



**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 10th working day of each month, a consolidated statement on the state of municipal budget.
2. The Provincial Treasury must within 30 days after the end of each quarter, publish a consolidated statement on the municipal budgets per municipality in the Province.
3. The Section 71 report promotes transparency in reporting, enhances in-year management and the oversight of the financial performance of municipalities against the adopted budgets. This report therefore functions as a management tool that serves as an early warning mechanism for Councils, Provincial Legislature and Municipal Management, allowing for effective monitoring and timely improvement of municipal performance.

Improving the credibility of the data strings is a priority for both National and Provincial Treasuries hence the data strings submitted are analysed monthly and errors communicated to municipalities for correction.

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

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

MUNICIPALITY	SUBMISSION CODE									
	ORGB	PROR	M 04	M 05	M 06	CR04	CR05	CR06	DR04	DR05
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

Part 1: Operating Revenue and Expenditure

R thousands	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	Q2 of 2024/25 to Q2 of 2023/26	
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	13,999	34.7%	13,284	32.9%	27,283	67.5%	12,407	59.3%	7.1%		
Service charges - Water	17,998	4,816	26.8%	4,338	24.1%	9,154	50.9%	4,017	36.7%	8.0%		
Service charges - Waste Water Management	13,137	3,388	25.6%	3,532	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	2,292	454.9%	432	85.6%	2,724	540.7%	794	59.9%	(45.6%)		
Agency services	-	-	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	27,934	5,404	19.3%	5,766	20.6%	11,170	40.0%	5,173	32.5%	11.5%		
Interest earned from Current and Non Current Assets	14,970	3,654	24.4%	2,732	18.2%	6,386	42.7%	838	28.4%	226.0%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	1,265	205	16.2%	272	21.5%	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	.6%	52.2%		
Non-Exchange Revenue												
Property rates	141,168	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%	149.4%		
Licences or permits	-	5	1%	12	17	-	-	426	-	(97.2%)		
Transfers and subsidies - Operational	459,865	190,888	41.5%	151,255	33.0%	347,653	74.5%	140,220	72.2%	1.7%		
Interest	21,987	5,041	23.2%	5,505	24.6%	10,547	48.6%	5,390	43.5%	2.1%		
Fuel Levy	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	638,823	189,136	22.6%	192,757	23.0%	391,894	45.6%	164,695	40.6%	17.1%		
Employee related costs	281,529	64,799	23.0%	44,481	23.0%	125,679	46.1%	41,694	36.1%	55.6%		
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%	12,692	28.1%	17,106	37.9%	8,979	50.7%	41.3%		
Debt impairment	26,872	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	65,123	22,024	33.8%	19,645	30.2%	41,669	64.0%	12,532	44.7%	56.8%		
Interest	3,738	1,578	42.2%	1,593	42.6%	3,171	84.9%	82	18.1%	1,859.9%		
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%	365	12.7%	986	35.3%	851	-	(58.2%)		
Interest on debt written off	27,763	-	-	-	-	-	-	0	(7.7%)	(100.0%)		
Operational costs	192,463	22,477	22.0%	22,066	21.5%	44,544	43.5%	20,017	53.8%	10.2%		
Losses on deposit of Assets	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	453	63,798	-	39,121	-	102,919	-	45,601	-	-		
Transfers and subsidies - capital (monetary allocations)	430,864	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 Municipalities	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	430,807	153,820	-	133,043	-	286,863	-	128,773	-	-		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-		
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

R thousands	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	Q2 of 2024/25 to Q2 of 2023/26	
Capital Revenue and Expenditure												
Source of Finance	435,804	79,443	18.2%	83,282	19.1%	162,725	37.3%	108,506	34.2%	(23.9%)		
National Government	423,496	79,406	18.7%	82,510	19.4%	161,916	36.1%	104,911	34.1%	(21.4%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc) /Dept A	424,496	79,406	18.7%	82,510	19.4%	161,916	38.1%	104,911	34.1%	(21.4%)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-		
Baronies	-	-	-	-	-	-	-	-	-	-		
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%)		
Government and administration	350	37	10.0%	772	21.2%	810	22.2%	172	20.4%	(22.7%)		
Executive and Council	3,360	37	1.1%	772	23.1%	810	24.2%	403	8.7%	(91.7%)		
Finance and administration	3,360	37	1.1%	6,092	50.5%	6,092	50.5%	514	50.4%	(100.0%)		
Internal audit	-	-	-	-	-	-	-	-	-	-		
Community and Public Safety	12,063	-	-	6,092	51.4%	6,092	51.4%	755	7.5%	(100.0%)		
Central and Social Services	11,863	-	-	6,092	51.4%	6,092	51.4%	258	-	(100.0%)		
Sport And Recreation	200	-	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-	-	-		
Economic and Environmental Services	304,047	62,589	20.6%	72,045	23.7%	134,555	44.3%	102,244	34.8%	(29.5%)		
Planning and Development	303,933	62,589	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%	(19.6%)		
Energy Services	21,043	5,897	27.5%	4,268	20.0%	12,105	57.5%	5,238	53.7%	(19.0%)		
Water Management	55,000	9,000	9.5%	163	2%	9,163	5.6%	-	-	(100.0%)		
Waste Water Management	-	-	-	-	-	-	-	-	-	-		
Waste Management	-	-	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-		
Payments	(715,036)	(58,671)	8.2%	(55,920)	22.1%	(114,591)	16.0%	(88,047)	23.9%	(36.5%)		
Payments to employees	(708,924)	(58,671)	8.3%	(55,920)	7.9%	(114,591)	16.2%	(88,047)	23.9%	(36.5%)		
Finance charges	(3,736)	-	-	-	-	-	-	-	-	-		
Transfers and grants	(2,795)	-	-	-	-	-	-	-	-	-		
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	-	-	-	-	-	-	-	-	-	-		
Decreases (Increases) in non-current debtors (incl used)	-	-	-	-	-	-	-	-	-	-		
Decreases (Increases) in non-current receivables</td												

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	
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,443	2.2%	1,414	2.2%	1,689	2.4%	60,840	63.2%	65,266	10.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,190	16.3%	703	3.6%	548	2.8%	15,185	77.4%	13,628	3.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13,117	6.1%	13,290	6.2%	9,799	4.5%	179,451	63.2%	215,657	33.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,263	1.6%	1,178	1.5%	1,157	1.5%	74,688	95.4%	78,526	12.3%	-	-	-	-
Receivables from Non-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 Arrear Debtor Accounts	3,860	2.1%	3,742	2.0%	3,626	1.9%	175,748	94.0%	187,004	29.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	4%	2	1.9%	44	43.2%	56	54.4%	102	-	-	-	-	-
Total By Income Source	24,124	3.8%	21,384	3.4%	17,741	2.8%	573,573	90.1%	636,822	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,857	10.8%	4,691	13.9%	2,070	5.5%	24,414	68.4%	35,251	5.5%	-	-	-	-
Companies	7,385	8.9%	5,221	8.1%	4,728	5.5%	68,669	79.8%	85,982	13.5%	-	-	-	-
Households	12,932	2.5%	11,272	2.2%	10,938	2.1%	480,433	93.2%	515,579	81.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24,124	3.8%	21,384	3.4%	17,741	2.8%	573,573	90.1%	636,822	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		%		
Creditor Age Analysis													
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-	
PAVE 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%	-	-	-
Audit General	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	-	
Total	94	5%	209	1.2%	-	-	16,850	98.2%	17,153	100.0%	-	-	-

Contact Details

Manager	Mr Thabethu ME	017 843 4065
Chief Financial Officer	Ms Sekgobetsi mm	017 843 4029

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

Part 1: Operating Revenue and Expenditure

R <th data-cs="2" data-kind="parent" data-rs="2"></th> <th data-kind="ghost"></th> <th data-cs="4" data-kind="parent">2025/26</th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-cs="4" data-kind="parent">2024/25</th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="parent" data-rs="3">Q2 of 2024/25 to Q2 of 2023/26</th>			2025/26				2024/25				Q2 of 2024/25 to Q2 of 2023/26
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	Actual	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	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%	11.1%	
Service charges - Waste Water Management	5,111	1,031	20.2%	1,077	21.1%	2,107	41.2%	1,084	41.7%	1.2%	
Service charges - Waste Management	10,651	2,025	24.6%	2,675	25.1%	5,300	49.8%	2,496	47.0%	7.2%	
Sale of Goods and Rendering of Services	30,355	4,499	15.5%	5,689	17.3%	9,956	28.6%	4,688	32.2%	(20.7%)	
Agency services	7,030	4,141	59.2%	3,983	50.9%	7,704	110.1%	12,560	58.0%	(71.6%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	5,000	802	56.5%	5,783	40.8%	13,785	97.4%	4,337	39.8%	33.3%	
Interest earned from Current and Non Current Assets	14,160	8,002	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1,082	136	12.5%	137	12.6%	276	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	8%	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%	68,547	53.1%	(6%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	4,969	94	1.9%	383	7.7%	477	9.5%	-	-	(100.0%)	
Licences or permits	250	38	52.5%	54	25.6%	102	40.8%	65	58.5%	7.3%	
Transfers and subsidies - Operational	1,182,985	482,415	41.5%	392,471	39.8%	814,886	78.3%	372,591	32.2%	5.4%	
Interest	180,000	-	-	33,389	18.4%	33,189	18.4%	22,051	12.2%	50.5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1,874,423	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%	186,301	26.6%	286,930	41.7%	298,344	45.7%	(36.0%)	
Remuneration of councillors	35,030	6,778	19.3%	10,150	29.0%	16,928	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	25,254	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	264,534	17,506	6.6%	23,070	6.7%	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	56,469	15.5%	87,710	24.1%	144,178	39.7%	70,051	73.2%	25.2%	
Transfers and subsidies	4,700	1,765	37.5%	771	16.4%	2,536	54.0%	958	19.5%	(19.5%)	
Interest on debt written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	203,547	42,087	20.7%	52,585	25.6%	94,672	46.5%	43,939	47.7%	5.4%	
Losses on deposit 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%	42,586	18.2%	158.1%	
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 Municipalities	-	-	-	-	-	-	-	-	-	-	
Surplus/Deficit attributable to municipality	580,183	354,351	-	293,915	-	648,267	-	104,879	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
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

R <th data-cs="2" data-kind="parent" data-rs="2"></th> <th data-kind="ghost"></th> <th data-cs="4" data-kind="parent">2025/26</th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-cs="4" data-kind="parent">2024/25</th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="parent" data-rs="3">Q2 of 2024/25 to Q2 of 2023/26</th>			2025/26				2024/25				Q2 of 2024/25 to Q2 of 2023/26
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	Actual	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	Expenditure as % of main appropriation			
R thousands											
Capital Revenue and Expenditure											
Source of Finance	580,183	45,579	7.8%	47,132	8.1%	92,711	16.0%	5,178	13.1%	\$10.2%	
National Government	523,683	21,753	4.2%	39,404	7.5%	61,157	11.1%	3,772	19.8%	944.7%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc) /Dept A	523,683	21,753	4.2%	39,404	7.5%	61,157	11.1%	3,772	18.8%	944.7%	
Transfers recognised - capital											
Baronies	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	55,500	23,826	42.2%	7,727	13.7%	31,553	55.8%	1,406	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%	\$10.2%	
Government 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%	-	-	10.5%	
Community and Social Services	16,000	-	-	1,155	7.2%	1,155	7.2%	-	-	17.5%	
Sport And Recreation	20,000	-	-	-	-	-	-	-	-	-	
Public Safety	3,500	-	-	-	-	-	-	-	-	-	
Housing	28,000	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	192,952	12,910	6.7%	22,416	11.6%	35,326	18.3%	1,212	15.1%	1,749.2%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	192,962	12,910	6.7%	22,416	11.6%	35,328	18.3%	1,212	16.2%	1,749.2%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	318,731	29,866	9.4%	28,811	7.4%	53,271	16.7%	3,651	13.4%	543.2%	
Energy Services	30,000	-	-	9,867	31.9%	13,007	37.1%	-	-	(100.0%)	
Water Management	188,731	9,554	4.8%	9,243	4.7%	18,267	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%	-	-	2.9%	
Waste Management	29,000	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Payments	(1,424,607)	(319,256)	22.4%	(226,280)	16.0%	(546,181)	38.4%	(57,507)	45.8%	(57.8%)	
Employees and employees	(1,417,171)	(319,256)	22.6%	(226,280)	16.1%	(546,181)	38.7%	(57,507)	49.0%	(57.8%)	
Finance charges	(7,230)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(4,660)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	615,483	(60,382)	(9.8%)	66,860	10.8%	6,577	1.1%	421,446	56.9%	(84.1%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	77,660	16,178	20.8%	40,032	51.5%	58,210	72.4%	72,338	93.1%	(44.7%)	
Decrease (Increase) in non-current debtors (incl used)	46,072	3,049	6.6%	6,880	14.9%	9,229	21.6%	6,514	14.1%	5.6%	
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)										

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,247	1.2%	9,425	1.3%	11,366	1.6%	693,686	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	386	0%	477	1.0%	524	1.1%	44,448	97.0%	45,845	1.3%	-	-	-	-
Receivables from Non-exchange Transactions - Waste Management	989	1.2%	977	1.2%	958	1.2%	79,264	96.4%	82,565	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accountors	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	-	-	-	-	765	3.1%	24,284	96.9%	25,048	7%	-	-	-	-
Total By Income Source	48,333	1.4%	47,401	1.4%	50,115	1.4%	3,356,167	95.8%	3,502,015	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11,571	1.1%	10,957	1.1%	11,959	1.1%	1,002,295	96.7%	1,038,985	29.6%	-	-	-	-
Companies	3,308	1.2%	3,884	1.1%	2,798	1.0%	262,610	98.7%	271,577	7.8%	-	-	-	-
Households	11,016	1.0%	12,315	1.1%	14,050	1.2%	1,101,372	98.7%	1,138,774	32.5%	-	-	-	-
Other	22,418	2.1%	21,224	2.0%	22,112	2.1%	389,925	93.8%	1,055,879	30.1%	-	-	-	-
Total By Customer Group	48,333	1.4%	47,401	1.4%	50,115	1.4%	3,356,167	95.8%	3,502,015	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	%	Amount	%	Amount	%
Creditor Age Analysis														
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAKE deductions	-	-	-	-	(10,687)	98.1%	(206)	1.9%	3,360	100.0%	3,360	2.7%	(10,687)	(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	(9,305)	(15.4%)	(188)	(3%)	(12,781)	(20.0%)	84,394	138.3%	61,305	45.9%	3,962	3.0%	-	-
Audit-General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(44,268)	(48.2%)	2,051	2.2%	382	4%	133,644	145.6%	91,789	69.5%	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	(53,774)	(40.7%)	(26,051)	(19.7%)	(10,633)	(8.2%)	222,810	168.6%	132,133	100.0%	-	-	-	-

Contact Details

Manager	Mr Jasper Ngobeni
Chief Financial Officer	Mrs Thembeka Mathewatha

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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		Actual		Total			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Expenditure as % of main appropriation	Actual Expenditure	Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation					
Operating Revenue and Expenditure																
Operating Revenue	4,778,061	1,450,574	30.4%	1,496,715	31.3%	2,947,288	61.7%	1,161,213	54.9%						28.9%	
Exchange Revenue																
Service charges - Electricity	8,985,157	486,032	25.8%	437,098	25.2%	92,968	45.0%	386,018	60.5%						12.1%	
Service charges - Water	127,078	31,054	24.4%	29,965	23.5%	60,000	47.9%	20,852	48.6%							
Service charges - Waste Water Management	27,165	7,920	29.2%	7,989	29.1%	15,519	58.2%	6,958	48.4%						13.5%	
Service charges - Waste Management	175,911	45,800	26.0%	45,294	25.7%	91,093	51.8%	41,466	50.0%						9.2%	
Sale of Goods and Rendering of Services	16,424	10,934	66.6%	5,093	31.0%	16,028	97.6%	3,834	48.2%						32.8%	
Agency services	-	-	-	-	-	-	-	-	-						-	
Interest	-	-	-	-	-	-	-	-	-						-	
Interest earned from Receivables	57,955	13,195	22.8%	17,096	29.5%	30,291	52.3%	10,990	31.5%						55.6%	
Interest earned from Current and Non Current Assets	11,447	5,771	50.4%	3,541	30.9%	9,313	81.4%	3,668	61.1%						(3.5%)	
Dividends	-	-	-	-	-	-	-	-	-						-	
Rent on Land	-	-	-	-	-	-	-	-	-						-	
Rent from Fixed Assets	6,415	57,084	889.9%	(59,933)	(94.0%)	6,151	95.9%	1,423	49.5%						(3,683.9%)	
Licence and permits	174	102	58.6%	45	25.7%	147	84.3%	1,058	697.8%						(95.8%)	
Special rating levies	-	-	-	-	-	-	-	-	-						-	
Operational Revenue	89,114	9,785	11.0%	7,871	8.8%	17,656	19.8%	20,694	18.7%						(62.0%)	
Non-Exchange Revenue																
Property	1,122,539	272,606	24.3%	252,822	22.5%	525,428	46.8%	260,195	48.9%						(2.8%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-						-	
Fines, penalties and forfeits	4,367	891	20.4%	6,830	156.4%	7,721	178.8%	846	37.1%						70.74%	
Licenses or permits	-	-	-	-	-	-	-	-	-						-	
Transfer and subsidies - Operational	1,212,731	497,731	41.0%	402,794	33.2%	900,025	74.3%	379,022	75.0%						6.31%	
Interest	40,574	11,058	27.3%	12,403	30.6%	23,461	57.8%	11,185	57.3%						10.39%	
Fuel Levy	-	-	-	-	-	-	-	-	-						-	
Operational Revenue	-	-	-	-	-	-	-	-	-						-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-						-	
Other Gains	-	-	-	-	-	-	-	-	-						(100.0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-						-	
Operating Expenditure																
Cost of sales	4,556,981	1,117,639	24.5%	1,179,583	25.9%	2,297,242	50.4%	1,891,425	50.7%						8.1%	
Depreciation and amortisation	14,009	2,471	20.0%	3,400	22.0%	5,244	30.0%	3,000	30.0%						30.0%	
Remuneration of councillors	64,660	16,474	25.5%	16,248	25.1%	32,722	50.6%	18,295	45.4%						(11.2%)	
Bulk purchases - electricity	1,382,692	493,798	35.8%	373,349	27.0%	867,148	62.8%	358,850	55.6%						4.0%	
Inventory consumed	124,771	15,118	12.1%	36,349	29.1%	51,367	41.2%	21,880	47.8%						(41.0%)	
Debt impairment	-	-	-	-	-	-	-	-	-						-	
Depreciation and amortisation	735,562	103,084	13.8%	103,084	13.8%	206,168	27.2%	138,490	49.0%						(25.6%)	
Interest	81,008	8,860	10.9%	8,059	9.9%	16,919	20.9%	20,039	48.2%						(69.1%)	
Contracted services	426,178	70,211	16.5%	20,719	51.8%	200,931	68.3%	130,419	62.9%						62.9%	
Transfers and subsidies	24,374	8,281	34.0%	13,190	54.1%	21,471	88.1%	196	22.8%						22.8%	
Investments written off	-	4,859	-	1,223	-	13,917	-	(1,070)	-						(8.2%)	
Operational costs	96,869	46,827	48.3%	47,360	45.5%	94,787	97.9%	64,523	55.5%						(25.1%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-						-	
Other Losses	-	-	-	-	-	-	-	-	-						-	
Surplus/(Deficit)	221,080	332,914	-	317,132	-	650,046	-	69,789	-							
Transfers and subsidies - capital (monetary allocations)	496,984	135,545	29.0%	227,093	48.6%	322,638	77.7%	183,493	66.3%						23.8%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-						-	
Surplus/(Deficit) after capital transfers and contributions	688,064	468,459	-	544,225	-	1,012,684	-	253,223	-							
Income Tax	-	-	-	-	-	-	-	-	-						-	
Surplus/(Deficit) after income tax	688,064	468,459	-	544,225	-	1,012,684	-	253,223	-							
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-						-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-						-	
Surplus/(Deficit) attributable to municipality	688,064	468,459	-	544,225	-	1,012,684	-	253,223	-							
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-						-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-						-	
Surplus/(Deficit) for the year	688,064	468,459	-	544,225	-	1,012,684	-	253,223	-							

Part 2: Capital Revenue and Expenditure

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			
R thousands												
Cash Flow from Operating Activities												
Receipts	5,345,734	2,859,672	53.5%	2,216,209	41.5%	5,077,881	95.0%	3,848,439	152.2%	(42.4%)		
Property rates	-	1,030,453	36.5%	2,216,209	41.5%	4,050,606	81.0%	3,848,439	152.2%	(42.4%)		
Service charges	3,089,991	826,417	26.4%	598,072	24.9%	1,058,080	41.5%	431,429	46.1%	(80.1%)		
Other revenue	536,549	1,023,264	247.5%	1,008,461	191.5%	2,311,724	435.0%	809,039	807.8%	24.5%		
Transfers and Subsidies - Operational	1,212,731	698,148	41.1%	397,427	32.8%	865,575	73.8%	377,878	75.0%	5.2%		
Transfers and Subsidies - Capital	466,984	291,644	62.5%	99,504	21.3%	361,148	83.8%	106,177	81.6%	(6.3%)		
Interest	11,447	5,996	48.9%	3,524	30.7%	9,116	79.6%	3,693	2.8%	(4.7%)		
Dividends	-	-	-	-	-	-	-	-	-	-		
Payments	(4,469,393)	(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)	36.3%	(1,532,702)	34.9%	(3,214,505)	73.1%	(2,916,473)	154.7%	(47.4%)		
Finance charges	(49,907)	-	-	-	-	-	-	-	-	-		
Transfers and grants	(24,376)	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	876,341	1,177,889	134.4%	685,507	78.2%	1,863,376	212.6%	931,966	154.7%	(26.4%)		
Cash Flow from Investing Activities												
Receipts	-	-	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-		
Payments	(720,934)	(149,171)	20.7%	(228,998)	31.8%	(376,169)	52.5%	(191,314)	48.2%	19.7%		
Capital assets	(720,934)	(149,171)	20.7%	(228,998)	31.8%	(376,169)	52.5%	(191,314)	48.2%	19.7%		
Net Cash from/(used) Investing Activities	(720,934)	(149,171)	20.7%	(228,998)	31.8%	(376,169)	52.5%	(191,314)	48.2%	19.7%		
Cash Flow from Financing Activities												
Receipts	-	1,894	-	645	-	2,539	-	(49)	-	(1,427.9%)		
Short term loans	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	1,894	-	645	-	2,539	-	(49)	-	(1,427.9%)		
Payments	(16,653)	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	(16,653)	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities	(16,653)	1,894	(11.4%)	645	(3.9%)	2,539	(15.2%)	(49)	-3%	(1,427.9%)		
Net Increase/(Decrease) in cash held	138,754	1,030,593	74.7%	457,154	32.9%	1,487,747	107.2%	740,604	817.8%	(38.3%)		
Cash/cash equivalent at the year begin:	140,091	142,711	101.9%	1,173,347	837.6%	142,711	101.9%	294,032	(32.0%)	298,115		
Cash/cash equivalent at the year end:	278,845	1,173,347	428.8%	1,630,591	584.7%	1,630,591	584.7%	1,304,636	328.8%	57,816		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10,342	6.4%	1	0%	7,579	4.7%	144,415	89.0%	162,337	9.8%	-	+	-	+
Trade and Other Receivables from Exchange Transactions - Electricity	120,640	33.8%	194	1%	24,422	6.6%	211,983	58.3%	357,248	21.2%	-	+	-	+
Receivables from Non-exchange Transactions - Property Rates	68,940	12.2%	55	0%	27,263	4.9%	463,526	82.9%	558,884	33.1%	-	+	-	+
Receivables from Exchange Transactions - Waste Water Management	2,519	7.7%	1	0%	1,619	4.9%	28,676	87.4%	32,815	1.9%	-	+	-	+
Receivables from Non-exchange Transactions - Waste Management	14,100	1.5%	36	0%	7,019	4.2%	26,022	88.3%	168,184	11.2%	-	+	-	+
Receivables from Exchange Transactions - Property Rental Debtors	167	0.2%	0	0%	110	2.6%	3,889	9.0%	4,167	2%	-	+	-	+
Interest on Arrear Debtor Accounts	10,965	5.6%	3	0%	10,150	4.6%	197,670	93.3%	218,789	13.0%	-	+	-	+
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,167	1.9%	98	1%	2,975	1.8%	157,548	96.2%	163,788	9.7%	-	+	-	+
Total By Income Source	229,941	13.6%	388	-	82,045	4.9%	1,373,730	81.5%	1,686,104	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	30,051	8.8%	-	-	22,811	5.7%	337,797	64.5%	359,659	23.7%	-	+	-	+
Companies	102,118	24.8%	248	1%	21,889	5.2%	287,742	69.0%	411,678	24.4%	-	+	-	+
Households	84,835	19.3%	138	0%	34,654	4.2%	701,642	85.4%	892,271	48.6%	-	+	-	+
Other	3,938	1.2%	0	0%	3,010	5.5%	47,549	87.3%	54,495	3.2%	-	+	-	+
Total By Customer Group	229,941	13.6%	388	-	82,045	4.9%	1,373,730	81.5%	1,686,104	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	%	Amount	%		
Creditor Age Analysis														
Bulk Electricity	138,168	7.3%	130,372	6.9%	123,001	6.5%	1,496,903	79.3%	1,888,442	64.7%	-	-		
PAKE deductions	-	-	157	0.1%	750	3%	246,088	98.6%	247,035	8.5%	-	-		
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-		
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	-		
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-		
Trade Creditors	4,232	5%	40,004	5.2%	46,046	5.9%	684,426	88.3%	774,708	26.5%	-	-		
Audit General	-	-	436	18.5%	1,421	80.3%	603	21.2%	2,366	1%	-	-		
Other	1,365	18.1%	1,353	18.1%	1,324	17.7%	3,461	46.2%	7,493	3%	-	-		
Medical Ad deductions	-	-	-	-	-	-	-	-	-	-	-	-		
Total	143,753	4.9%	172,322	5.9%	172,581	5.9%	2,431,378	83.3%	2,926,034	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr. Waheed Khurshid	013 759 9680
Chief Financial Officer	Mr. Sabiela Abedhig Dube	013 759 9234

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part 1: Operating Revenue and Expenditure

R thousands	2025/26								2024/25	
	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	Q2 of 2024/25 to Q2 of 2023/26
Operating Revenue and Expenditure										
Operating Revenue	396,928	115,202	29.0%	109,515	27.6%	224,717	56.6%	20,862	33.1%	425.0%
Exchange Revenue										
Service charges - Electricity	95,968	26,090	27.2%	29,505	30.8%	55,565	58.0%	8,227	26.8%	258.7%
Service charges - Water	30,599	6,895	22.5%	7,283	23.8%	14,178	48.4%	1,523	31.0%	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	11,688	2,928	25.0%	2,920	25.0%	5,848	50.0%	934	37.6%	212.5%
Sale of Goods and Rendering of Services	2,322	590	25.4%	336	14.5%	926	39.9%	409	23.9%	(77.9%)
Agency services										
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56,629	14,460	25.5%	13,574	24.0%	28,035	49.5%	4,690	37.7%	189.4%
Interest earned from Current and Non Current Assets	380	-	-	-	-	-	-	18	37.5%	(100.0%)
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 levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10,800	6	.1%	0	-	6	.1%	13	43.7%	(99.9%)
Non-Exchange Revenue										
Property rates	40,869	10,638	28.2%	10,155	25.0%	20,793	51.1%	2,634	28.5%	285.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	125	92	73.8%	27	21.5%	119	95.3%	12	19.1%	133.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfers 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	395,512	99,440	25.1%	104,480	26.3%	203,910	51.4%	30,144	30.4%	246.6%
Employee related costs	94,090	25,397	30.2%	17,813	20.9%	43,010	51.1%	6,314	38.2%	111.9%
Remuneration of councillors	8,292	2,045	24.7%	1,392	16.8%	3,437	41.4%	623	35.6%	123.3%
Bulk purchases - electricity	126,388	38,763	30.7%	29,612	23.4%	68,375	54.1%	7,738	35.4%	282.8%
Inventory consumed	7,950	2,167	28.9%	7,305	91.4%	9,473	126.3%	2,449	39.8%	198.3%
Debt impairment	119,455	-	-	(116)	(1%)	(116)	(1%)	-	-	(100.0%)
Depreciation and amortisation	22,035	61	3%	-	-	61	3%	-	-	-
Interest	7,500	6,836	91.1%	10,494	139.9%	17,330	231.1%	1,819	61.5%	477.0%
Contracted services	13,760	15,072	109.6%	26,897	195.6%	41,970	305.2%	4,706	36.3%	471.6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt written off	-	-	-	-	-	-	-	-	-	-
Operational costs	9,900	9,098	95.8%	11,281	118.7%	20,380	214.5%	4,498	77.0%	150.8%
Losses on deposit of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	417	15,762	-	5,035	-	20,797	-	(9,283)	-	-
Transfers and subsidies - capital (monetary allocations)	16,538	-	-	-	-	-	-	-	-	-
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 Municipalities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16,945	15,762	-	5,035	-	20,797	-	(9,283)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	45	-	(17)	-	28	-	9	-	(292.0%)
Surplus/(Deficit) for the year	16,945	15,807	-	5,018	-	20,825	-	(9,274)	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26								2024/25	
	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	Q2 of 2024/25 to Q2 of 2023/26
Capital Revenue and Expenditure										
Source of Finance	16,526	4,425	26.8%	4,972	30.1%	9,397	56.9%	3,755	23.7%	32.4%
National Government	16,526	4,425	26.8%	4,972	30.1%	9,397	56.9%	3,755	23.0%	32.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc) /Dept A	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16,526	4,425	26.8%	4,972	30.1%	9,397	56.9%	3,755	23.0%	32.4%
Borrowings	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	16,526	4,425	26.8%	5,074	30.7%	9,498	57.5%	3,828	23.9%	32.6%
Municipal government and administration	-	110	-	102	-	212	-	73	-	39.6%
Executive and Council	-	110	-	102	-	212	-	73	-	39.6%
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5,215	-	-	-	-	-	-	-	-	-
Central and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5,215	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6,877	4,315	62.7%	-	-	4,315	62.7%	-	26.5%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6,877	4,315	62.7%	-	-	4,315	62.7%	-	26.5%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4,434	-	-	4,972	112.1%	4,972	112.1%	3,755	27.5%	32.4%
Energy Services	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2,348	-	-	4,198	178.7%	4,198	178.7%	-	-	(100.0%)
Waste Management	2,086	-	-	776	37.2%	776	37.2%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-
Receipts	292,112	109,753	37.8%	86,193	29.5%	195,947	67.1%	20,517	47.9%	320.1%
Property rates	29,688	5,726	19.3%	5,207	17.5%	10,933	36.8%	986	22.6%	432.2%
Service charges	86,917	37,222	42.8%	32,361	37.2%	69,583	80.1%	8,773	37.2%	268.9%
Other revenues	43,852	5,265	12.0%	1,860	4.2%	7,125	16.2%	3,695	73.4%	(49.7%)
Transfers and Subsidies - Operational	11,147	54,352	47.4%	40,838	36.6%	95,190	83.0%	1,580	48.2%	2,485.1%
Transfers and Subsidies - Capital	16,538	7,188	43.5%	5,927	36.9%	13,115	79.4%	5,502	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%
Suppliers and employees	(20,020)	(80,482)	30.6%	(67,614)	33.3%	(168,096)	63.9%	(10,936)	29.5%	701.1%
Finance charges	6,000	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35,092	29,272	83.4%	(1,420)	(4.0%)	27,851	79.4%	9,580	186.0%	(14.8%)
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decreases (Increase) in non-current debtors (incl used)	-	-	-	-	-	-	-	-	-	-
Decreases (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decreases (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(16,526)	(4,119)	24.9%	(4,148)	25.1%	(8,267)	50.0%	(2,510)	24.7% </td	

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	
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2,981	2.0%	1,550	1.1%	1,473	1.0%	136,474	95.8%	141,388	13.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12,117	8.0%	3,686	2.7%	2,823	2.1%	115,495	85.1%	134,119	13.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,238	2.6%	2,595	2.0%	2,344	1.9%	114,766	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 Non-exchange Transactions - Waste Management	1,109	1.2%	1,082	1.1%	1,072	1.1%	92,222	96.6%	95,567	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2,344	100.0%	2,344	2.0%	-	-	-	-
Interest on Arrear 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%	50	-1%	38,100	99.7%	38,203	3.7%	-	-	-	-
Total By Income Source	27,674	2.7%	15,915	1.5%	14,611	1.4%	974,000	94.4%	1,032,201	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	650	2.6%	598	2.4%	546	2.2%	22,584	82.7%	24,555	2.4%	-	-	-	-
Companies	16,567	5.7%	5,318	1.8%	4,020	1.4%	262,255	91.0%	288,103	21.9%	-	-	-	-
Households	10,468	1.5%	10,000	1.4%	9,973	1.4%	689,191	95.8%	719,652	89.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27,674	2.7%	15,915	1.5%	14,611	1.4%	974,000	94.4%	1,032,201	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					
	Creditor Age Analysis													
Bulk Electricity	19,227	7.9%	3,435	1.4%	10,110	4.2%	209,572	86.5%	242,344	39.0%	-	-	-	-
PAKE deductions	-	-	-	-	-	-	30,865	100.0%	30,956	5.0%	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14,367	4.3%	21,048	6.3%	14,041	4.2%	286,773	85.2%	336,428	54.1%	-	-	-	-
Audit General	-	-	3,828	31.7%	2,847	23.6%	5,362	44.7%	12,068	1.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	33,794	5.4%	28,310	4.6%	26,998	4.3%	532,723	85.7%	621,825	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr Lwazi Cindi	017 004 0027
Chief Financial Officer	Mr Molekogane Hendrik Thokozane	017 004 0027

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part 1: Operating Revenue and Expenditure

R thousands			2025/26				2024/25				Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	Actual Expenditure	First Quarter		Second Quarter		Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter			
			1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure			Total Expenditure as % of main appropriation			
Operating Revenue and Expenditure												
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	-	-	-	-	-	-	-	-	-	-		
Service charges - Water	98,454	16,874	17.1%	22,626	23.0%	39,500	40.1%	25,038	50.7%	(9.6%)		
Service charges - Waste Water Management	14,098	2,833	20.1%	3,088	21.9%	5,921	42.0%	2,742	40.7%	12.6%		
Service charges - Waste Management	5,211	1,587	30.5%	1,605	30.8%	3,193	61.3%	958	42.5%	67.7%		
Sale of Goods and Rendering of Services	792	74	9.3%	111	14.1%	185	23.4%	58	15.6%	100.7%		
Agency services	-	-	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	378	(30)	(8.1%)	(2,013)	(532.7%)	(2,044)	(540.8%)	(15)	-	13,525.0%		
Interest earned from Current and Non Current Assets	6,918	2,569	37.1%	374	5.4%	2,943	42.5%	1,862	41.2%	(79.9%)		
Dividends	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	386	172	44.4%	175	45.3%	346	89.8%	155	76.7%	13.0%		
Licence and permits	-	-	-	-	-	-	-	-	-	-		
Special rating levies	-	-	-	-	-	-	-	-	-	-		
Operational revenue	7,229	68	9%	1,149	15.9%	1,217	16.8%	1,256	9.5%	(8.5%)		
Non-Exchange Revenue												
Property rates	73,863	30,971	41.9%	27,955	37.9%	58,927	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%		
Licences or permits	8,279	41	5.5%	1,075	13.0%	1,117	13.5%	1,300	16.8%	(19.1%)		
Transfers and subsidies - Operational	56,673	22,432	40.6%	178,447	32.7%	403,906	73.8%	170,523	75.4%	2.1%		
Interest	71,542	22,382	31.2%	21,815	30.5%	44,198	61.8%	19,475	12.0%	-		
Fuel Levy	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	833,967	294,728	35.4%	177,344	21.3%	472,072	56.7%	188,769	40.7%	(6.1%)		
Employee related costs	269,764	63,721	21.9%	62,819	21.0%	135,640	42.2%	62,591	44.4%	5%		
Remuneration of councillors	33,406	13,769	41.2%	6,832	20.5%	20,601	61.7%	9,444	53.8%	(27.7%)		
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-		
Inventory consumed	12,100	1,654	13.7%	4,305	35.6%	5,960	49.3%	6,659	68.2%	(35.3%)		
Debt impairment	32,269	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	64,325	-	-	-	-	-	-	-	-	-		
Interest	1,500	41	2.7%	43	2.9%	85	5.6%	45	6.9%	(3.1%)		
Contracted services	191,582	47,826	25.0%	70,621	36.9%	118,446	61.8%	72,925	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%	54.2%		
Interest on debt written off	155,471	41	1.4%	14	1.4%	135,468	-	-	-	(100.0%)		
Operational costs	101,593	29,673	29.4%	30,547	30.1%	69,420	59.5%	36,151	64.4%	(15.5%)		
Losses on deposit of Assets	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	3,095	7,402	-	78,868	-	87,210	-	55,563	-	-		
Transfers and subsidies - capital (monetary allocations)	160,817	35,722	22.2%	60,123	37.4%	95,845	59.6%	-	-	(100.0%)		
Surplus/(Deficit) after capital transfers and contributions	163,912	43,124	-	139,931	-	183,055	-	55,563	-	-		
Income Tax												
Surplus/(Deficit) after income tax	163,912	43,124	-	139,931	-	183,055	-	55,563	-	-		
Share of Surplus/(Deficit) attributable to Joint Venture												
Share of Surplus/(Deficit) attributable to Municipalities												
Surplus/(Deficit) attributable to municipality	163,912	43,124	-	139,931	-	183,055	-	55,563	-	-		
Share of Surplus/(Deficit) attributable to Associate												
Intercompany/Parent subsidiary transactions												
Surplus/(Deficit) for the year	163,912	43,124	-	139,931	-	183,055	-	55,563	-	-		

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	First Quarter		Second Quarter		Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter			
			1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure			Total Expenditure as % of main appropriation			
Capital Revenue and Expenditure												
Source of Finance	155,276	31,423	20.2%	52,830	34.1%	84,354	54.3%	58,995	55.2%	(9.7%)		
National Government	152,776	31,423	20.6%	52,930	34.6%	84,354	55.2%	58,530	55.3%	(9.6%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc) /Dept A	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	152,776	31,423	20.6%	52,930	34.6%	84,354	55.2%	58,530	55.3%	(9.6%)		
Banknotes	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	2,500	-	-	-	-	-	-	65	13.0%	(100.0%)		
Capital Expenditure Functional	155,276	32,235	20.8%	52,930	34.1%	85,166	54.8%	58,995	55.2%	(9.7%)		
Municipal government and administration	-	-	-	-	-	-	-	-	-	-		
Executive and Council	-	-	-	-	-	-	-	-	-	-		
Finance and administration	-	-	-	-	-	-	-	-	-	-		
Internal audit	-	-	-	-	-	-	-	-	-	-		
Community and Public Safety	11,500	912	7.1%	1,643	14.3%	2,455	21.3%	-	-	(100.0%)		
Community and Social Services	9,000	912	9.0%	1,643	18.3%	2,455	27.3%	-	-	(100.0%)		
Public Safety	2,500	-	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-	-	-		
Economic and Environmental Services	45,000	7,332	16.3%	19,457	43.2%	26,788	59.5%	14,433	48.9%	34.8%		
Planning and Development	-	-	-	-	-	-	-	65	13.0%	(100.0%)		
Road Transport	45,000	7,332	16.3%	19,457	43.2%	26,788	59.5%	14,368	49.4%	35.4%		
Environmental Protection	-	-	-	-	-	-	-	-	-	-		
Trading Services	98,776	24,092	24.4%	31,831	32.2%	55,923	56.6%	44,163	57.1%	(100.0%)		
Energy Services	-	-	-	-	-	-	-	710	51.7%	(100.0%)		
Water Management	55,388	21,502	38.8%	20,396	36.8%	41,898	75.6%	26,069	82.0%	(21.8%)		
Waste Water Management	43,388	2,590	6.0%	11,434	26.4%	14,024	32.3%	17,376	53.4%	(34.2%)		
Waste Management	-	-	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-		
Payments	(64,875)	(94,220)	14.5%	(91,895)	14.2%	(186,115)	28.7%	(102,977)	32.5%	(10.8%)		
Suppliers and employees	(64,875)	(94,220)	14.5%	(91,895)	14.2%	(186,115)	28.7%	(102,977)	32.5%	(10.8%)		
Finance charges	-	-	-	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	207,724	179,009	88.2%	154,743	74.5%	333,752	160.7%	101,686	135.5%	52.2%		
Cash Flow from Investing Activities												
Receipts												
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Decreases (Increase) in non-current debtors (incl used)	-	-	-	-	-	-	-	-	-	-		
Decreases (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decreases (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-		
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%							

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	
Debtors Age Analysis By Income Source														
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	5,890	3.5%	5,560	3.3%	5,629	3.4%	149,760	88.8%	168,839	15.9%	(26,497)	(15.9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1,029	2.3%	842	1.9%	838	1.9%	41,892	93.9%	44,600	4.3%	(12,138)	(27.2%)	-	-
Receivables from Non-exchange Transactions - Waste Management	473	1.9%	446	1.8%	439	1.7%	23,868	94.6%	25,225	2.4%	(12,188)	(48.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10,529	2.6%	8,403	2.9%	8,348	2.9%	262,577	90.6%	289,854	27.7%	(32,797)	(11.3%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	1.3%	-	-	-	-	230	98.7%	233	-	(18,270)	(7,825.9%)	-	-
Total By Income Source	21,625	2.1%	29,745	2.8%	21,559	2.1%	973,439	93.0%	1,046,369	100.0%	(153,143)	(14.6%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6,277	1.1%	16,340	3.1%	8,607	1.6%	81,886	64.2%	89,942	55.7%	(19)	-	-	-
Companies	6,708	4.4%	4,330	2.9%	4,301	2.8%	136,634	88.8%	150,573	14.4%	(596)	(3.5%)	-	-
Households	8,640	2.5%	8,476	2.5%	8,431	2.4%	318,908	92.6%	344,454	32.9%	(152,623)	(44.7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21,625	2.1%	29,745	2.8%	21,559	2.1%	973,439	93.0%	1,046,369	100.0%	(153,143)	(14.6%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total					
	Amount		%		Amount		%		Amount		%		Amount	
Creditor Age Analysis														
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAKE 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%)	-	-
Audio-Visual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	569	100.0%	-	-	-	-	-	-	-	-	-	-	569	100.0%

Contact Details

Manager	Ms Monica Matheri Mathebela	013 973 1101
Chief Financial Officer	Ms Bronwize Klaas	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part 1: Operating Revenue and Expenditure

R <thousands< th=""></thousands<>								
	Budget Main appropriation	2025/26			2024/25			Q2 of 2024/25 to Q2 of 2025/26
		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	
Operating Revenue and Expenditure								
Operating Revenue								
Exchange Revenue	511,392	130,538	25.5%	107,015	20.9%	237,551	46.5%	122,123
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	73	-	-	-	-	-	-	32
Agency services	600	187	31.2%	294	40.0%	481	80.1%	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	2	-	2	-	-
Interest earned from Current and Non Current Assets	7,689	47	8%	468	6.1%	515	6.7%	2,676
Dividends	223	-	-	-	-	-	-	486
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	750	23	3.0%	50	6.7%	72	9.7%	-
Licence and permits	2,900	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational revenue	616	98	15.9%	1,194	19.8%	1,292	20.5%	42
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,500	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	497,441	130,182	26.2%	105,007	21.1%	235,188	47.3%	118,887
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	0
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	303,772	72,083	23.9%	79,877	26.3%	152,551	50.2%	88,136
Employee related costs	172,674	42,319	24.5%	41,400	24.0%	63,179	48.5%	40,124
Remuneration of councillors	22,635	5,179	23.0%	5,224	23.2%	10,403	48.2%	5,799
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1,262	262	20.9%	298	23.8%	560	44.7%	775
Debt impairment	-	-	-	-	-	-	-	88.3%
Depreciation and amortisation	12,362	-	-	-	-	-	-	(61.6%)
Interest	7,673	-	-	-	-	-	-	-
Contracted services	40,052	15,537	38.8%	7,018	17.5%	22,554	56.3%	10,807
Transfers and subsidies	-	-	-	-	-	-	-	-
Interest on debt written off	-	-	-	-	-	-	-	-
Operational costs	46,995	9,388	20.0%	15,156	32.2%	24,543	52.2%	19,461
Losses on deposit of Assets	-	-	-	-	-	-	-	68.7%
Other Losses	-	-	-	-	-	-	-	(22.1%)
Surplus/(Deficit)	207,620	57,853	-	27,138	-	84,990	-	33,987
Transfers and subsidies - capital (monetary allocations)	2,757	370	13.4%	873	31.7%	1,244	45.1%	702
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	26.6%
Surplus/(Deficit) after capital transfers and contributions	210,377	58,223	-	28,011	-	86,234	-	34,689
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	210,377	58,223	-	28,011	-	86,234	-	34,689
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Municipalities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	210,377	58,223	-	28,011	-	86,234	-	34,689
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	210,377	58,223	-	28,011	-	86,234	-	34,689

Part 2: Capital Revenue and Expenditure

R <thousands< th=""></thousands<>								
	Budget Main appropriation	2025/26			2024/25			Q2 of 2024/25 to Q2 of 2025/26
		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	
Capital Revenue and Expenditure								
Source of Finance	205,633	45,719	22.7%	43,156	21.0%	88,874	43.2%	19,092
National Government	2,397	18,652	77.0%	12,936	55.6%	31,588	131.5%	12,728
Provincial Government	-	-	-	-	-	-	-	34.2%
District Municipality	-	-	-	-	-	-	-	1.6%
Transfers and subsidies - capital (monetary alloc) /Dept A	2,397	18,652	77.0%	12,936	55.6%	31,588	131.5%	12,728
Transfers recognised - capital	-	-	-	-	-	-	-	34.2%
Borrowings	-	-	-	-	-	-	-	1.6%
Internally generated funds	203,236	27,067	13.3%	30,220	14.9%	57,287	28.2%	6,364
Capital Expenditure Functional	205,633	45,719	22.2%	43,156	21.0%	88,874	43.2%	19,092
Municipal government and administration	6,640	212	3.5%	1,575	26.1%	1,787	29.6%	4,093
Executive and Council	6,640	212	3.5%	1,575	26.1%	1,787	29.6%	4,093
Finance and administration	-	-	-	-	-	-	-	68.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	300	-	-	-	-	-	-	-
Criminal and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	300	-	-	-	-	-	-	-
Economic and Environmental Services	13,447	370	2.8%	3,147	23.4%	3,518	26.2%	1,785
Paving and Development	6,760	-	-	1,022	15.1%	1,022	15.1%	594
Road Transport	5,897	370	6.3%	2,125	36.0%	2,495	42.3%	1,201
Environmental Protection	800	-	-	-	-	-	-	-
Trading Services	185,846	45,136	24.3%	38,434	20.7%	83,570	45.0%	13,214
Energy Services	-	-	-	-	-	-	-	33.2%
Water Management	183,346	45,136	24.6%	38,434	21.0%	83,570	45.6%	12,357
Waste Water Management	2,900	-	-	-	-	-	-	21.0%
Waste Management	-	-	-	-	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-
Surplus/(Deficit) from operating activities	222,769	12,905	5.8%	19,325	8.7%	32,229	14.5%	113,861
Receipts	514,149	198,023	38.5%	158,253	30.8%	356,276	69.3%	244,400
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	6,040	19,476	32.2%	14,948	247.5%	34,423	570.0%	123,017
Transfers and Subsidies - Operational	319,525	132,390	42.0%	104,567	38.0%	295,780	75.0%	103,750
Transfers and Subsidies - Capital	184,633	45,833	24.9%	38,780	21.0%	84,713	45.9%	15,933
Interest	7,689	47	8%	468	6.1%	515	6.7%	2,676
Dividends	223	-	-	-	-	-	-	486
Payments	(291,380)	(185,119)	63.5%	(138,828)	47.7%	(324,046)	111.2%	(130,539)
Suppliers and employees	(293,586)	(185,119)	65.3%	(138,828)	49.0%	(324,046)	114.3%	(130,586)
Finance charges	(7,673)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(13,492)	-	-	-	-	-	-	-
Cash Flow from Investing Activities								
Receipts	-	61	-	690	-	751	-	(162)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (incl used)	-	-	-	-	-	-	-	(100.0%)
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	(95.3%)
Payments	(205,633)	(45,719)	22.2%	(43,156)	21.0%	(88,874)	43.2%	(19,092)
Capital assets	(205,633)	(45,719)	22.2%	(43,156)	21.0%	(88,874)	43.2%	(19,092)
Net Cash from/(used) Investing Activities	(205,633)	(45,658)	22.2%	(42,466)	20.7%	(88,124)	42.9%	(19,254)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(13,492)	-	-	-	-	-	-	-
Suppliers and employees	(13,492)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(13,492)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3,644	(32,753)	(89.8%)	(23,141)	(63.1%)	(55,894)	(153.3%)	94,608
Cash/cash equivalents at the year begin:	10,748	6,015	56.0%	(26,738)	(248.8%)	6,015	56.0%	182,572
Cash/cash equivalents at the year end:	14,392	(26,738)	(185.8%)	(49,879)	(348.6%)	(49,879)	(348.6%)	400.9%
								(118.0%)

R <thousands< th=""></thousands<>				
	Budget Main appropriation	2025/26		

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Dr Mapule Mhlathuze	013 759 8531
Chief Financial Officer	Mr Oupa Mokona	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

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

Part 1: Operating Revenue and Expenditure

R thousands	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
Operating Revenue and Expenditure										
Operating Revenue	415,553	85,496	20.6%	73,875	17.8%	159,371	38.4%	104,214	40.1%	(29.1%)
Exchange Revenue										
Service charges - Electricity	116,896	12,634	10.8%	20,555	17.6%	33,189	28.4%	28,526	55.5%	(27.9%)
Service charges - Water	22,029	2,608	11.8%	5,369	24.4%	7,976	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	39.6%	3.2%
Sale of Goods and Rendering of Services	1,158	41	3.6%	62	5.5%	103	9.0%	150	18.7%	(58.5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19,930	2,866	14.4%	4,343	21.8%	7,209	36.2%	4,542	54.8%	(4.4%)
Interest earned from Current and Non Current Assets	2,053	402	19.6%	509	24.8%	911	44.4%	349	31.9%	48.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	63	-	-	-	-	-	-	13	43.2%	(100.0%)
Rental from Fixed Assets	2,303	99	4.3%	120	5.2%	220	9.5%	290	2.3%	(58.6%)
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%	(79.1%)
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	-	(39)	(1.1%)	(36)	(1.1%)	5,914	68.7%	(100.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	103,119	40,844	39.6%	4,617	4.5%	45,462	44.1%	34,673	35.6%	(86.7%)
Interest	-	3,103	-	4,717	-	7,819	-	1	414,719.9%	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	529,753	93,414	17.9%	121,046	23.2%	214,460	41.0%	62,831	37.7%	92.7%
Employee related costs	139,008	24,195	17.4%	50,545	36.4%	74,738	53.8%	14,100	46.1%	258.5%
Remuneration of councillors	8,602	1,620	18.8%	4,641	54.0%	6,262	72.8%	1,544	43.9%	203.7%
Bulk purchases - Capital	108,147	24,375	22.9%	16,949	15.7%	41,324	38.2%	17,383	47.1%	(2.5%)
Inventory consumed	10,762	1,390	12.9%	1,199	11.1%	2,589	24.0%	1,168	18.6%	2.7%
Debt impairment	30,327	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	79,808	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	55.0%	22,361	69.8%	15,100	40.0%	18.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt written off	-	18,339	-	-	-	18,339	-	618	-	(100.0%)
Operational costs	31,142	3,651	11.6%	8,309	26.7%	11,910	38.2%	9,041	73.6%	(8.1%)
Losses on deposit of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(107,218)	(7,518)	-	(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 Municipalities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(46,831)	4,581	-	(28,013)	-	(23,433)	-	76,711	-	-
Share of Surplus/(Deficit) attributable to Associate	-	-	-	-	-	-	-	-	-	-
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

R thousands	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
Capital Revenue and Expenditure										
Source of Finance	59,118	19,982	33.8%	23,822	40.3%	43,884	74.1%	22,300	62.4%	6.8%
National Government	58,818	17,151	29.8%	22,205	37.8%	39,720	67.5%	22,106	64.7%	5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc) /Dept A	58,818	17,515	29.8%	22,205	37.8%	39,720	67.5%	22,106	64.7%	5%
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	2,467	82.3%	1,617	53.0%	4,084	136.1%	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 government 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%	(21.5%)
Culture and Social Services	-	4,397	-	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%)
Paving 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%	20,308	71.4%	34,121	89.4%	12,185	47.4%	127.4%
Energy Services	9,020	4,275	45.0%	4,251	42.3%	4,251	47.2%	-	-	(100.0%)
Water Management	29,818	4,725	15.8%	8,026	26.9%	12,731	42.8%	4,740	33.7%	69.3%
Waste Water Management	-	2,286	-	15,431	-	17,116	-	5,027	78.9%	207.0%
Waste Management	-	-	-	-	-	-	-	2,419	67.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

R thousands	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
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%	10,953	17.9%	27.3%
Service charges	132,208	19,586	14.8%	25,494	19.3%	45,080	34.1%	29,476	37.5%	(13.5%)
Other revenues	51,362	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	0	40,351	39.1%	31,007	36.5%	(100.0%)
Transfers and Subsidies - Capital	60,387	31,538	52.2%	212	4%	31,748	52.6%	22,681	40.2%	(99.1%)
Interest	4,046	259	6.4%	527	13.0%	786	19.4%	338	27.2%	57.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(340,638)	(3,751)	1.1%	(127,396)	37.4%	(131,148)	38.5%	(43,01		

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	
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,607	2.0%	2,277	2.8%	1,463	1.9%	73,139	93.2%	78,495	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%	113,378	18.2%	(4,135)	(3.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8,154	3.4%	6,631	2.8%	5,898	2.4%	220,072	91.4%	240,765	38.6%	(10,965)	(4.6%)	-	-
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 Non-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	0%	0	0%	0	0%	89	98.9%	98,900	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,106	3.4%	3,018	3.2%	2,961	3.2%	83,114	92.2%	92,399	14.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	2	-	4	-	12,419	99.9%	12,427	2.0%	-	-	-	-
Total By Income Source	18,910	3.0%	16,598	2.7%	14,682	2.4%	573,172	91.9%	623,362	100.0%	(20,770)	(3.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,168	2.5%	3,462	2.7%	2,649	1.9%	18,557	62.9%	128,056	29.5%	(3,150)	(2.4%)	-	-
Companies	4,398	3.9%	3,189	3.2%	2,889	2.8%	89,122	88.7%	99,408	15.9%	(4,096)	(4.1%)	-	-
Households	11,433	2.9%	6,967	2.5%	9,424	2.4%	365,092	92.2%	365,517	63.5%	(13,541)	(3.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18,910	3.0%	16,598	2.7%	14,682	2.4%	573,172	91.9%	623,362	100.0%	(20,770)	(3.3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total					
	Amount		%		Amount		%		Amount		%		Amount	
Creditor Age Analysis														
Bulk Electricity	-	-	7,087	4.4%	6,603	4.1%	146,903	91.5%	160,593	51.9%	-	-	-	-
PAKE deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,321	1.0%	2,237	1.5%	1,594	1.1%	143,336	98.4%	148,888	48.1%	-	-	-	-
Audio General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Ad deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,521	.5%	9,324	3.0%	8,197	2.7%	290,239	93.8%	309,281	100.0%				

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MUJALILO: EMALAHLENI (MP) (MP312)
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						
	Budget		First Quarter		Second Quarter		Year to Date		Actual		Second Quarter		Q2 of 2024/25	
	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	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2025/26
Operating Revenue and Expenditure														
Operating Revenue	5,692,537	1,438,840	25.3%	1,382,586	24.3%	2,821,426	49.6%	1,352,502	53.1%	1,352,502	53.1%	1,352,502	53.1%	2.2%
Exchange Revenue														
Service charges - Electricity	2,319,235	498,218	21.4%	437,160	18.8%	933,378	40.2%	368,244	45.1%	368,244	45.1%	368,244	45.1%	18.7%
Service charges - Water	576,391	86,505	14.9%	102,548	17.7%	189,053	32.6%	108,933	37.6%	108,933	37.6%	108,933	37.6%	(5.9%)
Service charges - Waste Water Management	178,865	33,727	18.9%	40,069	22.4%	73,796	41.3%	36,157	44.2%	36,157	44.2%	36,157	44.2%	14.0%
Service charges - Waste Management	224,411	54,463	24.0%	51,143	23.9%	102,987	48.2%	41,255	41.8%	41,255	41.8%	41,255	41.8%	14.0%
Sale of Goods and Rendering of Services	21,963	4,865	22.3%	6,480	25.8%	11,344	51.9%	5,103	65.7%	5,103	65.7%	5,103	65.7%	28.8%
Agency services	3,163	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	382,119	91,735	24.9%	97,399	25.5%	189,134	49.5%	91,585	49.4%	91,585	49.4%	91,585	49.4%	6.3%
Interest earned from Current and Non Current Assets	3,820	450	4.6%	-	-	-	-	-	-	-	-	-	-	-
Dividends	6,438	803	12.5%	898	13.9%	1,700	26.4%	1,963	142.1%	1,963	142.1%	1,963	142.1%	(42.6%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10,783	5,574	28.2%	8,790	44.4%	14,364	72.6%	7,456	47.5%	7,456	47.5%	7,456	47.5%	43.9%
Licence and permits	354	46	13.0%	137	38.8%	183	51.8%	125	37.4%	125	37.4%	125	37.4%	8.5%
Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	55,684	(3,402)	(6.1%)	1,993	3.6%	(1,409)	(2.5%)	2,031	8.2%	2,031	8.2%	2,031	8.2%	(1.9%)
Non-Exchange Revenue														
Property rates	1,111,596	362,709	32.6%	361,489	32.5%	724,198	65.1%	441,912	74.8%	441,912	74.8%	441,912	74.8%	(18.2%)
Sundries and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25,554	1,177	4.6%	828	3.2%	2,003	7.8%	4,645	38.5%	4,645	38.5%	4,645	38.5%	(82.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	689,988	271,309	41.1%	232,729	35.3%	504,028	76.4%	211,784	74.1%	211,784	74.1%	211,784	74.1%	8.9%
Interest	94,156	32,101	34.1%	35,529	37.7%	67,630	71.8%	23,459	50.3%	23,459	50.3%	23,459	50.3%	51.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discouraged Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5,800,183	1,342,845	23.7%	1,213,468	21.4%	2,558,113	45.1%	1,449,920	49.0%	1,449,920	49.0%	1,449,920	49.0%	(16.3%)
Employee costs	2,205,491	569,209	25.3%	225,200	22.5%	514,453	46.8%	281,617	51.1%	281,617	51.1%	281,617	51.1%	13.1%
Remuneration of controllers	37,681	8,650	23.0%	8,671	23.0%	17,320	46.0%	3,970	47.8%	3,970	47.8%	3,970	47.8%	(7.5%)
Bulk purchases - electricity	1,741,131	705,977	40.5%	319,130	18.3%	1,035,107	58.9%	522,226	64.3%	522,226	64.3%	522,226	64.3%	(38.9%)
Inventory consumed	286,263	38,577	14.5%	69,328	26.0%	107,903	40.5%	67,050	38.2%	67,050	38.2%	67,050	38.2%	3.4%
Debt impairment	801,514	50	-	-	-	50	-	-	-	-	-	-	-	-
Depreciation and amortisation	329,797	-	-	129,017	38.8%	129,017	38.8%	251,540	80.6%	251,540	80.6%	251,540	80.6%	(48.5%)
Interest	193,008	83,184	43.1%	79,331	41.1%	162,696	84.2%	81,355	90.5%	81,355	90.5%	81,355	90.5%	(2.5%)
Contracted services	719,018	141,306	19.7%	272,418	37.9%	413,722	57.5%	193,170	73.5%	193,170	73.5%	193,170	73.5%	41.0%
Transfers and subsidies	9,893	301	3.0%	63	6.4%	93	9.4%	-	-	-	-	-	-	(100.0%)
Recoverable debts written off	135,214	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	206,575	80,229	38.8%	40,117	19.4%	102,346	58.3%	43,516	50.3%	43,516	50.3%	43,516	50.3%	(7.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1,043	1,400	134.2%	2,665	255.5%	4,064	389.7%	67	6.7%	67	6.7%	67	6.7%	3,886.6%
Surplus/(Deficit)	29,355	96,195	-	169,117	-	265,313	-	(7,914)	-	(7,914)	-	(7,914)	-	-
Transfers and subsidies - capital (monetary allocations)	221,702	32,886	14.8%	60,273	27.2%	93,162	42.0%	40,984	42.6%	40,984	42.6%	40,984	42.6%	47.1%
Transfers and subsidies - capital (in-kind)	11,000	-	-	-	-	-	-	371	3.7%	371	3.7%	371	3.7%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	262,057	129,084	-	229,391	-	358,475	-	(56,083)	-	(56,083)	-	(56,083)	-	-
Surplus/(Deficit) after income tax	262,057	129,084	-	229,391	-	358,475	-	(56,083)	-	(56,083)	-	(56,083)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	262,057	129,084	-	229,391	-	358,475	-	(56,083)	-	(56,083)	-	(56,083)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inter-company/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	262,057	129,084	-	229,391	-	358,475	-	(56,083)	-	(56,083)	-	(56,083)	-	-

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payment

	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:												
Cash Flow from Operating Activities												
Receipts	4,063,259	1,063,245	26.2%	830,507	22.9%	1,993,751	49.1%	895,394	45.1%	2,836		
Interest and other	700,119	146,875	21.0%	185,863	19.0%	266,036	26.3%	104,405	41.1%	(11,394)		
Service charges	2,311,384	517,517	22.4%	465,961	20.2%	983,378	42.5%	488,368	35.9%	(4,686)		
Other revenue	75,767	26,536	35.0%	28,109	37.1%	54,645	72.1%	(14,742)	30.8%	(20,370)		
Transfers and Subsidies - Operational	659,968	300,530	45.5%	240,767	36.5%	541,297	82.0%	225,144	81.2%	6,596		
Transfers and Subsidies - Capital	221,702	72,162	32.9%	58,734	26.5%	130,896	59.0%	51,054	82.7%	15.0%		
Interest	16,321	456	2.8%	-	-	456	2.8%	-	-	-		
Dividends	-	70	-	72	-	246	-	-	-	(40,636)		
Payments	(4,401,984)	19.4%	(719,440)	16.3%	(1,572,913)	35.8%	(887,215)	36.6%	(687,215)	4.7%	1,000	
Suppliers and employees	(4,198,183)	(654,428)	23.4%	(719,440)	17.1%	(1,573,986)	37.5%	(687,215)	37.8%	4,700		
Finance charges	(193,008)	-	-	-	-	-	-	-	-	-		
Transfers and grants	(9,893)	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	(337,825)	208,817	(61.8%)	211,066	(62.5%)	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 (net used)	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	594,000	-	-	-	-	-	-	-	-	-		
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 financing	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-		
Payments	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-		
Net Increase/(Decrease) in cash held	14,923	145,853	97.4%	154,293	1,033.9%	300,146	2,011.3%	178,871	(13,705.4%)	(13.7%)		
Cash/cash equivalent at the year begin:	45,535	105,862	229.0%	251,755	558.8%	105,862	223.5%	198,136	271.1%	27,116		
Cash/cash equivalent at the year end:	60,458	291,735	416.4%	406,928	671.8%	406,028	671.6%	377,008	249.1%	7,779		

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	
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	38,945	1.7%	27,521	1.2%	24,550	1.7%	2,203,744	98.0%	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%	2,278,436	88.7%	2,588,815	21.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	110,069	4.8%	82,067	3.6%	80,987	3.5%	2,018,885	88.1%	2,291,607	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 Non-exchange Transactions - Waste Management	18,568	2.6%	14,111	2.1%	14,137	2.0%	672,338	93.4%	710,131	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	265	0.9%	-	-	3,469	98.0%	3,349	-	-	-	-	-
Interest on Arrear Debtor Accounts	46,255	2.6%	44,969	2.6%	44,365	2.5%	1,815,677	92.3%	1,751,266	14.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	203	-	169	-	279	-	1,622,622	100.0%	1,623,172	13.5%	-	-	-	-
Total By Income Source	351,609	2.9%	279,824	2.3%	240,776	2.0%	11,195,403	92.8%	12,067,613	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8,480	5.1%	7,277	3.9%	5,723	3.1%	184,115	68.0%	188,656	15%	-	-	-	-
Commercial	214,388	2.2%	184,131	1.9%	177,024	1.8%	929,587	64.2%	988,440	81.8%	-	-	-	-
Households	127,741	6.4%	89,417	4.4%	57,128	2.8%	1,738,387	86.4%	2,011,574	16.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	351,609	2.9%	279,824	2.3%	240,776	2.0%	11,195,403	92.8%	12,067,613	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		%	
	Creditor Age Analysis															
Bulk Electricity	200,798	2.4%	-	-	154,580	1.8%	8,049,315	95.8%	8,404,693	75.4%	-	-	-	-	-	
PAKE deductions	-	-	-	-	-	-	-	-	60,855	100.0%	60,855	5%	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	314	100.0%	314	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	30,954	1.2%	26,772	1.1%	27,675	1.0%	2,600,494	98.7%	2,687,895	24.1%	-	-	-	-	-	
Audio-Visual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	231,751	2.1%	28,772	.3%	182,256	1.6%	16,710,979	96.0%	11,153,757	100.0%	-	-	-	-	-	

Contact Details

Manager	Mr Murphy Steve Majella	013 690 6208
Chief Financial Officer	Mr Sipho K Mthembu	013 690 6241

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 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		
Operating Revenue and Expenditure											
Operating Revenue	648,808	247,209	38.1%	220,535	34.0%	467,744	72.1%	210,538	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 Net and Non Current Assets	27,481	2,751	10.0%	2,571	10.8%	5,721	20.8%	3,561	23.7%	(16.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Bank interest	-	-	-	-	-	-	-	-	-	-	
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%	4,439	29.6%	8,895	59.2%	4,058	67.8%	9.4%	
Non-Exchange Revenue											
Imports	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	601,780	239,700	39.8%	212,368	35.3%	452,058	75.1%	201,801	72.9%	5.2%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	676,464	152,384	22.5%	226,508	33.7%	388,932	56.1%	198,114	55.6%	15.3%	
Employee costs											
25,000	59,423	23.6%	21,405	24.2%	126,059	47.8%	61,930	48.3%	13.4%	-	
Remuneration of councillors	16,473	3,762	23.0%	3,699	22.3%	7,980	45.4%	4,032	45.2%	(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	28,728	5,463	19.0%	5,354	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	66,482	26.1%	126,529	49.7%	193,011	75.7%	97,716	70.2%	29.5%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	76,852	12,388	16.1%	21,095	27.4%	33,423	43.5%	21,915	50.8%	(4.0%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(29,656)	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%	582.6%	
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 Minotiles	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(11,943)	94,837	-	(194)	-	94,642	-	13,561	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(11,943)	94,837	-	(194)	-	94,642	-	13,561	-	-	

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part J. Cash Receipts and Payments		2025/26						2024/25			
		Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 to Q2 of 2025/26
			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	49.1%	244,584	37.8%	562,217	86.8%	222,745	90.3%	9.8%	
Property rates	-	-	-	-	-	-	-	-	-	(26.5%)	
Service charges	3,289	69	2.1%	559	17.0%	68	19.1%	762	26.5%		
Other revenue	(17,742)	9,359	(52.0%)	8,937	(47.3%)	19,765	60.3%	6,185	21.0%	36.6%	
Transfers and Subsidies - Operational	816,743	268,715	48.4%	293,347	31.7%	530,050	65.0%	214,355	77.1%	267.0%	
Transfers and Subsidies - Capital	17,713	7,431	42.0%	4,116	23.2%	11,547	65.2%	-	(100.0%)	-	
Interest	27,481	2,108	7.7%	1,176	4.3%	3,284	12.0%	1,464	12.7%	19.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(665,693)	(24,465)	3.7%	(21,298)	4.1%	(51,763)	7.8%	(36,131)	10.6%	(24,446)	
Supplies and employees	(665,693)	(24,465)	3.7%	(21,298)	4.1%	(51,763)	7.8%	(36,131)	10.6%	(24,446)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(18,172)	293,167	(1,613.3%)	217,286	(1,195.7%)	510,454	(2,809.1%)	186,614	3,520.6%	16.4%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(5,307)	-	-	-	-	-	-	-	-	-	
Capital assets	(5,307)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(5,307)	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(23,479)	293,167	(1,248.7%)	217,286	(925.5%)	510,454	(2,174.1%)	186,614	4,710.6%	16.4%	
Cash/cash equivalents at the year begin:	167,882	188,881	112.5%	482,049	281.7%	188,881	112.5%	488,623	58.1%	(1.3%)	
Cash/cash equivalents at the year end:	144,403	492,049	33.8%	698,335	484.3%	698,335	484.3%	675,216	233.1%	3.6%	

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Ca Hable	017 801 7008
Chief Financial Officer	Mr Qusa G. Hlophe	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

Part 1: Operating Revenue and Expenditure

R <th data-cs="2" data-kind="parent" data-rs="2"></th> <th data-kind="ghost"></th> <th data-cs="4" data-kind="parent">2025/26</th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-cs="4" data-kind="parent">2024/25</th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="parent" data-rs="3">Q2 of 2024/25 to Q2 of 2025/26</th>			2025/26				2024/25				Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	Actual	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	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	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	984,107	276,000	27.8%	233,409	23.5%	593,410	51.2%	187,050	38.5%	24.8%	
Service charges - Water	714,095	163,011	22.8%	188,920	26.5%	351,932	49.3%	124,091	35.4%	52.2%	
Service charges - Waste Water Management	182,706	40,175	22.0%	41,764	22.9%	81,939	44.8%	40,728	44.6%	2.6%	
Service charges - Waste Management	180,036	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	7,632	1,647	21.0%	2,024	25.8%	3,871	46.9%	2,450	57.8%	(17.4%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	223,921	56,407	25.2%	58,242	26.0%	114,649	51.2%	57,859	57.0%	7.7%	
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	-	-	-	-	-	-	-	-	-	
Rent on Land	4	-	-	-	0	2.1%	0	-	2.1%	-	
Rental from Fixed Assets	10,918	2,396	21.9%	7,510	68.8%	9,906	90.7%	2,152	71.8%	249.0%	
Licence and permits	-	4	-	-	-	-	4	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	6,567	935	8.0%	393	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	19,538	2,331	11.9%	1,841	9.4%	4,173	21.4%	2,273	22.9%	(19.0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - Operational	523,875	222,823	42.6%	164,938	31.5%	387,762	74.2%	170,590	74.6%	(3.2%)	
Interest	22,630	8,119	35.9%	7,743	34.2%	15,982	70.1%	8,364	78.3%	(7.4%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	2,500	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	3,789,823	916,298	24.2%	874,677	23.1%	1,799,975	47.3%	712,512	40.9%	22.8%	
Employee related costs	800,000	197,549	24.7%	197,307	24.7%	304,656	49.4%	185,207	45.1%	6.5%	
Remuneration of councillors	37,005	7,928	21.4%	8,148	22.0%	18,078	43.4%	8,996	47.1%	(9.4%)	
Bulk purchases - electricity	828,130	336,536	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	93,975	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	152,108	28,572	18.8%	27,359	18.0%	55,931	36.8%	23,205	37.2%	(6.3%)	
Interest	177,400	82,616	48.6%	93,325	52.6%	175,941	99.2%	43,410	65.3%	115.0%	
Contracted services	400,000	55,760	13.9%	71,081	17.8%	126,821	31.7%	113,050	51.2%	(37.1%)	
Transfers and subsidies	7,545	-	-	1,947	-	9,482	-	9,109	66.0%	(78.6%)	
Interest on debt written off	126,707	13,983	10.7%	12,409	40.7%	62,937	51.5%	-	-	(100.0%)	
Operational costs	162,744	26,932	16.4%	37,596	23.3%	64,628	38.7%	38,970	39.6%	(2.5%)	
Losses on deposit of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	5,059	-	(100.0%)	
Surplus/(Deficit)	(426,146)	20,733	-	566	-	21,299	-	27,015	-	-	
Transfers and subsidies - capital (monetary allocations)	110,975	25,589	23.1%	46,809	42.2%	72,398	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 Municipalities											
Surplus/(Deficit) attributable to municipality	(317,171)	46,322	-	47,375	-	93,697	-	82,818	-	-	
Share of Surplus/Deficit attributable to Associate											
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

R <th data-cs="2" data-kind="parent" data-rs="2"></th> <th data-kind="ghost"></th> <th data-cs="4" data-kind="parent">2025/26</th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-cs="4" data-kind="parent">2024/25</th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="parent" data-rs="3">Q2 of 2024/25 to Q2 of 2025/26</th>			2025/26				2024/25				Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	Actual	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	Expenditure as % of main appropriation	Actual Expenditure	Expenditure as % of main appropriation	Expenditure as % of main appropriation	
Capital Revenue and Expenditure											
Source of Finance	216,314	48,810	22.2%	48,170	22.7%	97,190	44.9%	71,607	44.3%	(31.3%)	
National Government	107,426	22,675	21.1%	19,124	17.8%	41,799	36.9%	41,200	69.7%	(33.6%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc/Dept A)	107,426	22,675	21.1%	19,124	17.8%	41,799	38.9%	41,200	69.7%	(53.6%)	
Transfers recognised - capital	107,426	22,675	21.1%	19,124	17.8%	41,799	38.9%	41,200	69.7%	(53.6%)	
Baronies	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	108,888	25,335	23.3%	30,046	27.6%	55,381	50.9%	30,407	26.2%	(12.1%)	
Capital Expenditure Functional	216,314	48,810	22.2%	49,170	22.7%	97,190	44.9%	71,607	44.3%	(31.3%)	
Government and administration	12,240	3,885	29.0%	1,313	10.8%	4,815	40.5%	2,770	9.2%	(35.8%)	
Executive and Council	1,500	182	-	-	-	-	-	15	-	(100.0%)	
Finance and administration	10,700	3,443	32.2%	1,313	12.3%	4,758	44.4%	2,955	9.2%	(55.6%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	12,588	187	1.5%	703	5.6%	890	7.1%	23	2%	2,884.9%	
Police and Social Services	12,300	187	1.5%	703	5.7%	890	7.2%	23	3%	2,884.9%	
Sport and Recreation	268	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	65,742	18,045	28.0%	11,639	17.7%	36,895	46.7%	19,366	52.6%	(39.9%)	
Planning and Development	6,942	8,339	16.7%	3,945	18.8%	18,156	36.4%	18,341	61.2%	(49.1%)	
Road Transport	15,100	10,739	71.1%	1,791	11.9%	12,529	83.0%	25	2%	7,022.7%	
Environmental Protection	800	-	-	-	-	-	-	-	-	-	
Trading Services	125,785	25,175	20.0%	14,115	26.2%	60,310	48.2%	49,249	54.3%	(52.8%)	
Energy Services	83,160	18,172	23.1%	14,458	17.4%	33,010	40.4%	30,000	79.3%	(52.8%)	
Water Management	25,000	4,039	48.2%	12,896	51.6%	16,335	67.7%	78	5%	16,271.1%	
Waste Water Management	17,685	1,960	-	8,181	-	10,141	-	8,657	30.7%	(5.6%)	
Waste Management	17,685	-	-	-	-	-	-	9,901	102.7%	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	
Payments	(2,759,018)	(518,929)	18.8%	(433,632)	15.7%	(92,561)	34.5%	(430,347)	29.9%	8%	
Suppliers and employees	(2,626,468)	(518,929)	19.8%	(433,632)	16.5%	(92,561)	36.3%	(430,347)	29.9%	8%	
Finance charges	(131,650)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(143,693)	294,499	(204.9%)	331,187	(230.5%)	625,685	(435.4%)	222,768	104.6%	48.7%	
Cash Flow from Investing Activities											
Receipts											
Proceeds on disposal of PPE	-</										

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	
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	57,702	4.2%	28,906	2.1%	34,128	2.5%	1,322,917	91.2%	1,373,003	31.3%	(17,407)	(1.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	48,306	3.5%	16,498	2.9%	14,637	2.6%	492,082	86.1%	571,493	13.0%	(6,459)	(1.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	32,882	2.5%	12,781	2.9%	11,038	2.5%	379,880	87.0%	436,581	9.9%	(2,113)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	14,611	2.8%	10,513	2.0%	10,824	2.1%	487,494	93.1%	523,443	11.9%	(6,309)	(1.2%)	-	-
Receivables from Non-exchange Transactions - Waste Management	18,338	3.6%	14,441	2.8%	13,886	2.7%	464,312	90.9%	511,176	11.6%	(5,862)	(1.1%)	-	-
Interest on Arrear Debtor Accounts - Property Rental Debtors	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%	390	3.5%	143	1.3%	10,560	93.5%	11,294	3%	(80,770)	(538.1%)	-	-
Total By Income Source	194,220	4.4%	106,176	2.4%	106,588	2.4%	3,987,988	90.7%	4,394,972	100.0%	(86,916)	(2.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6,973	12.0%	2,455	4.6%	2,223	4.2%	42,454	78.2%	53,075	1.2%	-	-	-	-
Commercial	56,121	16.3%	5,121	2.6%	7,594	2.3%	271,658	78.8%	344,933	7.8%	-	-	-	-
Households	131,726	3.3%	94,600	2.4%	96,370	2.4%	3,674,307	91.9%	3,967,004	90.9%	(86,916)	(2.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	194,220	4.4%	106,176	2.4%	106,588	2.4%	3,987,988	90.7%	4,394,972	100.0%	(86,916)	(2.3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total					
	Amount		%		Amount		%		Amount		%			
	Creditor Age Analysis													
Bulk Electricity	104,882	3.3%	103,579	3.2%	114,531	3.6%	2,868,053	89.9%	3,191,045	43.2%	-	-	-	-
PAVE deductions	13,941	6.7%	644	.3%	7,108	3.4%	185,099	88.5%	206,792	2.6%	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	131,868	3.3%	29,946	.7%	64,923	1.6%	3,766,791	94.3%	3,963,507	54.0%	-	-	-	-
Audit General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	250,681	3.4%	134,168	1.8%	186,563	2.5%	6,819,932	92.3%	7,391,344	100.0%				

Contact Details

Manager	Mr Elliot Meekie	017 620 6279
Chief Financial Officer	Mrs Vicki Nolata	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

Part 1: Operating Revenue and Expenditure

R <thousands< th=""></thousands<>								
	Budget	2025/26			2024/25			Q2 of 2024/25 to Q2 of 2023/26
		Actual Expenditure	1st Q as % of Main appropriation	Second Quarter	Actual Expenditure	2nd Q as % of Main appropriation	Year to Date	
Operating Revenue and Expenditure								
Operating Revenue	1,445,478	407,191	28.2%	368,112	25.5%	776,303	53.7%	259,492
Exchange Revenue								50.7%
Service charges - Electricity	577,060	157,688	27.3%	132,130	22.9%	288,918	50.2%	45,514
Service charges - Water	90,424	23,150	25.6%	23,705	26.2%	46,854	51.8%	19,420
Service charges - Waste Water Management	86,385	22,142	25.6%	22,710	26.3%	44,853	51.9%	20,429
Service charges - Waste Management	66,005	15,275	23.1%	15,431	23.4%	30,705	46.5%	14,918
Sale of Goods and Rendering of Services	2,915	1,374	53.4%	509	19.8%	1,884	73.2%	816
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	86,969	18,620	21.4%	28,039	32.2%	46,659	53.6%	-
Interest earned from Current and Non Current Assets	1,078	864	80.2%	396	36.7%	1,260	116.9%	36
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	122	-	418	-	540	-	-
Rental from Fixed Assets	2,726	652	23.9%	845	31.0%	1,498	55.0%	638
Licence and permits	134	3	2.5%	3	2.2%	6	4.7%	180
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	263	39	14.7%	(309)	(17.4%)	(271)	(102.7%)	46
Non-Exchange Revenue								(76.9%)
Property rates	262,462	64,800	24.7%	64,762	24.7%	128,562	49.4%	63,001
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,510	1,424	31.6%	1,887	41.8%	3,311	73.4%	262
Licences or permits	53	-	-	-	-	-	-	-
Transfers and subsidies - Operational	198,021	79,881	40.8%	66,094	33.7%	145,975	74.5%	57,530
Interest	70,219	21,156	30.1%	12,493	17.8%	33,548	47.9%	36,701
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	(1,415)	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1,680,126	365,952	21.7%	277,979	16.5%	643,230	38.3%	293,273
Employee related costs	355,916	1,097	3%	105	-	1,206	3%	53,680
Remuneration of councillors	16,377	3,151	19.2%	180	1.1%	3,331	20.3%	128
Bulk purchases - electricity	647,881	273,904	42.3%	167,616	25.9%	411,519	68.1%	134,610
Inventory consumed	53,245	3,271	6.1%	7,033	13.2%	10,305	19.4%	3,484
Debt impairment	25,420	-	-	-	-	-	-	-
Depreciation and amortisation	62,596	-	-	-	-	-	-	-
Interest	126,008	39,182	31.1%	42,859	34.0%	82,041	65.1%	27,203
Transfers and subsidies	145,118	29,378	20.2%	36,571	25.2%	65,950	45.4%	25,085
Contracted services	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-
Interest on debt written off	70,440	40	1.1%	799	1.1%	838	1.2%	26,513
Operational costs	76,185	15,229	20.0%	22,812	29.9%	38,040	49.8%	22,570
Losses on deposit of Assets	3,122	-	-	-	-	-	-	-
Other Losses	2,541	-	-	-	-	-	-	-
Surplus/(Deficit)	(23,648)	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
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)
Surplus/(Deficit) attributable to joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Municipalities	-	-	-	-	-	-	-	-
Surplus/Deficit attributable to municipality	(195,937)	48,217	-	99,985	-	148,203	-	(23,439)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
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

R <thousands< th=""></thousands<>								
	Budget	2025/26			2024/25			Q2 of 2024/25 to Q2 of 2023/26
		Actual Expenditure	1st Q as % of Main appropriation	Second Quarter	Actual Expenditure	2nd Q as % of Main appropriation	Year to Date	
Capital Revenue and Expenditure								
Source of Finance	50,013	6,326	12.6%	8,032	17.9%	15,238	30.5%	21,200
National Government	38,711	5,991	15.5%	6,443	16.6%	12,434	32.1%	20,417
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc) /Dept A	38,711	5,991	15.5%	6,443	16.6%	12,434	32.1%	20,417
Transfers recognised - capital								(55.5%)
Baronies	-	-	-	-	-	-	-	-
Internally generated funds	11,302	335	3.0%	2,489	22.0%	2,824	25.0%	783
Capital Expenditure Functional	50,013	6,326	12.6%	8,932	17.9%	15,258	30.5%	21,200
Municipal government and administration	5,802	335	4.0%	2,489	39.0%	2,824	34.0%	783
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	8,302	335	4.0%	2,489	30.0%	2,824	34.0%	783
Community and Public Safety	6,666	3,455	51.8%	-	-	3,455	51.8%	-
Culture and Social Services	3,666	3,455	94.2%	-	-	3,455	94.2%	-
Sport And Recreation	3,000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	12,117	169	6.3%	325	2.7%	1,094	9.0%	3,246
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	12,117	769	6.3%	325	2.7%	1,094	9.0%	3,246
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	22,928	1,767	7.7%	6,118	26.7%	7,885	34.4%	17,171
Energy Services	14,000	1,767	12.6%	6,118	43.7%	7,885	56.3%	13,880
Water Management	725	-	-	-	-	-	-	571
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	8,203	-	-	-	-	-	-	617
Other	-	-	-	-	-	-	-	-
Surplus/(Deficit) from operating activities	(124,676)	205,174	(164.6%)	130,258	(104.5%)	335,433	(289.0%)	285,279
Receipts	-	-	-	-	-	-	-	-
Payments	(1,415,827)	(175,171)	12.4%	(147,899)	10.5%	(322,160)	22.8%	(97,304)
Payments by suppliers and employees	(1,298,271)	(175,171)	13.0%	(147,899)	11.5%	(322,160)	25.1%	(97,304)
Finance charges	(126,000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(124,676)	205,174	(164.6%)	130,258	(104.5%)	335,433	(289.0%)	285,279
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (incl 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)
Capital assets	(50,013)	(10,143)	20.3%	(13,527)	27.0%	(23,671)	47.3%	(23,107)
Net Cash from/(used) Investing Activities	(50,013)	(10,143)	20.3%	(13,527)	27.0%	(23,671)	47.3%	(23,107)
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	(17,689)	195,031	(111.6%)	116,731	(66.8%)	311,762	(178.5%)	262,172
Cash/cash equivalents at the year begin	14,988	30,173	201.2%	211,280	140.7%	30,173	201.2%	121,981
Cash/cash equivalents at the year end	(159,691)	211,280	(132.3%)	328,003	(205.4%)	328,003	(205.4%)	384,150
								4,078.7% (14.6%)

R <thousands< th=""></thousands<>								
	Budget	2025/26			2024/25			Q2 of 2024/25 to Q2 of 2023/26
		Actual Expenditure	1st Q as % of Main appropriation	Second Quarter	Actual Expenditure	2nd Q as % of Main appropriation	Year to Date	
Operating Revenue and Expenditure								
Operating Revenue	1,445,478	407,191	28.2%	368,112	25.5%	776,3		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount		%		Amount		%		Amount		%		Amount	
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	9,198	1.8%	6,302	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	5.2%	16,502	3.7%	14,948	3.4%	370,796	83.7%	443,110	15.8%	(53)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19,408	3.7%	14,035	2.7%	13,692	2.6%	480,883	91.1%	528,016	18.8%	(955)	(2%)	-	-
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 Non-exchange Transactions - Waste Management	5,771	2.3%	5,026	2.0%	5,388	2.1%	237,659	93.6%	251,031	9.0%	(6)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8,869	100.0%	8,869	3%	-	-	-	-
Interest on Arrear Debtor Accounts	13,817	1.9%	13,818	1.9%	13,556	1.9%	691,182	94.4%	732,383	26.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	85	1.1%	233	2.9%	331	4.2%	7,308	91.9%	7,956	3%	(16)	(2%)	-	-
Total By Income Source	97,219	3.5%	63,079	2.2%	63,182	2.3%	2,583,068	92.0%	2,806,548	100.0%	(1,054)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8,844	5.8%	7,245	4.5%	7,802	4.5%	144,274	65.3%	169,223	6.0%	-	-	-	-
Companies	41,285	5.1%	16,671	3.6%	14,169	3.1%	382,078	84.3%	453,118	16.1%	(355)	(1%)	-	-
Households	46,093	2.1%	40,164	1.8%	41,151	1.9%	2,056,718	94.2%	2,194,126	77.8%	(696)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	97,219	3.5%	63,079	2.2%	63,182	2.3%	2,583,068	92.0%	2,806,548	100.0%	(1,054)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total					
	Amount		%		Amount		%		Amount		%			
	Creditor Age Analysis													
Bulk Electricity	53,623	4.8%	38,037	3.4%	30,186	2.7%	992,647	89.1%	1,114,403	27.8%	-	-	-	-
PAKE deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23,758	5%	16,700	.7%	16,989	.7%	2,474,149	97.7%	2,521,394	63.2%	-	-	-	-
Audit General	4,138	58.1%	3,139	41.6%	-	-	-	-	238	3.2%	7,515	2%	-	-
Other	-	-	-	-	-	-	-	-	352,157	100.0%	352,157	8.8%	-	-
Medical Ad deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	81,517	2.0%	57,877	1.4%	47,175	1.2%	3,821,466	95.3%	4,008,064	100.0%				

Contact Details

Municipal Manager	Mr Mthembeni Jyane	017 712 9013
Chief Financial Officer	Mr Rethabile Masukane	017 712 9010

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

Part 1: Operating Revenue and Expenditure

R <thousands< th=""></thousands<>								
	Budget	2025/26			2024/25			Q2 of 2024/25 to Q2 of 2025/26
		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
Operating Revenue and Expenditure								
Operating Revenue	977,555	261,800	26.8%	227,886	23.3%	489,666	50.1%	95,244
Exchange Revenue								
Service charges - Electricity	263,765	43,234	16.4%	36,978	14.0%	80,212	30.4%	31,186
Service charges - Water	30,472	4,970	16.3%	4,499	14.8%	9,469	31.1%	4,161
Service charges - Waste Water Management	17,156	2,827	16.5%	2,857	15.5%	5,484	32.0%	2,728
Service charges - Waste Management	17,040	3,516	20.6%	3,422	20.1%	6,937	40.7%	3,387
Sale of Goods and Rendering of Services	3,226	399	12.4%	(1,076)	(33.3%)	(676)	(21.0%)	734
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	55,912	8,247	14.9%	8,234	14.8%	16,480	29.7%	12,029
Interest earned from Current and Non Current Assets	3,513	486	13.8%	270	7.7%	756	21.5%	296
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,614	356	22.1%	417	25.8%	773	47.9%	280
Licence and permits	65	-	-	-	-	-	-	1.7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1,930	56	2.9%	12	8%	67	3.5%	40
Non-Exchange Revenue								
Property rates	102,743	30,977	30.1%	30,511	29.7%	61,488	59.8%	22,282
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6,460	414	6.4%	377	5.8%	791	12.2%	638
Licences or permits	1,070	6	0.5%	208	19.5%	216	20.2%	403
Transfers and subsidies - Operational	38,101	147,233	38.7%	122,851	32.5%	269,908	70.8%	199
Interest	30,639	3,387	11.1%	3,391	11.1%	6,778	22.1%	3,801
Fuel Levy	-	-	-	-	-	-	-	(10.8%)
Operational Revenue	60,989	15,402	25.3%	15,602	25.6%	31,004	50.8%	13,172
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	926,699	186,919	20.2%	240,235	25.9%	427,054	46.1%	180,847
Employee related costs	282,341	56,607	20.1%	74,465	26.5%	131,272	46.5%	65,176
Remuneration of councillors	21,353	1,012	4.7%	1,098	5.1%	2,109	9.9%	1,173
Bulk purchases - Capital	214,367	73,091	34.1%	17,205	8.0%	90,296	42.1%	30,352
Inventory consumed	21,873	3,932	18.0%	26,264	(20.1%)	30,197	(38.1%)	19,330
Debt impairment	10,754	-	-	-	-	-	-	35.9%
Depreciation and amortisation	97,148	19,721	20.3%	19,826	20.4%	39,547	40.7%	19,982
Interest	18,177	10,461	57.6%	8,176	45.0%	18,637	102.5%	3,612
Contracted services	83,548	13,746	16.5%	55,188	66.1%	68,932	82.5%	23,280
Transfers and subsidies	-	-	-	-	-	-	-	(100.0%)
Interest on debt written off	5,000	-	-	-	-	-	-	-
Operational costs	65,318	8,247	12.6%	37,817	57.9%	46,064	70.5%	17,943
Losses on disposal of Assets	-	-	-	-	-	-	-	110.8%
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)
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	190,757	74,982	-	(12,350)	-	62,632	-	(85,603)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Municipalities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	190,757	74,982	-	(12,350)	-	62,632	-	(85,603)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	190,757	74,982	-	(12,350)	-	62,632	-	(85,603)

Part 2: Capital Revenue and Expenditure

R <thousands< th=""></thousands<>								
	Budget	2025/26			2024/25			Q2 of 2024/25 to Q2 of 2025/26
		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
Capital Revenue and Expenditure								
Source of Finance	127,472	245	2%	39,537	31.0%	39,782	31.2%	26,295
National Government	121,654	-	-	39,368	32.4%	39,356	32.4%	26,002
Provincial Government	-	-	-	-	-	-	-	50.9%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc) /Dept A	121,654	-	-	39,358	32.4%	39,358	32.4%	26,082
Transfers recognised - capital	121,654	-	-	39,358	32.4%	423	24.1%	213
Baronies	-	-	-	-	-	-	-	-
Internally generated funds	5,819	245	4.2%	179	3.1%	423	7.3%	213
Capital Expenditure Functional	127,472	245	.2%	39,537	31.0%	39,782	31.2%	26,295
Municipal government and administration	127,472	245	13.9%	179	10.2%	423	24.1%	213
Executive and Council	309	-	-	-	-	-	-	13.0%
Finance and administration	860	245	28.8%	179	21.0%	423	49.8%	213
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	303	-	-	-	-	-	-	-
Central and Social Services	303	-	-	-	-	-	-	-
Sport And Recreation	303	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	29,190	-	-	11,217	38.4%	11,217	38.4%	7,285
Planning and Development	-	-	-	11,217	38.4%	11,217	38.4%	7,285
Road Transport	29,190	-	-	-	-	-	-	12.0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	94,585	-	-	24,411	29.8%	26,111	29.8%	18,796
Energy Services	9,652	-	-	4,459	45.4%	4,456	43.4%	6,632
Water Management	56,246	-	-	13,345	20.0%	11,345	20.0%	6,596
Waste Water Management	27,931	-	-	12,630	45.2%	12,630	45.2%	2,778
Waste Management	303	-	-	-	-	-	-	-
Other	1,635	-	-	-	-	-	-	-
Payments	(595,097)	(176,647)	18.4%	(123,733)	12.9%	(306,381)	31.3%	(80,689)
Payments to Suppliers and employees	(942,416)	(176,647)	18.7%	(123,733)	13.1%	(306,381)	31.9%	(80,688)
Finance charges	(16,281)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	142,935	3,684	2.6%	14,272	10.0%	17,956	12.6%	33,948
Cash Flow from Investing Activities								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decreases (Increase) in non-current debtors (incl used)	-	-	-	-	-	-	-	-
Decreases (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decreases (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(138,686)	(3,120)	2.2%	(44,072)	31.8%	(47,192)	34.0%	(15,058)
Capital assets	(138,686)	(3,120)	2.2%	(44,072)	31.8%	(47,192)	34.0%	(15,058)
Net Cash from/(used) Investing Activities	(138,686)	(3,120)	2.2%	(44,072)	31.8%	(47,192)	34.0%	(15,058)
Cash Flow from Financing Activities								
Receipts								
Short term loans	346	-	-	2	.7%	2	.7%	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	346	-	-	2	.7%	2	.7%	-
Payments								
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	346	-	2	.7%	2	.7%	-	(100.0%)

R <thousands< th=""></thousands<>								
	Budget	2025/26			2024/25			Q2 of 2024/25 to Q2 of 2025/26
		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
Cash Flow from Operating Activities								
Receipts	1,102,031	180,331	16.4%	138,006	12.5%	318,337	28.9%	114,637
Property rates	113,811	16,805	14.8%	23,596	20.7%	40,360	35.5%	23,388
Service charges	395,338	53,504	13.5%	49,845	12.6%	103,3		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount		%		Amount		%		Amount		%		Amount	
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1,860	1.6%	1,937	1.7%	1,989	1.7%	110,262	95.0%	116,948	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	93.4%	216,749	24.7%	23	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7,987	4.8%	5,712	3.4%	4,830	2.9%	147,343	88.8%	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 Non-exchange Transactions - Waste Management	1,197	1.5%	1,047	1.3%	994	1.2%	79,250	95.1%	82,486	9.4%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4,034	1.6%	3,961	1.6%	3,890	1.6%	233,088	95.2%	245,144	27.9%	19	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34	0.6%	27	0.5%	27	0.5%	5,381	98.4%	5,470	0.6%	-	-	-	-
Total By Income Source	26,188	3.0%	19,008	2.2%	17,584	2.0%	814,377	92.8%	877,156	100.0%	62	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1,859	17.1%	1,258	12.6%	1,020	11.6%	5,681	68.0%	5,867	11.1%	-	-	-	-
Companies	12,331	5.9%	6,006	2.8%	6,019	2.4%	220,445	80.7%	245,955	28.0%	1	-	-	-
Households	12,198	2.0%	10,878	1.7%	10,447	1.7%	588,351	94.6%	621,774	70.9%	61	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26,188	3.0%	19,008	2.2%	17,584	2.0%	814,377	92.8%	877,156	100.0%	62	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total					
	Amount		%		Amount		%		Amount		%			
	Creditor Age Analysis													
Bulk Electricity	-	-	-	-	17,594	5.5%	306,484	94.5%	324,479	33.3%	-	-	-	-
PAKE deductions	-	-	-	-	-	-	2,977	100.0%	2,977	3%	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19,964	2.9%	31,796	4.9%	5,311	.8%	589,505	91.3%	645,576	66.3%	-	-	-	-
Audio-Visual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	19,964	1.9%	31,796	3.3%	23,305	2.4%	898,967	92.4%	973,032	100.0%				

Contact Details

Municipal Manager	Mr. Mthethwa Mthethwa	017 285 0008
Chief Financial Officer	Mr. Kgomotso Dube	016 237 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

Part 1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 to Q2 of 2023/26	
		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		
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	381,236	87,289	22.3%	81,723	20.9%	165,012	43.2%	75,203	45.8%	8.7%		
Service charges - Water	90,618	31,827	35.1%	30,308	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%	14,105	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%	1,453	39.0%	(23.2%)		
Agency services												
Interest	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	38,133	6,939	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	32.5%	1,531	28.0%	3,309	60.5%	1,452	56.7%	5.5%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Rent on Land	2	0	20.7%	0	20.7%	1	41.3%	0	45.3%	-		
Rental from Fixed Assets	3,463	911	26.4%	966	28.0%	1,877	54.4%	461	52.4%	109.5%		
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	258,951	61,699	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	-	57	-	13	-	146.8%		
Transfers and subsidies - Operational	294,805	119,161	40.4%	95,829	32.3%	214,460	72.7%	89,910	72.1%	6.0%		
Interest	12,466	2,072	16.0%	2,327	18.7%	4,399	35.3%	1,947	35.9%	19.5%		
Fuel Levy	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	351	-	328	-	679	-	338	-	(2.8%)		
Gains on disposal of Assets	-	42	-	82	-	124	-	55	-	50.5%		
Other Gains	-	-	-	27	-	27	-	-	-	(100.0%)		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	1,326,469	291,650	21.1%	339,890	24.6%	631,340	45.7%	332,911	42.5%	2.0%		
Employee related costs	322,536	88,861	26.7%	83,915	25.2%	172,775	52.0%	76,738	49.1%	9.4%		
Remuneration of councillors	20,559	3,546	17.2%	4,207	20.5%	7,753	37.7%	3,886	34.1%	8.3%		
Bulk purchases	460,260	153,194	33.3%	147,416	32.0%	300,610	65.3%	179,938	68.5%	(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	94,155	632	7.7%	4,778	5.1%	5,411	5.7%	35	-	13,363.5%		
Depreciation and amortisation	128,378	13	-	3	-	16	-	-	-	(100.0%)		
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	-	-	-	-	-	-	-	-	-	-		
Interest on debt written off	552	0	-	27	4.9%	27	4.9%	-	-	(100.0%)		
Operational costs	82,202	16,136	19.6%	23,570	26.7%	39,766	48.3%	25,047	49.7%	(5.9%)		
Losses on deposit 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 Municipalities	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	106,377	52,729	-	(24,574)	-	28,155	-	(50,138)	-	-		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-		
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

R thousands	2025/26										2024/25	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 to Q2 of 2023/26	
		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		
Capital Revenue and Expenditure												
Source of Finance	162,093	43,885	27.1%	58,932	36.4%	102,817	63.4%	54,864	58.4%	7.4%		
National Government	162,093	36,894	22.0%	48,820	30.1%	85,723	52.9%	48,700	54.5%	9.1%		
Provincial Government	-	4,456	-	1,392	-	5,848	-	-	-	-	(100.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc) /Dept A	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	162,093	41,949	23.5%	50,222	31.0%	91,571	56.5%	48,760	54.5%	3.0%		
Baronies	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	-	2,536	-	8,710	-	11,246	-	6,104	11.7%	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 government and administration	-	2,538	-	8,710	-	11,246	-	2,588	23.2%	233.2%		
Executive and Council	-	-	-	-	-	-	-	2,588	67.1%	(100.0%)		
Finance and administration	-	2,536	-	8,710	-	11,248	-	-	-	-		
Internal audit	-	-	-	-	-	-	-	-	-	-		
Community and Public Safety	-	-	-	-	-	-	-	-	-	-		
Community and Social Services	-	-	-	-	-	-	-	-	-	-		
Sport And Recreation	-	-	-	-	-	-	-	-	-	-		
Public Safety	-	-	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-	-	-		
Economic and Environmental Services	22,270	10,408	46.7%	7,070	31.7%	17,478	78.5%	12,494	37.2%	(43.4%)		
Paving 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	30,811	22.4%	40,311	36.9%	74,042	69.0%	39,421	217.7%	9.5%		
Energy Services	6,651	1,619	24.2%	3,355	53.3%	4,893	74.8%	3,886	75.8%	6.5%		
Water Management	16,976	3,811	51.4%	21,211	124.5%	35,022	208.3%	19,865	151.8%	8.8%		
Waste Water Management	114,239	15,512	13.6%	18,575	15.3%	34,087	29.8%	16,467	12.8%	-		
Waste Management	1,917	-	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-		
Payments	(1,199,778)	(137,467)	11.6%	(134,151)	11.3%	(217,619)	22.8%	(234,510)	37.1%	(42.5%)		
Suppliers and employees	(1,199,462)	(137,467)	11.9%	(134,151)	11.6%	(217,619)	23.4%	(234,510)	38.1%	(42.6%)		
Finance charges	(3,837)	-	-	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	17,941	437,735	24.8%	415,897	236.4%	853,631	455.2%	330,836	480.9%	25.7%		
Cash Flow from Investing Activities												
Receipts	0	42	1,402,866.7%	82	2,746,833.3%	124	4,149,700.0%	55	-	50.5%		
Proceeds on disposal of PPE	0	42	1,402,866.7%	82	2,746,833.3%	124	4,149,700.0%	55	-	50.5%		
Decreases (Increase in non-current debtors /incl used)	-	-	-	-	-	-	-	-	-	-		
Decreases (Increase in non-current receivables)	-	-	-	-	-	-	-	-	-	-		
Decreases (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										

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	
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13,216	4.0%	11,433	3.5%	8,413	2.6%	294,461	88.9%	327,203	19.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20,490	6.0%	8,598	4.0%	4,964	2.2%	183,114	84.9%	227,567	13.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19,148	3.1%	10,148	3.8%	9,035	3.3%	232,089	85.8%	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 Non-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 Arrear Debtor Accounts	3,487	1.0%	3,624	1.0%	3,335	1.0%	38,320	97.0%	348,766	21.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,138	1.6%	1,271	1.8%	267	4%	68,163	96.2%	70,859	4.3%	-	-	-	-
Total By Income Source	68,364	4.1%	43,500	2.6%	33,125	2.0%	1,507,393	91.2%	1,652,381	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8,952	4.8%	7,604	7.7%	4,634	4.7%	76,367	78.1%	98,007	6.0%	-	-	-	-
Companies	24,942	11.2%	7,098	3.8%	5,124	2.3%	184,010	82.9%	221,944	13.4%	-	-	-	-
Households	34,925	2.6%	27,880	2.1%	23,315	1.8%	1,244,074	93.5%	1,330,173	80.5%	-	-	-	-
Other	85	1.3%	68	5.8%	52	4.4%	962	82.5%	1,168	1%	-	-	-	-
Total By Customer Group	68,364	4.1%	43,500	2.6%	33,125	2.0%	1,507,393	91.2%	1,652,381	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	
Creditor Age Analysis														
Bulk Electricity	46,195	4.2%	53,386	4.8%	74,149	6.7%	928,305	84.2%	1,102,034	45.9%	-	-	-	-
PAVE deductions	-	-	11,684	.9%	-	-	1,280,958	98.1%	1,292,642	53.6%	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,637	42.4%	1,411	16.4%	2,771	32.3%	758	8.8%	8,577	4%	-	-	-	-
Audio-Visual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	49,832	2.1%	66,481	2.8%	76,919	3.2%	2,210,021	92.0%	2,403,253	100.0%	-	-	-	-

Contact Details

Manager	Mr. Mehsaheb Kunene	017 801 3004
Chief Financial Officer	Mr. Phumlizi Jerenia Nhlethi	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

Part 1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 to Q2 of 2025/26		
		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	763,217	216,775	28.4%	273,258	35.8%	490,033	64.2%	240,717	67.6%	13.5%		
Exchange Revenue												
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-		
Service charges - Water	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-		
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-		
Agency services	13,333	2,067	15.5%	4,033	30.3%	6,100	45.8%	5,304	59.7%	(24.0%)		
Interest	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-		
Interest earned from Current and Non Current Assets	24,161	904	3.7%	3,327	13.8%	4,231	17.5%	1,463	13.7%	127.4%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Rent on Land	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	165	23.5%	234	33.9%	399	57.0%	79	17.7%	198.0%		
Non-Exchange Revenue												
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	45.7%	(44.2%)		
Transfers and subsidies - Operational	329,337	49,790	15.1%	134,089	40.7%	183,879	55.8%	105,051	143.0%	27.6%		
Interest	-	-	-	-	-	-	-	-	-	-		
Fuel Levy	391,888	163,287	41.7%	130,829	33.3%	263,916	75.0%	125,673	33.3%	3.9%		
Operational Revenue												
Employee related costs	220,877	54,946	24.9%	54,721	24.8%	159,668	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	41.1%	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%		
Contracted services	53,765	10,262	19.1%	23,579	43.9%	33,841	63.0%	18,953	33.5%	24.4%		
Transfers and subsidies	378,862	55,793	14.7%	146,715	38.7%	202,508	53.5%	178,243	92.2%	(17.7%)		
Interest on debt written off	-	-	-	-	-	-	-	-	-	-		
Operational costs	80,936	11,627	14.4%	24,154	29.8%	35,782	44.2%	15,210	34.7%	58.8%		
Losses on deposit of Assets	-	30	-	26	-	56	-	13	-	102.6%		
Other Losses	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(19,736)	72,372	-	11,280	-	83,662	-	(33,699)	-	-		
Transfers and subsidies - capital (monetary allocations)	2,656	347	13.6%	779	30.5%	1,127	44.1%	532	21.7%	46.6%		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(17,180)	72,719		12,069		84,789		(33,167)				
Income Tax	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	(17,180)	72,719		12,069		84,789		(33,167)				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Municipalities	-	-	-	-	-	-	-	-	-	-		
Surplus/Deficit attributable to municipality	(17,180)	72,719		12,069		84,789		(33,167)				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(17,180)	72,719		12,069		84,789		(33,167)				

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 to Q2 of 2025/26		
		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			
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) / Depart A	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-		
Borrowings	-	-	-	-	-	-	-	-	-	-		
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%)		
Government and administration	3,058	1,680	52.4%	2,295	75.1%	3,039	127.5%	6,096	44.9%	(62.4%)		
Executive and Council	-	689	-	-	-	-	-	-	-	-		
Finance and administration	3,068	915	29.8%	2,295	75.1%	3,039	105.0%	6,096	46.9%	(82.4%)		
Internal audit	-	-	-	-	-	-	-	-	-	-		
Community and Public Safety	37,190	190	.5%	10,384	28.0%	10,584	28.5%	7,961	25.4%	30.6%		
Central and Social Services	36,000	-	-	10,256	28.5%	10,256	28.5%	7,763	24.7%	43.2%		
Sport and Recreation	500	190	38.0%	138	27.5%	328	65.6%	798	5.2%	(82.7%)		
Health	600	-	-	-	-	-	-	-	-	-		
Economic and Environmental Services	500	-	-	-	-	-	-	-	-	-		
Planning and Development	-	-	-	-	-	-	-	-	-	-		
Road Transport	-	-	-	-	-	-	-	-	-	-		
Environmental Protection	500	-	-	-	-	-	-	-	-	-		
Trading Services	-	-	-	-	-	-	-	-	-	-		
Energy Services	-	-	-	-	-	-	-	-	-	-		
Water Management	-	-	-	-	-	-	-	-	-	-		
Waste Water Management	-	-	-	-	-	-	-	-	-	-		
Waste Management	-	-	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	6,926	115,024	1,660.9%	(48,990)	(701.6%)	66,434	959.3%	108,036	(121.9%)	(145.0%)		
Cash Flow from Investing Activities												
Receipts	-	-	-	41,081	-	41,081	-	-	-	-	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (incl used)	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current inventories	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	
Payments	(40,658)	(1,690)	4.6%	(12,971)	31.9%	(14,861)	36.6%	(14,152)	33.6%	(8.3%)		
Capital assets	(40,658)	(1,690)	4.6%	(12,971)	31.9%	(14,861)	36.6%	(14,152)	33.6%	(8.3%)		
Net Cash from/(used) Investing Activities	(40,658)	(1,690)	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									

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	140	21.6%	508	78.4%	648	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	140	21.6%	508	78.4%	648	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Companies	-	-	-	-	-	-	140	21.6%	508	78.4%	648	100.0%	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	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	%	Amount	%		
Creditor Age Analysis												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-
PAKE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-	-
Audit-General	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mandla Lucas Mahengu	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

Part 1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 to Q2 of 2023/26	
		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		
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%	2.2%		
Exchange Revenue												
Service charges - Electricity	216,163	40,152	18.6%	48,834	22.6%	88,986	41.2%	44,130	47.9%	10.7%		
Service charges - Water	45,639	10,059	22.0%	8,892	19.5%	18,951	41.5%	5,500	34.3%	61.7%		
Service charges - Waste Water Management	7,641	1,629	21.3%	1,954	25.6%	3,583	46.9%	1,718	46.8%	13.7%		
Service charges - Waste Management	15,223	3,795	24.9%	3,518	23.1%	7,313	48.0%	3,286	45.1%	7.1%		
Sale of Goods and Rendering of Services	4,954	1,080	21.4%	639	12.9%	1,959	34.3%	1,506	50.3%	(57.6%)		
Agency services	-	-	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	4,449	833	18.7%	880	18.8%	1,713	38.5%	952	48.5%	(7.6%)		
Interest earned from Current and Non Current Assets	16,414	2,502	15.2%	1,429	8.7%	3,931	24.0%	533	6.7%	168.3%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	6,613	2,357	35.6%	249	3.8%	2,656	39.4%	440	60.6%	(43.4%)		
Licence and permits	2,891	592	20.5%	205	7.1%	798	27.6%	711	38.4%	(71.1%)		
Special rating levies	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	1,729	247	14.3%	244	14.1%	491	28.4%	138	17.8%	77.1%		
Non-Exchange Revenue												
Property rates	154,406	35,065	22.7%	34,313	22.2%	69,378	44.9%	30,811	43.2%	11.4%		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	4,529	126	2.8%	201	4.4%	327	7.2%	301	15.0%	(33.1%)		
Licences or permits	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - Operational	923,316	364,702	39.2%	233,286	31.6%	667,988	70.8%	295,984	74.2%	(.9%)		
Interest	14,538	2,132	14.7%	2,128	14.6%	4,260	29.3%	2,107	31.7%	1.0%		
Fuel Levy	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	405	-	406	-	812	-	345	-	17.6%		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	1,344,289	322,185	24.0%	384,267	28.6%	706,462	52.6%	406,189	55.7%	(5.4%)		
Employee related costs	659,000	104,683	28.0%	211,774	32.1%	365,457	60.2%	207,324	55.6%	2.1%		
Remuneration of councillors	28,125	7,343	26.1%	7,343	26.1%	14,685	52.2%	7,800	51.5%	(5.9%)		
Bulk purchases	143,806	33,443	23.3%	37,233	25.9%	70,676	49.1%	21,074	52.7%	76.7%		
Inventory consumed	54,919	5,383	9.8%	13,954	25.4%	19,337	35.2%	26,115	54.5%	(46.6%)		
Debt impairment	7,459	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	103,348	29,698	28.8%	28,712	27.8%	58,410	56.6%	30,253	66.6%	(5.1%)		
Interest	102	3,017	2,989.8%	2,961	2,914.8%	5,978	5,884.7%	1,249	1,455.1%	137.1%		
Contracted services	126,416	18,773	14.9%	33,761	26.7%	52,534	41.6%	43,921	50.0%	(23.1%)		
Transfers and subsidies	29,510	-	-	4,859	16.5%	4,859	16.5%	9,989	53.9%	(51.4%)		
Interest on debt written off	1,055	-	-	-	-	-	-	-	-	-		
Operational costs	190,579	38,856	20.9%	43,669	22.9%	83,525	43.8%	58,464	58.6%	(25.3%)		
Losses on deposit 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%	75,878	52.7%	29.1%		
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 Municipalities	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	411,963	239,093	-	110,842	-	349,935	-	58,130	-	-		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-		
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

R thousands	2025/26										2024/25	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 to Q2 of 2023/26	
		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		
Capital Revenue and Expenditure												
Source of Finance	358,493	67,981	19.0%	100,351	28.1%	168,551	47.0%	68,163	34.0%	47.6%		
National Government	331,759	67,981	20.9%	95,398	28.6%	163,379	49.2%	61,566	42.2%	55.0%		
Provincial Government	-	-	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc) /Dept A	331,759	67,981	20.5%	95,398	28.8%	163,379	49.2%	61,566	42.0%	55.0%		
Transfers recognised - capital												
Banknotes	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	26,734	-	-	5,183	19.4%	5,183	19.4%	6,597	12.4%	(21.4%)		
Capital Expenditure Functional	358,493	67,981	19.0%	100,581	28.1%	168,561	47.0%	68,163	34.0%	47.6%		
Municipal government and administration	2,000	-	-	-	-	-	-	518	4.0%	(100.0%)		
Executive and Council	-	-	-	-	-	-	-	-	-	-		
Finance and administration	2,000	-	-	-	-	-	-	518	4.1%	(100.0%)		
Internal audit	-	-	-	-	-	-	-	-	-	-		
Community and Public Safety	23,000	5,339	23.2%	4,930	21.4%	10,268	44.6%	2,501	14.9%	97.1%		
Police and Social Services	4,454	886	3.8%	3,747	6.0%	6,071	22.7%	2,476	22.1%	51.4%		
Sport And Recreation	23,000	886	1.8%	1,952	5.1%	2,067	9.0%	26	7.2%	4,498.6%		
Economic Services	130,270	22,611	17.4%	27,784	21.3%	50,395	38.7%	52,950	33.1%	(47.5%)		
Road Transport	203,222	40,030	19.7%	67,867	33.4%	107,898	53.1%	117,886	43.3%	475.7%		
Environmental Protection	-	-	-	-	-	-	-	365	15.1%	(100.0%)		
Trading Services	130,270	22,611	17.4%	22,601	18.5%	45,212	37.0%	619	24.1%	(100.0%)		
Energy Services	122,270	22,611	18.5%	22,601	18.5%	45,212	37.0%	52,331	35.2%	(58.6%)		
Water Management	8,000	-	-	-	-	-	-	-	-	-		
Waste Water Management	-	-	-	-	-	-	-	-	-	-		
Waste Management	-	-	-	-	-	-	-	-	-	-		
Other	-	-	-	5,183	-	5,183	-	38	37.5%	(100.0%)		
Transfers and grants												
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	46,671	18.6%	60,979	24.2%	107,649	42.8%	50,050	42.1%	21.7%		
Other revenues	-	-	-	-	-	-	-	-	-	-		
Transfers and Subsidies - Operational	92,168	36,558	29.9%	36,558	27.6%	407,814	308.6%	137,431	75.4%	168.0%		
Transfers and Subsidies - Capital	92,168	36,558	29.9%	26,916	28.4%	85,701	70.3%	283,136	72.7%	(2.5%)		
Interest	27,030	3,700	13.7%	3,005	11.1%	6,706	24.8%	533	7.0%	464.1%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Payments	(1,289,377)	(376,022)	29.4%	(393,335)	30.7%	(769,358)	60.1%	(174,104)	20.6%	(25.9%)		
Employee and employees	(1,280,775)	(376,022)	29.4%	(393,335)	30.7%	(769,358)	60.1%	(174,104)	20.6%	(25.9%)		
Finance charges												

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	
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,486	16.6%	636	3.6%	381	2.5%	11,557	71.3%	14,960	8.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13,422	53.8%	856	3.4%	548	2.2%	10,102	40.5%	24,528	14.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,443	10.5%	2,976	3.7%	2,572	3.2%	66,466	62.6%	80,457	45.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	565	22.9%	146	5.9%	94	3.8%	1,662	67.4%	2,466	1.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	776	19.8%	226	5.6%	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%	36,195	92.9%	41,068	23.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	658	0.6%	815	9.9%	63	8%	6,738	81.4%	8,275	4.7%	-	-	-	-
Total By Income Source	27,328	15.5%	6,523	3.7%	4,764	2.7%	137,487	78.1%	176,103	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2,853	1.7%	1,838	4.6%	1,773	4.4%	33,716	64.0%	40,150	22.8%	-	-	-	-
Companies	13,236	26.5%	1,474	2.9%	1,680	2.1%	34,286	68.3%	49,955	28.4%	-	-	-	-
Households	9,148	19.0%	1,836	3.8%	1,217	2.5%	35,868	74.6%	48,968	27.3%	-	-	-	-
Other	2,141	5.6%	1,378	3.6%	724	1.9%	33,668	68.8%	37,959	21.5%	-	-	-	-
Total By Customer Group	27,328	15.5%	6,523	3.7%	4,764	2.7%	137,487	78.1%	176,103	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		%			
Creditor Age Analysis														
Bulk Electricity	-	-	22,747	13.8%	-	-	141,795	86.2%	164,543	64.8%	-	-	-	-
PAKE deductions	-	-	-	-	-	-	1,734	100.0%	1,734	7.7%	-	-	-	-
VAT (output less input)	10,195	100.0%	-	-	-	-	-	-	-	10,195	4.0%	-	-	-
Pensions / Retirement deductions	14,604	100.0%	-	-	-	-	-	-	-	14,604	5.8%	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10,851	19.9%	3,979	6.6%	4,169	7.3%	38,445	68.9%	57,444	22.6%	-	-	-	-
Audit General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	5,378	100.0%	-	-	-	-	-	-	-	5,378	2.1%	-	-	-
Total	41,027	16.2%	26,727	10.5%	4,169	1.6%	181,975	71.7%	253,898	100.0%	-	-	-	-

Contact Details

Manager	Mr Oscar Nkosi	013 790 0245
Chief Financial Officer	Mr Thembisa 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

Part 1: Operating Revenue and Expenditure

R <th data-cs="2" data-kind="parent" data-rs="2"></th> <th data-kind="ghost"></th> <th data-cs="5" data-kind="parent">2025/26</th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-cs="3" data-kind="parent">2024/25</th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="parent" data-rs="3">Q2 of 2024/25 to Q2 of 2025/26</th>			2025/26					2024/25			Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	Actual	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	Expenditure as % of main appropriation	Expenditure as % of main appropriation			
Operating Revenue and Expenditure											
Operating Revenue											
Exchange Revenue	578,342	152,600	26.4%	133,969	23.2%	286,569	49.6%	135,967	49.6%	(1.5%)	
Service charges - Electricity	106,318	25,661	24.1%	24,531	23.1%	50,191	47.2%	20,133	37.6%	21.8%	
Service charges - Water	39,665	9,275	23.4%	11,889	30.0%	21,163	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	31.6%	7,856	63.1%	3,307	53.6%	18.9%	
Sale of Goods and Rendering of Services	762	138	19.5%	132	18.6%	269	38.1%	92	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%	9,957	13.9%	22,797	31.9%	20,346	58.3%	(51.1%)	
Interest earned from Current and Non Current Assets	3,651	141	3.9%	295	8.1%	435	11.9%	837	15.2%	(64.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2,713	170	6.3%	208	7.7%	378	13.9%	441	24.5%	(52.6%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	3,812	1,232	32.3%	1,454	38.1%	2,886	70.5%	935	22.9%	171.9%	
Non-Exchange Revenue											
Property rates	94,482	19,919	21.1%	13,416	14.2%	33,338	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	40.5%	3	28.6%	7	68.9%	(39)	(7%)	(107.5%)	
Transfers and subsidies - Operational	178,678	71,956	40.2%	57,885	32.2%	120,523	72.4%	55,777	72.2%	5.2%	
Interest	-	1,006	-	4,948	-	4,948	-	8,653	-	(100.0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	2,684	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	540,679	83,672	15.5%	91,363	16.9%	175,035	32.4%	92,440	34.7%	(1.2%)	
Employee related costs	122,881	27,287	22.2%	26,807	21.5%	54,154	44.1%	21,197	51.5%	(1.0%)	
Remuneration of councillors	11,318	2,628	23.2%	2,618	23.1%	5,246	48.4%	2,910	52.0%	(10.0%)	
Bulk purchases - electricity	118,160	30,239	25.6%	28,669	24.3%	58,899	49.8%	24,681	52.0%	16.1%	
Inventory consumed	40,897	6,001	14.7%	7,364	18.0%	13,365	32.7%	8,692	66.1%	(15.3%)	
Debt impairment	10,165	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	81,859	-	-	-	-	-	-	-	-	-	
Interest	9,000	303	3.4%	937	10.4%	1,240	13.8%	423	5.3%	121.4%	
Contracted services	36,308	13,692	37.7%	12,011	33.1%	25,704	70.8%	12,854	51.6%	(6.6%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Interest on debt written off	5,495	-	-	2,157	-	2,157	-	641	7.4%	241.3%	
Operational costs	31,147	3,522	10.6%	10,678	32.2%	14,200	42.8%	15,052	59.5%	(20.1%)	
Losses on deposit of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	37,663	68,927	-	42,606	-	111,534	-	43,527	-	-	
Transfers and subsidies - capital (monetary allocations)	68,678	-	-	-	-	-	-	(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	-	42,527	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	106,541	68,927	-	42,606	-	111,534	-	42,527	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Municipalities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	106,541	68,927	-	42,606	-	111,534	-	42,527	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	106,541	68,927	-	42,606	-	111,534	-	42,527	-	-	

Part 2: Capital Revenue and Expenditure

R <th data-cs="2" data-kind="parent" data-rs="2"></th> <th data-kind="ghost"></th> <th data-cs="5" data-kind="parent">2025/26</th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-cs="3" data-kind="parent">2024/25</th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="parent" data-rs="3">Q2 of 2024/25 to Q2 of 2025/26</th>			2025/26					2024/25			Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	Actual	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	Expenditure as % of main appropriation	Expenditure as % of main appropriation			
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	68,678	4,696	6.8%	23,586	34.2%	26,205	41.1%	22,172	33.0%	6.4%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc) /Dept A	68,878	4,696	6.8%	23,588	34.2%	26,285	41.1%	22,172	33.8%	6.4%	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	
Borrowings	-	-	-	-	-	-	-	-	-	-	
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 government and administration	-	-	-	-	-	-	-	-	-	-	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	
Central and Social Services	-	-	-	-	-	-	-	-	-	-	
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%)	
Paving and Development	-	-	-	-	-	-	-	-	-	-	
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 Services	80	-	-	-	-	-	-	-	-	-	
Water Management	48,935	3,681	7.5%	16,016	32.7%	19,657	40.3%	13,412	38.4%	19.4%	
Waste Water Management	11,443	450	3.9%	3,403	25.7%	3,854	33.7%	2,285	48.6%	48.9%	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	97,927	(8,422)	(8.6%)	6,805	6.9%	(1,617)	(1.7%)	(7,454)	5.5%	(191.3%)	
Cash Flow from Investing Activities											
Receipts											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (incl used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(73,178)	(11,171)	15.3%	(26,724)	36.5%	(37,894)	51.8%	25,000	-	(100.0%)	
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	39.0%	(1,908.1%)	
Cash Flow from Financing Activities											
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	
Interest (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	24,749	(19,933)	(79.2%)	(19,919)	(80.5%)	(39,512)	(159.6%)	(5,976)	(10.0%)	233.3%	
Cash/cash equivalents at the year begin	8,514	30,839	362.2%	12,236							

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	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,767	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	3,263	1.1%	2,116	2.6%	2,143	2.7%	73,017	90.6%	80,569	5.9%	(198)	(2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4,076	1.4%	3,738	1.3%	3,130	1.1%	282,987	96.3%	293,530	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	96.5%	163,169	11.9%	(252)	(2%)	-	-
Receivables from Non-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	4,976	1.2%	4,920	1.2%	4,903	1.2%	409,855	96.5%	424,654	30.9%	(351)	(1%)	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	100	1%	76	1%	98	1%	67,983	99.6%	67,698	4.9%	(76)	(1%)	-	-
Total By Income Source	20,654	1.5%	17,031	1.2%	16,268	1.2%	1,320,990	96.1%	1,374,943	100.0%	(2,297)	(2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2,959	4.0%	345	.8%	547	.8%	61,455	84.3%	65,195	4.7%	-	-	-	-
Companies	7,288	1.7%	6,307	1.5%	5,908	1.4%	411,553	65.5%	430,646	31.3%	(1,182)	(3%)	-	-
Households	10,767	1.2%	10,089	1.1%	9,813	1.1%	848,462	96.5%	879,131	63.9%	(1,116)	(1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20,654	1.5%	17,031	1.2%	16,268	1.2%	1,320,990	96.1%	1,374,943	100.0%	(2,297)	(2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total					
	Amount		%		Amount		%		Amount		%		Amount	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis														
Bulk Electricity	732	7.8%	-	-	-	-	-	-	8,614	92.2%	9,346	49.8%	-	-
PAKE 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%	-	-	-	-
Audit-General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	4,956	26.4%	770	4.1%	3,075	16.4%	9,969	53.1%	18,769	100.0%				

Contact Details

Municipal Manager	Mr MM Nqobobo	017 734 6101
Chief Financial Officer	Mrs Nonompemelo Khuzwayo	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part 1: Operating Revenue and Expenditure

R thousands	Operating Revenue and Expenditure		2025/26				2024/25				Q2 of 2024/25 to Q2 of 2023/26
			Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	Actual	Total	Expenditure as % of main appropriation	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Total	Expenditure as % of main appropriation	
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%	526,693	49.5%	224,692	56.6%	10.7%	
Service charges - Water	140,987	19,587	13.9%	32,232	22.9%	51,819	36.9%	29,979	51.4%	7.5%	
Service charges - Waste Water Management	117,311	29,351	25.0%	28,869	24.6%	58,220	49.6%	26,906	52.6%	7.3%	
Service charges - Waste Management	133,093	33,191	24.9%	33,165	24.9%	66,356	49.9%	31,249	51.4%	6.1%	
Sale of Goods and Rendering of Services	8,914	1,689	19.0%	3,021	33.9%	4,711	52.6%	1,261	48.6%	139.6%	
Agency services											
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	22,973	3,729	16.2%	3,911	17.0%	7,641	33.3%	3,581	89.5%	9.2%	
Interest earned from Current and Non Current Assets	9,405	1,004	10.7%	421	4.5%	1,428	15.2%	695	6.5%	(39.4%)	
Dividends											
Rent on Land	20,601	5,637	27.4%	5,553	27.0%	11,190	54.3%	4,852	51.1%	14.4%	
Rental from Fixed Assets	1,648	922	56.0%	862	52.4%	1,784	108.4%	498	70.6%	73.0%	
Licence and permits	469	95	20.3%	107	22.9%	206	43.1%	43	.7%	148.2%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational revenue	76,415	4,655	6.2%	(689)	(.9%)	3,966	5.3%	3,038	5.4%	(122.9%)	
Non-Exchange Revenue											
Property rates	677,734	172,926	25.5%	175,821	25.9%	346,348	51.4%	163,416	51.1%	7.6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	26,108	2,242	8.8%	1,999	7.3%	4,150	15.9%	5,389	29.0%	(64.6%)	
Licences or permits											
Transfers and subsidies - Operational	393,978	157,634	41.1%	126,803	32.9%	264,138	74.0%	117,858	74.3%	7.3%	
Interest	8,859	1,538	17.2%	3,553	39.7%	5,091	56.8%	2,872	64.5%	23.7%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	8,812	-	-	-	-	-	-	-	-	-	
Gains or disposals of Assets	15,860	-	-	-	-	-	-	-	-	-	
Other Gains	19,314	15,678	81.2%	1,813	11.6%	1,813	11.6%	-	-	(100.0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	2,516,131	635,476	25.3%	619,899	24.6%	1,255,165	49.9%	544,725	46.2%	13.8%	
Employee related costs	885,734	212,094	23.8%	220,702	24.6%	432,786	48.6%	209,139	49.6%	5.5%	
Remuneration of councillors	34,861	7,297	20.9%	7,304	21.0%	14,602	41.9%	8,394	48.0%	(13.0%)	
Bulk purchases	87,666	202,870	23.1%	164,887	18.8%	367,757	41.9%	158,905	55.2%	4.0%	
Inventory consumed	55,861	26,227	27.4%	20,934	21.8%	47,160	49.2%	18,724	52.1%	11.8%	
Debt impairment	(24,625)	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	270,364	62,311	23.0%	62,311	23.0%	124,623	46.1%	60,392	46.1%	3.2%	
Interest	105,408	-	-	-	-	-	-	2	-	2,945,520.7%	
Contracted services	233,455	59,133	25.3%	55,901	23.9%	115,034	49.3%	52,272	37.4%	6.9%	
Transfers and subsidies	4,488	80	1.8%	1,110	24.7%	1,190	26.5%	1,513	23.8%	(26.6%)	
Interest on debt written off	20,618	-	-	-	-	-	-	10	-	(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 deposit of Assets	2,088	-	-	-	-	-	-	-	-	-	
Other Losses	2,369	10,409	405.1%	-	-	10,409	405.1%	18	.7%	(100.0%)	
Surplus/(Deficit)	224,813	95,117	-	45,941	-	141,057	-	71,491	-	-	
Transfers and subsidies - capital (monetary allocations)	89,600	5,529	6.2%	57,336	64.0%	62,865	70.2%	61,842	44.2%	(7.3%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
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 Municipalities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	314,413	100,645	-	103,277	-	203,922	-	133,333	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	314,413	100,645	-	103,277	-	203,922	-	133,333	-	-	

Part 2: Capital Revenue and Expenditure

R thousands	Capital Revenue and Expenditure		2025/26				2024/25				Q2 of 2024/25 to Q2 of 2023/26
			Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	Actual	Total	Expenditure as % of main appropriation	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Total	Expenditure as % of main appropriation	
Capital Revenue and Expenditure	Source of Finance	119,790	9,260	7.7%	68,406	58.0%	78,696	65.7%	67,540	38.8%	2.8%
National Government	89,073	9,215	10.3%	53,686	60.3%	62,683	70.5%	60,691	44.2%	(11.6%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc) /Dept A	89,073	9,215	10.3%	53,686	60.3%	62,883	70.6%	60,691	44.2%	(11.6%)	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	
Borrowings	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	30,717	44	.1%	15,769	51.3%	15,813	51.5%	6,849	21.7%	130.2%	
Capital Expenditure Functional	119,790	9,260	7.7%	69,436	58.0%	78,696	65.7%	67,540	39.8%	2.8%	
Municipal government and administration	12,717	44	.3%	8,007	63.0%	8,051	63.3%	26	.7%	30,933.3%	
Executive and Council	12,717	44	.3%	8,007	63.0%	8,051	63.3%	26	.7%	30,933.3%	
Finance and administration	12,717	44	.3%	8,007	63.0%	8,051	63.3%	26	.7%	30,933.3%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	6,900	275	4.0%	1,400	20.3%	1,676	24.3%	9,029	66.7%	(84.5%)	
Cultural and Social Services	3,900	275	8.1%	1,400	41.2%	1,676	49.3%	7,944	99.2%	(100.0%)	
Sport And Recreation	3,400	275	8.1%	1,400	41.2%	1,676	49.3%	1,885	15.5%	29.0%	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	16,900	2,333	15.0%	9,730	57.6%	12,264	72.6%	8,226	64.3%	18.3%	
Paving and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	16,900	2,333	15.0%	9,730	57.6%	12,264	72.6%	8,226	64.3%	18.3%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	83,273	6,647	7.4%	5,939	60.4%	56,121	68.1%	50,259	35.1%	1.1%	
Energy Services	24,477	6,607	2.4%	13,659	55.6%	14,443	58.1%	17,731	104.1%		
Water Management	35,596	23,244	6.3%	27,231	76.5%	24,475	82.8%	21,638	30.5%	25.8%	
Waste Water Management	19,800	3,556	18.0%	9,232	46.6%	12,788	64.6%	9,566	53.8%	(3.5%)	
Waste Management	3,000	-	-	-	-	-	-	12,276	55.8%	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	
Payments	(2,658,600)	(514,873)	19.4%	(647,608)	24.4%	(1,162,481)	43.8%	(426,872)	41.5%	51.7%	
Payments to employees and employees	(2,566,164)	(514,873)	20.2%	(647,608)	25.4%	(1,162,481)	45.7%	(426,872)	43.9%	51.7%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(4,258)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	723,283	102,468	14.1%	(138,645)	(19.1%)	(35,977)	(5.0%)	110,821	38.7%	(224.9%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (incl used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables											

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	
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10,337	15.5%	3,538	5.2%	2,841	4.2%	50,877	75.1%	67,783	10.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38,278	31.6%	7,398	6.1%	4,624	3.8%	70,808	58.5%	121,128	18.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43,249	18.9%	14,416	6.3%	12,279	5.4%	158,910	69.4%	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 Non-exchange Transactions - Waste Management	9,325	15.1%	2,904	4.7%	2,155	3.5%	47,225	76.7%	61,658	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	100,000	-	-	-	-	-
Interest on Arrear Debtor Accountors	2,944	4.6%	2,550	3.9%	2,481	3.8%	56,818	87.7%	64,942	10.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,320	7.3%	2,534	5.6%	1,282	2.8%	38,109	84.2%	45,245	7.0%	-	-	-	-
Total By Income Source	115,841	18.0%	36,203	5.6%	27,867	4.3%	465,031	72.1%	644,942	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6,852	14.8%	5,175	10.8%	4,263	8.5%	31,970	65.7%	47,753	7.4%	-	-	-	-
Companies	61,638	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%	12,861	3.9%	251,943	76.9%	326,548	50.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	115,841	18.0%	36,203	5.6%	27,867	4.3%	465,031	72.1%	644,942	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	
Creditor Age Analysis														
Bulk Electricity	-	-	-	-	-	-	-	-	30	100.0%	30	.1%	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21,195	43.0%	328	.7%	30	.1%	27,692	56.2%	43,246	99.9%	-	-	-	-
Audio-Visual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	21,195	43.0%	328	.7%	30	.1%	27,722	56.3%	49,276	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr. Mandla Mnguni	013 249 7963
Chief Financial Officer	Ms. Pumla Dlamini	013 249 7109

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

Part 1: Operating Revenue and Expenditure

R <thousands< th=""></thousands<>								
	Budget	2025/26			2024/25			Q2 of 2024/25 to Q2 of 2025/26
		First Quarter	Second Quarter	Year to Date	Second Quarter	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1,382,264	270,869	19.6%	244,528	17.7%	515,398	37.3%	235,072
Exchange Revenue								
Service charges - Electricity	312,023	88,881	28.5%	80,291	25.7%	169,173	54.2%	72,424
Service charges - Water	86,995	18,246	21.0%	18,232	21.0%	38,478	41.9%	16,876
Service charges - Waste Water Management	25,181	5,982	22.2%	5,983	22.5%	11,245	44.7%	5,365
Service charges - Waste Management	28,950	6,298	21.8%	6,380	22.0%	12,677	43.8%	6,081
Sale of Goods and Rendering of Services	518	460	88.7%	753	145.3%	1,213	233.9%	573
Agency services	-	-	-	-	-	-	-	45.2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	25,328	9,465	37.4%	9,761	38.5%	19,227	75.9%	8,823
Interest earned from Current and Non Current Assets	3,800	698	19.4%	864	24.0%	1,562	43.4%	501
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6,300	1,099	17.4%	930	14.8%	2,029	32.2%	541
Licence and permits	-	0	-	0	-	0	-	1
Special rating levies	-	-	-	-	-	-	-	4.6%
Operational Revenue	43,455	(786)	(1.8%)	(439)	(1.0%)	(1,205)	(2.8%)	106
Non-Exchange Revenue								
Property rates	164,406	34,615	21.1%	34,829	21.2%	69,444	42.2%	39,462
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15,330	263	1.7%	110	7%	373	2.4%	426
Licences or permits	-	97	-	111	-	208	-	363
Transfers and subsidies - Operational	288,944	98,524	41.3%	78,865	33.0%	176,640	74.3%	70,733
Interest	3,431	4,487	130.0%	5,314	154.9%	9,801	285.7%	5,245
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	6,268	2,811	44.9%	2,821	45.0%	5,633	89.9%	2,574
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	421,488	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1,114,602	297,953	26.7%	258,966	23.2%	556,819	50.9%	236,362
Employee related costs	280,209	66,063	23.6%	65,705	23.4%	131,768	47.0%	44,211
Remuneration of councillors	14,170	3,186	22.5%	3,198	22.5%	6,371	45.0%	3,544
Bulk purchases - electricity	283,860	112,583	39.7%	78,242	27.6%	190,825	67.3%	67,344
Inventory consumed	23,500	2,354	10.0%	4,233	18.0%	6,587	28.0%	6,519
Debt impairment	74,451	-	-	-	-	-	-	(35.1%)
Depreciation and amortisation	75,000	12,913	16.7%	12,331	16.4%	24,944	33.1%	-
Interest	10,000	20,015	200.2%	23,093	230.9%	43,108	431.1%	14,676
Contracted services	132,523	45,370	34.2%	31,988	23.8%	76,950	58.1%	57,776
Transfers and subsidies	1,000	129	12.9%	180	18.0%	309	30.9%	107
Interest and debt written off	111,177	1,972	18.6%	1,869	19.5%	3,053	3.3%	1,986
Operational costs	189,078	33,867	30.9%	38,737	35.9%	72,404	66.4%	20,467
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	0	-	0	-	(100.0%)
Surplus/(Deficit)	267,682	(26,984)	-	(14,438)	-	(41,422)	-	(1,290)
Transfers and subsidies - capital (monetary allocations)	127,047	25,371	20.0%	39,211	30.9%	64,581	50.8%	32,482
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	394,709	(1,613)	-	24,773	-	23,160	-	31,192
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	394,709	(1,613)	-	24,773	-	23,160	-	31,192
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Municipalities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	394,709	(1,613)	-	24,773	-	23,160	-	31,192
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	394,709	(1,613)	-	24,773	-	23,160	-	31,192

Part 2: Capital Revenue and Expenditure

R <thousands< th=""></thousands<>								
	Budget	2025/26			2024/25			Q2 of 2024/25 to Q2 of 2025/26
		First Quarter	Second Quarter	Year to Date	Second Quarter	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	123,733	17,214	13.8%	34,263	27.7%	51,477	41.8%	23,024
National Government	123,733	17,214	13.9%	34,263	27.7%	51,477	41.8%	23,024
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc) (Dept A)	-	-	-	-	-	-	-	-
Transfers recognised - capital	123,733	17,214	13.9%	34,263	27.7%	51,477	41.8%	23,024
Borrowings	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	18.8%
Capital Expenditure Functional	123,733	17,214	13.9%	34,263	27.7%	51,477	41.6%	23,024
Municipal government and administration	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	9,000	2,536	28.2%	1,479	16.4%	4,015	44.6%	-
Community and Social Services	9,000	2,536	28.2%	1,479	16.4%	4,015	44.6%	-
Sport And Recreation	-	-	-	-	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	26,836	182	.7%	13,874	51.7%	14,057	52.4%	244
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	26,836	182	.7%	13,874	51.7%	14,057	52.4%	244
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	87,897	14,024	15.6%	10,110	21.5%	33,471	38.8%	22,780
Energy Services	5,050	229	4.6%	3,767	29.0%	4,056	30.5%	735
Water Management	13,308	1,480	11.1%	3,069	23.1%	4,548	34.2%	1,938
Waste Water Management	69,589	12,370	17.8%	11,492	16.5%	23,862	34.3%	17,296
Waste Management	-	416	-	552	-	969	-	2,794
Other	-	-	-	-	-	-	-	(80.2%)
Payments	(85,450)	(174,264)	29.5%	(160,452)	18.8%	(34,716)	39.3%	(125,763)
Payments to Suppliers and employees	(84,450)	(174,264)	20.7%	(160,452)	19.1%	(34,716)	39.6%	(125,763)
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	95.9%	61,171
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (incl 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)
Capital assets	(124,395)	(20,324)	16.3%	(39,497)	31.8%	(59,821)	48.1%	(32,180)
Decrease (Increase) in current assets	-	-	-	-	-	-	-	-
Decrease (Increase) in consumer deposits	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(124,395)	(20,324)	16.3%	(39,497)	31.8%	(59,821)	48.1%	(32,180)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3,262	-	1,881	-	5,143	-	2,932
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	3,262	-	1,881	-	5,143	-	2,932
Net Increase/(Decrease) in cash held	16,324	48,231	295.5%	32,018	196.1%	80,249	491.6%	31,923
Cash/cash equivalents at the year begin	33,007	4,263	12.9%	53,395	161.8%	4,263	12.9%	54,564
Cash/cash equivalents at the year end	49,331	53,395	188.2%	101,092	204.9%	101,092	204.9%	66,487
								16.9%

R
Budget
First Quarter

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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	
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,584	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	13,810	6.6%	7,122	4.5%	6,776	4.3%	130,407	62.6%	157,514	14.8%	(1,026)	(.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8,209	3.4%	4,736	2.0%	3,993	1.7%	224,336	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 Non-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	5,085	2.0%	4,966	1.9%	4,985	1.9%	241,379	94.1%	256,415	24.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	972	3.5%	891	6.9%	809	6.2%	10,287	79.4%	12,969	1.2%	(386)	(2.9%)	-	-
Total By Income Source	39,428	3.7%	24,782	2.3%	23,200	2.2%	977,369	91.8%	1,064,780	100.0%	(4,892)	(.5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5,943	3.4%	5,774	3.5%	4,997	2.5%	185,977	60.9%	174,491	16.4%	(459)	(.2%)	-	-
Companies	15,725	4.5%	8,188	1.8%	6,288	1.8%	220,063	61.9%	348,238	32.7%	(1,326)	(.4%)	-	-
Households	17,759	3.3%	12,826	2.4%	12,546	2.3%	498,930	92.0%	542,061	50.9%	(3,196)	(.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	39,428	3.7%	24,782	2.3%	23,200	2.2%	977,369	91.8%	1,064,780	100.0%	(4,892)	(.5%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total					
	Amount		%		Amount		%		Amount		%			
Creditor Age Analysis														
Bulk Electricity	36,376	3.1%	30,561	2.6%	34,231	3.0%	1,054,631	91.2%	1,155,799	56.4%	-	-	-	-
PAKE deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	839	1.1%	-	-	-	-	-	-	892,920	99.9%	893,739	43.6%	-	-
Audit General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Ad deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	37,214	1.8%	30,561	1.5%	34,231	1.7%	1,947,552	95.0%	2,049,558	100.0%				

Contact Details

Manager	Mr Roy Steven Makwela	013 235 7007
Chief Financial Officer	Mr Kgosiughi Patrick Mashego	013 235 7049

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

Part 1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 to Q2 of 2023/26	
		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		
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	34,324	26.0%	34,648	26.2%	68,972	52.2%	27,623	50.2%	25.4%		
Service charges - Waste Water Management	3,048	853	28.0%	795	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	49.6%	11.3%		
Sale of Goods and Rendering of Services	14,628	1,492	10.2%	128	9%	1,620	11.1%	267	79.1%	(52.2%)		
Agency services	-	-	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	144,028	37,345	25.9%	38,570	26.8%	75,915	52.7%	34,981	31.3%	10.3%		
Interest earned from Current and Non Current Assets	12,866	5,810	45.2%	6,745	52.5%	12,554	97.7%	1,744	49.0%	286.7%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	1,629	488	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	16	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		
Fines, penalties and forfeits	5,071	44	9%	205	4.0%	249	4.9%	48	2.9%	324.7%		
Licences or permits	326	35	10.9%	11	3.4%	48	14.2%	81	48.1%	(86.4%)		
Transfers and subsidies - Operational	63,711	256,822	41.2%	211,514	33.9%	488,336	75.1%	191,376	73.6%	7.2%		
Interest	-	-	-	-	-	-	-	-	-	-		
Fuel Levy	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	13,000	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	1,265,598	185,569	14.7%	243,825	19.3%	429,395	33.9%	201,037	30.8%	21.3%		
Employee related costs	219,179	48,942	22.7%	50,703	23.1%	103,054	45.9%	49,959	45.4%	2.3%		
Remuneration of councillors	30,036	7,033	23.4%	7,024	23.4%	14,057	46.8%	7,544	46.0%	(6.9%)		
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-		
Inventory consumed	200,142	36,260	18.1%	52,362	26.2%	68,622	44.3%	48,343	45.8%	8.3%		
Debt impairment	38,613	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	91,100	17,923	19.7%	17,802	19.6%	35,725	39.3%	18,692	42.2%	(4.3%)		
Interest	-	-	-	-	-	-	-	-	-	-		
Contracted services	168,260	45,871	27.3%	48,423	28.8%	94,294	56.0%	46,340	47.8%	4.5%		
Transfers and subsidies	99,487	-	-	35,636	35.8%	35,636	35.8%	-	-	-		
Interest on debt written off	10,224	3,824	37.4%	4,166	40.7%	7,939	78.2%	1,684	48.4%	150.4%		
Operational costs	169,647	24,816	22.4%	27,759	26.0%	52,555	47.5%	28,976	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	-	-		
Surplus/(Deficit) attributable to municipality	120,429	240,076	-	225,525	-	465,601	-	112,018	-	-		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Municipalities	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	120,429	240,076	-	225,525	-	465,601	-	112,018	-	-		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-		
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

R thousands	2025/26										2024/25	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 to Q2 of 2023/26	
		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		
Capital Revenue and Expenditure												
Source of Finance	256,200	80,211	31.3%	77,910	30.4%	153,121	61.7%	92,807	57.3%	(16.1%)		
National Government	224,170	69,569	31.0%	64,216	28.7%	133,846	59.7%	63,148	58.6%	(22.7%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc) /Dept A	224,170	69,569	31.0%	64,278	28.7%	133,848	59.7%	83,148	58.6%	(22.7%)		
Transfers recognised - capital	224,170	69,569	31.0%	64,278	28.7%	133,848	59.7%	83,148	58.6%	(22.7%)		
Borrowings	-	-	-	-	-	-	-	-	-	-		
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%)		
Government and administration	17,393	6,131	33.2%	10,706	61.5%	16,837	96.8%	1,267	20.8%	745.2%		
Executive and Council	45	-	-	-	-	-	-	-	-	-		
Finance and administration	17,360	6,131	35.3%	10,708	61.7%	16,837	97.0%	1,267	20.8%	745.2%		
Community and Public Safety	21,700	7,834	36.1%	2,607	12.0%	10,441	48.1%	8,784	48.0%	(70.3%)		
Cultural and Social Services	16,200	4,817	26.5%	2,607	14.3%	7,424	40.8%	676	9.0%	268.6%		
Sport and Recreation	3,800	3,016	82.2%	-	-	3,016	86.2%	-	-	(10.0%)		
Public Safety	-	-	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-	-	-		
Economic and Environmental Services	58,744	21,075	37.2%	16,142	27.5%	38,017	64.7%	15,038	32.9%	7.3%		
Planning and Development	-	-	-	-	-	-	-	-	-	-		
Road Transport	58,744	21,075	37.2%	16,142	27.5%	38,017	64.7%	15,038	32.9%	7.3%		
Environmental Protection	-	-	-	-	-	-	-	-	-	-		
Trading Services	158,361	44,371	28.0%	51,979	32.8%	96,284	60.8%	67,119	73.3%	(24.1%)		
Energy Services	1,500	1,500	33.3%	1,500	49%	1,500	37.0%	1,500	33.3%	(30.1%)		
Water Management	114,917	33,886	29.6%	31,284	27.2%	65,270	56.8%	40,963	72.4%	(22.9%)		
Waste Water Management	34,244	8,621	25.2%	16,051	45.9%	24,672	72.0%	16,978	74.6%	(5.5%)		
Waste Management	4,200	-	-	3,524	83.9%	3,524	83.9%	6,435	75.9%	(45.2%)		
Other	-	-	-	-	-	-	-	-	-	-		
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	86,025	40,078	49.9%	40,061	24.5%	64,138	65.4%	26,318	71.9%	(8.6%)		
Transfers and Subsidies - Operational	82,111	255,450	41.6%	49	76%	259,839	41.0%	197,562	73.0%	(99.9%)		
Transfers and Subsidies - Capital	323,057	173,940	53.6%	111,023	34.4%	264,963	88.2%	96,823	33.3%	95.4%		
Interest	13,162	329	2.5%	385								

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13,194	1.2%	17,480	1.6%	12,521	1.2%	1,019,933	95.9%	1,063,128	99.7%	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%	334,492	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%	159	.9%	-	-
Receivables from Non-exchange Transactions - Waste Management	4,391	1.0%	5,106	1.1%	4,328	1.0%	436,081	95.9%	449,905	16.8%	3,293	.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13,018	1.7%	12,937	1.6%	12,746	1.6%	749,678	95.1%	768,330	29.5%	(7,908)	(1.0%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	138	100.0%	138	-	(1,359)	(983.6%)	-	-
Total By Income Source	39,131	1.5%	42,021	1.6%	36,006	1.3%	2,558,163	95.6%	2,675,320	100.0%	4,854	.2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8,001	1.9%	7,918	1.9%	7,921	1.7%	402,564	84.9%	402,564	15.9%	659	.1%	-	-
Companies	5,738	2.8%	8,423	4.2%	3,654	1.8%	183,686	61.2%	201,511	7.5%	1,739	.9%	-	-
Households	26,392	1.2%	25,680	1.3%	25,030	1.2%	1,971,922	95.3%	2,047,605	76.5%	2,565	1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	39,131	1.5%	42,021	1.6%	36,006	1.3%	2,558,163	95.6%	2,675,320	100.0%	4,854	.2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-
PAKE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,394	95.3%	185	4.6%	3	.1%	(1)	-	3,561	100.0%	-	-
Audit General	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	-
Total	3,394	95.3%	185	4.6%	3	.1%	(1)	-	3,561	100.0%	-	-

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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 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		
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	246,938	91,970	35.9%	46,395	20.0%	107,175	43.9%	50,984	39.7%	0.3%	
Service charges - Water	78,691	32,277	41.0%	5,268	6.7%	37,095	48.3%	16,439	34.9%	94.8%	
Service charges - Waste Water Management	14,392	3,369	23.4%	3,227	22.4%	5,956	45.8%	3,256	41.0%	1.5%	
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%	16.4%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	165,255	16	-	204	1%	221	1%	46	1%	333.3%	
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rent from Fixed Assets	1,641	571	34.8%	546	33.2%	1,117	68.0%	431	26.7%	431	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Spec rating levels	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	806	70	8.7%	463	57.4%	533	66.1%	144	29.3%	220.2%	
Non-Exchange Revenue											
Property	128,928	279,860	217.1%	265,700	221.6%	566,550	438.7%	8,403	30.1%	3,300,400	
Surcharges and Taxes	73,281	17,259	23.6%	16,373	22.4%	33,637	45.9%	17,674	86.8%	7,333	
Fines, penalties and forfeits	2,235	335	15.0%	415	18.6%	750	33.5%	183	16.9%	126,750	
Licenses or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	161,007	8,181	5.1%	1	-	8,162	5.1%	(3)	38.2%	(315,197)	
Interest	53,096	25,640	48.3%	34,964	47.0%	50,694	95.3%	(30,096)	(56.9%)	(75,194)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	2	-	(100.0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure											
Employee costs	994,017	194,169	19.5%	231,445	23.3%	425,833	42.8%	161,699	33.2%	43.1%	
Remuneration of councillors	20,041	22,623	22.0%	24,495	22.0%	107,145	30.6%	9,946	24.0%	24,000	
Bulk purchases - electricity	12,148	2,469	20.3%	2,454	20.2%	4,903	40.5%	2,728	42.3%	(10.0%)	
Inventory consumed	228,174	62,751	27.5%	53,675	23.5%	116,426	51.0%	46,610	50.4%	15,250	
Debt impairment	124,623	26,701	21.4%	24,833	19.9%	51,533	41.4%	36,743	54.5%	(32,495)	
Depreciation and amortisation	89,406	-	-	-	-	-	-	-	-	-	
Interest	50,000	17,681	35.4%	29,944	59.8%	47,625	95.3%	22,637	117.6%	32,316	
Contracted services	128,878	17,141	13.3%	33,770	26.2%	50,911	39.5%	38,991	53.2%	(13,400)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Inventory of stocks written off	31,594	2,912	8.9%	263	5%	2,765	8.8%	-	-	(100.0%)	
Operational costs	64,224	11,981	18.7%	17,731	27.6%	29,712	46.3%	22,221	45.0%	(58,139)	
Losses on disposal of Assets	-	-	-	-	-	-	-	916	-	(100.0%)	
Other Losses	-	-	-	-	-	-	-	-	-	-	
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 Associate	-	-	-	-	-	-	-	-	-	-	
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

Part 3: Cash Receipts and Payment

Part 3: Cash Receipts and Payments	2023/24						2024/25			Q2 of 2024/25 to Q2 of 2025/26	
	Budget			2023/24			2024/25				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Year to Date	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		
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%	30,085	12.7%	63,110	26.7%	24,179	31.7%	24,446	
Service charges	450,169	85,841	19.1%	70,296	15.6%	156,137	34.7%	75,692	37.4%	77,196	
Other revenue	23,809	21,044	88.4%	5,018	21.1%	26,063	105.5%	(6,378)	56.4%	(59,994)	
Transfers and Subsidies - Operational	161,007	4,818	3.0%	613	4%	5,431	3.4%	-	19.9%	100,000	
Transfers and Subsidies - Capital	46,616	-	-	-	-	-	-	8,460	29.2%	100,000	
Interest	-	-	-	-	-	-	-	46	(100.0%)	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(79,906)	(116,156)	14.6%	(108,523)	13.6%	(22,679)	28.2%	(24,177)	34.5%	(13,000)	
Suppliers and employees	(79,906)	(116,156)	14.6%	(108,523)	13.6%	(22,679)	28.2%	(24,177)	34.5%	(13,000)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	119,775	28,573	23.9%	(2,511)	(2.1%)	26,062	21.8%	(24,776)	26.3%	(89,994)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(65,245)	(9,047)	13.9%	(13,520)	20.7%	(22,567)	34.6%	(15,019)	51.4%	(10,000)	
Capital assets	(65,245)	(9,047)	13.9%	(13,520)	20.7%	(22,567)	34.6%	(15,019)	51.4%	(10,000)	
Net Cash from/(used) Investing Activities	(65,245)	(9,047)	13.9%	(13,520)	20.7%	(22,567)	34.6%	(15,019)	51.4%	(10,000)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	54,530	19,526	35.8%	(16,031)	(29.4%)	3,495	6.4%	(39,795)	(7.8%)	(59,776)	
Cash held at the start of the year	22,130	3,798	17.2%	31,888	141.1%	3,798	17.2%	42,596	10.0%	(25,116)	
Cash held at the end of the year	76,658	31,888	41.8%	15,856	26.7%	15,856	26.7%	2,801	3.7%	66,116	

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	
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,395	1.7%	4,228	1.3%	5,126	1.6%	300,600	95.3%	315,363	17.6%	6,399	2.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16,356	34.2%	1,488	3.1%	1,231	2.6%	28,773	60.1%	47,448	2.7%	10,647	22.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	100,928	10.1%	95,496	9.5%	94,544	9.4%	71,250	70.9%	1,001,219	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 Non-exchange Transactions - Waste Management	1,402	4.0%	790	2.3%	697	2.0%	32,082	91.7%	34,971	2.0%	947	2.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9,221	3.4%	9,017	3.3%	8,915	3.3%	245,428	90.0%	272,581	15.2%	44,790	16.4%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	-	1	-	-	89,915	100.0%	89,920	5.0%	(545)	(6%)	-	-
Total By Income Source	134,342	7.5%	111,662	6.2%	111,038	6.2%	1,433,998	80.1%	1,791,039	100.0%	67,270	3.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2,295	19.2%	1,291	5.7%	1,101	4.5%	17,695	75.1%	22,307	1.2%	3,599	85.7%	-	-
Companies	10,173	15.2%	9,119	12.9%	8,894	12.3%	43,558	60.0%	72,843	40.7%	21,645	3.0%	-	-
Households	21,283	2.0%	15,262	1.9%	20,243	1.9%	579,041	94.2%	1,038,829	58.1%	42,021	4.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	134,342	7.5%	111,662	6.2%	111,038	6.2%	1,433,998	80.1%	1,791,039	100.0%	67,270	3.8%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total					
	Amount		%		Amount		%		Amount		%		Amount	
Creditor Age Analysis														
Bulk Electricity	-	-	44,645	3.9%	21,912	1.9%	1,078,605	94.2%	1,145,162	64.5%	-	-	-	-
PAKE deductions	-	-	8,786	4.2%	4,268	2.0%	197,710	93.8%	210,744	11.9%	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7,045	1.7%	5,047	1.2%	3,974	9%	402,769	96.2%	418,835	23.6%	-	-	-	-
Audit General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Ad deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	7,045	4%	58,458	3.3%	30,155	1.7%	1,679,083	94.6%	1,774,742	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr Tawakil MacDonald Mshuluba	013 565 6021
Chief Financial Officer	Ms Thokozile Mshuluba	013 565 6000

Source Local Government Database

1. All figures in this report are unaudited.

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

Part 1: Operating Revenue and Expenditure

R <th data-cs="2" data-kind="parent">Part 1: Operating Revenue and Expenditure</th> <th data-kind="ghost"></th> <th data-cs="4" data-kind="parent">2025/26</th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-cs="4" data-kind="parent">2024/25</th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="parent" data-rs="3">Q2 of 2024/25 to Q2 of 2023/24</th>	Part 1: Operating Revenue and Expenditure		2025/26				2024/25				Q2 of 2024/25 to Q2 of 2023/24
	Budget	Main appropriation	First Quarter		Second Quarter		Year to Date				
			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		
Operating Revenue and Expenditure											
Operating Revenue	32,050,302	9,203,506	28.7%	8,653,377	27.0%	17,856,883	55.7%	7,317,899	52.0%	18.2%	
Exchange Revenue											
Service charges - Electricity	8,635,909	2,093,432	24.2%	1,473,319	21.7%	3,966,751	45.9%	1,558,658	45.6%	20.2%	
Service charges - Water	2,438,615	517,962	21.2%	553,071	22.7%	1,071,033	43.9%	488,302	39.9%	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	1,025,260	256,678	25.1%	260,688	25.4%	517,565	50.5%	227,354	46.4%	14.7%	
Sale of Goods and Rendering of Services	13,264	29,259	21.6%	20,724	18.5%	48,639	37.0%	20,326	35.5%	1.9%	
Agency services	31,166	6,395	20.2%	7,850	23.0%	14,265	45.2%	20,949	59.6%	(61.8%)	
Interest											
Interest earned from Receivables	1,388,028	282,072	20.3%	322,720	23.3%	604,792	43.6%	275,992	38.1%	16.9%	
Interest earned from Current and Non Current Assets	191,062	39,081	20.5%	32,822	17.2%	710,933	37.6%	26,479	22.7%	24.0%	
Dividends	6,659	1,330	12.1%	1,200	14.2%	1,700	25.4%	2,240	50.2%	(50.2%)	
Rent on Land	20,930	5,764	27.7%	6,050	29.0%	11,814	56.7%	4,879	50.8%	24.0%	
Rental from Fixed Assets	71,939	73,307	101.9%	28,404	(39.5%)	44,904	62.4%	13,195	37.8%	(31.5%)	
Licence and permits	16,428	1,249	7.6%	1,797	10.9%	3,047	18.5%	3,740	18.1%	(52.0%)	
Special rating levies											
Operational Revenue	576,062	18,953	3.2%	18,938	3.3%	37,492	6.5%	33,740	12.8%	(43.9%)	
Non-Exchange Revenue											
Property rates	5,202,649	1,621,182	31.2%	1,629,666	31.3%	3,251,018	62.5%	1,340,551	52.5%	21.6%	
Surcharges and Taxes	73,281	17,259	23.0%	16,379	22.4%	33,637	45.9%	40,932	184.4%	(60.0%)	
Fines, penalties and forfeits	199,155	9,755	4.9%	15,633	7.8%	25,388	12.7%	23,261	30.7%	(32.8%)	
Licences or permits	11,720	720	6.1%	1,974	18.8%	2,984	23.0%	4,455	21.2%	(42.8%)	
Transfers and subsidies - Operational	9,936,545	2,884,394	30.6%	3,079	32.3%	6,766,544	70.3%	2,811,333	67.1%	5.2%	
Interest	623,309	143,822	23.1%	179,918	28.8%	323,740	51.9%	109,508	48.0%	64.3%	
Fuel Levy	391,888	163,287	41.7%	130,829	33.3%	263,919	75.0%	125,673	33.3%	3.9%	
Operational Revenue	76,069	18,969	24.9%	19,158	25.2%	38,127	50.1%	16,430	24.7%	16.6%	
Gains on disposal of Assets	33,844	42	1.1%	1,914	5.7%	1,956	5.8%	55	5.7%	3,381.6%	
Other Gains	43,307	16,202	3.7%	21,150	73.3%	324,162	76.9%	6,226	30.3%	5,070.5%	
Discontinued Operations											
Operating Expenditure	32,002,456	7,19,250	22.6%	7,486,492	23.4%	14,705,742	45.0%	7,164,665	44.9%	4.5%	
Employee related costs	8,627,451	2,013,187	22.8%	2,169,148	24.6%	4,192,335	47.4%	2,122,656	46.3%	(2%)	
Remuneration of councillors	501,348	114,370	22.8%	110,901	22.1%	225,271	44.9%	121,521	44.9%	(8.7%)	
Bulk purchases - Capital	7,298,487	2,576,513	35.3%	1,698,335	23.3%	4,274,848	58.6%	1,722,233	61.3%	(4.2%)	
Inventory consumed	2,039,667	480,402	19.2%	495,526	27.0%	838,948	48.2%	414,517	45.5%	18.3%	
Debtors	2,738,933	336,302	12.3%	432,222	18.0%	825,205	30.3%	598,209	37.9%	(17.8%)	
Depreciation and amortisation	832,410	278,342	33.4%	555,609	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%	1,863,586	53.0%	1,007,413	53.3%	17.2%	
Transfers and subsidies	818,310	143,420	17.5%	334,015	40.8%	477,435	58.3%	300,038	79.5%	11.3%	
Interest on debt written off	180,371	23,074	12.5%	12,700	22.2%	252,202	42.2%	29,100	11.8%	141.8%	
Operational costs	2,071,299	932,745	24.9%	575,963	27.8%	1,077,908	52.0%	569,740	51.3%	9%	
Losses on deposit of Assets	5,210	30	6%	26	5%	56	1.1%	(10.0%)			
Other Losses	6,163	11,733	190.2%	2,682	43.3%	14,395	233.9%	6,314	182.7%	(57.8%)	
Surplus/(Deficit)	47,846	1,84,256	-	1,16,885	-	3,151,141	-	153,234	-	-	
Transfers and subsidies - capital (monetary allocations)	3,350,721	516,396	15.4%	967,505	28.9%	1,483,901	44.3%	623,208	33.8%	55.2%	
Transfers and subsidies - capital (in-kind)	41,800	-	-	-	-	-	-	371	3%	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	3,440,067	2,500,652	-	2,134,390	-	4,635,042	-	776,813	-	-	
Income Tax											
Surplus/(Deficit) after income tax	3,440,067	2,500,652	-	2,134,390	-	4,635,042	-	776,813	-	-	
Share of Surplus/(Deficit) attributable to Joint Venture											
Share of Surplus/(Deficit) attributable to Municipalities											
Surplus/(Deficit) attributable to municipality	3,440,067	2,500,652	-	2,134,390	-	4,635,042	-	776,813	-	-	
Share of Surplus/(Deficit) attributable to Associate											
Intercompany/Parent subsidiary transactions											
Surplus/(Deficit) for the year	3,440,067	2,500,697	-	2,134,373	-	4,635,070	-	776,822	-	-	

Part 2: Capital Revenue and Expenditure

R <th data-cs="2" data-kind="parent">Part 2: Capital Revenue and Expenditure</th> <th data-kind="ghost"></th> <th data-cs="4" data-kind="parent">2025/26</th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-cs="4" data-kind="parent">2024/25</th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="ghost"></th> <th data-kind="parent" data-rs="3">Q2 of 2024/25 to Q2 of 2023/24</th>	Part 2: Capital Revenue and Expenditure		2025/26				2024/25				Q2 of 2024/25 to Q2 of 2023/24
	Budget	Main appropriation	First Quarter		Second Quarter		Year to Date				
			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		
Capital Revenue and Expenditure											
Source of Finance	4,008,414	689,930	17.2%	1,023,764	25.5%	1,713,684	42.8%	923,704	37.5%	10.8%	
National Government	3,163,024	559,274	17.6%	855,557	26.9%	1,414,831	44.4%	802,257	42.7%	6.6%	
Provincial Government		4,456	-	1,302	-	5,848	-	-	-	(100.0%)	
District Municipality		-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary allocatio	1,426	1,426	-	-	-	-	-	-	-		
Transfers and subsidies - capital (in-kind)	3,183,024	563,730	17.7%	857,178	26.9%	1,426,908	44.6%	802,257	42.1%	6.8%	
Borrowings		-	-	-	-	-	-	-	-		
Internally generated funds	825,390	126,200	15.3%	166,886	20.2%	292,786	35.5%	121,447	21.2%	37.2%	
Capital Expenditure Functional	4,013,221	691,930	17.2%	1,029,818	25.7%	1,721,640	42.9%	924,526	37.5%	11.4%	
Municipal government and administration	1,116,258	272,281	22.9%	345,311	37.1%	716,901	59.9%	359,274	42.4%	70.8%	
Finance and Council	4,204	2,641	22.6%	44,315	38.5%	70,717	61.4%	3,211	48.2%	(100.0%)	
Internal audit	115,224	26,401	22.6%	880	20.5%	880	20.5%	22,705	23.8%	95.2%	
Community and Social Services	133,979	22,978	16.7%	5,717	16.7%	11,241	44.7%	3,121	31.6%	(47.7%)	
Sport and Recreation	74,006	5,723	7.1%	6,082	8.2%	11,354	15.2%	9,974	24.6%	(30.2%)	
Public Safety	8,700	2,601	29.9%	1,537	17.7%	4,138	47.6%	1,058	6.2%	45.6%	
Housing	28,000	-	-	-	-	-	-	-	-	10.3%	
Health	900	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	1,398,719	286,042	28.6%	402,008	28.9%	680,950	49.5%	247,875	39.5%	15.6%	
Planning and Development	383,145	81,225	21.2%	90,016	23.5%	171,241	44.7%	128,375	39.0%	(29.9%)	
Road Transport	1,004,633	204,817	20.4%	311,462	31.0%	516,279	51.4%	219,135	39.9%	42.1%	
Environmental Protection	2,700	-	-	530	19.6%	530	19.6%	365	8.9%	45.2%	
Trading Services	2,448,044	542,255	15.2%	241,406	24.1%	896,121	39.6%	513,800	40.2%	47.7%	
Energy Services	59,875	10,795	18.0%	16,569	24.2%	42,237	42.7%	10,805	48.3%	(47.7%)	
Water Management	1,292,269	198,092	15.4%	287,309	22.3%	486,894	37.7%	230,392	35.5%	24.9%	
Waste Water Management	547,904	99,184	18.1%	144,381	26.4%	243,565	44.5%	143,312	44.1%	7%	
Waste Management	97,994	16,249	16.6%	11,716	26.1%	1,8					

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount		%		Amount		%		Amount		%		Amount	
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	193,895	2.4%	138,277	1.7%	133,704	1.6%	7,771,302	84.3%	8,237,108	21.6%	(56,626)	(.7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	466,810	5.2%	174,124	3.4%	153,429	3.0%	4,290,261	84.4%	5,054,624	13.4%	(1,198)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	481,818	5.6%	295,141	3.5%	311,175	3.8%	7,513,413	87.3%	8,605,348	22.6%	(38,938)	(.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%	(18,985)	(.7%)	-	-
Receivables from Non-exchange Transactions - Waste Management	87,185	2.9%	50,065	1.8%	59,104	2.0%	2,794,701	93.2%	2,897,224	7.9%	(15,476)	(.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	169	0%	269	0%	110	0%	20,104	94.9%	20,643	1%	-	-	-	-
Interest on Arrear Debtor Accounts	177,981	2.2%	162,437	2.0%	170,338	2.1%	7,727,317	93.8%	8,238,671	21.7%	3,752	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9,897	0%	6,551	0%	7,279	0%	2,159,669	98.9%	2,183,377	5.7%	(81,411)	(.37%)	-	-
Total By Income Source	1,484,931	3.9%	881,241	2.3%	881,289	2.3%	34,805,856	91.5%	38,053,318	100.0%	(208,885)	(.5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	128,955	3.7%	85,223	2.5%	68,840	2.6%	3,165,014	81.3%	3,468,033	81.1%	659	-	-	-
Companies	703,747	4.9%	373,076	2.6%	388,160	2.6%	13,026,611	90.0%	14,473,404	38.0%	16,920	1%	-	-
Households	623,648	3.3%	369,324	2.1%	367,391	2.1%	17,542,128	92.5%	18,982,541	49.8%	(225,403)	(12%)	-	-
Other	28,981	2.5%	23,668	2.0%	29,888	2.3%	1,072,103	93.3%	1,149,259	3.0%	-	-	-	-
Total By Customer Group	1,484,931	3.9%	881,241	2.3%	881,289	2.3%	34,805,856	91.5%	38,053,318	100.0%	(208,885)	(.5%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total					
	Amount		%		Amount		%		Amount		%		Amount	
Creditor Age Analysis														
Bulk Electricity	599,997	3.2%	433,850	2.3%	587,297	3.1%	17,281,859	91.4%	18,903,003	55.5%	-	-	-	-
13,941	0%	21,253	1.0%	12,167	0%	2,009,988	97.7%	2,057,348	6.0%	-	-	-	-	
PAKE deductions	10,195	0.4%	(10,687)	(0.6%)	(206)	(12.8%)	2,365	14.4%	1,607	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14,804	(741.4%)	(17,228)	0%	(2,190)	111.2%	2,844	(144.4%)	(1,970)	-	-	-	-	-
Trade Creditors	288,212	2.1%	182,223	1.4%	177,919	1.4%	12,028,367	85.0%	12,637,700	37.1%	-	-	-	-
Trade Creditors	4,138	0.0%	7,408	28.6%	8,230	31.8%	6,130	23.7%	25,900	1%	-	-	-	-
Other	(41,763)	(9.1%)	7,579	1.6%	2,720	8%	491,750	108.8%	460,256	1.4%	-	-	-	-
Medical Ad deductions	5,378	100.0%	-	-	-	-	-	-	5,378	-	-	-	-	-
Total	874,671	2.6%	624,391	1.8%	785,936	2.3%	31,804,223	93.3%	34,089,220	100.0%				