



## **PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2025/26 FINANCIAL YEAR: 2ND QUARTER ENDED 31 DECEMBER 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 10<sup>th</sup> 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 December 2025.

**PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2025/26  
FINANCIAL YEAR: 2ND QUARTER ENDED 31 DECEMBER 2025**

STATUS OF DATA STRINGS SUBMISSION AS AT 31 DECEMBER 2025											
MUNICIPALITY	SUBMISSION CODE										
	ORGB	PROR	M 04	M 05	M 06	CR04	CR05	CR06	DR04	DR05	DR06
Albert Luthuli											
Bushbuckridge											
City of Mbombela											
Dipaleseng											
Dr JS Moroka											
Ehlanzeni District											
Emakhazeni											
Emalahleni											
Gert Sibande District											
Govan Mbeki											
Lekw a											
Mkhondo											
Msukaligw a											
Nkangala District											
Nkomazi											
Pixley 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: 21-01-2026**

**MPUMALANGA: ALBERT LUTHULI (MP301)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26					2024/25			Q2 of 2024/25 to Q2 of 2025/26	
	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	837,275	252,934	30.2%	231,878	27.7%	484,813	57.9%	210,205	56.2%	10.3%
Exchange Revenue										
Service charges - Electricity	40,396	13,899	34.7%	13,284	32.9%	27,283	67.5%	12,407	58.3%	7.1%
Service charges - Water	17,688	4,816	26.8%	4,332	24.1%	9,154	50.9%	4,017	36.7%	8.0%
Service charges - Waste Water Management	13,137	3,386	25.8%	3,538	26.9%	6,918	52.7%	2,819	36.6%	25.3%
Service charges - Waste Management	14,293	3,154	22.1%	3,240	22.7%	6,394	44.7%	3,053	37.4%	6.1%
Sale of Goods and Rendering of Services	504	2,202	434.0%	432	85.8%	2,724	540.7%	794	55.8%	(45.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	27,034	5,404	19.3%	5,765	20.8%	11,170	40.9%	5,173	32.5%	11.5%
Interest earned from Current and Non Current Assets	14,970	3,654	24.4%	2,732	18.2%	6,388	42.7%	838	28.4%	226.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,265	205	16.2%	272	21.0%	477	37.7%	118	16.6%	131.2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	83,244	178	2%	143	2%	321	4%	94	8%	52.2%
Non-Exchange Revenue										
Property rates	141,166	19,847	14.1%	40,773	28.9%	60,620	42.9%	25,814	29.5%	57.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	817	53	6.5%	95	11.7%	148	18.1%	38	22.2%	145.4%
Licences or permits	-	5	-	12	-	17	-	426	-	(97.2%)
Transfer and subsidies - Operational	459,865	190,888	41.0%	151,755	33.0%	342,663	74.5%	149,224	72.2%	1.7%
Interest	21,687	5,041	23.2%	5,505	25.4%	10,547	48.6%	5,390	43.8%	2.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	836,823	189,136	22.6%	192,757	23.0%	381,894	45.6%	164,605	40.6%	17.1%
Employee related costs	281,529	64,798	23.0%	64,881	23.0%	129,879	46.1%	41,684	36.1%	55.0%
Remuneration of councillors	28,802	6,240	21.7%	6,138	21.3%	12,378	43.0%	5,089	44.9%	20.6%
Bulk purchases - electricity	139,825	34,989	25.0%	34,147	24.4%	69,136	49.4%	29,809	38.5%	14.6%
Inventory consumed	45,165	4,414	9.8%	12,892	28.1%	17,106	37.9%	8,979	50.7%	41.3%
Debt impairment	28,872	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	65,123	22,024	33.8%	19,645	30.2%	41,669	64.0%	12,532	44.7%	56.8%
Interest	3,736	1,578	42.2%	1,593	42.6%	3,171	84.9%	82	18.1%	1,850.9%
Contracted services	110,780	31,986	28.9%	31,239	28.2%	63,225	57.1%	45,551	53.8%	(31.4%)
Transfers and subsidies	2,795	630	22.6%	355	12.7%	986	35.3%	861	-	(58.2%)
Irrecoverable debts written off	27,793	-	-	-	-	-	-	0	(7%)	(100.0%)
Operational costs	102,403	22,477	22.0%	22,066	21.5%	44,544	43.5%	20,017	53.8%	10.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	453	63,798	-	39,121	-	102,919	-	45,601	-	-
Transfers and subsidies - capital (monetary allocations)	430,354	90,022	20.9%	93,923	21.8%	183,944	42.7%	83,173	28.0%	12.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	430,807	153,820	-	133,043	-	286,863	-	128,773	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	430,807	153,820	-	133,043	-	286,863	-	128,773	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	430,807	153,820	-	133,043	-	286,863	-	128,773	-	-
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	430,807	153,820	-	133,043	-	286,863	-	128,773	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	435,804	79,443	18.2%	83,282	19.1%	162,725	37.3%	109,506	34.2%	(23.9%)
National Government	425,496	79,406	18.7%	82,510	19.4%	161,916	38.1%	104,911	34.1%	(21.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departments A)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	425,496	79,406	18.7%	82,510	19.4%	161,916	38.1%	104,911	34.1%	(21.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10,307	37	4%	772	7.5%	810	7.9%	4,595	37.8%	(83.2%)
Capital Expenditure Functional	435,804	79,443	18.2%	83,282	19.1%	162,725	37.3%	109,506	34.2%	(23.9%)
Municipal governance and administration	3,599	37	1.0%	772	21.2%	810	22.2%	1,912	26.4%	(23.7%)
Executive and Council	300	-	-	-	-	-	-	609	-	(100.0%)
Finance and administration	3,350	37	1.1%	772	23.1%	810	24.2%	403	8.7%	91.7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12,063	-	-	6,092	50.5%	6,092	50.5%	1,013	7.9%	501.4%
Community and Social Services	11,863	-	-	6,092	51.4%	6,092	51.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	755	7.5%	(100.0%)
Public Safety	200	-	-	-	-	-	-	258	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	304,047	62,509	20.6%	72,045	23.7%	134,555	44.3%	102,244	34.8%	(29.5%)
Planning and Development	303,633	62,509	20.6%	72,045	23.7%	134,555	44.3%	94,927	33.4%	(24.1%)
Road Transport	414	-	-	-	-	-	-	7,316	59.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	116,043	16,897	14.6%	4,373	3.8%	21,269	18.3%	5,238	42.1%	(16.5%)
Energy sources	21,043	7,897	37.5%	4,208	20.0%	12,105	57.5%	5,238	53.7%	(19.7%)
Water Management	95,000	9,000	9.5%	163	2%	9,163	9.6%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	1,261,232	386,954	30.7%	350,484	27.8%	737,438	58.5%	392,255	61.6%	(10.6%)
Property rates	91,768	6,412	7.0%	9,051	9.9%	15,463	16.9%	17,888	30.5%	(49.4%)
Service charges	60,028	15,952	23.1%	17,410	29.2%	33,362	48.3%	17,295	54.8%	7%
Other revenue	171,744	2,137	1.2%	1,251	7%	3,388	2.0%	5,277	17.9%	(76.3%)
Transfers and Subsidies - Operational	460,369	196,075	42.6%	158,370	34.0%	352,445	76.6%	154,940	73.8%	9%
Transfers and Subsidies - Capital	430,354	162,131	37.7%	163,074	37.9%	325,205	75.6%	194,142	68.9%	(16.7%)
Interest	37,819	4,246	11.2%	3,358	8.8%	7,574	19.9%	2,704	37.0%	23.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(715,936)	(58,671)	8.2%	(55,920)	7.8%	(114,591)	16.0%	(88,047)	23.9%	(36.5%)
Suppliers and employees	(708,546)	(58,671)	8.3%	(55,920)	7.9%	(114,591)	16.2%	(88,047)	23.9%	(36.5%)
Finance charges	(3,780)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2,799)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	546,197	328,282	60.1%	294,564	53.9%	622,847	114.0%	304,209	105.8%	(3.2%)
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	(435,804)	(85,053)	19.5%	(96,158)	22.1%	(181,211)	41.6%	(114,414)	36.2%	(16.6%)
Capital assets	(435,804)	(85,053)	19.5%	(96,158)	22.1%	(181,211)	41.6%	(114,414)	36.2%	(16.6%)
Net Cash from/(used) Investing Activities	(435,804)	(85,053)	19.5%	(96,158)	22.1%	(181,211)	41.6%	(114,414)	36.2%	(16.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) 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%	198,407	179.7%	441,636	400.1%	189,794	568.6%	4.5%
Cash/ncash equivalents at the year begin:	21,338	29,790	139.6%	27,078	126.7%	48,790	139.6%	250,407	457.1%	8.1%
Cash/ncash equivalents at the year end:	131,729	276,279	205.2%	206,485	355.8%	200,485	355.8%	439,841	561.9%	6.4%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1,443	2.2%	1,414	2.2%	1,569	2.4%	60,840	93.2%	65,266	10.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,193	16.3%	703	3.6%	548	2.8%	15,185	77.4%	19,629	3.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13,117	6.1%	13,290	6.2%	9,799	4.5%	179,491	89.2%	215,697	33.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,293	1.6%	1,178	1.5%	1,157	1.5%	74,888	95.4%	78,526	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,191	1.7%	1,056	1.5%	998	1.4%	67,398	95.4%	70,642	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	3,860	2.1%	3,742	2.0%	3,606	1.9%	175,746	94.0%	187,004	29.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	4%	2	1.9%	48	43.3%	95	92.4%	152	-	-	-	-	-
<b>Total By Income Source</b>	<b>24,124</b>	<b>3.8%</b>	<b>21,384</b>	<b>3.4%</b>	<b>17,741</b>	<b>2.8%</b>	<b>573,573</b>	<b>90.1%</b>	<b>636,822</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3,807	10.8%	4,891	13.9%	2,079	5.9%	24,474	69.4%	35,251	5.5%	-	-	-	-
Commercial	7,385	8.6%	5,221	6.1%	4,726	5.5%	68,659	79.8%	85,992	13.5%	-	-	-	-
Households	12,932	2.5%	11,272	2.2%	10,936	2.1%	480,439	93.2%	515,578	81.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>24,124</b>	<b>3.8%</b>	<b>21,384</b>	<b>3.4%</b>	<b>17,741</b>	<b>2.8%</b>	<b>573,573</b>	<b>90.1%</b>	<b>636,822</b>	<b>100.0%</b>	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PRVIE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	94	.5%	209	1.2%	-	-	16,850	98.2%	17,153	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>94</b>	<b>.5%</b>	<b>209</b>	<b>1.2%</b>	<b>-</b>	<b>-</b>	<b>16,850</b>	<b>98.2%</b>	<b>17,153</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	M Thaketha ME	017 843 4066
Chief Financial Officer	Ms Sekgobela mm	017 843 4028

Source: Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: BUSHBUCKRIDGE (MP325)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26					2024/25					Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	1,923,323	588,133	30.6%	550,181	28.6%	1,138,314	59.2%	516,603	35.5%	6.5%	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	113,720	22,024	19.4%	22,472	19.8%	44,496	39.1%	20,234	36.3%	30.4	
Service charges - Waste Water Management	5,111	1,031	20.2%	1,077	21.1%	2,107	41.2%	1,064	41.7%	1.2	
Service charges - Waste Management	10,651	2,625	24.6%	2,675	25.1%	5,300	49.8%	2,498	47.0%	7.2	
Sale of Goods and Rendering of Services	30,335	489	1.5%	386	1.3%	866	2.8%	488	3.2%	20.7%	
Agency services	7,000	4,141	59.2%	3,583	50.9%	7,704	110.1%	12,560	358.0%	(71.6%)	
Interest	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5,000	-	-	21,370	425.4%	21,370	425.4%	12,735	254.7%	87.0%	
Interest earned from Current and Non-Current Assets	14,160	8,002	56.5%	5,783	40.8%	13,785	97.4%	4,337	39.8%	33.3	
Dividends	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,082	136	12.5%	137	12.6%	272	25.2%	343	55.9%	(60.2%)	
Licence and permits	5,669	173	3.0%	223	3.9%	396	7.0%	1,085	21.0%	(79.4%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	132,630	811	.6%	310	.2%	1,120	.8%	101	31.1%	207.3%	
Non-Exchange Revenue											
Property rates	250,631	66,176	26.4%	66,177	26.4%	132,353	52.8%	66,547	53.1%	(.6%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,999	94	1.9%	383	7.7%	477	9.5%	-	-	(100.0%)	
Licences or permits	250	38	15.2%	64	25.6%	102	40.8%	60	38.9%	7.3	
Transfer and subsidies - Operational	1,162,085	482,415	41.5%	392,471	33.8%	874,886	75.3%	372,901	33.2%	5.4%	
Interest	180,000	-	-	33,189	18.4%	33,189	18.4%	22,051	12.2%	50.9%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,875,423	233,784	12.5%	365,325	19.5%	599,109	31.9%	454,311	39.6%	(19.6%)	
Employee related costs	711,362	107,949	15.2%	188,901	26.6%	296,850	41.7%	295,344	49.7%	(36.0%)	
Remuneration of councillors	35,030	6,178	19.3%	10,150	29.0%	16,926	48.3%	15,509	62.7%	(34.6%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	28,423	1,295	4.6%	1,972	6.9%	3,267	11.5%	3,160	28.6%	(37.6%)	
Debt impairment	257,304	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	284,524	17,506	6.2%	23,070	8.1%	40,577	15.3%	18,997	10.2%	21.4%	
Interest	7,230	13	.2%	173	2.4%	186	2.6%	130	1.5%	33.5%	
Contracted services	363,303	58,469	15.5%	87,710	24.1%	144,178	39.7%	70,051	73.2%	25.2%	
Transfers and subsidies	4,700	1,785	37.5%	771	16.4%	2,336	54.0%	958	19.5%	(19.5%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-
Operational costs	203,547	42,087	20.7%	52,085	25.6%	94,672	46.5%	49,909	47.7%	5.4%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(76)	-	(7)	-	(83)	-	254	-	(102.9%)	
Surplus/(Deficit)	47,900	354,349	-	184,856	-	539,205	-	62,292	-	-	
Transfers and subsidies - capital (monetary allocations)	532,283	2	-	109,059	20.5%	109,061	20.5%	42,688	18.2%	156.1%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	580,183	354,351	-	293,915	-	648,267	-	104,879	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	580,183	354,351	-	293,915	-	648,267	-	104,879	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	580,183	354,351	-	293,915	-	648,267	-	104,879	-	-	
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	580,183	354,351	-	293,915	-	648,267	-	104,879	-	-	

**Part 2: Capital Revenue and Expenditure**

	2025/26						2024/25			
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 to Q2 of 2025/26
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	580,183	45,579	7.9%	47,132	8.1%	92,711	16.0%	5,178	13.1%	810.2%
National Government	523,683	21,753	4.2%	39,404	7.5%	61,157	11.7%	3,772	18.8%	944.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departments A)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	523,683	21,753	4.2%	39,404	7.5%	61,157	11.7%	3,772	18.8%	944.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56,500	23,826	42.2%	7,727	13.7%	31,553	55.8%	1,408	2.7%	449.5%
Capital Expenditure Functional	580,183	45,579	7.9%	47,132	8.1%	92,711	16.0%	5,178	13.1%	810.2%
Municipal governance and administration	1,000	2,803	280.3%	79	7.9%	2,883	288.3%	315	1.0%	(74.8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1,000	2,803	280.3%	79	7.9%	2,883	288.3%	315	1.0%	(74.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	67,500	-	-	1,155	1.7%	1,155	1.7%	-	-	(100.0%)
Community and Social Services	16,000	-	-	1,155	7.2%	1,155	7.2%	-	-	(100.0%)
Sport And Recreation	20,000	-	-	-	-	-	-	-	-	-
Public Safety	3,500	-	-	-	-	-	-	-	-	-
Housing	28,000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	192,952	12,919	6.7%	22,416	11.6%	35,326	18.3%	1,212	15.1%	1,749.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	192,952	12,919	6.7%	22,416	11.6%	35,326	18.3%	1,212	16.2%	1,749.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	318,731	29,866	9.4%	23,481	7.4%	53,347	16.7%	3,651	13.4%	543.2%
Energy sources	35,000	-	-	13,097	37.4%	13,097	37.4%	-	-	(100.0%)
Water Management	198,731	9,554	4.8%	9,243	4.7%	18,797	9.5%	3,651	19.4%	153.2%
Waste Water Management	56,000	20,312	36.3%	1,141	2.0%	21,453	38.3%	-	-	(100.0%)
Waste Management	20,000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	2,041,090	258,874	12.7%	293,885	14.4%	552,759	27.1%	958,933	51.4%	(69.4%)
Property rates	77,660	16,178	20.8%	40,002	51.5%	56,210	72.4%	72,336	93.1%	(44.7%)
Service charges	46,072	3,049	6.6%	6,860	14.9%	9,329	21.9%	6,514	14.1%	5.6%
Other revenue	208,830	16,832	8.1%	21,465	10.3%	38,267	18.3%	26,729	53.5%	(27.6%)
Transfers and Subsidies - Operational	1,162,085	5,565	.5%	17,653	1.5%	23,218	2.0%	378,002	33.5%	(95.3%)
Transfers and Subsidies - Capital	532,283	217,250	40.8%	130,250	28.2%	367,500	69.0%	471,362	86.9%	(68.1%)
Interest	14,160	-	-	57,604	409.8%	57,604	406.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1,422,607)	(319,256)	22.4%	(226,926)	16.0%	(546,181)	38.4%	(537,507)	48.5%	(57.8%)
Suppliers and employees	(1,419,717)	(319,256)	22.6%	(226,926)	16.1%	(546,181)	38.7%	(537,507)	49.0%	(57.8%)
Finance charges	(7,200)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4,660)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	618,483	(60,382)	(9.8%)	66,960	10.8%	6,577	1.1%	421,446	56.9%	(84.1%)
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	(667,223)	(45,579)	6.8%	(47,088)	7.1%	(92,667)	13.9%	(140,663)	18.7%	(66.5%)
Capital assets	(667,223)	(45,579)	6.8%	(47,088)	7.1%	(92,667)	13.9%	(140,663)	18.7%	(66.5%)
Net Cash from/(used) Investing Activities	(667,223)	(45,579)	6.8%	(47,088)	7.1%	(92,667)	13.9%	(140,663)	18.7%	(66.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
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%	19,871	(40.8%)	(86,090)	176.6%	280,782	(201.3%)	(92.9%)
Cash/eqt equivalents at the year begin:	205,018	232,964	113.6%	126,634	61.8%	232,964	113.6%	108,506	1.5%	16.7%
Cash/eqt equivalents at the year end:	156,277	126,807	81.1%	144,339	92.4%	144,339	92.4%	388,629	408.4%	(82.9%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	8,247	1.2%	9,425	1.3%	11,356	1.6%	683,686	95.9%	712,714	20.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20,478	1.5%	18,701	1.3%	18,320	1.3%	1,349,319	95.9%	1,406,818	40.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	396	.9%	477	1.0%	524	1.1%	44,448	97.0%	45,845	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	989	1.2%	977	1.2%	998	1.2%	79,284	96.4%	82,258	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1,909	100.0%	1,909	1%	-	-	-	-
Interest on Areas Debtor Accounts	18,222	1.5%	17,820	1.5%	18,192	1.5%	1,173,237	95.6%	1,227,472	35.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	795	3.1%	55,284	95.1%	25,648	7%	-	-	-	-
<b>Total By Income Source</b>	<b>48,333</b>	<b>1.4%</b>	<b>47,401</b>	<b>1.4%</b>	<b>50,115</b>	<b>1.4%</b>	<b>3,356,167</b>	<b>95.8%</b>	<b>3,502,015</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	11,571	1.1%	10,997	1.1%	11,159	1.1%	1,002,259	96.7%	1,035,985	29.6%	-	-	-	-
Commercial	3,309	1.2%	2,864	1.1%	2,795	1.0%	262,610	96.7%	271,577	7.8%	-	-	-	-
Households	11,038	1.0%	12,315	1.1%	14,060	1.2%	1,101,372	96.7%	1,138,774	32.5%	-	-	-	-
Other	22,419	2.1%	21,224	2.0%	22,112	2.1%	999,925	93.8%	1,055,676	30.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>48,333</b>	<b>1.4%</b>	<b>47,401</b>	<b>1.4%</b>	<b>50,115</b>	<b>1.4%</b>	<b>3,356,167</b>	<b>95.8%</b>	<b>3,502,015</b>	<b>100.0%</b>	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3,580	100.0%	3,580	2.7%
PAYE deductions	-	-	(10,687)	98.1%	(200)	1.9%	-	-	(10,887)	(8.2%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	(17,228)	94.5%	(2,190)	12.0%	1,192	(6.5%)	(18,226)	(13.8%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(9,505)	(15.4%)	(188)	(.3%)	(12,781)	(20.6%)	84,394	136.3%	61,920	46.9%
Auditor-General	-	-	-	-	3,962	100.0%	-	-	3,962	3.0%
Other	(44,289)	(48.2%)	2,051	2.2%	362	.4%	133,644	145.6%	91,769	69.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(53,774)</b>	<b>(48.7%)</b>	<b>(26,051)</b>	<b>(19.7%)</b>	<b>(10,853)</b>	<b>(8.2%)</b>	<b>222,810</b>	<b>168.6%</b>	<b>132,133</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Jasper Nysheni	013 799 1880
Chief Financial Officer	Mrs Thembele Mathabatha	013 799 1842

Source: Local Government Database

1. All figures in this report are unaudited.

### Part1: Operating Revenue and Expenditure

## Part 2: Capital Revenue and Expenditure

### Part 3: Cash Receipts and Payments

Part C: Cash Receipts and Payments	2025/26										Q2 of 2025/26 to Q2 of 2025/26
	2025/26					2024/25					
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	5,345,734	2,859,672	53.9%	2,218,209	41.5%	5,077,881	95.0%	3,848,439	152.2%	(42.4%)	
Property rates	1,058,433	234,003	22.2%	199,626	18.9%	434,229	41.0%	2,119,622	399.1%	(90.6%)	
Service charges	2,069,591	947,417	25.4%	508,072	24.6%	1,036,899	50.1%	431,130	46.2%	18.2%	
Other revenue	526,549	1,303,294	247.5%	1,008,491	191.2%	1,274,124	420.9%	869,659	607.4%	54.9%	
Transfers and Subsidies - Operational	1,212,731	486,148	41.1%	397,427	32.8%	885,575	73.9%	377,878	75.5%	5.2%	
Transfers and Subsidies - Capital	466,984	291,844	62.5%	99,504	21.3%	391,148	83.8%	106,177	81.6%	(8.3%)	
Interest	11,447	5,596	48.9%	32,350	30.7%	9,116	79.6%	3,693	6.4%	(4.7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(4,496,393)	(1,681,803)	37.6%	(1,532,702)	34.3%	(3,214,505)	71.9%	(2,916,473)	151.7%	(47.4%)	
Suppliers and employees	(4,395,112)	(1,681,803)	38.3%	(1,532,702)	34.9%	(3,214,505)	73.1%	(2,916,473)	154.7%	(47.4%)	
Finance charges	(49,897)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(24,374)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>876,341</b>	<b>1,177,869</b>	<b>134.4%</b>	<b>685,507</b>	<b>78.2%</b>	<b>1,863,376</b>	<b>212.6%</b>	<b>931,966</b>	<b>154.7%</b>	<b>(28.3%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(720,534)	(149,171)	20.7%	(228,998)	31.8%	(378,169)	52.5%	(191,314)	48.2%	19.7%	
Capital assets	(720,534)	(149,171)	20.7%	(228,998)	31.8%	(378,169)	52.5%	(191,314)	48.2%	19.7%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(720,534)</b>	<b>(149,171)</b>	<b>20.7%</b>	<b>(228,998)</b>	<b>31.8%</b>	<b>(378,169)</b>	<b>52.5%</b>	<b>(191,314)</b>	<b>48.2%</b>	<b>19.7%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	1,894	-	645	-	2,539	-	(49)	-	(1,427.9%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing (repayment) financing	-	1,894	-	645	-	2,539	-	(49)	-	(1,427.9%)	
Decrease (increase) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(16,653)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(16,653)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>(16,653)</b>	<b>1,894</b>	<b>(11.4%)</b>	<b>645</b>	<b>(3.9%)</b>	<b>2,539</b>	<b>(15.2%)</b>	<b>(49)</b>	<b>3%</b>	<b>(1,427.9%)</b>	
<b>Net increase/(decrease) in cash held</b>	<b>138,754</b>	<b>1,030,590</b>	<b>742.7%</b>	<b>457,154</b>	<b>320.5%</b>	<b>1,487,747</b>	<b>1,072.2%</b>	<b>740,604</b>	<b>817.8%</b>	<b>(38.3%)</b>	
Cash/equivalents at the year end:	140,091	142,711	95.1%	1,173,347	837.0%	1,407,911	91.9%	254,002	32.0%	59.1%	
Cash/equivalents at the year end:	278,845	1,173,347	420.8%	1,630,591	584.7%	1,908,591	584.7%	1,034,638	320.8%	87.1%	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	10,342	6.4%	1	-	7,579	4.7%	144,415	89.0%	162,337	9.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	120,640	33.8%	194	-1%	24,422	6.8%	211,983	59.3%	357,239	21.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	68,040	19.2%	55	-	27,263	4.9%	403,526	89.9%	598,884	33.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,519	7.7%	1	-	1,619	4.9%	28,676	87.4%	32,815	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14,100	7.5%	36	-	7,507	4.2%	166,022	88.3%	188,064	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	167	4.0%	-	-	110	2.6%	3,866	93.4%	4,167	2%	-	-	-	-
Interest on Arrear Debtor Accounts	10,965	5.0%	3	-	10,150	4.6%	197,670	90.3%	218,789	13.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,167	1.9%	86	-1%	2,975	1.8%	157,566	85.2%	163,788	9.7%	-	-	-	-
<b>Total By Income Source</b>	<b>229,941</b>	<b>13.8%</b>	<b>388</b>	<b>-</b>	<b>82,045</b>	<b>4.9%</b>	<b>1,373,736</b>	<b>81.5%</b>	<b>1,686,104</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	39,051	9.8%	-	-	22,811	5.7%	337,797	84.5%	399,659	23.7%	-	-	-	-
Commercial	102,118	24.8%	249	-1%	21,569	5.2%	287,742	69.9%	411,678	24.4%	-	-	-	-
Households	64,635	10.7%	139	-	34,664	4.2%	700,642	85.4%	800,271	48.6%	-	-	-	-
Other	3,939	7.2%	0	-	3,010	5.5%	87,563	87.3%	94,495	3.2%	-	-	-	-
<b>Total By Customer Group</b>	<b>229,941</b>	<b>13.8%</b>	<b>388</b>	<b>-</b>	<b>82,045</b>	<b>4.9%</b>	<b>1,373,736</b>	<b>81.5%</b>	<b>1,686,104</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	138,166	7.3%	130,372	6.9%	123,001	6.5%	1,496,903	79.3%	1,888,442	64.7%
Bulk Water	-	-	157	-1%	790	-3%	246,088	99.6%	247,035	8.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,232	5%	40,004	5.2%	46,046	5.9%	694,426	88.3%	774,708	26.5%
Auditor-General	-	-	435	18.5%	1,421	60.3%	500	21.2%	2,356	.1%
Other	1,355	18.1%	1,353	18.1%	1,324	17.7%	3,461	46.2%	7,493	3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>143,753</b>	<b>4.9%</b>	<b>172,322</b>	<b>5.9%</b>	<b>172,581</b>	<b>5.9%</b>	<b>2,431,378</b>	<b>83.3%</b>	<b>2,920,034</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Ms Yuseman Khumalo	013 789 9080
Chief Financial Officer	Ms Sabelo Aledingo Dube	013 789 9034

Source: Local Government Database

1. All figures in this report are unaudited.



## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

### Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25				Q2 of 2024/25 to Q2 of 2025/26	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main	Actual Expenditure	2nd 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%	109,515	27.6%	224,717	56.6%	20,862	33.1%	425.0%	
Exchange Revenue											
Service charges - Electricity	56,868	20,000	27.2%	29,505	30.8%	55,505	58.0%	8,327	28.8%	258.7%	
Service charges - Water	38,589	6,865	22.5%	7,283	23.8%	14,178	46.4%	1,523	21.0%	378.2%	
Service charges - Waste Water Management	30,222	7,324	24.2%	7,576	25.1%	14,900	49.3%	2,342	36.5%	223.5%	
Service charges - Waste Management	11,698	2,528	25.5%	2,500	25.5%	5,848	50.0%	934	37.0%	212.9%	
Sale of Goods and Services	2,322	580	25.4%	1,008	14.5%	508	38.9%	408	27.8%	177.5%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	58,629	14,460	25.5%	13,514	24.0%	28,026	49.5%	4,686	37.3%	186.4%	
Interest earned from Current and Non Current Assets	380	-	-	-	-	-	-	18	37.0%	19.0%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	455	103	22.6%	99	21.8%	202	44.4%	37	43.3%	167.7%	
Licence and permits	3,064	(24)	(.8%)	763	24.9%	739	24.1%	24	11.7%	3,101.9%	
Special rating fees	-	-	-	-	-	-	-	1	13%	(98.9%)	
Operational Revenue	10,800	6	1%	0	-	6	1%	13	43.3%	76.5%	
Non-Exchange Revenue											
Property rates	40,669	10,638	26.2%	10,155	25.0%	20,793	51.1%	2,634	26.5%	265.5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	125	82	73.8%	27	21.5%	119	95.3%	12	19.1%	133.6%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	114,108	46,128	40.4%	37,278	32.7%	83,406	73.1%	-	40.1%	(100.0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	396,512	99,440	25.1%	104,480	26.3%	203,919	51.4%	30,144	30.4%	246.6%	
Employee remuneration	84,000	25,387	30.2%	17,613	20.9%	43,010	51.1%	8,314	38.2%	111.9%	
Remuneration of councillors	9,252	2,042	24.7%	1,362	16.8%	3,437	41.4%	623	55.0%	123.3%	
Bulk purchase - electricity	10,388	36,363	30.7%	28,812	23.4%	64,178	54.1%	7,738	36.4%	282.8%	
Inventory consumed	7,500	2,167	28.9%	7,306	97.4%	9,473	126.3%	2,449	39.8%	188.3%	
Debt impairment	117,456	-	-	(178)	(.1%)	(178)	(.1%)	-	-	(100.0%)	
Depreciation and amortisation	22,056	61	.3%	61	.3%	61	.3%	-	-	-	
Interest	7,500	6,830	91.1%	10,494	139.9%	17,330	231.1%	1,819	61.9%	477.0%	
Contracted services	13,750	15,072	109.6%	16,867	195.6%	41,970	305.2%	4,706	36.3%	77.0%	
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	
Impracticable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	9,500	9,098	96.8%	11,281	118.7%	20,380	214.5%	4,408	77.0%	150.8%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	417	15,762	-	5,035	-	20,797	-	(9,283)	-	-	
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	-	5,035	-	20,797	-	(9,283)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	16,945	15,762	-	5,035	-	20,797	-	(9,283)	-	-	
Share of Surplus/(Deficit) attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/(Deficit) attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	16,945	15,762	-	5,035	-	20,797	-	(9,283)	-	-	
Share of Surplus/(Deficit) attributable to Associates	-	-	-	-	-	-	-	-	-	-	
Intercompany/(Parent) subsidiary transactions	-	45	-	(17)	-	28	-	9	-	(292.0%)	
Surplus/(Deficit) after the year	16,945	15,807	-	5,018	-	20,825	-	(9,274)	-	-	

## Part 2: Capital Revenue and Expenditure

[illegible]

### Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure % of main appropriation
R thousands										
<b>Cash Flow from Operating Activities</b>										
Receipts	292,112	109,753	37.6%	86,193	29.5%	195,947	67.1%	20,517	47.9%	320.1%
Property rates	29,698	5,726	19.3%	5,367	17.9%	10,333	34.9%	986	43.2%	22.0%
Service charges	86,517	32,222	37.3%	22,480	26.0%	60,860	70.3%	8,713	37.2%	288.9%
Other revenue	43,822	5,265	12.0%	1,800	4.2%	7,125	16.2%	3,695	73.4%	(48.7)%
Transfers and Subsidies - Operational	114,747	54,352	47.4%	40,838	35.6%	95,190	83.0%	1,580	48.2%	2,485.1%
Transfers and Subsidies - Capital	16,528	7,188	43.5%	5,927	35.9%	13,115	79.4%	5,503	61.6%	7.7%
Interest	380	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(257,020)	(80,482)	31.3%	(87,614)	34.1%	(168,096)	65.4%	(10,936)	28.6%	701.1%
Expenses and employees	(203,020)	(62,482)	30.8%	(67,614)	33.3%	(168,096)	63.9%	(10,936)	29.9%	751.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>35,092</b>	<b>29,272</b>	<b>83.4%</b>	<b>(1,420)</b>	<b>(4.0%)</b>	<b>27,851</b>	<b>79.4%</b>	<b>9,580</b>	<b>186.0%</b>	<b>(114.8)%</b>
<b>Cash Flow from Investing Activities</b>										
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%	(4,148)	25.1%	(8,267)	50.0%	(2,510)	24.7%	65.3%
Capital assets	(16,526)	(4,119)	24.9%	(4,148)	25.1%	(8,267)	50.0%	(2,510)	24.7%	65.3%
<b>Net Cash from/(used) Investing Activities</b>	<b>(16,526)</b>	<b>(4,119)</b>	<b>24.9%</b>	<b>(4,148)</b>	<b>25.1%</b>	<b>(8,267)</b>	<b>50.0%</b>	<b>(2,510)</b>	<b>24.7%</b>	<b>65.3%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>18,566</b>	<b>25,153</b>	<b>135.5%</b>	<b>(5,569)</b>	<b>(30.0%)</b>	<b>19,584</b>	<b>105.5%</b>	<b>7,070</b>	<b>1,474.7%</b>	<b>(178.8)%</b>
Cash/bank equivalents at the year begin:	4,375	14,262	326.7%	25,211	589.2%	14,262	326.7%	60,842	5.3%	(56.9)%
Cash/bank equivalents at the year end:	22,941	26,211	114.3%	20,642	90.0%	20,642	90.0%	67,912	89.5%	(69.6)%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2,891	2.0%	1,550	1.1%	1,473	1.0%	135,474	95.9%	141,389	13.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12,117	9.0%	3,695	2.7%	2,823	2.1%	115,495	85.1%	134,119	13.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,230	2.9%	2,950	2.0%	2,344	1.9%	114,785	93.4%	122,853	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3,004	1.8%	2,010	1.2%	1,846	1.1%	160,469	95.9%	167,329	16.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,109	1.2%	1,082	1.1%	1,072	1.1%	92,222	96.6%	95,487	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2,244	100.0%	2,244	2%	-	-	-	-
Interest on Areas Debtor Accounts	5,304	1.6%	5,041	1.5%	5,001	1.5%	315,230	95.4%	330,577	32.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11	-	42	1%	99	1%	38,100	99.7%	38,252	3.7%	-	-	-	-
<b>Total By Income Source</b>	<b>27,674</b>	<b>2.7%</b>	<b>15,915</b>	<b>1.5%</b>	<b>14,611</b>	<b>1.4%</b>	<b>974,000</b>	<b>94.4%</b>	<b>1,032,201</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	630	2.6%	596	2.4%	546	2.2%	22,584	92.7%	24,356	2.4%	-	-	-	-
Commercial	16,557	5.7%	5,319	1.8%	4,092	1.4%	262,225	91.0%	288,193	27.9%	-	-	-	-
Households	10,488	1.5%	10,000	1.4%	9,973	1.4%	688,191	95.8%	719,652	69.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>27,674</b>	<b>2.7%</b>	<b>15,915</b>	<b>1.5%</b>	<b>14,611</b>	<b>1.4%</b>	<b>974,000</b>	<b>94.4%</b>	<b>1,032,201</b>	<b>100.0%</b>	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	19,227	7.9%	3,435	1.4%	10,110	4.2%	209,572	86.5%	242,344	39.0%
Bulk Water	-	-	-	-	-	-	30,986	100.0%	30,986	5.0%
PRVIE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14,567	4.3%	21,046	6.3%	14,041	4.2%	288,773	85.2%	336,428	54.1%
Auditor-General	-	-	3,828	31.7%	2,847	23.6%	5,362	44.7%	12,068	1.9%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>33,794</b>	<b>5.4%</b>	<b>28,310</b>	<b>4.6%</b>	<b>26,998</b>	<b>4.3%</b>	<b>532,723</b>	<b>85.7%</b>	<b>621,825</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Lester Cindl	017 004 0027
Chief Financial Officer	Ms Mphahlele Hendrik Thokane	017 004 0027

Source: Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: DR J.S. MOROKA (MP316)**

	2025/26						2024/25		2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	836,062	302,130	36.1%	257,152	30.8%	559,282	66.9%	244,332	65.5%	5.2%	
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - Electricity	-	16,874	17.1%	22,628	23.0%	39,502	40.1%	25,036	92.7%	(16.4%)	
Service charges - Water	86,544	2,833	20.1%	3,068	21.9%	5,901	42.0%	2,742	40.7%	12.6%	
Service charges - Waste Water Management	14,098	1,587	30.5%	1,606	30.8%	3,193	61.3%	958	42.5%	67.7%	
Service charges - Waste Management	5,211	752	74	9.3%	11	14.1%	105	23.4%	55	15.6%	
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	378	(30)	(8.1%)	(2,013)	(532.7%)	(2,044)	(540.8%)	(19)	(19)	13,525.0%	
Interest earned from Current and Non Current Assets	6,918	2,589	37.1%	374	5.4%	2,943	42.5%	3,882	41.2%	(25.9%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	386	172	44.4%	175	45.3%	348	185	78.7%	13.0%	
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	
License and permits	-	-	-	-	-	-	-	-	-	-	
Special rating fees	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	7,229	68	0.9%	1,149	15.9%	1,217	16.8%	1,256	9.5%	(8.8%)	
<b>Non-Exchange Revenue</b>											
Property rates	73,873	35,971	41.9%	27,955	37.9%	63,927	79.8%	15,927	45.6%	75.5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	345	40	11.7%	42	12.0%	82	23.7%	16	8.9%	163.7%	
License or permits	8,279	41	0.5%	1,038	13.0%	1,117	13.5%	1,330	16.8%	5%	
Transfer and subsidies - Operational	548,576	224,549	40.9%	179,147	32.7%	403,696	73.6%	175,535	75.4%	2.1%	
Interest	71,542	22,382	31.3%	21,815	30.5%	44,198	61.8%	19,475	27.1%	12.0%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	832,967	294,728	35.4%	177,344	21.3%	472,072	56.7%	185,769	40.7%	(6.1%)	
Employee related costs	299,764	63,721	21.3%	62,919	21.0%	126,640	42.2%	62,591	44.5%	5%	
Remuneration of councillors	34,406	13,769	41.2%	6,832	20.0%	20,601	61.7%	9,444	53.8%	27.7%	
Inventory consumed - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	12,100	1,654	13.7%	4,306	35.6%	5,960	49.3%	6,659	68.2%	(35.3%)	
Debt impairment	120,298	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	64,325	-	-	-	-	-	-	-	-	-	
Interest	1,500	41	2.7%	43	2.9%	85	5.6%	45	6.9%	(13.1%)	
Contracted services	191,582	47,826	25.0%	70,621	36.9%	118,446	61.8%	72,525	57.8%	(2.6%)	
Transfers and subsidies	8,400	2,414	28.7%	2,089	24.9%	4,503	53.6%	1,355	43.8%	64.2%	
Unrecoverable debts written off	-	124,471	(14)	-	-	-	-	-	-	(100.0%)	
Operational costs	101,593	29,873	29.4%	30,547	30.1%	60,420	59.5%	36,151	64.4%	(15.5%)	
Losses on disposal of Assets	-										

[illegible]

R thousands	2025/26										2024/25		Q2 of 2024/25 to Q2 of 2025/26		
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter						
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation						
<b>Cash Flow from Operating Activities</b>															
Receipts	855,599	273,229	31.9%	246,639	28.8%	519,868	60.8%	204,663	57.5%			20.5%			
Property rates	48,112	3,559	7.3%	11,597	24.1%	15,106	31.4%	10,443	35.2%			11.1%			
Service charges	67,451	3,865	5.7%	14,611	21.7%	18,496	27.4%	8,684	12.4%			64.5%			
Other revenue	31,725	43,871	154.9%	38,654	122.9%	82,525	347.8%	9,137	291.0%			333.0%			
Transfers and Subsidies - Operational	548,576	221,323	40.3%	177,058	32.3%	398,381	72.6%	173,521	75.5%			2.0%			
Transfers and Subsidies - Capital	100,817	-	-	2,165	1.3%	2,165	1.3%	591	.7%			266.3%			
Interest	5,918	641	9.3%	2,553	36.9%	3,194	46.2%	2,087	44.2%			10.8%			
Dividends	-	-	-	-	-	-	-	-	-			-			
Payments	(647,875)	(94,220)	14.5%	(91,895)	14.2%	(186,115)	28.7%	(102,977)	32.5%			(10.8%)			
Suppliers and employees	(647,875)	(94,220)	14.5%	(91,895)	14.2%	(186,115)	28.7%	(102,977)	32.5%			(10.8%)			
Finance charges	-	-	-	-	-	-	-	-	-			-			
Transfers and grants	-	-	-	-	-	-	-	-	-			-			
<b>Net Cash from/(used) Operating Activities</b>	207,724	179,009	86.2%	154,743	74.5%	333,752	160.7%	101,686	135.5%			52.2%			
<b>Cash Flow from Investing Activities</b>															
Receipts	-	-	-	-	-	-	-	-	-			-			
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-			-			
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-			-			
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-			-			
Payments	(155,276)	(33,348)	21.5%	(55,689)	35.9%	(89,037)	57.3%	(61,891)	59.5%			(10.0%)			
Capital assets	(155,276)	(33,348)	21.5%	(55,689)	35.9%	(89,037)	57.3%	(61,891)	59.5%			(10.0%)			
<b>Net Cash from/(used) Investing Activities</b>	(155,276)	(33,348)	21.5%	(55,689)	35.9%	(89,037)	57.3%	(61,891)	59.5%			(10.0%)			
<b>Cash Flow from Financing Activities</b>															
Receipts	-	-	-	-	-	-	-	-	-			-			
Short term loans	-	-	-	-	-	-	-	-	-			-			
Borrowing long term/financing	-	-	-	-	-	-	-	-	-			-			
Decrease (increase) in consumer deposits	-	-	-	-	-	-	-	-	-			-			
Payments	-	-	-	-	-	-	-	-	-			-			
Repayment of borrowing	-	-	-	-	-	-	-	-	-			-			
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-			-			
<b>Net increase/(Decrease) in cash held</b>	52,448	145,661	277.7%	99,054	188.9%	244,715	466.6%	39,795	320.4%			148.9%			
Cash/equivalents at the year begin:	18,389	170	.9%	145,935	793.6%	170	.9%	145,303	3.0%			3.4%			
Cash/equivalents at the year end:	70,837	145,935	206.6%	244,989	345.8%	244,989	345.8%	185,098	170.9%			32.4%			

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3,701	7%	14,495	2.8%	6,309	1.2%	495,112	95.3%	519,617	49.7%	(51,258)	(9.9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,860	9.9%	5,560	3.3%	5,659	3.4%	149,760	89.9%	166,839	15.9%	(26,467)	(15.9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1,029	2.3%	842	1.9%	838	1.9%	41,862	93.9%	44,600	4.3%	(12,138)	(27.2%)	-	-
Receivables from Exchange Transactions - Waste Management	473	1.9%	446	1.8%	439	1.7%	23,868	94.6%	25,225	2.4%	(12,183)	(48.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10,529	3.6%	8,403	2.9%	8,346	2.9%	262,577	90.6%	289,854	27.7%	(32,797)	(11.3%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	1.1%	-	-	-	-	233	88.7%	233	-	(19,370)	(7,851.9%)	-	-
<b>Total By Income Source</b>	<b>21,625</b>	<b>2.1%</b>	<b>29,745</b>	<b>2.8%</b>	<b>21,559</b>	<b>2.1%</b>	<b>973,439</b>	<b>93.0%</b>	<b>1,046,369</b>	<b>100.0%</b>	<b>(153,143)</b>	<b>(14.6%)</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6,277	1.1%	16,940	3.1%	8,827	1.6%	518,888	94.2%	550,942	52.7%	(10)	-	-	-
Commercial	6,708	4.4%	4,330	2.9%	4,301	2.8%	135,634	89.8%	150,973	14.4%	(909)	(1.3%)	-	-
Households	8,640	2.5%	8,476	2.9%	8,431	2.4%	316,908	92.6%	344,454	32.9%	(192,623)	(44.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>21,625</b>	<b>2.1%</b>	<b>29,745</b>	<b>2.8%</b>	<b>21,559</b>	<b>2.1%</b>	<b>973,439</b>	<b>93.0%</b>	<b>1,046,369</b>	<b>100.0%</b>	<b>(153,143)</b>	<b>(14.6%)</b>	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	1,339	100.0%	1,339	235.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	569	(74.0%)	-	-	-	-	(1,339)	174.0%	(770)	(135.2%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>569</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>569</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Ms Monica Mathai Mathabola	013 973 1101
Chief Financial Officer	Ms Boriswe 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>511,392</b>	<b>130,536</b>	<b>25.5%</b>	<b>107,015</b>	<b>20.9%</b>	<b>237,551</b>	<b>46.5%</b>	<b>122,123</b>	<b>65.5%</b>	<b>(12.4%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	73	-	-	-	-	-	-	32	-	(100.0%)
Agency services	600	187	31.2%	294	49.0%	481	80.1%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	2	-	2	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	7,089	47	0%	468	6.1%	515	6.7%	2,676	28.2%	62.0%
Dividends	223	-	-	-	-	-	-	486	280.7%	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	750	23	3.0%	50	6.7%	72	9.7%	-	-	(100.0%)
Licence and permits	2,500	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	616	98	15.9%	1,194	193.6%	1,292	209.5%	42	17.7%	2,754%
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,500	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	497,441	130,182	26.2%	105,007	21.1%	235,189	47.3%	118,887	67.4%	(11.7%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	0	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>303,772</b>	<b>72,683</b>	<b>23.9%</b>	<b>79,877</b>	<b>26.3%</b>	<b>152,561</b>	<b>50.2%</b>	<b>88,136</b>	<b>52.0%</b>	<b>(9.4%)</b>
Employee related costs	172,674	42,318	24.5%	41,400	24.0%	83,719	48.5%	40,124	46.1%	3.2%
Remuneration of councillors	22,035	5,179	23.5%	5,224	23.2%	10,403	48.2%	5,789	46.4%	(9.9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1,252	262	20.9%	288	23.8%	560	44.7%	775	88.3%	(61.6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12,392	-	-	6,628	53.5%	6,628	53.5%	6,537	60.8%	1.4%
Interest	7,873	-	-	4,154	52.8%	4,154	52.8%	4,832	52.2%	(14.9%)
Contracted services	40,052	15,537	38.8%	7,018	17.5%	22,554	56.3%	10,607	55.6%	(33.8%)
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	48,995	9,388	20.0%	15,156	32.2%	24,543	52.2%	19,461	68.7%	(22.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>207,620</b>	<b>57,853</b>	<b>-</b>	<b>27,138</b>	<b>-</b>	<b>84,990</b>	<b>-</b>	<b>33,987</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	2,757	370	13.4%	873	31.7%	1,244	45.1%	702	26.0%	24.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>210,377</b>	<b>58,223</b>	<b>-</b>	<b>28,011</b>	<b>-</b>	<b>86,234</b>	<b>-</b>	<b>34,689</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>210,377</b>	<b>58,223</b>	<b>-</b>	<b>28,011</b>	<b>-</b>	<b>86,234</b>	<b>-</b>	<b>34,689</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>210,377</b>	<b>58,223</b>	<b>-</b>	<b>28,011</b>	<b>-</b>	<b>86,234</b>	<b>-</b>	<b>34,689</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>210,377</b>	<b>58,223</b>	<b>-</b>	<b>28,011</b>	<b>-</b>	<b>86,234</b>	<b>-</b>	<b>34,689</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of appropriation	Actual Expenditure	2nd Q as % of appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	205,633	45,719	22.2%	43,156	21.0%	88,874	43.2%	19,092	33.9%	
National Government	2,397	18,652	778.0%	12,936	539.6%	31,588	1,317.6%	12,728	34.2%	
Provincial Government	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departments A)	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	2,397	18,652	778.0%	12,936	539.6%	31,588	1,317.6%	12,728	34.2%	
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	203,236	27,067	13.3%	30,220	14.9%	57,287	28.2%	6,364	33.4%	
Capital Expenditure Functional	205,633	45,719	22.2%	43,156	21.0%	88,874	43.2%	19,092	33.9%	
Municipal governance and administration	6,040	212	3.5%	1,575	26.1%	1,787	29.6%	4,093	69.5%	
Executive and Council	-	-	-	-	-	-	-	-	-	
Finance and administration	6,040	212	3.5%	1,575	26.1%	1,787	29.6%	4,093	69.5%	
Internal audit	-	-	-	-	-	-	-	-	-	
Community and Public Safety	300	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Health	300	-	-	-	-	-	-	-	-	
Economic and Environmental Services	114,447	370	2.8%	3,147	23.4%	3,518	26.2%	1,785	13.6%	
Planning and Development	6,750	-	-	1,022	15.1%	1,022	15.1%	984	27.8%	
Road Transport	5,897	370	6.3%	2,125	36.0%	2,495	42.3%	1,201	13.0%	
Environmental Protection	800	-	-	-	-	-	-	-	-	
Trading Services	185,846	45,136	24.3%	38,434	20.7%	83,570	45.0%	13,214	33.2%	
Energy sources	-	-	-	-	-	-	-	-	-	
Water Management	183,346	45,136	24.6%	38,434	21.0%	83,570	45.6%	12,357	32.3%	
Waste Water Management	2,500	-	-	-	-	-	-	856	65.3%	
Waste Management	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>514,149</b>	<b>198,023</b>	<b>38.5%</b>	<b>158,253</b>	<b>30.8%</b>	<b>356,276</b>	<b>69.3%</b>	<b>244,400</b>	<b>133.9%</b> <b>(35.2%)</b>	
Property rates	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	
Other revenue	6,040	19,476	322.5%	14,948	247.0%	34,423	570.0%	123,017	1,092.1%	
Transfers and Subsidies - Operational	315,595	132,568	42.0%	104,057	33.0%	206,625	75.0%	103,129	74.9%	
Transfers and Subsidies - Capital	184,603	45,933	24.9%	38,780	21.0%	84,713	45.9%	15,093	47.9%	
Interest	7,089	47	0%	468	6.1%	915	6.7%	2,676	28.2%	
Dividends	223	-	-	-	-	-	-	486	280.7%	
<b>Payments</b>	<b>(291,380)</b>	<b>(185,119)</b>	<b>63.5%</b>	<b>(138,928)</b>	<b>47.7%</b>	<b>(324,046)</b>	<b>111.2%</b>	<b>(130,539)</b>	<b>79.8%</b> <b>6.4%</b>	
Suppliers and employees	(283,508)	(185,119)	65.3%	(138,928)	49.0%	(324,046)	114.3%	(130,539)	82.3%	
Finance charges	(7,873)	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>222,769</b>	<b>12,905</b>	<b>5.8%</b>	<b>19,325</b>	<b>8.7%</b>	<b>32,229</b>	<b>14.5%</b>	<b>113,861</b>	<b>303.1%</b> <b>(83.0%)</b>	
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	-	<b>61</b>	-	<b>690</b>	-	<b>751</b>	-	<b>(162)</b>	- <b>(525.9%)</b>	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	0	(100.0%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	61	-	690	-	751	-	(162)	(525.9%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(205,633)</b>	<b>(45,719)</b>	<b>22.2%</b>	<b>(43,156)</b>	<b>21.0%</b>	<b>(88,874)</b>	<b>43.2%</b>	<b>(19,092)</b>	<b>33.9%</b> <b>126.0%</b>	
Capital assets	(205,633)	(45,719)	22.2%	(43,156)	21.0%	(88,874)	43.2%	(19,092)	33.9%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(205,633)</b>	<b>(45,658)</b>	<b>22.2%</b>	<b>(42,466)</b>	<b>20.7%</b>	<b>(88,124)</b>	<b>42.9%</b>	<b>(19,254)</b>	<b>34.7%</b> <b>120.0%</b>	
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	
Borrowing long term/renfancing	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(13,492)</b>	-	-	-	-	-	-	-	-	
Repayment of borrowing	(13,492)	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>(13,492)</b>	-	-	-	-	-	-	-	-	
<b>Net Increase/(Decrease) in cash held</b>	<b>3,644</b>	<b>(32,753)</b>	<b>(898.8%)</b>	<b>(23,141)</b>	<b>(635.1%)</b>	<b>(55,894)</b>	<b>(1,533.9%)</b>	<b>94,608</b>	<b>7,542.3%</b> <b>(124.5%)</b>	
Cash/cash equivalents at the year begin:	10,748	6,015	56.0%	(26,738)	(248.8%)	6,015	56.0%	182,972	1,144.6%	
Cash/cash equivalents at the year end:	14,392	(26,738)	(185.8%)	(49,879)	(346.6%)	(49,879)	(346.6%)	277,179	480.9%	

**Part 4: Debtor Age Analysis**

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

**Part 5: Creditor Age Analysis**

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

**Contact Details**

Municipal Manager	Dr Masudu Mkhathwa	013 789 9531
Chief Financial Officer	Ms Oupa Mokoena	013 789 8513

Source: Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: EMAKHAZENI (MP314)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Operating Revenue and Expenditure										
Operating Revenue	415,535	85,496	20.6%	73,875	17.8%	159,371	38.4%	104,214	40.1%	(29.1%)
Exchange Revenue										
Service charges - Electricity	116,866	12,524	10.8%	20,355	17.6%	31,189	28.4%	28,526	55.5%	(27.9%)
Service charges - Water	22,029	2,608	11.8%	5,369	24.4%	7,576	36.2%	3,280	28.7%	63.7%
Service charges - Waste Water Management	14,673	2,415	16.5%	3,625	24.7%	6,041	41.2%	3,458	41.7%	4.8%
Service charges - Waste Management	12,779	1,973	15.4%	2,964	23.2%	4,937	38.6%	2,871	38.8%	3.2%
Sale of Goods and Rendering of Services	1,138	41	3.6%	62	5.5%	103	9.0%	150	18.7%	(38.5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19,300	2,866	14.8%	4,343	21.8%	7,209	36.2%	4,542	54.8%	(14.4%)
Interest earned from Current and Non Current Assets	2,053	402	19.6%	509	24.8%	911	44.4%	349	31.9%	46.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	53	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2,303	99	4.3%	120	5.2%	220	9.5%	260	2.3%	(110.0%)
Licence and permits	16	0	2.4%	9	55.3%	9	57.7%	47	299.3%	(80.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1,344	32	2.4%	25	1.8%	57	4.3%	119	17.4%	(78.1%)
Non-Exchange Revenue										
Property rates	93,165	18,474	19.8%	26,999	29.0%	45,473	48.8%	19,983	35.7%	35.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26,037	3	-	(28)	(1.1%)	(36)	(1.1%)	5,914	68.7%	(100.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	103,119	40,844	39.6%	4,617	4.5%	45,462	44.1%	34,672	35.6%	(86.7%)
Fuel Levy	-	3,103	-	4,717	-	7,819	-	1	-	414,719.9%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	522,753	93,414	17.9%	121,046	23.2%	214,460	41.0%	62,831	37.7%	92.7%
Employee related costs	139,009	24,195	17.4%	50,545	36.4%	74,739	53.8%	14,100	46.1%	258.0%
Remuneration of councillors	6,802	1,620	18.8%	4,541	54.5%	6,262	72.8%	1,544	43.9%	200.7%
Bulk purchases - electricity	108,147	24,375	22.5%	16,949	15.7%	41,324	38.2%	17,383	47.1%	(2.5%)
Inventory consumed	10,782	1,390	12.9%	1,199	11.1%	2,589	24.0%	1,168	18.6%	2.7%
Debt impairment	102,307	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	29,898	10,905	13.7%	16,400	20.5%	27,304	34.2%	-	21.5%	(100.0%)
Interest	10,920	4,574	41.9%	5,058	46.3%	9,632	88.2%	3,877	135.2%	30.5%
Contracted services	32,036	4,415	13.8%	17,946	56.0%	22,361	69.8%	15,100	40.0%	16.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	18,339	-	-	-	18,339	-	618	-	(100.0%)
Operational costs	31,142	3,601	11.6%	8,309	26.7%	11,910	38.2%	9,041	73.6%	(8.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(107,218)	(7,918)	-	(47,171)	-	(55,089)	-	41,383	-	-
Transfers and subsidies - capital (monetary allocations)	60,387	12,499	20.7%	19,157	31.7%	31,656	52.4%	35,329	71.6%	(45.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(46,831)	4,581	-	(28,013)	-	(23,433)	-	76,711	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(46,831)	4,581	-	(28,013)	-	(23,433)	-	76,711	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(46,831)	4,581	-	(28,013)	-	(23,433)	-	76,711	-	-
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(46,831)	4,581	-	(28,013)	-	(23,433)	-	76,711	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance										
National Government	59,118	19,982	33.8%	23,822	40.3%	43,804	74.1%	22,300	62.4%	6.8%
Provincial Government	58,818	17,515	29.8%	22,205	37.8%	39,720	67.5%	22,106	64.7%	5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58,818	17,515	29.8%	22,205	37.8%	39,720	67.5%	22,106	64.7%	5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	2,467	822.3%	1,617	539.0%	4,084	1,361.3%	195	8.2%	730.3%
Capital Expenditure Functional	59,118	21,071	35.6%	25,514	43.2%	46,585	78.8%	22,300	62.2%	14.4%
Municipal governance and administration	300	56	18.6%	240	80.2%	296	98.8%	195	27.8%	23.5%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	300	56	18.6%	240	80.2%	296	98.8%	195	27.8%	23.5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7,008	-	-	3,728	-	10,736	-	4,765	85.7%	(21.8%)
Community and Social Services	-	4,597	-	2,351	-	6,948	-	4,765	86.9%	(50.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	2,411	-	1,377	-	3,788	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20,000	6,996	35.0%	(6,162)	(30.8%)	834	4.2%	5,155	152.8%	(219.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	20,000	6,996	35.0%	(6,162)	(30.8%)	834	4.2%	5,155	154.8%	(219.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	38,818	7,611	18.1%	27,708	71.4%	34,719	89.4%	12,185	47.4%	127.4%
Energy sources	9,000	-	-	4,251	47.2%	4,251	47.2%	-	-	(100.0%)
Water Management	29,818	4,725	15.8%	8,026	26.9%	12,751	42.8%	4,740	33.7%	69.3%
Waste Water Management	-	2,286	-	15,431	-	17,716	-	5,027	78.9%	207.0%
Waste Management	-	-	-	-	-	-	-	2,419	67.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	416,337	103,998	25.0%	41,643	10.0%	145,641	35.0%	103,257	36.1%	(59.7%)
Property rates	65,216	10,076	15.4%	13,945	21.4%	24,020	36.8%	10,963	17.9%	27.3%
Service charges	132,208	19,986	14.8%	25,804	19.3%	45,089	34.1%	29,476	37.9%	(13.5%)
Other revenue	91,362	2,190	4.3%	1,465	2.9%	3,655	7.1%	8,225	67.5%	(82.2%)
Transfers and Subsidies - Operational	103,119	40,351	39.1%	0	-	40,351	39.1%	31,607	36.5%	(100.0%)
Transfers and Subsidies - Capital	60,387	31,536	52.2%	212	.4%	31,748	52.6%	22,661	40.0%	(99.1%)
Interest	4,048	299	6.4%	507	13.0%	786	19.4%	335	27.2%	57.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(340,638)	(3,751)	1.1%	(127,396)	37.4%	(131,148)	38.5%	(43,010)	19.7%	196.2%
Suppliers and employees	(340,638)	(3,751)	1.1%	(127,396)	37.4%	(131,148)	38.5%	(43,010)	20.0%	196.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	75,699	100,247	132.4%	(85,753)	(113.3%)	14,493	19.1%	60,248	200.6%	(242.3%)
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	(58,118)	(17,772)	30.1%	(26,550)	44.9%	(44,322)	75.0%	(29,693)	78.8%	(10.8%)
Capital assets	(58,118)	(17,772)	30.1%	(26,550)	44.9%	(44,322)	75.0%	(29,693)	78.8%	(10.8%)
Net Cash from/(used) Investing Activities	(58,118)	(17,772)	30.1%	(26,550)	44.9%	(44,322)	75.0%	(29,693)	78.8%	(10.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/renfinancing	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) 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%	(112,304)	(677.3%)	(29,829)	(179.9%)	30,555	(111.1%)	(467.9%)
Cash/acc equivalents at the year begin:	6,503	-	-	82,475	1,302.0%	-	-	10,870	43.8%	668.6%
Cash/acc equivalents at the year end:	22,633	82,475	364.4%	(29,829)	(131.8%)	(29,829)	(131.8%)	41,425	289.3%	(172.2%)

**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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1,607	2.0%	2,277	2.9%	1,463	1.9%	73,139	93.2%	78,486	12.6%	(3,853)	(4.9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,852	3.4%	2,867	2.5%	2,679	2.4%	103,978	91.7%	113,376	18.2%	(4,135)	(3.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	6,154	3.4%	6,531	2.8%	5,898	2.4%	229,072	91.4%	242,755	38.6%	(10,365)	(4.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1,167	2.8%	922	2.2%	843	2.0%	38,532	92.9%	41,464	6.7%	(797)	(1.9%)	-	-
Receivables from Exchange Transactions - Waste Management	1,022	2.3%	882	2.0%	833	1.9%	41,629	93.8%	44,365	7.1%	(1,000)	(2.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	3%	0	5%	0	5%	89	98.5%	92	-	-	-	-	-
Interest on Asset Debtor Accounts	3,106	3.4%	3,018	3.3%	2,961	3.2%	63,314	90.2%	69,399	14.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	2	-	4	-	12,419	89.1%	17,427	2.0%	-	-	-	-
<b>Total By Income Source</b>	<b>18,910</b>	<b>3.0%</b>	<b>16,598</b>	<b>2.7%</b>	<b>14,682</b>	<b>2.4%</b>	<b>573,172</b>	<b>91.9%</b>	<b>623,362</b>	<b>100.0%</b>	<b>(20,770)</b>	<b>(3.3%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3,168	2.5%	3,462	2.7%	2,448	1.9%	118,957	92.9%	128,036	20.5%	(3,134)	(2.4%)	-	-
Commercial	4,308	4.3%	3,189	3.2%	2,809	2.8%	89,122	89.7%	99,408	15.9%	(4,095)	(4.1%)	-	-
Households	11,433	2.9%	9,967	2.5%	9,424	2.4%	365,092	92.2%	395,917	63.5%	(13,541)	(3.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>18,910</b>	<b>3.0%</b>	<b>16,598</b>	<b>2.7%</b>	<b>14,682</b>	<b>2.4%</b>	<b>573,172</b>	<b>91.9%</b>	<b>623,362</b>	<b>100.0%</b>	<b>(20,770)</b>	<b>(3.3%)</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	7,087	4.4%	6,603	4.1%	146,903	91.5%	160,593	51.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,521	1.0%	2,237	1.5%	1,594	1.1%	143,336	96.4%	148,688	48.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,521</b>	<b>.5%</b>	<b>9,324</b>	<b>3.0%</b>	<b>8,197</b>	<b>2.7%</b>	<b>290,239</b>	<b>93.8%</b>	<b>309,281</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr J W Dube	013 263 7628
Chief Financial Officer	Mr A M Tshane	013 263 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>5,692,537</b>	<b>1,438,840</b>	<b>25.3%</b>	<b>1,382,586</b>	<b>24.3%</b>	<b>2,821,426</b>	<b>49.6%</b>	<b>1,352,502</b>	<b>53.1%</b>	<b>2.2%</b>
Exchange Revenue	2,319,226	498,218	21.4%	437,160	18.8%	933,378	40.2%	368,244	45.1%	18.7%
Service charges - Electricity	579,391	86,505	14.9%	102,548	17.7%	160,853	32.6%	108,933	37.6%	(5.9%)
Service charges - Water	178,860	33,727	18.9%	40,069	22.4%	73,796	41.3%	38,157	44.2%	5.0%
Service charges - Waste Water Management	224,491	54,483	24.2%	53,743	23.9%	108,236	48.2%	47,125	41.8%	14.0%
Sale of Goods and Rendering of Services	21,883	4,885	22.3%	6,480	29.6%	11,344	51.9%	5,030	60.7%	28.8%
Agency services	3,163	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	382,119	91,735	24.0%	97,369	25.5%	189,134	48.9%	91,885	48.4%	6.3%
Interest earned from Current and Non Current Assets	9,882	456	4.6%	-	-	456	4.6%	-	-	-
Dividends	6,439	803	12.5%	898	13.9%	1,700	26.4%	1,963	1,421.3%	(42.6%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19,783	5,574	28.2%	8,790	44.4%	14,364	72.6%	4,754	43.9%	84.9%
Licence and permits	354	46	13.0%	137	38.8%	183	51.8%	125	37.4%	9.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	55,684	(3,402)	(6.1%)	1,593	3.6%	(1,408)	(2.5%)	2,031	8.2%	(1.9%)
<b>Non-Exchange Revenue</b>										
Property rates	1,111,586	362,709	32.6%	361,489	32.5%	724,198	65.1%	441,912	74.8%	(18.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25,564	1,177	4.6%	605	3.2%	2,003	7.8%	4,645	38.5%	(82.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	669,968	271,309	41.1%	232,719	35.3%	504,028	76.4%	213,784	74.1%	8.9%
Interest	94,168	32,101	34.1%	35,559	37.7%	67,630	71.8%	23,469	50.3%	51.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	526	-	2,806	-	3,332	-	1,153	-	143.3%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>5,663,183</b>	<b>1,342,645</b>	<b>23.7%</b>	<b>1,213,468</b>	<b>21.4%</b>	<b>2,556,113</b>	<b>45.1%</b>	<b>1,449,920</b>	<b>49.0%</b>	<b>(16.3%)</b>
Employee related costs	1,226,472	282,991	23.1%	291,562	23.8%	574,553	46.8%	281,617	46.1%	3.5%
Remuneration of councillors	37,681	1,650	23.3%	8,971	23.7%	17,326	46.0%	9,370	47.8%	(17.5%)
Bulk purchases - electricity	1,741,131	705,977	40.5%	319,130	18.3%	1,025,107	58.9%	822,226	64.3%	(38.9%)
Inventory consumed	266,263	38,577	14.5%	69,308	26.0%	107,903	40.5%	67,650	38.2%	3.4%
Debt impairment	80,514	50	-	-	-	50	-	-	-	-
Depreciation and amortisation	325,371	-	-	129,617	39.8%	129,617	39.8%	251,549	80.6%	(48.5%)
Interest	193,098	83,164	43.1%	79,331	41.1%	162,496	84.2%	81,355	96.5%	(2.5%)
Contracted services	719,018	141,306	19.7%	272,416	37.9%	413,722	57.5%	193,170	73.5%	41.0%
Transfers and subsidies	9,883	301	3.0%	653	6.4%	934	9.4%	-	1.3%	(100.0%)
Irrecoverable debts written off	135,214	-	-	-	-	-	-	-	-	-
Operational costs	206,575	80,229	38.8%	40,117	19.4%	120,346	58.3%	43,616	50.3%	(7.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1,043	1,400	134.2%	2,865	255.0%	4,064	389.7%	67	6.7%	3,898.6%
<b>Surplus/(Deficit)</b>	<b>29,355</b>	<b>96,195</b>	<b>-</b>	<b>169,117</b>	<b>-</b>	<b>265,313</b>	<b>-</b>	<b>(97,418)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	221,702	32,888	14.8%	60,273	27.2%	93,162	42.0%	40,964	42.6%	47.1%
Transfers and subsidies - capital (in-kind)	11,000	-	-	-	-	-	-	371	3.7%	(100.0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>262,057</b>	<b>129,084</b>	<b>-</b>	<b>229,391</b>	<b>-</b>	<b>358,475</b>	<b>-</b>	<b>(56,083)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>262,057</b>	<b>129,084</b>	<b>-</b>	<b>229,391</b>	<b>-</b>	<b>358,475</b>	<b>-</b>	<b>(56,083)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>262,057</b>	<b>129,084</b>	<b>-</b>	<b>229,391</b>	<b>-</b>	<b>358,475</b>	<b>-</b>	<b>(56,083)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>262,057</b>	<b>129,084</b>	<b>-</b>	<b>229,391</b>	<b>-</b>	<b>358,475</b>	<b>-</b>	<b>(56,083)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26						2024/25			
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2024/25 to Q2 of 2025/26
R thousands										
Capital Revenue and Expenditure										
Source of Finance	241,252	28,296	11.7%	53,757	22.3%	82,053	34.0%	38,211	37.2%	40.7%
National Government	221,702	28,117	12.7%	51,995	23.5%	80,112	36.1%	34,485	36.5%	50.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	221,702	28,117	12.7%	51,995	23.5%	80,112	36.1%	34,485	36.5%	50.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19,550	178	9%	1,762	9.0%	1,940	9.9%	3,726	57.3%	(52.7%)
Capital Expenditure Functional	241,252	28,296	11.7%	53,757	22.3%	82,053	34.0%	38,211	37.2%	40.7%
Municipal governance and administration	17,550	59	3%	1,911	10.7%	1,969	11.0%	3,590	59.3%	(48.2%)
Executive and Council	100	29	28.5%	-	-	29	28.5%	40	79.3%	(100.0%)
Finance and administration	17,750	30	2%	1,911	10.8%	1,941	10.9%	3,650	58.8%	(47.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	300	120	40.0%	-	-	120	40.0%	-	109.3%	-
Community and Social Services	200	120	60.0%	-	-	120	60.0%	-	109.3%	-
Sport And Recreation	100	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15,700	2,828	12.9%	2,173	13.8%	4,201	26.8%	3,799	14.5%	(42.8%)
Planning and Development	100	-	-	-	-	-	-	36	13.4%	(100.0%)
Road Transport	15,000	2,028	13.5%	1,643	11.0%	3,671	24.5%	3,763	14.5%	(96.3%)
Environmental Protection	600	-	-	530	88.3%	530	88.3%	-	-	(100.0%)
Trading Services	207,402	26,089	12.6%	49,673	24.0%	75,762	36.5%	30,722	40.4%	61.7%
Energy sources	30,731	-	-	13,151	42.8%	13,151	42.8%	6,408	38.0%	105.2%
Water Management	86,594	14,615	16.1%	16,196	20.1%	30,806	38.2%	10,041	43.4%	61.2%
Waste Water Management	93,977	11,470	12.2%	20,336	21.6%	31,806	33.9%	14,272	38.9%	42.6%
Waste Management	2,100	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities	4,063,259	1,063,245	26.2%	930,507	22.9%	1,993,751	49.1%	905,394	45.1%	2.8%
Receipts										
Property rates	778,117	145,875	18.7%	136,963	17.6%	282,838	36.3%	154,429	41.3%	(11.1%)
Service charges	2,311,384	517,517	22.4%	455,961	20.2%	993,378	42.9%	488,368	35.9%	(4.6%)
Other revenue	75,767	26,536	35.0%	28,109	37.1%	54,645	72.1%	(14,742)	30.8%	(280.7%)
Transfers and Subsidies - Operational	669,968	300,530	45.5%	240,767	36.0%	541,297	82.0%	226,144	81.2%	6.5%
Transfers and Subsidies - Capital	221,702	72,162	32.5%	58,734	26.5%	130,896	59.0%	51,054	82.7%	15.0%
Interest	16,321	458	2.8%	-	-	458	2.8%	-	-	-
Dividends	-	170	-	72	-	242	-	141	-	(48.6%)
Payments	(4,401,684)	(854,428)	19.4%	(719,440)	16.3%	(1,573,868)	35.8%	(687,215)	36.6%	4.7%
Suppliers and employees	(4,198,183)	(854,428)	20.4%	(719,440)	17.1%	(1,573,868)	37.5%	(687,215)	37.8%	4.7%
Finance charges	(150,000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(8,893)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(337,825)	208,817	(61.8%)	211,066	(62.9%)	419,883	(124.3%)	218,180	227.6%	(3.3%)
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%	(56,773)	23.5%	(119,738)	49.6%	(39,308)	50.9%	44.4%
Capital assets	(241,252)	(62,964)	26.1%	(56,773)	23.5%	(119,738)	49.6%	(39,308)	50.9%	44.4%
Net Cash from/(used) Investing Activities	352,748	(62,964)	(17.8%)	(56,773)	(16.1%)	(119,738)	(33.9%)	(39,308)	50.9%	44.4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/finance	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) 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%	154,293	1,033.9%	306,146	2,011.3%	178,871	(13,705.4%)	(13,776.2%)
Cash/accrual equivalents at the year begin:	45,535	55,892	232.5%	251,735	555.8%	95,828	232.5%	198,138	274.2%	27.1%
Cash/accrual equivalents at the year end:	60,458	201,745	416.4%	406,028	670.6%	402,974	671.6%	377,008	2,491.2%	2.7%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	39,849	1.7%	27,521	1.2%	24,550	1.1%	2,203,744	96.0%	2,295,664	19.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	122,234	4.8%	100,194	3.9%	67,951	2.6%	2,278,438	88.7%	2,568,615	21.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	110,059	4.8%	92,957	3.6%	80,587	3.5%	2,019,885	88.1%	2,291,657	19.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14,431	1.8%	9,771	1.2%	8,907	1.1%	780,752	95.9%	813,862	6.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18,568	2.6%	14,874	2.1%	14,137	2.0%	672,338	93.4%	719,916	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	280	7.9%	-	-	3,049	92.1%	3,329	-	-	-	-	-
Interest on Areas Debtor Accounts	46,255	2.6%	44,969	2.6%	44,365	2.5%	1,615,677	92.3%	1,751,266	14.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	203	-	689	-	279	-	1,622,522	100.0%	1,623,172	13.5%	-	-	-	-
<b>Total By Income Source</b>	<b>351,609</b>	<b>2.9%</b>	<b>279,824</b>	<b>2.3%</b>	<b>240,776</b>	<b>2.0%</b>	<b>11,195,403</b>	<b>92.8%</b>	<b>12,067,613</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	9,480	5.1%	7,277	3.9%	5,723	3.1%	164,119	88.0%	186,599	1.5%	-	-	-	-
Commercial	214,389	2.2%	184,131	1.9%	177,904	1.8%	9,292,997	94.2%	9,869,440	81.8%	-	-	-	-
Households	127,741	6.4%	88,417	4.4%	57,129	2.8%	1,736,297	86.4%	2,011,574	16.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>351,609</b>	<b>2.9%</b>	<b>279,824</b>	<b>2.3%</b>	<b>240,776</b>	<b>2.0%</b>	<b>11,195,403</b>	<b>92.8%</b>	<b>12,067,613</b>	<b>100.0%</b>	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	200,796	2.4%	-	-	154,580	1.8%	8,049,316	95.8%	8,404,693	75.4%
Bulk Water	-	-	-	-	-	-	60,855	100.0%	60,855	0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	314	100.0%	314	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30,954	1.2%	28,772	1.1%	27,675	1.0%	2,600,494	96.7%	2,887,895	24.1%
Auditor - General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>231,751</b>	<b>2.1%</b>	<b>28,772</b>	<b>.3%</b>	<b>182,256</b>	<b>1.6%</b>	<b>10,710,979</b>	<b>96.0%</b>	<b>11,153,757</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Humphry Sizwe Mayekiso	013 690 0208
Chief Financial Officer	Mr Sipho K. Mhlangu	013 690 0241

Source: Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: GERT SIBANDE (DC30)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26					2024/25		Q2 of 2024/25 to Q2 of 2025/26		
	Budget	First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation
Operating Revenue and Expenditure										
Operating Revenue	648,808	247,209	38.1%	220,535	34.0%	467,744	72.1%	210,536	70.5%	4.7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	3,289	60	1.8%	486	14.8%	546	16.6%	663	23.1%	(26.6%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	27,481	2,751	10.0%	2,971	10.8%	5,721	20.8%	3,961	23.7%	(16.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	248	10	4.0%	(10)	(4.0%)	-	-	-	-	(100.0%)
Licence and permits	987	232	23.5%	280	28.4%	512	51.9%	452	61.5%	(38.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15,019	4,456	29.7%	4,409	29.6%	8,865	59.2%	4,058	67.8%	8.4%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	601,780	238,700	39.8%	212,368	35.3%	452,068	75.1%	201,801	72.9%	5.2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	678,464	152,384	22.5%	228,508	33.7%	380,892	56.1%	198,114	55.6%	15.3%
Employee related costs	252,204	58,429	23.6%	61,130	24.2%	120,559	47.8%	61,380	48.3%	(4.4%)
Remuneration of councillors	16,473	3,762	23.0%	3,999	22.5%	7,486	45.4%	4,002	45.4%	(7.6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4,386	156	3.5%	546	12.5%	702	16.0%	943	35.1%	(42.1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	28,726	5,453	19.0%	5,304	18.6%	10,807	37.6%	5,654	40.2%	(5.3%)
Interest	1,500	-	-	-	-	-	-	-	-	-
Contracted services	43,522	4,695	10.8%	10,215	23.5%	14,910	34.3%	6,504	36.6%	57.1%
Transfers and subsidies	254,801	86,482	26.1%	126,529	49.7%	185,011	73.7%	97,716	70.2%	24.9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	70,852	12,388	16.1%	21,035	27.4%	33,423	43.9%	21,915	50.8%	(8.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(28,656)	94,825	-	(7,973)	-	86,852	-	12,421	-	-
Transfers and subsidies - capital (monetary allocations)	17,713	12	1%	7,779	43.9%	7,791	44.0%	1,140	52.3%	88.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(11,943)	94,837	-	(194)	-	94,642	-	13,561	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(11,943)	94,837	-	(194)	-	94,642	-	13,561	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(11,943)	94,837	-	(194)	-	94,642	-	13,561	-	-
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(11,943)	94,837	-	(194)	-	94,642	-	13,561	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26
	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	
R thousands									
Capital Revenue and Expenditure									
Source of Finance	500	-	-	-	-	-	-	-	-
National Government	500	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	500	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	5,307	-	-	737	13.9%	737	13.9%	774	22.1%
Municipal governance and administration	4,857	-	-	692	14.3%	692	14.3%	774	22.1%
Executive and Council	-	-	-	-	-	-	-	-	-
Finance and administration	4,857	-	-	692	14.3%	692	14.3%	774	22.1%
Internal audit	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-
Trading Services	450	-	-	45	9.9%	45	9.9%	-	(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-
Water Management	450	-	-	45	9.9%	45	9.9%	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	647,521	317,632	48.1%	244,584	37.8%	562,217	86.8%	222,745	90.3%	
Property rates	-	-	-	-	-	-	-	-	-	
Service charges	3,289	69	2.1%	559	17.0%	628	19.1%	762	26.5%	
Other revenue	(17,742)	9,309	(52.5%)	8,367	(47.3%)	17,705	(99.8%)	6,165	2,776.6%	
Transfers and Subsidies - Operational	616,780	298,715	48.4%	230,337	37.3%	529,052	85.8%	214,335	87.8%	
Transfers and Subsidies - Capital	17,713	7,431	42.0%	4,116	23.2%	11,547	65.2%	-	207.0%	
Interest	27,481	2,108	7.7%	1,176	4.3%	3,284	12.0%	1,464	12.7%	
Dividends	-	-	-	-	-	-	-	-	-	
Payments	(665,693)	(24,465)	3.7%	(27,298)	4.1%	(51,783)	7.8%	(36,131)	10.6%	
Suppliers and employees	(665,693)	(24,465)	3.7%	(27,298)	4.1%	(51,783)	7.8%	(36,131)	10.6%	
Finance charges	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(16,172)	293,167	(1,613.3%)	217,286	(1,195.7%)	510,454	(2,809.1%)	186,614	3,520.6%	
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/financing	-	-	-	-	-	-	-	-	-	
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%)	217,286	(925.5%)	510,454	(2,174.1%)	186,614	4,701.6%	
Cash/cash equivalents at the year begin:	167,862	188,881	112.5%	482,049	287.1%	186,881	112.5%	486,023	58.1%	
Cash/cash equivalents at the year end:	144,383	482,048	333.8%	699,335	484.3%	699,325	484.3%	675,238	293.1%	

**Part 4: Debtor Age Analysis**

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

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18	11.6%	-	-	98	63.5%	39	24.9%	155	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>18</b>	<b>11.6%</b>	<b>-</b>	<b>-</b>	<b>98</b>	<b>63.5%</b>	<b>39</b>	<b>24.9%</b>	<b>155</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Co Hahle	017 801 7008
Chief Financial Officer	Ms Oupa G. Hlope	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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Operating Revenue and Expenditure										
Operating Revenue	3,359,877	937,032	27.9%	875,243	26.0%	1,812,275	53.9%	739,526	46.0%	18.4%
Exchange Revenue										
Service charges - Electricity	994,107	276,000	27.8%	233,489	23.5%	509,416	51.2%	187,050	38.5%	24.8%
Service charges - Water	714,085	163,011	22.8%	188,500	26.5%	381,932	49.3%	124,051	35.4%	52.2%
Service charges - Waste Water Management	162,766	40,175	22.0%	41,764	22.9%	81,939	44.8%	40,728	44.6%	2.6%
Service charges - Waste Management	180,108	48,983	27.0%	52,839	29.3%	101,422	56.3%	38,945	43.2%	35.7%
Sale of Goods and Rendering of Services	7,832	1,647	21.0%	2,004	25.6%	3,671	46.9%	2,460	57.8%	(17.4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	223,921	58,407	25.9%	58,242	26.0%	114,649	51.2%	57,859	57.0%	7%
Interest earned from Current and Non Current Assets	15,943	1,242	7.8%	1,167	7.3%	2,409	15.1%	1,613	19.9%	(27.7%)
Dividends	26	-	-	-	-	-	-	-	-	683.1%
Rent on Land	4	-	-	0	2.1%	6	-	-	-	(100.0%)
Rental from Fixed Assets	10,918	2,396	21.9%	7,510	68.8%	9,906	90.7%	2,152	71.8%	269.0%
Licence and permits	-	4	-	-	-	4	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6,567	303	6.0%	303	6.0%	786	12.0%	295	16.9%	33.2%
Non-Exchange Revenue										
Property rates	456,203	113,901	25.0%	114,451	25.1%	228,351	50.1%	98,052	43.8%	16.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19,536	2,331	11.9%	1,841	9.4%	4,173	21.4%	2,273	22.9%	(19.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522,875	222,823	42.6%	164,939	31.5%	387,762	74.2%	170,590	74.6%	(3.2%)
Interest	22,620	8,119	35.9%	7,743	34.2%	15,862	70.1%	8,364	78.3%	(7.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2,500	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	5,006	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3,788,023	916,298	24.2%	874,677	23.1%	1,790,976	47.3%	712,512	40.9%	22.8%
Employee related costs	800,000	197,549	24.7%	197,307	24.7%	394,856	49.4%	186,207	45.1%	6.0%
Remuneration of councillors	57,005	12,508	21.4%	8,148	14.0%	16,016	43.4%	9,598	47.1%	(54.4%)
Bulk purchases - electricity	826,130	336,036	40.6%	230,214	27.8%	566,750	68.4%	173,133	71.3%	33.0%
Inventory consumed	576,933	159,579	27.7%	155,699	27.0%	315,278	54.6%	106,372	47.9%	46.4%
Debt impairment	528,975	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	152,188	28,572	18.8%	27,309	18.0%	55,901	36.8%	29,205	37.2%	(6.3%)
Interest	177,400	82,616	46.6%	93,325	52.6%	175,941	99.2%	43,410	65.3%	115.0%
Contracted services	400,000	55,760	13.9%	71,061	17.8%	126,821	31.7%	113,050	51.2%	(37.1%)
Transfers and subsidies	4	1,545	154.5%	1,547	154.7%	3,092	9.4%	9,109	68.0%	(18.5%)
Irrecoverable debts written off	126,727	13,983	10.7%	51,600	40.7%	65,203	51.5%	-	-	(100.0%)
Operational costs	162,744	26,632	16.4%	37,996	23.3%	64,628	39.7%	38,970	39.6%	(2.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	5,009	-	(100.0%)
Surplus/(Deficit)	(428,146)	20,733	-	566	-	21,299	-	27,015	-	-
Transfers and subsidies - capital (monetary allocations)	110,975	25,080	23.1%	48,809	42.2%	72,338	65.2%	55,803	78.3%	(16.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(317,171)	46,322	-	47,375	-	93,697	-	82,818	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(317,171)	46,322	-	47,375	-	93,697	-	82,818	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(317,171)	46,322	-	47,375	-	93,697	-	82,818	-	-
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(317,171)	46,322	-	47,375	-	93,697	-	82,818	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance										
	216,314	48,010	22.2%	49,170	22.7%	97,180	44.9%	71,607	44.3%	(31.3%)
National Government	107,426	22,675	21.1%	19,124	17.8%	41,799	38.9%	41,200	69.7%	(53.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departments)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	107,426	22,675	21.1%	19,124	17.8%	41,799	38.9%	41,200	69.7%	(53.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	108,888	25,335	23.3%	30,046	27.6%	55,381	50.9%	30,407	26.2%	(1.2%)
Capital Expenditure Functional										
	216,314	48,010	22.2%	49,170	22.7%	97,180	44.9%	71,607	44.3%	(31.3%)
Municipal governance and administration	12,200	3,695	29.8%	1,313	10.8%	4,919	40.3%	2,970	9.2%	(55.5%)
Executive and Council	1,500	162	10.8%	-	-	162	10.8%	15	11.0%	(100.0%)
Finance and administration	10,700	3,443	32.2%	1,313	12.3%	4,756	44.4%	2,955	9.2%	(55.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12,588	187	1.5%	703	5.6%	890	7.1%	23	2%	2,984.9%
Community and Social Services	12,300	187	1.5%	703	5.7%	890	7.2%	23	3%	2,984.9%
Sport And Recreation	288	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	65,742	19,846	29.9%	11,639	17.7%	30,686	46.7%	19,366	52.0%	(39.9%)
Planning and Development	49,842	8,308	16.7%	9,849	19.8%	18,156	36.4%	18,341	61.2%	(48.1%)
Road Transport	15,100	10,739	71.1%	1,791	11.9%	12,559	83.0%	25	2%	7,862.7%
Environmental Protection	800	-	-	-	-	-	-	-	-	-
Trading Services	125,785	25,172	20.0%	35,515	28.2%	60,686	48.2%	49,240	54.3%	(27.9%)
Energy sources	83,100	18,172	23.1%	14,438	17.4%	33,610	40.4%	30,633	79.7%	(52.8%)
Water Management	25,000	4,039	16.2%	12,896	51.6%	16,935	67.7%	78	3%	16,427.1%
Waste Water Management	-	1,960	-	8,181	-	10,141	-	8,607	30.7%	(5.6%)
Waste Management	17,685	-	-	-	-	-	-	9,901	102.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	2,615,325	813,427	31.1%	764,819	29.2%	1,578,246	60.3%	653,116	41.1%	17.1%
Property rates	337,049	87,944	26.1%	94,799	28.1%	182,743	54.2%	81,165	38.5%	16.8%
Service charges	1,565,611	419,745	27.0%	454,201	30.2%	873,786	58.0%	334,655	35.1%	35.7%
Other revenue	122,386	11,793	9.6%	23,400	19.1%	35,150	28.6%	21,566	87.0%	6.6%
Transfers and Subsidies - Operational	522,875	222,067	42.5%	166,319	31.8%	388,386	74.3%	153,817	73.8%	6.1%
Transfers and Subsidies - Capital	110,975	66,146	59.6%	20,534	18.5%	86,680	78.1%	58,014	89.3%	(64.9%)
Interest	16,401	5,732	34.9%	5,747	35.0%	11,479	70.0%	3,008	30.0%	91.0%
Dividends	26	-	-	-	-	-	-	-	-	-
Payments	(2,759,018)	(518,929)	18.8%	(433,632)	15.7%	(952,561)	34.5%	(430,347)	29.9%	8%
Suppliers and employees	(2,625,968)	(518,929)	19.8%	(433,632)	16.5%	(952,561)	36.3%	(430,347)	29.9%	8%
Finance charges	(133,050)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(143,693)	294,499	(204.9%)	331,187	(230.3%)	625,685	(435.4%)	222,768	104.6%	48.7%
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	(216,314)	(59,031)	27.3%	(59,790)	27.6%	(118,821)	54.9%	(44,954)	52.5%	33.0%
Capital assets	(216,314)	(59,031)	27.3%	(59,790)	27.6%	(118,821)	54.9%	(44,954)	52.5%	33.0%
Net Cash from/(used) Investing Activities	(216,314)	(59,031)	27.3%	(59,790)	27.6%	(118,821)	54.9%	(44,954)	52.5%	33.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
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%)	271,397	(75.4%)	506,864	(140.8%)	177,815	137.7%	52.6%
Cash/ cash equivalents at the year begin:	25,791	49,732	193.1%	265,260	1,107.9%	49,732	193.1%	265,003	10.2%	7.8%
Cash/ cash equivalents at the year end:	(334,296)	285,296	(83.4%)	536,687	(168.5%)	556,687	(168.5%)	442,867	79.2%	25.7%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	57,732	4.2%	28,906	2.1%	34,128	2.5%	1,252,917	91.2%	1,373,683	31.3%	(17,407)	(1.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	48,309	8.5%	16,468	2.9%	14,037	2.6%	452,082	65.1%	571,493	13.0%	(6,455)	(1.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	52,882	7.5%	12,781	2.5%	11,038	2.5%	379,885	67.0%	456,587	9.9%	(2,113)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	14,611	2.8%	10,513	2.0%	10,824	2.1%	487,484	93.1%	523,443	11.9%	(6,308)	(1.2%)	-	-
Receivables from Exchange Transactions - Waste Management	18,338	3.6%	14,441	2.6%	13,886	2.7%	464,512	90.9%	511,176	11.6%	(5,862)	(1.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	22,150	2.3%	22,677	2.3%	21,932	2.3%	900,544	93.1%	967,302	22.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	201	1.8%	392	3.3%	143	1.3%	10,855	63.1%	11,294	2%	(10,770)	(53.1%)	-	-
<b>Total By Income Source</b>	<b>194,220</b>	<b>4.4%</b>	<b>106,176</b>	<b>2.4%</b>	<b>106,588</b>	<b>2.4%</b>	<b>3,987,988</b>	<b>99.7%</b>	<b>4,394,972</b>	<b>100.0%</b>	<b>(96,916)</b>	<b>(2.3%)</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6,373	12.0%	2,455	4.6%	2,223	4.2%	42,024	79.2%	53,075	1.2%	-	-	-	-
Commercial	56,121	16.3%	9,121	2.6%	7,994	2.3%	271,658	78.8%	344,893	7.8%	-	-	-	-
Households	131,726	3.3%	94,600	2.4%	96,370	2.4%	3,614,307	91.9%	3,997,004	99.9%	(98,916)	(2.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>194,220</b>	<b>4.4%</b>	<b>106,176</b>	<b>2.4%</b>	<b>106,588</b>	<b>2.4%</b>	<b>3,987,988</b>	<b>99.7%</b>	<b>4,394,972</b>	<b>100.0%</b>	<b>(98,916)</b>	<b>(2.3%)</b>	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	104,882	3.3%	103,579	3.2%	114,531	3.6%	2,868,053	89.9%	3,191,045	43.2%
Bulk Water	13,941	6.7%	644	3%	7,108	3.4%	185,099	89.5%	206,792	2.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	131,858	3.3%	29,945	7%	64,923	1.6%	3,768,781	94.3%	3,993,507	54.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>250,681</b>	<b>3.4%</b>	<b>134,168</b>	<b>1.8%</b>	<b>186,563</b>	<b>2.5%</b>	<b>6,819,932</b>	<b>92.3%</b>	<b>7,391,344</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Elliot Maseko	017 620 6279
Chief Financial Officer	Mrs Vukosi Mkhata	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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Operating Revenue and Expenditure										
Operating Revenue	1,445,478	407,191	28.2%	369,112	25.5%	776,303	53.7%	259,492	50.7%	42.2%
Exchange Revenue										
Service charges - Electricity	577,000	157,888	27.3%	132,130	22.9%	289,918	50.2%	45,514	35.8%	190.3%
Service charges - Water	90,424	23,150	25.6%	23,705	26.2%	46,854	51.8%	19,420	50.7%	22.1%
Service charges - Waste Water Management	86,385	22,142	25.6%	22,710	26.3%	44,853	51.9%	20,429	57.9%	11.2%
Service charges - Waste Management	66,005	15,275	23.1%	15,431	23.4%	30,705	46.5%	14,918	55.9%	3.4%
Sale of Goods and Rendering of Services	2,575	1,374	53.4%	568	19.8%	1,894	73.2%	816	87.7%	67.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	86,969	18,620	21.4%	28,039	32.2%	46,659	53.6%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	1,078	864	80.2%	396	36.7%	1,260	116.9%	36	8.3%	1,003.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	132	-	418	-	546	-	-	-	(100.0%)
Rental from Fixed Assets	2,726	652	23.9%	845	31.0%	1,498	55.0%	638	45.3%	32.4%
Licence and permits	134	3	2.5%	3	2.2%	6	4.7%	180	363.2%	(88.4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	263	39	14.7%	(309)	(117.4%)	(271)	(102.7%)	46	29.3%	(788.9%)
Non-Exchange Revenue										
Property rates	262,462	64,800	24.7%	64,762	24.7%	129,562	49.4%	63,001	59.9%	2.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,510	1,424	31.6%	1,887	41.8%	3,311	73.4%	262	25.4%	620.4%
Licences or permits	63	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	196,023	78,881	40.8%	66,094	33.7%	145,975	74.5%	57,530	72.8%	14.9%
Interest	70,219	21,156	30.1%	12,493	17.8%	33,648	47.9%	36,701	193.0%	(65.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	(1,415)	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,680,126	365,252	21.7%	277,979	16.5%	643,230	38.3%	293,273	38.0%	(5.2%)
Employee related costs	330,916	1,087	3%	109	-	1,206	3%	53,680	15.9%	(99.8%)
Remuneration of councillors	5,371	2,151	19.2%	80	1.1%	3,321	20.3%	128	15.4%	(48.2%)
Bulk purchases - electricity	647,881	273,064	42.3%	167,616	25.9%	441,519	68.1%	134,610	68.1%	24.5%
Inventory consumed	53,245	3,271	6.1%	7,033	13.2%	10,305	19.4%	3,484	9.1%	101.9%
Debt impairment	125,740	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	62,568	-	-	-	-	-	-	-	-	-
Interest	126,006	38,182	31.1%	42,859	34.0%	82,041	65.1%	27,203	67.1%	57.8%
Contracted services	145,118	29,378	20.2%	35,571	25.2%	65,950	45.4%	25,085	40.0%	45.9%
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-
Unrecoverable debts written off	70,440	40	1%	799	1.1%	839	1.2%	26,913	40.9%	(97.0%)
Operational costs	76,185	15,228	20.0%	22,812	29.9%	38,040	49.9%	22,570	44.5%	91.1%
Losses on disposal of Assets	3,122	-	-	-	-	-	-	-	-	-
Other Losses	2,641	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(234,648)	41,939	-	91,133	-	133,072	-	(33,782)	-	-
Transfers and subsidies - capital (monetary allocations)	38,711	6,278	16.2%	8,852	22.9%	15,130	39.1%	10,343	44.1%	(14.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(195,937)	48,217	-	99,985	-	148,203	(23,439)			
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(195,937)	48,217	-	99,985	-	148,203	(23,439)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(195,937)	48,217	-	99,985	-	148,203	(23,439)			
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(195,937)	48,217	-	99,985	-	148,203	(23,439)			

**Part 2: Capital Revenue and Expenditure**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26
	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	
R thousands									
Capital Revenue and Expenditure									
Source of Finance	50,013	6,326	12.6%	8,932	17.9%	15,258	30.5%	21,200	47.9%
National Government	38,711	5,991	15.5%	6,443	16.6%	12,434	32.1%	20,417	55.5%
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A)	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38,711	5,991	15.5%	6,443	16.6%	12,434	32.1%	20,417	55.5%
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11,302	335	3.0%	2,489	22.0%	2,824	25.0%	783	14.8%
Capital Expenditure Functional	50,013	6,326	12.6%	8,932	17.9%	15,258	30.5%	21,200	47.9%
Municipal governance and administration	8,302	335	4.0%	2,489	30.0%	2,824	34.0%	783	14.8%
Executive and Council	-	-	-	-	-	-	-	-	-
Finance and administration	8,302	335	4.0%	2,489	30.0%	2,824	34.0%	783	16.7%
Internal audit	-	-	-	-	-	-	-	-	-
Community and Public Safety	6,666	3,455	51.8%	-	-	3,455	51.8%	-	10.2%
Community and Social Services	3,666	3,455	94.2%	-	-	3,455	94.2%	-	10.3%
Sport And Recreation	3,000	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12,117	769	6.3%	325	2.7%	1,094	9.0%	3,246	32.5%
Planning and Development	-	-	-	-	-	-	-	-	-
Road Transport	12,117	769	6.3%	325	2.7%	1,094	9.0%	3,246	32.5%
Environmental Protection	-	-	-	-	-	-	-	-	-
Trading Services	22,828	1,767	7.7%	6,118	26.7%	7,885	34.4%	17,171	70.7%
Energy sources	14,000	1,767	12.6%	6,118	43.7%	7,885	56.3%	13,809	92.0%
Water Management	725	-	-	-	-	-	-	571	71.4%
Waste Water Management	-	-	-	-	-	-	-	2,174	87.0%
Waste Management	8,203	-	-	-	-	-	-	617	6.9%
Other	-	-	-	-	-	-	-	-	(100.0%)

**Part 3: Cash Receipts and Payments**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	1,291,152	380,346	29.5%	278,247	21.6%	658,593	51.0%	382,582	63.8%	
Property rates	223,093	29,924	13.4%	26,560	11.9%	56,484	25.3%	43,981	42.2%	
Service charges	680,973	159,892	23.3%	156,254	22.9%	315,146	46.3%	148,610	46.8%	
Other revenue	4,820	(1,360)	(20.1%)	5,462	113.2%	4,070	88.1%	18,812	31.1%	
Transfers and Subsidies - Operational	196,023	83,917	42.8%	65,041	33.2%	148,958	76.0%	59,789	74.9%	
Transfers and Subsidies - Capital	38,711	106,742	275.7%	22,419	57.9%	129,161	333.7%	102,685	360.6%	
Interest	147,732	2,463	1.7%	2,241	1.5%	4,705	3.2%	8,704	22.2%	
Dividends	-	-	-	-	-	-	-	-	-	
Payments	(1,415,827)	(175,171)	12.4%	(147,989)	10.5%	(323,160)	22.8%	(97,304)	29.3%	
Suppliers and employees	(1,289,821)	(175,171)	13.6%	(147,989)	11.5%	(323,160)	25.1%	(97,304)	31.4%	
Finance charges	(126,006)	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(124,676)	205,174	(164.6%)	130,258	(104.5%)	335,433	(269.0%)	285,279	55.1%	
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	(50,013)	(10,143)	20.3%	(13,527)	27.0%	(23,671)	47.3%	(23,107)	54.1%	
Capital assets	(50,013)	(10,143)	20.3%	(13,527)	27.0%	(23,671)	47.3%	(23,107)	54.1%	
Net Cash from/(used) Investing Activities	(50,013)	(10,143)	20.3%	(13,527)	27.0%	(23,671)	47.3%	(23,107)	54.1%	
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	
Borrowing long term/renfancing	-	-	-	-	-	-	-	-	-	
Increase (Decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(174,689)	195,031	(111.6%)	116,731	(66.8%)	311,762	(178.5%)	262,172	97,254.3%	
Net Increase/(Decrease) in cash held	(174,689)	195,031	(111.6%)	116,731	(66.8%)	311,762	(178.5%)	262,172	97,254.3%	
Cash/cash equivalents at the year begin:	14,968	36,173	201.2%	211,280	1,408.7%	36,173	201.2%	121,961	54.9%	
Cash/cash equivalents at the year end:	(159,691)	211,280	(132.2%)	380,003	(205.4%)	380,003	(205.4%)	384,150	4,078.7%	

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	8,138	1.8%	6,352	1.3%	7,240	1.5%	475,615	95.4%	498,345	17.8%	(12)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40,904	9.2%	16,502	3.7%	14,948	3.4%	310,758	63.7%	443,110	15.8%	(53)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19,405	3.7%	14,035	2.7%	13,682	2.8%	488,385	97.1%	528,515	18.8%	(855)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8,097	2.4%	7,113	2.1%	8,028	2.4%	310,760	93.0%	333,999	11.9%	(8)	-	-	-
Receivables from Exchange Transactions - Waste Management	5,771	2.3%	5,026	2.0%	5,386	2.1%	237,659	93.6%	253,843	9.0%	(8)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8,896	100.0%	8,896	3%	-	-	-	-
Interest on Areas Debtor Accounts	13,817	1.9%	13,818	1.9%	13,556	1.9%	691,192	94.4%	732,383	26.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8)	1.1%	233	2.9%	331	4.2%	2,303	91.8%	2,958	3%	(18)	(2%)	-	-
<b>Total By Income Source</b>	<b>97,219</b>	<b>3.0%</b>	<b>63,079</b>	<b>2.2%</b>	<b>63,182</b>	<b>2.3%</b>	<b>2,583,068</b>	<b>92.0%</b>	<b>2,806,548</b>	<b>100.0%</b>	<b>(1,054)</b>	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	9,844	5.8%	7,243	4.3%	7,862	4.6%	144,274	85.3%	169,223	6.0%	-	-	-	-
Commercial	41,282	8.1%	15,671	3.5%	14,169	3.1%	382,076	84.3%	453,198	16.1%	(355)	(.1%)	-	-
Households	46,093	2.1%	40,164	1.8%	41,151	1.9%	2,058,718	94.2%	2,164,126	77.8%	(689)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>97,219</b>	<b>3.5%</b>	<b>63,079</b>	<b>2.2%</b>	<b>63,182</b>	<b>2.3%</b>	<b>2,583,068</b>	<b>92.0%</b>	<b>2,806,548</b>	<b>100.0%</b>	<b>(1,054)</b>	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	53,623	4.8%	38,037	3.4%	30,186	2.7%	992,647	89.1%	1,114,493	27.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2,305	100.0%	2,305	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23,756	5%	16,700	7%	16,989	7%	2,474,149	97.7%	2,531,594	63.2%
Auditor-General	4,138	55.1%	3,139	41.8%	-	-	238	3.2%	7,515	.2%
Other	-	-	-	-	-	-	352,157	100.0%	352,157	8.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>81,517</b>	<b>2.0%</b>	<b>57,877</b>	<b>1.4%</b>	<b>47,175</b>	<b>1.2%</b>	<b>3,821,496</b>	<b>95.3%</b>	<b>4,008,064</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Ms Mthembu-Joyne	017 712 9613
Chief Financial Officer	Ms Rethabile Masekane	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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget		First Quarter		Second Quarter		Year to Date			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Operating Revenue and Expenditure										
Operating Revenue	977,555	261,800	26.8%	227,886	23.3%	489,686	50.1%	95,244	38.3%	139.3%
Exchange Revenue										
Service charges - Electricity	263,765	43,234	16.4%	36,978	14.0%	80,212	30.4%	31,185	23.3%	18.6%
Service charges - Water	39,472	4,970	12.6%	4,469	11.3%	9,489	23.9%	4,161	10.5%	8.1%
Service charges - Waste Water Management	17,156	2,827	16.5%	2,657	15.5%	5,484	32.0%	2,728	33.0%	(2.9%)
Service charges - Waste Management	17,040	3,516	20.6%	3,422	20.1%	6,937	40.7%	3,387	44.8%	1.0%
Sale of Goods and Rendering of Services	3,226	389	12.4%	(1,076)	(33.3%)	(678)	(21.0%)	734	51.0%	(266.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	55,512	8,247	14.8%	8,234	14.8%	16,486	29.7%	12,029	47.1%	(31.6%)
Interest earned from Current and Non Current Assets	3,513	486	13.8%	270	7.7%	756	21.5%	286	21.3%	(8.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,614	356	22.1%	417	25.8%	773	47.9%	280	36.7%	48.7%
Licence and permits	65	-	-	-	-	-	-	-	1.7%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1,930	58	2.9%	12	.6%	67	3.5%	40	3.0%	(71.3%)
Non-Exchange Revenue										
Property rates	102,743	30,977	30.1%	30,511	29.7%	61,488	59.8%	22,282	46.2%	36.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6,460	414	6.4%	377	5.8%	791	12.2%	636	17.7%	(42.7%)
Licences or permits	1,070	8	.8%	208	19.5%	216	20.2%	403	236.1%	(48.3%)
Transfer and subsidies - Operational	381,310	147,523	38.7%	122,385	32.1%	269,908	70.8%	108	40.2%	12,983.8%
Interest	30,639	3,387	11.1%	3,361	11.1%	6,778	22.1%	3,801	27.4%	(10.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	60,989	15,402	25.2%	15,602	25.6%	31,004	50.8%	13,172	18.4%	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	926,699	186,819	20.2%	240,235	25.9%	427,054	46.1%	180,847	42.3%	32.8%
Employee related costs	282,241	56,607	20.1%	74,865	26.5%	131,272	46.5%	65,176	47.5%	14.8%
Remuneration of councillors	21,353	1,012	4.7%	1,388	6.5%	2,399	11.2%	1,173	16.5%	(6.5%)
Bulk purchases - electricity	216,387	73,091	34.1%	17,205	8.0%	90,286	42.1%	30,352	52.9%	63.9%
Inventory consumed	21,873	3,932	18.0%	26,264	120.1%	30,197	138.1%	19,330	111.7%	35.9%
Debt impairment	17,654	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	97,148	19,721	20.3%	19,626	20.4%	39,547	40.7%	19,982	41.2%	(.8%)
Interest	18,177	10,461	57.6%	8,176	45.0%	18,637	102.5%	3,612	22.1%	126.6%
Contracted services	83,548	13,146	16.0%	55,166	66.1%	68,932	82.5%	23,280	59.2%	12.1%
Transfer and subsidies	-	-	-	-	-	-	-	(8)	(100.0%)	-
Irrecoverable debts written off	5,000	-	-	-	-	-	-	-	-	-
Operational costs	65,318	8,247	12.6%	37,817	57.9%	46,064	70.5%	17,943	51.1%	110.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	50,856	74,982	-	(12,350)	-	62,632	-	(85,603)	-	-
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	(12,350)	62,632	(85,603)	(85,603)				
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	190,757	74,982	(12,350)	62,632	(85,603)	(85,603)				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	190,757	74,982	(12,350)	62,632	(85,603)	(85,603)				
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	190,757	74,982	(12,350)	62,632	(85,603)	(85,603)				

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	127,472	245	2%	39,537	31.0%	39,782	31.2%	26,295	22.4%	59.4%	
National Government	121,654	-	-	39,358	32.4%	39,358	32.4%	26,082	22.5%	59.9%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm A)	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	121,654	-	-	39,358	32.4%	39,358	32.4%	26,082	22.5%	59.9%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	5,819	245	4.2%	179	3.1%	423	7.3%	213	13.0%	(16.2%)	
Capital Expenditure Functional	127,472	245	2%	39,537	31.0%	39,782	31.2%	26,295	22.4%	59.4%	
Municipal governance and administration	1,759	245	13.9%	179	10.2%	423	24.1%	213	13.0%	(16.2%)	
Executive and Council	969	-	-	-	-	-	-	-	-	-	
Finance and administration	850	245	28.8%	179	21.0%	423	49.8%	213	13.0%	(8.2%)	
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	-	-	11,217	38.4%	11,217	38.4%	7,285	12.6%	54.0%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	29,190	-	-	11,217	38.4%	11,217	38.4%	7,285	12.6%	54.0%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	94,585	-	-	28,141	29.8%	28,141	29.8%	18,796	34.8%	49.7%	
Energy sources	9,605	-	-	4,166	43.4%	4,166	43.4%	9,435	34.7%	(55.6%)	
Water Management	56,746	-	-	11,345	20.0%	11,345	20.0%	6,586	51.5%	72.3%	
Waste Water Management	27,831	-	-	12,630	45.2%	12,630	45.2%	2,776	19.7%	355.0%	
Waste Management	303	-	-	-	-	-	-	-	-	-	
Other	1,635	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

	2025/26								Q2 of 2024/25 to Q2 of 2025/26		
	Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>1,192,031</b>	<b>180,331</b>	<b>16.4%</b>	<b>138,006</b>	<b>12.5%</b>	<b>318,337</b>	<b>28.9%</b>	<b>114,637</b>	<b>23.9%</b>	<b>20.4%</b>	<b>20.4%</b>
Property rates	113,811	18,805	14.8%	23,556	20.7%	49,380	35.5%	23,388	52.4%	7	7
Service charges	395,388	53,504	13.5%	49,845	12.6%	103,348	26.1%	48,505	36.2%	29	29
Other revenue	56,827	6,875	12.1%	10,514	18.5%	17,388	31.1%	5,319	9.2%	977	977
Transfers and Subsidies - Operational	381,310	11,284	3.0%	5,213	1.4%	16,497	4.3%	1,178	3.8%	343.3	343.3
Transfers and Subsidies - Capital	139,902	90,243	64.6%	47,366	33.9%	137,639	98.4%	34,684	60.0%	367	367
Interest	15,848	1,602	10.2%	1,483	9.4%	3,105	19.6%	1,968	4.2%	(5.3)	(5.3)
Dividends	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(959,097)</b>	<b>(176,647)</b>	<b>18.4%</b>	<b>(123,733)</b>	<b>12.9%</b>	<b>(300,381)</b>	<b>31.3%</b>	<b>(80,689)</b>	<b>25.0%</b>	<b>53.3</b>	<b>53.3</b>
Suppliers and employees	(842,916)	(176,647)	18.7%	(123,733)	13.1%	(300,381)	31.9%	(80,689)	25.7%	53.3	53.3
Finance charges	(16,281)	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>142,935</b>	<b>3,684</b>	<b>2.6%</b>	<b>14,272</b>	<b>10.0%</b>	<b>17,956</b>	<b>12.6%</b>	<b>33,948</b>	<b>16.1%</b>	<b>(38.0)</b>	<b>(38.0)</b>
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(138,686)</b>	<b>(3,120)</b>	<b>2.2%</b>	<b>(44,072)</b>	<b>31.8%</b>	<b>(47,192)</b>	<b>34.0%</b>	<b>(15,058)</b>	<b>21.5%</b>	<b>192.7</b>	<b>192.7</b>
Capital assets	(138,686)	(3,120)	2.2%	(44,072)	31.8%	(47,192)	34.0%	(15,058)	21.5%	192.7	192.7
<b>Net Cash from/(used) Investing Activities</b>	<b>(138,686)</b>	<b>(3,120)</b>	<b>2.2%</b>	<b>(44,072)</b>	<b>31.8%</b>	<b>(47,192)</b>	<b>34.0%</b>	<b>(15,058)</b>	<b>21.5%</b>	<b>192.7</b>	<b>192.7</b>
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	<b>346</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>.7%</b>	<b>2</b>	<b>.7%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	346	-	-	2	.7%	2	.7%	-	-	(100.0%)	(100.0%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>346</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>.7%</b>	<b>2</b>	<b>.7%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>4,595</b>	<b>564</b>	<b>12.3%</b>	<b>(29,797)</b>	<b>(648.5%)</b>	<b>(29,233)</b>	<b>(636.2%)</b>	<b>18,891</b>	<b>(227.5%)</b>	<b>(257.7)</b>	<b>(257.7)</b>
Cash/equivalents at the year begin:	10,762	8,070	75.0%	8,429	78.3%	8,070	75.0%	(15,832)	64.0%	(153.2)	(153.2)
Cash/equivalents at the year end:	15,357	8,634	54.9%	(21,369)	(139.1%)	(21,369)	(139.1%)	3,059	18.8%	(788.6)	(788.6)

**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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1,860	1.6%	1,937	1.7%	1,999	1.7%	110,252	95.0%	116,048	13.2%	10	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10,119	4.7%	5,534	2.6%	5,135	2.4%	195,961	90.4%	216,749	24.7%	23	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7,987	4.8%	5,712	3.4%	4,833	2.9%	147,345	68.9%	165,872	18.9%	4	-	-	-
Receivables from Exchange Transactions - Waste Water Management	956	2.1%	790	1.7%	708	1.6%	42,925	94.6%	45,379	5.2%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	1,197	1.5%	1,047	1.3%	994	1.2%	79,250	96.1%	82,488	9.4%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Areas Debtor Accounts	4,034	1.6%	3,961	1.6%	3,890	1.6%	233,260	95.2%	245,144	27.9%	19	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	(6)%	27	(5)%	27	(6)%	5,381	88.4%	5,470	(6)%	-	-	-	-
<b>Total By Income Source</b>	<b>26,188</b>	<b>3.0%</b>	<b>19,008</b>	<b>2.2%</b>	<b>17,584</b>	<b>2.0%</b>	<b>814,377</b>	<b>92.8%</b>	<b>877,156</b>	<b>100.0%</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1,659	17.1%	1,224	12.6%	1,123	11.6%	5,681	58.6%	9,687	1.1%	-	-	-	-
Commercial	12,331	5.0%	6,906	2.8%	6,013	2.4%	220,445	89.7%	245,695	28.0%	1	-	-	-
Households	12,198	2.0%	10,878	1.7%	10,447	1.7%	988,251	94.6%	621,774	70.9%	61	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>26,188</b>	<b>3.0%</b>	<b>19,008</b>	<b>2.2%</b>	<b>17,584</b>	<b>2.0%</b>	<b>814,377</b>	<b>92.8%</b>	<b>877,156</b>	<b>100.0%</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	17,994	5.5%	306,484	94.5%	324,479	33.3%
Bulk Water	-	-	-	-	-	-	2,977	100.0%	2,977	3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18,964	2.9%	31,796	4.9%	5,311	.8%	589,506	91.3%	645,576	66.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>18,964</b>	<b>1.9%</b>	<b>31,796</b>	<b>3.3%</b>	<b>23,305</b>	<b>2.4%</b>	<b>898,967</b>	<b>92.4%</b>	<b>973,032</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Mthandeni Mkhomoza	017 285 0398
Chief Financial Officer	Mr Kgomotho 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26						2024/25			Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	1,326,753	344,380	26.0%	315,116	23.8%	659,496	49.7%	282,773	51.8%	11.4%
Exchange Revenue										
Service charges - Electricity	391,236	87,289	22.3%	81,723	20.9%	169,012	43.2%	75,203	45.8%	8.7%
Service charges - Water	99,618	31,827	35.1%	30,306	33.4%	62,133	68.6%	22,222	55.5%	36.4%
Service charges - Waste Water Management	67,901	16,439	24.2%	16,094	23.7%	32,533	47.9%	14,985	46.2%	7.4%
Service charges - Waste Management	58,742	14,183	24.1%	14,106	24.0%	28,289	48.2%	12,943	46.3%	9.0%
Sale of Goods and Rendering of Services	11,224	1,230	11.0%	1,117	9.9%	2,347	20.9%	1,463	39.0%	(23.2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	38,133	6,599	18.2%	7,485	19.6%	14,424	37.8%	7,674	43.0%	(2.5%)
Interest earned from Current and Non Current Assets	5,471	1,778	32.0%	1,531	28.0%	3,309	60.5%	1,462	96.7%	65.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	0	28.7%	0	20.7%	1	41.3%	0	48.3%	-
Rental from Fixed Assets	3,463	911	26.4%	966	28.0%	1,877	54.4%	461	52.4%	109.0%
Licence and permits	98	25	25.6%	22	22.4%	47	47.9%	14	21.1%	53.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	44,333	415	9%	360	.8%	775	1.7%	877	2.9%	(58.9%)
Non-Exchange Revenue										
Property rates	298,951	61,669	23.8%	63,238	24.4%	124,907	48.2%	53,332	49.3%	18.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	49,231	44	.1%	41	.1%	85	.2%	(108)	(1.1%)	(137.9%)
Licences or permits	-	4	-	33	-	37	-	13	-	146.8%
Transfer and subsidies - Operational	294,895	119,161	40.4%	95,329	32.3%	214,490	72.7%	89,910	72.1%	6.0%
Interest	12,468	2,072	16.6%	2,357	18.7%	4,389	35.3%	1,947	39.2%	19.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	351	-	328	-	679	-	338	-	(2.8%)
Gains on disposal of Assets	-	42	-	82	-	124	-	55	-	50.5%
Other Gains	-	-	-	-	-	27	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,382,469	291,650	21.1%	339,690	24.6%	631,340	45.7%	332,911	42.5%	2.0%
Employee related costs	332,538	88,881	26.7%	83,915	25.2%	172,775	52.0%	76,738	49.1%	9.4%
Remuneration of councillors	26,559	3,546	17.2%	4,207	20.2%	7,753	37.7%	3,886	34.1%	8.3%
Bulk purchases - electricity	460,263	153,194	33.3%	147,416	32.0%	300,610	65.3%	179,939	68.0%	(18.1%)
Inventory consumed	117,003	12,704	10.9%	42,018	35.9%	54,721	46.8%	21,004	43.4%	100.0%
Debt impairment	94,135	632	.7%	4,778	5.1%	5,411	5.7%	35	-	13,363.8%
Depreciation and amortisation	128,379	13	.0%	3	.0%	6	.0%	-	-	(100.0%)
Interest	22,041	-	-	-	-	-	-	-	-	-
Contracted services	124,809	16,565	13.3%	33,752	27.0%	50,317	40.3%	26,261	43.1%	28.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	552	0	-	27	4.9%	27	4.9%	-	-	(100.0%)
Operational costs	82,202	16,136	19.6%	23,570	28.7%	39,706	48.3%	25,047	49.7%	(5.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	4	-	4	-	-	-	(100.0%)
Surplus/(Deficit)	(55,716)	52,729	-	(24,574)	-	28,155	-	(50,138)	-	-
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	(24,574)	-	28,155	(50,138)	-	-	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106,377	52,729	(24,574)	-	28,155	(50,138)	-	-	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106,377	52,729	(24,574)	-	28,155	(50,138)	-	-	-	-
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106,377	52,729	(24,574)	-	28,155	(50,138)	-	-	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	162,093	43,885	27.1%	58,932	36.4%	102,817	63.4%	54,864	59.4%	7.4%
National Government	162,093	36,894	22.8%	48,829	30.1%	85,723	52.9%	48,760	54.5%	1%
Provincial Government	-	4,456	-	1,392	-	5,848	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	162,093	41,349	25.5%	50,222	31.0%	91,571	56.5%	48,760	54.5%	3.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2,536	-	8,710	-	11,246	-	6,104	117.1%	42.7%
Capital Expenditure Functional	162,093	43,885	27.1%	58,932	36.4%	102,817	63.4%	54,864	59.4%	7.4%
Municipal governance and administration	-	2,536	-	8,710	-	11,246	-	2,568	239.2%	100.0%
Executive and Council	-	-	-	-	-	-	-	-	67.1%	(100.0%)
Finance and administration	-	-	-	-	-	11,246	-	-	1,575.1%	(100.0%)
Internal audit	-	2,536	-	8,710	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	382	.4%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	382	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22,270	10,408	46.7%	7,070	31.7%	17,478	78.5%	12,494	37.2%	(43.4%)
Planning and Development	22,270	10,408	46.7%	7,070	31.7%	17,478	78.5%	12,494	252.3%	(43.4%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	139,823	30,941	22.1%	43,151	30.9%	74,992	53.0%	39,421	217.7%	9.5%
Energy sources	6,691	1,618	24.2%	3,365	50.3%	4,983	74.5%	3,089	75.6%	8.9%
Water Management	16,976	13,811	81.4%	21,211	124.9%	35,022	206.3%	19,865	151.8%	6.8%
Waste Water Management	114,239	15,512	13.6%	16,575	14.5%	32,087	28.6%	16,467	12.8%	12.8%
Waste Management	1,917	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	1,365,719	575,202	42.1%	550,048	40.3%	1,125,250	82.4%	565,346	99.5%	(2.7%)
Property rates	201,882	41,348	20.5%	44,267	21.9%	85,613	42.4%	44,935	31.9%	(1.5%)
Service charges	550,878	120,311	21.8%	119,347	21.8%	239,358	43.5%	109,229	46.8%	9.0%
Other revenue	118,866	217,502	182.9%	213,619	179.7%	431,121	362.0%	255,054	1,003.8%	(16.4%)
Transfers and Subsidies - Operational	297,769	140,785	47.3%	127,135	42.7%	267,520	90.0%	132,005	92.3%	(3.7%)
Transfers and Subsidies - Capital	162,093	51,661	31.9%	42,878	26.5%	94,539	58.3%	20,318	38.2%	111.0%
Interest	34,103	3,997	10.0%	3,103	9.1%	6,700	19.6%	3,256	102.0%	(4.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1,189,778)	(137,467)	11.6%	(134,151)	11.3%	(271,619)	22.8%	(234,510)	37.1%	(42.8%)
Suppliers and employees	(1,189,402)	(137,467)	11.6%	(134,151)	11.6%	(271,619)	23.4%	(234,510)	38.1%	(42.8%)
Finance charges	(36,376)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	175,941	437,735	248.8%	415,897	236.4%	853,631	485.2%	330,836	480.9%	25.7%
Cash Flow from Investing Activities										
Receipts	0	42	1,402,866.7%	82	2,746,833.3%	124	1,149,700.0%	55	-	58.5%
Proceeds on disposal of PPE	0	42	1,402,866.7%	82	2,746,833.3%	124	1,149,700.0%	55	-	58.5%
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%	(58,674)	36.2%	(102,386)	63.2%	(51,709)	57.8%	13.5%
Capital assets	(162,093)	(43,712)	27.0%	(58,674)	36.2%	(102,386)	63.2%	(51,709)	57.8%	13.5%
Net Cash from/(used) Investing Activities	(162,093)	(43,670)	26.9%	(58,592)	36.1%	(102,262)	63.1%	(51,654)	57.8%	13.4%
Cash Flow from Financing Activities										
Receipts	-	5	-	4	-	9	-	356	-	(98.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in consumer deposits	-	5	-	4	-	9	-	356	-	(98.8%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	5	-	4	-	9	-	356	-	(98.8%)
Net Increase/(Decrease) in cash held	13,848	394,069	2,845.7%	357,309	2,580.2%	751,373	5,425.9%	279,538	(2,826.0%)	27.8%
Cash/bank equivalents at the year begin:	59,336	44,705	75.3%	438,210	735.5%	44,705	75.3%	502,244	74.7%	(12.7%)
Cash/bank equivalents at the year end:	73,184	438,210	588.8%	795,519	1,087.0%	795,519	1,087.0%	781,782	1,471.2%	22.1%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	13,216	4.0%	11,433	3.5%	8,413	2.6%	294,161	89.9%	327,223	19.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20,490	9.0%	8,998	4.0%	4,964	2.2%	193,114	64.9%	227,567	13.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19,148	7.1%	10,146	3.8%	9,035	3.3%	222,089	65.9%	270,418	16.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5,867	2.9%	4,250	2.1%	3,753	1.8%	191,971	93.3%	205,841	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5,018	2.5%	3,778	1.9%	3,357	1.7%	189,574	94.0%	201,727	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	3,487	1.0%	3,624	1.0%	3,336	1.0%	338,320	97.0%	348,766	21.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,138	1.8%	1,271	1.8%	292	4%	88,103	86.2%	70,839	4.3%	-	-	-	-
<b>Total By Income Source</b>	<b>68,364</b>	<b>4.1%</b>	<b>43,500</b>	<b>2.6%</b>	<b>33,125</b>	<b>2.8%</b>	<b>1,507,393</b>	<b>91.2%</b>	<b>1,652,381</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	8,512	8.6%	7,604	7.7%	4,634	4.7%	78,347	79.1%	99,097	6.0%	-	-	-	-
Commercial	24,842	11.2%	7,969	3.6%	5,124	2.3%	184,010	82.9%	221,944	13.4%	-	-	-	-
Households	34,925	2.6%	27,860	2.1%	23,315	1.8%	1,244,014	93.5%	1,330,173	80.5%	-	-	-	-
Other	65	7.3%	68	6.8%	32	4.4%	962	82.5%	1,185	1%	-	-	-	-
<b>Total By Customer Group</b>	<b>68,364</b>	<b>4.1%</b>	<b>43,500</b>	<b>2.6%</b>	<b>33,125</b>	<b>2.8%</b>	<b>1,507,393</b>	<b>91.2%</b>	<b>1,652,381</b>	<b>100.0%</b>	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	46,195	4.2%	53,386	4.8%	74,149	6.7%	928,305	84.2%	1,102,034	45.9%
Bulk Water	-	-	11,684	9%	-	-	1,280,958	99.1%	1,292,642	53.8%
PRVYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,637	42.4%	1,611	16.4%	2,771	30.3%	758	8.8%	8,577	4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>49,832</b>	<b>2.1%</b>	<b>66,481</b>	<b>2.8%</b>	<b>76,919</b>	<b>3.2%</b>	<b>2,210,021</b>	<b>92.0%</b>	<b>2,403,253</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Madhwa Kurese	017 801 3604
Chief Financial Officer	Ms Phumla Jeremia Ntshethi	017 801 0532

Source: Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: NKANGALA (DC31)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26					2024/25			Q2 of 2024/25 to Q2 of 2025/26		
	Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>763,217</b>	<b>216,775</b>	<b>28.4%</b>	<b>273,258</b>	<b>35.8%</b>	<b>490,033</b>	<b>64.2%</b>	<b>240,717</b>	<b>67.6%</b>	<b>13.5%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	
Agency services	13,333	2,067	15.5%	4,033	30.3%	6,100	45.8%	5,304	39.7%	(24.0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	24,151	904	3.7%	3,327	13.8%	4,231	17.5%	1,463	13.7%	127.4%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on	171	5	2.8%	79	46.3%	84	49.0%	14	14.1%	460.2%	
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	700	185	23.5%	234	33.5%	399	57.0%	79	17.7%	198.0%	
<b>Non-Exchange Revenue</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1,903	71	3.7%	391	20.5%	462	24.3%	2,317	148.7%	(83.1%)	
Licences or permits	1,733	487	28.1%	456	26.3%	943	54.4%	817	45.4%	(44.2%)	
Transfer and subsidies - Operational	329,337	49,790	15.1%	134,069	40.7%	183,879	55.8%	105,051	143.0%	27.6%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	391,888	163,287	41.7%	130,629	33.3%	293,916	75.0%	125,673	33.3%	3.9%	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	19	-	19	-	-	-	(100.0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>782,953</b>	<b>144,403</b>	<b>18.4%</b>	<b>261,967</b>	<b>33.5%</b>	<b>406,370</b>	<b>51.9%</b>	<b>274,416</b>	<b>62.5%</b>	<b>(4.5%)</b>	
Employee related costs	220,877	54,946	24.9%	54,721	24.8%	109,668	49.7%	49,113	35.5%	11.4%	
Remuneration of councillors	19,915	4,243	21.3%	4,346	21.8%	8,589	43.1%	4,743	39.6%	(8.4%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	4,501	958	21.3%	1,938	43.1%	2,896	64.3%	2,127	72.5%	(8.9%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	24,106	6,518	27.0%	6,513	27.0%	13,031	54.1%	6,014	44.8%	8.3%	
Interest	-	-	-	-	-	-	-	-	-	-	
Contracted services	53,755	10,262	19.1%	23,579	43.9%	33,841	63.0%	18,963	33.5%	24.4%	
Transfer and subsidies	378,862	93,763	14.7%	146,715	38.7%	262,508	53.5%	178,243	92.2%	(17.7%)	
Irrecoverable debts written off	-	26	-	(26)	-	-	-	-	-	(100.0%)	
Operational costs	80,936	11,627	14.4%	24,154	29.8%	35,782	44.2%	15,210	34.7%	58.8%	
Losses on disposal of Assets	-	30	-	26	-	56	-	13	-	102.0%	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(19,736)</b>	<b>72,372</b>	<b>-</b>	<b>11,290</b>	<b>-</b>	<b>83,662</b>	<b>-</b>	<b>(33,699)</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	2,658	347	13.0%	779	30.0%	1,127	44.1%	632	21.7%	46.6%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(17,180)</b>	<b>72,719</b>	<b>-</b>	<b>12,069</b>	<b>-</b>	<b>84,789</b>	<b>-</b>	<b>(33,167)</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>(17,180)</b>	<b>72,719</b>	<b>-</b>	<b>12,069</b>	<b>-</b>	<b>84,789</b>	<b>-</b>	<b>(33,167)</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(17,180)</b>	<b>72,719</b>	<b>-</b>	<b>12,069</b>	<b>-</b>	<b>84,789</b>	<b>-</b>	<b>(33,167)</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>(17,180)</b>	<b>72,719</b>	<b>-</b>	<b>12,069</b>	<b>-</b>	<b>84,789</b>	<b>-</b>	<b>(33,167)</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	2025/26						2024/25			
	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2024/25 to Q2 of 2025/26
R thousands										
Capital Revenue and Expenditure										
Source of Finance	40,658	1,794	4.4%	12,689	31.2%	14,482	35.6%	14,082	33.4%	(9.9%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40,658	1,794	4.4%	12,689	31.2%	14,482	35.6%	14,082	33.4%	(9.9%)
Capital Expenditure Functional	40,658	1,794	4.4%	12,689	31.2%	14,482	35.6%	14,057	33.3%	(9.7%)
Municipal governance and administration	3,958	1,603	52.4%	2,295	75.1%	3,998	127.5%	6,696	44.9%	(62.4%)
Executive and Council	-	689	-	-	-	-	-	-	-	-
Finance and administration	3,058	915	29.9%	2,295	75.1%	3,209	105.0%	6,096	46.9%	(62.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	37,100	190	5%	10,394	28.0%	10,584	28.5%	7,961	25.4%	30.6%
Community and Social Services	36,000	-	-	10,258	28.5%	10,258	28.5%	7,163	47.8%	43.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	500	190	38.0%	138	27.5%	328	65.6%	788	5.2%	(82.7%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	600	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	500	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	500	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26						2024/25			
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 to Q2 of 2025/26
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	765,773	190,002	24.8%	150,420	19.6%	340,422	44.5%	138,198	24.8%	8.8%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	15,509	2,765	17.8%	5,000	32.4%	7,795	50.3%	468	9.9%	974.1%
Transfers and Subsidies - Operational	723,556	186,961	25.8%	144,966	20.0%	331,947	45.9%	137,730	25.1%	5.3%
Transfers and Subsidies - Capital	2,556	-	-	-	-	-	-	-	-	-
Interest	24,151	275	1.1%	404	1.7%	679	2.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(758,847)	(74,978)	9.9%	(199,010)	26.2%	(273,988)	36.1%	(30,162)	6.9%	559.8%
Suppliers and employees	(758,847)	(74,978)	9.9%	(199,010)	26.2%	(273,988)	36.1%	(30,162)	6.9%	559.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6,926	115,024	1,669.9%	(48,590)	(701.6%)	86,434	959.3%	108,036	(121.9%)	(145.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	41,061	-	41,061	-	-	-	(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	-	-	-	41,061	-	41,061	-	-	-	(100.0%)
Payments	(40,658)	(1,890)	4.6%	(12,971)	31.9%	(14,861)	36.6%	(14,152)	33.6%	(8.3%)
Capital assets	(40,658)	(1,890)	4.6%	(12,971)	31.9%	(14,861)	36.6%	(14,152)	33.6%	(8.3%)
Net Cash from/(used) Investing Activities	(40,658)	(1,890)	4.6%	(28,110)	(69.1%)	26,220	(64.5%)	(14,152)	33.6%	(298.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
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%)	(20,480)	60.7%	92,654	(274.7%)	93,884	(59.1%)	(121.8%)
Cash/ cash equivalents at the year begin:	485,801	71,315	14.7%	161,559	37.4%	71,315	14.7%	(16,152)	-	(1,224.1%)
Cash/ cash equivalents at the year end:	452,069	191,559	40.2%	161,079	35.6%	161,079	35.6%	77,732	(42.4%)	107.2%

**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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	140	21.6%	508	78.4%	648	100.0%	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	140	21.6%	508	78.4%	648	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	140	21.6%	508	78.4%	648	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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-

**Contact Details**

Municipal Manager	Mr Mendis Lucas Mahipala	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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26						2024/25		
	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation
R thousands									
Operating Revenue and Expenditure									
Operating Revenue	1,424,494	465,657	32.7%	397,178	27.9%	862,835	60.6%	388,441	63.2%
Exchange Revenue									
Service charges - Electricity	216,103	40,152	18.6%	48,824	22.6%	89,986	41.2%	44,130	47.3%
Service charges - Water	45,639	10,059	22.0%	8,882	19.5%	18,950	41.5%	5,500	34.3%
Service charges - Waste Water Management	7,641	1,629	21.3%	1,954	25.6%	3,583	46.9%	1,718	46.8%
Service charges - Waste Management	15,223	3,795	24.9%	3,618	23.1%	7,313	48.0%	3,288	45.1%
Sale of Goods and Rendering of Services	4,864	1,080	21.4%	659	12.9%	1,659	34.3%	1,508	50.2%
Agency services	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4,440	833	18.7%	880	19.8%	1,713	38.5%	982	48.5%
Interest earned from Current and Non Current Assets	16,414	2,802	15.2%	1,429	8.7%	3,531	24.0%	633	6.7%
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6,813	2,357	35.6%	349	3.8%	2,606	39.4%	440	60.6%
Licence and permits	2,891	592	20.5%	205	7.1%	798	27.6%	711	38.4%
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	1,729	247	14.3%	244	14.1%	491	28.4%	138	17.8%
Non-Exchange Revenue									
Property rates	154,406	35,065	22.7%	34,313	22.2%	69,378	44.9%	30,811	43.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,520	126	2.8%	201	4.4%	327	7.2%	301	15.0%
Licences or permits	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	929,316	364,702	39.2%	293,286	31.6%	657,989	70.8%	295,964	74.2%
Interest	14,528	2,132	14.7%	2,128	14.8%	4,260	29.3%	2,107	31.7%
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	405	-	406	-	812	-	345	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,344,289	322,195	24.0%	384,267	28.6%	706,462	52.6%	406,189	55.7%
Employee related costs	669,000	184,683	28.0%	211,774	32.1%	396,457	60.2%	207,324	55.8%
Remuneration of councillors	26,125	7,243	28.1%	7,343	28.1%	14,685	52.2%	7,880	51.9%
Bulk purchases - electricity	143,805	33,443	23.3%	37,233	25.9%	70,676	49.1%	21,074	52.7%
Inventory consumed	54,919	5,383	9.8%	13,954	25.4%	19,337	35.2%	26,115	54.5%
Debt impairment	7,499	-	-	-	-	-	-	-	-
Depreciation and amortisation	103,248	29,698	28.8%	28,712	27.8%	58,410	56.6%	30,253	66.6%
Interest	102	3,017	2,989.8%	2,961	2,914.8%	5,978	5,884.7%	1,249	1,455.1%
Contracted services	126,416	18,773	14.9%	33,761	26.7%	52,534	41.6%	43,921	50.0%
Transfers and subsidies	29,510	-	-	4,859	16.5%	4,859	16.5%	9,989	53.9%
Irrecoverable debts written off	1,085	-	-	-	-	-	-	-	-
Operational costs	190,579	38,856	20.9%	43,669	22.9%	83,525	43.8%	58,464	58.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	80,204	143,462	-	12,911	-	156,373	-	(17,748)	-
Transfers and subsidies - capital (monetary allocations)	331,759	95,631	28.8%	97,931	29.5%	193,562	58.3%	75,678	52.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	411,963	239,093	-	110,842	-	349,935	-	58,130	-
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	411,963	239,093	-	110,842	-	349,935	-	58,130	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	411,963	239,093	-	110,842	-	349,935	-	58,130	-
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	411,963	239,093	-	110,842	-	349,935	-	58,130	-

**Part 2: Capital Revenue and Expenditure**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26
	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance	358,493	67,981	19.0%	100,581	28.1%	168,561	47.0%	68,163	34.0%
National Government	331,759	67,981	20.5%	95,398	28.8%	163,379	49.2%	61,566	42.0%
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departments)	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	331,759	67,981	20.5%	95,398	28.8%	163,379	49.2%	61,566	42.0%
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	26,734	-	-	5,183	19.4%	5,183	19.4%	6,597	12.4%
Capital Expenditure Functional	358,493	67,981	19.0%	100,581	28.1%	168,561	47.0%	68,163	34.0%
Municipal governance and administration	2,000	-	-	-	-	-	-	518	4.0%
Executive and Council	-	-	-	-	-	-	-	-	-
Finance and administration	2,000	-	-	-	-	-	-	518	4.1%
Internal audit	-	-	-	-	-	-	-	-	-
Community and Public Safety	23,000	5,339	23.2%	4,930	21.4%	10,268	44.6%	2,501	14.9%
Community and Social Services	-	4,454	-	3,747	-	8,201	-	2,476	22.1%
Sport And Recreation	23,000	885	3.8%	1,182	5.1%	2,067	9.0%	26	7.2%
Public Safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	203,222	40,830	19.7%	67,867	33.4%	107,898	53.1%	12,157	41.6%
Planning and Development	-	-	-	-	-	-	-	4	1%
Road Transport	203,222	40,030	19.7%	67,867	33.4%	107,898	53.1%	11,788	43.3%
Environmental Protection	-	-	-	-	-	-	-	365	15.1%
Trading Services	130,270	22,611	17.4%	27,784	21.3%	50,395	38.7%	52,950	33.1%
Energy sources	-	-	-	-	-	-	-	619	24.1%
Water Management	122,270	22,611	18.5%	22,601	18.5%	45,212	37.0%	52,321	39.8%
Waste Water Management	8,000	-	-	-	-	-	-	-	-
Waste Management	-	-	-	5,183	-	5,183	-	-	-
Other	-	-	-	-	-	-	-	38	37.5%

**Part 3: Cash Receipts and Payments**

	2025/26						2024/25			Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1,812,248	579,613	32.0%	934,559	51.6%	1,514,172	83.6%	550,691	93.4%	69.7%
Property rates	140,509	25,771	18.3%	26,995	19.2%	52,766	37.6%	24,045	51.8%	12.3%
Service charges	251,468	48,671	19.4%	60,979	24.2%	107,649	42.9%	50,080	42.1%	21.7%
Other revenue	132,168	38,558	29.2%	38,256	27.0%	407,814	309.6%	137,431	756.4%	169.0%
Transfers and Subsidies - Operational	929,316	369,819	39.8%	283,282	30.5%	653,101	70.3%	283,905	72.7%	(2.6%)
Transfers and Subsidies - Capital	331,759	94,084	28.4%	192,042	57.9%	286,136	86.2%	54,887	88.2%	251.2%
Interest	27,000	3,700	13.7%	3,955	11.1%	6,706	24.8%	533	7.0%	464.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1,280,377)	(376,022)	29.4%	(393,335)	30.7%	(769,358)	60.1%	(174,104)	20.6%	125.9%
Suppliers and employees	(1,280,377)	(376,022)	29.4%	(393,335)	30.7%	(769,358)	60.1%	(174,104)	20.6%	125.9%
Finance charges	(100)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	531,872	203,590	38.3%	541,223	101.8%	744,814	140.0%	376,587	236.5%	43.7%
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	(412,266)	(67,981)	16.5%	(100,581)	24.4%	(168,561)	40.9%	(68,163)	34.0%	47.6%
Capital assets	(412,266)	(67,981)	16.5%	(100,581)	24.4%	(168,561)	40.9%	(68,163)	34.0%	47.6%
Net Cash from/(used) Investing Activities	(412,266)	(67,981)	16.5%	(100,581)	24.4%	(168,561)	40.9%	(68,163)	33.7%	47.6%
Cash Flow from Financing Activities										
Receipts	2,977	118	4.0%	74	2.5%	192	6.4%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	1,124	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1,854	118	6.4%	74	4.0%	192	10.3%	-	-	(100.0%)
Payments	(735)	-	-	-	-	-	-	-	-	-
Dispayment of borrowing	(735)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2,242	118	5.3%	74	3.3%	192	8.6%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	121,847	135,728	111.4%	440,716	361.7%	576,444	473.1%	308,424	1,142.5%	42.9%
Cash/ncash equivalents at the year begin:	(97,578)	112,583	(115.4%)	76,574	(78.3%)	112,583	(115.4%)	687,856	758.0%	(88.9%)
Cash/ncash equivalents at the year end:	24,271	76,954	315.9%	517,291	2,131.3%	517,291	2,131.3%	996,280	350.8%	(441.1%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2,486	16.6%	535	3.6%	381	2.5%	11,557	77.3%	14,960	8.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13,422	53.8%	855	3.4%	548	2.2%	10,102	40.5%	24,926	14.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,443	19.3%	2,970	3.7%	2,572	3.2%	66,466	62.9%	80,457	45.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	565	22.9%	146	5.9%	94	3.8%	1,862	67.4%	2,466	1.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	776	19.8%	226	5.8%	152	3.9%	2,768	70.6%	3,921	2.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	979	2.4%	970	2.4%	954	2.3%	38,195	92.9%	41,098	23.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	693	8.0%	815	8.9%	63	0%	8,739	81.4%	10,235	5.7%	-	-	-	-
<b>Total By Income Source</b>	<b>27,328</b>	<b>15.5%</b>	<b>6,523</b>	<b>3.7%</b>	<b>4,764</b>	<b>2.7%</b>	<b>137,487</b>	<b>78.1%</b>	<b>176,103</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2,803	7.0%	1,838	4.6%	1,773	4.4%	33,716	84.0%	40,130	22.8%	-	-	-	-
Commercial	13,238	26.5%	1,474	2.9%	1,050	2.1%	34,236	68.5%	49,998	28.4%	-	-	-	-
Households	9,149	19.0%	1,835	3.8%	1,217	2.5%	35,868	74.6%	48,069	27.3%	-	-	-	-
Other	2,141	5.6%	1,376	3.6%	724	1.5%	33,663	88.8%	37,826	21.5%	-	-	-	-
<b>Total By Customer Group</b>	<b>27,328</b>	<b>15.5%</b>	<b>6,523</b>	<b>3.7%</b>	<b>4,764</b>	<b>2.7%</b>	<b>137,487</b>	<b>78.1%</b>	<b>176,103</b>	<b>100.0%</b>	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	22,747	13.8%	-	-	141,795	86.2%	164,543	64.8%
Bulk Water	-	-	-	-	-	-	1,734	100.0%	1,734	7%
PRVIE deductions	10,185	100.0%	-	-	-	-	-	-	10,185	4.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14,604	100.0%	-	-	-	-	-	-	14,604	5.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10,851	18.9%	3,979	6.9%	4,169	7.3%	38,445	66.9%	57,444	22.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	5,378	100.0%	-	-	-	-	-	-	5,378	2.1%
<b>Total</b>	<b>41,027</b>	<b>16.2%</b>	<b>26,727</b>	<b>10.5%</b>	<b>4,169</b>	<b>1.6%</b>	<b>181,975</b>	<b>71.7%</b>	<b>253,898</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Oscar Ntseke	013 790 0346
Chief Financial Officer	Ms Thembu 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Operating Revenue and Expenditure										
Operating Revenue	578,342	152,600	26.4%	133,969	23.2%	286,569	49.6%	135,967	49.6%	(1.5%)
Exchange Revenue										
Service charges - Electricity	106,318	25,681	24.1%	24,531	23.1%	50,109	47.2%	20,133	37.8%	21.8%
Service charges - Water	39,665	9,275	23.4%	11,889	30.0%	21,193	53.4%	9,115	23.0%	30.4%
Service charges - Waste Water Management	53,483	5,624	10.5%	5,647	10.6%	11,272	21.1%	10,219	106.5%	(44.7%)
Service charges - Waste Management	12,443	3,924	31.5%	3,933	31.5%	7,856	63.1%	3,307	53.8%	18.9%
Sale of Goods and Rendering of Services	788	138	18.0%	132	18.0%	269	38.1%	124	15.0%	5.9%
Agency services	7,510	-	-	-	-	-	-	2,785	11.5%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	71,516	12,840	18.0%	9,987	13.9%	22,797	31.9%	20,346	98.3%	(51.1%)
Interest earned from Current and Non-Current Assets	3,651	141	3.9%	295	8.1%	435	11.9%	837	15.2%	(84.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2,713	170	6.3%	208	7.7%	378	13.9%	441	24.5%	(52.8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3,812	1,232	32.3%	1,454	38.1%	2,886	70.5%	535	22.9%	171.9%
Non-Exchange Revenue										
Property rates	94,482	19,919	21.1%	13,416	14.2%	33,336	35.3%	12,323	45.5%	8.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	470	111	23.6%	92	19.5%	203	43.1%	64	25.5%	44.4%
Licences or permits	10	4	40.3%	3	28.6%	7	68.9%	(39)	(107.8%)	(7.7%)
Transfer and subsidies - Operational	178,878	71,966	40.2%	57,566	32.2%	129,522	72.4%	55,777	72.2%	3.2%
Interest	-	1,006	-	4,848	-	6,453	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2,884	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure										
Employee related costs	122,881	27,287	22.2%	26,907	21.9%	54,194	44.1%	27,187	51.3%	(1.0%)
Remuneration of councillors	11,318	2,028	23.2%	2,816	23.1%	5,246	46.4%	2,910	55.2%	(10.5%)
Bulk purchases - electricity	116,165	35,229	25.6%	29,680	24.3%	58,889	49.8%	24,681	52.0%	16.1%
Inventory consumed	40,887	6,001	14.7%	7,364	18.0%	13,365	32.7%	8,692	68.1%	(15.3%)
Debt impairment	101,616	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	61,859	-	-	-	-	-	-	-	-	-
Interest	9,000	303	3.4%	937	10.4%	1,240	13.8%	423	5.3%	121.4%
Contracted services	36,306	13,692	37.7%	12,011	33.1%	25,704	70.8%	12,654	51.6%	(8.6%)
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5,495	-	-	2,187	39.8%	2,187	39.8%	641	7.4%	241.3%
Operational costs	33,147	3,522	10.6%	10,678	32.2%	14,200	42.8%	15,052	59.5%	(29.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	37,663	68,927	-	42,606	-	111,534	-	43,527	-	-
Transfers and subsidies - capital (monetary allocations)	68,878	-	-	-	-	-	-	(1,000)	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106,541	68,927	-	42,606	-	111,534	-	43,527	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106,541	68,927	-	42,606	-	111,534	-	43,527	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106,541	68,927	-	42,606	-	111,534	-	43,527	-	-
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106,541	68,927	-	42,606	-	111,534	-	43,527	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26						2024/25			
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 to Q2 of 2025/26
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	73,178	5,084	6.9%	23,919	32.7%	29,003	39.6%	22,694	33.2%	5.4%
National Government	68,878	4,696	6.8%	23,588	34.2%	28,285	41.1%	22,172	33.8%	6.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparment A)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	68,878	4,696	6.8%	23,588	34.2%	28,285	41.1%	22,172	33.8%	6.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4,300	388	9.0%	331	7.7%	719	16.7%	521	14.9%	(36.6%)
Capital Expenditure Functional	73,178	5,084	6.9%	23,919	32.7%	29,003	39.6%	22,694	33.2%	5.4%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	2,289	62.9%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	2,289	62.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12,000	953	7.9%	4,500	37.5%	5,453	45.4%	4,707	32.2%	(4.4%)
Planning and Development	-	-	-	-	-	-	-	925	11.3%	(100.0%)
Road Transport	12,000	953	7.9%	4,500	37.5%	5,453	45.4%	3,783	54.8%	19.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	61,178	4,131	6.8%	19,419	31.7%	23,550	38.5%	15,698	32.0%	23.7%
Energy sources	800	-	-	-	-	-	-	-	-	-
Water Management	48,935	3,881	7.9%	16,016	32.7%	19,697	40.3%	13,412	38.4%	19.4%
Waste Water Management	11,443	490	3.9%	3,403	29.7%	3,864	33.7%	2,285	49.6%	48.9%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	409,332	131,789	32.2%	128,421	31.4%	260,210	63.6%	120,406	39.0%	6.7%
Property rates	34,703	5,949	17.1%	11,324	32.6%	17,273	49.8%	17,748	32.4%	(36.2%)
Service charges	62,647	34,890	55.7%	36,361	57.4%	71,021	113.4%	29,771	25.3%	21.5%
Other revenue	35,544	9,223	25.9%	5,127	14.4%	14,350	40.4%	2,841	23.3%	80.5%
Transfers and Subsidies - Operational	178,878	72,161	40.3%	58,785	32.9%	130,946	73.2%	55,888	72.3%	5.2%
Transfers and Subsidies - Capital	68,879	8,935	13.0%	15,001	21.8%	23,937	34.8%	11,106	51.4%	35.1%
Interest	28,691	630	2.2%	2,953	7.1%	2,954	9.9%	3,053	4.2%	(33.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(311,495)	(140,211)	45.0%	(121,616)	39.1%	(261,827)	84.1%	(127,860)	69.3%	(4.9%)
Suppliers and employees	(302,406)	(140,211)	46.4%	(121,616)	40.2%	(261,827)	86.6%	(127,860)	70.8%	(4.9%)
Finance charges	(9,000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	97,827	(8,422)	(8.6%)	6,805	6.9%	(1,617)	(1.7%)	(7,454)	-5.5%	(191.3%)
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%	(26,724)	36.5%	(37,894)	51.8%	(23,522)	39.0%	13.6%
Capital assets	(73,178)	(11,171)	15.3%	(26,724)	36.5%	(37,894)	51.8%	(23,522)	39.0%	13.6%
Net Cash from/(used) Investing Activities	(73,178)	(11,171)	15.3%	(26,724)	36.5%	(37,894)	51.8%	1,478	39.8%	(1,908.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	24,749	(19,593)	(79.2%)	(19,919)	(80.9%)	(39,512)	(159.6%)	(5,976)	(10.0%)	233.3%
Net Increase/(Decrease) in cash held	8,514	30,899	352.2%	12,236	143.7%	30,839	352.2%	(8,061)	49.3%	(235.9%)
Cash/cash equivalents at the year begin:	32,883	12,206	36.8%	(7,883)	(23.1%)	(7,883)	(23.1%)	(13,598)	(5.2%)	(43.9%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4,757	1.8%	3,128	1.2%	3,028	1.2%	251,219	95.8%	262,132	19.1%	(374)	(1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,293	4.1%	2,116	2.6%	2,140	2.7%	73,017	50.6%	80,569	5.9%	(198)	(2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4,076	1.4%	3,780	1.5%	3,130	1.1%	282,987	96.3%	293,930	21.4%	(811)	(3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2,057	1.3%	1,855	1.1%	1,808	1.1%	157,450	95.5%	163,169	11.9%	(292)	(2%)	-	-
Receivables from Exchange Transactions - Waste Management	1,395	1.7%	1,198	1.4%	1,158	1.4%	79,080	95.5%	82,831	6.0%	(197)	(2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,976	1.2%	4,500	1.2%	4,903	1.2%	409,855	96.5%	424,654	30.9%	(351)	(1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	103	1%	76	1%	98	1%	87,383	99.1%	87,658	6.3%	(74)	(1%)	-	-
<b>Total By Income Source</b>	<b>20,654</b>	<b>1.9%</b>	<b>17,831</b>	<b>1.2%</b>	<b>16,268</b>	<b>1.2%</b>	<b>1,320,990</b>	<b>96.1%</b>	<b>1,374,943</b>	<b>100.0%</b>	<b>(2,297)</b>	<b>(2%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2,599	4.0%	545	.8%	547	.8%	61,475	94.3%	65,166	4.7%	-	-	-	-
Commercial	7,288	1.7%	6,397	1.5%	5,908	1.4%	411,053	95.5%	430,648	31.3%	(1,182)	(3%)	-	-
Households	10,767	1.2%	10,889	1.1%	9,813	1.1%	840,462	96.5%	876,121	63.9%	(1,115)	(1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>20,654</b>	<b>1.5%</b>	<b>17,831</b>	<b>1.2%</b>	<b>16,268</b>	<b>1.2%</b>	<b>1,320,990</b>	<b>96.1%</b>	<b>1,374,943</b>	<b>100.0%</b>	<b>(2,297)</b>	<b>(2%)</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	732	7.8%	-	-	-	-	8,614	92.2%	9,346	49.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PRVIE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,224	44.8%	770	8.2%	3,075	32.6%	1,355	14.4%	9,423	50.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>4,956</b>	<b>26.4%</b>	<b>770</b>	<b>4.1%</b>	<b>3,075</b>	<b>16.4%</b>	<b>9,969</b>	<b>53.1%</b>	<b>18,769</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Ms MM Ngweni	017 734 0101
Chief Financial Officer	Mrs Nampumelo Khuzwayo	017 734 6142

Source: Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: STEVE TSHWETE (MP313)**

### Part1: Operating Revenue and Expenditure

	2025/26			2024/25						
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2024/25 to Q2 of 2025/26
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2,740,944	730,592	26.7%	665,630	24.3%	1,396,222	50.9%	616,216	52.3%	8.0%
Exchange Revenue										
Service charges - Electricity	1,069,967	281,114	26.3%	248,578	23.2%	529,693	49.5%	224,602	56.8%	10.7%
Service charges - Water	143,587	19,387	13.5%	33,255	23.2%	51,919	36.3%	23,676	51.4%	7.5%
Service charges - Waste Water Management	117,311	29,351	25.0%	26,800	22.8%	58,222	49.6%	26,906	52.3%	7.3%
Service charges - Waste Management	133,003	33,391	24.9%	33,165	24.9%	66,366	49.9%	31,248	51.4%	6.1%
Sale of Goods and Rendering of Services	8,914	1,689	18.9%	3,101	33.9%	4,711	52.8%	1,261	48.0%	19.6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22,973	3,729	16.2%	3,911	17.0%	7,841	33.3%	3,581	89.0%	9.2%
Interest earned from Current and Non Current Assets	1,004	9,402	100%	421	4.0%	1,126	15.2%	685	6.8%	39.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on	20,601	5,637	27.4%	5,553	27.0%	11,100	54.3%	4,852	51.1%	14.4%
Rent from Fund Investments	1,546	922	59.0%	862	55.8%	1,784	105.4%	698	70.8%	8.3%
License and permits	469	96	20.3%	97	22.9%	202	43.1%	43	7%	148.2%
Special rating fees	-	-	-	-	-	-	-	-	-	-
Operational Revenue	75,415	4,055	6.2%	(689)	(.9%)	3,966	5.3%	3,008	5.4%	(22.9%)
Non-Exchange Revenue										
Property rates	677,734	172,526	25.5%	175,821	25.9%	348,348	51.4%	163,416	51.1%	7.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26,106	2,342	8.6%	1,909	7.3%	4,150	15.9%	5,369	29.0%	(64.4%)
Licenses or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	383,678	157,634	41.1%	126,503	32.9%	284,128	74.0%	117,858	74.3%	7.3%
Interest	8,959	1,538	17.2%	3,553	39.7%	5,091	56.8%	2,872	64.4%	23.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8,812	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	15,660	-	-	1,813	11.6%	1,813	11.6%	-	(100.0%)	-
Other Gains	19,314	15,076	81.2%	-	-	15,676	81.2%	5	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2,516,131	635,476	25.3%	619,689	24.6%	1,255,165	49.9%	544,725	46.2%	13.8%
Employee related costs	889,734	212,084	23.8%	220,702	24.6%	432,786	48.6%	205,139	48.0%	5.5%
Remuneration of councillors	34,861	7,267	20.9%	7,304	21.0%	14,602	41.9%	8,394	48.0%	(13.0%)
Information services - electricity	677,560	23,116	3.4%	164,887	18.9%	387,732	41.9%	158,556	55.2%	40.2%
Inventory consumed	95,861	26,227	27.4%	25,934	21.8%	47,180	49.2%	18,724	52.1%	11.8%
Direct impairment	(241,535)	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	276,364	62,311	22.6%	62,311	22.6%	124,623	45.1%	60,862	45.1%	6.7%
Interest	105,468	-	-	45,407	43.1%	45,407	43.1%	-	(100.0%)	2,946,280.31
Contracted services	233,455	59,133	25.3%	55,901	23.9%	115,034	49.3%	52,272	37.4%	3.2%
Transfers and subsidies	4,488	8	1.8%	1,110	24.7%	1,100	26.5%	1,513	23.8%	(26.0%)
Unrecoverable debts written off	20,618	-	-	-	-	-	-	(6)	(100.0%)	-
Operational costs	220,764	55,064	24.9%	41,132	18.6%	96,196	43.6%	35,765	46.3%	15.0%
Losses on disposal of Assets	2,088	-	-	-	-	-	-	-	-	-
Other Losses	2,599	10,469	405.1%	-	-	10,469	405.1%	18	7%	(100.0%)
Surplus/(Deficit)	224,813	95,117	-	45,941	-	141,957	-	71,491	-	-
Transfers and subsidies - capital (inventory allocations)	89,800	5,529	6.2%	37,306	64.0%	42,836	70.2%	91,842	44.2%	(7.7%)
Transfers and subsidies - capital (in-hand)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	314,413	100,645	-	103,277	-	203,922	-	133,333	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	314,413	100,645	-	103,277	-	203,922	-	133,333	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	314,413	100,645	-	103,277	-	203,922	-	133,333	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Shareholder subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	314,413	100,645	-	103,277	-	203,922	-	133,333	-	-

## Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		Actual Expenditure as % of main appropriation	Total Expenditure as % of main appropriation	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation				
R thousands													
Capital Revenue and Expenditure													
Source of Finance	119,790	9,260	7.7%	69,436	58.0%	78,696	65.7%	67,540	39.8%				2.8%
National Government	89,073	9,215	10.3%	53,668	60.3%	62,883	70.6%	60,691	44.2%				(11.6%)
Provincial Government	-	-	-	-	-	-	-	-	-				-
District Municipality	-	-	-	-	-	-	-	-	-				-
Transfers and subsidies - capital (monetary allocation) Deparam A	-	-	-	-	-	-	-	-	-				-
Transfers recognised - capital	89,073	9,215	10.3%	53,668	60.3%	62,883	70.6%	60,691	44.2%				(11.6%)
Borrowing	30,717	44	1%	15,769	51.3%	15,813	51.5%	6,849	21.7%				130.2%
Internally generated funds	-	-	-	-	-	-	-	-	-				-
Capital Expenditure Functional	119,790	9,260	7.7%	69,436	58.0%	78,696	65.7%	67,540	39.8%				2.8%
Municipal governance and administration	12,717	44	3%	8,007	63.0%	8,051	63.3%	26	7%				30,953.3%
Executive and Council	-	-	-	-	-	-	-	-	-				-
Finance and administration	12,717	44	3%	8,007	63.0%	8,051	63.3%	26	7%				30,953.3%
Internal audit	-	-	-	-	-	-	-	-	-				-
Community and Public Safety	6,900	275	4.0%	1,400	20.3%	1,676	24.3%	9,929	66.7%				(84.5%)
Community and Social Services	3,500	-	-	-	-	-	-	7,944	99.2%				(100.0%)
Sport And Recreation	3,400	275	8.1%	1,400	41.2%	1,676	49.3%	1,085	15.5%				28.0%
Public Safety	-	-	-	-	-	-	-	-	-				-
Housing	-	-	-	-	-	-	-	-	-				-
Health	-	-	-	-	-	-	-	-	-				-
Economic and Environmental Services	16,900	2,533	15.0%	9,730	57.6%	12,264	72.6%	8,226	64.3%				18.3%
Planning and Development	16,900	2,533	15.0%	9,730	57.6%	12,264	72.6%	8,226	64.3%				18.3%
Environmental Protection	-	-	-	-	-	-	-	-	-				-
Trading Services	83,273	6,467	7.7%	50,299	60.4%	56,706	68.1%	50,259	35.1%				11.1%
Energy sources	24,607	607	2.4%	13,856	56.0%	14,443	58.1%	6,779	21.7%				104.1%
Water Management	35,596	2,344	6.3%	27,231	76.5%	29,475	82.8%	21,638	60.5%				25.9%
Waste Water Management	19,800	3,556	18.0%	9,222	46.6%	12,788	64.6%	9,566	53.8%				(3.9%)
Waste	3,000	1,000	33.3%	1,000	33.3%	1,000	33.3%	1,000	33.3%				(100.0%)
Other	-	-	-	-	-	-	-	-	-				-

### Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation				
<b>R thousands</b>													
<b>Cash Flow from Operating Activities</b>													
<b>Receipts</b>	3,381,084	617,340	18.3%	509,164	15.1%	1,126,504	33.3%	537,693	41.3%			(5.3%)	
Property rates	643,848	76,139	11.8%	76,222	11.8%	152,361	23.7%	71,338	22.1%			6.8	
Service charges	2,103,573	219,393	10.4%	209,710	10.0%	421,163	20.0%	203,787	24.7%			4.4	
Other revenue	120,346	82,163	77.1%	24,787	20.6%	117,638	97.7%	44,622	128.3%			47.1	
<b>Transfers and Subsidies - Operational</b>	383,978	205,650	53.6%	173,297	45.3%	379,447	98.6%	163,360	96.4%	64		0.0	
<b>Transfers and Subsidies - Capital</b>	89,600	23,085	25.8%	24,227	27.0%	47,132	52.8%	54,692	58.4%				
Interest	39,740	331	0.8%	411	1.1%	732	1.9%	695	4.4%			(39.4)	
Dividends	-	-	-	-	-	-	-	-	-			-	
<b>Payments</b>	(2,655,800)	(514,873)	19.4%	(647,608)	24.4%	(1,162,481)	43.8%	(426,872)	41.8%			51.7	
Suppliers and employees	(2,248,134)	(514,873)	23.2%	(647,608)	29.4%	(1,162,481)	45.7%	(426,872)	43.9%				
Finance charges	(105,400)	-	-	-	-	-	-	-	-			-	
Transfers and grants	(4,266)	-	-	-	-	-	-	-	-			-	
<b>Net Cash from/(used) Operating Activities</b>	725,283	102,468	14.1%	(138,445)	(19.1%)	(35,977)	(5.0%)	110,821	38.7%			(224.9)	
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>	-	-	-	-	-	-	-	-	-			-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-			-	
<b>Decrease (increase) in non-current debtors (net asset)</b>	-	-	-	-	-	-	-	-	-			-	
<b>Decrease (increase) in non-current receivables</b>	-	-	-	-	-	-	-	-	-			-	
<b>Decrease (increase) in non-current investments</b>	-	-	-	-	-	-	-	-	-			-	
<b>Payments</b>	(126,261)	(33,908)	26.9%	(68,966)	54.6%	(102,875)	81.5%	(62,051)	61.4%			11.1	
Capital assets	(126,261)	(33,908)	26.9%	(68,966)	54.6%	(102,875)	81.5%	(62,051)	61.4%				
<b>Net Cash from/(used) Investing Activities</b>	(126,261)	(33,908)	26.9%	(68,966)	54.6%	(102,875)	81.5%	(62,051)	61.4%			11.1	
<b>Cash Flow from Financing Activities</b>													
<b>Receipts</b>	-	-	-	-	-	-	-	-	-			-	
Short term loans	-	-	-	-	-	-	-	-	-			-	
<b>Borrowing long term/financing</b>	-	-	-	-	-	-	-	-	-			-	
<b>Decrease (increase) in consumer deposits</b>	-	-	-	-	-	-	-	-	-			-	
<b>Payments</b>	(43,498)	-	-	(20,678)	47.5%	(20,678)	47.5%	(67,221)	50.0%			(89.2)	
Repayment of borrowing	(43,498)	-	-	(20,678)	47.5%	(20,678)	47.5%	(67,221)	50.0%				
<b>Net Cash from/(used) Financing Activities</b>	(43,498)	-	-	(20,678)	47.5%	(20,678)	47.5%	(67,221)	50.0%			(89.2)	
<b>Net Increase/(Decrease) in cash held</b>	555,524	68,560	12.3%	(228,091)	(41.1%)	(159,531)	(28.7%)	(18,452)	(22.3%)			136.1	
Cash/bank equivalents at the year end:	47,406	32,123	67.6%	96,479	203.9%	32,123	67.5%	11,158	3.7%			362.6	
Cash/bank equivalents at the year end:	603,311	98,479	16.3%	(128,612)	(21.9%)	(29,642)	(21.5%)	(7,294)	(3.1%)			1,677.1	

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	10,527	15.5%	3,538	5.2%	2,841	4.2%	50,877	75.1%	67,783	10.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38,278	31.6%	7,399	6.1%	4,624	3.8%	70,626	58.5%	121,126	18.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43,240	18.9%	14,416	6.3%	12,279	5.4%	158,910	68.4%	228,853	35.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8,199	14.7%	2,863	5.1%	2,206	4.0%	42,449	76.2%	55,717	8.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9,325	15.1%	2,904	4.7%	2,195	3.5%	47,225	76.7%	61,608	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	21	100.0%	21	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,944	4.6%	2,550	3.9%	2,481	3.8%	56,614	87.7%	64,588	10.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,323	7.3%	2,534	6.6%	1,762	2.8%	18,109	84.2%	45,245	7.0%	-	-	-	-
<b>Total By Income Source</b>	<b>115,841</b>	<b>18.0%</b>	<b>36,203</b>	<b>5.6%</b>	<b>27,867</b>	<b>4.3%</b>	<b>465,031</b>	<b>72.1%</b>	<b>644,942</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6,962	14.6%	5,178	10.8%	4,263	8.9%	31,370	65.7%	47,763	7.4%	-	-	-	-
Commercial	61,639	22.8%	15,432	5.7%	10,942	4.0%	182,618	67.5%	270,631	42.0%	-	-	-	-
Households	47,251	14.5%	15,583	4.8%	12,661	3.9%	251,043	76.9%	326,548	50.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>115,841</b>	<b>18.0%</b>	<b>36,203</b>	<b>5.6%</b>	<b>27,867</b>	<b>4.3%</b>	<b>465,031</b>	<b>72.1%</b>	<b>644,942</b>	<b>100.0%</b>	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	30	100.0%	30	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21,195	43.0%	328	.7%	30	.1%	27,892	56.2%	49,245	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>21,195</b>	<b>43.0%</b>	<b>328</b>	<b>.7%</b>	<b>30</b>	<b>.1%</b>	<b>27,722</b>	<b>56.3%</b>	<b>49,276</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Mendo Mqeni	013 249 7263
Chief Financial Officer	Ms Pualetso Moleto	013 249 7108

Source: Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: THABA CHWEU (MP321)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26					2024/25					Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>1,382,264</b>	<b>270,869</b>	<b>19.6%</b>	<b>244,528</b>	<b>17.7%</b>	<b>515,398</b>	<b>37.3%</b>	<b>235,072</b>	<b>60.3%</b>	<b>4.0%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	312,002	88,881	28.5%	80,291	25.7%	169,173	54.2%	72,424	68.3%	10.8%	
Service charges - Water	69,985	18,245	26.1%	19,232	21.0%	36,478	41.9%	16,676	53.3%	8.0%	
Service charges - Waste Water Management	25,181	5,582	22.2%	5,683	22.6%	11,245	44.7%	5,365	48.6%	5.6%	
Service charges - Waste Management	28,950	6,298	21.8%	6,380	22.0%	12,677	43.9%	6,081	47.0%	5.3%	
Sale of Goods and Rendering of Services	518	480	98.7%	753	145.3%	1,213	233.9%	573	45.2%	31.4%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	25,206	9,485	37.4%	9,781	38.8%	19,227	75.9%	8,823	57.6%	16.6%	
Interest earned from Current and Non Current Assets	3,000	698	19.4%	864	24.0%	1,562	43.4%	501	25.4%	72.6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rent from Fixed Assets	6,300	1,009	17.4%	930	14.8%	2,029	32.2%	541	45.4%	72.1%	
Licence and permits	-	0	-	-	-	0	-	1	4%	(73.9%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	43,455	(768)	(1.8%)	(409)	(1.0%)	(1,205)	(2.8%)	108	(38.3%)	(515.0%)	
<b>Non-Exchange Revenue</b>											
Property rates	164,406	34,615	21.1%	34,829	21.2%	69,444	42.2%	39,462	52.6%	(11.7%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	15,330	263	1.7%	110	0.7%	373	2.4%	426	11.8%	(74.1%)	
Licences or permits	-	97	-	111	-	208	-	363	186.9%	(69.3%)	
Transfer and subsidies - Operational	238,944	98,634	41.3%	78,906	33.0%	177,540	74.3%	75,733	74.7%	4.2%	
Interest	3,431	4,487	130.8%	5,314	154.9%	9,801	285.7%	5,245	48.1%	1.3%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	6,268	2,811	44.9%	2,821	45.0%	5,633	89.9%	2,574	82.4%	9.6%	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	421,488	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>1,114,602</b>	<b>297,853</b>	<b>26.7%</b>	<b>258,966</b>	<b>23.2%</b>	<b>556,819</b>	<b>50.0%</b>	<b>236,362</b>	<b>46.5%</b>	<b>9.6%</b>	
Employee related costs	280,209	66,083	23.6%	65,705	23.4%	131,788	47.0%	64,211	47.9%	2.3%	
Remuneration of councillors	1,170	3,186	272.5%	3,186	272.5%	6,371	450.5%	5,544	47.9%	(10.1%)	
Bulk purchases - electricity	265,660	112,083	39.7%	78,342	27.6%	190,825	67.3%	67,344	96.1%	16.2%	
Inventory consumed	23,500	2,354	10.0%	4,233	18.0%	6,587	28.0%	6,519	48.1%	(35.1%)	
Debt impairment	74,145	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	25,000	12,513	16.7%	12,331	16.4%	24,844	33.1%	-	-	(100.0%)	
Interest	10,000	20,015	200.2%	23,083	230.9%	43,108	431.1%	14,676	254.6%	57.4%	
Contracted services	132,523	45,370	34.2%	31,580	23.8%	76,950	58.1%	57,778	52.3%	(45.7%)	
Transfers and subsidies	1,000	129	12.9%	180	18.0%	309	30.9%	107	48.3%	68.6%	
Irrecoverable debts written off	111,317	1,972	1.8%	1,680	1.5%	3,653	3.3%	1,698	61.3%	(1.0%)	
Operational costs	109,078	33,667	30.9%	38,737	35.5%	72,404	66.4%	20,487	30.6%	89.1%	
Losses on disposal of Assets	-	-	-	0	-	0	-	-	-	(100.0%)	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>267,662</b>	<b>(26,984)</b>	<b>-</b>	<b>(14,438)</b>	<b>-</b>	<b>(41,422)</b>	<b>-</b>	<b>(1,290)</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	127,047	25,371	20.0%	39,211	30.9%	64,581	50.8%	32,482	40.4%	20.7%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>394,709</b>	<b>(1,613)</b>	<b>-</b>	<b>24,773</b>	<b>-</b>	<b>23,160</b>	<b>-</b>	<b>31,192</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>394,709</b>	<b>(1,613)</b>	<b>-</b>	<b>24,773</b>	<b>-</b>	<b>23,160</b>	<b>-</b>	<b>31,192</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>394,709</b>	<b>(1,613)</b>	<b>-</b>	<b>24,773</b>	<b>-</b>	<b>23,160</b>	<b>-</b>	<b>31,192</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>394,709</b>	<b>(1,613)</b>	<b>-</b>	<b>24,773</b>	<b>-</b>	<b>23,160</b>	<b>-</b>	<b>31,192</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	2025/26						2024/25			
	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 to Q2 of 2025/26	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	123,733	17,214	13.9%	34,263	27.7%	51,477	41.6%	23,024	31.6%	48.8%
National Government	123,733	17,214	13.9%	34,263	27.7%	51,477	41.6%	23,024	32.9%	48.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departments A)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	123,733	17,214	13.9%	34,263	27.7%	51,477	41.6%	23,024	32.9%	48.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	18.8%	-
Capital Expenditure Functional	123,733	17,214	13.9%	34,263	27.7%	51,477	41.6%	23,024	31.6%	48.8%
Municipal governance and administration	-	-	-	-	-	-	-	-	23.8%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	23.8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9,000	2,536	28.2%	1,479	16.4%	4,015	44.6%	-	-	(100.0%)
Community and Social Services	9,000	2,536	28.2%	1,479	16.4%	4,015	44.6%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26,836	182	7%	13,874	51.7%	14,857	52.4%	244	33.8%	5,591.6%
Planning and Development	-	-	-	-	-	-	-	-	-	5,591.6%
Road Transport	26,836	182	7%	13,874	51.7%	14,857	52.4%	244	33.8%	5,591.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	87,897	14,496	16.5%	18,910	21.5%	33,406	38.0%	22,780	32.5%	(17.9%)
Energy sources	5,000	230	4.6%	3,797	75.9%	4,026	80.5%	753	60.9%	404.2%
Water Management	13,308	1,480	11.1%	3,089	23.1%	4,548	34.2%	1,936	19.5%	56.5%
Waste Water Management	69,589	12,300	17.8%	11,482	16.5%	23,882	34.3%	17,288	39.8%	(33.8%)
Waste Management	-	416	-	62	-	968	-	2,794	20.0%	(80.2%)
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	992,148	239,557	24.1%	230,086	23.2%	469,644	47.3%	186,934	47.2%	23.1%
Property rates	142,429	21,393	15.0%	27,493	19.3%	48,886	34.3%	26,891	32.8%	2.2%
Service charges	392,548	61,034	15.6%	66,912	17.1%	128,416	32.9%	61,038	32.1%	9.5%
Other revenue	71,213	7,413	10.4%	4,963	7.0%	12,396	17.4%	4,293	36.7%	15.6%
Transfers and Subsidies - Operational	235,787	100,559	42.8%	69,577	29.5%	170,536	72.3%	74,688	75.1%	(6.8%)
Transfers and Subsidies - Capital	127,047	46,250	36.4%	58,105	45.7%	104,355	82.1%	18,552	56.2%	213.2%
Interest	25,127	1,938	7.7%	3,147	12.5%	5,084	20.2%	1,483	49.4%	112.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(851,430)	(174,264)	20.5%	(160,452)	18.8%	(334,716)	39.3%	(125,763)	34.8%	27.6%
Suppliers and employees	(840,430)	(174,264)	20.7%	(160,452)	19.1%	(334,716)	39.8%	(125,763)	35.3%	27.6%
Finance charges	(10,000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1,000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	140,719	65,293	46.4%	69,634	49.5%	134,927	55.9%	61,171	117.3%	13.8%
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%	(39,497)	31.8%	(59,821)	48.1%	(32,180)	51.7%	22.7%
Capital assets	(124,395)	(20,324)	16.3%	(39,497)	31.8%	(59,821)	48.1%	(32,180)	51.7%	22.7%
Net Cash from/(used) Investing Activities	(124,395)	(20,324)	16.3%	(39,497)	31.8%	(59,821)	48.1%	(32,180)	51.7%	22.7%
Cash Flow from Financing Activities										
Receipts	-	3,262	-	1,881	-	5,143	-	2,932	-	(35.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in consumer deposits	-	3,262	-	1,881	-	5,143	-	2,932	-	(35.9%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	3,262	-	1,881	-	5,143	-	2,932	-	(35.9%)
Net increase/(Decrease) in cash held	16,324	48,231	295.5%	32,018	196.1%	80,249	491.6%	31,923	(859.32%)	31.9%
Cash/acc equivalents at the year begin:	33,007	4,263	12.9%	53,595	161.8%	4,263	12.9%	54,564	(111.6%)	(2.1%)
Cash/acc equivalents at the year end:	49,331	53,395	108.2%	101,092	204.9%	101,092	204.9%	86,487	686.8%	14.9%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	7,524	3.4%	4,056	1.8%	3,726	1.7%	207,762	93.1%	223,068	20.9%	(769)	(.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13,610	6.6%	7,122	4.5%	6,776	4.3%	130,407	62.6%	157,914	14.8%	(1,026)	(.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	6,209	3.4%	4,730	2.0%	3,993	1.7%	226,336	93.0%	241,274	22.7%	(1,847)	(.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1,906	2.3%	1,484	1.8%	1,436	1.7%	79,488	94.3%	84,315	7.9%	(396)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Management	2,122	2.4%	1,528	1.7%	1,475	1.7%	83,711	94.2%	88,834	8.3%	(473)	(.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	5,085	2.0%	4,966	1.9%	4,965	1.9%	241,379	94.1%	256,415	24.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	972	7.3%	891	6.9%	808	6.3%	15,267	79.4%	17,959	1.7%	(180)	(2.3%)	-	-
<b>Total By Income Source</b>	<b>39,428</b>	<b>3.7%</b>	<b>24,782</b>	<b>2.3%</b>	<b>23,200</b>	<b>2.2%</b>	<b>977,369</b>	<b>91.8%</b>	<b>1,064,780</b>	<b>100.0%</b>	<b>(4,892)</b>	<b>(.5%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	5,943	3.4%	5,774	3.3%	4,387	2.5%	158,377	90.8%	174,491	16.4%	(409)	(.2%)	-	-
Commercial	15,725	4.5%	6,183	1.8%	6,296	1.8%	330,063	91.9%	348,228	32.7%	(1,326)	(.4%)	-	-
Households	17,759	3.3%	12,805	2.4%	12,540	2.3%	498,630	92.0%	542,061	50.9%	(3,156)	(.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>39,428</b>	<b>3.7%</b>	<b>24,782</b>	<b>2.3%</b>	<b>23,200</b>	<b>2.2%</b>	<b>977,369</b>	<b>91.8%</b>	<b>1,064,780</b>	<b>100.0%</b>	<b>(4,892)</b>	<b>(.5%)</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	36,376	3.1%	30,561	2.6%	34,231	3.0%	1,054,631	91.2%	1,155,799	56.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	839	.1%	-	-	-	-	892,200	99.9%	893,759	43.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>37,214</b>	<b>1.8%</b>	<b>30,561</b>	<b>1.5%</b>	<b>34,231</b>	<b>1.7%</b>	<b>1,947,552</b>	<b>95.0%</b>	<b>2,049,558</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Roy Steven Makwasha	013 236 7307
Chief Financial Officer	Mr Kgaugeto Patrick Mashaga	013 235 7349

Source: Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: THEMBISILE HANI (MP315)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26					2024/25		2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	1,062,960	375,054	35.3%	331,045	31.1%	706,099	66.4%	313,055	62.7%	5.7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	132,190	34,304	26.0%	34,648	26.2%	68,972	52.2%	27,623	50.2%	25.4%
Service charges - Waste Water Management	3,046	853	28.0%	796	26.1%	1,649	54.1%	591	52.6%	34.6%
Service charges - Waste Management	43,375	11,433	26.4%	11,549	26.6%	22,983	53.0%	10,377	49.8%	11.3%
Sale of Goods and Rendering of Services	16,628	1,402	10.2%	138	3%	1,620	11.1%	267	79.1%	(52.2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	144,208	37,345	25.9%	38,070	26.8%	75,915	52.7%	34,981	31.3%	15.3%
Interest earned from Current and Non-Current Assets	12,856	5,810	45.2%	6,745	52.0%	12,554	97.7%	1,744	49.0%	286.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,629	468	28.7%	363	22.3%	830	51.0%	187	103.7%	94.3%
Licence and permits	5	1	13.2%	2	48.4%	3	61.6%	1	71.0%	64.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	372	18	4.4%	93	24.9%	109	29.3%	64	29.3%	44.6%
Non-Exchange Revenue										
Property rates	68,724	26,410	38.4%	26,422	38.4%	52,832	76.9%	16,457	51.0%	60.6%
Surcharges and Taxes	-	-	-	-	-	-	-	23,258	-	(100.0%)
Fines, penalties and forfeits	5,071	44	2%	205	4.0%	249	4.9%	48	2.9%	324.7%
Licences or permits	326	35	10.9%	11	3.4%	46	14.2%	81	48.1%	(86.4%)
Transfer and subsidies - Operational	623,711	256,822	41.2%	211,514	33.9%	468,336	75.1%	197,376	73.8%	7.2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	13,000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,265,588	185,569	14.7%	243,825	19.3%	429,395	33.9%	201,037	30.8%	21.3%
Employee related costs	219,179	49,842	22.7%	50,703	23.1%	100,545	45.9%	49,569	45.5%	2.3%
Remuneration of councillors	39,036	7,033	23.4%	7,324	23.4%	14,057	48.8%	7,544	46.0%	(6.9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	200,142	36,260	18.1%	52,362	26.2%	88,622	44.3%	48,343	45.8%	8.3%
Debt impairment	338,613	91,000	17.9%	17,802	19.6%	35,725	39.3%	18,602	42.2%	(4.3%)
Depreciation and amortisation	91,000	17,903	19.7%	17,802	19.6%	35,725	39.3%	18,602	42.2%	(4.3%)
Interest	168,263	45,871	27.2%	48,423	28.8%	94,294	56.0%	46,340	47.8%	4.5%
Contracted services	168,263	45,871	27.2%	48,423	28.8%	94,294	56.0%	46,340	47.8%	4.5%
Transfers and subsidies	99,487	35,838	35.8%	35,838	35.8%	71,676	72.0%	-	(100.0%)	(100.0%)
Irrecoverable debts written off	10,224	3,824	37.4%	4,166	40.7%	7,990	78.2%	1,664	49.4%	150.4%
Operational costs	110,647	24,816	22.4%	27,709	25.0%	52,525	47.5%	28,978	42.7%	(4.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(202,628)	189,485	-	87,220	-	276,705	-	112,018	-	-
Transfers and subsidies - capital (monetary allocations)	323,057	50,591	15.7%	138,306	42.8%	188,897	58.5%	-	31.9%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120,429	240,076	-	225,525	-	465,601	-	112,018	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	120,429	240,076	-	225,525	-	465,601	-	112,018	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120,429	240,076	-	225,525	-	465,601	-	112,018	-	-
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120,429	240,076	-	225,525	-	465,601	-	112,018	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Capital Revenue and Expenditure										
Source of Finance	256,200	80,211	31.3%	77,910	30.4%	158,121	61.7%	92,807	57.3%	(16.1%)
National Government	224,170	69,569	31.0%	64,278	28.7%	133,848	59.7%	83,148	58.6%	(22.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departments A)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	224,170	69,569	31.0%	64,278	28.7%	133,848	59.7%	83,148	58.6%	(22.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32,030	10,642	33.2%	13,631	42.6%	24,273	75.8%	9,659	44.7%	41.1%
Capital Expenditure Functional	256,200	80,211	31.3%	81,434	31.8%	161,645	63.1%	92,807	57.3%	(12.3%)
Municipal governance and administration	17,395	6,131	35.2%	10,706	61.5%	16,837	96.8%	1,267	20.8%	745.2%
Executive and Council	45	-	-	-	-	-	-	-	-	-
Finance and administration	17,350	6,131	35.3%	10,706	61.7%	16,837	97.0%	1,267	20.8%	745.2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	21,700	7,834	36.1%	2,607	12.0%	10,441	48.1%	8,784	48.0%	(70.3%)
Community and Social Services	18,200	4,817	26.5%	2,607	14.3%	7,424	40.8%	676	9.0%	285.8%
Sport And Recreation	3,500	3,016	86.2%	-	-	3,016	86.2%	8,108	62.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58,744	21,875	37.2%	16,142	27.5%	38,917	64.7%	15,038	32.9%	7.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	58,744	21,875	37.2%	16,142	27.5%	38,917	64.7%	15,038	32.9%	7.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	158,361	44,371	28.0%	51,979	32.8%	96,350	60.8%	67,719	73.3%	(23.2%)
Energy sources	5,000	1,764	35.3%	1,120	22.4%	2,884	57.7%	3,743	71.6%	(70.1%)
Water Management	114,917	33,386	29.0%	31,284	27.2%	65,276	56.8%	40,363	72.8%	(22.9%)
Waste Water Management	34,244	8,621	25.2%	16,581	48.4%	24,672	72.0%	18,970	74.8%	(5.8%)
Waste Management	4,200	-	-	3,224	83.9%	3,524	83.9%	6,435	75.9%	(45.2%)
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26						2024/25				Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1,107,813	486,492	43.9%	156,845	14.2%	643,337	58.1%	293,639	61.5%	(46.6%)	
Property rates	39,416	12,464	31.6%	16,406	41.6%	28,870	73.2%	9,594	37.9%	71.0%	
Service charges	10,442	4,191	40.1%	4,522	43.3%	8,713	83.4%	3,323	65.5%	36.1%	
Other revenue	98,025	40,079	40.9%	24,061	24.5%	64,138	65.4%	26,318	71.9%	(8.6%)	
Transfers and Subsidies - Operational	623,711	255,490	41.0%	448	1%	255,938	41.0%	197,582	73.0%	(69.8%)	
Transfers and Subsidies - Capital	323,057	173,940	53.8%	111,023	34.4%	284,963	88.2%	56,623	33.3%	95.4%	
Interest	13,162	329	2.5%	365	2.9%	715	5.4%	-	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(827,751)	(118,548)	14.3%	(153,434)	18.5%	(271,980)	32.9%	(144,818)	34.7%	6.0%	
Suppliers and employees	(725,384)	(118,548)	16.3%	(153,434)	21.1%	(271,980)	37.3%	(144,818)	34.8%	6.0%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(99,487)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	280,062	367,946	131.4%	3,411	1.2%	371,357	132.6%	148,822	144.2%	(87.7%)	
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%	(91,106)	35.6%	(179,230)	70.0%	(105,670)	66.0%	(13.8%)	
Capital assets	(256,200)	(88,124)	34.4%	(91,106)	35.6%	(179,230)	70.0%	(105,670)	66.0%	(13.8%)	
Net Cash from/(used) Investing Activities	(243,200)	(88,124)	36.2%	(91,106)	37.5%	(179,230)	73.7%	(105,670)	66.6%	(13.8%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) 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%	(87,695)	(237.9%)	192,127	521.2%	43,152	(13,223.9%)	(303.2%)	
Cash/ncash equivalents at the year begin:	139,899	230,882	165.0%	510,884	365.0%	220,882	165.0%	369,310	245.1%	38.3%	
Cash/ncash equivalents at the year end:	176,762	510,084	288.9%	422,989	288.3%	422,989	288.3%	412,461	128.2%	28.1%	

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	13,194	1.2%	17,480	1.6%	12,521	1.2%	1,019,933	95.9%	1,063,129	39.7%	10,669	1.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	147	100.0%	147	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,303	2.3%	6,297	1.8%	6,221	1.8%	334,462	94.1%	355,314	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1.2%	201	1.1%	189	1.0%	17,693	96.6%	18,308	7%	198	.9%	-	-
Receivables from Exchange Transactions - Waste Management	4,391	1.0%	5,106	1.1%	4,328	1.0%	436,081	96.9%	445,905	16.8%	3,293	.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Areas Debtor Accounts	13,018	1.7%	12,937	1.6%	12,746	1.6%	749,678	95.1%	786,380	29.5%	(7,900)	(1.0%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	138	100.0%	138	-	(1,358)	(85.6%)	-	-
<b>Total By Income Source</b>	<b>39,131</b>	<b>1.5%</b>	<b>42,021</b>	<b>1.6%</b>	<b>36,006</b>	<b>1.3%</b>	<b>2,558,163</b>	<b>95.6%</b>	<b>2,675,320</b>	<b>100.0%</b>	<b>4,854</b>	<b>.2%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	8,001	1.9%	7,918	1.9%	7,321	1.7%	402,964	94.5%	426,204	15.9%	563	.1%	-	-
Commercial	5,738	2.8%	8,423	4.2%	3,654	1.8%	183,696	91.2%	201,511	7.5%	1,736	.9%	-	-
Households	25,392	1.2%	25,680	1.3%	25,030	1.2%	1,971,502	96.3%	2,047,605	76.9%	2,965	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>39,131</b>	<b>1.5%</b>	<b>42,021</b>	<b>1.6%</b>	<b>36,006</b>	<b>1.3%</b>	<b>2,558,163</b>	<b>95.6%</b>	<b>2,675,320</b>	<b>100.0%</b>	<b>4,854</b>	<b>.2%</b>	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,394	95.3%	165	4.6%	3	.1%	(1)	-	3,561	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3,394</b>	<b>95.3%</b>	<b>165</b>	<b>4.6%</b>	<b>3</b>	<b>.1%</b>	<b>(1)</b>	<b>-</b>	<b>3,561</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Dumisani Mahlangu	013 686 9116
Chief Financial Officer	Mrs Jessica Mahlangu	013 686 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26					2024/25			Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter	Second Quarter	Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Operating Revenue and Expenditure										
Operating Revenue										
	948,495	430,502	45.4%	390,961	41.2%	821,463	86.6%	68,808	30.5%	468.2%
Exchange Revenue										
Service charges - Electricity	246,628	57,870	23.5%	49,305	20.0%	107,175	43.5%	59,884	39.7%	(3.3%)
Service charges - Water	79,891	32,727	41.6%	5,558	6.7%	37,585	48.3%	16,439	34.2%	(88.0%)
Service charges - Waste Water Management	14,362	3,369	23.4%	3,227	22.4%	6,596	45.8%	3,256	41.0%	(9.9%)
Service charges - Waste Management	15,318	4,120	26.9%	3,905	25.5%	8,025	52.4%	3,979	45.9%	(1.8%)
Sale of Goods and Rendering of Services	7,231	505	7.0%	575	8.0%	1,080	14.9%	349	11.3%	64.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	165,255	16	-	204	.1%	221	.1%	46	.1%	339.3%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,641	571	34.8%	546	33.2%	1,117	68.0%	431	39.3%	26.7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	806	70	8.7%	403	57.4%	533	66.1%	144	29.3%	220.2%
Non-Exchange Revenue										
Property rates	128,920	279,860	217.1%	285,720	221.6%	585,580	438.7%	8,403	30.1%	3,300.4%
Surcharges and Taxes	73,281	17,259	23.6%	16,379	22.4%	33,637	45.9%	17,074	86.8%	(7.7%)
Fines, penalties and forfeits	2,235	335	15.0%	415	18.6%	750	33.6%	183	16.9%	126.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161,007	8,161	5.1%	1	-	8,162	5.1%	(3)	38.2%	(131.5%)
Interest	53,090	25,640	48.3%	24,964	47.0%	50,604	95.3%	(33,080)	(61.9%)	(175.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	2	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure										
	994,017	194,189	19.5%	231,445	23.3%	425,633	42.8%	161,699	33.2%	43.1%
Employee related costs	211,691	52,953	25.0%	54,189	25.6%	107,142	50.6%	49,995	46.0%	8.4%
Remuneration of councillors	12,146	2,489	20.2%	2,484	20.2%	4,933	40.5%	2,726	42.3%	(10.0%)
Bulk purchases - electricity	228,174	62,751	27.5%	53,675	23.5%	116,426	51.0%	46,610	56.4%	15.2%
Inventory consumed	124,623	26,701	21.4%	24,833	19.9%	51,533	41.4%	36,743	54.5%	(32.4%)
Debt impairment	89,408	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	63,270	-	-	14,567	27.3%	14,567	27.3%	-	-	(100.0%)
Interest	50,000	17,881	35.4%	29,944	59.9%	47,825	95.3%	22,637	117.8%	32.3%
Contracted services	128,878	17,141	13.3%	33,770	26.2%	50,911	39.5%	38,991	53.2%	(13.4%)
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-
Unrecoverable debts written off	31,594	2,512	8.0%	283	.9%	2,795	8.8%	-	-	(100.0%)
Operational costs	64,224	11,981	18.7%	17,731	27.6%	29,712	46.3%	22,221	45.0%	(20.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	(59,189)	(100.0%)	-
Other Losses	-	-	-	-	-	-	-	918	(100.0%)	-
Surplus/(Deficit)	(45,522)	236,314	-	159,516	-	395,830	-	(92,891)	-	-
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	-	159,516	-	395,830	-	(92,891)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	31,596	236,314	-	159,516	-	395,830	-	(92,891)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31,596	236,314	-	159,516	-	395,830	-	(92,891)	-	-
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31,596	236,314	-	159,516	-	395,830	-	(92,891)	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26						2024/25		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter	Q2 of 2024/25 to Q2 of 2025/26
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance	65,245	5,883	9.0%	10,347	15.9%	16,230	24.9%	13,477	40.4%
National Government	46,645	5,883	12.6%	6,182	13.3%	12,065	25.9%	12,133	27.2%
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departments A)	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46,645	5,883	12.6%	6,182	13.3%	12,065	25.9%	12,133	27.2%
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	18,600	-	-	4,166	22.4%	4,166	22.4%	1,345	97.8%
Capital Expenditure Functional	65,245	5,883	9.0%	10,347	15.9%	16,230	24.9%	13,477	40.4%
Municipal governance and administration	10,550	-	-	4,136	39.2%	4,136	39.2%	1,345	31.2%
Executive and Council	350	-	-	-	-	-	-	-	-
Finance and administration	10,200	-	-	4,136	40.6%	4,136	40.6%	1,345	32.0%
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%	5,136	28.1%	8,319	45.6%	7,327	59.7%
Planning and Development	550	-	-	30	5.4%	30	5.4%	-	-
Road Transport	17,700	3,183	18.0%	5,106	28.9%	8,289	46.8%	7,327	60.2%
Environmental Protection	-	-	-	-	-	-	-	-	-
Trading Services	35,945	2,700	7.5%	1,075	3.0%	3,776	10.5%	4,806	35.7%
Energy sources	5,000	-	-	-	-	-	-	2,112	180.6%
Water Management	29,500	437	1.5%	485	1.6%	922	3.1%	1,841	6.2%
Waste Water Management	6,445	930	14.4%	590	9.2%	1,520	23.6%	-	-
Waste Management	4,000	1,333	33.3%	-	-	1,333	33.3%	852	42.6%
Other	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	917,681	144,728	15.8%	106,012	11.6%	250,741	27.3%	100,000	33.3%	6.0%
Property rates	236,078	33,025	14.0%	30,065	12.7%	63,110	26.7%	24,179	31.7%	24.4%
Service charges	450,169	88,941	19.7%	70,266	15.6%	159,127	34.7%	73,682	37.4%	(17.1%)
Other revenue	23,800	21,044	88.4%	5,018	21.1%	26,063	109.5%	(8,378)	56.4%	(159.9%)
Transfers and Subsidies - Operational	161,007	4,818	3.0%	613	0.4%	5,431	3.4%	-	19.9%	(100.0%)
Transfers and Subsidies - Capital	46,618	-	-	-	-	-	-	8,460	29.2%	(100.0%)
Interest	-	-	-	-	-	-	-	46	(100.0%)	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(797,966)	(116,156)	14.6%	(108,523)	13.6%	(224,679)	28.2%	(124,775)	34.5%	(13.6%)
Suppliers and employees	(797,966)	(116,156)	14.6%	(108,523)	13.6%	(224,679)	28.2%	(124,775)	34.5%	(13.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	119,715	28,572	23.9%	(2,511)	(2.1%)	26,062	21.8%	(24,776)	26.3%	(89.5%)
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)	(9,847)	13.9%	(13,520)	20.7%	(22,567)	34.6%	(15,019)	51.4%	(10.0%)
Capital assets	(65,245)	(9,847)	13.9%	(13,520)	20.7%	(22,567)	34.6%	(15,019)	51.4%	(10.0%)
Net Cash from/(used) Investing Activities	(65,245)	(9,847)	13.9%	(13,520)	20.7%	(22,567)	34.6%	(15,019)	51.4%	(10.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) 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%	(16,031)	(20.4%)	3,495	6.4%	(39,795)	(7.8%)	(59.7%)
Cash/acc equivalents at the year end:	22,100	3,798	17.2%	31,888	44.1%	3,798	17.2%	42,998	10.0%	25.1%
Cash/acc equivalents at the year end:	66,639	31,888	41.8%	15,856	20.7%	15,856	20.7%	2,801	3.7%	46.1%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	5,309	1.7%	4,229	1.3%	5,126	1.6%	300,600	95.3%	315,263	17.6%	6,369	2.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16,359	34.2%	1,498	3.1%	1,231	2.6%	28,773	60.1%	47,848	2.7%	10,647	22.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	100,028	10.1%	95,496	9.5%	94,544	9.4%	710,265	70.9%	1,001,319	55.9%	4,265	4%	-	-
Receivables from Exchange Transactions - Waste Water Management	1,124	3.8%	640	2.2%	523	1.8%	26,950	92.2%	29,238	1.6%	794	2.7%	-	-
Receivables from Exchange Transactions - Waste Management	1,402	4.0%	780	2.1%	697	2.0%	32,082	91.7%	34,971	2.0%	947	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Areas Debtor Accounts	9,221	3.4%	9,017	3.3%	8,915	3.3%	245,428	90.0%	272,581	15.2%	44,790	16.4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	1	-	88,915	100.0%	89,922	1.0%	(543)	( 6%)	-	-
<b>Total By Income Source</b>	<b>134,342</b>	<b>7.9%</b>	<b>111,662</b>	<b>6.2%</b>	<b>111,038</b>	<b>6.2%</b>	<b>1,433,998</b>	<b>86.1%</b>	<b>1,791,039</b>	<b>100.0%</b>	<b>67,270</b>	<b>3.8%</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2,286	10.2%	1,281	5.7%	1,101	4.9%	17,699	79.1%	22,367	1.2%	3,599	16.1%	-	-
Commercial	110,773	15.2%	91,119	12.5%	89,694	12.3%	437,258	60.0%	728,843	40.7%	21,649	3.0%	-	-
Households	21,283	2.0%	19,202	1.9%	20,243	1.9%	979,041	94.2%	1,039,829	58.1%	42,021	4.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>134,342</b>	<b>7.5%</b>	<b>111,662</b>	<b>6.2%</b>	<b>111,038</b>	<b>6.2%</b>	<b>1,433,998</b>	<b>80.1%</b>	<b>1,791,039</b>	<b>100.0%</b>	<b>67,270</b>	<b>3.8%</b>	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	44,645	3.9%	21,912	1.9%	1,078,605	94.2%	1,145,162	64.5%
Bulk Water	-	-	8,766	4.2%	4,268	2.0%	197,710	93.8%	210,744	11.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7,045	1.7%	5,047	1.2%	3,974	.9%	402,769	98.2%	418,835	23.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>7,045</b>	<b>.4%</b>	<b>58,458</b>	<b>3.3%</b>	<b>30,155</b>	<b>1.7%</b>	<b>1,679,083</b>	<b>94.6%</b>	<b>1,774,742</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Ms Tweedie MacDonald Mathabane	013 665 0021
Chief Financial Officer	Ms Thokozile Mafangiso	013 665 0000

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR MPUMALANGA**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>		<b>32,050,302</b>	<b>9,203,506</b>	<b>28.7%</b>	<b>8,653,377</b>	<b>27.0%</b>	<b>17,856,883</b>	<b>55.7%</b>	<b>7,317,899</b>	<b>52.0%</b>	<b>18.2%</b>
<b>Operating Revenue</b>											
Exchange Revenue											
Service charges - Electricity		8,835,909	2,082,432	24.2%	1,873,319	21.7%	3,956,751	45.9%	1,558,658	45.6%	20.2%
Service charges - Water		2,438,815	517,862	21.2%	553,071	22.7%	1,071,033	43.9%	468,302	38.9%	18.1%
Service charges - Waste Water Management		861,757	186,689	21.7%	196,732	22.8%	383,421	44.5%	185,125	47.9%	6.3%
Service charges - Waste Management		1,025,280	256,878	25.1%	260,688	25.4%	517,565	50.5%	227,354	46.4%	14.7%
Sale of Goods and Rendering of Services		135,264	29,259	21.6%	29,254	15.3%	49,882	37.0%	20,328	35.3%	1.9%
Agency services		31,606	6,395	20.2%	7,890	25.0%	14,285	45.2%	20,649	58.6%	(61.8%)
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1,388,026	282,072	20.3%	322,720	23.2%	604,792	43.6%	275,992	38.1%	16.9%
Interest earned from Current and Non-Current Assets		191,062	38,081	20.0%	32,622	17.0%	71,903	37.6%	26,479	22.7%	24.0%
Dividends		6,689	803	12.0%	898	13.4%	1,700	25.4%	2,049	892.0%	(96.2%)
Rent on Land		20,830	5,764	27.7%	6,560	29.0%	11,814	56.7%	4,879	56.8%	24.0%
Rental from Fixed Assets		71,509	73,737	103.0%	48,464	(67.8%)	24,644	34.5%	13,186	37.8%	(33.5%)
Licence and permits		16,426	1,249	7.6%	1,797	10.9%	3,047	18.5%	3,740	18.1%	(52.0%)
Special rating levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		575,082	18,553	3.2%	18,558	3.3%	37,482	6.5%	33,740	12.8%	(43.9%)
<b>Non-Exchange Revenue</b>											
Property rates		5,202,649	1,621,162	31.2%	1,629,856	31.3%	3,251,018	62.5%	1,340,551	52.5%	21.6%
Surcharges and Taxes		73,281	17,259	23.6%	16,379	22.4%	33,637	45.9%	40,932	184.4%	(60.0%)
Fines, penalties and forfeits		159,155	9,755	4.9%	15,386	9.7%	25,388	15.9%	23,861	30.7%	(32.8%)
Licences or permits		11,730	720	6.1%	1,074	16.6%	2,694	23.0%	3,465	21.2%	(42.8%)
Transfer and subsidies - Operational		9,599,945	3,700,844	38.6%	3,068,770	32.0%	6,769,614	70.5%	2,811,220	67.1%	9.2%
Interest		623,908	143,822	23.1%	179,916	28.8%	323,740	51.9%	109,558	48.0%	64.3%
Fuel Levy		391,888	163,287	41.7%	130,629	33.3%	293,916	75.0%	125,073	33.3%	3.9%
Operational Revenue		76,069	18,969	24.9%	19,158	25.2%	38,127	50.1%	16,430	247.9%	16.6%
Gains on disposal of Assets		33,844	42	1%	1,914	5.7%	1,956	5.8%	55	5.7%	3.91%
Other Gains		426,387	16,202	3.7%	321,590	73.3%	338,192	79.9%	6,528	30.3%	5,070.9%
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>		<b>32,002,456</b>	<b>7,219,250</b>	<b>22.6%</b>	<b>7,486,492</b>	<b>23.4%</b>	<b>14,705,742</b>	<b>46.0%</b>	<b>7,164,665</b>	<b>44.9%</b>	<b>4.5%</b>
Employee related costs		8,827,461	2,013,187	22.8%	2,169,148	24.6%	4,192,335	47.4%	2,172,695	46.3%	(2.2%)
Remuneration of councillors		501,340	114,370	22.8%	110,871	22.1%	225,271	44.9%	121,521	49.1%	(8.7%)
Bulk purchases - electricity		7,256,487	2,576,513	35.3%	1,698,335	23.3%	4,274,848	58.9%	1,772,253	61.3%	(4.2%)
Inventory consumed		1,814,140	348,402	19.2%	480,026	27.0%	838,928	46.2%	414,517	45.5%	18.3%
Deficit impairment		2,959,359	602	0.02%	4,682	0.16%	5,345	0.18%	2	0.00%	10,038.9%
Depreciation and amortisation		2,738,933	338,302	12.3%	493,222	18.0%	839,525	30.3%	599,209	37.9%	(17.8%)
Interest		832,410	278,342	33.4%	355,609	42.7%	633,951	76.2%	231,389	54.6%	53.7%
Contracted services		3,573,287	713,208	20.0%	1,180,377	33.0%	1,893,585	53.0%	1,007,413	53.3%	17.2%
Transfer and subsidies		818,310	143,420	17.5%	334,916	40.8%	478,336	58.3%	300,008	79.5%	11.3%
Irrecoverable debts written off		546,000	180,317	33.0%	71,946	13.2%	252,262	46.2%	29,760	11.3%	141.8%
Operational costs		2,071,299	502,745	24.3%	575,063	27.8%	1,077,808	52.0%	569,740	91.3%	(9.0%)
Losses on disposal of Assets		5,210	39	0.8%	26	0.5%	48	0.9%	(98,128)	(1,478.2%)	(100.0%)
Other Losses		6,153	11,733	190.7%	2,462	43.3%	14,395	233.9%	6,314	102.7%	(57.8%)
<b>Surplus/(Deficit)</b>		<b>47,846</b>	<b>1,984,256</b>	<b>-</b>	<b>1,166,885</b>	<b>-</b>	<b>3,151,141</b>	<b>-</b>	<b>153,234</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)		3,350,721	516,396	15.4%	967,005	28.9%	1,483,901	44.3%	623,208	30.8%	55.2%
Transfers and subsidies - capital (in-kind)		41,501	-	-	-	-	-	-	371	3%	(100.0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>3,440,067</b>	<b>2,500,652</b>	<b>-</b>	<b>2,134,390</b>	<b>-</b>	<b>4,635,042</b>	<b>-</b>	<b>776,813</b>	<b>-</b>	<b>-</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>3,440,067</b>	<b>2,500,652</b>	<b>-</b>	<b>2,134,390</b>	<b>-</b>	<b>4,635,042</b>	<b>-</b>	<b>776,813</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>3,440,067</b>	<b>2,500,652</b>	<b>-</b>	<b>2,134,390</b>	<b>-</b>	<b>4,635,042</b>	<b>-</b>	<b>776,813</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associates		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	45	-	(17)	-	28	-	9	-	(292.0%)
<b>Surplus/(Deficit) for the year</b>		<b>3,440,067</b>	<b>2,500,697</b>	<b>-</b>	<b>2,134,373</b>	<b>-</b>	<b>4,635,070</b>	<b>-</b>	<b>776,822</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter		
						Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance										
National Government	4,008,414	689,930	17.2%	1,023,764	25.5%	1,713,694	42.8%	923,704	37.5%	10.8%
Provincial Government	3,183,024	559,274	17.6%	855,557	26.9%	1,414,831	44.4%	802,257	42.0%	6.6%
District Municipality	-	4,456	-	1,392	-	5,848	-	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departments A)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	3,183,024	563,730	17.7%	857,178	26.9%	1,420,908	44.6%	802,257	42.1%	6.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	825,390	126,200	15.3%	166,586	20.2%	292,786	35.5%	121,447	21.2%	37.2%
Capital Expenditure Functional										
Municipal governance and administration	4,013,221	691,830	17.2%	1,029,818	25.7%	1,721,649	42.9%	924,526	37.5%	11.4%
Executive and Council	119,428	27,281	22.8%	44,315	37.1%	71,596	59.9%	25,938	24.8%	78.9%
Finance and administration	4,304	880	20.9%	-	-	880	20.9%	3,231	48.7%	(100.0%)
Internal audit	115,224	26,401	22.9%	44,315	38.5%	70,717	61.4%	22,705	23.8%	95.2%
Community and Public Safety	245,435	30,253	12.3%	41,090	16.7%	71,342	28.1%	36,747	17.2%	11.8%
Community and Social Services	133,829	22,379	16.7%	33,471	25.0%	55,800	41.7%	25,717	31.4%	30.1%
Sport And Recreation	74,006	5,272	7.1%	6,892	8.2%	11,154	15.2%	9,974	21.9%	(39.0%)
Public Safety	8,700	2,601	29.9%	1,537	17.7%	4,138	47.6%	1,058	42.2%	45.6%
Housing	-	-	-	-	-	-	-	-	-	10.3%
Health	800	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1,386,479	286,842	20.6%	402,008	28.9%	688,950	49.5%	347,875	39.5%	15.6%
Planning and Development	383,145	81,225	21.2%	90,016	23.5%	171,341	44.7%	128,375	38.0%	(29.9%)
Road Transport	1,004,633	204,817	20.4%	311,462	31.0%	516,279	51.4%	219,135	38.9%	42.1%
Environmental Protection	2,700	139	5.1%	539	19.8%	678	25.1%	365	8.9%	42.2%
Trading Services	2,248,044	348,255	15.5%	542,406	24.1%	890,661	39.6%	513,931	40.2%	5.5%
Energy sources	309,847	33,729	10.9%	98,509	31.8%	132,237	42.7%	103,408	48.8%	(4.7%)
Water Management	1,292,259	199,082	15.4%	287,801	22.3%	486,894	37.7%	230,362	35.5%	24.9%
Waste Water Management	547,844	99,184	18.1%	144,381	26.4%	243,565	44.5%	143,312	44.1%	7.8%
Waste Management	97,984	16,249	16.6%	11,716	12.0%	27,965	28.5%	38,818	41.9%	(68.2%)
Other	9,835	-	-	-	-	-	-	38	3.4%	(100.0%)

**Part 3: Cash Receipts and Payments**

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	31,197,341	9,910,207	31.8%	8,517,025	27.3%	18,427,232	59.1%	10,543,888	69.6%	(19.2%)
Property rates	4,281,991	773,136	18.1%	794,130	18.6%	1,567,266	36.8%	2,793,907	126.5%	(71.2%)
Service charges	11,187,578	2,358,558	20.9%	2,380,764	21.3%	4,659,722	41.6%	2,062,984	36.8%	12.1%
Other revenue	1,888,472	1,876,484	99.4%	1,814,835	96.1%	3,691,319	195.5%	1,491,945	223.0%	21.6%
Transfers and Subsidies - Operational	9,828,179	3,401,538	34.6%	2,459,703	25.0%	5,861,241	59.6%	2,922,076	64.7%	(15.8%)
Transfers and Subsidies - Capital	3,532,568	1,496,370	42.4%	1,058,387	29.9%	2,592,757	73.2%	1,287,106	70.9%	17.9%
Interest	498,387	34,023	6.8%	91,135	18.3%	125,127	25.1%	35,284	11.9%	13.2%
Dividends	250	170	67.9%	72	29.0%	242	96.9%	627	30.1%	(88.5%)
Payments	(27,017,963)	(8,825,458)	21.6%	(5,631,696)	20.8%	(11,457,694)	42.4%	(6,550,038)	52.9%	(14.0%)
Suppliers and employees	(18,268,516)	(5,825,458)	22.2%	(5,637,806)	21.5%	(11,467,949)	43.8%	(5,530,038)	34.2%	(14.0%)
Finance charges	(668,971)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1,479,376)	-	-	-	-	-	-	-	-	-
Net Cash from/(Used) Operating Activities	4,169,378	4,084,749	97.7%	2,885,420	69.0%	6,979,168	166.8%	3,993,828	148.8%	(27.8%)
Cash Flow from Investing Activities										
Receipts	607,000	103	-	41,853	6.9%	41,956	6.9%	24,893	-	68.1%
Proceeds on disposal of PPE	13,000	42	3%	82	8%	124	1.0%	56	-	-49.9%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	594,000	61	-	60	1%	751	1%	-	-	(525.3%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(162)	-	-
Payments	(4,172,382)	(782,174)	19.0%	(1,087,962)	26.1%	(1,891,146)	45.1%	25,000	41.9%	64.3%
Capital assets	(4,172,382)	(792,174)	19.0%	(1,085,981)	26.1%	(1,889,166)	45.1%	(1,054,470)	41.9%	3.2%
Net Cash from/(Used) Investing Activities	(3,565,382)	(782,071)	22.2%	(1,046,139)	29.3%	(1,838,219)	51.6%	(1,029,577)	41.9%	1.6%
Cash Flow from Financing Activities										
Receipts	3,323	5,279	158.8%	2,606	78.4%	7,885	237.3%	3,240	452.2%	(19.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	1,124	-	-	-	-	-	-	-	-	-
Payments (increases) in consumer deposits	2,200	5,279	240.0%	2,606	118.5%	7,885	358.5%	3,240	234.3%	(19.6%)
Interest	(74,379)	-	-	(20,678)	27.8%	(20,678)	27.8%	(67,221)	41.6%	(89.2%)
Dividend of borrowing	(74,179)	-	-	(20,678)	27.8%	(20,678)	27.8%	(67,221)	41.6%	(89.2%)
Net Cash from/(Used) Financing Activities	(71,655)	5,279	67.4%	(18,072)	25.4%	(12,793)	18.0%	(63,382)	37.7%	(71.7%)
Net Increase/(Decrease) in cash held	542,942	3,297,956	607.4%	1,821,209	335.4%	5,118,165	942.9%	2,990,289	793.0%	(37.2%)
Cash/ cash equivalents at the year begin:	1,398,656	1,339,169	97.8%	4,438,947	324.2%	1,339,169	97.8%	3,752,647	26.3%	(8.3%)
Cash/ cash equivalents at the year end:	1,941,597	4,440,121	232.2%	6,260,162	388.1%	6,246,842	308.1%	6,653,693	298.1%	(5.7%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	193,825	2.4%	138,277	1.7%	133,704	1.6%	7,771,302	94.3%	8,237,108	21.6%	(56,626)	(.7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	466,810	9.2%	174,124	3.4%	153,429	3.0%	4,240,281	84.4%	5,084,624	13.4%	(1,198)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	481,618	6.0%	299,141	3.5%	311,175	3.6%	7,513,415	97.3%	8,605,340	22.6%	(38,559)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	67,447	2.5%	45,055	1.7%	45,304	1.7%	2,528,509	94.1%	2,686,315	7.1%	(18,965)	(.7%)	-	-
Receivables from Exchange Transactions - Waste Management	87,185	2.9%	55,395	1.8%	59,951	2.0%	2,794,761	93.2%	2,991,232	7.9%	(15,478)	(.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	168	.8%	260	1.3%	110	.5%	26,104	97.4%	26,642	1%	-	-	-	-
Interest on Areas Debtor Accounts	177,081	2.2%	162,437	2.0%	170,306	2.1%	7,727,917	93.8%	8,238,671	21.7%	3,752	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8,807	.8%	6,551	.3%	7,279	.3%	2,139,649	86.1%	2,153,577	5.7%	(81,411)	(3.7%)	-	-
<b>Total By Income Source</b>	<b>1,484,931</b>	<b>3.9%</b>	<b>881,241</b>	<b>2.3%</b>	<b>881,289</b>	<b>2.3%</b>	<b>34,805,856</b>	<b>91.9%</b>	<b>38,053,318</b>	<b>100.0%</b>	<b>(208,885)</b>	<b>(.5%)</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	128,956	3.7%	85,223	2.5%	88,840	2.6%	3,165,014	91.3%	3,468,033	9.1%	598	-	-	-
Commercial	703,747	4.9%	373,976	2.6%	369,160	2.6%	13,028,611	90.0%	14,473,494	38.0%	15,920	.1%	-	-
Households	623,648	3.3%	395,374	2.1%	397,391	2.1%	17,542,126	92.5%	18,962,541	49.8%	(225,403)	(1.2%)	-	-
Other	28,581	2.5%	22,688	2.0%	25,898	2.3%	1,072,103	93.3%	1,145,290	3.0%	-	-	-	-
<b>Total By Customer Group</b>	<b>1,484,931</b>	<b>3.9%</b>	<b>881,241</b>	<b>2.3%</b>	<b>881,289</b>	<b>2.3%</b>	<b>34,805,856</b>	<b>91.9%</b>	<b>38,053,318</b>	<b>100.0%</b>	<b>(208,885)</b>	<b>(.5%)</b>	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	599,997	3.2%	433,850	2.3%	987,297	3.1%	17,281,859	91.4%	18,903,003	55.5%
Bulk Water	13,941	.7%	21,252	1.0%	12,167	.6%	2,009,988	97.7%	2,057,348	6.0%
PAYE deductions	10,185	634.4%	(10,687)	(665.0%)	(206)	(12.8%)	2,305	143.4%	1,607	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14,604	(741.4%)	(17,228)	874.6%	(2,190)	111.2%	2,844	(144.4%)	(1,570)	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	288,212	2.1%	182,223	1.4%	177,919	1.4%	12,009,347	95.0%	12,657,700	37.1%
Auditor-General	4,138	16.0%	7,403	28.6%	8,230	31.8%	6,130	23.7%	25,900	.1%
Other	(41,793)	(9.1%)	7,579	1.6%	2,720	.6%	491,750	106.6%	460,226	1.4%
Medical Aid deductions	5,378	100.0%	-	-	-	-	-	-	5,378	-
<b>Total</b>	<b>874,671</b>	<b>2.6%</b>	<b>624,391</b>	<b>1.8%</b>	<b>785,936</b>	<b>2.3%</b>	<b>31,804,223</b>	<b>93.3%</b>	<b>34,089,220</b>	<b>100.0%</b>

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