311	8.6%	70,823	7.1%	765,534	76.9%	995,412	25.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVC deductions	-	-	-	-	-	-	2,305	100.0%	2,305	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27,083	1.1%	17,192	.7%	10,146	.4%	2,444,119	97.8%	2,488,540	64.9%
Auditor-General	890	28.9%	-	-	-	-	-	-	2,191	3.0%
Other	-	-	-	-	-	-	352,157	100.0%	352,157	9.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	101,718	2.6%	102,503	2.7%	80,969	2.1%	3,566,305	92.6%	3,851,495	100.0%

Contact Details

Municipal Manager	Mr Mthembu, Jyane	017 712 9613
Chief Financial Officer	Mr Renabile, Mashane	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part 1: Operating Revenue and Expenditure

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter			Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Total Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure									
Operating Revenue	977,555	261,800	26.8%	261,800	26.8%	244,532	27.5%	7.1%	
Exchange Revenue									
Service charges - Electricity	263,785	43,234	16.4%	43,234	16.4%	31,168	11.6%	38.7%	
Service charges - Water	30,472	4,970	16.3%	4,970	16.3%	4,800	16.8%	3.5%	
Service charges - Waste Water Management	17,156	2,827	16.5%	2,827	16.5%	2,589	16.1%	9.2%	
Service charges - Waste Management	17,040	3,516	20.6%	3,516	20.6%	3,758	23.5%	(6.4%)	
Sale of Goods and Rendering of Services	3,226	399	12.4%	399	12.4%	638	23.7%	(37.5%)	
Agency services	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	
Interest earned from Receivables	55,512	8,247	14.9%	8,247	14.9%	12,542	24.1%	(34.2%)	
Interest earned from Current and Non Current Assets	3,513	486	13.8%	486	13.8%	406	12.3%	19.7%	
Dividends	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1,614	366	22.1%	366	22.1%	276	18.2%	29.2%	
Licence and permits	65	-	-	-	-	1	1.7%	(100.0%)	
Special rating levies	-	-	-	-	-	-	-	-	
Operational Revenue	1,930	56	2.9%	56	2.9%	14	.7%	310.8%	
Non-Exchange Revenue									
Property rates	102,743	30,977	30.1%	30,977	30.1%	22,309	23.1%	38.9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	6,490	414	6.4%	414	6.4%	441	7.3%	(6.2%)	
Licences or permits	1,070	8	.8%	8	.8%	15	8.7%	(46.5%)	
Transfer and subsidies - Operational	381,310	147,523	38.7%	147,523	38.7%	147,196	40.1%	.2%	
Interest	30,639	3,387	11.1%	3,387	11.1%	4,090	14.2%	(17.2%)	
Fuel Levy	-	-	-	-	-	-	-	-	
Operational Revenue	60,989	15,402	25.3%	15,402	25.3%	14,288	23.3%	7.8%	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	
Operating Expenditure	926,699	186,819	20.2%	186,819	20.2%	189,810	21.7%	(1.6%)	
Employee related costs	282,241	56,807	20.1%	56,807	20.1%	62,286	22.2%	(9.1%)	
Remuneration of councillors	21,353	1,012	4.7%	1,012	4.7%	869	4.5%	16.4%	
Bulk purchases - electricity	214,387	73,091	34.1%	73,091	34.1%	70,322	37.0%	3.9%	
Inventory consumed	21,873	3,932	18.0%	3,932	18.0%	4,419	20.8%	(11.0%)	
Debt impairment	117,654	-	-	-	-	-	-	-	
Depreciation and amortisation	97,148	19,721	20.3%	19,721	20.3%	19,727	20.5%	-	
Interest	18,177	10,461	57.6%	10,461	57.6%	2,244	8.5%	368.3%	
Contracted services	83,548	13,746	16.5%	13,746	16.5%	16,272	24.4%	(15.5%)	
Transfers and subsidies	-	-	-	-	-	677	-	(100.0%)	
Irrecoverable debts written off	5,000	-	-	-	-	-	-	-	
Operational costs	65,318	8,247	12.6%	8,247	12.6%	12,993	21.5%	(35.5%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	50,856	74,982	-	74,982	-	54,722	-	-	
Transfers and subsidies - capital (monetary allocations)	139,902	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	190,757	74,982	-	74,982	-	54,722	-	-	
Income Tax	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	190,757	74,982	-	74,982	-	54,722	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	190,757	74,982	-	74,982	-	54,722	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	190,757	74,982	-	74,982	-	54,722	-	-	

Part 2: Capital Revenue and Expenditure

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter			Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Total Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure									
Source of Finance	127,472	245	.2%	245	.2%	152	.1%	61.2%	
National Government	121,654	-	-	-	-	152	.1%	(100.0%)	
Provincial Government	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agencies,HH,F	-	-	-	-	-	-	-	-	
Transfers recognised - capital	121,654	-	-	-	-	152	.1%	(100.0%)	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	5,819	245	4.2%	245	4.2%	-	-	(100.0%)	
Capital Expenditure Functional	127,472	245	.2%	245	.2%	152	.1%	61.2%	
Municipal governance and administration	1,759	245	13.9%	245	13.9%	-	-	(100.0%)	
Executive and Council	909	-	-	-	-	-	-	-	
Finance and administration	850	245	28.8%	245	28.8%	-	-	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	
Community and Public Safety	303	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	
Sport And Recreation	303	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
Economic and Environmental Services	29,190	-	-	-	-	-	-	-	
Planning and Development	-	-	-	-	-	-	-	-	
Road Transport	29,190	-	-	-	-	-	-	-	

Environmental Protection	-	-	-	-	-	-	-	-	-
Trading Services	94,585	-	-	-	-	-	152	3%	(100.0%)
Energy sources	9,055	-	-	-	-	-	-	-	-
Water Management	56,746	-	-	-	-	-	152	1.2%	(100.0%)
Waste Water Management	27,931	-	-	-	-	-	-	-	-
Waste Management	303	-	-	-	-	-	-	-	-
Other	1,635	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities									
Receipts	1,102,031	180,331	16.4%	180,331	16.4%	123,318	12.4%	46.2%	
Property rates	113,811	16,805	14.8%	16,805	14.8%	19,633	23.9%	(14.4%)	
Service charges	395,336	53,504	13.5%	53,504	13.5%	43,868	14.5%	22.0%	
Other revenue	55,827	6,875	12.3%	6,875	12.3%	1,090	1.6%	530.9%	
Transfers and Subsidies - Operational	381,310	11,284	3.0%	11,284	3.0%	12,767	3.5%	(11.6%)	
Transfers and Subsidies - Capital	139,902	30,243	64.5%	90,243	64.5%	45,873	34.2%	86.7%	
Interest	15,846	1,622	10.2%	1,622	10.2%	98	2%	1,562.1%	
Dividends	-	-	-	-	-	-	-	-	
Payments	(959,097)	(176,647)	18.4%	(176,647)	18.4%	(135,095)	15.7%	30.8%	
Suppliers and employees	(942,816)	(176,647)	18.7%	(176,647)	18.7%	(135,095)	16.1%	30.8%	
Finance charges	(16,281)	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	142,935	3,684	2.6%	3,684	2.6%	(11,777)	(8.9%)	(131.3%)	
Cash Flow from Investing Activities									
Receipts	-	-	-	-	-	1	-	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	1	-	(100.0%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(138,686)	(3,120)	2.2%	(3,120)	2.2%	(12,999)	10.0%	(76.0%)	
Capital assets	(138,686)	(3,120)	2.2%	(3,120)	2.2%	(12,999)	10.0%	(76.0%)	
Net Cash from/(used) Investing Activities	(138,686)	(3,120)	2.2%	(3,120)	2.2%	(12,998)	10.0%	(76.0%)	
Cash Flow from Financing Activities									
Receipts	346	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	346	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	346	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	4,595	564	12.3%	564	12.3%	(24,775)	(957.8%)	(102.3%)	
Cash/cash equivalents at the year begin:	10,762	8,070	75.0%	8,070	75.0%	9,083	64.0%	(11.2%)	
Cash/cash equivalents at the year end:	15,357	8,429	54.9%	8,429	54.9%	(15,832)	(84.3%)	(153.2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,698	2.3%	1,978	1.8%	1,600	1.4%	106,325	94.5%	112,511	13.3%	10	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12,785	6.1%	5,176	2.5%	4,075	2.0%	186,571	89.4%	208,607	24.7%	23	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9,203	5.8%	6,305	4.0%	5,705	3.6%	138,029	86.7%	159,242	18.8%	4	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,187	2.7%	834	1.9%	680	1.5%	41,646	93.9%	44,346	5.2%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	1,208	1.5%	1,049	1.3%	1,053	1.3%	76,889	95.9%	80,199	9.5%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,874	1.6%	3,903	1.7%	4,027	1.7%	223,082	95.0%	234,886	27.8%	19	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	27	5%	27	5%	53	1.0%	5,346	88.0%	5,452	6%	-	-	-	-
Total By Income Source	30,890	3.7%	19,271	2.3%	17,193	2.0%	777,895	92.0%	845,250	100.0%	62	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2,356	21.9%	2,115	19.6%	1,327	12.3%	4,981	46.2%	10,779	1.3%	-	-	-	-
Commercial	15,048	6.4%	6,038	2.8%	5,155	2.2%	209,540	89.9%	236,382	27.9%	1	-	-	-
Households	13,486	2.3%	11,118	1.9%	10,711	1.6%	563,373	94.1%	596,689	70.8%	61	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30,890	3.7%	19,271	2.3%	17,193	2.0%	777,895	92.0%	845,250	100.0%	62	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	53,873	16.2%	27,615	8.3%	-	-	250,066	75.4%	331,554	32.2%
Bulk Water	-	-	-	-	-	-	2,977	100.0%	2,977	3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20,650	3.0%	5,720	.8%	50	-	670,171	96.2%	696,591	67.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	74,523	7.2%	33,336	3.2%	50	-	923,214	89.5%	1,031,122	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1,326,753	344,380	26.0%	344,380	26.0%	323,010	27.6%	6.6%
Exchange Revenue								
Service charges - Electricity	391,236	87,289	22.3%	87,289	22.3%	85,706	24.4%	1.8%
Service charges - Water	90,618	31,827	35.1%	31,827	35.1%	26,026	30.0%	22.3%
Service charges - Waste Water Management	67,901	16,439	24.2%	16,439	24.2%	15,108	23.2%	8.8%
Service charges - Waste Management	58,742	14,183	24.1%	14,183	24.1%	13,126	23.3%	8.1%
Sale of Goods and Rendering of Services	11,224	1,230	11.0%	1,230	11.0%	2,739	25.5%	(55.1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	38,133	6,939	18.2%	6,939	18.2%	8,063	22.1%	(13.9%)
Interest earned from Current and Non Current Assets	5,471	1,778	32.5%	1,778	32.5%	1,524	29.0%	16.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	2	0	20.7%	0	20.7%	0	22.6%	-
Rental from Fixed Assets	3,453	911	26.4%	911	26.4%	1,273	38.4%	(28.4%)
Licence and permits	98	25	25.6%	25	25.6%	5	5.8%	356.4%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	44,333	415	.9%	415	.9%	206	.6%	101.2%
Non-Exchange Revenue								
Property rates	258,951	61,669	23.8%	61,669	23.8%	53,347	24.6%	15.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	49,231	44	.1%	44	.1%	42	.7%	4.0%
Licences or permits	-	4	-	4	-	25	-	(84.0%)
Transfer and subsidies - Operational	294,895	119,161	40.4%	119,161	40.4%	113,077	40.2%	5.4%
Interest	12,466	2,072	16.6%	2,072	16.6%	2,339	19.6%	(11.4%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	351	-	351	-	339	-	3.6%
Gains on disposal of Assets	-	42	-	42	-	64	-	(33.8%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1,382,469	291,650	21.1%	291,650	21.1%	217,355	16.8%	34.2%
Employee related costs	332,538	88,861	26.7%	88,861	26.7%	78,790	24.9%	12.8%
Remuneration of councillors	20,559	3,546	17.2%	3,546	17.2%	3,097	15.1%	14.5%
Bulk purchases - electricity	460,250	153,194	33.3%	153,194	33.3%	79,690	21.0%	92.2%
Inventory consumed	117,003	12,704	10.9%	12,704	10.9%	18,964	20.6%	(33.0%)
Debt impairment	94,135	632	.7%	632	.7%	5	-	11,942.6%
Depreciation and amortisation	128,379	13	-	13	-	-	-	(100.0%)
Interest	22,041	-	-	-	-	-	-	-
Contracted services	124,809	16,565	13.3%	16,565	13.3%	20,898	19.1%	(20.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	552	0	-	0	-	-	-	(100.0%)
Operational costs	82,202	16,136	19.6%	16,136	19.6%	15,910	19.3%	1.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(55,716)	52,729	-	52,729	-	105,655	-	-
Transfers and subsidies - capital (monetary allocations)	162,093	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106,377	52,729	-	52,729	-	105,655	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106,377	52,729	-	52,729	-	105,655	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106,377	52,729	-	52,729	-	105,655	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106,377	52,729	-	52,729	-	105,655	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	162,093	43,885	27.1%	43,885	27.1%	63,741	31.9%	(31.2%)
National Government	162,093	36,894	22.8%	36,894	22.8%	51,460	28.0%	(28.3%)
Provincial Government	-	4,456	-	4,456	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparm Agencies.H)	-	-	-	-	-	-	-	-
Transfers recognised - capital	162,093	41,349	25.5%	41,349	25.5%	51,460	28.0%	(19.6%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	2,536	-	2,536	-	12,281	78.2%	(79.3%)
Capital Expenditure Functional	162,093	43,885	27.1%	43,885	27.1%	63,741	31.9%	(31.2%)
Municipal governance and administration	2,536	2,536	-	2,536	-	11,815	207.3%	(78.5%)
Executive and Council	-	-	-	-	-	789	15.8%	(100.0%)
Finance and administration	-	2,536	-	2,536	-	11,026	1,575.1%	(77.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	22,270	10,408	46.7%	10,408	46.7%	12,736	18.8%	(18.3%)
Planning and Development	22,270	10,408	46.7%	10,408	46.7%	12,736	127.4%	(18.3%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	139,823	30,941	22.1%	30,941	22.1%	39,190	108.5%	(21.0%)
Energy sources	6,691	1,618	24.2%	1,618	24.2%	1,534	25.1%	5.5%
Water Management	16,976	13,811	81.4%	13,811	81.4%	25,673	85.6%	(46.2%)
Waste Water Management	114,239	15,512	13.6%	15,512	13.6%	11,983	29.5%	29.5%
Waste Management	1,917	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	

Cash Flow from Operating Activities									
Receipts	1,365,719	575,202	42.1%	575,202	42.1%	666,025	53.8%	(13.6%)	
Property rates	201,982	41,346	20.5%	41,346	20.5%	33,201	13.5%	24.5%	
Service charges	550,876	120,311	21.8%	120,311	21.8%	106,929	23.1%	12.5%	
Other revenue	118,866	217,502	182.9%	217,502	182.9%	345,889	577.3%	(37.1%)	
Transfers and Subsidies - Operational	297,769	140,785	47.3%	140,785	47.3%	127,845	45.4%	10.1%	
Transfers and Subsidies - Capital	162,093	51,661	31.9%	51,661	31.9%	50,015	27.2%	3.3%	
Interest	34,103	3,597	10.5%	3,597	10.5%	2,145	40.9%	67.7%	
Dividends	-	-	-	-	-	-	-	-	
Payments	(1,189,778)	(137,467)	11.6%	(137,467)	11.6%	(159,728)	15.0%	(13.9%)	
Suppliers and employees	(1,159,402)	(137,467)	11.9%	(137,467)	11.9%	(159,728)	15.4%	(13.9%)	
Finance charges	(30,376)	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	175,941	437,735	248.8%	437,735	248.8%	506,297	290.9%	(13.5%)	
Cash Flow from Investing Activities									
Receipts	0	42	1,402,866.7%	42	1,402,866.7%	64	-	(33.8%)	
Proceeds on disposal of PPE	0	42	1,402,866.7%	42	1,402,866.7%	64	-	(33.8%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(162,093)	(43,712)	27.0%	(43,712)	27.0%	(63,741)	31.9%	(31.4%)	
Capital assets	(162,093)	(43,712)	27.0%	(43,712)	27.0%	(63,741)	31.9%	(31.4%)	
Net Cash from/(used) Investing Activities	(162,093)	(43,670)	26.9%	(43,670)	26.9%	(63,678)	31.9%	(31.4%)	
Cash Flow from Financing Activities									
Receipts	-	5	-	5	-	288	-	(98.4%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	5	-	5	-	288	-	(98.4%)	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	5	-	5	-	288	-	(98.4%)	
Net Increase/(Decrease) in cash held	13,848	394,069	2,845.7%	394,069	2,845.7%	442,907	(1,732.5%)	(11.0%)	
Cash/cash equivalents at the year begin:	59,336	44,705	75.3%	44,705	75.3%	58,772	74.7%	(23.9%)	
Cash/cash equivalents at the year end:	73,184	438,210	598.8%	438,210	598.8%	502,244	945.1%	(12.7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14,932	4.8%	9,758	3.2%	7,891	2.5%	276,909	89.5%	309,491	19.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23,931	10.7%	7,405	3.3%	5,837	2.6%	186,644	83.4%	223,818	14.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20,368	7.9%	10,310	4.0%	8,997	3.5%	217,826	84.6%	257,500	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6,045	3.0%	4,059	2.0%	3,765	1.9%	185,807	93.1%	199,675	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5,155	2.6%	3,677	1.9%	3,341	1.7%	182,803	93.8%	194,977	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,300	1.0%	3,203	.9%	3,163	.9%	331,982	97.2%	341,648	21.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,265	1.8%	1,388	2.0%	921	1.3%	66,048	94.9%	69,622	4.4%	-	-	-	-
Total By Income Source	74,996	4.7%	39,799	2.5%	33,915	2.1%	1,448,020	90.7%	1,596,731	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8,789	10.4%	4,913	5.8%	5,108	6.0%	65,635	77.7%	84,445	5.3%	-	-	-	-
Commercial	27,552	12.4%	8,149	3.7%	5,504	2.5%	180,215	81.4%	221,420	13.9%	-	-	-	-
Households	38,586	3.0%	26,668	2.1%	23,252	1.8%	1,201,364	93.1%	1,289,870	80.8%	-	-	-	-
Other	69	7.0%	70	7.0%	52	5.2%	805	80.8%	996	.1%	-	-	-	-
Total By Customer Group	74,996	4.7%	39,799	2.5%	33,915	2.1%	1,448,020	90.7%	1,596,731	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	939,389	91.4%	73,901	7.2%	-	-	14,376	1.4%	1,027,667	44.3%
Bulk Water	71,946	5.6%	69,499	5.4%	-	-	1,139,512	89.0%	1,280,958	55.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12,377	100.0%	-	-	-	-	-	-	12,377	.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1,023,712	44.1%	143,400	6.2%	-	-	1,153,889	49.7%	2,321,002	100.0%

Contact Details

Municipal Manager	Mr Maqshaw 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.

Cash Flow from Operating Activities								
Receipts	765,773	190,002	24.8%	190,002	24.8%	2,137	.4%	8,789.4%
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	15,509	2,765	17.8%	2,765	17.8%	309	3.9%	796.3%
Transfers and Subsidies - Operational	723,556	186,961	25.8%	186,961	25.8%	1,652	.3%	11,215.7%
Transfers and Subsidies - Capital	2,556	-	-	-	-	-	-	-
Interest	24,151	275	1.1%	275	1.1%	177	-	55.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(758,847)	(74,978)	9.9%	(74,978)	9.9%	(14,610)	2.3%	413.2%
Suppliers and employees	(758,847)	(74,978)	9.9%	(74,978)	9.9%	(14,610)	2.3%	413.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6,926	115,024	1,660.9%	115,024	1,660.9%	(12,473)	15.9%	(1,022.2%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(40,658)	(1,890)	4.6%	(1,890)	4.6%	(3,679)	6.9%	(48.6%)
Capital assets	(40,658)	(1,890)	4.6%	(1,890)	4.6%	(3,679)	6.9%	(48.6%)
Net Cash from/(used) Investing Activities	(40,658)	(1,890)	4.6%	(1,890)	4.6%	(3,679)	6.9%	(48.6%)
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	(33,732)	113,134	(335.4%)	113,134	(335.4%)	(16,152)	12.3%	(800.4%)
Cash/cash equivalents at the year begin:	485,801	71,315	14.7%	71,315	14.7%	-	-	(100.0%)
Cash/cash equivalents at the year end:	452,069	181,559	40.2%	181,559	40.2%	(16,152)	8.8%	(1,224.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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	-	-	-	-	-	-	512	100.0%	512	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	512	100.0%	512	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	512	100.0%	512	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	512	100.0%	512	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr 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: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1,424,494	465,657	32.7%	465,657	32.7%	456,017	34.1%	2.1%
Exchange Revenue								
Service charges - Electricity	216,163	40,152	18.6%	40,152	18.6%	39,692	22.7%	1.2%
Service charges - Water	45,639	10,059	22.0%	10,059	22.0%	12,298	23.7%	(18.2%)
Service charges - Waste Water Management	7,641	1,629	21.3%	1,629	21.3%	1,644	22.9%	(9%)
Service charges - Waste Management	15,223	3,795	24.9%	3,795	24.9%	3,164	22.1%	19.9%
Sale of Goods and Rendering of Services	4,954	1,060	21.4%	1,060	21.4%	835	17.9%	26.9%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4,449	833	18.7%	833	18.7%	965	24.4%	(13.7%)
Interest earned from Current and Non Current Assets	16,414	2,502	15.2%	2,502	15.2%	1,328	4.8%	88.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6,613	2,357	35.6%	2,357	35.6%	3,327	53.5%	(29.2%)
Licence and permits	2,891	592	20.5%	592	20.5%	333	12.3%	77.7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1,729	247	14.3%	247	14.3%	151	9.3%	62.9%
Non-Exchange Revenue								
Property rates	154,406	35,065	22.7%	35,065	22.7%	31,900	22.0%	9.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,529	126	2.8%	126	2.8%	338	7.9%	(62.7%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	929,316	364,702	39.2%	364,702	39.2%	366,224	40.5%	2.4%
Interest	14,528	2,132	14.7%	2,132	14.7%	2,217	16.2%	(3.8%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	405	-	405	-	345	-	17.4%
Gains on disposal of Assets	-	-	-	-	-	1,255	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1,344,289	322,195	24.0%	322,195	24.0%	330,480	25.0%	(2.5%)
Employee related costs	659,000	184,683	28.0%	184,683	28.0%	172,386	25.3%	7.1%
Remuneration of councillors	28,125	7,343	26.1%	7,343	26.1%	6,787	24.1%	8.2%
Bulk purchases - electricity	143,806	33,443	23.3%	33,443	23.3%	34,003	32.5%	(1.6%)
Inventory consumed	54,919	5,383	9.8%	5,383	9.8%	7,550	12.2%	(28.7%)
Debt impairment	7,499	-	-	-	-	-	-	-
Depreciation and amortisation	103,248	29,698	28.8%	29,698	28.8%	18,184	25.0%	63.3%
Interest	102	3,017	2,969.8%	3,017	2,969.8%	229	225.8%	1,215.5%
Contracted services	126,416	18,773	14.9%	18,773	14.9%	32,300	21.2%	(41.9%)
Transfers and subsidies	29,510	-	-	-	-	1,414	6.7%	(100.0%)
Irrecoverable debts written off	1,085	-	-	-	-	(176)	(4.6%)	(100.0%)
Operational costs	190,579	39,856	20.9%	39,856	20.9%	57,802	29.2%	(31.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	80,204	143,462	-	143,462	-	125,537	-	-
Transfers and subsidies - capital (monetary allocations)	331,759	95,631	28.8%	95,631	28.8%	95,154	29.3%	5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	411,963	239,093	-	239,093	-	220,691	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	411,963	239,093	-	239,093	-	220,691	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	411,963	239,093	-	239,093	-	220,691	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	411,963	239,093	-	239,093	-	220,691	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	358,493	67,981	19.0%	67,981	19.0%	82,936	18.7%	(18.0%)
National Government	331,759	67,981	20.5%	67,981	20.5%	74,686	23.0%	(9.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparm Agencies.H)	-	-	-	-	-	-	-	-
Transfers recognised - capital	331,759	67,981	20.5%	67,981	20.5%	74,686	23.0%	(9.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	26,734	-	-	-	-	8,251	6.9%	(100.0%)
Capital Expenditure Functional	358,493	67,981	19.0%	67,981	19.0%	82,936	18.7%	(18.0%)
Municipal governance and administration	2,000	-	-	-	-	135	8%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2,000	-	-	-	-	135	9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	23,000	5,339	23.2%	5,339	23.2%	38	2%	14,019.5%
Community and Social Services	-	4,454	-	4,454	-	-	-	(100.0%)
Sport And Recreation	23,000	885	3.8%	885	3.8%	38	4.3%	2,240.7%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	203,222	40,030	19.7%	40,030	19.7%	45,956	32.9%	(12.9%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	203,222	40,030	19.7%	40,030	19.7%	45,956	34.4%	(12.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	130,270	22,611	17.4%	22,611	17.4%	36,808	13.6%	(38.6%)
Energy sources	-	-	-	-	-	3,427	20.4%	(100.0%)
Water Management	122,270	22,611	18.5%	22,611	18.5%	33,380	14.0%	(32.3%)
Waste Water Management	8,000	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	

Cash Flow from Operating Activities									
Receipts	1,812,248	579,613	32.0%	579,613	32.0%	952,791	59.2%	(39.2%)	
Property rates	140,509	25,771	18.3%	25,771	18.3%	32,910	29.9%	(21.7%)	
Service charges	251,466	46,671	18.6%	46,671	18.6%	45,721	20.1%	2.1%	
Other revenue	132,168	39,558	29.9%	39,558	29.9%	287,570	511.8%	(86.2%)	
Transfers and Subsidies - Operational	929,316	369,819	39.8%	369,819	39.8%	354,970	40.4%	4.2%	
Transfers and Subsidies - Capital	331,759	94,094	28.4%	94,094	28.4%	231,252	71.3%	(59.3%)	
Interest	27,030	3,700	13.7%	3,700	13.7%	367	2.9%	908.2%	
Dividends	-	-	-	-	-	-	-	-	
Payments	(1,280,377)	(376,022)	29.4%	(376,022)	29.4%	(45,094)	4.2%	733.9%	
Suppliers and employees	(1,280,275)	(376,022)	29.4%	(376,022)	29.4%	(45,094)	4.2%	733.9%	
Finance charges	(102)	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	531,872	203,590	38.3%	203,590	38.3%	907,697	167.2%	(77.6%)	
Cash Flow from Investing Activities									
Receipts	-	-	-	-	-	1,255	-	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	1,255	-	(100.0%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(412,266)	(67,981)	16.5%	(67,981)	16.5%	(82,936)	18.7%	(18.0%)	
Capital assets	(412,266)	(67,981)	16.5%	(67,981)	16.5%	(82,936)	18.7%	(18.0%)	
Net Cash from/(used) Investing Activities	(412,266)	(67,981)	16.5%	(67,981)	16.5%	(81,681)	18.4%	(16.8%)	
Cash Flow from Financing Activities									
Receipts	2,977	118	4.0%	118	4.0%	-	-	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	1,124	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	1,854	118	6.4%	118	6.4%	-	-	(100.0%)	
Payments	(735)	-	-	-	-	-	-	-	
Repayment of borrowing	(735)	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	2,242	118	5.3%	118	5.3%	-	-	(100.0%)	
Net Increase/(Decrease) in cash held	121,847	135,728	111.4%	135,728	111.4%	826,015	831.9%	(83.6%)	
Cash/cash equivalents at the year begin:	(97,576)	112,583	(115.4%)	112,583	(115.4%)	(140,420)	(75.8%)	(180.2%)	
Cash/cash equivalents at the year end:	24,271	76,574	315.5%	76,574	315.5%	687,856	241.7%	(88.9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,720	22.4%	438	2.6%	506	3.0%	11,932	71.9%	16,597	9.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14,138	48.0%	714	2.4%	472	1.6%	14,111	47.9%	29,434	17.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12,448	15.2%	2,498	3.0%	2,341	2.9%	64,773	78.9%	82,060	48.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	768	28.5%	109	4.1%	308	11.4%	1,508	56.0%	2,692	1.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,081	27.7%	171	4.4%	142	3.6%	2,512	64.3%	3,906	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,410	5.0%	706	2.5%	675	2.4%	25,492	90.1%	28,284	16.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,305	16.9%	204	2.6%	91	1.2%	6,134	79.3%	7,735	4.5%	-	-	-	-
Total By Income Source	34,870	20.4%	4,841	2.8%	4,534	2.7%	126,463	74.1%	170,707	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6,575	17.1%	1,448	3.8%	1,554	4.1%	28,771	75.0%	38,349	22.5%	-	-	-	-
Commercial	15,639	19.1%	1,934	2.4%	1,734	2.1%	62,368	76.4%	81,676	47.8%	-	-	-	-
Households	11,901	25.2%	1,342	2.8%	1,195	2.5%	32,771	69.4%	47,210	27.7%	-	-	-	-
Other	754	21.7%	116	3.4%	51	1.5%	2,553	73.5%	3,473	2.0%	-	-	-	-
Total By Customer Group	34,870	20.4%	4,841	2.8%	4,534	2.7%	126,463	74.1%	170,707	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	29,489	18.7%	20,530	13.0%	107,866	68.3%	157,885	65.5%
Bulk Water	-	-	-	-	-	-	797	100.0%	797	.3%
PAYE deductions	10,084	100.0%	-	-	-	-	-	-	10,084	4.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	7,393	100.0%	-	-	-	-	-	-	7,393	3.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	495	.8%	3,585	5.8%	4,218	6.8%	54,022	86.7%	62,319	25.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2,751	100.0%	-	-	-	-	-	-	2,751	1.1%
Total	20,723	8.6%	33,074	13.7%	24,747	10.3%	162,685	67.4%	241,229	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: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	578,342	152,600	26.4%	152,600	26.4%	155,969	26.5%	(2.2%)
Exchange Revenue								
Service charges - Electricity	106,318	25,661	24.1%	25,661	24.1%	19,489	18.5%	31.7%
Service charges - Water	39,665	9,275	23.4%	9,275	23.4%	9,444	11.7%	(1.8%)
Service charges - Waste Water Management	53,483	5,624	10.5%	5,624	10.5%	11,357	56.0%	(50.5%)
Service charges - Waste Management	12,443	3,924	31.5%	3,924	31.5%	3,070	25.8%	27.8%
Sale of Goods and Rendering of Services	708	138	19.5%	138	19.5%	159	8.4%	(13.6%)
Agency services	7,510	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	71,516	12,840	18.0%	12,840	18.0%	19,635	28.6%	(34.6%)
Interest earned from Current and Non Current Assets	3,651	141	3.9%	141	3.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2,713	170	6.3%	170	6.3%	441	12.3%	(61.6%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3,812	1,232	32.3%	1,232	32.3%	1,992	18.1%	(38.1%)
Non-Exchange Revenue								
Property rates	94,482	19,919	21.1%	19,919	21.1%	20,605	28.5%	(3.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	470	111	23.6%	111	23.6%	68	13.2%	62.1%
Licences or permits	10	4	40.3%	4	40.3%	(12)	(2%)	(134.6%)
Transfer and subsidies - Operational	178,878	71,956	40.2%	71,956	40.2%	69,720	40.1%	3.2%
Interest	-	1,606	-	1,606	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2,684	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	540,679	83,672	15.5%	83,672	15.5%	83,392	16.4%	.3%
Employee related costs	122,881	27,287	22.2%	27,287	22.2%	27,462	25.8%	(.6%)
Remuneration of councillors	11,318	2,628	23.2%	2,628	23.2%	2,533	24.2%	3.8%
Bulk purchases - electricity	118,160	30,239	25.6%	30,239	25.6%	29,795	28.4%	1.5%
Inventory consumed	40,897	6,001	14.7%	6,001	14.7%	6,062	27.2%	(1.0%)
Debt impairment	101,616	-	-	-	-	-	-	-
Depreciation and amortisation	61,859	-	-	-	-	-	-	-
Interest	9,000	303	3.4%	303	3.4%	2	-	14,661.3%
Contracted services	36,306	13,692	37.7%	13,692	37.7%	10,470	23.2%	30.8%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5,495	-	-	-	-	100	1.0%	(100.0%)
Operational costs	33,147	3,522	10.6%	3,522	10.6%	6,968	18.8%	(49.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	37,663	68,927	-	68,927	-	72,576	-	-
Transfers and subsidies - capital (monetary allocations)	68,878	-	-	-	-	1,000	1.0%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106,541	68,927	-	68,927	-	73,576	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106,541	68,927	-	68,927	-	73,576	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106,541	68,927	-	68,927	-	73,576	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106,541	68,927	-	68,927	-	73,576	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	73,178	5,084	6.9%	5,084	6.9%	12,152	11.6%	(58.2%)
National Government	68,878	4,696	6.8%	4,696	6.8%	12,152	12.0%	(61.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparm Agencies.H)	-	-	-	-	-	-	-	-
Transfers recognised - capital	68,878	4,696	6.8%	4,696	6.8%	12,152	12.0%	(61.4%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4,300	388	9.0%	388	9.0%	-	-	(100.0%)
Capital Expenditure Functional	73,178	5,084	6.9%	5,084	6.9%	12,152	11.6%	(58.2%)
Municipal governance and administration								
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety						227	5.7%	(100.0%)
Community and Social Services	-	-	-	-	-	227	5.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	12,000	953	7.9%	953	7.9%	1,160	6.4%	(17.8%)
Planning and Development	-	-	-	-	-	148	1.8%	(100.0%)
Road Transport	12,000	953	7.9%	953	7.9%	1,012	11.6%	(5.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	61,178	4,131	6.8%	4,131	6.8%	10,765	13.0%	(61.6%)
Energy sources	800	-	-	-	-	-	-	-
Water Management	48,935	3,681	7.5%	3,681	7.5%	8,735	15.1%	(57.9%)
Waste Water Management	11,443	450	3.9%	450	3.9%	118	2.4%	281.3%
Waste Management	-	-	-	-	-	1,911	86.9%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	

Cash Flow from Operating Activities								
Receipts	409,332	131,789	32.2%	131,789	32.2%	153,727	21.9%	(14.3%)
Property rates	34,703	5,949	17.1%	5,949	17.1%	5,658	7.8%	5.1%
Service charges	62,647	34,890	56.7%	34,890	55.7%	25,499	11.7%	36.8%
Other revenue	35,544	9,223	25.9%	9,223	25.9%	11,673	18.8%	(21.0%)
Transfers and Subsidies - Operational	178,878	72,161	40.3%	72,161	40.3%	69,824	40.2%	3.3%
Transfers and Subsidies - Capital	68,879	8,935	13.0%	8,935	13.0%	41,000	40.4%	(78.2%)
Interest	28,681	630	2.2%	630	2.2%	73	.1%	762.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(311,405)	(140,211)	45.0%	(140,211)	45.0%	(128,093)	34.7%	9.5%
Suppliers and employees	(302,405)	(140,211)	46.4%	(140,211)	46.4%	(128,093)	35.4%	9.5%
Finance charges	(9,000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	97,927	(8,422)	(8.6%)	(8,422)	(8.6%)	25,633	7.7%	(132.9%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	(25,000)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	(25,000)	-	(100.0%)
Payments	(73,178)	(11,171)	15.3%	(11,171)	15.3%	(17,435)	16.6%	(35.9%)
Capital assets	(73,178)	(11,171)	15.3%	(11,171)	15.3%	(17,435)	16.6%	(35.9%)
Net Cash from/(used) Investing Activities	(73,178)	(11,171)	15.3%	(11,171)	15.3%	(42,435)	40.4%	(73.7%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	24,749	(19,593)	(79.2%)	(19,593)	(79.2%)	(16,802)	(7.4%)	16.6%
Cash/cash equivalents at the year begin:	8,514	30,839	362.2%	30,839	362.2%	15,843	49.3%	94.7%
Cash/cash equivalents at the year end:	33,263	12,236	36.8%	12,236	36.8%	(9,061)	(3.5%)	(235.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,586	1.4%	2,980	1.2%	3,182	1.2%	245,128	96.2%	254,856	18.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4,405	5.6%	2,371	3.0%	2,540	3.2%	70,001	88.3%	79,316	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,108	1.4%	3,293	1.1%	9,581	3.3%	276,328	94.2%	293,311	21.8%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,058	1.3%	1,866	1.2%	1,813	1.1%	153,865	96.4%	159,602	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,410	1.8%	1,208	1.5%	1,171	1.5%	76,582	95.3%	80,371	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,861	1.2%	4,830	1.2%	4,774	1.2%	398,266	96.5%	412,731	30.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	179	.3%	93	.1%	196	.3%	67,546	99.3%	68,013	5.0%	-	-	-	-
Total By Income Source	20,606	1.5%	16,620	1.2%	23,258	1.7%	1,287,716	95.5%	1,348,199	100.0%	0	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	885	1.3%	599	.9%	6,984	9.9%	61,752	87.9%	70,220	5.2%	-	-	-	-
Commercial	8,143	2.1%	5,821	1.5%	5,726	1.4%	376,631	95.0%	396,321	29.4%	-	-	-	-
Households	11,577	1.3%	10,200	1.2%	10,547	1.2%	849,334	96.3%	881,658	65.4%	0	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20,606	1.5%	16,620	1.2%	23,258	1.7%	1,287,716	95.5%	1,348,199	100.0%	0	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	16,775	100.0%	-	-	-	-	-	-	16,775	63.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,741	48.8%	3,550	36.5%	646	6.6%	784	8.1%	9,721	36.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	21,516	81.2%	3,550	13.4%	646	2.4%	784	3.0%	26,496	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.

Cash Flow from Operating Activities								
Receipts	3,381,084	617,340	18.3%	617,340	18.3%	693,538	23.3%	(11.0%)
Property rates	643,848	76,139	11.8%	76,139	11.8%	62,614	10.3%	21.6%
Service charges	2,103,573	219,393	10.4%	219,393	10.4%	196,840	12.2%	11.5%
Other revenue	120,345	92,743	77.1%	92,743	77.1%	200,252	104.1%	(53.7%)
Transfers and Subsidies - Operational	383,978	205,650	53.6%	205,650	53.6%	188,018	52.7%	9.4%
Transfers and Subsidies - Capital	89,600	23,085	25.8%	23,085	25.8%	44,621	26.2%	(48.3%)
Interest	39,740	331	.8%	331	.8%	1,193	2.7%	(72.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(2,655,800)	(514,873)	19.4%	(514,873)	19.4%	(624,099)	24.8%	(17.5%)
Suppliers and employees	(2,546,134)	(514,873)	20.2%	(514,873)	20.2%	(624,099)	26.1%	(17.5%)
Finance charges	(105,408)	-	-	-	-	-	-	-
Transfers and grants	(4,258)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	725,283	102,468	14.1%	102,468	14.1%	69,439	14.9%	47.6%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(126,261)	(33,908)	26.9%	(33,908)	26.9%	(75,062)	33.6%	(54.8%)
Capital assets	(126,261)	(33,908)	26.9%	(33,908)	26.9%	(75,062)	33.6%	(54.8%)
Net Cash from/(used) Investing Activities	(126,261)	(33,908)	26.9%	(33,908)	26.9%	(75,062)	33.6%	(54.8%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(43,498)	-	-	-	-	-	-	-
Repayment of borrowing	(43,498)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(43,498)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	555,524	68,560	12.3%	68,560	12.3%	(5,623)	(5.2%)	(1,319.2%)
Cash/cash equivalents at the year begin:	47,606	32,123	67.5%	32,123	67.5%	4,672	3.7%	587.6%
Cash/cash equivalents at the year end:	603,131	98,479	16.3%	98,479	16.3%	11,158	4.8%	782.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10,096	15.5%	3,165	4.8%	2,882	4.4%	49,165	75.3%	65,308	10.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	60,244	44.8%	7,964	5.9%	5,334	4.0%	60,862	45.3%	134,403	21.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46,139	21.8%	15,096	7.1%	11,739	5.6%	138,223	65.4%	211,197	33.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8,470	15.8%	2,958	5.5%	2,361	4.4%	39,703	74.2%	53,491	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9,589	16.4%	2,778	4.7%	2,082	3.6%	44,080	75.3%	58,529	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	20	100.0%	20	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,530	4.3%	2,422	4.1%	2,132	3.6%	52,122	88.0%	59,206	9.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,157	6.4%	2,852	5.8%	615	1.2%	42,717	86.6%	49,341	7.8%	-	-	-	-
Total By Income Source	140,224	22.2%	37,235	5.9%	27,143	4.3%	426,893	67.6%	631,495	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10,471	23.1%	5,796	12.8%	5,451	12.0%	23,667	52.2%	45,375	7.2%	-	-	-	-
Commercial	80,197	29.3%	15,974	5.8%	10,787	3.9%	166,817	60.9%	273,775	43.4%	-	-	-	-
Households	49,556	15.9%	15,475	5.0%	10,906	3.5%	236,408	75.7%	312,345	49.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	140,224	22.2%	37,235	5.9%	27,143	4.3%	426,893	67.6%	631,495	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	30	100.0%	30	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13,004	30.4%	1,332	3.1%	798	1.9%	27,634	64.6%	42,769	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13,004	30.4%	1,332	3.1%	798	1.9%	27,664	64.6%	42,799	100.0%

Contact Details

Municipal Manager	Mr Mandla Mguni	013 249 7263
Chief Financial Officer	Mr Motlaba Mogole	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

Cash Flow from Operating Activities								
Receipts	992,148	239,557	24.1%	239,557	24.1%	231,333	26.1%	3.6%
Property rates	142,429	21,393	15.0%	21,393	15.0%	20,918	14.4%	2.3%
Service charges	390,546	61,604	15.8%	61,604	15.8%	45,510	13.7%	35.4%
Other revenue	71,213	7,413	10.4%	7,413	10.4%	11,025	26.5%	(32.8%)
Transfers and Subsidies - Operational	235,767	100,959	42.8%	100,959	42.8%	95,455	42.1%	5.8%
Transfers and Subsidies - Capital	127,047	46,250	36.4%	46,250	36.4%	57,889	42.6%	(20.1%)
Interest	25,127	1,938	7.7%	1,938	7.7%	536	13.1%	261.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(851,430)	(174,264)	20.5%	(174,264)	20.5%	(136,059)	18.1%	28.1%
Suppliers and employees	(840,430)	(174,264)	20.7%	(174,264)	20.7%	(136,059)	18.3%	28.1%
Finance charges	(10,000)	-	-	-	-	-	-	-
Transfers and grants	(1,000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	140,719	65,293	46.4%	65,293	46.4%	95,273	71.4%	(31.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(124,395)	(20,324)	16.3%	(20,324)	16.3%	(43,643)	29.8%	(53.4%)
Capital assets	(124,395)	(20,324)	16.3%	(20,324)	16.3%	(43,643)	29.8%	(53.4%)
Net Cash from/(used) Investing Activities	(124,395)	(20,324)	16.3%	(20,324)	16.3%	(43,643)	29.8%	(53.4%)
Cash Flow from Financing Activities								
Receipts	-	3,262	-	3,262	-	2,453	-	33.0%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3,262	-	3,262	-	2,453	-	33.0%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	3,262	-	3,262	-	2,453	-	33.0%
Net Increase/(Decrease) in cash held	16,324	48,231	295.5%	48,231	295.5%	54,083	(409.0%)	(10.8%)
Cash/cash equivalents at the year begin:	33,007	4,263	12.9%	4,263	12.9%	(3,052)	(11.6%)	(239.7%)
Cash/cash equivalents at the year end:	49,331	53,395	108.2%	53,395	108.2%	54,564	416.8%	(2.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6,302	2.9%	4,549	2.1%	4,030	1.9%	200,054	93.1%	214,935	20.9%	(414)	(2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17,843	11.9%	7,777	5.2%	6,235	4.2%	118,146	78.8%	150,001	14.6%	(539)	(4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8,771	3.7%	5,216	2.2%	4,432	1.9%	220,043	92.3%	238,463	23.2%	(781)	(3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2,000	2.5%	1,506	1.9%	1,408	1.7%	76,476	94.0%	81,390	7.9%	(156)	(2%)	-	-
Receivables from Exchange Transactions - Waste Management	2,202	2.6%	1,559	1.8%	1,459	1.7%	80,737	93.9%	85,557	8.4%	(169)	(2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,969	2.0%	4,862	2.0%	4,879	2.0%	229,646	94.0%	244,356	23.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,422	12.5%	371	3.3%	-	-	9,569	84.2%	11,362	1.1%	(166)	(1.5%)	-	-
Total By Income Source	43,510	4.2%	25,840	2.5%	22,442	2.2%	934,672	91.1%	1,026,463	100.0%	(2,224)	(.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7,580	4.5%	5,496	3.3%	4,604	2.7%	150,696	89.5%	168,366	16.4%	(175)	(1%)	-	-
Commercial	17,102	5.0%	7,145	2.1%	5,912	1.7%	312,932	91.2%	343,092	33.4%	(521)	(2%)	-	-
Households	18,827	3.7%	13,209	2.6%	11,925	2.3%	471,043	91.5%	515,005	50.2%	(1,528)	(3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	43,510	4.2%	25,840	2.5%	22,442	2.2%	934,672	91.1%	1,026,463	100.0%	(2,224)	(.2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	36,617	3.4%	46,698	4.3%	50,353	4.7%	945,579	87.6%	1,079,248	53.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26,490	2.9%	4,482	.5%	-	-	894,980	96.7%	925,951	46.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	63,107	3.1%	51,180	2.6%	50,353	2.5%	1,840,559	91.8%	2,005,199	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.

Cash Flow from Operating Activities								
Receipts	1,107,813	486,492	43.9%	486,492	43.9%	301,705	31.2%	61.2%
Property rates	39,416	12,464	31.6%	12,464	31.6%	5,977	14.6%	108.5%
Service charges	10,442	4,191	40.1%	4,191	40.1%	2,992	31.0%	40.1%
Other revenue	98,025	40,078	40.9%	40,078	40.9%	31,358	39.1%	27.8%
Transfers and Subsidies - Operational	623,711	255,490	41.0%	255,490	41.0%	245,078	40.5%	3.8%
Transfers and Subsidies - Capital	323,057	173,940	53.8%	173,940	53.8%	15,300	7.1%	1,036.9%
Interest	13,162	329	2.5%	329	2.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(827,751)	(118,546)	14.3%	(118,546)	14.3%	(108,900)	14.9%	8.9%
Suppliers and employees	(728,264)	(118,546)	16.3%	(118,546)	16.3%	(108,900)	14.9%	8.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(99,487)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	280,062	367,946	131.4%	367,946	131.4%	192,805	81.4%	90.8%
Cash Flow from Investing Activities								
Receipts	13,000	-	-	-	-	-	-	-
Proceeds on disposal of PPE	13,000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(256,200)	(88,124)	34.4%	(88,124)	34.4%	(51,565)	21.6%	70.9%
Capital assets	(256,200)	(88,124)	34.4%	(88,124)	34.4%	(51,565)	21.6%	70.9%
Net Cash from/(used) Investing Activities	(243,200)	(88,124)	36.2%	(88,124)	36.2%	(51,565)	21.6%	70.9%
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	36,863	279,822	759.1%	279,822	759.1%	141,240	(10,129.2%)	98.1%
Cash/cash equivalents at the year begin:	139,899	230,862	165.0%	230,862	165.0%	214,351	126.3%	7.7%
Cash/cash equivalents at the year end:	176,762	510,684	288.9%	510,684	288.9%	369,310	219.4%	38.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13,163	1.3%	12,557	1.2%	12,347	1.2%	985,756	96.3%	1,023,822	39.7%	4,966	.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	151	100.0%	151	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,370	2.4%	6,401	1.8%	6,347	1.8%	325,278	93.9%	346,397	13.4%	87	.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	224	1.2%	196	1.1%	191	1.0%	17,741	96.7%	18,351	-7%	87	.5%	-	-
Receivables from Exchange Transactions - Waste Management	4,371	1.0%	4,310	1.0%	4,262	1.0%	424,715	97.0%	437,659	17.0%	1,550	.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12,580	1.7%	12,527	1.7%	12,387	1.6%	714,131	95.0%	751,625	29.2%	(3,888)	(.5%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	.4%	-	-	138	99.6%	138	-	(1,448)	(1.048.0%)	-	-
Total By Income Source	38,707	1.5%	35,992	1.4%	35,534	1.4%	2,467,909	95.7%	2,578,142	100.0%	1,267	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8,050	1.9%	7,522	1.8%	7,392	1.8%	390,163	94.4%	413,127	16.0%	(304)	(.1%)	-	-
Commercial	5,626	3.0%	3,589	1.9%	3,452	1.8%	174,816	93.2%	187,483	7.3%	561	.3%	-	-
Households	25,030	1.3%	24,881	1.3%	24,690	1.2%	1,902,931	96.2%	1,977,532	76.7%	1,010	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	38,707	1.5%	35,992	1.4%	35,534	1.4%	2,467,909	95.7%	2,578,142	100.0%	1,267	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,672	100.0%	(1)	-	-	-	0	-	4,671	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4,672	100.0%	(1)	-	-	-	0	-	4,671	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: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	948,495	430,502	45.4%	430,502	45.4%	166,676	21.6%	158.3%
Exchange Revenue								
Service charges - Electricity	246,628	57,870	23.5%	57,870	23.5%	38,634	17.1%	49.8%
Service charges - Water	78,691	32,727	41.6%	32,727	41.6%	8,936	12.0%	266.3%
Service charges - Waste Water Management	14,392	3,369	23.4%	3,369	23.4%	2,397	17.4%	40.6%
Service charges - Waste Management	15,318	4,120	26.9%	4,120	26.9%	2,752	18.8%	49.7%
Sale of Goods and Rendering of Services	7,231	505	7.0%	505	7.0%	433	6.3%	16.5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	165,255	16	-	16	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,641	571	34.8%	571	34.8%	188	11.9%	204.4%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	806	70	8.7%	70	8.7%	82	10.6%	(14.2%)
Non-Exchange Revenue								
Property rates	128,920	279,860	217.1%	279,860	217.1%	28,809	23.3%	871.4%
Surcharges and Taxes	73,281	17,259	23.6%	17,259	23.6%	11,377	34.0%	51.7%
Fines, penalties and forfeits	2,235	335	15.0%	335	15.0%	179	8.4%	87.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161,007	8,161	5.1%	8,161	5.1%	58,455	38.2%	(86.0%)
Interest	53,090	25,640	48.3%	25,640	48.3%	14,436	44.0%	77.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	994,017	194,189	19.5%	194,189	19.5%	129,629	14.8%	49.8%
Employee related costs	211,691	52,953	25.0%	52,953	25.0%	31,763	15.8%	66.7%
Remuneration of councillors	12,146	2,469	20.3%	2,469	20.3%	1,542	15.3%	60.1%
Bulk purchases - electricity	228,174	62,751	27.5%	62,751	27.5%	56,122	27.5%	11.8%
Inventory consumed	124,623	26,701	21.4%	26,701	21.4%	13,423	14.6%	98.9%
Debt impairment	89,408	-	-	-	-	-	-	-
Depreciation and amortisation	53,279	-	-	-	-	-	-	-
Interest	50,000	17,681	35.4%	17,681	35.4%	12,696	42.3%	39.3%
Contracted services	128,878	17,141	13.3%	17,141	13.3%	9,996	10.9%	71.5%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	31,594	2,512	8.0%	2,512	8.0%	-	-	(100.0%)
Operational costs	64,224	11,981	18.7%	11,981	18.7%	4,086	7.0%	193.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45,522)	236,314	-	236,314	-	37,047	-	-
Transfers and subsidies - capital (monetary allocations)	46,618	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	30,500	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31,596	236,314	-	236,314	-	37,047	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	31,596	236,314	-	236,314	-	37,047	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31,596	236,314	-	236,314	-	37,047	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31,596	236,314	-	236,314	-	37,047	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	65,245	5,883	9.0%	5,883	9.0%	13,094	19.9%	(55.1%)
National Government	46,645	5,883	12.6%	5,883	12.6%	2,392	4.5%	146.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparm Agencies.H)	-	-	-	-	-	-	-	-
Transfers recognised - capital	46,645	5,883	12.6%	5,883	12.6%	2,392	4.5%	146.0%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	18,600	-	-	-	-	10,703	86.9%	(100.0%)
Capital Expenditure Functional	65,245	5,883	9.0%	5,883	9.0%	13,094	19.9%	(55.1%)
Municipal governance and administration	10,550	-	-	-	-	1,214	14.8%	(100.0%)
Executive and Council	350	-	-	-	-	-	-	-
Finance and administration	10,200	-	-	-	-	1,214	15.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	500	-	-	-	-	-	-	-
Community and Social Services	200	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	300	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	18,250	3,183	17.4%	3,183	17.4%	1,349	9.3%	135.9%
Planning and Development	550	-	-	-	-	-	-	-
Road Transport	17,700	3,183	18.0%	3,183	18.0%	1,349	9.4%	135.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	35,945	2,700	7.5%	2,700	7.5%	10,532	24.5%	(74.4%)
Energy sources	5,000	-	-	-	-	9,824	151.1%	(100.0%)
Water Management	20,500	437	2.1%	437	2.1%	707	2.2%	(38.3%)
Waste Water Management	6,445	930	14.4%	930	14.4%	-	-	(100.0%)
Waste Management	4,000	1,333	33.3%	1,333	33.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	

Cash Flow from Operating Activities								
Receipts	917,681	144,728	15.8%	144,728	15.8%	143,234	19.6%	1.0%
Property rates	236,078	33,025	14.0%	33,025	14.0%	19,473	14.1%	69.6%
Service charges	450,169	85,841	19.1%	85,841	19.1%	50,448	15.0%	70.2%
Other revenue	23,809	21,044	88.4%	21,044	88.4%	35,711	73.6%	(41.1%)
Transfers and Subsidies - Operational	161,007	4,818	3.0%	4,818	3.0%	30,451	19.9%	(84.2%)
Transfers and Subsidies - Capital	46,618	-	-	-	-	7,151	13.4%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(797,906)	(116,156)	14.6%	(116,156)	14.6%	(89,778)	14.5%	29.4%
Suppliers and employees	(797,906)	(116,156)	14.6%	(116,156)	14.6%	(89,778)	14.5%	29.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	119,775	28,573	23.9%	28,573	23.9%	53,456	49.1%	(46.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(65,245)	(9,047)	13.9%	(9,047)	13.9%	(17,258)	27.5%	(47.6%)
Capital assets	(65,245)	(9,047)	13.9%	(9,047)	13.9%	(17,258)	27.5%	(47.6%)
Net Cash from/(used) Investing Activities	(65,245)	(9,047)	13.9%	(9,047)	13.9%	(17,258)	27.5%	(47.6%)
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	54,530	19,526	35.8%	19,526	35.8%	36,198	78.4%	(46.1%)
Cash/cash equivalents at the year begin:	22,130	3,798	17.2%	3,798	17.2%	2,992	10.0%	26.9%
Cash/cash equivalents at the year end:	76,659	31,888	41.6%	31,888	41.6%	42,996	55.9%	(25.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17,407	5.5%	8,801	2.8%	4,930	1.5%	287,011	90.2%	318,149	21.3%	4,871	1.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15,544	33.9%	3,335	7.3%	1,750	3.8%	25,285	55.1%	45,914	3.1%	6,689	14.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	101,946	14.0%	95,603	13.1%	94,518	12.9%	438,563	60.0%	730,630	48.9%	2,603	4%	-	-
Receivables from Exchange Transactions - Waste Water Management	1,251	4.3%	673	2.3%	498	1.7%	26,446	91.6%	28,867	1.9%	490	1.7%	-	-
Receivables from Exchange Transactions - Waste Management	1,459	4.3%	799	2.3%	671	2.0%	31,132	91.4%	34,060	2.3%	575	1.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9,709	3.9%	8,574	3.5%	8,422	3.4%	220,806	89.2%	247,512	16.6%	24,631	10.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	2	-	1	-	90,334	100.0%	90,340	6.0%	54	.1%	-	-
Total By Income Source	147,318	9.9%	117,787	7.9%	110,791	7.4%	1,119,577	74.9%	1,495,473	100.0%	39,914	2.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,470	15.7%	2,105	9.5%	1,746	7.9%	14,783	66.9%	22,104	1.5%	2,910	13.2%	-	-
Commercial	109,942	23.4%	91,767	19.6%	89,581	19.1%	177,564	37.9%	468,853	31.4%	11,118	2.4%	-	-
Households	33,907	3.4%	23,915	2.4%	19,463	1.9%	927,230	92.3%	1,004,516	67.2%	25,886	2.6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	147,318	9.9%	117,787	7.9%	110,791	7.4%	1,119,577	74.9%	1,495,473	100.0%	39,914	2.7%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	82	-	23,063	2.1%	38,108	3.5%	1,024,102	94.4%	1,085,355	63.8%
Bulk Water	-	-	4,403	2.2%	-	-	193,307	97.8%	197,710	11.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,838	1.2%	6,708	1.6%	-	-	405,703	97.2%	417,249	24.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4,920	.3%	34,174	2.0%	38,108	2.2%	1,623,112	95.5%	1,700,313	100.0%

Contact Details

Municipal Manager	Ms Tswareli 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.

AGGREGATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure	32,050,302	9,203,506	28.7%	9,203,506	28.7%	7,642,273	26.6%	20.4%
Operating Revenue								
Exchange Revenue								
Service charges - Electricity	8,635,909	2,093,432	24.2%	2,093,432	24.2%	1,852,031	24.8%	13.0%
Service charges - Water	2,438,615	517,962	21.2%	517,962	21.2%	481,100	20.2%	7.7%
Service charges - Waste Water Management	861,757	186,689	21.7%	186,689	21.7%	187,478	24.1%	(4.9%)
Service charges - Waste Management	1,025,260	256,878	25.1%	256,878	25.1%	222,792	23.0%	15.3%
Sale of Goods and Rendering of Services	135,264	29,259	21.6%	29,259	21.6%	21,843	18.3%	34.0%
Agency services	31,606	6,395	20.2%	6,395	20.2%	19,752	29.1%	(67.6%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1,388,026	282,072	20.3%	282,072	20.3%	268,797	19.3%	4.9%
Interest earned from Current and Non Current Assets	191,062	39,081	20.5%	39,081	20.5%	24,997	11.0%	56.3%
Dividends	6,689	803	12.0%	803	12.0%	1,589	389.6%	(49.5%)
Rent on Land	20,830	5,764	27.7%	5,764	27.7%	5,261	26.3%	9.8%
Rental from Fixed Assets	71,939	73,307	101.9%	73,307	101.9%	16,655	21.1%	340.2%
Licence and permits	16,426	1,249	7.6%	1,249	7.6%	1,681	5.6%	(25.7%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	575,062	18,553	3.2%	18,553	3.2%	26,055	5.6%	(28.8%)
Non-Exchange Revenue								
Property rates	5,202,649	1,621,162	31.2%	1,621,162	31.2%	1,114,458	23.8%	45.5%
Surcharges and Taxes	73,281	17,259	23.6%	17,259	23.6%	20,831	62.2%	(17.1%)
Fines, penalties and forfeits	199,155	9,755	4.9%	9,755	4.9%	18,878	13.8%	(48.3%)
Licences or permits	11,730	720	6.1%	720	6.1%	533	2.8%	35.2%
Transfer and subsidies - Operational	9,599,945	3,700,844	38.6%	3,700,844	38.6%	3,205,697	35.8%	15.4%
Interest	623,909	143,822	23.1%	143,822	23.1%	132,975	26.3%	8.2%
Fuel Levy	391,888	163,287	41.7%	163,287	41.7%	-	-	(100.0%)
Operational Revenue	76,069	18,969	24.9%	18,969	24.9%	17,563	128.1%	8.0%
Gains on disposal of Assets	33,844	42	.1%	42	.1%	1,319	5.5%	(96.8%)
Other Gains	499,387	16,202	3.7%	16,202	3.7%	0	-	5,209,603.5%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	32,002,456	7,219,250	22.6%	7,219,250	22.6%	6,525,671	21.4%	10.6%
Employee related costs	8,827,461	2,013,187	22.8%	2,013,187	22.8%	1,819,069	21.1%	10.7%
Remuneration of councillors	501,346	114,370	22.8%	114,370	22.8%	96,352	19.8%	18.7%
Bulk purchases - electricity	7,298,487	2,576,513	35.3%	2,576,513	35.3%	2,430,842	35.4%	6.0%
Inventory consumed	1,814,140	348,402	19.2%	348,402	19.2%	322,839	19.9%	7.9%
Debt impairment	2,969,359	682	-	682	-	6	-	11,182.1%
Depreciation and amortisation	2,738,933	336,302	12.3%	336,302	12.3%	327,043	13.4%	2.8%
Interest	832,410	278,342	33.4%	278,342	33.4%	132,557	19.9%	110.0%
Contracted services	3,573,287	713,208	20.0%	713,208	20.0%	671,206	21.3%	6.3%
Transfers and subsidies	818,310	143,420	17.5%	143,420	17.5%	251,566	36.2%	(43.0%)
Irrecoverable debts written off	546,060	180,317	33.0%	180,317	33.0%	7,823	2.5%	2,204.9%
Operational costs	2,071,299	502,745	24.3%	502,745	24.3%	466,361	23.1%	7.8%
Losses on disposal of Assets	5,210	30	.6%	30	.6%	-	-	(100.0%)
Other Losses	6,153	11,733	190.7%	11,733	190.7%	9	.3%	125,951.7%
Surplus/(Deficit)	47,846	1,984,256	-	1,984,256	-	1,116,602	-	-
Transfers and subsidies - capital (monetary allocations)	3,350,721	516,396	15.4%	516,396	15.4%	530,653	15.5%	(2.7%)
Transfers and subsidies - capital (in-kind)	41,500	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3,440,067	2,500,652	-	2,500,652	-	1,647,254	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3,440,067	2,500,652	-	2,500,652	-	1,647,254	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3,440,067	2,500,652	-	2,500,652	-	1,647,254	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	45	-	45	-	60	-	(25.6%)
Surplus/(Deficit) for the year	3,440,067	2,500,697	-	2,500,697	-	1,647,315	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure	4,008,414	689,930	17.2%	689,930	17.2%	672,180	15.8%	2.6%
Source of Finance								
National Government	3,183,024	559,274	17.6%	559,274	17.6%	594,543	17.9%	(5.9%)
Provincial Government	-	4,456	-	4,456	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies.H)	-	-	-	-	-	1,136	-	(100.0%)
Transfers recognised - capital	3,183,024	563,730	17.7%	563,730	17.7%	595,678	17.9%	(5.4%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	825,390	126,200	15.3%	126,200	15.3%	76,502	8.2%	65.0%
Capital Expenditure Functional	4,013,221	691,830	17.2%	691,830	17.2%	672,220	15.8%	2.9%
Municipal governance and administration	119,428	27,281	22.8%	27,281	22.8%	24,449	12.0%	11.6%
Executive and Council	4,204	880	20.9%	880	20.9%	875	10.4%	.6%
Finance and administration	115,224	26,401	22.9%	26,401	22.9%	23,575	12.1%	12.0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	245,435	30,253	12.3%	30,253	12.3%	17,789	5.6%	70.1%
Community and Social Services	133,829	22,379	16.7%	22,379	16.7%	10,926	9.4%	104.8%
Sport And Recreation	74,006	5,272	7.1%	5,272	7.1%	4,466	6.8%	18.1%
Public Safety	8,700	2,601	29.9%	2,601	29.9%	29	.2%	8,738.3%
Housing	28,000	-	-	-	-	2,369	10.3%	(100.0%)
Health	300	-	-	-	-	-	-	-
Economic and Environmental Services	1,390,479	286,042	20.6%	286,042	20.6%	289,543	17.3%	6.1%
Planning and Development	383,145	81,225	21.2%	81,225	21.2%	77,699	14.7%	4.5%
Road Transport	1,004,633	204,817	20.4%	204,817	20.4%	191,844	18.6%	6.8%
Environmental Protection	2,700	-	-	-	-	-	-	-
Trading Services	2,248,044	348,255	15.5%	348,255	15.5%	360,438	16.6%	(3.4%)
Energy sources	309,847	33,729	10.9%	33,729	10.9%	68,503	19.8%	(50.8%)
Water Management	1,292,299	199,092	15.4%	199,092	15.4%	189,249	16.0%	5.2%
Waste Water Management	547,904	99,184	18.1%	99,184	18.1%	88,338	16.8%	12.3%
Waste Management	97,994	16,249	16.6%	16,249	16.6%	14,349	11.8%	13.2%
Other	9,835	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	

Cash Flow from Operating Activities								
Receipts	31,197,341	9,910,207	31.8%	9,910,207	31.8%	10,149,948	34.1%	(2.4%)
Property rates	4,261,901	773,136	18.1%	773,136	18.1%	2,356,078	58.3%	(67.2%)
Service charges	11,187,576	2,328,508	20.8%	2,328,508	20.8%	1,940,806	17.4%	20.0%
Other revenue	1,888,472	1,876,484	99.4%	1,876,484	99.4%	1,612,176	115.8%	16.4%
Transfers and Subsidies - Operational	9,828,179	3,401,538	34.6%	3,401,538	34.6%	3,068,825	33.1%	10.8%
Transfers and Subsidies - Capital	3,532,568	1,496,370	42.4%	1,496,370	42.4%	1,159,934	33.6%	29.0%
Interest	498,397	34,002	6.8%	34,002	6.8%	12,023	2.8%	182.8%
Dividends	250	170	67.9%	170	67.9%	106	53.7%	59.4%
Payments	(27,017,963)	(5,825,458)	21.6%	(5,825,458)	21.6%	(6,439,382)	26.2%	(9.5%)
Suppliers and employees	(26,185,518)	(5,825,458)	22.2%	(5,825,458)	22.2%	(6,439,382)	26.8%	(9.5%)
Finance charges	(685,977)	-	-	-	-	-	-	-
Transfers and grants	(146,467)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4,179,379	4,084,749	97.7%	4,084,749	97.7%	3,710,566	71.7%	10.1%
Cash Flow from Investing Activities								
Receipts	607,000	103	-	103	-	(24,131)	-	(100.4%)
Proceeds on disposal of PPE	13,000	42	3%	42	3%	1,320	-	(96.8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	594,000	61	-	61	-	(451)	-	(113.5%)
Decrease (Increase) in non-current investments	-	-	-	-	-	(25,000)	-	(100.0%)
Payments	(4,172,382)	(792,174)	19.0%	(792,174)	19.0%	(738,744)	17.3%	7.2%
Capital assets	(4,172,382)	(792,174)	19.0%	(792,174)	19.0%	(738,744)	17.3%	7.2%
Net Cash from/(used) Investing Activities	(3,565,382)	(792,071)	22.2%	(792,071)	22.2%	(762,875)	17.8%	3.8%
Cash Flow from Financing Activities								
Receipts	3,323	5,279	158.8%	5,279	158.8%	2,742	207.3%	92.6%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1,124	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2,200	5,279	240.0%	5,279	240.0%	2,742	1,028.1%	92.6%
Payments	(74,379)	-	-	-	-	-	-	-
Repayment of borrowing	(74,379)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(71,056)	5,279	(7.4%)	5,279	(7.4%)	2,742	(1.7%)	92.6%
Net Increase/(Decrease) in cash held	542,942	3,297,956	607.4%	3,297,956	607.4%	2,950,433	399.9%	11.8%
Cash/cash equivalents at the year begin:	1,369,656	1,339,169	97.8%	1,339,169	97.8%	372,032	20.3%	260.0%
Cash/cash equivalents at the year end:	1,912,597	4,440,121	232.2%	4,440,121	232.2%	3,595,756	140.0%	23.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	241,796	3.0%	171,634	2.1%	124,379	1.6%	7,450,188	93.3%	7,987,997	22.1%	(58,625)	(.7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	533,834	11.0%	185,479	3.8%	173,385	3.6%	3,958,921	81.6%	4,851,619	13.4%	(2,925)	(.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	494,673	6.3%	284,360	3.6%	328,635	4.2%	6,779,644	86.0%	7,887,313	21.8%	(37,257)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	68,464	2.6%	93,297	3.6%	44,744	1.7%	2,394,627	92.1%	2,601,132	7.2%	(17,235)	(.7%)	-	-
Receivables from Exchange Transactions - Waste Management	96,244	3.4%	94,230	3.3%	53,908	1.9%	2,620,281	91.5%	2,864,663	7.9%	(15,633)	(.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	297	1.4%	134	.7%	96	.5%	20,014	97.4%	20,542	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	169,396	2.2%	138,449	1.8%	164,990	2.1%	7,282,009	93.9%	7,754,844	21.5%	(12,035)	(.2%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	77,870	3.7%	7,330	.3%	5,186	.2%	2,041,218	95.8%	2,131,604	5.9%	(35,423)	(1.7%)	-	-
Total By Income Source	1,682,574	4.7%	974,914	2.7%	895,322	2.5%	32,546,902	90.2%	36,099,713	100.0%	(179,132)	(.5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	208,298	6.3%	64,407	2.0%	113,795	3.5%	2,897,592	88.2%	3,284,092	9.1%	(714)	-	-	-
Commercial	744,209	5.5%	364,319	2.7%	367,031	2.7%	12,152,911	89.2%	13,628,470	37.8%	6,671	-	-	-
Households	687,628	3.8%	546,007	3.0%	390,321	2.2%	16,521,459	91.1%	18,145,415	50.3%	(185,089)	(1.0%)	-	-
Other	42,439	4.1%	181	-	24,175	2.3%	974,941	93.6%	1,041,736	2.9%	-	-	-	-
Total By Customer Group	1,682,574	4.7%	974,914	2.7%	895,322	2.5%	32,546,902	90.2%	36,099,713	100.0%	(179,132)	(.5%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1,605,976	8.9%	1,034,822	5.7%	640,215	3.5%	14,782,645	81.8%	18,063,658	54.0%
Bulk Water	86,928	4.2%	78,931	3.8%	11,571	.6%	1,899,868	91.5%	2,077,298	6.2%
PAYE deductions	10,134	43.3%	-	-	-	-	13,286	56.7%	23,421	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	23,740	97.2%	(1,292)	(5.3%)	56	.2%	1,919	7.9%	24,423	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	265,995	2.1%	161,553	1.3%	108,945	.9%	12,116,825	95.8%	12,653,318	37.9%
Auditor-General	890	7.0%	-	-	-	-	11,864	93.0%	12,755	-
Other	17,756	3.1%	(787)	(.1%)	19,346	3.4%	529,115	93.6%	565,430	1.7%
Medical Aid deductions	2,751	100.0%	-	-	-	-	-	-	2,751	-
Total	2,014,171	6.0%	1,273,226	3.8%	780,133	2.3%	29,355,522	87.8%	33,423,052	100.0%

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