



PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2025/26 FINANCIAL YEAR: 3RD QUARTER ENDED 31 MARCH 2026

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 March 2026.

**PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2025/26
FINANCIAL YEAR: 3RD QUARTER ENDED 31 MARCH 2026**

| STATUS OF DATA STRINGS SUBMISSION AS AT 31 MARCH 2026 | | | | | | | | | | | |
|---|-----------------|------|-----|-----|-----|------|------|------|------|------|------|
| MUNICIPALITY | SUBMISSION CODE | | | | | | | | | | |
| | ORGB | PROR | M07 | M08 | M09 | CR07 | CR08 | CR09 | DR07 | DR08 | DR09 |
| Albert Luthuli | | | | | | | | | | | |
| Bushbuckridge | | | | | | | | | | | |
| City of Mbombela | | | | | | | | | | | |
| Dipaleseng | | | | | | | | | | | |
| Dr JS Moroka | | | | | | | | | | | |
| Ehlanzeni District | | | | | | | | | | | |
| Emakhazeni | | | | | | | | | | | |
| Emalahleni | | | | | | | | | | | |
| Gert Sibande District | | | | | | | | | | | |
| Govan Mbeki | | | | | | | | | | | |
| Lekw a | | | | | | | | | | | |
| Mkhondo | | | | | | | | | | | |
| Ms ukaligw a | | | | | | | | | | | |
| Nkangala District | | | | | | | | | | | |
| Nkomazi | | | | | | | | | | | |
| Px ley Ka Seme | | | | | | | | | | | |
| Steve Tshw ete | | | | | | | | | | | |
| Thaba Chw eu | | | | | | | | | | | |
| Thembisile Hani | | | | | | | | | | | |
| Victor Khanye | | | | | | | | | | | |

| | |
|------------------------|--|
| Outstanding | |
| Segment Errors phase 1 | |
| Segment Errors phase 2 | |
| Submitted Successfully | |

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

Kind Regards



**MS. GUGU MASHITENG
HEAD OF DEPARTMENT
DATE: 30-04-2026**

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 | |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|--|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | |
| Operating Revenue | 837,275 | 837,275 | 252,934 | 30.2% | 231,878 | 27.7% | 130,960 | 15.6% | 615,773 | 73.5% | 194,826 | 81.5% | (32.8%) | |
| Exchange Revenue | | | | | | | | | | | | | | |
| Service charges - Electricity | 40,396 | 40,396 | 13,999 | 34.7% | 13,284 | 32.9% | 10,444 | 25.9% | 37,727 | 93.4% | 16,882 | 106.0% | (38.1%) | |
| Service charges - Water | 17,998 | 17,998 | 4,816 | 26.8% | 4,338 | 24.1% | 6,359 | 35.3% | 15,514 | 86.2% | 22,861 | 171.3% | (72.2%) | |
| Service charges - Waste Water Management | 13,137 | 13,137 | 3,386 | 25.8% | 3,532 | 26.9% | 3,434 | 26.1% | 10,352 | 78.8% | 2,804 | 59.2% | 22.5% | |
| Service charges - Waste Management | 14,293 | 14,293 | 3,154 | 22.1% | 3,240 | 22.7% | 3,187 | 22.3% | 9,581 | 67.0% | 2,785 | 58.0% | 14.5% | |
| Sale of Goods and Rendering of Services | 504 | 504 | 2,292 | 454.9% | 432 | 85.8% | 821 | 162.9% | 3,545 | 703.6% | 597 | 47.1% | 37.6% | |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest earned from Receivables | 27,934 | 27,934 | 5,404 | 19.3% | 5,766 | 20.6% | 5,615 | 20.1% | 16,785 | 60.1% | 5,167 | 52.1% | 8.7% | |
| Interest earned from Current and Non Current Assets | 14,970 | 14,970 | 3,654 | 24.4% | 2,732 | 18.2% | 3,145 | 21.0% | 9,531 | 63.7% | 4,543 | 60.5% | (30.8%) | |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rental from Fixed Assets | 1,265 | 1,265 | 205 | 16.2% | 272 | 21.5% | 143 | 11.3% | 620 | 49.0% | 118 | 26.4% | 21.6% | |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | 83,244 | 83,244 | 178 | .2% | 143 | .2% | 121 | .1% | 442 | .5% | 71 | .6% | 71.9% | |
| Non-Exchange Revenue | | | | | | | | | | | | | | |
| Property rates | 141,166 | 141,166 | 19,847 | 14.1% | 40,773 | 28.9% | (22,975) | (16.3%) | 37,645 | 26.7% | 23,095 | 46.5% | (199.5%) | |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | 817 | 817 | 53 | 6.5% | 95 | 11.7% | 355 | 43.4% | 503 | 61.5% | 54 | 23.2% | 551.9% | |
| Licences or permits | - | - | 5 | - | 12 | - | 5 | - | 22 | - | 56 | 102.8% | (90.5%) | |
| Transfer and subsidies - Operational | 459,865 | 459,865 | 190,898 | 41.5% | 151,755 | 33.0% | 115,220 | 25.1% | 457,873 | 99.6% | 110,946 | 99.5% | 3.9% | |
| Interest Receivables | 21,687 | 21,687 | 5,041 | 23.2% | 5,505 | 25.4% | 5,087 | 23.5% | 15,633 | 72.1% | 4,811 | 67.1% | 5.7% | |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Gains | - | - | - | - | - | - | - | - | - | - | 39 | - | (100.0%) | |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 836,823 | 836,638 | 189,136 | 22.6% | 192,757 | 23.0% | 171,997 | 20.6% | 553,891 | 66.2% | 137,440 | 57.7% | 25.1% | |
| Employee related costs | 281,529 | 281,557 | 64,798 | 23.0% | 64,881 | 23.0% | 66,660 | 23.7% | 196,339 | 69.7% | 43,145 | 53.9% | 54.5% | |
| Remuneration of councillors | 28,802 | 27,000 | 6,240 | 21.7% | 6,138 | 21.3% | 7,199 | 26.7% | 19,576 | 72.5% | 7,326 | 71.4% | (1.7%) | |
| Bulk purchases - electricity | 139,825 | 141,117 | 34,989 | 25.0% | 34,147 | 24.4% | 31,613 | 22.4% | 100,749 | 71.4% | 26,129 | 55.8% | 21.0% | |
| Inventory consumed | 45,165 | 45,868 | 4,414 | 9.8% | 12,692 | 28.1% | 13,710 | 29.9% | 30,816 | 67.2% | 15,728 | 51.2% | (12.8%) | |
| Debt impairment | 28,872 | 28,872 | - | - | - | - | - | - | - | - | - | - | - | |
| Depreciation, Amortisation and Impairment | 65,123 | 73,878 | 22,024 | 33.8% | 19,645 | 30.2% | 19,982 | 27.0% | 61,651 | 83.4% | 12,197 | 65.5% | 63.8% | |
| Interest, Dividends and Rent on Land | 3,736 | 8,736 | 1,578 | 42.2% | 1,593 | 42.6% | 1,752 | 20.1% | 4,924 | 56.4% | 919 | 27.4% | 90.8% | |
| Contracted services | 110,780 | 118,723 | 31,986 | 28.9% | 31,239 | 28.2% | 15,611 | 13.1% | 78,836 | 66.4% | 14,826 | 70.3% | 5.3% | |
| Transfers and subsidies | 2,795 | 6,082 | 630 | 22.8% | 355 | 12.7% | 2,675 | 44.0% | 3,661 | 60.2% | 1,107 | 71.7% | 14.6% | |
| Irrecoverable debts written off | 27,793 | 14,563 | - | - | - | - | - | - | - | - | 192 | 61.5% | (100.0%) | |
| Operational Cost and Other Cost | 102,403 | 90,241 | 22,477 | 22.0% | 22,066 | 21.5% | 12,796 | 14.2% | 57,339 | 63.5% | 15,791 | 59.6% | (19.0%) | |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Losses | - | - | - | - | - | - | - | - | - | - | 80 | - | (100.0%) | |
| Surplus/(Deficit) | 453 | 638 | 63,798 | - | 39,121 | - | (41,037) | - | 61,882 | - | 57,386 | - | - | |
| Transfers and subsidies - capital (monetary allocations) | 430,354 | 380,354 | 90,022 | 20.9% | 93,923 | 21.8% | 85,484 | 22.5% | 269,429 | 70.8% | 45,701 | 37.6% | 87.1% | |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers and contributions | 430,807 | 380,992 | 153,820 | - | 133,043 | - | 44,448 | - | 331,311 | - | 103,087 | - | - | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after income tax | 430,807 | 380,992 | 153,820 | - | 133,043 | - | 44,448 | - | 331,311 | - | 103,087 | - | - | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | 430,807 | 380,992 | 153,820 | - | 133,043 | - | 44,448 | - | 331,311 | - | 103,087 | - | - | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 430,807 | 380,992 | 153,820 | - | 133,043 | - | 44,448 | - | 331,311 | - | 103,087 | - | - | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 435,804 | 385,173 | 79,443 | 18.2% | 83,282 | 19.1% | 73,173 | 19.0% | 235,898 | 61.2% | 89,829 | 52.7% | (18.5%) |
| National Government | 425,496 | 363,003 | 79,406 | 18.7% | 82,510 | 19.4% | 62,909 | 17.3% | 224,825 | 61.9% | 66,893 | 50.3% | (6.0%) |
| Provincial Government | - | 11,863 | - | - | - | - | - | - | 10,200 | 86.0% | 15,049 | 127.3% | (32.2%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)/Departm Agen | 425,496 | 374,866 | 79,406 | 18.7% | 82,510 | 19.4% | 73,109 | 19.5% | 235,025 | 62.7% | 81,942 | 52.3% | (10.8%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 10,307 | 10,307 | 37 | .4% | 772 | 7.5% | 64 | .6% | 873 | 8.5% | 7,888 | 61.8% | (99.2%) |
| Capital Expenditure Functional | 435,804 | 385,173 | 79,443 | 18.2% | 83,282 | 19.1% | 73,173 | 19.0% | 235,898 | 61.2% | 89,829 | 52.7% | (18.5%) |
| Municipal governance and administration | 3,650 | 3,650 | 37 | 1.0% | 772 | 21.2% | 64 | 1.7% | 873 | 23.9% | 1,173 | 52.1% | (94.6%) |
| Executive and Council | 300 | 300 | - | - | - | - | - | - | - | - | 91 | 76.9% | (100.0%) |
| Finance and administration | 3,350 | 3,350 | 37 | 1.1% | 772 | 23.1% | 64 | 1.9% | 873 | 26.1% | 1,082 | 45.5% | (94.1%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 12,063 | 10,643 | - | - | 6,092 | 50.5% | 1,853 | 17.4% | 7,945 | 74.6% | 18,271 | 68.4% | (89.9%) |
| Community and Social Services | 11,863 | 10,443 | - | - | 6,092 | 51.4% | 1,853 | 17.7% | 7,945 | 76.1% | 18,529 | 101.9% | (90.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 200 | 200 | - | - | - | - | - | - | - | - | (258) | - | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 304,047 | 304,047 | 62,509 | 20.6% | 72,045 | 23.7% | 46,768 | 15.4% | 181,323 | 59.6% | 64,999 | 51.3% | (28.0%) |
| Planning and Development | 303,633 | 303,634 | 62,509 | 20.6% | 72,045 | 23.7% | 46,768 | 15.4% | 181,323 | 59.7% | 64,351 | 50.4% | (27.3%) |
| Road Transport | 414 | 414 | - | - | - | - | - | - | - | - | 648 | 67.4% | (100.0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 116,043 | 66,832 | 16,897 | 14.6% | 4,373 | 3.8% | 24,488 | 36.6% | 45,757 | 68.5% | 5,386 | 60.6% | 354.7% |
| Energy sources | 21,043 | 22,463 | 7,897 | 37.5% | 4,208 | 20.0% | 2,289 | 10.2% | 14,994 | 64.1% | (1,481) | 47.6% | (254.5%) |
| Water Management | 95,000 | 44,369 | 9,000 | 9.5% | 163 | .2% | 22,019 | 49.6% | 31,182 | 70.3% | 6,867 | 78.0% | 220.6% |
| Waste Water Management | - | - | - | - | 1 | - | 180 | - | 181 | - | - | - | (100.0%) |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| | 2025/26 | 2024/25 |
|--|---------|---------|
|--|---------|---------|

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 1,261,232 | 1,225,754 | 386,954 | 30.7% | 350,484 | 27.8% | 211,193 | 17.2% | 948,631 | 77.4% | 303,020 | 86.5% | (30.3%) |
| Property rates | 91,758 | 105,875 | 6,412 | 7.0% | 9,051 | 9.9% | 21,320 | 20.1% | 36,783 | 34.7% | 16,956 | 49.8% | 25.7% |
| Service charges | 69,028 | 70,861 | 15,952 | 23.1% | 17,410 | 25.2% | 15,362 | 21.7% | 48,724 | 68.8% | 15,684 | 83.7% | (2.1%) |
| Other revenue | 171,744 | 170,315 | 2,137 | 1.2% | 1,251 | .7% | 1,159 | .7% | 4,547 | 2.7% | 9,045 | 22.4% | (87.2%) |
| Transfers and Subsidies - Operational | 460,369 | 460,369 | 196,075 | 42.6% | 196,370 | 34.0% | 123,943 | 26.9% | 476,388 | 103.5% | 117,537 | 102.7% | 5.5% |
| Transfers and Subsidies - Capital | 430,354 | 380,354 | 162,131 | 37.7% | 163,074 | 37.9% | 45,286 | 11.9% | 370,491 | 97.4% | 135,746 | 97.5% | (66.6%) |
| Interest | 37,979 | 37,979 | 4,246 | 11.2% | 3,328 | 8.8% | 4,123 | 10.9% | 11,697 | 30.8% | 8,052 | 94.7% | (48.8%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (715,036) | (673,022) | (58,671) | 8.2% | (55,920) | 7.8% | (9,262) | 1.4% | (123,854) | 18.4% | (33,641) | 27.3% | (72.5%) |
| Suppliers and employees | (708,504) | (666,794) | (58,671) | 8.3% | (55,920) | 7.9% | (9,262) | 1.4% | (123,854) | 18.6% | (33,641) | 27.6% | (72.5%) |
| Finance charges | (3,736) | (4,736) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | (2,795) | (1,492) | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 546,197 | 552,732 | 328,282 | 60.1% | 294,564 | 53.9% | 201,930 | 36.5% | 824,777 | 149.2% | 269,379 | 165.3% | (25.0%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (435,804) | (378,734) | (85,053) | 19.5% | (96,158) | 22.1% | (86,016) | 22.7% | (267,226) | 70.6% | (87,964) | 55.3% | (2.2%) |
| Capital assets | (435,804) | (378,734) | (85,053) | 19.5% | (96,158) | 22.1% | (86,016) | 22.7% | (267,226) | 70.6% | (87,964) | 55.3% | (2.2%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (435,804) | (378,734) | (85,053) | 19.5% | (96,158) | 22.1% | (86,016) | 22.7% | (267,226) | 70.6% | (87,964) | 55.3% | (2.2%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 110,393 | 173,998 | 243,229 | 220.3% | 198,407 | 179.7% | 115,915 | 66.6% | 557,551 | 320.4% | 181,414 | 1,364.8% | (36.1%) |
| Cash/cash equivalents at the year begin: | 21,336 | 22,094 | 29,790 | 139.6% | 270,278 | 1,266.7% | 468,686 | 2,121.3% | 29,790 | 134.8% | 439,841 | 457.1% | 6.6% |
| Cash/cash equivalents at the year end: | 131,729 | 196,092 | 270,278 | 205.2% | 468,685 | 355.8% | 583,351 | 297.5% | 583,351 | 297.5% | 621,256 | 1,279.1% | (6.1%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|---------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 2,854 | 4.0% | 2,206 | 3.1% | 1,458 | 2.1% | 64,240 | 90.8% | 70,758 | 10.7% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1,541 | 7.8% | 2,456 | 12.4% | 352 | 1.8% | 15,497 | 78.1% | 19,846 | 3.0% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 11,458 | 5.3% | 12,947 | 6.0% | 16,853 | 7.8% | 175,892 | 81.0% | 217,150 | 33.0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1,266 | 1.6% | 1,165 | 1.4% | 1,126 | 1.4% | 77,629 | 95.6% | 81,187 | 12.3% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1,170 | 1.6% | 1,074 | 1.5% | 1,020 | 1.4% | 70,006 | 95.5% | 73,270 | 11.1% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 3,384 | 1.7% | 3,268 | 1.7% | 3,792 | 1.9% | 185,720 | 94.7% | 196,164 | 29.8% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 | 3% | 2 | 1.0% | 107 | 51.1% | 99 | 47.6% | 208 | - | - | - | - | - |
| Total By Income Source | 21,674 | 3.3% | 23,119 | 3.5% | 24,707 | 3.8% | 589,083 | 89.4% | 658,584 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 5,650 | 13.7% | 6,992 | 17.0% | 4,074 | 9.9% | 24,435 | 59.4% | 41,151 | 6.2% | - | - | - | - |
| Commercial | 4,576 | 5.3% | 4,831 | 5.6% | 9,021 | 10.5% | 67,133 | 78.5% | 85,960 | 13.0% | - | - | - | - |
| Households | 11,449 | 2.2% | 11,296 | 2.1% | 11,613 | 2.2% | 497,515 | 93.5% | 531,872 | 80.8% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 21,674 | 3.3% | 23,119 | 3.5% | 24,707 | 3.8% | 589,083 | 89.4% | 658,584 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|-------------|--------------|------------|--------------|------------|---------------|--------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 162 | 1.2% | 76 | .6% | 84 | .6% | 12,705 | 97.5% | 13,028 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 162 | 1.2% | 76 | .6% | 84 | .6% | 12,705 | 97.5% | 13,028 | 100.0% |

Contact Details

| | | |
|-------------------------|-----------------|--------------|
| Municipal Manager | Mr Thabathe ME | 017 843 4065 |
| Chief Financial Officer | Ms Sekgobela mm | 017 843 4028 |

Source Local Government Database

1. All figures in this report are unaudited.

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 2,041,090 | 2,053,224 | 258,874 | 12.7% | 293,885 | 14.4% | 368,603 | 18.0% | 921,362 | 44.9% | 84,695 | 47.7% | 335.2% |
| Property rates | 77,660 | 81,873 | 16,178 | 20.8% | 40,032 | 51.5% | 31,132 | 38.0% | 87,342 | 106.7% | 18,758 | 117.3% | 66.0% |
| Service charges | 46,072 | 46,180 | 3,049 | 6.6% | 6,880 | 14.9% | 6,418 | 13.9% | 16,347 | 35.4% | 1,305 | 17.0% | 391.6% |
| Other revenue | 208,830 | 214,343 | 16,832 | 8.1% | 21,465 | 10.3% | 22,785 | 10.6% | 61,083 | 28.5% | 16,847 | 12.4% | 35.2% |
| Transfers and Subsidies - Operational | 1,162,085 | 1,164,385 | 5,565 | .5% | 17,653 | 1.5% | 34,794 | 3.0% | 58,012 | 5.0% | 12,569 | 34.7% | 176.8% |
| Transfers and Subsidies - Capital | 532,283 | 532,283 | 217,250 | 40.8% | 150,250 | 28.2% | 216,410 | 40.7% | 583,910 | 109.7% | 35,216 | 93.4% | 514.5% |
| Interest | 14,160 | 14,160 | - | - | 57,604 | 406.8% | 57,604 | 403.0% | 114,668 | 809.8% | - | - | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (1,422,607) | (1,607,383) | (308,125) | 21.7% | (215,935) | 15.2% | (145,731) | 9.1% | (669,791) | 41.7% | (169,309) | 55.7% | (13.9%) |
| Suppliers and employees | (1,410,717) | (1,595,022) | (308,125) | 21.8% | (215,935) | 15.3% | (145,731) | 9.1% | (669,791) | 42.0% | (169,309) | 56.1% | (13.9%) |
| Finance charges | (7,230) | (7,230) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | (4,660) | (5,130) | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 618,483 | 445,841 | (49,251) | (8.0%) | 77,950 | 12.6% | 222,872 | 50.0% | 251,570 | 56.4% | (84,614) | 35.2% | (363.4%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (667,223) | (613,206) | (45,579) | 6.8% | (47,088) | 7.1% | (48,679) | 7.9% | (141,346) | 23.1% | (459,846) | 86.6% | (89.4%) |
| Capital assets | (667,223) | (613,206) | (45,579) | 6.8% | (47,088) | 7.1% | (48,679) | 7.9% | (141,346) | 23.1% | (459,846) | 86.6% | (89.4%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (667,223) | (613,206) | (45,579) | 6.8% | (47,088) | 7.1% | (48,679) | 7.9% | (141,346) | 23.1% | (459,846) | 86.6% | (89.4%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | (48,740) | (167,365) | (94,830) | 194.6% | 30,862 | (63.3%) | 174,193 | (104.1%) | 110,224 | (65.9%) | (544,460) | (193.7%) | (132.0%) |
| Cash/cash equivalents at the year begin: | 205,018 | 234,997 | 232,964 | 113.6% | 137,764 | 67.2% | 166,368 | 70.8% | 232,964 | 99.1% | 407,496 | 2.1% | (59.2%) |
| Cash/cash equivalents at the year end: | 156,277 | 67,633 | 137,938 | 88.3% | 166,460 | 106.5% | 340,783 | 503.9% | 340,783 | 503.9% | (137,192) | (45.1%) | (348.4%) |

Part 4: Debtor Age Analysis

| 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 | 9,260 | 1.2% | 21,336 | 2.9% | 12,311 | 1.6% | 704,509 | 94.3% | 747,415 | 20.7% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 21,054 | 1.5% | 35,472 | 2.4% | 17,818 | 1.2% | 1,374,612 | 94.9% | 1,448,956 | 40.1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 450 | 1.0% | 1,043 | 2.2% | 587 | 1.2% | 45,177 | 95.6% | 47,257 | 1.3% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 953 | 1.1% | 1,928 | 2.3% | 946 | 1.1% | 80,457 | 95.5% | 84,283 | 2.3% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | (104) | (4.5%) | 131 | 5.7% | 135 | 5.8% | 2,152 | 93.0% | 2,314 | -1.1% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 5,505 | 4% | 37,083 | 2.9% | 18,219 | 1.4% | 1,202,303 | 95.2% | 1,263,111 | 34.9% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 | - | 1 | - | - | - | 24,091 | 100.0% | 24,092 | 7% | - | - | - | - |
| Total By Income Source | 37,118 | 1.0% | 96,993 | 2.7% | 50,016 | 1.4% | 3,433,300 | 94.9% | 3,617,428 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 6,583 | 6% | 22,365 | 2.1% | 11,166 | 1.1% | 1,014,289 | 96.2% | 1,054,403 | 29.1% | - | - | - | - |
| Commercial | 2,944 | 1.1% | 6,265 | 2.3% | 3,205 | 1.2% | 264,299 | 95.5% | 276,714 | 7.6% | - | - | - | - |
| Households | 10,148 | 9% | 26,635 | 2.3% | 15,025 | 1.3% | 1,124,687 | 95.6% | 1,176,494 | 32.5% | - | - | - | - |
| Other | 17,444 | 1.6% | 41,728 | 3.8% | 20,620 | 1.9% | 1,030,025 | 92.8% | 1,109,818 | 30.7% | - | - | - | - |
| Total By Customer Group | 37,118 | 1.0% | 96,993 | 2.7% | 50,016 | 1.4% | 3,433,300 | 94.9% | 3,617,428 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|---------------|-------------|--------------|-------------|-----------------|---------------|----------------|--------------|----------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | 3,580 | 100.0% | 3,580 | 1.2% |
| PAYE deductions | (11,739) | 99.8% | (5) | - | (68) | 6% | 47 | (4%) | (11,765) | (4.1%) |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | (17,754) | 95.9% | 7 | - | (17,315) | 93.5% | 16,548 | (89.4%) | (18,514) | (6.4%) |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 10,965 | 9.5% | 2,935 | 2.5% | 579 | 5% | 101,298 | 87.5% | 115,778 | 40.1% |
| Auditor-General | (452) | 2.97% | 436 | (2.87%) | - | - | - | - | (15) | - |
| Other | 43,228 | 21.6% | 4,367 | 2.2% | 4,660 | 2.3% | 147,698 | 73.9% | 199,954 | 69.2% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 24,248 | 8.4% | 7,741 | 2.7% | (12,143) | (4.2%) | 269,172 | 93.1% | 289,018 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | 4,778,061 | 5,411,228 | 1,450,574 | 30.4% | 1,496,715 | 31.3% | 1,141,013 | 21.1% | 4,088,302 | 75.6% | 1,054,738 | 68.0% | 8.2% |
| Operating Revenue | 4,778,061 | 5,411,228 | 1,450,574 | 30.4% | 1,496,715 | 31.3% | 1,141,013 | 21.1% | 4,088,302 | 75.6% | 1,054,738 | 68.0% | 8.2% |
| Exchange Revenue | | | | | | | | | | | | | |
| Service charges - Electricity | 1,886,167 | 1,996,167 | 486,632 | 25.8% | 437,036 | 23.2% | 432,608 | 21.7% | 1,356,277 | 67.9% | 400,675 | 69.3% | 8.0% |
| Service charges - Water | 127,078 | 127,078 | 31,064 | 24.4% | 29,856 | 23.5% | 30,066 | 23.7% | 90,986 | 71.6% | 28,824 | 56.2% | 4.3% |
| Service charges - Waste Water Management | 27,165 | 30,165 | 7,920 | 29.2% | 7,899 | 29.1% | 6,874 | 22.8% | 22,694 | 75.2% | 6,578 | 54.3% | 4.5% |
| Service charges - Waste Management | 175,911 | 180,911 | 45,800 | 26.0% | 45,294 | 25.7% | 46,232 | 25.6% | 137,326 | 75.9% | 41,410 | 65.1% | 11.6% |
| Sale of Goods and Rendering of Services | 16,424 | 26,424 | 10,934 | 66.6% | 5,093 | 31.0% | 3,656 | 13.8% | 19,883 | 74.5% | 2,581 | 44.6% | 41.6% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 57,955 | 60,955 | 13,195 | 22.8% | 17,096 | 29.5% | 14,009 | 23.0% | 44,300 | 72.7% | 15,843 | 95.9% | (11.6%) |
| Interest earned from Current and Non Current Assets | 11,447 | 16,447 | 5,771 | 50.4% | 3,541 | 30.9% | 3,609 | 21.9% | 12,922 | 78.6% | 2,723 | 87.2% | 32.5% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 6,415 | 31,415 | 57,084 | 889.9% | (50,933) | (794.0%) | 2,969 | 9.5% | 9,120 | 29.0% | 1,404 | 16.0% | 111.4% |
| Licences or permits | 174 | 274 | 102 | 58.6% | 45 | 25.7% | 52 | 19.0% | 199 | 72.6% | 169 | 46.1% | (69.2%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | 13,533 | 2,791 | 1,209 | 8.9% | 364 | 2.7% | 2,600 | 93.2% | 4,174 | 149.6% | 204 | 20.0% | 1,175.1% |
| Operational Revenue | 75,581 | 166,324 | 8,575 | 11.3% | 7,507 | 9.9% | 10,211 | 6.1% | 26,293 | 15.8% | 11,529 | 22.6% | (11.4%) |
| Non-Exchange Revenue | | | | | | | | | | | | | |
| Property rates | 1,122,539 | 1,182,539 | 272,606 | 24.3% | 252,822 | 22.5% | 275,992 | 23.3% | 801,420 | 67.8% | 247,990 | 66.4% | 11.3% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 4,367 | 14,367 | 891 | 20.4% | 6,830 | 156.4% | (763) | (5.3%) | 6,958 | 48.4% | 984 | 30.8% | (177.6%) |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 1,212,731 | 1,212,731 | 497,731 | 41.0% | 402,794 | 33.2% | 299,545 | 24.7% | 1,200,070 | 99.0% | 282,095 | 99.6% | 6.2% |
| Interest Receivables | 40,574 | 43,574 | 11,058 | 27.3% | 12,403 | 30.6% | 13,353 | 30.6% | 36,814 | 84.5% | 11,730 | 87.9% | 13.8% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | 319,067 | - | - | 319,067 | - | - | - | 319,067 | 100.0% | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 4,556,981 | 4,916,981 | 1,117,659 | 24.5% | 1,179,583 | 25.9% | 1,191,669 | 24.2% | 3,488,911 | 71.0% | 1,092,404 | 74.8% | 9.1% |
| Employee related costs | 1,291,089 | 1,041,089 | 350,417 | 27.1% | 349,500 | 27.1% | 367,079 | 35.3% | 1,066,996 | 102.5% | 332,539 | 80.9% | 10.4% |
| Remuneration of councillors | 64,660 | 64,660 | 16,474 | 25.5% | 16,248 | 25.1% | 18,378 | 28.4% | 51,101 | 79.0% | 16,315 | 80.1% | 12.6% |
| Bulk purchases - electricity | 1,380,692 | 1,030,692 | 493,798 | 35.8% | 373,349 | 27.0% | 380,049 | 36.9% | 1,247,196 | 121.0% | 328,533 | 108.6% | 15.7% |
| Inventory consumed | 124,771 | 77,770 | 15,118 | 12.1% | 36,249 | 29.1% | 23,606 | 30.4% | 74,973 | 96.4% | 30,904 | 23.1% | (23.6%) |
| Debt impairment | 309,758 | 909,758 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 757,582 | 1,065,582 | 103,084 | 13.6% | 103,084 | 13.6% | 103,084 | 9.7% | 309,252 | 29.0% | 138,490 | 46.6% | (25.6%) |
| Interest, Dividends and Rent on Land | 81,008 | 18,087 | 8,860 | 10.9% | 8,059 | 9.9% | 7,649 | 42.3% | 24,568 | 135.8% | 42,082 | 220.1% | (81.8%) |
| Contracted services | 426,176 | 581,741 | 70,211 | 16.5% | 220,719 | 51.8% | 197,974 | 34.0% | 488,905 | 84.0% | 115,128 | 79.8% | 72.0% |
| Transfers and subsidies | 24,374 | 29,911 | 8,281 | 34.0% | 13,190 | 54.1% | 8,411 | 28.1% | 29,882 | 99.9% | 24,092 | 97.7% | (65.1%) |
| Irrecoverable debts written off | - | - | 4,589 | - | 11,223 | - | 7 | - | 15,819 | - | 5,859 | - | (99.9%) |
| Operational Cost and Other Cost | 96,869 | 97,690 | 46,827 | 48.3% | 47,960 | 49.5% | 85,432 | 87.5% | 180,219 | 184.5% | 58,461 | 150.1% | 46.1% |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 221,080 | 494,247 | 332,914 | | 317,132 | | (50,656) | | 599,390 | | (37,665) | | |
| Transfers and subsidies - capital (monetary allocations) | 466,984 | 476,366 | 135,545 | 29.0% | 227,093 | 48.6% | 86,858 | 18.2% | 449,496 | 94.4% | 150,907 | 86.2% | (42.4%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 688,064 | 970,613 | 468,459 | | 544,225 | | 36,203 | | 1,048,887 | | 113,242 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 688,064 | 970,613 | 468,459 | | 544,225 | | 36,203 | | 1,048,887 | | 113,242 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 688,064 | 970,613 | 468,459 | | 544,225 | | 36,203 | | 1,048,887 | | 113,242 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 688,064 | 970,613 | 468,459 | | 544,225 | | 36,203 | | 1,048,887 | | 113,242 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 720,934 | 799,816 | 149,171 | 20.7% | 228,998 | 31.8% | 181,536 | 22.7% | 559,704 | 70.0% | 154,523 | 63.0% | 17.5% |
| National Government | 466,984 | 476,366 | 117,865 | 25.2% | 197,472 | 42.3% | 119,729 | 25.1% | 435,067 | 91.3% | 127,953 | 75.0% | (6.4%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)/Departm Agen | - | 1,933 | - | - | 229 | - | - | - | 229 | 11.8% | - | 33.4% | - |
| Borrowing | 466,984 | 478,299 | 117,865 | 25.2% | 197,701 | 42.3% | 119,729 | 25.0% | 435,295 | 91.0% | 127,953 | 74.7% | (6.4%) |
| Internally generated funds | 253,950 | 321,517 | 31,306 | 12.3% | 31,297 | 12.3% | 61,806 | 19.2% | 124,409 | 38.7% | 26,570 | 33.4% | 132.6% |
| Capital Expenditure Functional | 720,934 | 799,816 | 149,171 | 20.7% | 228,998 | 31.8% | 181,536 | 22.7% | 559,704 | 70.0% | 154,523 | 63.0% | 17.5% |
| Municipal governance and administration | 17,750 | 35,017 | 9,504 | 53.5% | 1,110 | 6.3% | 1,722 | 4.9% | 12,336 | 35.2% | 10,666 | 32.8% | (83.9%) |
| Executive and Council | 1,000 | 1,000 | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 16,750 | 34,017 | 9,504 | 56.7% | 1,110 | 6.6% | 1,722 | 5.1% | 12,336 | 36.3% | 10,666 | 33.7% | (83.9%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 30,800 | 29,038 | 2,497 | 8.1% | 6,959 | 22.6% | 1,582 | 5.4% | 11,037 | 38.0% | 3,444 | 13.5% | (54.1%) |
| Community and Social Services | 13,900 | 12,551 | 1,401 | 10.1% | 3,436 | 24.7% | 434 | 3.5% | 5,272 | 42.0% | 651 | 3.5% | (33.3%) |
| Sport And Recreation | 15,300 | 14,087 | 1,096 | 7.2% | 3,499 | 22.9% | 1,148 | 8.1% | 5,742 | 40.8% | 2,793 | 46.6% | (58.9%) |
| Public Safety | 1,600 | 2,400 | - | - | 23 | 1.4% | - | - | 23 | 1.0% | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 326,684 | 398,461 | 90,602 | 27.7% | 141,430 | 43.3% | 92,437 | 23.2% | 324,468 | 81.4% | 84,125 | 67.9% | 9.9% |
| Planning and Development | - | 6,000 | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 326,684 | 392,461 | 90,602 | 27.7% | 141,430 | 43.3% | 92,437 | 23.6% | 324,468 | 82.7% | 84,125 | 67.9% | 9.9% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 337,500 | 331,099 | 46,568</ | | | | | | | | | | |

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|-----------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 5,345,734 | 5,671,150 | 2,859,672 | 53.5% | 2,218,209 | 41.5% | 2,040,711 | 36.0% | 7,118,592 | 125.5% | 2,155,003 | 164.3% | (5.3%) |
| Property rates | 1,058,433 | 1,135,237 | 234,603 | 22.2% | 199,626 | 18.9% | 205,672 | 18.1% | 639,902 | 56.4% | 664,886 | 422.0% | (69.1%) |
| Service charges | 2,069,591 | 2,240,948 | 526,417 | 25.4% | 509,672 | 24.6% | 547,233 | 24.4% | 1,583,322 | 70.7% | 543,853 | 68.9% | 6% |
| Other revenue | 526,549 | 589,420 | 1,303,264 | 247.5% | 1,008,461 | 191.5% | 840,980 | 142.7% | 3,152,704 | 534.9% | 578,090 | 215.1% | 45.5% |
| Transfers and Subsidies - Operational | 1,212,731 | 1,212,731 | 498,148 | 41.1% | 397,427 | 32.8% | 322,156 | 26.6% | 1,217,731 | 100.4% | 283,517 | 99.7% | 13.6% |
| Transfers and Subsidies - Capital | 466,984 | 476,366 | 291,644 | 62.5% | 99,504 | 21.3% | 121,064 | 25.4% | 512,212 | 107.5% | 81,928 | 86.6% | 47.8% |
| Interest | 11,447 | 16,447 | 5,596 | 48.9% | 3,520 | 30.7% | 3,605 | 21.9% | 12,721 | 77.3% | 2,729 | 5.4% | 32.1% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (4,469,393) | (4,718,590) | (1,669,416) | 37.4% | (1,521,696) | 34.0% | (1,535,536) | 32.5% | (4,726,649) | 100.2% | (1,712,889) | 208.7% | (10.4%) |
| Suppliers and employees | (4,395,112) | (4,670,592) | (1,669,416) | 38.0% | (1,521,696) | 34.6% | (1,535,536) | 32.9% | (4,726,649) | 101.2% | (1,712,889) | 211.7% | (10.4%) |
| Finance charges | (49,907) | (18,087) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | (24,374) | (29,911) | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 876,341 | 952,560 | 1,190,256 | 135.8% | 696,513 | 79.5% | 505,175 | 53.0% | 2,391,943 | 251.1% | 442,114 | 83.5% | 14.3% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (720,934) | (799,816) | (149,171) | 20.7% | (228,998) | 31.8% | (181,536) | 22.7% | (559,704) | 70.0% | (154,523) | 63.0% | 17.5% |
| Capital assets | (720,934) | (799,816) | (149,171) | 20.7% | (228,998) | 31.8% | (181,536) | 22.7% | (559,704) | 70.0% | (154,523) | 63.0% | 17.5% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (720,934) | (799,816) | (149,171) | 20.7% | (228,998) | 31.8% | (181,536) | 22.7% | (559,704) | 70.0% | (154,523) | 63.1% | 17.5% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | - | - | 1,894 | - | 645 | - | 380 | - | 2,920 | - | (48) | - | (885.8%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | 1,894 | - | 645 | - | 380 | - | 2,920 | - | (48) | - | (885.8%) |
| Payments | (16,653) | (16,653) | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (16,653) | (16,653) | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | (16,653) | (16,653) | 1,894 | (11.4%) | 645 | (3.9%) | 380 | (2.3%) | 2,920 | (17.5%) | (48) | 4% | (885.8%) |
| Net Increase/(Decrease) in cash held | 138,754 | 136,091 | 1,042,979 | 751.7% | 468,160 | 337.4% | 324,019 | 238.1% | 1,835,158 | 1,348.5% | 287,543 | 97.4% | 12.7% |
| Cash/cash equivalents at the year begin: | 140,091 | 142,754 | 142,711 | 101.9% | 1,185,733 | 846.4% | 1,653,899 | 1,158.6% | 142,711 | 100.0% | 1,077,836 | (46.9%) | 53.4% |
| Cash/cash equivalents at the year end: | 278,845 | 278,845 | 1,185,733 | 425.2% | 1,653,893 | 593.1% | 1,977,913 | 709.3% | 1,977,913 | 709.3% | 1,365,379 | 97.7% | 44.9% |

Part 4: Debtor Age Analysis

| 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 | 9,891 | 5.6% | 7 | - | 8,061 | 4.6% | 157,539 | 89.8% | 175,499 | 10.5% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 93,977 | 27.1% | 417 | .1% | 21,401 | 6.2% | 230,684 | 66.6% | 346,479 | 20.7% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 59,905 | 9.8% | 272 | - | 26,635 | 4.4% | 517,432 | 85.8% | 603,245 | 36.1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 2,386 | 6.7% | 0 | - | 1,574 | 4.4% | 31,825 | 88.9% | 35,786 | 2.1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 12,867 | 6.4% | 80 | - | 7,534 | 3.7% | 181,947 | 89.9% | 202,428 | 12.1% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 159 | 3.7% | - | - | 101 | 2.4% | 3,999 | 93.9% | 4,259 | .3% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 10,288 | 4.2% | 3 | - | 10,987 | 4.5% | 223,979 | 91.3% | 245,257 | 14.7% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 2,938 | 4.9% | 1,923 | 3.2% | 2,438 | 4.1% | 52,813 | 87.9% | 60,111 | 3.6% | - | - | - | - |
| Total By Income Source | 191,411 | 11.4% | 2,702 | .2% | 78,732 | 4.7% | 1,400,219 | 83.7% | 1,673,063 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 31,024 | 9.7% | 65 | - | 20,739 | 6.5% | 266,779 | 83.7% | 318,608 | 19.0% | - | - | - | - |
| Commercial | 77,277 | 18.6% | 98 | - | 20,474 | 4.9% | 318,538 | 76.5% | 416,386 | 24.9% | - | - | - | - |
| Households | 79,112 | 9.0% | 2,536 | .3% | 33,985 | 3.9% | 758,751 | 86.8% | 874,385 | 52.3% | - | - | - | - |
| Other | 3,998 | 6.3% | 2 | - | 3,534 | 5.5% | 56,151 | 88.2% | 63,685 | 3.8% | - | - | - | - |
| Total By Customer Group | 191,411 | 11.4% | 2,702 | .2% | 78,732 | 4.7% | 1,400,219 | 83.7% | 1,673,063 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|----------------|-------------|---------------|-------------|----------------|-------------|------------------|--------------|------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 151,584 | 7.1% | 75,638 | 3.5% | 107,892 | 5.0% | 1,807,638 | 84.4% | 2,142,752 | 68.9% |
| Bulk Water | - | - | - | - | - | - | 210,875 | 100.0% | 210,875 | 6.8% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 12,716 | 1.7% | 14,079 | 1.9% | 14,790 | 2.0% | 708,798 | 94.5% | 750,382 | 24.1% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 1,545 | 41.8% | 276 | 7.5% | 219 | 5.9% | 1,654 | 44.8% | 3,695 | .1% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 165,845 | 5.3% | 89,993 | 2.9% | 122,901 | 4.0% | 2,728,966 | 87.8% | 3,107,704 | 100.0% |

Contact Details

| | | |
|-------------------------|-------------------------|--------------|
| Municipal Manager | Mr Wiseman Khumalo | 013 759 9050 |
| Chief Financial Officer | Mr Sabelo Abednigo Dube | 013 759 9024 |

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|-----------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | |
| Operating Revenue | 396,929 | 420,263 | 115,202 | 29.0% | 109,515 | 27.6% | 98,425 | 23.4% | 323,141 | 76.9% | 19,708 | 36.5% | 399.4% |
| Exchange Revenue | | | | | | | | | | | | | |
| Service charges - Electricity | 95,668 | 111,130 | 26,060 | 27.2% | 29,505 | 30.8% | 22,491 | 20.2% | 78,055 | 70.2% | 6,347 | 40.5% | 254.4% |
| Service charges - Water | 30,589 | 30,589 | 6,895 | 22.5% | 7,283 | 23.8% | 8,488 | 27.7% | 22,666 | 74.1% | 2,385 | 38.7% | 255.9% |
| Service charges - Waste Water Management | 30,222 | 30,222 | 7,324 | 24.2% | 7,576 | 25.1% | 7,426 | 24.6% | 22,326 | 73.9% | 2,373 | 41.6% | 212.9% |
| Service charges - Waste Management | 11,698 | 11,698 | 2,928 | 25.0% | 2,920 | 25.0% | 2,924 | 25.0% | 8,772 | 75.0% | 935 | 41.7% | 212.9% |
| Sale of Goods and Rendering of Services | 2,322 | 1,852 | 590 | 25.4% | 336 | 14.5% | 426 | 23.0% | 1,352 | 73.0% | 91 | 40.5% | 367.6% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 56,629 | 56,070 | 14,460 | 25.5% | 13,574 | 24.0% | 17,157 | 30.6% | 45,191 | 80.6% | 4,648 | 41.5% | 269.1% |
| Interest earned from Current and Non Current Assets | 380 | - | - | - | - | - | - | - | - | - | 10 | 41.5% | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 455 | 404 | 103 | 22.6% | 99 | 21.8% | 107 | 26.6% | 309 | 76.5% | 30 | 41.5% | 252.1% |
| Licences or permits | 3,064 | 1,478 | (24) | (.8%) | 763 | 24.9% | 823 | 55.7% | 1,562 | 105.7% | 242 | 42.8% | 240.7% |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 10,800 | 15,226 | 6 | .1% | 0 | - | 0 | - | 6 | - | - | .1% | (100.0%) |
| Non-Exchange Revenue | | | | | | | | | | | | | |
| Property rates | 40,669 | 41,586 | 10,638 | 26.2% | 10,155 | 25.0% | 10,485 | 25.2% | 31,278 | 75.2% | 2,635 | 35.3% | 297.9% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 125 | 238 | 92 | 73.8% | 27 | 21.5% | 195 | 81.8% | 314 | 131.9% | 11 | 35.7% | 1,687.4% |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 114,108 | 114,108 | 46,128 | 40.4% | 37,278 | 32.7% | 27,902 | 24.5% | 111,308 | 97.5% | - | 40.1% | (100.0%) |
| Interest Receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | 5,662 | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 396,512 | 416,917 | 99,440 | 25.1% | 104,480 | 26.3% | 126,511 | 30.3% | 330,431 | 79.3% | 9,565 | 31.4% | 1,222.7% |
| Employee related costs | 84,090 | 84,090 | 25,397 | 30.2% | 17,613 | 20.9% | 39,124 | 46.5% | 82,134 | 97.7% | - | 38.2% | (100.0%) |
| Remuneration of councillors | 8,292 | 8,292 | 2,045 | 24.7% | 1,392 | 16.8% | 2,956 | 35.7% | 6,393 | 77.1% | - | 30.3% | (100.0%) |
| Bulk purchases - electricity | 126,388 | 126,388 | 38,763 | 30.7% | 29,612 | 23.4% | 28,807 | 22.8% | 97,183 | 76.9% | 7,421 | 42.0% | 288.2% |
| Inventory consumed | 7,500 | 10,000 | 2,167 | 28.9% | 7,306 | 97.4% | 9,412 | 94.1% | 18,885 | 188.8% | 267 | 38.0% | 3,421.5% |
| Debt impairment | 117,456 | 113,611 | - | - | (116) | (.1%) | 1,868 | 1.6% | 1,752 | 1.5% | - | - | (100.0%) |
| Depreciation, Amortisation and Impairment | 22,035 | 22,035 | 61 | .3% | - | - | - | - | 61 | .3% | - | - | - |
| Interest, Dividends and Rent on Land | 7,500 | 7,500 | 6,836 | 91.1% | 10,494 | 139.9% | 9,604 | 128.0% | 26,934 | 359.1% | 1,514 | 69.7% | 534.2% |
| Contracted services | 13,750 | 30,000 | 15,072 | 109.6% | 26,897 | 195.6% | 27,457 | 91.5% | 69,427 | 231.4% | 182 | 36.7% | 15,000.1% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 9,500 | 15,000 | 9,098 | 95.8% | 11,281 | 118.7% | 7,283 | 48.6% | 27,663 | 184.4% | 180 | 70.0% | 3,945.0% |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 417 | 3,346 | 15,762 | | 5,035 | | (28,087) | | (7,289) | | 10,143 | | |
| Transfers and subsidies - capital (monetary allocations) | 16,528 | 22,027 | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 16,945 | 25,373 | 15,762 | | 5,035 | | (28,087) | | (7,289) | | 10,143 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 16,945 | 25,373 | 15,762 | | 5,035 | | (28,087) | | (7,289) | | 10,143 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 16,945 | 25,373 | 15,762 | | 5,035 | | (28,087) | | (7,289) | | 10,143 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | 45 | - | (17) | - | 43 | - | 71 | - | 13 | - | 225.7% |
| Surplus/(Deficit) for the year | 16,945 | 25,373 | 15,807 | | 5,018 | | (28,044) | | (7,219) | | 10,156 | | |

Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|-----------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 16,526 | 22,025 | 4,425 | 26.8% | 4,972 | 30.1% | 4,917 | 22.3% | 14,313 | 65.0% | 100 | 24.0% | 4,802.6% |
| National Government | 16,526 | 22,025 | 4,425 | 26.8% | 4,972 | 30.1% | 4,891 | 22.2% | 14,287 | 64.9% | - | 23.0% | (100.0%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc) / Departm Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 16,526 | 22,025 | 4,425 | 26.8% | 4,972 | 30.1% | 4,891 | 22.2% | 14,287 | 64.9% | - | 23.0% | (100.0%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | 26 | - | 26 | - | 100 | - | (74.0%) |
| Capital Expenditure Functional | 16,526 | 22,025 | 4,425 | 26.8% | 5,074 | 30.7% | 4,942 | 22.4% | 14,440 | 65.6% | 100 | 24.2% | 4,827.5% |
| Municipal governance and administration | | | 110 | | 102 | | 51 | | 263 | | 100 | | (49.1%) |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | - | - | 110 | - | 102 | - | 51 | - | 263 | - | 100 | - | (49.1%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 5,215 | 5,215 | | | | | | | | | | | |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | 5,215 | 5,215 | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 6,877 | 6,877 | 4,315 | 62.7% | | | | | 4,315 | 62.7% | | 26.5% | |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 6,877 | 6,877 | 4,315 | 62.7% | - | - | - | - | 4,315 | 62.7% | - | 26.5% | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 4,434 | 9,933 | | | 4,972 | 112.1% | 4,891 | 49.2% | 9,863 | 99.3% | | 27.3% | (100.0%) |
| Energy sources | - | - | - | - | - | - | - | - | - | - | - | - | 39.5% |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | 2,348 | 7,847 | - | - | 4,196 | 178.7% | 4,891 | 62.3% | 9,087 | 115.8% | - | - | (100.0%) |
| Waste Management | 2,086 | 2,086 | - | - | 776 | 37.2% | - | - | 776 | 37.2% | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| | 2025/26 | 2024/25 |
|--|---------|---------|
|--|---------|---------|

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 292,112 | 297,232 | 109,753 | 37.6% | 86,193 | 29.5% | 82,725 | 27.8% | 278,671 | 93.8% | 17,381 | 51.0% | 375.9% |
| Property rates | 29,688 | 29,688 | 5,726 | 19.3% | 5,207 | 17.5% | 5,380 | 18.1% | 16,313 | 54.9% | 416 | 25.6% | 1,193.8% |
| Service charges | 86,917 | 86,917 | 37,222 | 42.8% | 32,361 | 37.2% | 38,465 | 44.3% | 108,048 | 124.3% | 8,007 | 50.6% | 380.4% |
| Other revenue | 43,852 | 43,852 | 5,265 | 12.0% | 1,860 | 4.2% | 4,294 | 9.8% | 11,419 | 26.0% | 8,220 | 101.6% | (47.8%) |
| Transfers and Subsidies - Operational | 114,747 | 114,747 | 54,352 | 47.4% | 40,838 | 35.6% | 34,585 | 30.1% | 129,776 | 113.1% | 738 | 48.9% | 4,589.0% |
| Transfers and Subsidies - Capital | 16,528 | 22,027 | 7,188 | 43.5% | 5,927 | 35.9% | - | - | 13,115 | 59.5% | - | 61.6% | - |
| Interest | 380 | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (257,020) | (268,434) | (80,482) | 31.3% | (87,614) | 34.1% | (84,769) | 31.6% | (252,865) | 94.2% | (2,423) | 29.8% | 3,398.6% |
| Suppliers and employees | (263,020) | (260,934) | (80,482) | 30.6% | (87,614) | 33.3% | (84,769) | 32.5% | (252,865) | 96.9% | (2,423) | 30.9% | 3,398.6% |
| Finance charges | 6,000 | (7,500) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 35,092 | 28,798 | 29,272 | 83.4% | (1,420) | (4.0%) | (2,045) | (7.1%) | 25,806 | 89.6% | 14,958 | 154.3% | (113.7%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (16,526) | (22,025) | (4,119) | 24.9% | (4,148) | 25.1% | (6,011) | 27.3% | (14,278) | 64.8% | - | 24.7% | (100.0%) |
| Capital assets | (16,526) | (22,025) | (4,119) | 24.9% | (4,148) | 25.1% | (6,011) | 27.3% | (14,278) | 64.8% | - | 24.7% | (100.0%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (16,526) | (22,025) | (4,119) | 24.9% | (4,148) | 25.1% | (6,011) | 27.3% | (14,278) | 64.8% | - | 24.7% | (100.0%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 18,566 | 6,773 | 25,153 | 135.5% | (5,569) | (30.0%) | (8,056) | (118.9%) | 11,528 | 170.2% | 14,958 | 357.6% | (153.9%) |
| Cash/cash equivalents at the year begin: | 4,375 | 4,375 | 14,292 | 326.7% | 26,211 | 599.2% | 20,642 | 471.9% | 14,292 | 326.7% | 67,912 | 133.4% | (69.6%) |
| Cash/cash equivalents at the year end: | 22,941 | 11,147 | 26,211 | 114.3% | 20,642 | 90.0% | 12,586 | 112.9% | 12,586 | 112.9% | 82,870 | 314.8% | (84.8%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|---------------|-------------|---------------|-------------|---------------|-------------|------------------|--------------|------------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 3,643 | 2.5% | 1,790 | 1.2% | 2,040 | 1.4% | 138,311 | 94.9% | 145,785 | 13.6% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 11,180 | 8.0% | 2,886 | 2.1% | 2,900 | 2.1% | 121,940 | 87.8% | 138,905 | 13.0% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 3,649 | 2.9% | 2,483 | 1.9% | 2,441 | 1.9% | 119,405 | 93.3% | 127,978 | 12.0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 2,831 | 1.6% | 2,330 | 1.4% | 1,832 | 1.1% | 164,928 | 95.9% | 171,920 | 16.1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1,127 | 1.1% | 1,076 | 1.1% | 1,089 | 1.1% | 94,967 | 96.6% | 98,259 | 9.2% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | 2,242 | 100.0% | 2,242 | 2.2% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 5,573 | 1.6% | 5,398 | 1.6% | 5,664 | 1.6% | 328,702 | 95.2% | 345,337 | 32.3% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 65 | 2% | 22 | .1% | 43 | .1% | 38,058 | 99.7% | 38,189 | 3.6% | - | - | - | - |
| Total By Income Source | 28,068 | 2.6% | 15,985 | 1.5% | 16,009 | 1.5% | 1,008,553 | 94.4% | 1,068,615 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 657 | 2.5% | 575 | 2.2% | 1,204 | 4.6% | 23,521 | 90.6% | 25,957 | 2.4% | - | - | - | - |
| Commercial | 16,553 | 5.6% | 4,989 | 1.7% | 4,211 | 1.4% | 269,785 | 91.3% | 295,538 | 27.7% | - | - | - | - |
| Households | 10,859 | 1.5% | 10,421 | 1.4% | 10,594 | 1.4% | 715,246 | 95.7% | 747,120 | 69.9% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 28,068 | 2.6% | 15,985 | 1.5% | 16,009 | 1.5% | 1,008,553 | 94.4% | 1,068,615 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|---------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 10,548 | 3.9% | 8,542 | 3.2% | 10,343 | 3.8% | 240,707 | 89.1% | 270,141 | 41.1% |
| Bulk Water | - | - | - | - | - | - | 30,986 | 100.0% | 30,986 | 4.7% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 15,395 | 4.5% | 7,281 | 2.1% | 8,835 | 2.6% | 310,679 | 90.8% | 342,191 | 52.0% |
| Auditor-General | - | - | 142 | 1.0% | 1,299 | 8.8% | 13,297 | 90.2% | 14,738 | 2.2% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 25,943 | 3.9% | 15,966 | 2.4% | 20,477 | 3.1% | 595,670 | 90.5% | 658,056 | 100.0% |

Contact Details

| | | |
|-------------------------|-------------------------------|--------------|
| Municipal Manager | Mr Lwazi Cindi | 017 004 0027 |
| Chief Financial Officer | Mr Mokoipane Hendrik Thokoane | 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 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|-----------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | |
| Operating Revenue | 836,062 | 881,913 | 302,130 | 36.1% | 257,152 | 30.8% | 213,782 | 24.2% | 773,064 | 87.7% | 200,468 | 90.4% | 6.6% |
| Exchange Revenue | | | | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | 98,454 | 79,169 | 16,874 | 17.1% | 22,626 | 23.0% | 14,564 | 18.4% | 54,065 | 68.3% | 25,447 | 78.7% | (42.8%) |
| Service charges - Waste Water Management | 14,088 | 15,208 | 2,833 | 20.1% | 3,088 | 21.9% | 3,333 | 21.9% | 9,254 | 60.9% | 2,785 | 61.1% | 19.7% |
| Service charges - Waste Management | 5,211 | 6,916 | 1,587 | 30.5% | 1,606 | 30.8% | 1,551 | 22.4% | 4,744 | 68.6% | 1,560 | 68.9% | (6%) |
| Sale of Goods and Rendering of Services | 792 | 751 | 74 | 9.3% | 111 | 14.1% | 74 | 9.8% | 259 | 34.5% | 115 | 40.6% | (36.0%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 378 | 218 | (30) | (8.1%) | (2,013) | (532.7%) | (142) | (65.3%) | (2,186) | (1,002.5%) | 22 | 101.1% | (734.5%) |
| Interest earned from Current and Non Current Assets | 6,918 | 7,375 | 2,569 | 37.1% | 374 | 5.4% | 1,659 | 22.5% | 4,603 | 62.4% | 1,700 | 71.5% | (2.4%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 386 | 753 | 172 | 44.4% | 175 | 45.3% | 179 | 23.8% | 526 | 69.8% | 196 | 63.6% | (8.7%) |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 7,229 | 5,834 | 68 | .9% | 1,149 | 15.9% | 2,701 | 46.3% | 3,918 | 67.2% | 161 | 20.0% | 1,578.9% |
| Non-Exchange Revenue | | | | | | | | | | | | | |
| Property rates | 73,853 | 117,293 | 30,971 | 41.9% | 27,955 | 37.9% | 30,340 | 25.9% | 89,267 | 76.1% | 16,928 | 72.0% | 79.2% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 345 | 397 | 40 | 11.7% | 42 | 12.0% | 25 | 6.2% | 106 | 26.8% | 28 | 25.0% | (13.8%) |
| Licences or permits | 8,279 | 7,117 | 41 | .5% | 1,076 | 13.0% | 1,792 | 25.2% | 2,910 | 40.9% | 164 | 18.8% | 996.3% |
| Transfer and subsidies - Operational | 548,576 | 550,660 | 224,549 | 40.9% | 179,147 | 32.7% | 134,595 | 24.4% | 538,292 | 97.8% | 130,638 | 99.9% | 3.0% |
| Interest Receivables | 71,542 | 90,222 | 22,382 | 31.3% | 21,815 | 30.5% | 23,110 | 25.6% | 67,307 | 74.6% | 20,722 | 79.1% | 11.5% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 832,967 | 958,942 | 294,728 | 35.4% | 177,344 | 21.3% | 151,916 | 15.8% | 623,987 | 65.1% | 121,165 | 55.6% | 25.4% |
| Employee related costs | 299,764 | 259,764 | 63,721 | 21.3% | 62,919 | 21.0% | 62,908 | 24.2% | 189,548 | 73.0% | 41,017 | 59.1% | 53.4% |
| Remuneration of councillors | 33,406 | 39,696 | 13,769 | 41.2% | 6,832 | 20.5% | 3,070 | 7.7% | 23,671 | 59.6% | 7,630 | 74.1% | (59.8%) |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 12,100 | 13,930 | 1,654 | 13.7% | 4,306 | 35.6% | 2,891 | 20.8% | 8,851 | 63.5% | 4,029 | 99.4% | (28.2%) |
| Debt impairment | 120,298 | 95,298 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 64,325 | 64,325 | - | - | - | - | - | - | - | - | - | - | - |
| Interest, Dividends and Rent on Land | 1,500 | 1,500 | 41 | 2.7% | 43 | 2.9% | 61 | 4.0% | 145 | 9.7% | 59 | 12.8% | 2.5% |
| Contracted services | 191,582 | 236,452 | 47,826 | 25.0% | 70,621 | 36.9% | 59,843 | 25.3% | 178,289 | 75.4% | 40,017 | 78.7% | 49.5% |
| Transfers and subsidies | 8,400 | 8,400 | 2,414 | 28.7% | 2,089 | 24.9% | 1,546 | 18.4% | 6,049 | 72.0% | 1,869 | 66.0% | (17.3%) |
| Irrecoverable debts written off | - | 135,418 | 135,431 | (14) | - | - | - | - | 135,418 | 100.0% | - | - | - |
| Operational Cost and Other Cost | 101,593 | 104,159 | 29,873 | 29.4% | 30,547 | 30.1% | 21,596 | 20.7% | 82,016 | 78.7% | 26,543 | 91.3% | (18.6%) |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 3,095 | (77,029) | 7,402 | | 79,808 | | 61,866 | | 149,077 | | 79,303 | | |
| Transfers and subsidies - capital (monetary allocations) | 160,817 | 160,817 | 35,722 | 22.2% | 60,123 | 37.4% | 22,962 | 14.3% | 118,807 | 73.9% | - | - | (100.0%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 163,912 | 83,788 | 43,124 | | 139,931 | | 84,828 | | 267,883 | | 79,303 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 163,912 | 83,788 | 43,124 | | 139,931 | | 84,828 | | 267,883 | | 79,303 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 163,912 | 83,788 | 43,124 | | 139,931 | | 84,828 | | 267,883 | | 79,303 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 163,912 | 83,788 | 43,124 | | 139,931 | | 84,828 | | 267,883 | | 79,303 | | |

Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|-----------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 155,276 | 152,776 | 31,423 | 20.2% | 52,930 | 34.1% | 18,956 | 12.4% | 103,310 | 67.6% | 29,948 | 75.5% | (36.7%) |
| National Government | 152,776 | 152,776 | 31,423 | 20.6% | 52,930 | 34.6% | 18,956 | 12.4% | 103,310 | 67.6% | 29,522 | 76.5% | (35.8%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc) (Departm Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 152,776 | 152,776 | 31,423 | 20.6% | 52,930 | 34.6% | 18,956 | 12.4% | 103,310 | 67.6% | 29,522 | 76.5% | (35.8%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 2,500 | - | - | - | - | - | - | - | - | - | 426 | 19.6% | (100.0%) |
| Capital Expenditure Functional | 155,276 | 152,776 | 32,235 | 20.8% | 52,930 | 34.1% | 18,956 | 12.4% | 104,122 | 68.2% | 29,948 | 75.5% | (36.7%) |
| Municipal governance and administration | | | | | | | | | | | | | |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 11,500 | 9,000 | 812 | 7.1% | 1,643 | 14.3% | 1,624 | 18.0% | 4,079 | 45.3% | - | - | (100.0%) |
| Community and Social Services | 9,000 | 9,000 | 812 | 9.0% | 1,643 | 18.3% | 1,624 | 18.0% | 4,079 | 45.3% | - | - | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 2,500 | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 45,000 | 44,234 | 7,332 | 16.3% | 19,457 | 43.2% | 8,660 | 19.6% | 35,449 | 80.1% | 11,419 | 78.4% | (24.2%) |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | 426 | 98.2% | (100.0%) |
| Road Transport | 45,000 | 44,234 | 7,332 | 16.3% | 19,457 | 43.2% | 8,660 | 19.6% | 35,449 | 80.1% | 10,993 | 78.1% | (21.2%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 98,776 | 99,543 | 24,092 | 24.4% | 31,831 | 32.2% | 8,672 | 8.7% | 64,594 | 64.9% | 18,528 | 75.9% | (53.2%) |
| Energy sources | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Management | 55,388 | 55,753 | 21,502 | 38.8% | 20,396 | 36.8% | 2,843 | 5.1% | 44,741 | 80.2% | 8,250 | 80.1% | (65.5%) |
| Waste Water Management | 43,388 | 43,790 | 2,590 | 6.0% | 11,434 | 26.4% | 5,829 | 13.3% | 19,853 | 45.3% | 10,278 | 73.1% | (43.3%) |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| | 2025/26 | 2024/25 |
|--|---------|---------|
| | | |

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 855,599 | 856,552 | 273,229 | 31.9% | 246,639 | 28.8% | 183,011 | 21.4% | 702,879 | 82.1% | 176,308 | 78.9% | 3.8% |
| Property rates | 48,112 | 48,112 | 3,509 | 7.3% | 11,597 | 24.1% | 5,976 | 12.4% | 21,082 | 43.8% | 6,729 | 44.8% | (11.2%) |
| Service charges | 67,451 | 67,451 | 3,885 | 5.8% | 14,611 | 21.7% | 7,845 | 11.6% | 26,341 | 39.1% | 2,206 | 15.0% | 255.5% |
| Other revenue | 23,725 | 21,136 | 43,871 | 184.9% | 38,654 | 162.9% | 21,101 | 99.8% | 103,626 | 490.3% | 34,046 | 549.4% | (38.0%) |
| Transfers and Subsidies - Operational | 548,576 | 551,660 | 221,323 | 40.3% | 177,058 | 32.3% | 141,877 | 25.7% | 540,258 | 97.9% | 130,141 | 100.3% | 9.0% |
| Transfers and Subsidies - Capital | 160,817 | 160,817 | - | - | 2,165 | 1.3% | 4,790 | 3.0% | 6,955 | 4.3% | 300 | 9% | 1,496.7% |
| Interest | 6,918 | 7,375 | 641 | 9.3% | 2,553 | 36.9% | 1,422 | 19.3% | 4,617 | 62.6% | 2,885 | 92.6% | (50.7%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (647,875) | (647,875) | (94,220) | 14.5% | (91,895) | 14.2% | (53,917) | 8.3% | (240,033) | 37.0% | (53,738) | 41.2% | .3% |
| Suppliers and employees | (647,875) | (647,875) | (94,220) | 14.5% | (91,895) | 14.2% | (53,917) | 8.3% | (240,033) | 37.0% | (53,738) | 41.2% | .3% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 207,724 | 208,677 | 179,009 | 86.2% | 154,743 | 74.5% | 129,094 | 61.9% | 462,846 | 221.8% | 122,570 | 195.8% | 5.3% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (155,276) | (152,776) | (33,348) | 21.5% | (55,689) | 35.9% | (18,624) | 12.2% | (107,661) | 70.5% | (31,883) | 81.2% | (41.6%) |
| Capital assets | (155,276) | (152,776) | (33,348) | 21.5% | (55,689) | 35.9% | (18,624) | 12.2% | (107,661) | 70.5% | (31,883) | 81.2% | (41.6%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (155,276) | (152,776) | (33,348) | 21.5% | (55,689) | 35.9% | (18,624) | 12.2% | (107,661) | 70.5% | (31,883) | 81.2% | (41.6%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 52,448 | 55,900 | 145,661 | 277.7% | 99,054 | 188.9% | 110,469 | 197.6% | 355,185 | 635.4% | 90,687 | 478.5% | 21.8% |
| Cash/cash equivalents at the year begin: | 18,389 | 18,389 | 170 | 9% | 145,935 | 793.6% | 244,989 | 1,332.3% | 170 | 9% | 165,098 | 3,076.2% | 32.4% |
| Cash/cash equivalents at the year end: | 70,837 | 74,289 | 145,935 | 206.0% | 244,989 | 345.8% | 355,459 | 478.5% | 355,459 | 478.5% | 275,786 | 354.7% | 28.9% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|---------------|-------------|---------------|-------------|---------------|-------------|------------------|--------------|------------------|---------------|---|----------------|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 3,098 | 6% | 7,792 | 1.5% | 4,142 | 8% | 514,872 | 97.2% | 529,903 | 48.3% | (51,258) | (9.7%) | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | 0 | 100.0% | 0 | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 5,745 | 3.2% | 5,681 | 3.1% | 5,584 | 3.1% | 164,321 | 90.6% | 181,330 | 16.5% | (26,497) | (14.6%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1,003 | 2.2% | 835 | 1.9% | 842 | 1.9% | 41,919 | 94.0% | 44,599 | 4.1% | (12,138) | (27.2%) | - | - |
| Receivables from Exchange Transactions - Waste Management | 461 | 1.7% | 433 | 1.6% | 445 | 1.7% | 25,070 | 94.9% | 26,408 | 2.4% | (12,183) | (46.1%) | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 9,521 | 3.0% | 8,807 | 2.8% | 8,710 | 2.8% | 287,527 | 91.4% | 314,566 | 28.7% | (32,797) | (10.4%) | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | 233 | 100.0% | 233 | (18,270) | (7,830.1%) | - | - | - |
| Total By Income Source | 19,828 | 1.8% | 23,548 | 2.1% | 19,722 | 1.8% | 1,033,942 | 94.2% | 1,097,040 | 100.0% | (153,143) | (14.0%) | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 6,176 | 1.1% | 10,761 | 1.9% | 6,750 | 1.2% | 545,311 | 95.8% | 568,997 | 51.9% | (10) | (.3%) | - | - |
| Commercial | 5,195 | 3.3% | 4,401 | 2.8% | 4,298 | 2.7% | 145,307 | 91.3% | 159,202 | 14.5% | (509) | (.3%) | - | - |
| Households | 8,457 | 2.3% | 8,386 | 2.3% | 8,674 | 2.4% | 343,324 | 93.1% | 368,841 | 33.6% | (152,623) | (41.4%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 19,828 | 1.8% | 23,548 | 2.1% | 19,722 | 1.8% | 1,033,942 | 94.2% | 1,097,040 | 100.0% | (153,143) | (14.0%) | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|--------------|--------------|--------------|-------------|--------------|---|--------------|----------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | 1,339 | 100.0% | 1,339 | 65.7% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1,945 | 278.7% | 92 | 13.1% | - | - | (1,339) | (191.8%) | 698 | 34.3% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 1,945 | 95.5% | 92 | 4.5% | - | - | - | - | 2,036 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 | |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|-----------------------------------|--|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | | |
| R thousands | | | | | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | |
| Operating Revenue | 511,392 | 514,167 | 130,536 | 25.5% | 107,015 | 20.9% | 79,080 | 15.4% | 316,631 | 61.6% | 75,615 | 82.6% | 4.6% | |
| Exchange Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Service charges - Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Sale of Goods and Rendering of Services | 73 | 73 | - | - | - | - | 50 | 68.0% | 50 | 68.0% | - | 94.4% | (100.0%) | |
| Agency services | 600 | 1,000 | 187 | 31.2% | 294 | 49.0% | 151 | 15.1% | 632 | 63.2% | - | - | (100.0%) | |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest earned from Receivables | - | 1,010 | - | - | 2 | - | - | - | 2 | .2% | - | - | - | |
| Interest earned from Current and Non Current Assets | 7,689 | 5,189 | 47 | .6% | 468 | 6.1% | 1,303 | 25.1% | 1,817 | 35.0% | 70 | 48.5% | 1,761.3% | |
| Dividends | 223 | 223 | - | - | - | - | - | - | - | - | (486) | - | (100.0%) | |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rental from Fixed Assets | 750 | 250 | 23 | 3.0% | 50 | 6.7% | 12 | 4.8% | 84 | 33.7% | - | - | (100.0%) | |
| Licences or permits | 2,500 | 2,000 | - | - | - | - | - | - | - | - | - | - | - | |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | 616 | 756 | 98 | 15.9% | 1,194 | 193.6% | 173 | 22.8% | 1,465 | 193.6% | 199 | 73.0% | (13.0%) | |
| Non-Exchange Revenue | | | | | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | 1,500 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Transfer and subsidies - Operational | 497,441 | 503,666 | 130,182 | 26.2% | 105,007 | 21.1% | 77,392 | 15.4% | 312,581 | 62.1% | 75,832 | 84.0% | 2.1% | |
| Interest Receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 303,772 | 310,825 | 72,883 | 23.9% | 79,877 | 26.3% | 73,547 | 23.7% | 226,108 | 72.7% | 69,421 | 73.5% | 5.9% | |
| Employee related costs | 172,674 | 167,338 | 42,318 | 24.5% | 41,400 | 24.0% | 40,282 | 24.1% | 124,001 | 74.1% | 40,235 | 72.0% | .1% | |
| Remuneration of councillors | 22,535 | 22,505 | 5,179 | 23.0% | 5,224 | 23.2% | 5,603 | 24.9% | 16,005 | 71.1% | 5,371 | 73.3% | 4.3% | |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Inventory consumed | 1,252 | 1,397 | 262 | 20.9% | 298 | 23.8% | 164 | 11.8% | 724 | 51.8% | 257 | 77.6% | (36.2%) | |
| Debt impairment | - | 1,010 | - | - | - | - | - | - | - | - | - | - | - | |
| Depreciation, Amortisation and Impairment | 12,392 | 13,341 | - | - | 6,628 | 53.5% | 3,452 | 25.9% | 10,080 | 75.6% | 2,493 | 74.7% | 38.5% | |
| Interest, Dividends and Rent on Land | 7,873 | 7,888 | - | - | 4,154 | 52.8% | - | - | 4,154 | 52.7% | - | 53.0% | - | |
| Contracted services | 40,052 | 43,663 | 15,537 | 38.8% | 7,018 | 17.5% | 9,440 | 21.6% | 31,994 | 73.3% | 9,995 | 76.8% | (5.6%) | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Cost and Other Cost | 46,995 | 53,683 | 9,388 | 20.0% | 15,156 | 32.2% | 14,606 | 27.2% | 39,150 | 72.9% | 11,069 | 78.2% | 32.0% | |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | 207,620 | 203,342 | 57,653 | | 27,138 | | 5,534 | | 90,524 | | 6,193 | | | |
| Transfers and subsidies - capital (monetary allocations) | 2,757 | 2,757 | 370 | 13.4% | 873 | 31.7% | - | - | 1,244 | 45.1% | - | 26.6% | - | |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers and contributions | 210,377 | 206,099 | 58,223 | | 28,011 | | 5,534 | | 91,768 | | 6,193 | | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after income tax | 210,377 | 206,099 | 58,223 | | 28,011 | | 5,534 | | 91,768 | | 6,193 | | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | 210,377 | 206,099 | 58,223 | | 28,011 | | 5,534 | | 91,768 | | 6,193 | | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 210,377 | 206,099 | 58,223 | | 28,011 | | 5,534 | | 91,768 | | 6,193 | | | |

Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|-----------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 205,633 | 199,314 | 45,719 | 22.2% | 43,156 | 21.0% | 56,298 | 28.2% | 145,172 | 72.8% | 10,779 | 39.7% | 422.3% |
| National Government | 2,397 | 57,259 | 18,652 | 778.0% | 12,936 | 539.6% | 4,293 | 7.5% | 35,881 | 62.7% | 2,897 | 29.2% | 48.2% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)/Departm Agen | 2,397 | 57,259 | 18,652 | 778.0% | 12,936 | 539.6% | 4,293 | 7.5% | 35,881 | 62.7% | 2,897 | 29.2% | 48.2% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 203,236 | 142,056 | 27,067 | 13.3% | 30,220 | 14.9% | 52,005 | 36.6% | 109,292 | 76.9% | 7,881 | 72.3% | 559.8% |
| Capital Expenditure Functional | 205,633 | 199,314 | 45,719 | 22.2% | 43,156 | 21.0% | 56,298 | 28.2% | 145,172 | 72.8% | 13,731 | 42.7% | 310.0% |
| Municipal governance and administration | 6,040 | 4,231 | 212 | 3.5% | 1,575 | 26.1% | 1,234 | 29.2% | 3,021 | 71.4% | 1,947 | 77.0% | (36.6%) |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 6,040 | 4,231 | 212 | 3.5% | 1,575 | 26.1% | 1,234 | 29.2% | 3,021 | 71.4% | 1,947 | 77.0% | (36.6%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 300 | 300 | - | - | - | - | 181 | 60.3% | 181 | 60.3% | - | - | (100.0%) |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | 300 | 300 | - | - | - | - | 181 | 60.3% | 181 | 60.3% | - | - | (100.0%) |
| Economic and Environmental Services | 13,447 | 12,508 | 370 | 2.8% | 3,147 | 23.4% | 5,057 | 40.4% | 8,574 | 68.5% | 5,191 | 59.7% | (2.6%) |
| Planning and Development | 6,750 | 6,259 | - | - | 1,022 | 15.1% | 2,775 | 44.3% | 3,797 | 60.7% | 900 | 74.6% | 208.2% |
| Road Transport | 5,897 | 5,529 | 370 | 6.3% | 2,125 | 36.0% | 2,282 | 41.3% | 4,777 | 86.4% | 4,291 | 59.7% | (46.8%) |
| Environmental Protection | 800 | 720 | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 185,846 | 182,275 | 45,136 | 24.3% | 38,434 | 20.7% | 49,827 | 27.3% | 133,396 | 73.2% | 6,593 | 34.4% | 655.7% |
| Energy sources | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Management | 183,346 | 181,846 | 45,136 | 24.6% | 38,434 | 21.0% | 49,827 | 27.4% | 133,396 | 73.4% | 4,916 | 31.9% | 913.6% |
| Waste Water Management | 2,500 | 430 | - | - | - | - | - | - | - | - | 1,677 | 98.9% | (100.0%) |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| | 2025/26 | 2024/25 |
|--|---------|---------|
| | | |

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 514,149 | 516,924 | 198,023 | 38.5% | 158,253 | 30.8% | 150,977 | 29.2% | 507,253 | 98.1% | 354,179 | 215.2% | (57.4%) |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other revenue | 6,040 | 10,305 | 19,476 | 322.5% | 14,948 | 247.5% | 23,756 | 230.5% | 58,179 | 564.6% | 94,337 | 879.7% | (74.8%) |
| Transfers and Subsidies - Operational | 315,595 | 315,595 | 132,568 | 42.0% | 104,057 | 33.0% | 78,970 | 25.0% | 315,595 | 100.0% | 253,915 | 156.3% | (68.9%) |
| Transfers and Subsidies - Capital | 184,603 | 184,603 | 45,933 | 24.9% | 38,780 | 21.0% | 46,941 | 25.4% | 131,654 | 71.3% | 6,327 | 59.5% | 641.9% |
| Interest | 7,689 | 6,199 | 47 | .6% | 468 | 6.1% | 1,310 | 21.1% | 1,825 | 29.4% | 86 | 48.8% | 1,425.3% |
| Dividends | 223 | 223 | - | - | - | - | - | - | - | - | (486) | - | (100.0%) |
| Payments | (291,380) | (297,928) | (183,569) | 63.0% | (134,706) | 46.2% | (138,909) | 46.6% | (457,184) | 153.5% | (151,571) | 130.0% | (8.4%) |
| Suppliers and employees | (283,508) | (290,040) | (183,569) | 64.7% | (134,706) | 47.5% | (138,909) | 47.9% | (457,184) | 157.6% | (151,571) | 134.1% | (8.4%) |
| Finance charges | (7,873) | (7,888) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 222,769 | 218,997 | 14,454 | 6.5% | 23,547 | 10.6% | 12,069 | 5.5% | 50,069 | 22.9% | 202,608 | 436.6% | (94.0%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | - | - | 61 | - | 690 | - | 2,295 | - | 3,046 | - | 2,982 | - | (23.0%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | 61 | - | 690 | - | 2,295 | - | 3,046 | - | 2,982 | - | (23.0%) |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (205,633) | (199,314) | (45,719) | 22.2% | (43,156) | 21.0% | (56,298) | 28.2% | (145,172) | 72.8% | (13,731) | 42.7% | 310.0% |
| Capital assets | (205,633) | (199,314) | (45,719) | 22.2% | (43,156) | 21.0% | (56,298) | 28.2% | (145,172) | 72.8% | (13,731) | 42.7% | 310.0% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (205,633) | (199,314) | (45,658) | 22.2% | (42,466) | 20.7% | (54,003) | 27.1% | (142,126) | 71.3% | (10,749) | 40.3% | 402.4% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (13,492) | (13,065) | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (13,492) | (13,065) | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | (13,492) | (13,065) | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 3,644 | 6,618 | (31,204) | (856.3%) | (18,919) | (519.2%) | (41,934) | (633.7%) | (92,057) | (1,391.1%) | 191,859 | 7,653.0% | (121.9%) |
| Cash/cash equivalents at the year begin: | 10,748 | 6,015 | 6,015 | 56.0% | (25,189) | (234.4%) | (44,108) | (733.3%) | 6,015 | 100.0% | 282,650 | 282.6% | (115.6%) |
| Cash/cash equivalents at the year end: | 14,392 | 12,633 | (25,189) | (175.0%) | (44,108) | (308.5%) | (86,042) | (681.1%) | (86,042) | (681.1%) | 474,510 | 2,835.2% | (118.1%) |

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

| | | |
|-------------------------|--------------------------|--------------|
| Municipal Manager | Ms Sybil Senete Madiopha | 013 759 8531 |
| Chief Financial Officer | Mr Oupa Mokoena | 013 759 8513 |

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 | |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|--|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | |
| Operating Revenue | 415,535 | 576,685 | 85,496 | 20.6% | 73,875 | 17.8% | 108,016 | 18.7% | 267,387 | 46.4% | 55,498 | 52.7% | 94.6% | |
| Exchange Revenue | | | | | | | | | | | | | | |
| Service charges - Electricity | 116,896 | 83,580 | 12,634 | 10.8% | 20,555 | 17.6% | 23,138 | 27.7% | 56,326 | 67.4% | 8,500 | 50.4% | 172.2% | |
| Service charges - Water | 22,029 | 22,029 | 2,608 | 11.8% | 5,369 | 24.4% | 5,908 | 26.8% | 13,865 | 63.0% | 10,198 | 76.9% | (42.1%) | |
| Service charges - Waste Water Management | 14,673 | 14,673 | 2,415 | 16.5% | 3,625 | 24.7% | 3,620 | 24.7% | 9,661 | 65.8% | 3,535 | 66.8% | 2.4% | |
| Service charges - Waste Management | 12,779 | 12,779 | 1,973 | 15.4% | 2,964 | 23.2% | 2,985 | 23.4% | 7,923 | 62.0% | 2,879 | 63.1% | 3.7% | |
| Sale of Goods and Rendering of Services | 1,138 | 604 | 41 | 3.6% | 62 | 5.5% | 51 | 8.5% | 154 | 25.4% | 143 | 44.4% | (64.2%) | |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest earned from Receivables | 19,930 | 17,248 | 2,866 | 14.4% | 4,343 | 21.8% | 4,450 | 25.8% | 11,659 | 67.6% | 4,840 | 66.3% | (8.1%) | |
| Interest earned from Current and Non Current Assets | 2,053 | 2,329 | 402 | 19.6% | 509 | 24.8% | 643 | 27.6% | 1,554 | 66.7% | 290 | 52.3% | 121.7% | |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rent on Land | 53 | - | - | - | - | - | - | - | - | - | 8 | 58.3% | (100.0%) | |
| Rental from Fixed Assets | 2,303 | 545 | 99 | 4.3% | 120 | 5.2% | 35 | 6.4% | 254 | 46.7% | 187 | 64.9% | (81.4%) | |
| Licences or permits | 16 | 16 | 0 | 2.4% | 9 | 55.3% | 2 | 11.2% | 11 | 68.9% | 2 | 311.9% | (8.0%) | |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | 1,344 | 179 | 32 | 2.4% | 25 | 1.8% | 32 | 17.7% | 89 | 49.7% | 21 | 42.2% | 54.3% | |
| Non-Exchange Revenue | | | | | | | | | | | | | | |
| Property rates | 93,165 | 116,375 | 18,474 | 19.8% | 26,999 | 29.0% | 26,896 | 23.1% | 72,369 | 62.2% | 17,906 | 55.8% | 50.2% | |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | 26,037 | 172,078 | 3 | - | (39) | (1%) | - | - | (36) | - | 3,880 | 63.1% | (100.0%) | |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Transfer and subsidies - Operational | 103,119 | 103,788 | 40,844 | 39.6% | 4,617 | 4.5% | 35,182 | 33.9% | 80,643 | 77.7% | 360 | 36.0% | 9,681.9% | |
| Interest Receivables | - | 18,506 | 3,103 | - | 4,717 | - | 5,075 | 27.4% | 12,894 | 69.7% | 2,748 | - | 84.7% | |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Gains | - | 11,955 | - | - | - | - | - | - | - | - | - | - | - | |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 522,753 | 665,177 | 93,414 | 17.9% | 121,046 | 23.2% | 195,876 | 29.4% | 410,336 | 61.7% | 77,164 | 40.7% | 153.8% | |
| Employee related costs | 139,009 | 139,009 | 24,195 | 17.4% | 50,545 | 36.4% | 111,267 | 80.0% | 186,006 | 133.8% | 17,924 | 59.5% | 520.8% | |
| Remuneration of councillors | 8,602 | 8,602 | 1,620 | 18.8% | 4,641 | 54.0% | 216 | 2.5% | 6,477 | 75.3% | 778 | 53.8% | (72.3%) | |
| Bulk purchased - electricity | 108,147 | 108,147 | 24,375 | 22.5% | 16,949 | 15.7% | 31,602 | 29.2% | 72,926 | 67.4% | 28,845 | 77.2% | 9.6% | |
| Inventory consumed | 10,782 | 9,406 | 1,390 | 12.9% | 1,199 | 11.1% | 3,054 | 32.5% | 5,643 | 60.0% | 2,688 | 33.6% | 13.6% | |
| Debt impairment | 102,307 | 119,714 | - | - | - | - | - | - | - | - | - | - | - | |
| Depreciation, Amortisation and Impairment | 79,808 | 79,808 | 10,905 | 13.7% | 16,400 | 20.5% | 16,494 | 20.7% | 43,798 | 54.9% | 5,025 | 27.4% | 228.3% | |
| Interest, Dividends and Rent on Land | 10,920 | 21,840 | 4,574 | 41.9% | 5,058 | 46.3% | 10,990 | 50.3% | 20,622 | 94.4% | 6,613 | 65.2% | 66.2% | |
| Contracted services | 32,036 | 57,825 | 4,415 | 13.8% | 17,946 | 56.0% | 2,666 | 4.6% | 25,027 | 43.3% | 10,105 | 44.4% | (73.6%) | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Irrecoverable debts written off | - | 36,677 | 18,339 | - | - | - | - | - | 18,339 | 50.0% | 272 | 71.6% | (100.0%) | |
| Operational Cost and Other Cost | 31,142 | 40,198 | 3,601 | 11.6% | 8,309 | 26.7% | 19,587 | 48.7% | 31,497 | 78.4% | 4,914 | 56.9% | 298.6% | |
| Disposal of Fixed and Intangible Assets | - | 37,852 | - | - | - | - | - | - | - | - | - | - | - | |
| Other Losses | - | 6,098 | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | (107,218) | (88,491) | (7,918) | | (47,171) | | (87,860) | | (142,949) | | (21,666) | | | |
| Transfers and subsidies - capital (monetary allocations) | 60,387 | 66,947 | 12,499 | 20.7% | 19,157 | 31.7% | 15,011 | 22.4% | 46,667 | 69.7% | 1,274 | 55.0% | 1,078.4% | |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers and contributions | (46,831) | (21,544) | 4,581 | | (28,013) | | (72,849) | | (96,282) | | (20,393) | | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after income tax | (46,831) | (21,544) | 4,581 | | (28,013) | | (72,849) | | (96,282) | | (20,393) | | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | (46,831) | (21,544) | 4,581 | | (28,013) | | (72,849) | | (96,282) | | (20,393) | | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | (46,831) | (21,544) | 4,581 | | (28,013) | | (72,849) | | (96,282) | | (20,393) | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 59,118 | 80,423 | 19,982 | 33.8% | 23,822 | 40.3% | 6,146 | 7.6% | 49,950 | 62.1% | 4,705 | 53.8% | 30.6% |
| National Government | 58,818 | 79,253 | 17,515 | 29.8% | 22,205 | 37.8% | 2,701 | 3.4% | 42,421 | 53.5% | 4,705 | 53.8% | (42.6%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc) (Departm Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 58,818 | 79,253 | 17,515 | 29.8% | 22,205 | 37.8% | 2,701 | 3.4% | 42,421 | 53.5% | 4,705 | 53.8% | (42.6%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 300 | 1,170 | 2,467 | 822.3% | 1,617 | 539.0% | 3,446 | 294.5% | 7,529 | 643.5% | - | 46.9% | (100.0%) |
| Capital Expenditure Functional | 59,118 | 80,423 | 21,071 | 35.6% | 25,514 | 43.2% | 6,146 | 7.6% | 52,731 | 65.6% | 5,497 | 54.9% | 11.8% |
| Municipal governance and administration | 300 | 420 | 56 | 18.6% | 240 | 80.2% | - | - | 296 | 70.5% | - | 46.9% | - |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 300 | 420 | 56 | 18.6% | 240 | 80.2% | - | - | 296 | 70.5% | - | 46.9% | - |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | 10,150 | 7,008 | - | 3,728 | - | 4,207 | 41.5% | 14,943 | 147.2% | - | 86.9% | (100.0%) |
| Community and Social Services | - | 10,000 | 4,597 | - | 2,351 | - | 762 | 7.6% | 7,710 | 77.1% | - | 86.9% | (100.0%) |
| Sport And Recreation | - | 150 | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | 2,411 | - | 1,377 | - | 3,446 | - | 7,233 | - | - | - | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 20,000 | 11,227 | 6,996 | 35.0% | (6,162) | (30.8%) | 55 | .5% | 889 | 7.9% | - | 52.6% | (100.0%) |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 20,000 | 11,227 | 6,996 | 35.0% | (6,162) | (30.8%) | 55 | .5% | 889 | 7.9% | - | 52.6% | (100.0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 38,818 | 58,626 | 7,011 | 18.1% | 27,708 | 71.4% | 1,884 | 3.2% | 36,603 | 62.4% | 5,497 | 49.3% | (65.7%) |
| Energy sources | 9,000 | 9,600 | 4,251 | 47.2% | 4,251 | 47.2% | 1,333 | 13.9% | 5,584 | 58.2% | - | - | (100.0%) |
| Water Management | 29,818 | 20,000 | 4,725 | 15.8% | 8,026 | 26.9% | (159) | (.8%) | 12,592 | 63.0% | 775 | 30.8% | (120.5%) |
| Waste Water Management | - | 29,026 | 2,286 | - | 15,431 | - | 710 | 2.4% | 18,427 | 63.5% | 4,722 | 83.3% | (85.0%) |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | 2024/25 | | | | |
|--|---------|--|--|--|--|---------|--|--|--|--|
|--|---------|--|--|--|--|---------|--|--|--|--|

| R thousands | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Cash Flow from Operating Activities | 416,337 | 405,424 | 103,998 | 25.0% | 41,643 | 10.0% | 121,035 | 29.9% | 266,676 | 65.8% | 40,373 | 46.3% | 199.8% |
| Receipts | | | | | | | | | | | | | |
| Property rates | 65,216 | 87,282 | 10,076 | 15.4% | 13,945 | 21.4% | 14,624 | 16.8% | 38,644 | 44.3% | 10,419 | 37.5% | 40.4% |
| Service charges | 132,206 | 99,795 | 19,586 | 14.8% | 25,494 | 19.3% | 27,662 | 27.7% | 72,742 | 72.9% | 23,146 | 59.0% | 19.5% |
| Other revenue | 51,362 | 44,925 | 2,190 | 4.3% | 1,465 | 2.9% | 1,821 | 4.1% | 5,476 | 12.2% | 5,760 | 120.7% | (68.4%) |
| Transfers and Subsidies - Operational | 103,119 | 103,788 | 40,351 | 39.1% | 0 | - | 50,319 | 48.5% | 90,671 | 87.4% | 431 | 36.9% | 11,580.9% |
| Transfers and Subsidies - Capital | 60,387 | 66,947 | 31,536 | 52.2% | 212 | 4% | 25,977 | 38.8% | 57,725 | 86.2% | 193 | 26.2% | 13,390.2% |
| Interest | 4,046 | 2,686 | 259 | 6.4% | 527 | 13.0% | 633 | 23.6% | 1,419 | 52.8% | 424 | 48.8% | 49.3% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (340,638) | (385,027) | (3,751) | 1.1% | (127,396) | 37.4% | 107,280 | (27.9%) | (23,868) | 6.2% | (22,790) | 24.5% | (570.7%) |
| Suppliers and employees | (340,638) | (385,027) | (3,751) | 1.1% | (127,396) | 37.4% | 107,280 | (27.9%) | (23,868) | 6.2% | (22,790) | 25.9% | (570.7%) |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 75,698 | 20,396 | 100,247 | 132.4% | (85,753) | (113.3%) | 228,315 | 1,119.4% | 242,808 | 1,190.5% | 17,583 | 681.0% | 1,198.5% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (59,118) | (80,423) | (17,772) | 30.1% | (26,550) | 44.9% | (8,133) | 10.1% | (52,455) | 65.2% | (5,287) | 67.1% | 53.8% |
| Capital assets | (59,118) | (80,423) | (17,772) | 30.1% | (26,550) | 44.9% | (8,133) | 10.1% | (52,455) | 65.2% | (5,287) | 67.1% | 53.8% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (59,118) | (80,423) | (17,772) | 30.1% | (26,550) | 44.9% | (8,133) | 10.1% | (52,455) | 65.2% | (5,287) | 67.1% | 53.8% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | | |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | | | |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | | | | | | | | | | | | | |
| Net Increase/(Decrease) in cash held | 16,581 | (60,027) | 82,475 | 497.4% | (112,304) | (677.3%) | 220,182 | (366.8%) | 190,353 | (317.1%) | 12,295 | (59.5%) | 1,690.8% |
| Cash/cash equivalents at the year begin: | 6,053 | 67,193 | 82,475 | | 82,475 | 1,362.6% | (29,829) | (44.4%) | 190,353 | | 41,425 | 43.8% | (172.0%) |
| Cash/cash equivalents at the year end: | 22,633 | 7,166 | 82,475 | 384.4% | (29,829) | (131.8%) | 190,353 | 2,656.2% | 190,353 | 2,656.2% | 53,720 | (206.2%) | 254.3% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|---------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|---|---------------|---|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 2,333 | 3.0% | 2,231 | 2.8% | 1,909 | 2.4% | 72,117 | 91.8% | 78,590 | 12.1% | (3,853) | (4.9%) | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 3,656 | 3.1% | 3,068 | 2.6% | 2,666 | 2.3% | 108,994 | 92.1% | 118,385 | 18.3% | (4,135) | (3.5%) | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 8,436 | 3.4% | 6,457 | 2.6% | 5,724 | 2.3% | 229,768 | 91.8% | 250,385 | 38.6% | (10,985) | (4.4%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1,175 | 2.7% | 966 | 2.3% | 819 | 1.9% | 39,819 | 93.1% | 42,780 | 6.6% | (797) | (1.9%) | - | - |
| Receivables from Exchange Transactions - Waste Management | 1,045 | 2.3% | 914 | 2.0% | 855 | 1.9% | 43,202 | 93.9% | 46,016 | 7.1% | (1,000) | (2.2%) | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 0 | 5% | 0 | 5% | 0 | 5% | 88 | 98.5% | 90 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 3,221 | 3.2% | 3,203 | 3.2% | 3,101 | 3.1% | 90,215 | 90.5% | 99,739 | 15.4% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 | - | 1 | - | 1 | - | 12,662 | 100.0% | 12,667 | 2.0% | - | - | - | - |
| Total By Income Source | 19,868 | 3.1% | 16,841 | 2.6% | 15,076 | 2.3% | 596,867 | 92.0% | 648,652 | 100.0% | (20,770) | (3.2%) | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 3,561 | 2.7% | 3,407 | 2.6% | 3,041 | 2.3% | 123,073 | 92.5% | 133,082 | 20.5% | (3,134) | (2.4%) | - | - |
| Commercial | 4,374 | 4.4% | 3,216 | 3.2% | 2,534 | 2.5% | 89,543 | 89.8% | 99,666 | 15.4% | (4,095) | (4.1%) | - | - |
| Households | 11,933 | 2.9% | 10,218 | 2.5% | 9,501 | 2.3% | 384,252 | 92.4% | 415,904 | 64.1% | (13,541) | (3.3%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 19,868 | 3.1% | 16,841 | 2.6% | 15,076 | 2.3% | 596,867 | 92.0% | 648,652 | 100.0% | (20,770) | (3.2%) | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|---------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 8,314 | 3.5% | 8,778 | 3.7% | 11,992 | 5.0% | 208,573 | 87.8% | 237,657 | 53.2% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 3,276 | 1.6% | 4,415 | 2.1% | 3,754 | 1.8% | 197,619 | 94.5% | 209,064 | 46.8% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 11,589 | 2.6% | 13,193 | 3.0% | 15,746 | 3.5% | 406,192 | 90.9% | 446,721 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|-----------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | |
| Operating Revenue | 5,692,537 | 6,268,987 | 1,438,840 | 25.3% | 1,382,586 | 24.3% | 1,285,771 | 20.5% | 4,107,197 | 65.5% | 1,203,381 | 72.0% | 6.8% |
| Exchange Revenue | | | | | | | | | | | | | |
| Service charges - Electricity | 2,319,235 | 2,469,235 | 496,218 | 21.4% | 437,160 | 18.8% | 384,236 | 15.6% | 1,317,614 | 53.4% | 380,858 | 59.2% | 9% |
| Service charges - Water | 579,391 | 529,391 | 86,505 | 14.9% | 102,548 | 17.7% | 106,702 | 20.2% | 295,754 | 55.9% | 108,565 | 57.2% | (1.7%) |
| Service charges - Waste Water Management | 178,860 | 163,860 | 33,727 | 18.9% | 40,069 | 22.4% | 39,602 | 24.2% | 113,398 | 69.2% | 37,956 | 66.4% | 4.3% |
| Service charges - Waste Management | 224,491 | 284,766 | 54,493 | 24.3% | 53,743 | 23.9% | 53,966 | 20.4% | 162,202 | 61.3% | 44,750 | 62.6% | 20.6% |
| Sale of Goods and Rendering of Services | 21,863 | 5,900 | 4,865 | 22.3% | 6,480 | 29.6% | 5,688 | 96.4% | 17,032 | 288.7% | 5,133 | 74.8% | 10.8% |
| Agency services | 3,163 | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 382,119 | 496,751 | 91,735 | 24.0% | 97,399 | 25.5% | 100,903 | 20.3% | 290,037 | 58.4% | 97,273 | 76.5% | 3.7% |
| Interest earned from Current and Non Current Assets | 9,882 | 9,882 | 456 | 4.6% | - | - | 3,237 | 32.8% | 3,693 | 37.4% | - | - | (100.0%) |
| Dividends | 6,439 | 4,081 | 803 | 12.5% | 898 | 13.9% | 1,115 | 27.3% | 2,815 | 69.0% | 1,627 | 74.7% | (31.5%) |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 19,783 | 30,229 | 5,574 | 28.2% | 8,790 | 44.4% | 5,592 | 18.5% | 19,956 | 66.0% | 5,196 | 77.4% | 7.6% |
| Licences or permits | 354 | 421 | 46 | 13.0% | 137 | 38.8% | 189 | 44.9% | 372 | 88.4% | 162 | 98.9% | 16.4% |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 55,684 | 15,026 | (3,402) | (6.1%) | 1,993 | 3.6% | 3,614 | 24.1% | 2,205 | 14.7% | 134,635 | 261.7% | (97.3%) |
| Non-Exchange Revenue | | | | | | | | | | | | | |
| Property rates | 1,111,596 | 1,448,396 | 362,709 | 32.6% | 361,489 | 32.5% | 374,226 | 25.8% | 1,098,424 | 75.8% | 346,818 | 93.3% | 7.9% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 25,554 | 25,554 | 1,177 | 4.6% | 826 | 3.2% | 949 | 3.7% | 2,951 | 11.5% | 2,673 | 60.6% | (64.5%) |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 659,968 | 682,350 | 271,309 | 41.1% | 232,719 | 35.3% | 167,401 | 24.5% | 671,429 | 98.4% | 9,517 | 77.0% | 1,659.0% |
| Interest Receivables | 94,156 | 122,102 | 32,101 | 34.1% | 35,529 | 37.7% | 38,351 | 31.4% | 105,982 | 86.8% | 28,219 | 81.3% | 35.9% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | 1,043 | 526 | - | 2,806 | - | - | - | 3,332 | 319.4% | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 5,663,183 | 6,500,288 | 1,342,645 | 23.7% | 1,213,468 | 21.4% | 1,191,161 | 18.3% | 3,747,275 | 57.6% | 886,040 | 62.2% | 34.4% |
| Employee related costs | 1,226,472 | 1,226,472 | 282,991 | 23.1% | 291,562 | 23.8% | 286,336 | 23.3% | 860,889 | 70.2% | 269,048 | 69.2% | 6.4% |
| Remuneration of councillors | 37,681 | 37,681 | 8,650 | 23.0% | 8,671 | 23.0% | 9,658 | 25.6% | 26,978 | 71.6% | 9,258 | 73.7% | 4.3% |
| Bulk purchases - electricity | 1,741,131 | 1,941,131 | 705,977 | 40.5% | 319,130 | 18.3% | 408,179 | 21.0% | 1,433,286 | 73.8% | 274,901 | 80.8% | 48.5% |
| Inventory consumed | 266,263 | 288,525 | 38,577 | 14.5% | 69,326 | 26.0% | 82,491 | 28.6% | 190,394 | 66.0% | 77,442 | 71.0% | 6.5% |
| Debt impairment | 801,514 | 1,118,514 | 50 | - | - | - | - | - | 50 | - | - | - | - |
| Depreciation, Amortisation and Impairment | 325,371 | 306,571 | - | - | 129,617 | 39.8% | - | - | 129,617 | 42.3% | - | 80.6% | - |
| Interest, Dividends and Rent on Land | 193,008 | 280,053 | 83,164 | 43.1% | 79,331 | 41.1% | 129,493 | 46.2% | 291,988 | 104.3% | 56,006 | 86.5% | 131.2% |
| Contracted services | 719,018 | 904,899 | 141,306 | 19.7% | 272,416 | 37.9% | 244,584 | 27.0% | 658,306 | 72.7% | 171,227 | 66.3% | 42.8% |
| Transfers and subsidies | 9,893 | 34,893 | 301 | 3.0% | 633 | 6.4% | 683 | 2.0% | 1,617 | 4.6% | 169 | 4.2% | 305.0% |
| Irrecoverable debts written off | 135,214 | 118,214 | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 206,575 | 238,334 | 80,229 | 38.8% | 40,117 | 19.4% | 29,738 | 12.5% | 150,084 | 63.0% | 27,989 | 67.2% | 6.2% |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | 1,043 | 5,000 | 1,400 | 134.2% | 2,865 | 255.5% | - | - | 4,064 | 81.3% | 0 | 6.7% | (100.0%) |
| Surplus/(Deficit) | 29,355 | (231,300) | 96,195 | | 169,117 | | 94,610 | | 359,923 | | 317,341 | | |
| Transfers and subsidies - capital (monetary allocations) | 221,702 | 216,702 | 32,888 | 14.8% | 60,273 | 27.2% | 29,626 | 13.7% | 122,787 | 56.7% | 14,130 | 49.8% | 109.7% |
| Transfers and subsidies - capital (in-kind) | 11,000 | 16,000 | - | - | - | - | - | - | - | - | - | 3.7% | - |
| Surplus/(Deficit) after capital transfers and contributions | 262,057 | 1,402 | 129,084 | | 229,391 | | 124,235 | | 482,710 | | 331,472 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 262,057 | 1,402 | 129,084 | | 229,391 | | 124,235 | | 482,710 | | 331,472 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 262,057 | 1,402 | 129,084 | | 229,391 | | 124,235 | | 482,710 | | 331,472 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 262,057 | 1,402 | 129,084 | | 229,391 | | 124,235 | | 482,710 | | 331,472 | | |

Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|-----------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 241,252 | 236,686 | 28,296 | 11.7% | 53,757 | 22.3% | 36,541 | 15.4% | 118,594 | 50.1% | 11,823 | 42.5% | 209.1% |
| National Government | 221,702 | 216,702 | 28,117 | 12.7% | 51,995 | 23.5% | 25,962 | 12.0% | 106,074 | 48.9% | 11,367 | 42.2% | 128.4% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)/Departm Agen | 221,702 | 216,702 | 28,117 | 12.7% | 51,995 | 23.5% | 25,962 | 12.0% | 106,074 | 48.9% | 11,367 | 42.2% | 128.4% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 19,550 | 19,983 | 178 | 9% | 1,762 | 9.0% | 10,579 | 52.9% | 12,520 | 62.7% | 456 | 48.4% | 2,218.4% |
| Capital Expenditure Functional | 241,252 | 236,686 | 28,296 | 11.7% | 53,757 | 22.3% | 36,541 | 15.4% | 118,594 | 50.1% | 11,823 | 42.5% | 209.1% |
| Municipal governance and administration | 17,850 | 19,050 | 58 | .3% | 1,911 | 10.7% | 10,531 | 55.3% | 12,500 | 65.6% | 266 | 58.8% | 3,858.9% |
| Executive and Council | 100 | 100 | 29 | 28.5% | - | - | 66 | 65.5% | 94 | 94.0% | - | 79.3% | (100.0%) |
| Finance and administration | 17,750 | 18,950 | 30 | .2% | 1,911 | 10.8% | 10,465 | 55.2% | 12,406 | 65.5% | 266 | 58.4% | 3,834.3% |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 300 | 300 | 120 | 40.0% | - | - | 27 | 9.1% | 147 | 49.1% | - | 12.5% | (100.0%) |
| Community and Social Services | 200 | 200 | 120 | 60.0% | - | - | 21 | 10.6% | 141 | 70.6% | - | 79.7% | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 100 | 100 | - | - | - | - | 6 | 6.2% | 6 | 6.2% | - | - | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 15,700 | 11,433 | 2,028 | 12.9% | 2,173 | 13.8% | 430 | 3.8% | 4,630 | 40.5% | 1,485 | 22.4% | (71.1%) |
| Planning and Development | 100 | 100 | - | - | - | - | 8 | 8.0% | 8 | 8.0% | 112 | 43.1% | (92.9%) |
| Road Transport | 15,000 | 10,000 | 2,028 | 13.5% | 1,643 | 11.0% | 422 | 4.2% | 4,093 | 40.9% | 1,373 | 22.7% | (69.3%) |
| Environmental Protection | 600 | 1,333 | - | - | 530 | 88.3% | - | - | 530 | 39.7% | - | - | - |
| Trading Services | 207,402 | 205,902 | 26,089 | 12.6% | 49,673 | 24.0% | 25,554 | 12.4% | 101,316 | 49.2% | 10,072 | 45.1% | 153.7% |
| Energy sources | 30,731 | 30,731 | - | - | 13,151 | 42.8% | 3,930 | 12.8% | 17,081 | 55.6% | 111 | 39.4% | 3,441.2% |
| Water Management | 80,594 | 100,554 | 14,619 | 18.1% | 16,186 | 20.1% | 23,143 | 23.0% | 53,949 | 53.7% | 2,203 | 47.4% | 950.7% |
| Waste Water Management | 93,977 | 74,018 | 11,470 | 12.2% | 20,335 | 21.6% | (1,533) | (2.1%) | 30,273 | 40.9% | 7,680 | 45.1% | (120.0%) |
| Waste Management | 2,100 | 600 | - | - | - | - | 13 | 2.2% | 13 | 2.2% | 78 | 58.0% | (83.1%) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| | 2025/26 | 2024/25 |
|--|---------|---------|
| | | |

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 4,063,259 | 4,413,102 | 1,063,245 | 26.2% | 930,507 | 22.9% | 898,816 | 20.4% | 2,892,567 | 65.5% | 806,523 | 60.6% | 11.4% |
| Property rates | 778,117 | 1,013,877 | 145,875 | 18.7% | 136,963 | 17.6% | 144,138 | 14.2% | 426,976 | 42.1% | 129,378 | 51.9% | 11.4% |
| Service charges | 2,311,384 | 2,399,077 | 517,517 | 22.4% | 465,861 | 20.2% | 443,226 | 18.5% | 1,426,604 | 59.5% | 411,575 | 60.0% | 7.7% |
| Other revenue | 75,767 | 87,132 | 26,536 | 35.0% | 28,109 | 37.1% | 24,548 | 28.2% | 79,193 | 90.9% | 180,448 | 37.9% | (86.4%) |
| Transfers and Subsidies - Operational | 659,968 | 682,350 | 300,530 | 45.5% | 240,767 | 36.5% | 194,999 | 28.6% | 736,296 | 107.9% | 47,934 | 85.5% | 306.8% |
| Transfers and Subsidies - Capital | 221,702 | 216,702 | 72,162 | 32.5% | 58,734 | 26.5% | 88,624 | 40.9% | 219,520 | 101.3% | 37,152 | 93.6% | 138.5% |
| Interest | 16,321 | 13,963 | 456 | 2.8% | - | - | 3,237 | 23.2% | 3,693 | 26.4% | - | - | (100.0%) |
| Dividends | - | - | 170 | - | 72 | - | 43 | - | 285 | - | 36 | - | 20.0% |
| Payments | (4,401,084) | (4,956,952) | (854,428) | 19.4% | (719,440) | 16.3% | (649,455) | 13.1% | (2,223,324) | 44.9% | (586,616) | 48.8% | 10.7% |
| Suppliers and employees | (4,198,183) | (4,642,006) | (854,428) | 20.4% | (719,440) | 17.1% | (649,455) | 14.0% | (2,223,324) | 47.9% | (586,616) | 51.1% | 10.7% |
| Finance charges | (193,008) | (280,053) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | (9,893) | (34,893) | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | (337,825) | (543,850) | 208,817 | (61.8%) | 211,066 | (62.5%) | 249,360 | (45.9%) | 669,244 | (123.1%) | 219,906 | 265.8% | 13.4% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | 594,000 | 806,840 | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | 594,000 | 806,840 | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (241,252) | (241,686) | (62,964) | 26.1% | (56,773) | 23.5% | (42,368) | 17.5% | (162,106) | 67.1% | (25,015) | 57.9% | 69.4% |
| Capital assets | (241,252) | (241,686) | (62,964) | 26.1% | (56,773) | 23.5% | (42,368) | 17.5% | (162,106) | 67.1% | (25,015) | 57.9% | 69.4% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | 352,748 | 565,154 | (62,964) | (17.8%) | (56,773) | (16.1%) | (42,368) | (7.5%) | (162,106) | (28.7%) | (25,015) | 57.9% | 69.4% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 14,923 | 21,304 | 145,853 | 977.4% | 154,293 | 1,033.9% | 206,992 | 971.6% | 507,138 | 2,380.5% | 194,891 | 1,600.4% | 6.2% |
| Cash/cash equivalents at the year begin: | 45,535 | 45,535 | 105,882 | 232.5% | 251,735 | 552.8% | 406,028 | 891.7% | 105,882 | 232.5% | 377,008 | 318.0% | 7.7% |
| Cash/cash equivalents at the year end: | 60,458 | 66,839 | 251,735 | 416.4% | 406,028 | 611.6% | 613,020 | 917.2% | 613,020 | 917.2% | 571,899 | 1,190.5% | 7.2% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|----------------|-------------|----------------|-------------|----------------|-------------|-------------------|--------------|-------------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 37,408 | 1.6% | 30,283 | 1.3% | 23,605 | 1.0% | 2,258,190 | 96.1% | 2,349,486 | 18.6% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 102,798 | 3.8% | 64,927 | 2.4% | 61,595 | 2.3% | 2,451,971 | 91.4% | 2,681,290 | 21.2% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 116,894 | 4.7% | 85,324 | 3.4% | 81,150 | 3.2% | 2,217,287 | 88.7% | 2,500,654 | 19.8% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 13,853 | 1.7% | 10,363 | 1.2% | 8,770 | 1.1% | 800,990 | 96.0% | 833,976 | 6.6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 18,352 | 2.4% | 14,818 | 2.0% | 14,073 | 1.9% | 706,803 | 93.7% | 754,046 | 6.0% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | 2,839 | 100.0% | 2,839 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 48,835 | 2.6% | 47,889 | 2.5% | 47,016 | 2.5% | 1,741,060 | 92.4% | 1,884,800 | 14.9% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 229 | - | 106 | - | 130 | - | 1,614,882 | 100.0% | 1,615,347 | 12.8% | - | - | - | - |
| Total By Income Source | 338,368 | 2.7% | 253,711 | 2.0% | 236,339 | 1.9% | 11,794,021 | 93.4% | 12,622,439 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 14,396 | 7.0% | 9,392 | 4.6% | 7,897 | 3.8% | 174,630 | 84.6% | 206,315 | 1.6% | - | - | - | - |
| Commercial | 216,509 | 2.1% | 188,211 | 1.8% | 173,902 | 1.7% | 9,742,478 | 94.4% | 10,321,099 | 81.8% | - | - | - | - |
| Households | 107,462 | 5.1% | 56,109 | 2.7% | 54,539 | 2.6% | 1,876,914 | 89.6% | 2,095,024 | 16.6% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 338,368 | 2.7% | 253,711 | 2.0% | 236,339 | 1.9% | 11,794,021 | 93.4% | 12,622,439 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

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

Contact Details

| | | |
|-------------------------|-------------------------|--------------|
| Municipal Manager | Mr Humphry Szw Mayisela | 013 690 6208 |
| Chief Financial Officer | Mr Sipho K Mahlangu | 013 690 6241 |

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | 648,808 | 861,128 | 247,209 | 38.1% | 220,535 | 34.0% | 199,612 | 23.2% | 667,356 | 77.5% | 97,755 | 60.3% | 104.2% |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Exchange Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | 3,289 | 3,289 | 60 | 1.8% | 486 | 14.8% | 428 | 13.0% | 973 | 29.6% | 996 | 54.7% | (57.1%) |
| Service charges - Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Goods and Rendering of Services | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | - | 300 | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Current and Non Current Assets | 27,481 | 18,981 | 2,751 | 10.0% | 2,971 | 10.8% | 2,338 | 12.3% | 8,059 | 42.5% | 2,226 | 32.2% | 5.0% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 248 | 248 | 10 | 4.0% | (10) | (4.0%) | 17 | 6.7% | 17 | 6.7% | - | - | (100.0%) |
| Licences or permits | 987 | 987 | 232 | 23.5% | 280 | 28.4% | 316 | 32.0% | 828 | 83.9% | 226 | 85.4% | 39.7% |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 15,019 | 25,019 | 4,456 | 29.7% | 4,439 | 29.6% | 11,500 | 46.0% | 20,395 | 81.5% | 364 | 50.2% | 3,061.7% |
| Non-Exchange Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 601,780 | 812,299 | 239,700 | 39.8% | 212,368 | 35.3% | 185,014 | 22.8% | 637,083 | 78.4% | 93,944 | 61.4% | 96.9% |
| Interest Receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 678,464 | 889,954 | 152,384 | 22.5% | 228,508 | 33.7% | 183,766 | 20.6% | 564,658 | 63.4% | 104,138 | 50.6% | 76.5% |
| Employee related costs | 252,204 | 257,487 | 59,429 | 23.6% | 61,130 | 24.2% | 62,330 | 24.2% | 182,890 | 71.0% | 58,609 | 72.9% | 6.4% |
| Remuneration of councillors | 16,473 | 16,243 | 3,782 | 23.0% | 3,699 | 22.5% | 3,683 | 22.7% | 11,163 | 68.7% | 3,907 | 68.7% | (5.7%) |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 4,386 | 4,136 | 156 | 3.5% | 546 | 12.5% | 1,031 | 24.9% | 1,732 | 41.9% | 668 | 54.2% | 54.4% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 28,726 | 22,564 | 5,453 | 19.0% | 5,354 | 18.6% | 5,321 | 23.6% | 16,128 | 71.5% | 5,507 | 59.8% | (3.4%) |
| Interest, Dividends and Rent on Land | 1,500 | 1,684 | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 43,522 | 41,994 | 4,695 | 10.8% | 10,215 | 23.5% | 5,958 | 14.2% | 20,868 | 49.7% | 4,734 | 49.5% | 25.9% |
| Transfers and subsidies | 254,801 | 466,673 | 66,482 | 26.1% | 126,529 | 49.7% | 84,939 | 18.2% | 277,950 | 59.6% | 15,279 | 36.4% | 455.9% |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 76,852 | 79,174 | 12,388 | 16.1% | 21,035 | 27.4% | 20,504 | 25.9% | 53,927 | 68.1% | 15,435 | 71.6% | 32.8% |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (29,656) | (28,826) | 94,825 | | (7,973) | | 15,846 | | 102,698 | | (6,383) | | |
| Transfers and subsidies - capital (monetary allocations) | 17,713 | 20,357 | 12 | .1% | 7,779 | 43.9% | 6,454 | 31.7% | 14,245 | 70.0% | 1,487 | 37.5% | 334.0% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | (11,943) | (8,469) | 94,837 | | (194) | | 22,300 | | 116,942 | | (4,896) | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | (11,943) | (8,469) | 94,837 | | (194) | | 22,300 | | 116,942 | | (4,896) | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (11,943) | (8,469) | 94,837 | | (194) | | 22,300 | | 116,942 | | (4,896) | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (11,943) | (8,469) | 94,837 | | (194) | | 22,300 | | 116,942 | | (4,896) | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 500 | 647 | - | - | - | - | 427 | 66.0% | 427 | 66.0% | - | - | (100.0%) |
| National Government | 500 | 647 | - | - | - | - | 427 | 66.0% | 427 | 66.0% | - | - | (100.0%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc) (Departm Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 500 | 647 | - | - | - | - | 427 | 66.0% | 427 | 66.0% | - | - | (100.0%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Functional | 5,307 | 5,899 | - | - | 737 | 13.9% | 1,700 | 28.8% | 2,437 | 41.3% | 492 | 38.8% | 245.8% |
| Municipal governance and administration | 4,857 | 5,229 | - | - | 692 | 14.3% | 1,700 | 32.5% | 2,393 | 45.8% | 492 | 38.8% | 245.8% |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 4,857 | 5,229 | - | - | 692 | 14.3% | 1,700 | 32.5% | 2,393 | 45.8% | 492 | 38.8% | 245.8% |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | 220 | - | - | - | - | - | - | - | - | - | - | - |
| Planning and Development | - | 220 | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 450 | 450 | - | - | 45 | 9.9% | - | - | 45 | 9.9% | - | - | - |
| Energy sources | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Management | 450 | 450 | - | - | 45 | 9.9% | - | - | 45 | 9.9% | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| | 2025/26 | 2024/25 |
|--|---------|---------|
|--|---------|---------|

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 647,521 | 859,241 | 317,632 | 49.1% | 244,584 | 37.8% | 218,088 | 25.4% | 780,304 | 90.8% | 110,123 | 74.8% | 98.0% |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges | 3,289 | 3,289 | 69 | 2.1% | 559 | 17.0% | 492 | 15.0% | 1,119 | 34.0% | 1,096 | 61.3% | (55.1%) |
| Other revenue | (17,742) | (17,442) | 9,309 | (52.5%) | 8,397 | (47.3%) | 5,342 | (30.6%) | 23,047 | (132.1%) | 4,621 | 3,229.0% | 15.6% |
| Transfers and Subsidies - Operational | 616,780 | 836,699 | 298,715 | 48.4% | 230,337 | 37.3% | 205,039 | 24.5% | 734,092 | 87.7% | 98,575 | 72.0% | 108.0% |
| Transfers and Subsidies - Capital | 17,713 | 17,713 | 7,431 | 42.0% | 4,116 | 23.2% | 6,166 | 34.8% | 17,713 | 100.0% | 4,579 | 91.4% | 34.7% |
| Interest | 27,481 | 18,981 | 2,108 | 7.7% | 1,176 | 4.3% | 1,049 | 5.5% | 4,333 | 22.8% | 1,252 | 17.5% | (16.2%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (665,693) | (876,978) | (24,465) | 3.7% | (27,298) | 4.1% | (23,548) | 2.7% | (75,311) | 8.6% | (14,502) | 9.0% | 62.4% |
| Suppliers and employees | (665,693) | (876,978) | (24,465) | 3.7% | (27,298) | 4.1% | (23,548) | 2.7% | (75,311) | 8.6% | (14,502) | 9.0% | 62.4% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | (18,172) | (17,738) | 293,167 | (1,613.3%) | 217,286 | (1,195.7%) | 194,540 | (1,096.8%) | 704,994 | (3,974.6%) | 95,622 | 2,499.4% | 103.4% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (5,307) | (5,738) | - | - | - | - | (448) | 7.8% | (448) | 7.8% | - | - | (100.0%) |
| Capital assets | (5,307) | (5,738) | - | - | - | - | (448) | 7.8% | (448) | 7.8% | - | - | (100.0%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (5,307) | (5,738) | - | - | - | - | (448) | 7.8% | (448) | 7.8% | - | - | (100.0%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | (23,479) | (23,476) | 293,167 | (1,248.7%) | 217,286 | (925.5%) | 194,092 | (826.8%) | 704,546 | (3,001.2%) | 95,622 | 2,900.2% | 103.0% |
| Cash/cash equivalents at the year begin: | 167,882 | 167,882 | 188,881 | 112.5% | 482,049 | 287.1% | 699,335 | 416.6% | 188,881 | 112.5% | 675,236 | 58.1% | 3.6% |
| Cash/cash equivalents at the year end: | 144,403 | 144,407 | 482,049 | 333.8% | 699,335 | 484.3% | 893,427 | 618.7% | 893,427 | 618.7% | 770,858 | 278.5% | 15.9% |

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|-------|--------------|------|--------------|---|--------------|-------|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 148 | 49.4% | 12 | 3.9% | - | - | 140 | 46.6% | 300 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 148 | 49.4% | 12 | 3.9% | - | - | 140 | 46.6% | 300 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | |
| Operating Revenue | 3,359,877 | 3,410,871 | 937,032 | 27.9% | 875,243 | 26.0% | 691,996 | 20.3% | 2,504,270 | 73.4% | 707,885 | 67.3% | (2.2%) |
| Exchange Revenue | | | | | | | | | | | | | |
| Service charges - Electricity | 994,107 | 1,021,146 | 276,000 | 27.8% | 233,409 | 23.5% | 160,990 | 15.8% | 670,400 | 65.7% | 232,923 | 61.9% | (30.9%) |
| Service charges - Water | 714,085 | 714,085 | 163,011 | 22.8% | 188,920 | 26.5% | 120,607 | 16.9% | 472,539 | 66.2% | 125,941 | 53.0% | (4.2%) |
| Service charges - Waste Water Management | 182,706 | 182,706 | 40,175 | 22.0% | 41,784 | 22.9% | 42,996 | 23.5% | 124,935 | 68.4% | 40,109 | 66.5% | 7.2% |
| Service charges - Waste Management | 180,036 | 180,036 | 48,583 | 27.0% | 52,839 | 29.3% | 20,664 | 11.5% | 122,086 | 67.8% | 38,488 | 64.6% | (46.3%) |
| Sale of Goods and Rendering of Services | 7,832 | 7,832 | 1,647 | 21.0% | 2,024 | 25.8% | 1,324 | 16.9% | 4,995 | 63.8% | 1,239 | 68.2% | 6.9% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 223,921 | 234,907 | 56,407 | 25.2% | 58,242 | 26.0% | 59,220 | 25.2% | 173,869 | 74.0% | 56,976 | 83.7% | 3.9% |
| Interest earned from Current and Non Current Assets | 15,943 | 8,000 | 1,242 | 7.8% | 1,167 | 7.3% | 1,404 | 17.6% | 3,813 | 47.7% | 61 | 20.3% | 2,206.7% |
| Dividends | 26 | (0) | - | - | - | - | - | - | - | - | (171) | - | (100.0%) |
| Rent on Land | 4 | 4 | - | - | 0 | 2.1% | - | - | 0 | 2.1% | - | - | - |
| Rental from Fixed Assets | 10,918 | 19,813 | 2,396 | 21.9% | 7,510 | 68.8% | 2,399 | 12.1% | 12,305 | 62.1% | 2,718 | 65.1% | (11.8%) |
| Licences or permits | - | 7 | 4 | - | - | - | 51 | 735.0% | 55 | 785.0% | - | - | (100.0%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 6,567 | 6,567 | 393 | 6.0% | 393 | 6.0% | 859 | 13.1% | 1,645 | 25.0% | 152 | 17.5% | 463.0% |
| Non-Exchange Revenue | | | | | | | | | | | | | |
| Property rates | 456,203 | 456,203 | 113,901 | 25.0% | 114,451 | 25.1% | 114,135 | 25.0% | 342,487 | 75.1% | 90,267 | 64.0% | 26.4% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 19,536 | 19,536 | 2,331 | 11.9% | 1,841 | 9.4% | 24,330 | 124.5% | 28,502 | 145.9% | 1,899 | 34.4% | 1,181.1% |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 522,875 | 525,805 | 222,823 | 42.6% | 164,939 | 31.5% | 134,628 | 25.6% | 522,390 | 99.4% | 109,629 | 96.6% | 22.8% |
| Interest Receivables | 22,620 | 31,724 | 8,119 | 35.9% | 7,743 | 34.2% | 8,151 | 25.7% | 24,013 | 75.7% | 7,653 | 113.6% | 6.5% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | 2,500 | 2,500 | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | 236 | - | 236 | - | - | - | (100.0%) |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 3,788,023 | 3,837,220 | 916,298 | 24.2% | 874,677 | 23.1% | 1,187,746 | 31.0% | 2,978,722 | 77.6% | 1,171,091 | 70.7% | 1.4% |
| Employee related costs | 800,000 | 800,000 | 197,549 | 24.7% | 197,307 | 24.7% | 134,162 | 16.8% | 529,018 | 66.1% | 192,444 | 69.5% | (30.3%) |
| Remuneration of councillors | 37,005 | 37,005 | 7,928 | 21.4% | 8,148 | 22.0% | 8,213 | 22.2% | 24,289 | 65.6% | 7,978 | 69.6% | 3.0% |
| Bulk purchases - electricity | 828,130 | 828,130 | 336,536 | 40.6% | 230,214 | 27.8% | 225,529 | 27.2% | 792,279 | 95.7% | 217,788 | 75.0% | 3.6% |
| Inventory consumed | 576,933 | 584,682 | 159,579 | 27.7% | 155,699 | 27.0% | 131,581 | 22.5% | 446,859 | 76.4% | 157,627 | 73.1% | (16.5%) |
| Debt impairment | 526,975 | 526,975 | - | - | - | - | 398,389 | 75.6% | 398,389 | 75.6% | 416,241 | 82.5% | (4.3%) |
| Depreciation, Amortisation and Impairment | 152,108 | 134,209 | 28,572 | 18.8% | 27,359 | 18.0% | 26,366 | 19.6% | 82,297 | 61.3% | 30,114 | 63.0% | (12.4%) |
| Interest, Dividends and Rent on Land | 177,400 | 197,400 | 82,616 | 46.6% | 93,325 | 52.6% | 84,875 | 43.0% | 260,817 | 132.1% | 64,814 | 91.9% | 31.0% |
| Contracted services | 400,000 | 440,299 | 55,760 | 13.9% | 71,061 | 17.8% | 81,890 | 18.6% | 208,711 | 47.4% | 49,347 | 47.8% | 65.9% |
| Transfers and subsidies | - | - | 7,545 | - | 1,947 | - | 2,020 | - | 11,512 | - | 10,080 | 77.1% | (80.0%) |
| Irrecoverable debts written off | 126,727 | 126,727 | 13,583 | 10.7% | 51,620 | 40.7% | 79,758 | 62.9% | 144,960 | 114.4% | - | - | (100.0%) |
| Operational Cost and Other Cost | 162,744 | 161,792 | 26,632 | 16.4% | 37,996 | 23.3% | 14,935 | 9.2% | 79,563 | 49.2% | 24,658 | 48.7% | (39.4%) |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | 0 | - | 0 | - | - | - | (100.0%) |
| Other Losses | - | - | - | - | - | - | 27 | - | 27 | - | - | - | (100.0%) |
| Surplus/(Deficit) | (428,146) | (426,349) | 20,733 | - | 566 | - | (495,751) | - | (474,452) | - | (463,206) | - | - |
| Transfers and subsidies - capital (monetary allocations) | 110,975 | 115,202 | 25,589 | 23.1% | 46,809 | 42.2% | 24,648 | 21.4% | 97,046 | 84.2% | 12,418 | 82.4% | 98.5% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | (317,171) | (311,148) | 46,322 | - | 47,375 | - | (471,103) | - | (377,406) | - | (450,788) | - | - |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | (317,171) | (311,148) | 46,322 | - | 47,375 | - | (471,103) | - | (377,406) | - | (450,788) | - | - |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (317,171) | (311,148) | 46,322 | - | 47,375 | - | (471,103) | - | (377,406) | - | (450,788) | - | - |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (317,171) | (311,148) | 46,322 | - | 47,375 | - | (471,103) | - | (377,406) | - | (450,788) | - | - |

Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 216,314 | 192,039 | 48,010 | 22.2% | 49,170 | 22.7% | 36,197 | 18.8% | 133,377 | 69.5% | 25,042 | 48.1% | 44.5% |
| National Government | 107,426 | 97,089 | 22,675 | 21.1% | 19,124 | 17.8% | 17,920 | 18.5% | 59,719 | 61.5% | 9,204 | 71.9% | 94.7% |
| Provincial Government | - | - | - | - | - | - | 120 | - | 120 | - | - | - | (100.0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)/Departm Agen | 107,426 | 97,089 | 22,675 | 21.1% | 19,124 | 17.8% | 18,040 | 18.6% | 59,839 | 61.6% | 9,204 | 71.9% | 96.0% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 108,888 | 94,950 | 25,335 | 23.3% | 30,046 | 27.6% | 18,157 | 19.1% | 73,538 | 77.4% | 15,838 | 31.8% | 14.6% |
| Capital Expenditure Functional | 216,314 | 192,039 | 48,010 | 22.2% | 49,170 | 22.7% | 36,538 | 19.0% | 133,718 | 69.6% | 26,073 | 48.4% | 40.1% |
| Municipal governance and administration | 12,200 | 11,518 | 3,605 | 29.6% | 1,313 | 10.8% | 1,576 | 13.7% | 6,493 | 56.4% | 5,825 | 31.5% | (73.0%) |
| Executive and Council | 1,500 | 990 | 162 | 10.8% | - | - | 172 | 29.1% | 334 | 96.6% | 199 | 36.8% | (13.6%) |
| Finance and administration | 10,700 | 10,528 | 3,443 | 32.2% | 1,313 | 12.3% | 1,404 | 12.8% | 6,159 | 56.4% | 5,626 | 31.3% | (75.0%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 12,588 | 5,255 | 187 | 1.5% | 703 | 5.6% | 2,744 | 52.2% | 3,634 | 69.2% | 372 | 3.5% | 638.1% |
| Community and Social Services | 12,300 | 2,213 | 187 | 1.5% | 703 | 5.7% | 202 | 9.1% | 1,093 | 49.4% | (8) | 3% | (2,746.6%) |
| Sport And Recreation | 288 | 3,042 | - | - | - | - | 2,541 | 83.6% | 2,541 | 83.6% | 379 | 10.8% | 569.6% |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 65,742 | 78,419 | 19,046 | 29.0% | 11,639 | 17.7% | 6,668 | 8.5% | 37,353 | 47.6% | 2,789 | 52.5% | 139.1% |
| Planning and Development | 49,842 | 59,032 | 8,308 | 16.7% | 9,849 | 19.8% | 6,615 | 11.2% | 24,771 | 42.0% | 2,434 | 65.9% | 171.7% |
| Road Transport | 15,100 | 18,692 | 10,739 | 71.1% | 1,791 | 11.9% | 52 | 3% | 12,582 | 67.3% | 355 | 2.5% | (85.2%) |
| Environmental Protection | 800 | 696 | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 125,785 | 96,847 | 25,172 | 20.0% | 35,515 | 28.2% | 25,551 | 26.4% | 86,237 | 89.0% | 17,087 | 52.2% | 49.5% |
| Energy sources | 83,100 | 67,238 | 19,172 | 23.1% | 14,438 | 17.4% | 17,168 | 25.5% | 50,778 | 75.5% | 10,672 | 63.5% | 60.9% |
| Water Management | 25,000 | 17,861 | 4,039 | 16.2% | 12,896 | 51.6% | 8,383 | 46.9% | 25,318 | 141.8% | 6,497 | 21.2% | 29.0% |
| Waste Water Management | - | 11,748 | 1,960 | - | 8,181 | - | - | - | 10,141 | 86.3% | 2,561 | 33.9% | (100.0%) |
| Waste Management | 17,685 | - | - | - | - | - | - | - | - | - | (2,643) | 87.0% | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| | 2025/26 | 2024/25 |
|--|---------|---------|
| | | |

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|-----------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 2,615,325 | 2,826,739 | 813,427 | 31.1% | 764,819 | 29.2% | 700,506 | 24.8% | 2,278,753 | 80.6% | 576,005 | 58.6% | 21.6% |
| Property rates | 337,049 | 337,049 | 87,944 | 26.1% | 94,799 | 28.1% | 97,481 | 28.9% | 280,224 | 83.1% | 83,332 | 57.9% | 17.0% |
| Service charges | 1,505,611 | 1,552,597 | 419,745 | 27.9% | 454,021 | 30.2% | 415,728 | 26.8% | 1,289,494 | 83.1% | 336,100 | 46.3% | 23.7% |
| Other revenue | 122,388 | 131,491 | 11,793 | 9.6% | 23,400 | 19.1% | 14,399 | 11.0% | 49,592 | 37.7% | 13,470 | 119.4% | 6.9% |
| Transfers and Subsidies - Operational | 522,875 | 525,668 | 222,067 | 42.5% | 166,319 | 31.8% | 137,061 | 26.1% | 525,447 | 100.0% | 125,976 | 99.4% | 8.8% |
| Transfers and Subsidies - Capital | 110,975 | 110,975 | 66,146 | 59.6% | 20,534 | 18.5% | 29,297 | 26.4% | 115,977 | 104.5% | 14,440 | 101.7% | 102.9% |
| Interest | 16,401 | 168,959 | 5,732 | 34.9% | 5,747 | 35.0% | 6,541 | 3.9% | 18,019 | 10.7% | 2,687 | 45.8% | 143.4% |
| Dividends | 26 | (0) | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (2,759,018) | (2,826,987) | (518,929) | 18.8% | (433,632) | 15.7% | (434,147) | 15.4% | (1,386,708) | 49.1% | (302,826) | 34.9% | 43.4% |
| Suppliers and employees | (2,625,968) | (2,673,937) | (518,929) | 19.8% | (433,632) | 16.5% | (434,147) | 16.2% | (1,386,708) | 51.9% | (302,826) | 35.2% | 43.4% |
| Finance charges | (133,050) | (153,050) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | (143,693) | (248) | 294,499 | (204.9%) | 331,187 | (230.5%) | 266,359 | (107,386.8%) | 892,044 | (359,641.6%) | 273,179 | 2,902.9% | (2.5%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (216,314) | (220,540) | (59,031) | 27.3% | (59,790) | 27.6% | (43,292) | 19.6% | (162,113) | 73.5% | (32,752) | 59.9% | 32.2% |
| Capital assets | (216,314) | (220,540) | (59,031) | 27.3% | (59,790) | 27.6% | (43,292) | 19.6% | (162,113) | 73.5% | (32,752) | 59.9% | 32.2% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (216,314) | (220,540) | (59,031) | 27.3% | (59,790) | 27.6% | (43,292) | 19.6% | (162,113) | 73.5% | (32,752) | 59.9% | 32.2% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | (360,007) | (220,788) | 235,467 | (65.4%) | 271,397 | (75.4%) | 223,067 | (101.0%) | 729,931 | (330.6%) | 240,428 | (335.7%) | (7.2%) |
| Cash/cash equivalents at the year begin: | 25,751 | 49,823 | 49,732 | 193.1% | 285,290 | 1,107.9% | 556,687 | 1,117.3% | 49,732 | 99.8% | 442,867 | 10.2% | 25.7% |
| Cash/cash equivalents at the year end: | (334,256) | (170,965) | 285,290 | (85.4%) | 556,687 | (168.5%) | 779,754 | (456.1%) | 779,754 | (456.1%) | 683,295 | 1,128.0% | 14.1% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|----------------|-------------|----------------|-------------|---------------|-------------|------------------|--------------|------------------|---------------|---|---------------|---|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 44,373 | 3.2% | 29,303 | 2.1% | 30,480 | 2.2% | 1,293,618 | 92.5% | 1,397,774 | 31.1% | (17,155) | (1.2%) | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 46,032 | 7.9% | 17,026 | 2.9% | 12,715 | 2.2% | 506,952 | 87.0% | 582,724 | 13.0% | (6,344) | (1.1%) | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 32,781 | 7.3% | 12,461 | 2.8% | 10,423 | 2.3% | 390,564 | 87.5% | 446,230 | 9.9% | (2,082) | (.5%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 16,215 | 3.0% | 10,984 | 2.0% | 9,685 | 1.8% | 498,872 | 93.2% | 535,356 | 11.9% | (6,226) | (1.2%) | - | - |
| Receivables from Exchange Transactions - Waste Management | 14,132 | 2.8% | 9,504 | 2.0% | 9,300 | 1.9% | 465,325 | 93.3% | 498,661 | 11.1% | (5,781) | (1.2%) | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 25,356 | 2.5% | 23,115 | 2.3% | 20,297 | 2.0% | 946,262 | 93.2% | 1,015,030 | 22.6% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 953 | 7.6% | 800 | 6.3% | 147 | 1.2% | 10,723 | 84.9% | 12,624 | 3% | (141,040) | (1,117.3%) | - | - |
| Total By Income Source | 179,842 | 4.0% | 103,193 | 2.3% | 93,047 | 2.1% | 4,112,316 | 91.6% | 4,488,398 | 100.0% | (178,629) | (4.0%) | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 5,514 | 9.9% | 2,056 | 3.7% | 1,916 | 3.4% | 46,157 | 83.0% | 55,643 | 1.2% | - | - | - | - |
| Commercial | 44,772 | 13.1% | 11,760 | 3.4% | 7,077 | 2.1% | 278,634 | 81.4% | 342,243 | 7.6% | - | - | - | - |
| Households | 129,556 | 3.2% | 89,377 | 2.2% | 84,055 | 2.1% | 3,787,525 | 92.6% | 4,090,512 | 91.1% | (178,629) | (4.4%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 179,842 | 4.0% | 103,193 | 2.3% | 93,047 | 2.1% | 4,112,316 | 91.6% | 4,488,398 | 100.0% | (178,629) | (4.0%) | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|----------------|-------------|----------------|-------------|----------------|-------------|------------------|--------------|------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 72,901 | 2.2% | 121,896 | 3.6% | 102,386 | 3.0% | 3,083,615 | 91.2% | 3,380,798 | 44.6% |
| Bulk Water | - | - | 6,469 | 2.9% | 6,993 | 3.2% | 206,772 | 93.9% | 220,234 | 2.9% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 84,245 | 2.1% | 26,506 | .7% | 36,045 | 9% | 3,828,951 | 96.3% | 3,975,746 | 52.5% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 157,146 | 2.1% | 154,871 | 2.0% | 145,424 | 1.9% | 7,119,337 | 94.0% | 7,576,779 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 | |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|--|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | |
| Operating Revenue | 977,555 | 1,047,760 | 261,800 | 26.8% | 227,886 | 23.3% | 208,562 | 19.9% | 698,248 | 66.6% | 301,299 | 70.6% | (30.8%) | |
| Exchange Revenue | | | | | | | | | | | | | | |
| Service charges - Electricity | 263,785 | 263,785 | 43,234 | 16.4% | 36,978 | 14.0% | 36,893 | 14.0% | 117,105 | 44.4% | 34,007 | 42.0% | 8.5% | |
| Service charges - Water | 30,472 | 30,472 | 4,970 | 16.3% | 4,499 | 14.8% | 5,514 | 18.1% | 14,983 | 49.2% | 2,705 | 40.8% | 103.8% | |
| Service charges - Waste Water Management | 17,156 | 17,156 | 2,827 | 16.5% | 2,657 | 15.5% | 3,150 | 18.4% | 8,633 | 50.3% | 2,517 | 48.6% | 25.1% | |
| Service charges - Waste Management | 17,040 | 17,040 | 3,516 | 20.6% | 3,422 | 20.1% | 3,389 | 19.9% | 10,327 | 60.6% | 2,171 | 58.2% | 56.1% | |
| Sale of Goods and Rendering of Services | 3,226 | 4,496 | 399 | 12.4% | (1,076) | (33.3%) | (963) | (21.4%) | (1,639) | (36.5%) | 1,387 | 91.1% | (169.4%) | |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest earned from Receivables | 55,512 | 50,423 | 8,247 | 14.9% | 8,234 | 14.8% | 8,135 | 16.1% | 24,616 | 48.8% | 9,702 | 65.8% | (16.1%) | |
| Interest earned from Current and Non Current Assets | 3,513 | 3,513 | 486 | 13.8% | 270 | 7.7% | 798 | 22.7% | 1,554 | 44.2% | 505 | 36.6% | 58.1% | |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rental from Fixed Assets | 1,614 | 1,919 | 356 | 22.1% | 417 | 25.8% | 319 | 16.6% | 1,092 | 56.9% | 304 | 56.7% | 4.8% | |
| Licences or permits | 65 | 65 | - | - | - | - | - | - | - | - | - | 1.7% | - | |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Construction Contract Revenue | - | 43,478 | - | - | - | - | - | - | - | - | - | - | - | |
| Development Charges | - | 10 | - | - | 3 | - | 3 | 25.4% | 6 | 59.3% | - | 63.2% | (100.0%) | |
| Operational Revenue | 1,930 | 2,739 | 56 | 2.9% | 8 | 4% | 712 | 26.0% | 776 | 28.3% | 6 | 2.2% | 12,744.4% | |
| Non-Exchange Revenue | | | | | | | | | | | | | | |
| Property rates | 102,743 | 142,065 | 30,977 | 30.1% | 30,511 | 29.7% | 30,533 | 21.5% | 92,021 | 64.8% | 22,069 | 69.1% | 38.4% | |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | 6,490 | 6,490 | 414 | 6.4% | 377 | 5.8% | 597 | 9.2% | 1,388 | 21.4% | 471 | 25.4% | 26.9% | |
| Licences or permits | 1,070 | 1,070 | 8 | .8% | 208 | 19.5% | 149 | 13.9% | 366 | 34.2% | 116 | 53.1% | 29.0% | |
| Transfer and subsidies - Operational | 381,310 | 381,310 | 147,523 | 38.7% | 122,385 | 32.1% | 99,960 | 26.2% | 369,868 | 97.0% | 212,739 | 97.3% | (53.0%) | |
| Interest Receivables | 30,639 | 20,639 | 3,387 | 11.1% | 3,391 | 11.1% | 3,644 | 17.7% | 10,422 | 50.5% | 2,166 | 35.0% | 68.3% | |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | 60,989 | 60,989 | 15,402 | 25.3% | 15,602 | 25.6% | 15,682 | 25.7% | 46,685 | 76.5% | 10,435 | 71.2% | 50.3% | |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Gains | - | 100 | - | - | - | - | 46 | 46.3% | 46 | 46.3% | - | - | (100.0%) | |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 926,699 | 1,006,226 | 186,819 | 20.2% | 240,235 | 25.9% | 229,218 | 22.8% | 656,272 | 65.2% | 374,068 | 83.1% | (38.7%) | |
| Employee related costs | 282,241 | 283,188 | 56,607 | 20.1% | 74,665 | 26.5% | 62,884 | 22.2% | 194,156 | 68.6% | 52,512 | 67.4% | 19.8% | |
| Remuneration of councillors | 21,353 | 21,353 | 1,012 | 4.7% | 1,098 | 5.1% | 10,033 | 47.0% | 12,142 | 56.9% | 10,084 | 59.3% | (5%) | |
| Bulk purchases - electricity | 214,387 | 214,387 | 73,091 | 34.1% | 17,205 | 8.0% | 83,449 | 38.9% | 173,745 | 81.0% | 53,896 | 81.3% | 54.9% | |
| Inventory consumed | 21,873 | 44,490 | 3,932 | 18.0% | 26,264 | 120.1% | 807 | 1.8% | 31,004 | 69.7% | 3,784 | 86.8% | (78.7%) | |
| Debt impairment | 117,654 | 97,654 | - | - | - | - | - | - | - | - | - | - | - | |
| Depreciation, Amortisation and Impairment | 97,148 | 82,880 | 19,721 | 20.3% | 19,826 | 20.4% | 19,113 | 23.1% | 58,660 | 70.8% | 18,784 | 62.6% | 1.8% | |
| Interest, Dividends and Rent on Land | 18,177 | 34,177 | 10,461 | 57.6% | 8,176 | 45.0% | 18,097 | 53.0% | 36,734 | 107.5% | 10,532 | 94.1% | 71.8% | |
| Contracted services | 83,548 | 153,938 | 13,746 | 16.5% | 55,186 | 66.1% | 37,986 | 24.7% | 106,918 | 69.5% | 33,333 | 81.6% | 14.0% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Irrecoverable debts written off | 5,000 | 1,400 | - | - | - | - | - | - | - | - | 178,711 | 84.4% | (100.0%) | |
| Operational Cost and Other Cost | 65,318 | 72,559 | 8,247 | 12.6% | 37,817 | 57.9% | (3,260) | (4.5%) | 42,804 | 59.0% | 12,441 | 62.1% | (126.2%) | |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | 110 | 54.8% | - | - | (100.0%) | |
| Other Losses | - | 200 | - | - | - | - | 110 | 54.8% | - | - | - | - | (100.0%) | |
| Surplus/(Deficit) | 50,856 | 41,534 | 74,982 | | (12,350) | | (20,656) | | 41,976 | | (72,769) | | | |
| Transfers and subsidies - capital (monetary allocations) | 139,902 | 194,902 | - | - | - | - | 80,630 | 41.4% | 80,630 | 41.4% | 55,046 | 40.1% | 46.5% | |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers and contributions | 190,757 | 236,435 | 74,982 | | (12,350) | | 59,974 | | 122,606 | | (17,722) | | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after income tax | 190,757 | 236,435 | 74,982 | | (12,350) | | 59,974 | | 122,606 | | (17,722) | | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | 190,757 | 236,435 | 74,982 | | (12,350) | | 59,974 | | 122,606 | | (17,722) | | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 190,757 | 236,435 | 74,982 | | (12,350) | | 59,974 | | 122,606 | | (17,722) | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 127,472 | 174,394 | 245 | .2% | 39,537 | 31.0% | 25,405 | 14.6% | 65,187 | 37.4% | 36,041 | 51.4% | (29.5%) |
| National Government | 121,654 | 170,526 | - | - | 39,358 | 32.4% | 25,090 | 14.7% | 64,448 | 37.8% | 35,977 | 52.1% | (30.3%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc) (Departm Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 121,654 | 170,526 | - | - | 39,358 | 32.4% | 25,090 | 14.7% | 64,448 | 37.8% | 35,977 | 52.1% | (30.3%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 5,819 | 3,868 | 245 | 4.2% | 179 | 3.1% | 316 | 8.2% | 739 | 19.1% | 64 | 13.1% | 396.1% |
| Capital Expenditure Functional | 127,472 | 174,394 | 245 | .2% | 39,537 | 31.0% | 25,405 | 14.6% | 65,187 | 37.4% | 36,041 | 51.4% | (29.5%) |
| Municipal governance and administration | 1,759 | 1,250 | 245 | 13.9% | 179 | 10.2% | 316 | 25.2% | 739 | 59.1% | 64 | 14.4% | 396.1% |
| Executive and Council | 909 | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 850 | 1,250 | 245 | 28.8% | 179 | 21.0% | 316 | 25.2% | 739 | 59.1% | 64 | 14.4% | 396.1% |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 303 | 350 | - | - | - | - | - | - | - | - | - | - | - |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | 303 | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | 350 | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 29,190 | 66,644 | - | - | 11,217 | 38.4% | 6,294 | 9.4% | 17,511 | 26.3% | 20,603 | 65.9% | (69.5%) |
| Planning and Development | - | 450 | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 29,190 | 66,194 | - | - | 11,217 | 38.4% | 6,294 | 9.5% | 17,511 | 26.5% | 20,603 | 65.9% | (69.5%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 94,585 | 106,150 | - | - | 28,141 | 29.8% | 18,796 | 17.7% | 46,937 | 44.2% | 15,375 | 44.5% | 22.3% |
| Energy sources | 9,605 | 16,996 | - | - | 4,166 | 43.4% | 1,935 | 11.4% | 6,101 | 35.9% | (1,172) | 27.1% | (265.2%) |
| Water Management | 56,746 | 18,300 | - | - | 11,345 | 20.0% | 434 | 2.4% | 11,779 | 64.4% | 381 | 44.6% | 13.8% |
| Waste Water Management | 27,931 | 70,853 | - | - | 12,630 | 45.2% | 16,427 | 23.2% | 29,056 | 41.0% | 16,165 | 61.5% | 1.6% |
| Waste Management | 303 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1,635 | - | - | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | |
|--|---------|--|--|--|--|--|--|--|--|--|---------|--|
|--|---------|--|--|--|--|--|--|--|--|--|---------|--|

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 1,102,031 | 1,257,391 | 180,331 | 16.4% | 138,006 | 12.5% | 182,246 | 14.5% | 500,582 | 39.8% | 142,693 | 38.1% | 27.7% |
| Property rates | 113,811 | 144,561 | 16,805 | 14.8% | 23,556 | 20.7% | 21,253 | 14.7% | 61,613 | 42.6% | 17,473 | 73.7% | 21.6% |
| Service charges | 395,336 | 395,336 | 53,504 | 13.5% | 49,845 | 12.6% | 54,605 | 13.8% | 157,954 | 40.0% | 48,600 | 47.6% | 12.4% |
| Other revenue | 55,827 | 129,094 | 6,875 | 12.3% | 10,514 | 18.8% | 5,300 | 4.1% | 22,688 | 17.6% | 1,842 | 11.2% | 187.7% |
| Transfers and Subsidies - Operational | 381,310 | 381,310 | 11,284 | 3.0% | 5,213 | 1.4% | 6,685 | 1.8% | 23,181 | 6.1% | 11,703 | 6.9% | (42.9%) |
| Transfers and Subsidies - Capital | 139,902 | 194,902 | 90,243 | 64.5% | 47,396 | 33.9% | 92,694 | 47.6% | 230,333 | 18.2% | 61,391 | 103.3% | 51.0% |
| Interest | 15,846 | 12,189 | 1,622 | 10.2% | 1,483 | 9.4% | 1,708 | 14.0% | 4,813 | 39.5% | 1,684 | 8.4% | 1.5% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (895,388) | (1,023,782) | (176,647) | 19.7% | (123,733) | 13.8% | (100,936) | 9.9% | (401,317) | 39.2% | (81,924) | 34.4% | 23.2% |
| Suppliers and employees | (879,107) | (997,901) | (176,647) | 20.1% | (123,733) | 14.1% | (100,936) | 10.1% | (401,317) | 40.2% | (81,924) | 35.4% | 23.2% |
| Finance charges | (16,281) | (25,881) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 206,644 | 233,609 | 3,684 | 1.8% | 14,272 | 6.9% | 81,309 | 34.8% | 99,266 | 42.5% | 60,769 | 61.4% | 33.8% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (138,686) | (192,027) | (3,120) | 2.2% | (44,072) | 31.8% | (29,075) | 15.1% | (76,267) | 39.7% | (51,020) | 59.1% | (43.0%) |
| Capital assets | (138,686) | (192,027) | (3,120) | 2.2% | (44,072) | 31.8% | (29,075) | 15.1% | (76,267) | 39.7% | (51,020) | 59.1% | (43.0%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (138,686) | (192,027) | (3,120) | 2.2% | (44,072) | 31.8% | (29,075) | 15.1% | (76,267) | 39.7% | (51,020) | 59.1% | (43.0%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | 346 | 108 | - | - | 2 | .7% | - | - | 2 | 2.3% | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 346 | 108 | - | - | 2 | .7% | - | - | 2 | 2.3% | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | 346 | 108 | - | - | 2 | .7% | - | - | 2 | 2.3% | - | - | - |
| Net Increase/(Decrease) in cash held | 68,304 | 41,689 | 564 | .8% | (29,797) | (43.6%) | 52,235 | 125.3% | 23,001 | 55.2% | 9,749 | 183.5% | 435.8% |
| Cash/cash equivalents at the year begin: | 10,762 | 7,680 | 8,070 | 75.0% | 8,429 | 78.3% | (21,369) | (278.2%) | 8,070 | 105.1% | 3,625 | 102.2% | (889.5%) |
| Cash/cash equivalents at the year end: | 79,066 | 49,369 | 8,429 | 10.7% | (21,369) | (27.0%) | 30,866 | 62.5% | 30,866 | 62.5% | 13,374 | 118.3% | 130.8% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|---------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|---|----------|---|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 2,478 | 2.1% | 2,072 | 1.7% | 2,059 | 1.7% | 113,812 | 94.5% | 120,421 | 13.2% | 10 | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 8,873 | 4.0% | 4,677 | 2.1% | 4,068 | 1.8% | 203,905 | 92.0% | 221,523 | 24.4% | 23 | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 8,049 | 4.6% | 5,036 | 2.9% | 4,629 | 2.6% | 157,357 | 89.9% | 175,071 | 19.3% | 4 | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1,298 | 2.8% | 681 | 1.5% | 619 | 1.3% | 43,908 | 94.4% | 46,506 | 5.1% | 1 | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1,172 | 1.4% | 1,016 | 1.2% | 980 | 1.2% | 81,347 | 96.3% | 84,515 | 9.3% | 5 | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | 6 | 100.0% | 6 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 4,062 | 1.6% | 4,015 | 1.6% | 4,057 | 1.6% | 243,478 | 95.3% | 255,612 | 28.1% | 19 | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 28 | .5% | 32 | .6% | 27 | .5% | 5,382 | 98.4% | 5,469 | .6% | - | - | - | - |
| Total By Income Source | 25,960 | 2.9% | 17,528 | 1.9% | 16,440 | 1.8% | 849,194 | 93.4% | 909,122 | 100.0% | 62 | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 1,380 | 12.4% | 1,050 | 9.4% | 865 | 7.7% | 7,875 | 70.5% | 11,169 | 1.2% | - | - | - | - |
| Commercial | 11,789 | 4.6% | 5,717 | 2.3% | 4,893 | 1.9% | 231,322 | 91.2% | 253,720 | 27.9% | 1 | - | - | - |
| Households | 12,791 | 2.0% | 10,762 | 1.7% | 10,682 | 1.7% | 609,998 | 94.7% | 644,233 | 70.9% | 61 | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 25,960 | 2.9% | 17,528 | 1.9% | 16,440 | 1.8% | 849,194 | 93.4% | 909,122 | 100.0% | 62 | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|---------------|-------------|--------------|------------|---------------|-------------|----------------|--------------|------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 36,690 | 9.8% | - | - | 16,652 | 4.5% | 320,309 | 85.7% | 373,650 | 36.0% |
| Bulk Water | - | - | - | - | - | - | 2,977 | 100.0% | 2,977 | .3% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 26,657 | 4.0% | 5,346 | .8% | 29,062 | 4.4% | 599,897 | 90.8% | 660,962 | 63.7% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 63,346 | 6.1% | 5,346 | .5% | 45,714 | 4.4% | 923,183 | 89.0% | 1,037,589 | 100.0% |

Contact Details

| | | |
|-------------------------|-----------------------|--------------|
| Municipal Manager | Mr Mhandereni Mkhonza | 017 285 0308 |
| Chief Financial Officer | Mr Kgomotho Daba | 076 207 0147 |

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 | |
|--|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|--|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | |
| Operating Revenue | 1,326,753 | 1,262,829 | 344,380 | 26.0% | 315,116 | 23.8% | 277,724 | 22.0% | 937,219 | 74.2% | 257,066 | 71.0% | 8.0% | |
| Exchange Revenue | | | | | | | | | | | | | | |
| Service charges - Electricity | 391,236 | 347,457 | 87,289 | 22.3% | 81,723 | 20.9% | 69,887 | 20.1% | 238,899 | 68.8% | 72,699 | 66.5% | (3.9%) | |
| Service charges - Water | 90,618 | 122,822 | 31,827 | 35.1% | 30,306 | 33.4% | 28,573 | 23.3% | 90,706 | 73.9% | 21,625 | 80.4% | 32.1% | |
| Service charges - Waste Water Management | 67,901 | 65,273 | 16,439 | 24.2% | 16,094 | 23.7% | 16,521 | 25.3% | 49,054 | 75.2% | 14,952 | 69.2% | 10.5% | |
| Service charges - Waste Management | 58,742 | 56,756 | 14,183 | 24.1% | 14,106 | 24.0% | 14,314 | 25.2% | 42,603 | 75.1% | 13,157 | 69.7% | 8.8% | |
| Sale of Goods and Rendering of Services | 11,224 | 4,437 | 1,230 | 11.0% | 1,117 | 9.9% | 575 | 13.0% | 2,922 | 65.8% | 1,083 | 49.0% | (46.9%) | |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest earned from Receivables | 38,133 | 29,136 | 6,939 | 18.2% | 7,485 | 19.6% | 7,354 | 25.2% | 21,778 | 74.7% | 7,661 | 64.0% | (4.0%) | |
| Interest earned from Current and Non Current Assets | 5,471 | 6,461 | 1,778 | 32.5% | 1,531 | 28.0% | 979 | 15.1% | 4,288 | 66.4% | 1,116 | 78.0% | (12.3%) | |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rent on Land | 2 | 2 | 0 | 20.7% | 0 | 20.7% | 0 | 16.7% | 1 | 66.7% | 0 | 67.9% | (33.3%) | |
| Rental from Fixed Assets | 3,453 | 3,749 | 911 | 26.4% | 966 | 28.0% | 618 | 16.5% | 2,495 | 66.5% | 827 | 77.4% | (25.4%) | |
| Licences or permits | 98 | 94 | 25 | 25.6% | 22 | 22.4% | 13 | 14.2% | 60 | 63.8% | 12 | 34.0% | 10.1% | |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | 44,333 | 1,534 | 415 | .9% | 360 | .8% | 562 | 36.7% | 1,338 | 87.2% | 369 | 3.4% | 52.2% | |
| Non-Exchange Revenue | | | | | | | | | | | | | | |
| Property rates | 258,951 | 258,951 | 61,669 | 23.8% | 63,238 | 24.4% | 63,421 | 24.5% | 188,328 | 72.7% | 53,338 | 73.9% | 18.9% | |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | 49,231 | 60,879 | 44 | .1% | 41 | .1% | 46 | .1% | 131 | .2% | 39 | (.1%) | 17.5% | |
| Licences or permits | - | 66 | 4 | .7% | 33 | 4.7% | 5 | .7% | 42 | 64.2% | 8 | (38.3%) | (38.3%) | |
| Transfer and subsidies - Operational | 294,895 | 294,895 | 119,161 | 40.4% | 95,329 | 32.3% | 71,496 | 24.2% | 285,986 | 97.0% | 67,585 | 96.1% | 5.8% | |
| Interest Receivables | 12,466 | 8,965 | 2,072 | 16.6% | 2,327 | 18.7% | 3,142 | 35.0% | 7,541 | 84.1% | 2,260 | 54.8% | 39.0% | |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | - | 1,351 | 351 | - | 328 | - | 219 | 16.2% | 898 | 66.4% | 335 | - | (34.8%) | |
| Gains on Disposal of Fixed and Intangible Assets | - | - | 42 | - | 82 | - | - | - | 124 | - | - | - | - | |
| Other Gains | - | - | - | - | 27 | - | - | - | 27 | - | - | - | - | |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 1,382,469 | 1,683,704 | 291,850 | 21.1% | 339,690 | 24.6% | 319,675 | 19.0% | 951,015 | 56.5% | 299,207 | 62.0% | 6.8% | |
| Employee related costs | 332,538 | 352,435 | 88,861 | 26.7% | 83,915 | 25.2% | 85,335 | 24.2% | 258,111 | 73.2% | 80,250 | 74.5% | 6.3% | |
| Remuneration of councillors | 20,559 | 26,250 | 3,546 | 17.2% | 4,207 | 20.5% | 2,970 | 11.3% | 10,723 | 40.9% | 3,815 | 52.8% | (22.1%) | |
| Bulk purchases - electricity | 460,250 | 578,050 | 153,194 | 33.3% | 147,416 | 32.0% | 145,974 | 25.3% | 446,584 | 77.3% | 129,403 | 91.5% | 12.8% | |
| Inventory consumed | 117,003 | 161,008 | 12,704 | 10.9% | 42,018 | 35.9% | 36,449 | 22.6% | 91,170 | 56.6% | 44,599 | 63.1% | (18.3%) | |
| Debt impairment | 94,135 | 94,182 | 632 | .7% | 4,778 | 5.1% | 1,718 | 1.8% | 7,129 | 7.6% | 23 | .1% | 7,267.2% | |
| Depreciation, Amortisation and Impairment | 128,379 | 128,379 | 13 | .0% | 3 | .0% | 13 | .0% | 29 | .0% | - | - | (100.0%) | |
| Interest, Dividends and Rent on Land | 22,041 | 119,490 | - | - | - | - | - | - | - | - | - | - | - | |
| Contracted services | 124,809 | 132,701 | 16,565 | 13.3% | 33,752 | 27.0% | 17,000 | 12.8% | 67,317 | 50.7% | 23,107 | 53.5% | (26.4%) | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Irrecoverable debts written off | 552 | - | 0 | - | 27 | 4.9% | 7 | .1% | 34 | .0% | 11 | 1.9% | (29.9%) | |
| Operational Cost and Other Cost | 82,202 | 91,208 | 16,136 | 19.6% | 23,570 | 28.7% | 30,208 | 33.1% | 69,914 | 76.7% | 17,998 | 73.3% | 67.8% | |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Losses | - | - | - | - | 4 | - | - | - | 4 | - | - | - | - | |
| Surplus/(Deficit) | (55,716) | (420,874) | 52,729 | | (24,574) | | (41,952) | | (13,796) | | (42,141) | | | |
| Transfers and subsidies - capital (monetary allocations) | 162,093 | 162,093 | - | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers and contributions | 106,377 | (258,782) | 52,729 | | (24,574) | | (41,952) | | (13,796) | | (42,141) | | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after income tax | 106,377 | (258,782) | 52,729 | | (24,574) | | (41,952) | | (13,796) | | (42,141) | | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | 106,377 | (258,782) | 52,729 | | (24,574) | | (41,952) | | (13,796) | | (42,141) | | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 106,377 | (258,782) | 52,729 | | (24,574) | | (41,952) | | (13,796) | | (42,141) | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 | |
|---|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|--|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | |
| Source of Finance | 162,093 | 194,964 | 43,885 | 27.1% | 58,932 | 36.4% | 6,329 | 3.2% | 109,146 | 56.0% | 22,266 | 30.6% | (71.6%) | |
| National Government | 162,093 | 162,093 | 36,894 | 22.8% | 48,829 | 30.1% | 5,672 | 3.5% | 91,395 | 56.4% | 21,721 | 28.6% | (73.9%) | |
| Provincial Government | - | - | 4,456 | - | 1,392 | - | - | - | 5,848 | - | - | - | - | |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - capital (monetary alloc)/Departm Agen | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Transfers recognised - capital | 162,093 | 162,093 | 41,349 | 25.5% | 50,222 | 31.0% | 5,672 | 3.5% | 97,243 | 60.0% | 21,721 | 28.6% | (73.9%) | |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Internally generated funds | - | 32,871 | 2,536 | - | 8,710 | - | 657 | 2.0% | 11,903 | 36.2% | 545 | 56.9% | 20.6% | |
| Capital Expenditure Functional | 162,093 | 194,964 | 43,885 | 27.1% | 58,932 | 36.4% | 6,329 | 3.2% | 109,146 | 56.0% | 24,537 | 30.8% | (74.2%) | |
| Municipal governance and administration | - | 4,500 | 2,536 | - | 8,710 | - | 657 | 14.6% | 11,903 | 264.5% | 39 | 80.6% | 1,584.7% | |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | 39 | 56.7% | (100.0%) | |
| Finance and administration | - | 4,500 | 2,536 | - | 8,710 | - | 657 | 14.6% | 11,903 | 264.5% | - | 92.7% | (100.0%) | |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - | 506 | 1.0% | (100.0%) | |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | 506 | 76.7% | (100.0%) | |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Economic and Environmental Services | 22,270 | 32,270 | 10,408 | 46.7% | 7,070 | 31.7% | 388 | 1.2% | 17,866 | 55.4% | 3,752 | 27.3% | (89.7%) | |
| Planning and Development | 22,270 | - | 10,408 | 46.7% | 7,070 | 31.7% | 388 | 1.2% | 17,866 | 55.4% | 3,752 | 60.0% | (89.7%) | |
| Road Transport | - | 32,270 | - | - | - | - | - | - | - | - | - | - | - | |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Trading Services | 139,823 | 158,194 | 30,941 | 22.1% | 43,151 | 30.9% | 5,284 | 3.3% | 79,376 | 50.2% | 20,239 | 39.6% | (73.9%) | |
| Energy sources | 6,691 | 13,790 | 1,618 | 24.2% | 3,365 | 50.3% | - | - | 4,983 | 36.1% | 2,786 | 57.8% | (100.0%) | |
| Water Management | 16,976 | 28,249 | 13,811 | 81.4% | 21,211 | 124.9% | 4,855 | 17.2% | 39,877 | 141.2% | 11,804 | 30.0% | (58.9%) | |
| Waste Water Management | 114,239 | 114,239 | 15,512 | 13.6% | 18,575 | 16.3% | 429 | .4% | 34,516 | 30.2% | 5,649 | 74.5% | (92.4%) | |
| Waste Management | 1,917 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| | 2025/26 | | 2024/25 | |
|--|---------|--|---------|--|
| | | | | |

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 1,365,719 | 1,214,037 | 575,202 | 42.1% | 550,048 | 40.3% | 217,537 | 17.9% | 1,342,787 | 110.6% | 274,654 | 118.8% | (20.8%) |
| Property rates | 201,982 | 201,982 | 41,346 | 20.5% | 44,267 | 21.9% | 49,905 | 24.7% | 135,518 | 67.1% | 36,111 | 46.6% | 38.2% |
| Service charges | 550,876 | 525,916 | 120,311 | 21.8% | 119,047 | 21.6% | 109,583 | 20.8% | 348,941 | 66.3% | 101,206 | 65.9% | 8.3% |
| Other revenue | 118,896 | 22,689 | 217,502 | 182.9% | 213,619 | 179.7% | 54,628 | 240.8% | 485,749 | 2,140.9% | 9,148 | 1,052.0% | 497.2% |
| Transfers and Subsidies - Operational | 297,769 | 294,895 | 140,785 | 47.3% | 127,135 | 42.7% | 1,737 | .6% | 269,656 | 91.4% | 101,571 | 130.9% | (98.3%) |
| Transfers and Subsidies - Capital | 162,093 | 162,093 | 51,661 | 31.9% | 42,878 | 26.5% | - | - | 94,539 | 58.3% | 24,500 | 47.1% | (100.0%) |
| Interest | 34,103 | 6,461 | 3,597 | 10.5% | 3,103 | 9.1% | 1,684 | 26.1% | 8,384 | 129.8% | 2,118 | 143.3% | (20.5%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (1,189,778) | (1,378,339) | (136,293) | 11.5% | (131,422) | 11.0% | (115,513) | 8.4% | (383,227) | 27.8% | (58,624) | 44.8% | 97.0% |
| Suppliers and employees | (1,159,402) | (1,240,862) | (136,293) | 11.8% | (131,422) | 11.3% | (115,513) | 9.3% | (383,227) | 30.9% | (58,624) | 46.2% | 97.0% |
| Finance charges | (30,376) | (137,477) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 175,941 | (164,302) | 438,909 | 249.5% | 418,626 | 237.9% | 102,024 | (62.1%) | 959,560 | (584.0%) | 216,030 | 391.3% | (52.8%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | 0 | - | 42 | 1,402,866.7% | 82 | 2,746,833.3% | - | - | 124 | - | - | - | - |
| Proceeds on disposal of PPE | 0 | - | 42 | 1,402,866.7% | 82 | 2,746,833.3% | - | - | 124 | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (162,093) | (194,964) | (43,712) | 27.0% | (58,674) | 36.2% | (6,822) | 3.5% | (109,208) | 56.0% | (22,266) | 69.0% | (69.4%) |
| Capital assets | (162,093) | (194,964) | (43,712) | 27.0% | (58,674) | 36.2% | (6,822) | 3.5% | (109,208) | 56.0% | (22,266) | 69.0% | (69.4%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (162,093) | (194,964) | (43,670) | 26.9% | (58,592) | 36.1% | (6,822) | 3.5% | (109,084) | 56.0% | (22,266) | 68.9% | (69.4%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | - | - | 5 | - | 4 | - | (1) | - | 8 | - | 432 | - | (100.2%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | 5 | - | 4 | - | (1) | - | 8 | - | 432 | - | (100.2%) |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | 5 | - | 4 | - | (1) | - | 8 | - | 432 | - | (100.2%) |
| Net Increase/(Decrease) in cash held | 13,848 | (359,267) | 395,244 | 2,854.2% | 360,039 | 2,599.9% | 95,202 | (26.5%) | 850,484 | (236.7%) | 194,196 | 1,299.9% | (51.0%) |
| Cash/cash equivalents at the year begin: | 59,336 | 43,090 | 44,705 | 75.3% | 439,384 | 740.5% | 799,429 | 1,855.2% | 44,705 | 103.7% | 797,521 | 99.0% | 1.5% |
| Cash/cash equivalents at the year end: | 73,184 | (316,177) | 439,384 | 600.4% | 799,423 | 1,092.3% | 894,624 | (283.0%) | 894,624 | (283.0%) | 981,717 | 753.5% | (8.9%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|---------------|-------------|---------------|-------------|--------------|------------|------------------|--------------|------------------|---------------|---|----------|---|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | (2) | - | - | - | - | - | 349,934 | 100.0% | 349,932 | 25.1% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 4,891 | 2.0% | 3,704 | 1.5% | 1,278 | 5% | 236,091 | 96.0% | 245,964 | 17.7% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 14,580 | 4.7% | 17,233 | 5.6% | 5,645 | 1.8% | 272,191 | 87.9% | 309,649 | 22.2% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | 236,641 | 100.0% | 236,641 | 17.0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | - | - | - | - | - | - | 236,355 | 100.0% | 236,355 | 17.0% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1,478 | 10.0% | 3,425 | 23.1% | 1,527 | 10.3% | 8,401 | 56.7% | 14,830 | 1.1% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 41 | 100.0% | - | - | - | - | - | - | 41 | - | - | - | - | - |
| Total By Income Source | 20,987 | 1.5% | 24,362 | 1.7% | 8,449 | .6% | 1,339,613 | 96.1% | 1,393,411 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 20,987 | 1.5% | 24,362 | 1.7% | 8,449 | .6% | 1,339,613 | 96.1% | 1,393,411 | 100.0% | - | - | - | - |
| Total By Customer Group | 20,987 | 1.5% | 24,362 | 1.7% | 8,449 | .6% | 1,339,613 | 96.1% | 1,393,411 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|---------------|------------|----------------|--------------|---------------|-------------|------------------|--------------|------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 10,796 | .8% | (9,824) | (.7%) | 47,355 | 3.5% | 1,313,371 | 96.5% | 1,361,697 | 100.0% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 10,796 | .8% | (9,824) | (.7%) | 47,355 | 3.5% | 1,313,371 | 96.5% | 1,361,697 | 100.0% |

Contact Details

| | | |
|-------------------------|------------------------------|--------------|
| Municipal Manager | Mr Maghawe Kunene | 017 801 3504 |
| Chief Financial Officer | Mr Phumuzi Jeremia Nhlabathi | 017 801 0532 |

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | |
| Operating Revenue | 763,217 | 778,965 | 216,775 | 28.4% | 273,258 | 35.8% | 168,863 | 21.7% | 658,896 | 84.6% | 127,686 | 50.9% | 32.2% |
| Exchange Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Goods and Rendering of Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | 13,333 | 13,333 | 2,067 | 15.5% | 4,033 | 30.3% | 2,787 | 20.9% | 8,887 | 66.7% | 1,151 | 55.9% | 142.1% |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | - | - | - | - | - | - | 35 | - | 35 | - | - | - | (100.0%) |
| Interest earned from Current and Non Current Assets | 24,151 | 24,151 | 904 | 3.7% | 3,327 | 13.8% | 5,126 | 21.2% | 9,357 | 38.7% | 1,809 | 20.3% | 183.4% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | 171 | 171 | 5 | 2.8% | 79 | 46.3% | 67 | 39.4% | 151 | 88.4% | 14 | 22.6% | 376.9% |
| Rental from Fixed Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 700 | 700 | 165 | 23.5% | 234 | 33.5% | 230 | 32.8% | 629 | 89.8% | 626 | 52.1% | (63.3%) |
| Non-Exchange Revenue | | | | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 1,903 | 1,903 | 71 | 3.7% | 391 | 20.5% | 3,187 | 167.5% | 3,649 | 191.7% | 208 | 68.3% | 1,432.9% |
| Licences or permits | 1,733 | 1,733 | 487 | 28.1% | 456 | 26.3% | 565 | 32.6% | 1,508 | 87.0% | 549 | 68.7% | 3.0% |
| Transfer and subsidies - Operational | 329,337 | 345,084 | 49,790 | 15.1% | 134,089 | 40.7% | 58,893 | 17.1% | 242,772 | 70.4% | 29,053 | 47.3% | 102.7% |
| Interest Receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | 391,888 | 391,888 | 163,287 | 41.7% | 130,629 | 33.3% | 97,972 | 25.0% | 391,888 | 100.0% | 94,254 | 58.3% | 3.9% |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | 19 | - | - | - | 19 | - | 22 | - | (100.0%) |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 782,953 | 811,270 | 144,403 | 18.4% | 261,967 | 33.5% | 155,539 | 19.2% | 561,910 | 69.3% | 152,093 | 52.3% | 2.3% |
| Employee related costs | 220,877 | 235,247 | 54,946 | 24.9% | 54,721 | 24.8% | 56,765 | 24.1% | 166,433 | 70.7% | 50,759 | 58.6% | 11.8% |
| Remuneration of councillors | 19,915 | 19,915 | 4,243 | 21.3% | 4,346 | 21.8% | 4,758 | 23.9% | 13,347 | 67.0% | 4,388 | 62.7% | 8.4% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 4,501 | 4,283 | 958 | 21.3% | 1,938 | 43.1% | 243 | 5.7% | 3,139 | 73.3% | 1,332 | 63.4% | (81.8%) |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 24,106 | 25,650 | 6,518 | 27.0% | 6,513 | 27.0% | 6,374 | 24.8% | 19,405 | 75.7% | 5,688 | 59.0% | 12.1% |
| Interest, Dividends and Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 53,755 | 61,095 | 10,262 | 19.1% | 23,579 | 43.9% | 10,249 | 16.8% | 44,090 | 72.2% | 10,034 | 55.6% | 2.1% |
| Transfers and subsidies | 378,862 | 394,931 | 55,793 | 14.7% | 146,715 | 38.7% | 67,037 | 17.0% | 269,546 | 68.3% | 69,850 | 52.6% | (4.0%) |
| Irrecoverable debts written off | - | - | 26 | (26) | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 80,936 | 70,149 | 11,627 | 14.4% | 24,154 | 29.8% | 10,099 | 14.4% | 45,881 | 65.4% | 9,985 | 30.2% | 1.1% |
| Disposal of Fixed and Intangible Assets | - | - | 30 | - | 26 | - | 13 | - | 69 | - | 57 | - | (76.6%) |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (19,736) | (32,305) | 72,372 | | 11,290 | | 13,324 | | 96,986 | | (24,408) | | |
| Transfers and subsidies - capital (monetary allocations) | 2,556 | 2,556 | 347 | 13.6% | 779 | 30.5% | 369 | 14.4% | 1,495 | 58.5% | 919 | 59.3% | (59.9%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | (17,180) | (29,749) | 72,719 | | 12,069 | | 13,693 | | 98,481 | | (23,488) | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | (17,180) | (29,749) | 72,719 | | 12,069 | | 13,693 | | 98,481 | | (23,488) | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (17,180) | (29,749) | 72,719 | | 12,069 | | 13,693 | | 98,481 | | (23,488) | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (17,180) | (29,749) | 72,719 | | 12,069 | | 13,693 | | 98,481 | | (23,488) | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 40,658 | 48,405 | 1,794 | 4.4% | 12,689 | 31.2% | 17,307 | 35.8% | 31,789 | 65.7% | 16,555 | 40.7% | 4.5% |
| National Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc) (Departm Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | | | | | | | | | | | | |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 40,658 | 48,405 | 1,794 | 4.4% | 12,689 | 31.2% | 17,307 | 35.8% | 31,789 | 65.7% | 16,555 | 40.7% | 4.5% |
| Capital Expenditure Functional | 40,658 | 48,405 | 1,794 | 4.4% | 12,689 | 31.2% | 17,307 | 35.8% | 31,789 | 65.7% | 16,555 | 40.7% | 4.5% |
| Municipal governance and administration | 3,058 | 10,977 | 1,603 | 52.4% | 2,295 | 75.1% | 902 | 8.2% | 4,900 | 43.7% | 2,891 | 33.7% | (68.8%) |
| Executive and Council | - | - | 689 | - | - | - | - | - | 689 | 100.0% | - | - | - |
| Finance and administration | 3,058 | 10,288 | 915 | 29.9% | 2,295 | 75.1% | 902 | 8.8% | 4,111 | 40.0% | 2,891 | 34.7% | (68.8%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 37,100 | 37,070 | 190 | .5% | 10,394 | 28.0% | 16,046 | 43.3% | 26,631 | 71.8% | 13,664 | 46.2% | 17.4% |
| Community and Social Services | 36,000 | 36,000 | - | - | 10,256 | 28.5% | 15,555 | 43.2% | 25,811 | 71.7% | 4,043 | 49.8% | 284.7% |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 500 | 500 | 190 | 38.0% | 138 | 27.5% | - | - | 328 | 65.6% | 9,621 | 42.9% | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | 600 | 570 | - | - | - | - | 491 | 86.2% | 491 | 86.2% | - | - | (100.0%) |
| Economic and Environmental Services | 500 | 358 | - | - | - | - | 358 | 100.0% | 358 | 100.0% | - | - | (100.0%) |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | 500 | 358 | - | - | - | - | 358 | 100.0% | 358 | 100.0% | - | - | (100.0%) |
| Trading Services | | | | | | | | | | | | | |
| Energy sources | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | | | | | | | | | | | | | |

Part 3: Cash Receipts and Payments

| | 2025/26 | 2024/25 |
|--|---------|---------|
| | | |

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 765,773 | 765,773 | 190,002 | 24.8% | 150,420 | 19.6% | 184,237 | 24.1% | 524,659 | 68.5% | 107,840 | 43.8% | 70.8% |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other revenue | 15,509 | 15,509 | 2,765 | 17.8% | 5,030 | 32.4% | 3,920 | 25.3% | 11,716 | 75.5% | 890 | 21.3% | 340.6% |
| Transfers and Subsidies - Operational | 723,556 | 723,556 | 186,961 | 25.8% | 144,586 | 20.0% | 178,786 | 24.7% | 510,733 | 70.6% | 106,950 | 44.3% | 67.2% |
| Transfers and Subsidies - Capital | 2,556 | 2,556 | - | - | - | - | 767 | 30.0% | 767 | 30.0% | - | - | (100.0%) |
| Interest | 24,151 | 24,151 | 275 | 1.1% | 404 | 1.7% | 764 | 3.2% | 1,443 | 6.0% | - | - | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (758,847) | (785,620) | (74,978) | 9.9% | (198,251) | 26.1% | (101,623) | 12.9% | (374,853) | 47.7% | (16,369) | 9.5% | 520.8% |
| Suppliers and employees | (758,847) | (785,620) | (74,978) | 9.9% | (198,251) | 26.1% | (101,623) | 12.9% | (374,853) | 47.7% | (16,369) | 9.5% | 520.8% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 6,926 | (19,847) | 115,024 | 1,660.9% | (47,831) | (690.6%) | 82,613 | (416.2%) | 149,806 | (754.8%) | 91,471 | (238.6%) | (9.7%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | 41,081 | - | (1,533) | - | 39,547 | - | - | - | (100.0%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | 41,081 | - | (1,533) | - | 39,547 | - | - | - | (100.0%) |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (40,658) | (48,405) | (1,890) | 4.6% | (12,971) | 31.9% | (17,953) | 37.1% | (32,814) | 67.8% | (17,713) | 56.7% | 1.4% |
| Capital assets | (40,658) | (48,405) | (1,890) | 4.6% | (12,971) | 31.9% | (17,953) | 37.1% | (32,814) | 67.8% | (17,713) | 56.7% | 1.4% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (40,658) | (48,405) | (1,890) | 4.6% | 28,110 | (69.1%) | (19,486) | 40.3% | 6,734 | (13.9%) | (17,713) | 56.7% | 10.0% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | (33,732) | (68,252) | 113,134 | (335.4%) | (19,722) | 58.5% | 63,127 | (92.5%) | 156,540 | (229.4%) | 73,758 | (107.3%) | (14.4%) |
| Cash/cash equivalents at the year begin: | 485,801 | 485,801 | 71,315 | 14.7% | 181,559 | 37.4% | 161,838 | 33.3% | 71,315 | 14.7% | 77,732 | 108.2% | 108.2% |
| Cash/cash equivalents at the year end: | 452,069 | 417,549 | 181,559 | 40.2% | 161,838 | 35.8% | 224,965 | 53.9% | 224,965 | 53.9% | 151,490 | 293.6% | 48.5% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|-------------|-------|--------------|---|--------------|-------|--------------|-------|--------|--------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 8 | 21.9% | - | - | 27 | 78.1% | (0) | - | 35 | 1.1% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 2,522 | 81.2% | - | - | - | - | 584 | 18.8% | 3,105 | 98.9% | - | - | - | - |
| Total By Income Source | 2,529 | 80.5% | - | - | 27 | .9% | 584 | 18.6% | 3,140 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | 2,529 | 80.5% | - | - | 27 | .9% | 584 | 18.6% | 3,140 | 100.0% | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 2,529 | 80.5% | - | - | 27 | .9% | 584 | 18.6% | 3,140 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | |
| Operating Revenue | 1,424,494 | 1,365,238 | 465,657 | 32.7% | 397,178 | 27.9% | 340,304 | 24.9% | 1,203,139 | 88.1% | 319,255 | 87.2% | 6.6% |
| Exchange Revenue | | | | | | | | | | | | | |
| Service charges - Electricity | 216,163 | 201,606 | 40,152 | 18.6% | 48,834 | 22.6% | 56,022 | 27.8% | 145,008 | 71.9% | 52,358 | 75.7% | 7.0% |
| Service charges - Water | 45,639 | 43,117 | 10,059 | 22.0% | 8,892 | 19.5% | 8,831 | 20.5% | 27,782 | 64.4% | 9,584 | 63.8% | (7.9%) |
| Service charges - Waste Water Management | 7,641 | 7,641 | 1,629 | 21.3% | 1,954 | 25.6% | 1,953 | 25.6% | 5,536 | 72.4% | 1,705 | 70.6% | 14.5% |
| Service charges - Waste Management | 15,223 | 14,830 | 3,795 | 24.9% | 3,518 | 23.1% | 3,928 | 26.5% | 11,241 | 75.8% | 3,269 | 67.9% | 20.2% |
| Sale of Goods and Rendering of Services | 4,954 | 3,289 | 1,060 | 21.4% | 639 | 12.9% | 995 | 30.3% | 2,694 | 81.9% | 1,465 | 81.7% | (32.0%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | 0 | - | (100.0%) |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 4,449 | 4,018 | 833 | 18.7% | 880 | 19.8% | 592 | 14.7% | 2,305 | 57.4% | 981 | 73.3% | (39.6%) |
| Interest earned from Current and Non Current Assets | 16,414 | 15,660 | 2,502 | 15.2% | 1,429 | 8.7% | 2,189 | 14.0% | 6,120 | 39.1% | 592 | 8.9% | 269.6% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | 4 | - | 4 | - | - | - | (100.0%) |
| Rental from Fixed Assets | 6,613 | 5,694 | 2,357 | 35.6% | 249 | 3.8% | 836 | 14.7% | 3,442 | 60.4% | 379 | 66.7% | 120.8% |
| Licences or permits | 2,891 | 1,331 | 592 | 20.5% | 205 | 7.1% | 256 | 19.2% | 1,054 | 79.2% | 280 | 48.7% | (8.7%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | 13,410 | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 1,729 | 1,238 | 247 | 14.3% | 244 | 14.1% | 440 | 35.5% | 931 | 75.2% | 378 | 41.1% | 16.5% |
| Non-Exchange Revenue | | | | | | | | | | | | | |
| Property rates | 154,406 | 138,535 | 35,065 | 22.7% | 34,313 | 22.2% | 33,874 | 24.5% | 103,252 | 74.5% | 31,728 | 65.1% | 6.8% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 4,529 | 3,540 | 126 | 2.8% | 201 | 4.4% | 271 | 7.7% | 598 | 16.9% | 303 | 22.1% | (10.4%) |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 929,316 | 901,172 | 364,702 | 39.2% | 293,286 | 31.6% | 227,546 | 25.3% | 885,535 | 98.3% | 213,741 | 98.4% | 6.5% |
| Interest Receivables | 14,528 | 8,532 | 2,132 | 14.7% | 2,128 | 14.6% | 2,158 | 25.3% | 6,418 | 75.2% | 2,147 | 47.4% | 5.5% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | 1,625 | 405 | - | 406 | - | 406 | 25.0% | 1,218 | 75.0% | 345 | - | 17.6% |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 1,344,289 | 1,318,502 | 322,195 | 24.0% | 384,267 | 28.6% | 422,636 | 32.1% | 1,129,099 | 85.6% | 381,792 | 85.1% | 10.7% |
| Employee related costs | 659,000 | 658,424 | 184,683 | 28.0% | 211,774 | 32.1% | 178,428 | 27.1% | 574,885 | 87.3% | 173,977 | 82.3% | 2.6% |
| Remuneration of councillors | 28,125 | 28,125 | 7,343 | 26.1% | 7,343 | 26.1% | 8,185 | 29.1% | 22,871 | 81.3% | 10,411 | 86.0% | (21.4%) |
| Bulk purchases - electricity | 143,806 | 143,806 | 33,443 | 23.3% | 37,233 | 25.9% | 41,038 | 28.5% | 111,714 | 77.7% | 47,072 | 97.7% | (12.8%) |
| Inventory consumed | 54,919 | 54,889 | 5,383 | 9.8% | 13,954 | 25.4% | 11,632 | 21.2% | 30,969 | 56.4% | 11,920 | 59.3% | (2.4%) |
| Debt impairment | 7,499 | 7,499 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 103,248 | 103,315 | 29,698 | 28.8% | 28,712 | 27.8% | 27,024 | 26.2% | 85,435 | 82.7% | 24,190 | 81.4% | 11.7% |
| Interest, Dividends and Rent on Land | 102 | 102 | 3,017 | 2,969.8% | 2,961 | 2,914.8% | 8,476 | 8,342.9% | 14,454 | 14,227.5% | 2,781 | 4,192.2% | 204.8% |
| Contracted services | 126,416 | 123,028 | 18,773 | 14.9% | 33,761 | 26.7% | 40,499 | 32.9% | 93,034 | 75.6% | 46,936 | 92.9% | (13.7%) |
| Transfers and subsidies | 29,510 | 25,310 | - | - | 4,859 | 16.5% | 10,090 | 39.9% | 14,949 | 59.1% | 1,767 | 57.0% | 471.1% |
| Irrecoverable debts written off | 1,085 | 1,085 | - | - | - | - | 2,916 | 268.8% | 2,916 | 268.8% | - | 47.0% | (100.0%) |
| Operational Cost and Other Cost | 190,579 | 172,919 | 39,856 | 20.9% | 43,669 | 22.9% | 94,346 | 54.6% | 177,871 | 102.9% | 62,738 | 97.9% | 50.4% |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 80,204 | 46,737 | 143,462 | | 12,911 | | (82,332) | | 74,041 | | (62,537) | | |
| Transfers and subsidies - capital (monetary allocations) | 331,759 | 342,493 | 95,631 | 28.6% | 97,931 | 29.5% | 70,041 | 20.5% | 263,603 | 77.0% | 119,451 | 89.9% | (41.4%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 411,963 | 389,229 | 239,093 | | 110,842 | | (12,291) | | 337,643 | | 56,914 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 411,963 | 389,229 | 239,093 | | 110,842 | | (12,291) | | 337,643 | | 56,914 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 411,963 | 389,229 | 239,093 | | 110,842 | | (12,291) | | 337,643 | | 56,914 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 411,963 | 389,229 | 239,093 | | 110,842 | | (12,291) | | 337,643 | | 56,914 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 358,493 | 353,275 | 67,981 | 19.0% | 100,581 | 28.1% | 59,394 | 16.8% | 227,955 | 64.5% | 52,576 | 52.4% | 13.0% |
| National Government | 331,759 | 342,493 | 67,981 | 20.5% | 95,398 | 28.8% | 57,289 | 16.7% | 220,668 | 64.4% | 47,111 | 57.0% | 21.6% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)/Departm Agen | 331,759 | 342,493 | 67,981 | 20.5% | 95,398 | 28.8% | 57,289 | 16.7% | 220,668 | 64.4% | 47,111 | 57.0% | 21.6% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 26,734 | 10,783 | - | - | 5,183 | 19.4% | 2,105 | 19.5% | 7,288 | 67.6% | 5,465 | 30.1% | (61.5%) |
| Capital Expenditure Functional | 358,493 | 353,275 | 67,981 | 19.0% | 100,581 | 28.1% | 59,394 | 16.8% | 227,955 | 64.5% | 52,576 | 52.4% | 13.0% |
| Municipal governance and administration | 2,000 | 150 | - | - | - | - | 87 | 58.3% | 87 | 58.3% | 68 | 8.5% | 27.7% |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 2,000 | 150 | - | - | - | - | 87 | 58.3% | 87 | 58.3% | 68 | 9.4% | 27.7% |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 23,000 | 25,143 | 5,339 | 23.2% | 4,930 | 21.4% | 2,457 | 9.8% | 12,726 | 50.6% | 2,488 | 35.0% | (1.2%) |
| Community and Social Services | - | 12,143 | 4,454 | - | 3,747 | - | 1,270 | 10.5% | 9,471 | 78.0% | 476 | 26.1% | 166.6% |
| Sport And Recreation | 23,000 | 13,000 | 865 | 3.8% | 1,182 | 5.1% | 1,187 | 9.1% | 3,255 | 25.0% | - | 168.0% | (100.0%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | 2,011 | 67.0% | (100.0%) |
| Economic and Environmental Services | 203,222 | 203,030 | 40,030 | 19.7% | 67,867 | 33.4% | 46,525 | 22.9% | 154,423 | 76.1% | 22,636 | 61.0% | 105.5% |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | (4) | - | (100.0%) |
| Road Transport | 203,222 | 203,030 | 40,030 | 19.7% | 67,867 | 33.4% | 46,525 | 22.9% | 154,423 | 76.1% | 22,531 | 62.5% | 106.5% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | 108 | 27.0% | (100.0%) |
| Trading Services | 130,270 | 124,952 | 22,611 | 17.4% | 27,784 | 21.3% | 10,324 | 8.3% | 60,719 | 48.6% | 27,384 | 49.9% | (62.3%) |
| Energy sources | - | 1,000 | - | - | - | - | - | - | - | - | 2,236 | 77.3% | (100.0%) |
| Water Management | 122,270 | 118,769 | 22,611 | 18.5% | 22,601 | 18.5% | 10,324 | 8.7% | 55,537 | 46.8% | 25,147 | 50.1% | (58.9%) |
| Waste Water Management | 8,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | 5,183 | - | - | 5,183 | - | - | - | 5,183 | 100.0% | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | 37.5% |

Part 3: Cash Receipts and Payments

| | 2025/26 | 2024/25 |
|--|---------|---------|
|--|---------|---------|

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|-----------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 1,812,248 | 1,690,587 | 579,613 | 32.0% | 934,559 | 51.6% | 506,032 | 29.9% | 2,020,204 | 119.5% | 430,566 | 139.3% | 17.5% |
| Property rates | 140,509 | 131,608 | 25,771 | 18.3% | 26,995 | 19.2% | 25,912 | 19.7% | 78,678 | 59.8% | 22,346 | 72.2% | 16.0% |
| Service charges | 251,466 | 253,834 | 46,671 | 18.6% | 60,979 | 24.2% | 60,799 | 24.0% | 168,448 | 66.4% | 56,621 | 63.8% | 7.4% |
| Other revenue | 132,168 | 39,326 | 39,558 | 29.9% | 368,256 | 278.6% | 106,660 | 271.2% | 514,474 | 1,308.2% | 77,937 | (288.7%) | 36.9% |
| Transfers and Subsidies - Operational | 929,316 | 901,072 | 369,819 | 39.8% | 283,282 | 30.5% | 227,836 | 25.3% | 880,937 | 97.8% | 210,721 | 97.0% | 8.1% |
| Transfers and Subsidies - Capital | 331,759 | 342,493 | 94,094 | 28.4% | 192,042 | 57.9% | 81,569 | 23.8% | 367,705 | 107.4% | 61,395 | 106.7% | 32.9% |
| Interest | 27,030 | 22,254 | 3,700 | 13.7% | 3,005 | 11.1% | 3,256 | 14.6% | 9,962 | 44.8% | 1,546 | 19.1% | 110.6% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (1,278,236) | (1,267,424) | (376,022) | 29.4% | (393,335) | 30.8% | (328,663) | 25.9% | (1,098,021) | 86.6% | (66,638) | 24.8% | 393.2% |
| Suppliers and employees | (1,278,134) | (1,250,726) | (376,022) | 29.4% | (393,335) | 30.8% | (328,663) | 26.3% | (1,098,021) | 87.8% | (66,638) | 24.8% | 393.2% |
| Finance charges | (102) | (16,698) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 534,013 | 423,163 | 203,590 | 38.1% | 541,223 | 101.4% | 177,369 | 41.9% | 922,182 | 217.9% | 363,928 | 694.2% | (51.3%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (412,266) | (407,049) | (67,981) | 16.5% | (100,581) | 24.4% | (59,394) | 14.6% | (227,955) | 56.0% | (52,576) | 52.4% | 13.0% |
| Capital assets | (412,266) | (407,049) | (67,981) | 16.5% | (100,581) | 24.4% | (59,394) | 14.6% | (227,955) | 56.0% | (52,576) | 52.4% | 13.0% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (412,266) | (407,049) | (67,981) | 16.5% | (100,581) | 24.4% | (59,394) | 14.6% | (227,955) | 56.0% | (52,576) | 52.0% | 13.0% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | 2,977 | 1,854 | 118 | 4.0% | 74 | 2.5% | 87 | 4.7% | 279 | 15.1% | - | - | (100.0%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 1,124 | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 1,854 | 1,854 | 118 | 6.4% | 74 | 4.0% | 87 | 4.7% | 279 | 15.1% | - | - | (100.0%) |
| Payments | (735) | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (735) | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | 2,242 | 1,854 | 118 | 5.3% | 74 | 3.3% | 87 | 4.7% | 279 | 15.1% | - | - | (100.0%) |
| Net Increase/(Decrease) in cash held | 123,989 | 17,967 | 135,728 | 109.5% | 440,716 | 355.4% | 118,062 | 657.1% | 694,506 | 3,865.4% | 311,352 | (955.9%) | (62.1%) |
| Cash/cash equivalents at the year begin: | (97,576) | 4,292 | 112,583 | (115.4%) | 76,574 | (78.5%) | 517,291 | 12,052.8% | 112,583 | 2,623.2% | 996,280 | 101.6% | (48.1%) |
| Cash/cash equivalents at the year end: | 26,412 | 22,259 | 76,574 | 289.9% | 517,291 | 1,958.5% | 635,353 | 2,854.3% | 635,353 | 2,854.3% | 1,307,632 | (451.8%) | (51.4%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|---------------|--------------|--------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 3,210 | 20.9% | 560 | 3.7% | 460 | 3.0% | 11,121 | 72.4% | 15,351 | 8.6% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 15,455 | 61.1% | 1,058 | 4.2% | 742 | 2.9% | 8,057 | 31.8% | 25,312 | 14.1% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 8,890 | 10.7% | 3,057 | 3.7% | 2,355 | 2.8% | 68,810 | 82.8% | 83,112 | 46.3% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 604 | 24.4% | 163 | 6.6% | 96 | 3.9% | 1,616 | 65.2% | 2,479 | 1.4% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 823 | 20.3% | 242 | 6.0% | 152 | 3.8% | 2,834 | 70.0% | 4,051 | 2.3% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 988 | 2.4% | 963 | 2.3% | 919 | 2.2% | 38,351 | 93.0% | 41,221 | 23.0% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 528 | 6.6% | 177 | 2.2% | 104 | 1.3% | 7,209 | 89.9% | 8,018 | 4.5% | - | - | - | - |
| Total By Income Source | 30,498 | 17.0% | 6,220 | 3.5% | 4,829 | 2.7% | 137,998 | 76.9% | 179,545 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 3,278 | 7.7% | 2,079 | 4.9% | 1,668 | 3.9% | 35,584 | 83.5% | 42,609 | 23.7% | - | - | - | - |
| Commercial | 14,517 | 30.8% | 1,416 | 3.0% | 1,093 | 2.3% | 30,099 | 63.9% | 47,126 | 26.2% | - | - | - | - |
| Households | 10,601 | 21.0% | 1,965 | 3.9% | 1,335 | 2.6% | 36,501 | 72.4% | 50,403 | 28.1% | - | - | - | - |
| Other | 2,101 | 5.3% | 760 | 1.9% | 732 | 1.9% | 35,814 | 90.9% | 39,407 | 21.9% | - | - | - | - |
| Total By Customer Group | 30,498 | 17.0% | 6,220 | 3.5% | 4,829 | 2.7% | 137,998 | 76.9% | 179,545 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|---------------|--------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | 17,752 | 9.0% | 15,728 | 8.0% | 163,679 | 83.0% | 197,159 | 68.1% |
| Bulk Water | - | - | - | - | - | - | 1,734 | 100.0% | 1,734 | .6% |
| PAYE deductions | 10,374 | 100.0% | - | - | - | - | - | - | 10,374 | 3.6% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 7,478 | 100.0% | - | - | - | - | - | - | 7,478 | 2.6% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 14,787 | 22.1% | 7,037 | 10.5% | 4,209 | 6.3% | 40,985 | 61.2% | 67,017 | 23.1% |
| Auditor-General | - | - | - | - | - | - | 2,868 | 100.0% | 2,868 | 1.0% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | 2,901 | 100.0% | - | - | - | - | - | - | 2,901 | 1.0% |
| Total | 35,541 | 12.3% | 24,789 | 8.6% | 19,937 | 6.9% | 209,265 | 72.3% | 289,532 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 | |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|--|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | |
| Operating Revenue | 578,342 | 543,257 | 152,600 | 26.4% | 133,969 | 23.2% | 138,899 | 25.6% | 425,468 | 78.3% | 118,221 | 79.0% | 17.5% | |
| Exchange Revenue | | | | | | | | | | | | | | |
| Service charges - Electricity | 106,318 | 106,318 | 25,661 | 24.1% | 24,531 | 23.1% | 45,495 | 42.8% | 95,686 | 90.0% | 18,725 | 61.8% | 143.0% | |
| Service charges - Water | 39,665 | 39,665 | 9,275 | 23.4% | 11,889 | 30.0% | 11,751 | 29.6% | 32,914 | 83.0% | 9,239 | 73.1% | 27.2% | |
| Service charges - Waste Water Management | 53,483 | 22,535 | 5,624 | 10.5% | 5,647 | 10.6% | 5,606 | 24.9% | 16,877 | 74.9% | 10,195 | 62.0% | (45.0%) | |
| Service charges - Waste Management | 12,443 | 14,443 | 3,924 | 31.5% | 3,933 | 31.6% | 3,926 | 27.2% | 11,782 | 81.6% | 3,309 | 81.2% | 18.6% | |
| Sale of Goods and Rendering of Services | 7,510 | 738 | 138 | 19.5% | 132 | 18.6% | 192 | 26.0% | 461 | 62.5% | 138 | 62.2% | 38.4% | |
| Agency services | - | - | - | - | - | - | - | - | - | - | 1,001 | 52.6% | (100.0%) | |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest earned from Receivables | 71,516 | 43,758 | 12,840 | 18.0% | 9,957 | 13.9% | 9,763 | 22.3% | 32,560 | 74.4% | 19,351 | 86.5% | (49.5%) | |
| Interest earned from Current and Non Current Assets | 3,651 | 3,651 | 141 | 3.9% | 295 | 8.1% | 159 | 4.3% | 594 | 16.3% | 561 | 39.9% | (71.7%) | |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rental from Fixed Assets | 2,713 | 2,713 | 170 | 6.3% | 208 | 7.7% | 183 | 6.7% | 560 | 20.7% | 439 | 50.8% | (58.4%) | |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | 3,812 | 4,820 | 1,232 | 32.3% | 1,454 | 38.1% | 380 | 7.9% | 3,066 | 63.6% | 978 | 95.9% | (61.2%) | |
| Non-Exchange Revenue | | | | | | | | | | | | | | |
| Property rates | 94,482 | 94,482 | 19,919 | 21.1% | 13,416 | 14.2% | 13,348 | 14.1% | 46,683 | 49.4% | 12,352 | 78.4% | 8.1% | |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | 470 | 470 | 111 | 23.6% | 92 | 19.5% | 59 | 12.4% | 261 | 55.5% | 44 | 39.1% | 32.2% | |
| Licences or permits | 10 | 10 | 4 | 40.3% | 3 | 28.6% | 3 | 27.7% | 10 | 96.6% | 55 | 46.2% | (94.8%) | |
| Transfer and subsidies - Operational | 178,878 | 179,212 | 71,956 | 40.2% | 57,566 | 32.2% | 43,174 | 24.1% | 172,696 | 96.4% | 41,833 | 94.8% | 3.2% | |
| Interest Receivables | - | 27,758 | 1,606 | - | 4,848 | - | 4,863 | 17.5% | 11,317 | 40.8% | - | - | (100.0%) | |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Gains on Disposal of Fixed and Intangible Assets | 2,684 | 2,684 | - | - | - | - | - | - | - | - | - | - | - | |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 540,679 | 529,981 | 83,672 | 15.5% | 91,363 | 16.9% | 131,409 | 24.8% | 306,444 | 57.8% | 79,060 | 43.4% | 66.2% | |
| Employee related costs | 122,881 | 121,381 | 27,287 | 22.2% | 26,907 | 21.9% | 26,319 | 21.7% | 80,513 | 66.3% | 26,156 | 74.3% | .6% | |
| Remuneration of councillors | 11,318 | 11,318 | 2,628 | 23.2% | 2,618 | 23.1% | 2,911 | 25.7% | 8,157 | 72.1% | 2,730 | 75.1% | 6.6% | |
| Bulk purchases - electricity | 118,160 | 100,441 | 30,239 | 25.6% | 28,660 | 24.3% | 14,811 | 14.7% | 73,710 | 73.4% | 22,117 | 56.8% | (33.0%) | |
| Inventory consumed | 40,897 | 35,897 | 6,001 | 14.7% | 7,364 | 18.0% | 11,022 | 30.7% | 24,387 | 67.9% | 7,975 | 55.6% | 38.2% | |
| Debt impairment | 101,616 | 101,616 | - | - | - | - | - | - | - | - | - | - | - | |
| Depreciation, Amortisation and Impairment | 61,859 | 60,859 | - | - | - | - | 44,703 | 73.5% | 44,703 | 73.5% | - | - | (100.0%) | |
| Interest, Dividends and Rent on Land | 9,000 | 9,000 | 303 | 3.4% | 937 | 10.4% | 422 | 4.7% | 1,662 | 18.5% | 47 | 5.2% | 790.2% | |
| Contracted services | 36,306 | 37,808 | 13,692 | 37.7% | 12,011 | 33.1% | 4,911 | 13.0% | 30,615 | 81.0% | 12,177 | 61.7% | (59.7%) | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Irrecoverable debts written off | 5,495 | 5,495 | - | - | 2,187 | 39.8% | 7,290 | 132.7% | 9,477 | 172.5% | 3,571 | 43.1% | 104.1% | |
| Operational Cost and Other Cost | 33,147 | 46,166 | 3,522 | 10.6% | 10,678 | 32.2% | 19,020 | 41.2% | 33,220 | 72.0% | 4,286 | 63.3% | 343.8% | |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | 37,663 | 13,275 | 68,927 | | 42,606 | | 7,491 | | 119,024 | | 39,161 | | | |
| Transfers and subsidies - capital (monetary allocations) | 68,878 | 80,488 | - | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers and contributions | 106,541 | 93,763 | 68,927 | | 42,606 | | 7,491 | | 119,024 | | 39,161 | | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after income tax | 106,541 | 93,763 | 68,927 | | 42,606 | | 7,491 | | 119,024 | | 39,161 | | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | 106,541 | 93,763 | 68,927 | | 42,606 | | 7,491 | | 119,024 | | 39,161 | | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 106,541 | 93,763 | 68,927 | | 42,606 | | 7,491 | | 119,024 | | 39,161 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 73,178 | 84,788 | 5,084 | 6.9% | 23,919 | 32.7% | 28,922 | 34.1% | 57,925 | 68.3% | 16,594 | 47.7% | 74.3% |
| National Government | 68,878 | 80,488 | 4,696 | 6.8% | 23,588 | 34.2% | 28,516 | 35.4% | 56,800 | 70.6% | 16,504 | 49.5% | 72.8% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc) (Departm Agen | 68,878 | 80,488 | 4,696 | 6.8% | 23,588 | 34.2% | 28,516 | 35.4% | 56,800 | 70.6% | 16,504 | 49.5% | 72.8% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 4,300 | 4,300 | 388 | 9.0% | 331 | 7.7% | 406 | 9.4% | 1,125 | 26.2% | 90 | 12.1% | 351.0% |
| Capital Expenditure Functional | 73,178 | 84,788 | 5,084 | 6.9% | 23,919 | 32.7% | 29,174 | 34.4% | 58,178 | 68.6% | 16,594 | 47.7% | 75.8% |
| Municipal governance and administration | | | | | | | | | | | | | |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | - | - | - | - | - | - | 253 | - | 253 | - | - | - | (100.0%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | | | | | | | | | | | | | |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | 787 | 64.9% | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | 787 | 64.9% | (100.0%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 12,000 | 12,000 | 953 | 7.9% | 4,500 | 37.5% | 2,416 | 20.1% | 7,869 | 65.6% | 1,561 | 41.1% | 54.7% |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | 477 | 17.6% | (100.0%) |
| Road Transport | 12,000 | 12,000 | 953 | 7.9% | 4,500 | 37.5% | 2,416 | 20.1% | 7,869 | 65.6% | 1,084 | 63.3% | 122.9% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 61,178 | 72,788 | 4,131 | 6.8% | 19,419 | 31.7% | 26,506 | 36.4% | 50,056 | 68.8% | 14,246 | 49.1% | 86.1% |
| Energy sources | 800 | 6,868 | - | - | - | - | 5,205 | 75.8% | 5,205 | 75.8% | 6,825 | 44.2% | (23.7%) |
| Water Management | 48,935 | 52,477 | 3,681 | 7.5% | 16,016 | 32.7% | 17,017 | 32.4% | 36,713 | 70.0% | 5,947 | 48.7% | 186.1% |
| Waste Water Management | 11,443 | 13,443 | 450 | 3.9% | 3,403 | 29.7% | 4,284 | 31.9% | 8,138 | 60.5% | 1,474 | 72.6% | 190.6% |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| | 2025/26 | 2024/25 |
|--|---------|---------|
|--|---------|---------|

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|-----------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 409,332 | 357,387 | 131,789 | 32.2% | 128,421 | 31.4% | 138,009 | 38.6% | 398,219 | 111.4% | 96,516 | 70.2% | 43.0% |
| Property rates | 34,703 | 34,703 | 5,949 | 17.1% | 11,324 | 32.6% | 7,780 | 22.4% | 25,053 | 72.2% | 8,248 | 80.3% | (5.7%) |
| Service charges | 62,647 | 56,072 | 34,890 | 55.7% | 36,161 | 57.7% | 62,330 | 111.2% | 133,381 | 237.9% | 30,054 | 64.2% | 107.4% |
| Other revenue | 35,544 | 29,064 | 9,223 | 25.9% | 5,127 | 14.4% | 7,875 | 27.1% | 22,225 | 76.5% | 11,796 | 92.6% | (33.2%) |
| Transfers and Subsidies - Operational | 178,878 | 178,878 | 72,161 | 40.3% | 58,785 | 32.9% | 43,594 | 24.4% | 174,540 | 97.6% | 41,870 | 96.4% | 4.1% |
| Transfers and Subsidies - Capital | 68,879 | 80,488 | 8,935 | 13.0% | 15,001 | 21.8% | 15,000 | 18.6% | 38,937 | 48.4% | 2,500 | 53.3% | 500.0% |
| Interest | 28,681 | (21,819) | 630 | 2.2% | 2,023 | 7.1% | 1,430 | (6.6%) | 4,083 | (18.7%) | 2,048 | 10.2% | (30.2%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (311,405) | (302,006) | (140,211) | 45.0% | (121,616) | 39.1% | (114,360) | 37.9% | (376,187) | 124.6% | (87,731) | 83.1% | 30.4% |
| Suppliers and employees | (302,405) | (293,006) | (140,211) | 46.4% | (121,616) | 40.2% | (114,360) | 39.0% | (376,187) | 128.4% | (87,731) | 84.7% | 30.4% |
| Finance charges | (9,000) | (9,000) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 97,927 | 55,381 | (8,422) | (8.6%) | 6,805 | 6.9% | 23,650 | 42.7% | 22,032 | 39.8% | 8,785 | 23.7% | 169.2% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (73,178) | (84,788) | (11,171) | 15.3% | (26,724) | 36.5% | (30,785) | 36.3% | (68,680) | 81.0% | (12,167) | 49.6% | 153.0% |
| Capital assets | (73,178) | (84,788) | (11,171) | 15.3% | (26,724) | 36.5% | (30,785) | 36.3% | (68,680) | 81.0% | (12,167) | 49.6% | 153.0% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (73,178) | (84,788) | (11,171) | 15.3% | (26,724) | 36.5% | (30,785) | 36.3% | (68,680) | 81.0% | (12,167) | 49.6% | 153.0% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 24,749 | (29,406) | (19,593) | (79.2%) | (19,919) | (80.5%) | (7,136) | 24.3% | (46,647) | 158.6% | (3,382) | (389.4%) | 111.0% |
| Cash/cash equivalents at the year begin: | 8,514 | 8,514 | 30,839 | 362.2% | 12,236 | 143.7% | (7,689) | (90.2%) | 30,839 | 362.2% | (13,598) | 172.6% | (43.5%) |
| Cash/cash equivalents at the year end: | 33,263 | (20,893) | 12,236 | 36.8% | (7,683) | (23.1%) | (14,819) | 70.9% | (14,819) | 70.9% | (16,980) | (106.8%) | (12.7%) |

Part 4: Debtor Age Analysis

| 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 | 4,487 | 1.7% | 2,725 | 1.0% | 3,033 | 1.1% | 257,142 | 96.2% | 267,366 | 19.1% | (1,110) | (.4%) | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 3,754 | 4.8% | 1,268 | 1.6% | 989 | 1.3% | 71,753 | 92.3% | 77,764 | 5.6% | (4,043) | (5.2%) | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 4,094 | 1.4% | 3,207 | 1.1% | 3,047 | 1.0% | 286,475 | 96.5% | 296,822 | 21.2% | (907) | (.3%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 2,057 | 1.2% | 1,837 | 1.1% | 1,804 | 1.1% | 160,758 | 96.6% | 166,455 | 11.9% | (848) | (.5%) | - | - |
| Receivables from Exchange Transactions - Waste Management | 1,412 | 1.7% | 1,161 | 1.4% | 1,135 | 1.3% | 81,276 | 95.6% | 84,984 | 6.1% | (627) | (.7%) | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 4,754 | 1.1% | 4,997 | 1.1% | 4,959 | 1.1% | 421,787 | 96.6% | 436,497 | 31.2% | (351) | (.1%) | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 156 | 2% | 110 | .2% | 76 | .1% | 66,982 | 99.5% | 67,324 | 4.8% | (2,370) | (3.5%) | - | - |
| Total By Income Source | 20,712 | 1.5% | 15,304 | 1.1% | 15,044 | 1.1% | 1,346,172 | 96.3% | 1,397,232 | 100.0% | (10,257) | (.7%) | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2,193 | 3.3% | 449 | .7% | 439 | .7% | 62,441 | 95.3% | 65,522 | 4.7% | (126) | (.2%) | - | - |
| Commercial | 7,679 | 1.8% | 5,168 | 1.2% | 4,717 | 1.1% | 415,548 | 95.9% | 433,112 | 31.0% | (6,889) | (1.6%) | - | - |
| Households | 10,840 | 1.2% | 9,687 | 1.1% | 9,888 | 1.1% | 868,183 | 96.6% | 898,598 | 64.3% | (3,242) | (.4%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 20,712 | 1.5% | 15,304 | 1.1% | 15,044 | 1.1% | 1,346,172 | 96.3% | 1,397,232 | 100.0% | (10,257) | (.7%) | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|---------------|--------------|--------------|------------|--------------|----------|--------------|-------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 4,519 | 100.0% | - | - | - | - | - | - | 4,519 | 36.0% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 6,786 | 84.4% | 33 | .4% | - | - | 1,221 | 15.2% | 8,039 | 64.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 11,305 | 90.0% | 33 | .3% | - | - | 1,221 | 9.7% | 12,558 | 100.0% |

Contact Details

| | | |
|-------------------------|--------------------------|--------------|
| Municipal Manager | Mr MA Ngobo | 017 734 6101 |
| Chief Financial Officer | Mrs Nompumelelo Khuzwayo | 017 734 6142 |

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 | |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|--|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | |
| Operating Revenue | 578,342 | 543,257 | 152,600 | 26.4% | 133,969 | 23.2% | 138,899 | 25.6% | 425,468 | 78.3% | 118,221 | 79.0% | 17.5% | |
| Exchange Revenue | | | | | | | | | | | | | | |
| Service charges - Electricity | 106,318 | 106,318 | 25,661 | 24.1% | 24,531 | 23.1% | 45,495 | 42.8% | 95,686 | 90.0% | 18,725 | 61.8% | 143.0% | |
| Service charges - Water | 39,665 | 39,665 | 9,275 | 23.4% | 11,889 | 30.0% | 11,751 | 29.6% | 32,914 | 83.0% | 9,239 | 73.1% | 27.2% | |
| Service charges - Waste Water Management | 53,483 | 22,535 | 5,624 | 10.5% | 5,647 | 10.6% | 5,606 | 24.9% | 16,877 | 74.9% | 10,195 | 62.0% | (45.0%) | |
| Service charges - Waste Management | 12,443 | 14,443 | 3,924 | 31.5% | 3,933 | 31.6% | 3,926 | 27.2% | 11,782 | 81.6% | 3,309 | 81.2% | 18.6% | |
| Sale of Goods and Rendering of Services | 7,510 | 738 | 138 | 19.5% | 132 | 18.6% | 192 | 26.0% | 461 | 62.5% | 138 | 62.2% | 38.4% | |
| Agency services | - | - | - | - | - | - | - | - | - | - | 1,001 | 52.6% | (100.0%) | |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest earned from Receivables | 71,516 | 43,758 | 12,840 | 18.0% | 9,957 | 13.9% | 9,763 | 22.3% | 32,560 | 74.4% | 19,351 | 86.5% | (49.5%) | |
| Interest earned from Current and Non Current Assets | 3,651 | 3,651 | 141 | 3.9% | 295 | 8.1% | 159 | 4.3% | 594 | 16.3% | 561 | 39.9% | (71.7%) | |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rental from Fixed Assets | 2,713 | 2,713 | 170 | 6.3% | 208 | 7.7% | 183 | 6.7% | 560 | 20.7% | 439 | 50.8% | (58.4%) | |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | 3,812 | 4,820 | 1,232 | 32.3% | 1,454 | 38.1% | 380 | 7.9% | 3,066 | 63.6% | 978 | 95.9% | (61.2%) | |
| Non-Exchange Revenue | | | | | | | | | | | | | | |
| Property rates | 94,482 | 94,482 | 19,919 | 21.1% | 13,416 | 14.2% | 13,348 | 14.1% | 46,883 | 49.4% | 12,352 | 78.4% | 8.1% | |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | 470 | 470 | 111 | 23.6% | 92 | 19.5% | 59 | 12.4% | 261 | 55.5% | 44 | 39.1% | 32.2% | |
| Licences or permits | 10 | 10 | 4 | 40.3% | 3 | 28.6% | 3 | 27.7% | 10 | 96.6% | 55 | 46.2% | (94.8%) | |
| Transfer and subsidies - Operational | 178,878 | 179,212 | 71,956 | 40.2% | 57,566 | 32.2% | 43,174 | 24.1% | 172,696 | 96.4% | 41,833 | 94.8% | 3.2% | |
| Interest Receivables | - | 27,758 | 1,606 | - | 4,848 | - | 4,863 | 17.5% | 11,317 | 40.8% | - | - | (100.0%) | |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Gains on Disposal of Fixed and Intangible Assets | 2,684 | 2,684 | - | - | - | - | - | - | - | - | - | - | - | |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 540,679 | 529,981 | 83,672 | 15.5% | 91,363 | 16.9% | 131,409 | 24.8% | 306,444 | 57.8% | 79,060 | 43.4% | 66.2% | |
| Employee related costs | 122,881 | 121,381 | 27,287 | 22.2% | 26,907 | 21.9% | 26,319 | 21.7% | 80,513 | 66.3% | 26,156 | 74.3% | .6% | |
| Remuneration of councillors | 11,318 | 11,318 | 2,628 | 23.2% | 2,618 | 23.1% | 2,911 | 25.7% | 8,157 | 72.1% | 2,730 | 75.1% | 6.6% | |
| Bulk purchases - electricity | 118,160 | 100,441 | 30,239 | 25.6% | 28,660 | 24.3% | 14,811 | 14.7% | 73,710 | 73.4% | 22,117 | 56.8% | (33.0%) | |
| Inventory consumed | 40,897 | 35,897 | 6,001 | 14.7% | 7,364 | 18.0% | 11,022 | 30.7% | 24,387 | 67.9% | 7,975 | 55.6% | 38.2% | |
| Debt impairment | 101,616 | 101,616 | - | - | - | - | - | - | - | - | - | - | - | |
| Depreciation, Amortisation and Impairment | 61,859 | 60,859 | - | - | - | - | 44,703 | 73.5% | 44,703 | 73.5% | - | - | (100.0%) | |
| Interest, Dividends and Rent on Land | 9,000 | 9,000 | 303 | 3.4% | 937 | 10.4% | 422 | 4.7% | 1,662 | 18.5% | 47 | 5.2% | 790.2% | |
| Contracted services | 36,306 | 37,808 | 13,692 | 37.7% | 12,011 | 33.1% | 4,911 | 13.0% | 30,615 | 81.0% | 12,177 | 61.7% | (59.7%) | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Irrecoverable debts written off | 5,495 | 5,495 | - | - | 2,187 | 39.8% | 7,290 | 132.7% | 9,477 | 172.5% | 3,571 | 43.1% | 104.1% | |
| Operational Cost and Other Cost | 33,147 | 46,166 | 3,522 | 10.6% | 10,678 | 32.2% | 19,020 | 41.2% | 33,220 | 72.0% | 4,286 | 63.3% | 343.8% | |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | 37,663 | 13,275 | 68,927 | | 42,606 | | 7,491 | | 119,024 | | 39,161 | | | |
| Transfers and subsidies - capital (monetary allocations) | 68,878 | 80,488 | - | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers and contributions | 106,541 | 93,763 | 68,927 | | 42,606 | | 7,491 | | 119,024 | | 39,161 | | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after income tax | 106,541 | 93,763 | 68,927 | | 42,606 | | 7,491 | | 119,024 | | 39,161 | | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | 106,541 | 93,763 | 68,927 | | 42,606 | | 7,491 | | 119,024 | | 39,161 | | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 106,541 | 93,763 | 68,927 | | 42,606 | | 7,491 | | 119,024 | | 39,161 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 73,178 | 84,788 | 5,084 | 6.9% | 23,919 | 32.7% | 28,922 | 34.1% | 57,925 | 68.3% | 16,594 | 47.7% | 74.3% |
| National Government | 68,878 | 80,488 | 4,696 | 6.8% | 23,588 | 34.2% | 28,516 | 35.4% | 56,800 | 70.6% | 16,504 | 49.5% | 72.8% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc) (Departm Agen | 68,878 | 80,488 | 4,696 | 6.8% | 23,588 | 34.2% | 28,516 | 35.4% | 56,800 | 70.6% | 16,504 | 49.5% | 72.8% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 4,300 | 4,300 | 388 | 9.0% | 331 | 7.7% | 406 | 9.4% | 1,125 | 26.2% | 90 | 12.1% | 351.0% |
| Capital Expenditure Functional | 73,178 | 84,788 | 5,084 | 6.9% | 23,919 | 32.7% | 29,174 | 34.4% | 58,178 | 68.6% | 16,594 | 47.7% | 75.8% |
| Municipal governance and administration | | | | | | | | | | | | | |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | - | - | - | - | - | - | 253 | - | 253 | - | - | - | (100.0%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | | | | | | | | | | | | | |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | 787 | 64.9% | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | 787 | 64.9% | (100.0%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 12,000 | 12,000 | 953 | 7.9% | 4,500 | 37.5% | 2,416 | 20.1% | 7,869 | 65.6% | 1,561 | 41.1% | 54.7% |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | 477 | 17.6% | (100.0%) |
| Road Transport | 12,000 | 12,000 | 953 | 7.9% | 4,500 | 37.5% | 2,416 | 20.1% | 7,869 | 65.6% | 1,084 | 63.3% | 122.9% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 61,178 | 72,788 | 4,131 | 6.8% | 19,419 | 31.7% | 26,506 | 36.4% | 50,056 | 68.8% | 14,246 | 49.1% | 86.1% |
| Energy sources | 800 | 6,868 | - | - | - | - | 5,205 | 75.8% | 5,205 | 75.8% | 6,825 | 44.2% | (23.7%) |
| Water Management | 48,935 | 52,477 | 3,681 | 7.5% | 16,016 | 32.7% | 17,017 | 32.4% | 36,713 | 70.0% | 5,947 | 48.7% | 186.1% |
| Waste Water Management | 11,443 | 13,443 | 450 | 3.9% | 3,403 | 29.7% | 4,284 | 31.9% | 8,138 | 60.5% | 1,474 | 72.6% | 190.6% |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| | 2025/26 | 2024/25 |
|--|---------|---------|
|--|---------|---------|

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|-----------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 409,332 | 357,387 | 131,789 | 32.2% | 128,421 | 31.4% | 138,009 | 38.6% | 398,219 | 111.4% | 96,516 | 70.2% | 43.0% |
| Property rates | 34,703 | 34,703 | 5,949 | 17.1% | 11,324 | 32.6% | 7,780 | 22.4% | 25,053 | 72.2% | 8,248 | 80.3% | (5.7%) |
| Service charges | 62,647 | 56,072 | 34,890 | 55.7% | 36,161 | 57.7% | 62,330 | 111.2% | 133,381 | 237.9% | 30,054 | 64.2% | 107.4% |
| Other revenue | 35,544 | 29,064 | 9,223 | 25.9% | 5,127 | 14.4% | 7,875 | 27.1% | 22,225 | 76.5% | 11,796 | 92.6% | (33.2%) |
| Transfers and Subsidies - Operational | 178,878 | 178,878 | 72,161 | 40.3% | 58,785 | 32.9% | 43,594 | 24.4% | 174,540 | 97.6% | 41,870 | 96.4% | 4.1% |
| Transfers and Subsidies - Capital | 68,879 | 80,488 | 8,935 | 13.0% | 15,001 | 21.8% | 15,000 | 18.6% | 38,937 | 48.4% | 2,500 | 53.3% | 500.0% |
| Interest | 28,681 | (21,819) | 630 | 2.2% | 2,023 | 7.1% | 1,430 | (6.6%) | 4,083 | (18.7%) | 2,048 | 10.2% | (30.2%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (311,405) | (302,006) | (140,211) | 45.0% | (121,616) | 39.1% | (114,360) | 37.9% | (376,187) | 124.6% | (87,731) | 83.1% | 30.4% |
| Suppliers and employees | (302,405) | (293,006) | (140,211) | 46.4% | (121,616) | 40.2% | (114,360) | 39.0% | (376,187) | 128.4% | (87,731) | 84.7% | 30.4% |
| Finance charges | (9,000) | (9,000) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 97,927 | 55,381 | (8,422) | (8.6%) | 6,805 | 6.9% | 23,650 | 42.7% | 22,032 | 39.8% | 8,785 | 23.7% | 169.2% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (73,178) | (84,788) | (11,171) | 15.3% | (26,724) | 36.5% | (30,785) | 36.3% | (68,680) | 81.0% | (12,167) | 49.6% | 153.0% |
| Capital assets | (73,178) | (84,788) | (11,171) | 15.3% | (26,724) | 36.5% | (30,785) | 36.3% | (68,680) | 81.0% | (12,167) | 49.6% | 153.0% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (73,178) | (84,788) | (11,171) | 15.3% | (26,724) | 36.5% | (30,785) | 36.3% | (68,680) | 81.0% | (12,167) | 49.6% | 153.0% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 24,749 | (29,406) | (19,593) | (79.2%) | (19,919) | (80.5%) | (7,136) | 24.3% | (46,647) | 158.6% | (3,382) | (389.4%) | 111.0% |
| Cash/cash equivalents at the year begin: | 8,514 | 8,514 | 30,839 | 362.2% | 12,236 | 143.7% | (7,689) | (90.2%) | 30,839 | 362.2% | (13,598) | 172.6% | (43.5%) |
| Cash/cash equivalents at the year end: | 33,263 | (20,893) | 12,236 | 36.8% | (7,683) | (23.1%) | (14,819) | 70.9% | (14,819) | 70.9% | (16,980) | (106.8%) | (12.7%) |

Part 4: Debtor Age Analysis

| 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 | 4,487 | 1.7% | 2,725 | 1.0% | 3,033 | 1.1% | 257,142 | 96.2% | 267,366 | 19.1% | (1,110) | (.4%) | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 3,754 | 4.8% | 1,268 | 1.6% | 989 | 1.3% | 71,753 | 92.3% | 77,764 | 5.6% | (4,043) | (5.2%) | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 4,094 | 1.4% | 3,207 | 1.1% | 3,047 | 1.0% | 286,475 | 96.5% | 296,822 | 21.2% | (907) | (.3%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 2,057 | 1.2% | 1,837 | 1.1% | 1,804 | 1.1% | 160,758 | 96.6% | 166,455 | 11.9% | (848) | (.5%) | - | - |
| Receivables from Exchange Transactions - Waste Management | 1,412 | 1.7% | 1,161 | 1.4% | 1,135 | 1.3% | 81,276 | 95.6% | 84,984 | 6.1% | (627) | (.7%) | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 4,754 | 1.1% | 4,997 | 1.1% | 4,959 | 1.1% | 421,787 | 96.6% | 436,497 | 31.2% | (351) | (.1%) | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 156 | 2% | 110 | .2% | 76 | .1% | 66,982 | 99.5% | 67,324 | 4.8% | (2,370) | (3.5%) | - | - |
| Total By Income Source | 20,712 | 1.5% | 15,304 | 1.1% | 15,044 | 1.1% | 1,346,172 | 96.3% | 1,397,232 | 100.0% | (10,257) | (.7%) | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2,193 | 3.3% | 449 | .7% | 439 | .7% | 62,441 | 95.3% | 65,522 | 4.7% | (126) | (.2%) | - | - |
| Commercial | 7,679 | 1.8% | 5,168 | 1.2% | 4,717 | 1.1% | 415,548 | 95.9% | 433,112 | 31.0% | (6,889) | (1.6%) | - | - |
| Households | 10,840 | 1.2% | 9,687 | 1.1% | 9,888 | 1.1% | 868,183 | 96.6% | 898,598 | 64.3% | (3,242) | (.4%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 20,712 | 1.5% | 15,304 | 1.1% | 15,044 | 1.1% | 1,346,172 | 96.3% | 1,397,232 | 100.0% | (10,257) | (.7%) | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|---------------|--------------|--------------|------------|--------------|----------|--------------|-------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 4,519 | 100.0% | - | - | - | - | - | - | 4,519 | 36.0% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 6,786 | 84.4% | 33 | .4% | - | - | 1,221 | 15.2% | 8,039 | 64.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 11,305 | 90.0% | 33 | .3% | - | - | 1,221 | 9.7% | 12,558 | 100.0% |

Contact Details

| | | |
|-------------------------|--------------------------|--------------|
| Municipal Manager | Mr MA Ngobo | 017 734 6101 |
| Chief Financial Officer | Mrs Nompumelelo Khuzwayo | 017 734 6142 |

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|-----------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | |
| Operating Revenue | 1,382,264 | 1,382,264 | 270,869 | 19.6% | 244,528 | 17.7% | 223,324 | 16.2% | 738,721 | 53.4% | 207,544 | 83.0% | 7.6% |
| Exchange Revenue | | | | | | | | | | | | | |
| Service charges - Electricity | 312,082 | 312,082 | 88,881 | 28.5% | 80,291 | 25.7% | 76,273 | 24.4% | 245,446 | 78.6% | 68,069 | 76.9% | 12.1% |
| Service charges - Water | 86,985 | 86,985 | 18,246 | 21.0% | 18,232 | 21.0% | 18,242 | 21.0% | 54,719 | 62.9% | 14,274 | 70.1% | 27.8% |
| Service charges - Waste Water Management | 25,181 | 25,181 | 5,582 | 22.2% | 5,663 | 22.5% | 5,683 | 22.6% | 16,928 | 67.2% | 5,368 | 75.1% | 5.9% |
| Service charges - Waste Management | 28,950 | 28,950 | 6,298 | 21.8% | 6,380 | 22.0% | 6,425 | 22.2% | 19,102 | 66.0% | 6,034 | 66.5% | 6.5% |
| Sale of Goods and Rendering of Services | 518 | 518 | 460 | 88.7% | 753 | 145.3% | 1,294 | 249.6% | 2,507 | 483.5% | 604 | 297.0% | 114.2% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 25,326 | 25,326 | 9,465 | 37.4% | 9,761 | 38.5% | 10,032 | 39.6% | 29,258 | 115.5% | 8,958 | 625.7% | 12.0% |
| Interest earned from Current and Non Current Assets | 3,600 | 3,600 | 698 | 19.4% | 864 | 24.0% | 585 | 16.3% | 2,147 | 59.7% | 811 | 46.2% | (27.9%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 6,300 | 6,300 | 1,099 | 17.4% | 930 | 14.8% | 883 | 14.0% | 2,912 | 46.2% | 522 | 25.3% | 69.1% |
| Licences or permits | - | - | 0 | - | 0 | - | 1 | - | 1 | - | - | 4% | (100.0%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | 3 | 3 | - | - | 55 | 2,000.8% | 19 | 687.5% | 74 | 2,688.3% | 22 | 1,999.1% | (12.6%) |
| Operational Revenue | 43,452 | 43,452 | (766) | (1.8%) | (494) | (1.1%) | 1,253 | 2.9% | (8) | - | (834) | (1,284.8%) | (250.2%) |
| Non-Exchange Revenue | | | | | | | | | | | | | |
| Property rates | 164,406 | 164,406 | 34,615 | 21.1% | 34,829 | 21.2% | 34,787 | 21.2% | 104,231 | 63.4% | 39,476 | 76.4% | (11.9%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 15,330 | 15,330 | 263 | 1.7% | 110 | 0.7% | 131 | 0.9% | 504 | 3.3% | 282 | 8.7% | (53.6%) |
| Licences or permits | - | - | 97 | - | 111 | - | 132 | - | 341 | - | 129 | 238.7% | 2.3% |
| Transfer and subsidies - Operational | 238,944 | 238,944 | 98,634 | 41.3% | 78,906 | 33.0% | 60,386 | 25.3% | 237,926 | 99.6% | 56,046 | 91.0% | 7.7% |
| Interest Receivables | 3,431 | 3,431 | 4,487 | 130.8% | 5,314 | 154.9% | 4,386 | 127.9% | 14,187 | 413.5% | 5,218 | 536.9% | (15.9%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 6,268 | 6,268 | 2,811 | 44.9% | 2,821 | 45.0% | 2,814 | 44.9% | 8,447 | 134.8% | 2,565 | 123.3% | 9.7% |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | 421,488 | 421,488 | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 1,114,602 | 1,114,602 | 297,853 | 26.7% | 258,966 | 23.2% | 257,088 | 23.1% | 813,907 | 73.0% | 233,103 | 76.6% | 10.3% |
| Employee related costs | 280,209 | 280,209 | 66,063 | 23.6% | 65,705 | 23.4% | 63,570 | 22.7% | 195,338 | 69.7% | 62,132 | 71.6% | 2.3% |
| Remuneration of councillors | 14,170 | 14,170 | 3,186 | 22.5% | 3,186 | 22.5% | 3,592 | 25.4% | 9,964 | 70.3% | 3,346 | 74.0% | 7.4% |
| Bulk purchases - electricity | 283,660 | 283,660 | 112,583 | 39.7% | 78,242 | 27.6% | 75,729 | 26.7% | 266,554 | 94.0% | 62,240 | 131.7% | 21.7% |
| Inventory consumed | 23,500 | 23,390 | 2,354 | 10.0% | 4,233 | 18.0% | 7,208 | 30.8% | 13,795 | 59.0% | 2,692 | 49.1% | 167.8% |
| Debt impairment | 74,145 | 74,145 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 75,000 | 75,000 | 12,513 | 16.7% | 12,331 | 16.4% | 11,869 | 15.8% | 36,713 | 49.0% | 27,996 | 35.0% | (57.6%) |
| Interest, Dividends and Rent on Land | 10,000 | 10,000 | 20,015 | 200.2% | 23,093 | 230.9% | 24,682 | 246.8% | 67,790 | 677.9% | 16,881 | 423.4% | 46.2% |
| Contracted services | 132,523 | 128,523 | 45,370 | 34.2% | 31,580 | 23.8% | 24,522 | 19.1% | 101,472 | 79.0% | 34,987 | 73.7% | (29.9%) |
| Transfers and subsidies | 1,000 | 1,000 | 129 | 12.9% | 180 | 18.0% | 234 | 23.4% | 543 | 54.3% | 216 | 66.6% | 8.1% |
| Irrecoverable debts written off | 111,317 | 111,317 | 1,972 | 1.8% | 1,680 | 1.5% | 1,797 | 1.6% | 5,449 | 4.9% | 1,751 | 96.3% | 2.6% |
| Operational Cost and Other Cost | 109,078 | 113,188 | 33,667 | 30.9% | 38,737 | 35.5% | 43,884 | 38.8% | 116,289 | 102.7% | 20,862 | 62.0% | 110.4% |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | 0 | - | - | - | 0 | - | - | - | - |
| Surplus/(Deficit) | 267,662 | 267,662 | (26,984) | | (14,438) | | (33,764) | | (75,185) | | (25,560) | | |
| Transfers and subsidies - capital (monetary allocations) | 127,047 | 127,047 | 25,371 | 20.0% | 39,211 | 30.9% | 15,666 | 12.3% | 80,247 | 63.2% | 20,451 | 55.7% | (23.4%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 394,709 | 394,709 | (1,613) | | 24,773 | | (18,098) | | 5,062 | | (5,108) | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 394,709 | 394,709 | (1,613) | | 24,773 | | (18,098) | | 5,062 | | (5,108) | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 394,709 | 394,709 | (1,613) | | 24,773 | | (18,098) | | 5,062 | | (5,108) | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 394,709 | 394,709 | (1,613) | | 24,773 | | (18,098) | | 5,062 | | (5,108) | | |

Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|-----------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 123,733 | 123,733 | 17,214 | 13.9% | 34,263 | 27.7% | 18,812 | 15.2% | 70,289 | 56.8% | 17,457 | 38.9% | 7.8% |
| National Government | 123,733 | 123,733 | 17,214 | 13.9% | 34,263 | 27.7% | 18,812 | 15.2% | 70,289 | 56.8% | 15,777 | 38.9% | 19.2% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)/Departm Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 123,733 | 123,733 | 17,214 | 13.9% | 34,263 | 27.7% | 18,812 | 15.2% | 70,289 | 56.8% | 15,777 | 38.9% | 19.2% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - | - | - | 1,680 | 38.7% | (100.0%) |
| Capital Expenditure Functional | 123,733 | 123,733 | 17,214 | 13.9% | 34,263 | 27.7% | 18,812 | 15.2% | 70,289 | 56.8% | 17,457 | 38.9% | 7.8% |
| Municipal governance and administration | | | | | | | | | | | | | |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | 31.1% | - |
| Community and Public Safety | 9,000 | 9,000 | 2,536 | 28.2% | 1,479 | 16.4% | 2,284 | 25.4% | 6,299 | 70.0% | 260 | 52.0% | 778.3% |
| Community and Social Services | 9,000 | 9,000 | 2,536 | 28.2% | 1,479 | 16.4% | 2,284 | 25.4% | 6,299 | 70.0% | - | - | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | 260 | 52.0% | (100.0%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 26,836 | 26,836 | 182 | .7% | 13,874 | 51.7% | 5,164 | 19.2% | 19,221 | 71.6% | 5,106 | 26.3% | 1.1% |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 26,836 | 26,836 | 182 | .7% | 13,874 | 51.7% | 5,164 | 19.2% | 19,221 | 71.6% | 5,106 | 26.3% | 1.1% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 87,897 | 87,897 | 14,496 | 16.5% | 18,910 | 21.5% | 11,364 | 12.9% | 44,770 | 50.9% | 12,091 | 42.0% | (6.0%) |
| Energy sources | 5,000 | 5,000 | 230 | 4.6% | 3,797 | 75.9% | 1,155 | 23.1% | 5,181 | 103.6% | 323 | 87.0% | 258.0% |
| Water Management | 13,308 | 13,308 | 1,480 | 11.1% | 3,069 | 23.1% | 2,877 | 21.6% | 7,425 | 55.8% | 136 | 18.9% | 2,015.1% |
| Waste Water Management | 69,589 | 69,589 | 12,370 | 17.8% | 11,492 | 16.5% | 7,332 | 10.5% | 31,195 | 44.8% | 7,826 | 48.9% | (6.3%) |
| Waste Management | - | - | 416 | - | 552 | - | - | - | 969 | - | 3,807 | 61.8% | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | 2024/25 | | | | |
|--|---------|--|--|--|--|---------|--|--|--|--|
| | | | | | | | | | | |

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 992,148 | 992,148 | 239,557 | 24.1% | 230,086 | 23.2% | 177,492 | 17.9% | 647,135 | 65.2% | 182,258 | 68.0% | (2.6%) |
| Property rates | 142,429 | 142,429 | 21,393 | 15.0% | 27,493 | 19.3% | 24,550 | 17.2% | 73,436 | 51.6% | 22,882 | 48.5% | 7.3% |
| Service charges | 390,546 | 390,546 | 61,604 | 15.8% | 66,812 | 17.1% | 62,012 | 15.9% | 190,428 | 48.8% | 51,833 | 47.7% | 19.6% |
| Other revenue | 71,213 | 71,213 | 7,413 | 10.4% | 4,953 | 7.0% | 7,209 | 10.1% | 19,575 | 27.5% | 1,815 | 44.5% | 297.2% |
| Transfers and Subsidies - Operational | 235,787 | 235,787 | 100,959 | 42.8% | 69,577 | 29.5% | 59,092 | 25.1% | 229,628 | 97.4% | 56,248 | 100.0% | 5.1% |
| Transfers and Subsidies - Capital | 127,047 | 127,047 | 46,250 | 36.4% | 58,105 | 45.7% | 22,692 | 17.9% | 127,047 | 100.0% | 47,027 | 90.8% | (51.7%) |
| Interest | 25,127 | 25,127 | 1,938 | 7.7% | 3,147 | 12.5% | 1,937 | 7.7% | 7,021 | 27.9% | 2,454 | 111.8% | (21.1%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (851,430) | (851,430) | (174,049) | 20.4% | (160,452) | 18.8% | (246,853) | 29.0% | (581,353) | 68.3% | (121,606) | 50.9% | 103.0% |
| Suppliers and employees | (840,430) | (840,430) | (174,049) | 20.7% | (160,452) | 19.1% | (246,853) | 29.4% | (581,353) | 69.2% | (121,606) | 51.7% | 103.0% |
| Finance charges | (10,000) | (10,000) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | (1,000) | (1,000) | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 140,719 | 140,719 | 65,509 | 46.6% | 69,634 | 49.5% | (69,361) | (49.3%) | 65,782 | 46.7% | 60,652 | 167.0% | (214.4%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (124,395) | (124,395) | (20,324) | 16.3% | (39,497) | 31.8% | (8,309) | 6.7% | (68,130) | 54.8% | (16,314) | 62.9% | (49.1%) |
| Capital assets | (124,395) | (124,395) | (20,324) | 16.3% | (39,497) | 31.8% | (8,309) | 6.7% | (68,130) | 54.8% | (16,314) | 62.9% | (49.1%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (124,395) | (124,395) | (20,324) | 16.3% | (39,497) | 31.8% | (8,309) | 6.7% | (68,130) | 54.8% | (16,314) | 62.9% | (49.1%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | - | - | 3,262 | - | 1,881 | - | 1,767 | - | 6,909 | - | 2,279 | - | (22.5%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | 3,262 | - | 1,881 | - | 1,767 | - | 6,909 | - | 2,279 | - | (22.5%) |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | 3,262 | - | 1,881 | - | 1,767 | - | 6,909 | - | 2,279 | - | (22.5%) |
| Net Increase/(Decrease) in cash held | 16,324 | 16,324 | 48,447 | 296.8% | 32,018 | 196.1% | (75,903) | (465.0%) | 4,561 | 27.9% | 46,617 | (802.4%) | (262.8%) |
| Cash/cash equivalents at the year begin: | 33,007 | 33,007 | 4,263 | 12.9% | 53,610 | 162.4% | 101,306 | 306.9% | 4,263 | 12.9% | 86,527 | 111.6% | 17.1% |
| Cash/cash equivalents at the year end: | 49,331 | 49,331 | 53,610 | 108.7% | 101,308 | 205.4% | 25,404 | 51.5% | 25,404 | 51.5% | 133,144 | 1,361.0% | (80.9%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|---------------|-------------|---------------|-------------|---------------|-------------|------------------|--------------|------------------|---------------|---|--------------|---|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 6,190 | 2.7% | 4,336 | 1.9% | 3,387 | 1.5% | 215,861 | 93.9% | 229,773 | 20.7% | (1,445) | (.6%) | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 14,114 | 8.3% | 6,649 | 3.9% | 5,679 | 3.3% | 144,089 | 84.5% | 170,531 | 15.3% | (1,572) | (.9%) | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 8,319 | 3.4% | 4,526 | 1.8% | 4,200 | 1.7% | 231,008 | 93.1% | 248,053 | 22.3% | (2,303) | (.9%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1,554 | 2.2% | 1,478 | 1.7% | 1,434 | 1.6% | 82,795 | 94.4% | 87,661 | 7.9% | (614) | (.7%) | - | - |
| Receivables from Exchange Transactions - Waste Management | 2,186 | 2.4% | 1,530 | 1.7% | 1,474 | 1.6% | 87,086 | 94.4% | 92,276 | 8.3% | (708) | (.8%) | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 5,186 | 1.9% | 5,099 | 1.9% | 5,079 | 1.9% | 253,871 | 94.3% | 269,235 | 24.2% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1,297 | 9.2% | 769 | 5.5% | 220 | 1.6% | 11,773 | 83.7% | 14,059 | 1.3% | (630) | (4.5%) | - | - |
| Total By Income Source | 39,245 | 3.5% | 24,387 | 2.2% | 21,473 | 1.9% | 1,026,483 | 92.3% | 1,111,588 | 100.0% | (7,272) | (.7%) | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 6,707 | 3.6% | 4,969 | 2.7% | 4,422 | 2.4% | 171,349 | 91.4% | 187,447 | 16.9% | (738) | (.4%) | - | - |
| Commercial | 14,866 | 4.2% | 6,041 | 1.7% | 5,364 | 1.5% | 328,183 | 92.6% | 354,454 | 31.9% | (1,810) | (.5%) | - | - |
| Households | 17,673 | 3.1% | 13,376 | 2.3% | 11,687 | 2.1% | 526,951 | 92.5% | 569,687 | 51.2% | (4,723) | (.8%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 39,245 | 3.5% | 24,387 | 2.2% | 21,473 | 1.9% | 1,026,483 | 92.3% | 1,111,588 | 100.0% | (7,272) | (.7%) | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|---------------|-------------|---------------|-------------|---------------|-------------|------------------|--------------|------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 39,071 | 3.2% | 30,059 | 2.4% | 31,384 | 2.6% | 1,128,152 | 91.8% | 1,228,666 | 57.2% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 27,463 | 3.0% | 3,600 | .4% | - | - | 889,707 | 96.6% | 920,770 | 42.8% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 66,534 | 3.1% | 33,659 | 1.6% | 31,384 | 1.5% | 2,017,859 | 93.9% | 2,149,436 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | 1,062,960 | 1,128,366 | 375,054 | 35.3% | 331,045 | 31.1% | 287,919 | 25.5% | 994,018 | 88.1% | 266,264 | 93.6% | 8.1% |
| Operating Revenue | | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | 132,190 | 137,982 | 34,324 | 26.0% | 34,648 | 26.2% | 36,634 | 26.6% | 105,606 | 76.5% | 27,648 | 75.0% | 32.5% |
| Service charges - Waste Water Management | 3,046 | 3,315 | 853 | 28.0% | 796 | 26.1% | 796 | 24.0% | 2,445 | 73.8% | 644 | 74.4% | 23.6% |
| Service charges - Waste Management | 43,375 | 45,991 | 11,433 | 26.4% | 11,549 | 26.6% | 12,223 | 26.6% | 35,206 | 76.6% | 10,385 | 74.9% | 17.7% |
| Sale of Goods and Rendering of Services | 687 | 530 | 119 | 17.4% | 128 | 18.6% | 97 | 18.3% | 344 | 64.9% | 186 | 77.7% | (47.8%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 144,028 | 151,831 | 37,345 | 25.9% | 38,570 | 26.8% | 39,868 | 26.3% | 115,784 | 76.3% | 36,040 | 76.1% | 10.6% |
| Interest earned from Current and Non Current Assets | 12,856 | 25,109 | 5,810 | 45.2% | 6,745 | 52.5% | 3,230 | 12.9% | 15,784 | 62.9% | 3,484 | 78.3% | (7.3%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 1,629 | 1,666 | 468 | 28.7% | 363 | 22.3% | 605 | 36.3% | 1,435 | 86.2% | 272 | 67.3% | 122.7% |
| Licences or permits | 5 | 6 | 1 | 13.2% | 2 | 48.4% | 1 | 10.7% | 4 | 60.7% | - | 50.0% | (100.0%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | 13,941 | 13,941 | 1,373 | 9.8% | - | - | 9,291 | 66.6% | 10,664 | 76.5% | - | - | (100.0%) |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 372 | 456 | 16 | 4.4% | 93 | 24.9% | 16 | 3.5% | 125 | 27.4% | 177 | 121.0% | (91.1%) |
| Non-Exchange Revenue | | | | | | | | | | | | | |
| Property rates | 68,724 | 105,665 | 26,410 | 38.4% | 26,422 | 38.4% | 29,074 | 27.5% | 81,906 | 77.5% | 16,456 | 75.0% | 76.7% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | (100.0%) |
| Fines, penalties and forfeits | 5,071 | 4,394 | 44 | .9% | 205 | 4.0% | 2,482 | 56.5% | 2,731 | 62.2% | 44 | 2.9% | 5,484.4% |
| Licences or permits | 326 | 93 | 35 | 10.9% | 11 | 3.4% | 12 | 12.9% | 58 | 62.9% | 30 | 59.7% | (60.7%) |
| Transfer and subsidies - Operational | 623,711 | 637,389 | 256,822 | 41.2% | 211,514 | 33.9% | 153,590 | 24.1% | 621,926 | 97.6% | 148,032 | 98.3% | 3.8% |
| Interest Receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | 13,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 1,265,588 | 1,417,615 | 185,569 | 14.7% | 243,825 | 19.3% | 211,384 | 14.9% | 640,779 | 45.2% | 174,499 | 49.0% | 21.1% |
| Employee related costs | 219,179 | 229,982 | 49,842 | 22.7% | 50,703 | 23.1% | 51,100 | 22.2% | 151,645 | 65.9% | 49,103 | 68.2% | 4.1% |
| Remuneration of councillors | 30,036 | 33,971 | 7,033 | 23.4% | 7,024 | 23.4% | 7,802 | 23.0% | 21,859 | 64.3% | 7,372 | 73.3% | 5.8% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 200,142 | 213,987 | 36,260 | 18.1% | 52,362 | 26.2% | 53,827 | 25.2% | 142,449 | 66.6% | 45,536 | 60.4% | 18.2% |
| Debt impairment | 336,613 | 361,693 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 91,000 | 91,000 | 17,923 | 19.7% | 17,802 | 19.6% | 17,397 | 19.1% | 53,122 | 58.4% | 17,863 | 60.8% | (2.6%) |
| Interest, Dividends and Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 168,260 | 215,529 | 45,871 | 27.3% | 48,423 | 28.8% | 34,115 | 15.8% | 128,409 | 59.6% | 30,506 | 66.1% | 11.8% |
| Transfers and subsidies | 99,487 | 104,587 | - | - | 35,636 | 35.8% | 19,262 | 18.4% | 54,898 | 52.5% | - | - | (100.0%) |
| Irrecoverable debts written off | 10,224 | 37,474 | 3,824 | 37.4% | 4,166 | 40.7% | 4,033 | 10.8% | 12,023 | 32.1% | 1,438 | 55.1% | 180.5% |
| Operational Cost and Other Cost | 110,647 | 129,392 | 24,816 | 22.4% | 27,709 | 25.0% | 23,848 | 18.4% | 76,373 | 59.0% | 22,682 | 57.7% | 5.1% |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (202,628) | (289,249) | 189,485 | | 87,220 | | 76,535 | | 353,240 | | 91,764 | | |
| Transfers and subsidies - capital (monetary allocations) | 323,057 | 340,557 | 50,591 | 15.7% | 138,906 | 42.8% | 59,051 | 17.3% | 247,948 | 72.8% | - | 32.7% | (100.0%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 120,429 | 51,308 | 240,076 | | 225,525 | | 135,586 | | 601,187 | | 91,764 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 120,429 | 51,308 | 240,076 | | 225,525 | | 135,586 | | 601,187 | | 91,764 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 120,429 | 51,308 | 240,076 | | 225,525 | | 135,586 | | 601,187 | | 91,764 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 120,429 | 51,308 | 240,076 | | 225,525 | | 135,586 | | 601,187 | | 91,764 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 256,200 | 287,543 | 80,211 | 31.3% | 77,910 | 30.4% | 38,790 | 13.5% | 196,911 | 68.5% | 32,239 | 73.0% | 20.3% |
| National Government | 224,170 | 241,670 | 69,569 | 31.0% | 64,278 | 28.7% | 36,859 | 15.3% | 170,707 | 70.6% | 26,923 | 72.7% | 36.9% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc) / Department | 224,170 | 241,670 | 69,569 | 31.0% | 64,278 | 28.7% | 36,859 | 15.3% | 170,707 | 70.6% | 26,923 | 72.7% | 36.9% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 32,030 | 45,873 | 10,642 | 33.2% | 13,631 | 42.6% | 1,931 | 4.2% | 26,204 | 57.1% | 5,316 | 75.7% | (63.7%) |
| Capital Expenditure Functional | 256,200 | 287,543 | 80,211 | 31.3% | 81,434 | 31.8% | 35,266 | 12.3% | 196,911 | 68.5% | 32,242 | 73.0% | 9.4% |
| Municipal governance and administration | 17,395 | 20,188 | 6,131 | 35.2% | 10,706 | 61.5% | 250 | 1.2% | 17,087 | 84.6% | 174 | 25.7% | 44.1% |
| Executive and Council | 45 | 45 | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 17,350 | 20,143 | 6,131 | 35.3% | 10,706 | 61.7% | 250 | 1.2% | 17,087 | 84.8% | 174 | 25.7% | 44.1% |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 21,700 | 21,604 | 7,834 | 36.1% | 2,607 | 12.0% | 1,642 | 7.6% | 12,083 | 55.9% | 2,408 | 53.1% | (31.8%) |
| Community and Social Services | 18,200 | 18,135 | 4,817 | 26.5% | 2,607 | 14.3% | 1,642 | 9.1% | 9,067 | 50.0% | - | 14.9% | (100.0%) |
| Sport And Recreation | 3,500 | 3,469 | 3,016 | 86.2% | - | - | - | - | 3,016 | 87.0% | 2,408 | 60.1% | (100.0%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 58,744 | 75,774 | 21,875 | 37.2% | 16,142 | 27.5% | 7,379 | 9.7% | 45,396 | 59.9% | 11,539 | 69.1% | (36.0%) |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 58,744 | 75,774 | 21,875 | 37.2% | 16,142 | 27.5% | 7,379 | 9.7% | 45,396 | 59.9% | 11,539 | 69.1% | (36.0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 158,361 | 169,977 | 44,371 | 28.0% | 51,979 | 32.8% | 25,994 | 15.3% | 122,344 | 72.0% | 18,121 | 80.1% | 43.4% |
| Energy sources | 5,000 | 7,216 | 1,764 | 35.3% | 1,120 | 22.4% | 2,088 | 28.9% | 4,972 | 68.9% | 105 | 72.9% | 1,882.8% |
| Water Management | 114,917 | 118,817 | 33,986 | 29.6% | 31,284 | 27.2% | 16,942 | 14.3% | 82,213 | 69.2% | 12,549 | 83.2% | 35.0% |
| Waste Water Management | 34,244 | 39,744</ | | | | | | | | | | | |

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 1,107,813 | 1,183,926 | 486,492 | 43.9% | 156,845 | 14.2% | 122,609 | 10.4% | 765,946 | 64.7% | 266,873 | 94.3% | (54.1%) |
| Property rates | 39,416 | 57,740 | 12,464 | 31.6% | 16,406 | 41.6% | 10,825 | 18.7% | 39,695 | 68.7% | 16,571 | 116.7% | (34.7%) |
| Service charges | 10,442 | 18,516 | 4,191 | 40.1% | 4,522 | 43.3% | 4,076 | 22.0% | 12,789 | 69.1% | 3,166 | 101.0% | 28.8% |
| Other revenue | 98,025 | 98,056 | 40,078 | 40.9% | 24,061 | 24.5% | 29,468 | 30.1% | 93,606 | 95.5% | 38,303 | 204.5% | (23.1%) |
| Transfers and Subsidies - Operational | 623,711 | 642,389 | 255,490 | 41.0% | 448 | .1% | (177) | - | 255,761 | 39.8% | 147,416 | 97.5% | (100.1%) |
| Transfers and Subsidies - Capital | 323,057 | 340,557 | 173,940 | 53.8% | 111,023 | 34.4% | 78,128 | 22.9% | 363,091 | 106.6% | 61,417 | 63.2% | 27.2% |
| Interest | 13,162 | 26,668 | 329 | 2.5% | 385 | 2.9% | 289 | 1.1% | 1,004 | 3.8% | - | - | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (827,751) | (927,447) | (118,546) | 14.3% | (153,434) | 18.5% | (124,274) | 13.4% | (396,254) | 42.7% | (116,250) | 48.3% | 6.9% |
| Suppliers and employees | (728,264) | (822,860) | (118,546) | 16.3% | (153,434) | 21.1% | (124,274) | 15.1% | (396,254) | 48.2% | (116,250) | 48.4% | 6.9% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | (99,487) | (104,587) | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 280,062 | 256,479 | 367,946 | 131.4% | 3,411 | 1.2% | (1,665) | (.6%) | 369,692 | 144.1% | 150,623 | 331.2% | (101.1%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | 13,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | 13,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (256,200) | (287,543) | (88,124) | 34.4% | (91,106) | 35.6% | (40,572) | 14.1% | (219,803) | 76.4% | (29,726) | 80.8% | 36.5% |
| Capital assets | (256,200) | (287,543) | (88,124) | 34.4% | (91,106) | 35.6% | (40,572) | 14.1% | (219,803) | 76.4% | (29,726) | 80.8% | 36.5% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (243,200) | (287,543) | (88,124) | 36.2% | (91,106) | 37.5% | (40,572) | 14.1% | (219,803) | 76.4% | (29,726) | 80.8% | 36.5% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 36,863 | (31,063) | 279,822 | 759.1% | (87,695) | (237.9%) | (42,237) | 136.0% | 149,890 | (482.5%) | 120,897 | (369.1%) | (134.9%) |
| Cash/cash equivalents at the year begin: | 139,899 | 230,863 | 230,862 | 165.0% | 510,684 | 365.0% | 422,989 | 183.2% | 230,862 | 100.0% | 412,461 | 94.0% | 2.6% |
| Cash/cash equivalents at the year end: | 176,762 | 199,799 | 510,684 | 288.9% | 422,989 | 239.3% | 380,752 | 190.6% | 380,752 | 190.6% | 533,359 | 366.9% | (28.6%) |

Part 4: Debtor Age Analysis

| 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 | 13,625 | 1.2% | 14,670 | 1.3% | 12,595 | 1.1% | 1,059,763 | 96.3% | 1,100,652 | 39.6% | 16,181 | 1.5% | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | 143 | 100.0% | 143 | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 52,460 | 14.1% | 6,484 | 1.7% | 6,334 | 1.7% | 306,690 | 82.5% | 371,968 | 13.4% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 226 | 1.2% | 229 | 1.2% | 192 | 1.0% | 17,699 | 96.5% | 18,346 | 7% | 253 | 1.4% | - | - |
| Receivables from Exchange Transactions - Waste Management | 4,503 | 1.0% | 4,980 | 1.1% | 4,348 | 9% | 448,848 | 97.0% | 462,680 | 16.6% | 5,123 | 1.1% | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 13,520 | 1.6% | 13,282 | 1.6% | 13,137 | 1.6% | 786,463 | 95.2% | 826,402 | 29.7% | (12,058) | (1.5%) | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | 0 | .1% | 162 | 99.9% | 162 | - | (1,395) | (859.0%) | - | - |
| Total By Income Source | 84,335 | 3.0% | 39,645 | 1.4% | 36,606 | 1.3% | 2,619,768 | 94.2% | 2,780,354 | 100.0% | 8,105 | .3% | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 14,669 | 3.3% | 7,566 | 1.7% | 7,447 | 1.7% | 410,564 | 93.3% | 440,245 | 15.8% | 1,460 | .3% | - | - |
| Commercial | 6,591 | 3.1% | 3,886 | 1.8% | 3,752 | 1.8% | 197,390 | 93.3% | 211,620 | 7.6% | 2,541 | 1.2% | - | - |
| Households | 63,075 | 3.0% | 28,193 | 1.3% | 25,406 | 1.2% | 2,011,814 | 94.5% | 2,128,488 | 76.6% | 4,103 | .2% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 84,335 | 3.0% | 39,645 | 1.4% | 36,606 | 1.3% | 2,619,768 | 94.2% | 2,780,354 | 100.0% | 8,105 | .3% | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|--------------|--------------|--------------|------------|--------------|------------|--------------|------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1,928 | 99.0% | 7 | .4% | 10 | .5% | 3 | .2% | 1,948 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 1,928 | 99.0% | 7 | .4% | 10 | .5% | 3 | .2% | 1,948 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 | |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|--|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | |
| Operating Revenue | 948,495 | 973,500 | 430,502 | 45.4% | 390,961 | 41.2% | 567,783 | 58.3% | 1,389,246 | 142.7% | 207,433 | 57.3% | 173.7% | |
| Exchange Revenue | | | | | | | | | | | | | | |
| Service charges - Electricity | 246,628 | 250,631 | 57,870 | 23.5% | 49,305 | 20.0% | 53,903 | 21.5% | 161,078 | 64.3% | 48,801 | 61.3% | 10.5% | |
| Service charges - Water | 78,691 | 78,691 | 32,727 | 41.6% | 5,258 | 6.7% | 15,466 | 19.7% | 53,451 | 67.9% | 16,990 | 57.1% | (9.0%) | |
| Service charges - Waste Water Management | 14,392 | 14,392 | 3,369 | 23.4% | 3,227 | 22.4% | 3,190 | 22.2% | 9,786 | 68.0% | 3,282 | 64.8% | (2.8%) | |
| Service charges - Waste Management | 15,318 | 18,318 | 4,120 | 26.9% | 3,905 | 25.5% | 3,777 | 20.6% | 11,802 | 64.4% | 3,763 | 71.5% | 4% | |
| Sale of Goods and Rendering of Services | 7,231 | 9,086 | 505 | 7.0% | 575 | 8.0% | 1,756 | 19.3% | 2,836 | 31.2% | 721 | 21.7% | 143.5% | |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest earned from Receivables | 165,255 | 165,255 | 16 | - | 204 | 1% | 219 | 1% | 440 | 3% | 544 | 7% | (59.7%) | |
| Interest earned from Current and Non Current Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rental from Fixed Assets | 1,641 | 1,641 | 571 | 34.8% | 546 | 33.2% | 453 | 27.6% | 1,570 | 95.6% | 440 | 67.3% | 3.0% | |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | 806 | 431 | 70 | 8.7% | 463 | 57.4% | 58 | 13.4% | 590 | 136.9% | 307 | 69.0% | (81.2%) | |
| Non-Exchange Revenue | | | | | | | | | | | | | | |
| Property rates | 128,920 | 138,920 | 279,860 | 217.1% | 285,720 | 221.6% | 295,729 | 212.9% | 861,309 | 620.0% | 28,374 | 53.1% | 942.2% | |
| Surcharges and Taxes | 73,281 | 73,281 | 17,259 | 23.6% | 16,379 | 22.4% | 16,160 | 22.1% | 49,798 | 68.0% | 17,638 | 139.4% | (8.4%) | |
| Fines, penalties and forfeits | 2,235 | 2,235 | 335 | 15.0% | 415 | 18.6% | 424 | 19.0% | 1,174 | 52.5% | 1,020 | 64.6% | (58.4%) | |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Transfer and subsidies - Operational | 161,007 | 161,007 | 8,161 | 5.1% | 1 | - | 148,974 | 92.5% | 157,136 | 97.6% | 5,876 | 42.0% | 2,435.3% | |
| Interest Receivables | 53,090 | 59,612 | 25,640 | 48.3% | 24,964 | 47.0% | 27,673 | 46.4% | 78,277 | 131.3% | 79,676 | 186.1% | (65.3%) | |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 994,017 | 1,002,079 | 194,189 | 19.5% | 231,445 | 23.3% | 238,247 | 23.8% | 663,880 | 66.3% | 305,088 | 67.9% | (21.9%) | |
| Employee related costs | 211,691 | 219,640 | 52,953 | 25.0% | 54,189 | 25.6% | 54,064 | 24.6% | 161,206 | 73.4% | 52,013 | 66.4% | 3.9% | |
| Remuneration of councillors | 12,146 | 12,146 | 2,469 | 20.3% | 2,454 | 20.2% | 2,712 | 22.3% | 7,636 | 62.9% | 2,220 | 64.2% | 22.2% | |
| Bulk purchases - electricity | 228,174 | 226,174 | 62,751 | 27.5% | 53,675 | 23.5% | 71,443 | 31.6% | 187,869 | 83.1% | 44,487 | 72.2% | 60.6% | |
| Inventory consumed | 124,623 | 117,918 | 26,701 | 21.4% | 24,833 | 19.9% | 12,038 | 10.2% | 63,572 | 53.9% | 28,119 | 84.1% | (57.2%) | |
| Debt impairment | 89,408 | 61,908 | - | - | - | - | - | - | - | - | - | - | - | |
| Depreciation, Amortisation and Impairment | 53,279 | 56,591 | - | - | 14,567 | 27.3% | 14,783 | 26.1% | 29,350 | 55.1% | - | - | (100.0%) | |
| Interest, Dividends and Rent on Land | 50,000 | 60,000 | 17,681 | 35.4% | 29,944 | 59.9% | 41,492 | 69.2% | 89,117 | 148.5% | 26,128 | 204.9% | 58.8% | |
| Contracted services | 128,878 | 144,932 | 17,141 | 13.3% | 33,770 | 26.2% | 30,910 | 21.3% | 81,820 | 56.5% | 27,903 | 77.6% | 10.8% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Irrecoverable debts written off | 31,594 | 31,383 | 2,512 | 8.0% | 283 | 9% | - | - | 2,795 | 8.9% | 56,494 | 189.6% | (100.0%) | |
| Operational Cost and Other Cost | 64,224 | 71,387 | 11,981 | 18.7% | 17,731 | 27.6% | 10,804 | 15.1% | 40,516 | 56.8% | 8,584 | 64.1% | 25.9% | |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | 59,139 | - | (100.0%) | |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | (45,522) | (28,579) | 236,314 | - | 159,516 | - | 329,536 | - | 725,366 | - | (97,655) | - | - | |
| Transfers and subsidies - capital (monetary allocations) | 46,618 | 46,618 | - | - | - | - | - | - | - | - | 27,349 | 51.2% | (100.0%) | |
| Transfers and subsidies - capital (in-kind) | 30,500 | 30,500 | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers and contributions | 31,596 | 48,539 | 236,314 | - | 159,516 | - | 329,536 | - | 725,366 | - | (70,305) | - | - | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after income tax | 31,596 | 48,539 | 236,314 | - | 159,516 | - | 329,536 | - | 725,366 | - | (70,305) | - | - | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | 31,596 | 48,539 | 236,314 | - | 159,516 | - | 329,536 | - | 725,366 | - | (70,305) | - | - | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 31,596 | 48,539 | 236,314 | - | 159,516 | - | 329,536 | - | 725,366 | - | (70,305) | - | - | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 65,245 | 64,495 | 5,883 | 9.0% | 10,347 | 15.9% | 8,270 | 12.8% | 24,500 | 38.0% | 10,428 | 56.3% | (20.7%) |
| National Government | 46,645 | 46,645 | 5,883 | 12.6% | 6,182 | 13.3% | 4,818 | 10.3% | 16,882 | 36.2% | 15,456 | 56.1% | (68.8%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)/Departm Agen | 46,645 | 46,645 | 5,883 | 12.6% | 6,182 | 13.3% | 4,818 | 10.3% | 16,882 | 36.2% | 15,456 | 56.1% | (68.8%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 18,600 | 17,850 | - | - | 4,166 | 22.4% | 3,452 | 19.3% | 7,618 | 42.7% | (5,027) | 57.0% | (168.7%) |
| Capital Expenditure Functional | 65,245 | 64,495 | 5,883 | 9.0% | 10,347 | 15.9% | 8,772 | 13.6% | 25,002 | 38.8% | 10,445 | 56.3% | (16.0%) |
| Municipal governance and administration | 10,550 | 9,800 | - | - | 4,136 | 39.2% | 2,739 | 27.9% | 6,875 | 70.2% | 4,118 | 81.4% | (33.5%) |
| Executive and Council | 350 | - | - | - | - | - | - | - | - | - | 157 | 78.4% | (100.0%) |
| Finance and administration | 10,200 | 9,450 | - | - | 4,136 | 40.6% | 2,739 | 29.0% | 6,875 | 72.7% | 3,962 | 81.5% | (30.9%) |
| Internal audit | 500 | 500 | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 200 | 200 | - | - | - | - | 555 | 111.1% | 555 | 277.7% | 17 | 85.9% | 3,135.2% |
| Community and Social Services | - | - | - | - | - | - | 555 | 277.7% | 555 | 277.7% | 17 | 85.9% | 3,135.2% |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 300 | 300 | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 18,250 | 18,250 | 3,183 | 17.4% | 5,136 | 28.1% | (96) | (5.5%) | 8,223 | 45.1% | 1,544 | 70.4% | (106.2%) |
| Planning and Development | 550 | 550 | - | - | 30 | 5.4% | - | - | 30 | 5.4% | 50 | 50.1% | (100.0%) |
| Road Transport | 17,700 | 17,700 | 3,183 | 18.0% | 5,106 | 28.9% | (96) | (5.5%) | 8,193 | 46.3% | 1,494 | 70.5% | (106.4%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 35,945 | 35,945 | 2,700 | 7.5% | 1,075 | 3.0% | 5,574 | 15.5% | 9,349 | 26.0% | 4,766 | 46.8% | 17.0% |
| Energy sources | 5,000 | 5,000 | - | - | - | - | 1,831 | 36.6% | 1,831 | 36.6% | 293 | 188.2% | 524.5% |
| Water Management | 20,500 | 20,500 | 437 | 2.1% | 485 | 2.4% | 277 | 1.4% | 1,199 | 5.8% | 4,472 | 22.3% | (93.8%) |
| Waste Water Management | 6,445 | 6,445 | 930 | 14.4% | 590 | 9.2% | 2,122 | 32.9% | 3,642 | 56.5% | - | - | (100.0%) |
| Waste Management | 4,000 | 4,000 | 1,333 | 33.3% | - | - | 1,344 | 33.6% | 2,677 | 66.9% | - | - | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| | 2025/26 | 2024/25 |
|--|---------|---------|
|--|---------|---------|

| R thousands | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Cash Flow from Operating Activities | 917,681 | 1,056,589 | 144,728 | 15.8% | 106,012 | 11.6% | 259,368 | 24.5% | 510,109 | 48.3% | 136,335 | 52.0% | 90.2% |
| Receipts | | | | | | | | | | | | | |
| Property rates | 236,078 | 230,652 | 33,025 | 14.0% | 30,085 | 12.7% | 29,793 | 12.9% | 92,903 | 40.3% | 29,986 | 53.4% | (.6%) |
| Service charges | 450,169 | 314,129 | 85,841 | 19.1% | 70,296 | 15.6% | 75,539 | 24.0% | 231,675 | 73.8% | 93,661 | 65.1% | (19.3%) |
| Other revenue | 23,809 | 79,316 | 21,044 | 88.4% | 5,018 | 21.1% | 75,557 | 95.3% | 101,620 | 128.1% | 5,383 | 67.5% | 1,303.6% |
| Transfers and Subsidies - Operational | 161,007 | 161,007 | 4,818 | 3.0% | 613 | 4% | 78,478 | 48.7% | 83,909 | 52.1% | 3,461 | 22.2% | 2,167.5% |
| Transfers and Subsidies - Capital | 46,618 | 46,618 | - | - | - | - | 1 | - | 1 | - | 3,300 | 35.4% | (100.0%) |
| Interest | - | 224,867 | - | - | - | - | - | - | - | - | 544 | - | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (797,906) | (978,103) | (116,156) | 14.6% | (108,523) | 13.6% | (120,905) | 12.4% | (345,584) | 35.3% | (97,223) | 50.2% | 24.4% |
| Suppliers and employees | (797,906) | (978,103) | (116,156) | 14.6% | (108,523) | 13.6% | (120,905) | 12.4% | (345,584) | 35.3% | (97,223) | 50.2% | 24.4% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 119,775 | 78,486 | 28,573 | 23.9% | (2,511) | (2.1%) | 138,462 | 176.4% | 164,524 | 209.6% | 39,112 | 62.2% | 254.0% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (65,245) | (64,495) | (9,047) | 13.9% | (13,520) | 20.7% | (7,851) | 12.2% | (30,417) | 47.2% | (10,495) | 68.2% | (25.2%) |
| Capital assets | (65,245) | (64,495) | (9,047) | 13.9% | (13,520) | 20.7% | (7,851) | 12.2% | (30,417) | 47.2% | (10,495) | 68.2% | (25.2%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (65,245) | (64,495) | (9,047) | 13.9% | (13,520) | 20.7% | (7,851) | 12.2% | (30,417) | 47.2% | (10,495) | 68.2% | (25.2%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | | |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | | | |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | | | | | | | | | | | | | |
| Net Increase/(Decrease) in cash held | 54,530 | 13,991 | 19,526 | 35.8% | (16,031) | (29.4%) | 130,612 | 933.6% | 134,107 | 958.6% | 28,617 | 54.2% | 356.4% |
| Cash/cash equivalents at the year begin: | 22,130 | 12,361 | 3,798 | 17.2% | 31,888 | 144.1% | 16,656 | 128.3% | 3,798 | 30.7% | 2,801 | 10.0% | 466.1% |
| Cash/cash equivalents at the year end: | 76,659 | 26,352 | 31,888 | 41.8% | 15,856 | 20.7% | 146,468 | 555.8% | 146,468 | 555.8% | 28,746 | 37.7% | 409.5% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|----------------|-------------|----------------|-------------|----------------|-------------|------------------|--------------|------------------|---------------|---|-------------|---|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 5,347 | 1.7% | 4,024 | 1.2% | 4,511 | 1.4% | 308,637 | 95.7% | 322,518 | 15.3% | 8,685 | 2.7% | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 17,326 | 34.7% | 1,772 | 3.6% | 1,076 | 2.2% | 29,723 | 59.6% | 49,897 | 2.4% | 17,458 | 35.0% | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 110,977 | 8.6% | 95,835 | 7.5% | 94,545 | 7.4% | 982,590 | 76.5% | 1,283,948 | 60.8% | 6,745 | 5% | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1,176 | 4.0% | 607 | 2.0% | 571 | 1.9% | 27,249 | 92.1% | 29,603 | 1.4% | 1,264 | 4.3% | - | - |
| Receivables from Exchange Transactions - Waste Management | 3,239 | 8.6% | 935 | 2.5% | 663 | 1.8% | 32,901 | 87.2% | 37,738 | 1.8% | 1,535 | 4.1% | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 9,792 | 3.3% | 9,602 | 3.2% | 9,334 | 3.1% | 270,483 | 90.4% | 299,212 | 14.2% | 72,594 | 24.3% | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 2 | - | 1 | - | 1 | - | 89,413 | 100.0% | 89,418 | 4.2% | (557) | (.6%) | - | - |
| Total By Income Source | 147,859 | 7.0% | 112,776 | 5.3% | 110,702 | 5.2% | 1,740,996 | 82.4% | 2,112,333 | 100.0% | 107,724 | 5.1% | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2,736 | 11.1% | 1,244 | 5.0% | 1,172 | 4.7% | 19,560 | 79.2% | 24,713 | 1.2% | 4,672 | 18.9% | - | - |
| Commercial | 119,777 | 12.0% | 91,841 | 9.2% | 89,954 | 9.0% | 696,110 | 69.8% | 997,682 | 47.2% | 34,004 | 3.4% | - | - |
| Households | 25,346 | 2.3% | 19,690 | 1.8% | 19,576 | 1.8% | 1,025,325 | 94.1% | 1,089,938 | 51.6% | 69,048 | 6.3% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 147,859 | 7.0% | 112,776 | 5.3% | 110,702 | 5.2% | 1,740,996 | 82.4% | 2,112,333 | 100.0% | 107,724 | 5.1% | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|---------------|-------------|---------------|-------------|---------------|-------------|------------------|--------------|------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 25,842 | 2.1% | 22,541 | 1.8% | 44,985 | 3.7% | 1,135,162 | 92.4% | 1,228,530 | 66.4% |
| Bulk Water | 4,419 | 2.2% | 97 | - | 7,275 | 3.5% | 193,307 | 94.3% | 205,098 | 11.1% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 9,411 | 2.3% | 3,636 | .9% | 1,004 | 2% | 401,789 | 96.6% | 415,840 | 22.5% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 39,672 | 2.1% | 26,274 | 1.4% | 53,264 | 2.9% | 1,730,258 | 93.6% | 1,849,468 | 100.0% |

Contact Details

| | | |
|-------------------------|---------------------------------|--------------|
| Municipal Manager | Ms Tsewledi MacDonald Mashabela | 013 665 6021 |
| Chief Financial Officer | Ms Thokozile Mahlangu | 013 665 6000 |

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | 1,445,478 | 1,480,092 | 407,191 | 28.2% | 369,112 | 25.5% | 353,081 | 23.9% | 1,129,383 | 76.3% | 338,909 | 77.3% | 4.2% |
| Operating Revenue | | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | | |
| Service charges - Electricity | 577,060 | 597,244 | 157,688 | 27.3% | 132,130 | 22.9% | 130,243 | 21.8% | 420,061 | 70.3% | 122,287 | 69.7% | 6.5% |
| Service charges - Water | 90,424 | 93,709 | 23,150 | 25.6% | 23,705 | 26.2% | 22,957 | 24.5% | 69,811 | 74.5% | 22,105 | 74.7% | 3.9% |
| Service charges - Waste Water Management | 86,385 | 89,706 | 22,142 | 25.6% | 22,710 | 26.3% | 22,254 | 24.8% | 67,106 | 74.8% | 20,325 | 74.7% | 9.5% |
| Service charges - Waste Management | 66,005 | 61,418 | 15,275 | 23.1% | 15,431 | 23.4% | 15,299 | 24.9% | 46,004 | 74.9% | 14,698 | 72.7% | 4.1% |
| Sale of Goods and Rendering of Services | 2,575 | 3,416 | 1,374 | 53.4% | 509 | 19.8% | 595 | 17.4% | 2,479 | 72.6% | 539 | 74.1% | 10.4% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | 3 | - | 3 | - | - | - | (100.0%) |
| Interest earned from Receivables | 86,969 | 93,317 | 18,620 | 21.4% | 28,039 | 32.2% | 29,853 | 32.0% | 76,511 | 82.0% | - | - | (100.0%) |
| Interest earned from Current and Non Current Assets | 1,078 | 2,611 | 864 | 80.2% | 396 | 36.7% | 382 | 14.6% | 1,642 | 62.9% | 1,607 | 385.8% | (76.2%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | 1,070 | 122 | - | 418 | - | 189 | 17.6% | 728 | 68.0% | - | - | (100.0%) |
| Rental from Fixed Assets | 2,726 | 3,136 | 652 | 23.9% | 845 | 31.0% | 721 | 23.0% | 2,218 | 70.8% | 630 | 74.9% | 14.3% |
| Licences or permits | 134 | 13 | 3 | 2.5% | 3 | 2.2% | 30 | 229.1% | 36 | 277.5% | 26 | 83.2% | 12.7% |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | 8,636 | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | 30 | - | - | 19 | - | 238 | 793.2% | 257 | 857.0% | - | - | (100.0%) |
| Operational Revenue | 263 | 124 | 39 | 14.7% | (328) | (124.6%) | 449 | 361.4% | 159 | 128.3% | 44 | 76.5% | 909.9% |
| Non-Exchange Revenue | | | | | | | | | | | | | |
| Property rates | 262,462 | 259,124 | 64,800 | 24.7% | 64,762 | 24.7% | 63,946 | 24.7% | 193,508 | 74.7% | 62,841 | 74.7% | 1.8% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 4,510 | 4,635 | 1,424 | 31.6% | 1,887 | 41.8% | 4,105 | 88.6% | 7,417 | 160.0% | 227 | 21.2% | 1,707.2% |
| Licences or permits | 63 | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 196,023 | 196,023 | 79,881 | 40.8% | 66,094 | 33.7% | 49,314 | 25.2% | 195,289 | 99.6% | 54,748 | 102.4% | (9.9%) |
| Interest Receivables | 70,219 | 67,297 | 21,156 | 30.1% | 12,493 | 17.8% | 12,396 | 18.4% | 46,044 | 68.4% | 38,830 | 170.0% | (68.1%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | (1,415) | (1,415) | - | - | - | - | 108 | (7.6%) | 108 | (7.6%) | - | - | (100.0%) |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 1,680,126 | 1,781,320 | 365,252 | 21.7% | 277,979 | 16.5% | 818,198 | 45.9% | 1,461,428 | 82.0% | 296,554 | 56.3% | 175.9% |
| Employee related costs | 350,916 | 352,261 | 1,097 | .3% | 109 | 0.3% | 265,522 | 75.4% | 266,728 | 75.7% | 32,894 | 25.8% | 707.2% |
| Remuneration of councillors | 16,377 | 16,161 | 3,151 | 19.2% | 180 | 1.1% | 11,128 | 68.9% | 14,458 | 89.5% | 9,443 | 73.0% | 17.8% |
| Bulk purchased - electricity | 647,891 | 734,250 | 273,904 | 42.3% | 167,616 | 25.9% | 145,644 | 19.8% | 587,164 | 80.0% | 112,087 | 87.6% | 29.9% |
| Inventory consumed | 53,245 | 50,983 | 3,271 | 6.1% | 7,033 | 13.2% | 259,911 | 509.8% | 270,216 | 530.9% | 32,854 | 88.5% | 691.1% |
| Debt impairment | 125,740 | 115,740 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 62,556 | 62,515 | - | - | - | - | 43,363 | 69.4% | 43,363 | 69.4% | - | - | (100.0%) |
| Interest, Dividends and Rent on Land | 126,006 | 141,200 | 39,182 | 31.1% | 42,859 | 34.0% | 44,519 | 31.5% | 126,560 | 89.6% | 50,147 | 113.6% | (11.2%) |
| Contracted services | 145,118 | 150,989 | 29,378 | 20.2% | 36,571 | 25.2% | 26,765 | 17.7% | 92,715 | 61.4% | 42,697 | 61.1% | (37.3%) |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 70,440 | 68,440 | 40 | .1% | 799 | 1.1% | 260 | .4% | 1,099 | 1.6% | 1,309 | 43.1% | (80.1%) |
| Operational Cost and Other Cost | 76,185 | 83,540 | 15,228 | 20.0% | 22,812 | 29.9% | 21,087 | 25.2% | 59,128 | 70.8% | 15,124 | 64.2% | 39.4% |
| Disposal of Fixed and Intangible Assets | 3,122 | 3,122 | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | 2,541 | 2,118 | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (234,648) | (301,228) | 41,939 | | 91,133 | | (465,118) | | (332,045) | | 42,355 | | |
| Transfers and subsidies - capital (monetary allocations) | 38,711 | 38,711 | 6,278 | 16.2% | 8,852 | 22.9% | 6,276 | 16.2% | 21,406 | 55.3% | 19,100 | 82.3% | (67.1%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | 4,904 | - | 4,904 | - | - | - | (100.0%) |
| Surplus/(Deficit) after capital transfers and contributions | (195,937) | (262,516) | 48,217 | | 99,985 | | (453,938) | | (305,736) | | 61,455 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | (195,937) | (262,516) | 48,217 | | 99,985 | | (453,938) | | (305,736) | | 61,455 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (195,937) | (262,516) | 48,217 | | 99,985 | | (453,938) | | (305,736) | | 61,455 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (195,937) | (262,516) | 48,217 | | 99,985 | | (453,938) | | (305,736) | | 61,455 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|-----------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 50,013 | 58,395 | 6,326 | 12.6% | 8,932 | 17.9% | 32,376 | 55.4% | 47,634 | 81.6% | 9,317 | 55.7% | 247.5% |
| National Government | 38,711 | 38,711 | 5,991 | 15.5% | 6,443 | 16.6% | 24,896 | 64.3% | 37,330 | 96.4% | 7,902 | 68.7% | 215.1% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)/Departm | 38,711 | 38,711 | 5,991 | 15.5% | 6,443 | 16.6% | 24,896 | 64.3% | 37,330 | 96.4% | 7,902 | 68.7% | 215.1% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 11,302 | 19,684 | 335 | 3.0% | 2,489 | 22.0% | 7,480 | 38.0% | 10,304 | 52.3% | 1,416 | 17.2% | 428.3% |
| Capital Expenditure Functional | 50,013 | 58,395 | 6,326 | 12.6% | 8,932 | 17.9% | 32,376 | 55.4% | 47,634 | 81.6% | 9,317 | 55.7% | 247.5% |
| Municipal governance and administration | 8,302 | 9,002 | 335 | 4.0% | 2,489 | 30.0% | 8,686 | 96.5% | 11,510 | 127.9% | 734 | 20.2% | 1,082.9% |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 8,302 | 9,002 | 335 | 4.0% | 2,489 | 30.0% | 8,686 | 96.5% | 11,510 | 127.9% | 734 | 22.6% | 1,082.9% |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 6,666 | 9,852 | 3,455 | 51.8% | - | - | 13,494 | 137.0% | 16,949 | 172.0% | 1,186 | 43.1% | 1,037.4% |
| Community and Social Services | 3,666 | 3,952 | 3,455 | 94.2% | - | - | 10,816 | 273.7% | 14,271 | 361.1% | 1,186 | 43.5% | 811.7% |
| Sport And Recreation | 3,000 | 4,900 | - | - | - | - | 2,678 | 54.6% | 2,678 | 54.6% | - | - | (100.0%) |
| Public Safety | - | 1,000 | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 12,117 | 15,728 | 769 | 6.3% | 325 | 2.7% | 4,077 | 25.9% | 5,171 | 32.9% | 1,087 | 43.1% | 275.2% |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 12,117 | 15,728 | 769 | 6.3% | 325 | 2.7% | 4,077 | 25.9% | 5,171 | 32.9% | 1,087 | 43.1% | 275.2% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 22,928 | 23,813 | 1,767 | 7.7% | 6,118 | 26.7% | 6,119 | 25.7% | 14,003 | 58.8% | 6,310 | 68.8% | (3.0%) |
| Energy sources | 14,000 | 15,250 | 1,767 | 12.6% | 6,118 | 43.7% | (345) | (2.3%) | 7,539 | 49.4% | 6,310 | 73.0% | (105.5%) |
| Water Management | 725</ | | | | | | | | | | | | |

| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| R thousands | | | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | |
| Receipts | 1,291,152 | 1,327,407 | 380,346 | 29.5% | 278,247 | 21.6% | 478,978 | 36.1% | 1,137,571 | 85.7% | 347,663 | 94.8% | 37.8% |
| Property rates | 223,093 | 219,754 | 29,924 | 13.4% | 26,560 | 11.9% | 30,188 | 13.7% | 86,672 | 39.4% | 32,602 | 60.8% | (7.4%) |
| Service charges | 680,973 | 709,771 | 158,662 | 23.3% | 156,524 | 23.0% | 155,798 | 22.0% | 470,984 | 66.4% | 146,605 | 75.4% | 6.3% |
| Other revenue | 4,620 | (85,150) | (1,392) | (30.1%) | 5,462 | 118.2% | 10,241 | (12.0%) | 14,311 | (16.8%) | 344 | 31.5% | 2,879.2% |
| Transfers and Subsidies - Operational | 196,023 | 204,659 | 83,917 | 42.8% | 65,041 | 33.2% | 97,704 | 47.7% | 246,662 | 120.5% | 55,034 | 104.5% | 77.5% |
| Transfers and Subsidies - Capital | 38,711 | 38,711 | 106,742 | 275.7% | 22,419 | 57.9% | 182,277 | 470.9% | 311,438 | 804.5% | 107,603 | 575.3% | 69.4% |
| Interest | 147,732 | 239,662 | 2,493 | 1.7% | 2,241 | 1.5% | 2,769 | 1.2% | 7,504 | 3.1% | 5,476 | 36.4% | (49.4%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (1,415,827) | (1,529,485) | (175,171) | 12.4% | (147,509) | 10.4% | (166,770) | 10.9% | (489,450) | 32.0% | (157,539) | 40.3% | 5.9% |
| Suppliers and employees | (1,289,821) | (1,388,285) | (175,171) | 13.6% | (147,509) | 11.4% | (166,770) | 12.0% | (489,450) | 35.3% | (157,539) | 42.9% | 5.9% |
| Finance charges | (126,006) | (141,200) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | (124,676) | (202,078) | 205,174 | (164.6%) | 130,738 | (104.9%) | 312,208 | (154.5%) | 648,121 | (320.7%) | 190,124 | (2,055.3%) | 64.2% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investm | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (50,013) | (58,395) | (10,143) | 20.3% | (13,527) | 27.0% | (9,960) | 17.1% | (33,631) | 57.6% | (10,227) | 68.0% | (2.6%) |
| Capital assets | (50,013) | (58,395) | (10,143) | 20.3% | (13,527) | 27.0% | (9,960) | 17.1% | (33,631) | 57.6% | (10,227) | 68.0% | (2.6%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (50,013) | (58,395) | (10,143) | 20.3% | (13,527) | 27.0% | (9,960) | 17.1% | (33,631) | 57.6% | (10,227) | 68.0% | (2.6%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | (174,689) | (260,473) | 195,031 | (111.6%) | 117,211 | (67.1%) | 302,248 | (116.0%) | 614,490 | (235.9%) | 179,896 | (533.6%) | 68.0% |
| Cash/cash equivalents at the year begin: | 14,988 | 16,249 | 30,173 | 201.2% | 211,280 | 1,408.7% | 328,489 | 2,021.6% | 30,173 | 165.7% | 385,002 | 12.7% | (14.7%) |
| Cash/cash equivalents at the year end: | (159,691) | (244,224) | 211,280 | (132.3%) | 328,483 | (205.7%) | 630,731 | (258.3%) | 630,731 | (258.3%) | 564,898 | (882.3%) | 11.7% |

Part 4: Debtor Age Analysis

| 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 | 8,781 | 1.7% | 5,852 | 1.1% | 5,634 | 1.1% | 490,866 | 96.0% | 511,132 | 17.4% | (15) | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 40,251 | 8.7% | 15,502 | 3.4% | 9,799 | 2.1% | 394,675 | 85.8% | 460,227 | 15.7% | (58) | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 19,238 | 3.5% | 14,258 | 2.6% | 13,588 | 2.4% | 510,360 | 91.6% | 557,443 | 19.0% | (1,150) | (-2%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 8,282 | 2.4% | 6,954 | 2.0% | 6,818 | 1.9% | 330,227 | 93.7% | 352,282 | 12.0% | (10) | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 5,711 | 2.1% | 4,929 | 1.8% | 4,855 | 1.8% | 250,969 | 94.2% | 266,464 | 9.1% | (10) | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | 8,896 | 100.0% | 8,896 | 3.1% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 14,571 | 1.9% | 14,187 | 1.8% | 13,933 | 1.8% | 728,889 | 94.5% | 771,581 | 26.3% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 92 | 1.1% | 201 | 2.4% | 148 | 1.8% | 7,876 | 94.7% | 8,317 | 3.1% | (18) | (-2%) | - | - |
| Total By Income Source | 96,926 | 3.3% | 61,883 | 2.1% | 54,776 | 1.9% | 2,722,758 | 92.7% | 2,936,343 | 100.0% | (1,262) | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 11,020 | 5.9% | 8,809 | 4.7% | 7,366 | 3.9% | 161,130 | 85.6% | 188,324 | 6.4% | - | - | - | - |
| Commercial | 40,941 | 8.8% | 11,544 | 2.5% | 8,914 | 1.9% | 404,928 | 86.8% | 466,327 | 15.9% | (389) | (-1%) | - | - |
| Households | 44,966 | 2.0% | 41,530 | 1.8% | 38,496 | 1.7% | 2,156,701 | 94.5% | 2,281,692 | 77.7% | (873) | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 96,926 | 3.3% | 61,883 | 2.1% | 54,776 | 1.9% | 2,722,758 | 92.7% | 2,936,343 | 100.0% | (1,262) | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|---------------|-------------|--------------|-------------|----------------|-------------|------------------|--------------|------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 60,776 | 5.1% | - | - | 27,397 | 2.3% | 1,092,213 | 92.5% | 1,180,386 | 26.7% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | 2,305 | 100.0% | 2,305 | 1.1% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 35,799 | 1.2% | 2,905 | 1.1% | 313,522 | 10.9% | 2,522,733 | 87.7% | 2,874,959 | 65.1% |
| Auditor-General | - | - | 2 | - | 800 | 11.4% | 6,215 | 88.6% | 7,017 | 2.2% |
| Other | - | - | - | - | - | - | 352,157 | 100.0% | 352,157 | 8.0% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 96,575 | 2.2% | 2,907 | 1.1% | 341,719 | 7.7% | 3,975,623 | 90.0% | 4,416,825 | 100.0% |

Contact Details

| | | |
|-------------------------|-----------------------|--------------|
| Municipal Manager | Mr Mhembeni Jiyane | 017 712 9613 |
| Chief Financial Officer | Mr Khumbuzo Nemavhidi | 017 712 9610 |

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026**

Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|--|--------------------|-------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | 32,050,302 | 33,902,305 | 9,203,506 | 28.7% | 8,653,377 | 27.0% | 7,600,104 | 22.4% | 25,456,987 | 75.1% | 6,671,503 | 70.1% | 13.9% |
| Operating Revenue | | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | | |
| Service charges - Electricity | 8,635,909 | 8,870,746 | 2,093,432 | 24.2% | 1,873,319 | 21.7% | 1,744,398 | 19.7% | 5,711,149 | 64.4% | 1,679,525 | 65.3% | 3.9% |
| Service charges - Water | 2,438,615 | 2,413,788 | 517,962 | 21.2% | 553,071 | 22.7% | 494,893 | 20.5% | 1,565,926 | 64.9% | 499,903 | 61.2% | (1.0%) |
| Service charges - Waste Water Management | 861,757 | 820,879 | 186,689 | 21.7% | 196,732 | 22.8% | 197,230 | 24.0% | 580,550 | 70.7% | 184,638 | 66.7% | 6.8% |
| Service charges - Waste Management | 1,025,260 | 1,072,890 | 256,878 | 25.1% | 260,688 | 25.4% | 230,462 | 21.5% | 748,027 | 69.7% | 223,637 | 67.0% | 3.1% |
| Sale of Goods and Rendering of Services | 121,233 | 109,702 | 27,886 | 23.0% | 20,724 | 17.1% | 19,289 | 17.6% | 67,898 | 61.9% | 17,967 | 47.1% | 7.4% |
| Agency services | 31,606 | 29,146 | 6,395 | 20.2% | 7,890 | 25.0% | 6,771 | 23.2% | 21,057 | 72.2% | 13,346 | 96.7% | (49.3%) |
| Interest - Deemed Interest | - | - | - | - | - | - | 3 | - | 3 | - | - | - | (100.0%) |
| Interest earned from Receivables | 1,388,026 | 1,502,440 | 282,072 | 20.3% | 322,720 | 23.3% | 333,222 | 22.2% | 938,014 | 62.4% | 278,318 | 68.1% | 19.7% |
| Interest earned from Current and Non Current Assets | 191,062 | 188,494 | 39,081 | 20.5% | 32,822 | 17.2% | 37,928 | 20.1% | 109,831 | 58.3% | 27,766 | 40.7% | 36.6% |
| Dividends | 6,689 | 4,304 | 803 | 12.0% | 898 | 13.4% | 1,115 | 25.9% | 2,815 | 65.4% | 971 | 72.0% | 14.8% |
| Rent on Land | 20,830 | 22,848 | 5,764 | 27.7% | 6,050 | 29.0% | 5,689 | 24.9% | 17,503 | 76.6% | 5,060 | 76.1% | 12.4% |
| Rental from Fixed Assets | 71,939 | 114,468 | 73,307 | 101.9% | (28,404) | (39.5%) | 17,083 | 14.9% | 61,987 | 54.2% | 14,671 | 50.7% | 16.4% |
| Licences or permits | 16,426 | 12,831 | 1,249 | 7.6% | 1,797 | 10.9% | 2,018 | 15.7% | 5,065 | 39.5% | 1,564 | 37.7% | 29.0% |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | 13,941 | 79,465 | 1,373 | 9.8% | - | - | 9,291 | 11.7% | 10,664 | 13.4% | - | - | (100.0%) |
| Development Charges | 14,608 | 3,906 | 1,450 | 9.9% | (2,450) | (16.8%) | 3,119 | 79.9% | 2,119 | 54.3% | 1,170 | 30.5% | 166.7% |
| Operational Revenue | 560,454 | 582,454 | 17,103 | 3.1% | 21,388 | 3.8% | 40,072 | 6.9% | 78,564 | 13.5% | 163,665 | 28.1% | (75.5%) |
| Non-Exchange Revenue | | | | | | | | | | | | | |
| Property rates | 5,202,649 | 5,760,116 | 1,621,162 | 31.2% | 1,629,856 | 31.3% | 1,615,972 | 28.1% | 4,866,990 | 84.5% | 1,246,947 | 74.0% | 29.6% |
| Surcharges and Taxes | 73,281 | 73,281 | 17,259 | 23.6% | 16,379 | 22.4% | 16,160 | 22.1% | 49,798 | 68.0% | 40,506 | 305.4% | (60.1%) |
| Fines, penalties and forfeits | 199,155 | 367,967 | 9,755 | 4.9% | 15,633 | 7.8% | 40,118 | 10.9% | 65,506 | 17.8% | 13,765 | 28.9% | 191.5% |
| Licences or permits | 11,730 | 10,339 | 720 | 6.1% | 1,974 | 16.8% | 2,714 | 26.3% | 5,409 | 52.3% | 1,142 | 40.4% | 137.8% |
| Transfer and subsidies - Operational | 9,599,945 | 9,846,989 | 3,700,844 | 38.6% | 3,068,770 | 32.0% | 2,476,574 | 25.2% | 9,246,188 | 93.9% | 1,929,389 | 82.2% | 28.4% |
| Interest Receivables | 623,909 | 741,700 | 143,822 | 23.1% | 179,918 | 28.8% | 189,204 | 25.5% | 519,557 | 69.2% | 219,557 | 78.1% | (13.8%) |
| Fuel Levy | 391,888 | 391,888 | 163,287 | 41.7% | 130,629 | 33.3% | 97,972 | 25.0% | 391,888 | 100.0% | 94,254 | 58.3% | 3.9% |
| Operational Revenue | 76,069 | 79,045 | 18,969 | 24.9% | 19,158 | 25.2% | 19,121 | 24.2% | 57,248 | 72.4% | 13,681 | 71.2% | 39.8% |
| Gains on Disposal of Fixed and Intangible Assets | 33,844 | 35,844 | 42 | 1.1% | 1,914 | 5.7% | (1,813) | (5.1%) | 143 | 4.4% | 22 | 7.0% | (8,455.1%) |
| Other Gains | 439,387 | 766,775 | 16,202 | 3.7% | 321,900 | 73.3% | 1,498 | 2.2% | 339,600 | 44.3% | 39 | 1.7% | 3,791.1% |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 32,002,456 | 34,748,724 | 7,219,250 | 22.6% | 7,486,492 | 23.4% | 8,266,483 | 23.8% | 22,972,224 | 66.1% | 6,896,095 | 63.9% | 19.9% |
| Employee related costs | 8,827,461 | 8,582,539 | 2,013,187 | 22.8% | 2,169,148 | 24.6% | 2,436,070 | 28.4% | 6,618,405 | 77.1% | 1,934,075 | 69.7% | 26.0% |
| Remuneration of councillors | 501,346 | 533,970 | 114,370 | 22.8% | 110,901 | 22.1% | 132,883 | 24.9% | 358,154 | 67.1% | 128,527 | 71.7% | 3.4% |
| Bulk purchases - electricity | 7,298,487 | 7,334,230 | 2,576,513 | 35.3% | 1,698,335 | 23.3% | 1,912,546 | 26.1% | 6,197,934 | 84.4% | 1,580,872 | 84.4% | 21.0% |
| Inventory consumed | 1,814,140 | 1,871,328 | 348,402 | 19.2% | 490,526 | 27.0% | 681,985 | 36.4% | 1,520,912 | 81.3% | 485,478 | 61.3% | 40.5% |
| Debt impairment | 2,969,359 | 4,097,374 | 682 | 0.0% | 4,662 | 0.2% | 401,975 | 9.8% | 407,320 | 9.9% | 416,264 | 13.2% | (3.4%) |
| Depreciation, Amortisation and Impairment | 2,738,933 | 3,024,188 | 336,302 | 12.3% | 493,222 | 18.0% | 460,252 | 15.2% | 1,289,777 | 42.6% | 368,084 | 46.9% | 25.0% |
| Interest, Dividends and Rent on Land | 832,410 | 1,031,296 | 278,342 | 33.4% | 355,609 | 42.7% | 383,003 | 37.1% | 1,016,954 | 98.6% | 327,968 | 93.2% | 16.8% |
| Contracted services | 3,573,287 | 4,235,178 | 713,208 | 20.0% | 1,180,377 | 33.0% | 1,014,299 | 23.9% | 2,907,884 | 68.7% | 799,199 | 68.9% | 26.9% |
| Transfers and subsidies | 818,310 | 1,081,675 | 143,420 | 17.5% | 334,015 | 40.8% | 198,859 | 18.4% | 676,294 | 62.5% | 125,610 | 47.9% | 58.3% |
| Irrecoverable debts written off | 546,600 | 708,812 | 180,317 | 33.0% | 71,946 | 13.2% | 96,067 | 13.6% | 348,329 | 49.1% | 249,608 | 57.9% | (61.5%) |
| Operational Cost and Other Cost | 2,071,299 | 2,189,088 | 502,745 | 24.3% | 575,063 | 27.8% | 542,643 | 24.8% | 1,620,450 | 74.0% | 421,076 | 70.1% | 28.9% |
| Disposal of Fixed and Intangible Assets | 5,210 | 43,062 | 30 | 0.6% | 26 | 0.5% | 13 | 0.2% | 69 | 2.9% | 59,196 | 2.2% | (100.0%) |
| Other Losses | 6,153 | 15,965 | 11,733 | 190.7% | 2,662 | 43.3% | 5,886 | 36.8% | 20,281 | 126.9% | 138 | 64.0% | 4,152.2% |
| Surplus/(Deficit) | 47,846 | (846,419) | 1,984,256 | | 1,166,885 | | (666,379) | | 2,484,763 | | (224,592) | | |
| Transfers and subsidies - capital (monetary allocations) | 3,350,721 | 3,442,644 | 516,396 | 15.4% | 967,505 | 28.9% | 566,183 | 16.4% | 2,050,084 | 59.5% | 475,463 | 46.2% | 19.1% |
| Transfers and subsidies - capital (in-kind) | 41,500 | 46,500 | - | - | - | - | 4,904 | 10.5% | 4,904 | 10.5% | - | 3% | (100.0%) |
| Surplus/(Deficit) after capital transfers and contributions | 3,440,067 | 2,642,725 | 2,500,652 | | 2,134,390 | | (95,292) | | 4,539,750 | | 250,871 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 3,440,067 | 2,642,725 | 2,500,652 | | 2,134,390 | | (95,292) | | 4,539,750 | | 250,871 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 3,440,067 | 2,642,725 | 2,500,652 | | 2,134,390 | | (95,292) | | 4,539,750 | | 250,871 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | 45 | - | (17) | - | 43 | - | 71 | - | 13 | - | 225.7% |
| Surplus/(Deficit) for the year | 3,440,067 | 2,642,725 | 2,500,697 | | 2,134,373 | | (95,250) | | 4,539,821 | | 250,884 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|--------------------|------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|---|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | |
| Source of Finance | 4,008,414 | 4,199,827 | 689,930 | 17.2% | 1,023,764 | 25.5% | 751,547 | 17.9% | 2,465,240 | 58.7% | 574,058 | 46.8% | 30.9% |
| National Government | 3,183,024 | 3,302,797 | 559,274 | 17.6% | 855,557 | 26.9% | 546,661 | 16.6% | 1,961,492 | 59.4% | 457,827 | 48.9% | 19.4% |
| Provincial Government | - | 16,784 | 4,456 | - | 1,392 | - | 10,647 | 63.4% | 16,495 | 98.3% | 15,049 | 127.3% | (29.2%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)/Departm Agen | - | 1,933 | - | - | 229 | - | - | - | 229 | 11.8% | - | 33.4% | - |
| Borrowing | 3,183,024 | 3,321,514 | 563,730 | 17.7% | 857,178 | 26.9% | 557,309 | 16.8% | 1,978,216 | 59.6% | 472,876 | 49.1% | 17.9% |
| Internally generated funds | 825,390 | 878,313 | 126,200 | 15.3% | 166,586 | 20.2% | 194,238 | 22.1% | 487,024 | 55.4% | 101,182 | 36.4% | 92.0% |
| Capital Expenditure Functional | 4,013,221 | 4,205,079 | 691,830 | 17.2% | 1,029,818 | 25.7% | 750,418 | 17.8% | 2,472,066 | 58.8% | 581,615 | 46.9% | 29.0% |
| Municipal governance and administration | 119,428 | 154,474 | 27,281 | 22.8% | 44,315 | 37.1% | 32,906 | 21.3% | 104,502 | 67.7% | 29,017 | 38.2% | 13.4% |
| Executive and Council | 4,204 | 3,074 | 880 | 20.9% | - | - | 237 | 7.7% | 1,117 | 36.3% | 590 | 36.6% | (58.8%) |
| Finance and administration | 115,224 | 151,400 | 26,401 | 22.9% | 44,315 | 38.5% | 32,669 | 21.6% | 103,385 | 68.3% | 28,427 | 38.4% | 14.9% |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 245,435 | 207,269 | 30,253 | 12.3% | 41,090 | 16.7% | 49,680 | 24.0% | 121,022 | 58.4% | 45,959 | 31.3% | 8.1% |
| Community and Social Services | 133,829 | 142,037 | 22,379 | 16.7% | 33,471 | 25.0% | 37,020 | 26.1% | 92,870 | 65.4% | 26,744 | 50.1% | 28.8% |

