



**PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS  
2024/25 FINANCIAL YEAR: 4TH QUARTER ENDED 30 JUNE 2025  
(PRELIMINARY RESULTS)**

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

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

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

STATUS OF DATA STRINGS SUBMISSION AS AT 30 JUNE 2025					
MUNICIPALITY	ORGB	PROR	M12	CR12	DR12
Albert Luthuli					
Bushbuckridge					
City of Mbombela					
Dipaleseng					
Dr JS Moroka					
Ehlanzeni District					
Emakhazeni					
Emalahleni					
Gert Sibande District					
Govan Mbeki					
Lekwa					
Mkhondo					
Msukaligwa					
Nkangala District					
Nkomazi					
Pixley Ka Seme					
Steve Tshwete					
Thaba Chweu					
Thembisile Hani					
Victor Khanye					

  

Outstanding		Original Budget	ORGB
Submitted Successfully		Project List	PROR
Submitted with Errors-phase 1		Month ended	M
Submitted with Errors-phase 2		Creditors	CR
		Debtors	DR

Kind Regards



**MS. GUGU MASHITENG**  
**HEAD OF DEPARTMENT**  
**DATE: 21-07-2025**

**MPUMALANGA: ALBERT LUTHULI (MP301)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	775,431	773,982	225,843	29.1%	210,205	27.1%	194,826	25.2%	30,530	3.9%	661,405	85.5%	32,247	51.7%	(5.3%)
Exchange Revenue															
Service charges - Electricity	36,164	36,164	9,029	25.0%	12,407	34.3%	16,882	46.7%	7,378	20.4%	45,696	126.4%	8,305	97.1%	(11.2%)
Service charges - Water	16,980	16,980	2,213	13.0%	4,017	23.7%	22,861	134.6%	(14,820)	(87.3%)	14,271	84.0%	2,725	72.6%	(643.9%)
Service charges - Waste Water Management	12,393	12,393	1,715	13.8%	2,819	22.7%	2,804	22.6%	4,264	34.4%	11,602	93.6%	1,725	64.5%	147.2%
Service charges - Waste Management	13,484	13,484	1,987	14.7%	3,053	22.6%	2,785	20.7%	2,454	18.2%	10,279	76.2%	1,579	55.6%	55.4%
Sale of Goods and Rendering of Services	2,680	4,680	812	30.3%	794	29.6%	597	12.7%	494	10.6%	2,696	57.6%	397	-	24.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	26,353	26,353	3,402	12.9%	5,173	19.6%	5,167	19.6%	5,309	20.1%	19,051	72.3%	3,378	52.0%	57.1%
Interest earned from Current and Non Current Assets	14,123	14,123	3,168	22.4%	838	5.9%	4,543	32.2%	3,766	26.7%	12,315	87.2%	1,764	107.5%	113.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,193	1,193	80	6.7%	118	9.9%	118	9.9%	118	9.9%	433	36.3%	(68)	5.5%	(271.7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	31,708	43,446	94	.3%	94	.3%	71	.2%	112	.3%	370	.9%	54	1.0%	106.1%
Non-Exchange Revenue															
Property rates	135,346	135,346	14,069	10.4%	25,814	19.1%	23,095	17.1%	16,214	12.0%	79,193	58.5%	8,972	50.8%	80.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	788	988	137	17.4%	38	4.8%	54	5.5%	56	5.7%	286	28.9%	51	19.8%	10.1%
Licences or permits	-	475	6	-	426	-	56	11.8%	8	1.7%	497	104.5%	3	-	216.0%
Transfer and subsidies - Operational	463,697	447,897	185,611	40.0%	149,224	32.2%	110,946	24.8%	319	.1%	446,100	99.6%	422	57.6%	(24.3%)
Interest	20,459	20,459	3,520	17.2%	5,390	26.3%	4,811	23.5%	4,810	23.5%	18,531	90.6%	2,940	-	63.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	7	-	7	-	-	-	(100.0%)
Other Gains	63	-	-	-	-	-	39	-	41	-	80	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	759,902	773,190	144,171	19.0%	164,605	21.7%	137,440	17.8%	190,043	24.6%	636,258	82.3%	131,785	66.1%	44.2%
Employee related costs	276,188	264,858	57,976	21.0%	41,694	15.1%	43,145	16.3%	73,018	27.6%	215,834	81.5%	40,939	60.2%	78.4%
Remuneration of councillors	27,615	27,615	7,302	26.4%	5,089	18.4%	7,326	26.5%	2,330	8.4%	22,047	79.8%	5,157	83.9%	(54.8%)
Bulk purchases - electricity	124,068	132,605	18,008	14.5%	29,809	24.0%	26,129	19.7%	29,267	22.1%	103,212	77.8%	32,798	81.4%	(10.8%)
Inventory consumed	28,936	55,105	5,687	19.7%	8,979	31.0%	15,728	28.5%	16,829	30.5%	47,223	85.7%	12,492	91.8%	34.7%
Debt impairment	27,681	17,381	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	55,600	56,600	12,344	22.2%	12,532	22.5%	12,197	21.6%	18,545	32.8%	55,619	98.3%	10,672	110.1%	73.8%
Interest	1,982	4,658	277	14.0%	82	4.1%	919	19.7%	1,579	33.9%	2,857	61.3%	172	70.9%	818.4%
Contracted services	129,094	119,945	23,921	18.5%	45,551	35.3%	14,826	12.4%	21,929	18.3%	106,227	88.6%	17,695	55.1%	23.9%
Transfers and subsidies	-	2,747	12	-	851	-	1,107	40.3%	362	13.2%	2,332	84.9%	1,036	116.5%	(65.1%)
Irrecoverable debts written off	16,681	132	(11)	(.7%)	0	-	192	145.9%	-	-	81	61.5%	(29)	-	(100.0%)
Operational costs	72,056	91,543	18,754	26.0%	20,017	27.8%	15,791	17.2%	24,055	26.3%	78,617	85.9%	10,853	52.6%	121.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	2,129	-	2,129	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	80	-	-	-	80	-	-	-	-
Surplus/(Deficit)	15,530	792	81,672	-	45,601	-	57,386	-	(159,512)	-	25,147	-	(99,537)	-	-
Transfers and subsidies - capital (monetary allocations)	473,831	474,065	49,604	10.5%	83,173	17.6%	45,701	9.6%	204,869	43.2%	383,348	80.9%	(7,903)	27.2%	(2,692.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	(2,387)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	489,361	474,857	131,277	-	128,773	-	103,087	-	45,357	-	408,495	-	(109,827)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	489,361	474,857	131,277	-	128,773	-	103,087	-	45,357	-	408,495	-	(109,827)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	489,361	474,857	131,277	-	128,773	-	103,087	-	45,357	-	408,495	-	(109,827)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	489,361	474,857	131,277	-	128,773	-	103,087	-	45,357	-	408,495	-	(109,827)	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	489,915	488,852	58,079	11.9%	109,506	22.4%	89,829	18.4%	183,561	37.5%	440,975	90.2%	170,221	74.9%	7.8%
National Government	477,502	456,663	57,978	12.1%	104,911	22.0%	66,893	14.6%	175,414	38.4%	405,196	88.7%	168,656	78.2%	4.0%
Provincial Government	-	11,826	-	-	-	-	15,049	127.3%	5,256	44.4%	20,305	171.7%	3,584	168.1%	46.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	477,502	468,489	57,978	12.1%	104,911	22.0%	81,942	17.5%	180,670	38.6%	425,501	90.8%	172,240	78.9%	4.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12,413	20,363	100	.8%	4,595	37.0%	7,888	38.7%	2,891	14.2%	15,474	76.0%	(2,019)	11.0%	(243.2%)
Capital Expenditure Functional	489,915	488,852	58,079	11.9%	109,506	22.4%	89,829	18.4%	183,561	37.5%	440,975	90.2%	172,226	75.4%	6.6%
Municipal governance and administration	5,200	4,288	51	1.0%	1,012	19.5%	1,173	27.4%	1,143	26.6%	3,378	78.8%	(418)	18.7%	(373.6%)
Executive and Council	-	910	-	-	609	-	91	10.0%	-	-	700	76.9%	(1,400)	-	(100.0%)
Finance and administration	5,200	3,378	51	1.0%	403	7.7%	1,082	32.0%	1,143	33.8%	2,678	79.3%	982	27.3%	16.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12,870	28,176	-	-	1,013	7.9%	18,271	64.8%	14,758	52.4%	34,042	120.8%	4,752	90.6%	210.6%
Community and Social Services	2,870	18,176	-	-	-	-	18,529	101.9%	6,843	37.6%	25,372	139.6%	3,801	91.4%	80.0%
Sport And Recreation	10,000	10,000	-	-	755	7.5%	-	-	7,915	79.2%	8,670	86.7%	951	86.6%	732.7%
Public Safety	-	-	-	-	258	-	(258)	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	454,921	435,753	56,149	12.3%	102,244	22.5%	64,999	14.9%	165,195	37.9%	388,586	89.2%	167,443	78.2%	(1.3%)
Planning and Development	430,793	413,500	49,112	11.4%	94,927	22.0%	64,351	15.6%	162,468	39.3%	370,858	89.7%	163,455	78.8%	(.6%)
Road Transport	24,128	22,254	7,037	29.2%	7,316	30.3%	648	2.9%	2,727	12.3%	17,728	79.7%	3,988	59.8%	(31.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16,924	20,635	1,879	11.1%	5,238	31.0%	5,386	26.1%	2,466	11.9%	14,969	72.5%	449	33.7%	449.6%
Energy sources	13,253	11,835	1,879	14.2%	5,238	39.5%	(1,481)	(12.5%)	2,337	19.7%	7,973	67.4%	449	33.7%	420.9%
Water Management	3,671	8,800	-	-	-	-	6,867	78.0%	129	1.5%	6,996	79.5%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Receipts</b>	<b>1,223,556</b>	<b>1,222,224</b>	<b>361,455</b>	<b>29.5%</b>	<b>392,255</b>	<b>32.1%</b>	<b>303,020</b>	<b>24.8%</b>	<b>59,485</b>	<b>4.9%</b>	<b>1,116,214</b>	<b>91.3%</b>	<b>45,159</b>	<b>56.7%</b>	<b>31.7%</b>
Property rates	87,975	87,975	8,919	10.1%	17,898	20.3%	16,956	19.3%	15,421	17.5%	59,193	67.3%	9,993	22.9%	54.3%
Service charges	53,897	53,897	12,149	22.5%	17,295	32.1%	15,684	29.1%	22,363	41.5%	67,491	125.2%	11,878	179.3%	88.3%
Other revenue	130,033	144,266	17,993	13.8%	5,277	4.1%	9,045	6.3%	13,562	9.4%	45,877	31.8%	5,905	22.8%	129.7%
Transfers and Subsidies - Operational	463,698	447,898	187,462	40.4%	154,940	33.4%	117,537	26.2%	74	-	460,013	102.7%	15,942	61.8%	(99.5%)
Transfers and Subsidies - Capital	473,831	474,065	132,321	27.9%	194,142	41.0%	135,746	28.6%	-	-	462,209	97.5%	-	66.8%	-
Interest	14,123	14,123	2,612	18.5%	2,704	19.1%	8,052	57.0%	8,065	57.1%	21,433	151.8%	1,440	20.6%	460.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(659,938)</b>	<b>(698,574)</b>	<b>(69,356)</b>	<b>10.5%</b>	<b>(88,047)</b>	<b>13.3%</b>	<b>(33,641)</b>	<b>4.8%</b>	<b>(22,585)</b>	<b>3.2%</b>	<b>(213,628)</b>	<b>30.6%</b>	<b>10,675</b>	<b>50.0%</b>	<b>(311.6%)</b>
Suppliers and employees	(657,956)	(691,336)	(69,356)	10.5%	(88,047)	13.4%	(33,641)	4.9%	(22,585)	3.3%	(213,628)	30.9%	10,675	50.4%	(311.6%)
Finance charges	(1,982)	(4,658)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(2,580)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>563,618</b>	<b>523,649</b>	<b>292,099</b>	<b>51.8%</b>	<b>304,209</b>	<b>54.0%</b>	<b>269,379</b>	<b>51.4%</b>	<b>36,900</b>	<b>7.0%</b>	<b>902,586</b>	<b>172.4%</b>	<b>55,834</b>	<b>65.7%</b>	<b>(33.9%)</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(103)</b>	<b>-</b>	<b>(103)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	(103)	-	(103)	-	-	-	(100.0%)
<b>Payments</b>	<b>(489,915)</b>	<b>(479,652)</b>	<b>(62,825)</b>	<b>12.8%</b>	<b>(114,414)</b>	<b>23.4%</b>	<b>(87,964)</b>	<b>18.3%</b>	<b>(192,044)</b>	<b>40.0%</b>	<b>(457,248)</b>	<b>95.3%</b>	<b>(134,194)</b>	<b>70.9%</b>	<b>43.1%</b>
Capital assets	(489,915)	(479,652)	(62,825)	12.8%	(114,414)	23.4%	(87,964)	18.3%	(192,044)	40.0%	(457,248)	95.3%	(134,194)	70.9%	43.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(489,915)</b>	<b>(479,652)</b>	<b>(62,825)</b>	<b>12.8%</b>	<b>(114,414)</b>	<b>23.4%</b>	<b>(87,964)</b>	<b>18.3%</b>	<b>(192,147)</b>	<b>40.1%</b>	<b>(457,351)</b>	<b>95.4%</b>	<b>(134,194)</b>	<b>71.0%</b>	<b>43.2%</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>73,703</b>	<b>43,997</b>	<b>229,274</b>	<b>311.1%</b>	<b>189,794</b>	<b>257.5%</b>	<b>181,414</b>	<b>412.3%</b>	<b>(155,247)</b>	<b>(352.9%)</b>	<b>445,235</b>	<b>1,012.0%</b>	<b>(78,360)</b>	<b>(422.6%)</b>	<b>98.1%</b>
Cash/cash equivalents at the year begin:	4,573	4,573	20,905	457.1%	250,047	5,467.8%	439,841	9,618.0%	621,256	13,585.0%	20,905	457.1%	54,472	-	1,040.5%
Cash/cash equivalents at the year end:	<b>78,276</b>	<b>48,570</b>	<b>250,047</b>	<b>319.4%</b>	<b>439,841</b>	<b>561.9%</b>	<b>621,256</b>	<b>1,279.1%</b>	<b>466,009</b>	<b>959.5%</b>	<b>466,009</b>	<b>959.5%</b>	<b>(23,889)</b>	<b>(172.4%)</b>	<b>(2,050.8%)</b>

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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1,384	2.4%	1,901	3.3%	1,611	2.8%	53,120	91.6%	58,016	10.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,447	9.3%	902	5.8%	689	4.4%	12,446	80.4%	15,484	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6,842	3.9%	3,154	1.8%	3,238	1.9%	160,944	92.4%	174,178	31.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,481	3.4%	911	1.2%	877	1.2%	69,510	94.2%	73,779	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,018	1.6%	912	1.4%	864	1.3%	62,752	95.7%	65,545	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,293	2.0%	3,348	2.0%	3,334	2.0%	157,064	94.0%	167,040	30.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	2.2%	1	1.7%	1	1.2%	81	95.0%	85	-	-	-	-	-
<b>Total By Income Source</b>	<b>16,467</b>	<b>3.0%</b>	<b>11,130</b>	<b>2.0%</b>	<b>10,615</b>	<b>1.9%</b>	<b>515,916</b>	<b>93.1%</b>	<b>554,128</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3,088	15.9%	763	3.9%	1,260	6.5%	14,279	73.6%	19,389	3.5%	-	-	-	-
Commercial	4,241	6.0%	2,362	3.3%	1,977	2.8%	62,311	87.9%	70,891	12.8%	-	-	-	-
Households	9,138	2.0%	8,005	1.7%	7,378	1.6%	439,327	94.7%	463,848	83.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>16,467</b>	<b>3.0%</b>	<b>11,130</b>	<b>2.0%</b>	<b>10,615</b>	<b>1.9%</b>	<b>515,916</b>	<b>93.1%</b>	<b>554,128</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6,918	100.0%	-	-	-	-	-	-	6,918	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>6,918</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,918</b>	<b>100.0%</b>

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: MSUKALIGWA (MP302)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	1,168,560	1,215,403	323,010	27.6%	282,773	24.2%	257,066	21.2%	198,837	16.4%	1,061,686	87.4%	174,834	89.3%	13.7%
Exchange Revenue															
Service charges - Electricity	351,451	351,451	85,706	24.4%	75,203	21.4%	72,699	20.7%	76,964	21.9%	310,573	88.4%	64,025	84.1%	20.2%
Service charges - Water	86,882	86,882	26,026	30.0%	22,222	25.6%	21,625	24.9%	21,574	24.8%	91,447	105.3%	9,065	88.3%	138.0%
Service charges - Waste Water Management	65,102	65,102	15,108	23.2%	14,985	23.0%	14,952	23.0%	15,338	23.6%	60,383	92.8%	14,622	97.1%	4.9%
Service charges - Waste Management	56,266	56,266	13,126	23.3%	12,943	23.0%	13,157	23.4%	13,785	24.5%	53,011	94.2%	12,420	96.0%	11.0%
Sale of Goods and Rendering of Services	10,761	10,761	2,739	25.5%	1,453	13.5%	1,083	10.1%	1,079	10.0%	6,354	59.0%	1,044	65.4%	3.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36,561	36,561	8,063	22.1%	7,674	21.0%	7,661	21.0%	7,672	21.0%	31,069	85.0%	8,998	102.1%	(14.7%)
Interest earned from Current and Non Current Assets	5,245	5,245	1,524	29.0%	1,452	27.7%	1,116	21.3%	1,797	34.3%	5,888	112.3%	1,580	121.1%	13.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	2	0	22.6%	0	22.6%	0	22.6%	0	22.6%	2	90.5%	0	94.9%	-
Rental from Fixed Assets	3,311	3,311	1,273	38.4%	461	13.9%	827	25.0%	900	27.2%	3,462	104.5%	712	89.7%	26.5%
Licence and permits	94	94	5	5.8%	14	15.2%	12	12.9%	16	17.1%	48	51.1%	13	87.7%	23.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	37,139	42,505	206	.6%	877	2.4%	369	.9%	1,730	4.1%	3,183	7.5%	295	3.2%	485.8%
Non-Exchange Revenue															
Property rates	216,442	216,442	53,347	24.6%	53,332	24.6%	53,338	24.6%	52,901	24.4%	212,918	98.4%	50,298	98.8%	5.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5,724	47,201	42	.7%	(108)	(1.9%)	39	.1%	39	.1%	12	-	41	3.2%	(4.6%)
Licences or permits	-	-	25	-	13	-	8	-	4	-	51	-	(23)	-	(116.1%)
Transfer and subsidies - Operational	281,627	281,627	113,077	40.2%	89,910	31.9%	67,585	24.0%	-	-	270,572	96.1%	8,848	96.4%	(100.0%)
Interest	11,952	11,952	2,339	19.6%	1,947	16.3%	2,260	18.9%	2,310	19.3%	8,855	74.1%	2,692	100.0%	(14.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	339	-	338	-	335	-	335	-	1,347	-	-	-	(100.0%)
Gains on disposal of Assets	-	-	64	-	55	-	-	-	905	-	1,023	-	90	-	900.3%
Other Gains	-	-	-	-	-	-	-	-	1,487	-	1,487	-	113	-	1,216.2%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,293,702	1,370,018	217,355	16.8%	332,911	25.7%	299,207	21.8%	338,706	24.7%	1,188,179	86.7%	391,391	77.6%	(13.5%)
Employee related costs	316,462	316,462	78,790	24.9%	76,738	24.2%	80,250	25.4%	84,964	26.8%	320,742	101.4%	75,228	97.3%	12.9%
Remuneration of councillors	20,450	20,450	3,097	15.1%	3,886	19.0%	3,815	18.7%	3,599	17.6%	14,397	70.4%	3,050	60.1%	18.0%
Bulk purchases - electricity	378,783	425,000	79,690	21.0%	179,938	47.5%	129,403	30.4%	129,738	30.5%	518,770	122.1%	165,812	119.8%	(21.8%)
Inventory consumed	92,115	134,103	18,964	20.6%	21,004	22.8%	44,599	33.3%	59,309	44.2%	143,877	107.3%	53,265	62.6%	11.3%
Debt impairment	119,135	104,135	5	-	35	-	23	-	41	-	105	.1%	10	-	299.2%
Depreciation and amortisation	145,379	135,379	-	-	-	-	-	-	4	-	4	-	-	-	(100.0%)
Interest	29,041	22,041	-	-	-	-	-	-	9,328	42.3%	9,328	42.3%	19,248	69.5%	(51.5%)
Contracted services	109,451	131,450	20,898	19.1%	26,261	24.0%	23,107	17.6%	39,661	30.2%	109,928	83.6%	42,716	95.4%	(7.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	(4,319)	(17.7%)	(100.0%)
Irrecoverable debts written off	552	552	-	-	-	-	11	1.9%	-	-	11	1.9%	-	-	-
Operational costs	82,335	80,446	15,910	19.3%	25,047	30.4%	17,998	22.4%	11,824	14.7%	70,780	88.0%	34,201	96.6%	(65.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	238	-	238	-	2,179	-	(89.1%)
Surplus/(Deficit)	(125,142)	(154,615)	105,655	-	(50,138)	-	(42,141)	-	(139,869)	-	(126,493)	-	(216,557)	-	-
Transfers and subsidies - capital (monetary allocations)	183,928	198,428	-	-	-	-	-	-	-	-	-	-	(6,788)	.8%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58,786	43,813	105,655	-	(50,138)	-	(42,141)	-	(139,869)	-	(126,493)	-	(223,345)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58,786	43,813	105,655	-	(50,138)	-	(42,141)	-	(139,869)	-	(126,493)	-	(223,345)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58,786	43,813	105,655	-	(50,138)	-	(42,141)	-	(139,869)	-	(126,493)	-	(223,345)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58,786	43,813	105,655	-	(50,138)	-	(42,141)	-	(139,869)	-	(126,493)	-	(223,345)	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	199,628	460,246	63,741	31.9%	54,864	27.5%	22,266	4.8%	80,126	17.4%	220,997	48.0%	43,996	82.3%	82.1%
National Government	183,928	426,974	51,460	28.0%	48,760	26.5%	21,721	5.1%	75,676	17.7%	197,617	46.3%	40,210	89.1%	88.2%
Provincial Government	-	-	-	-	-	-	-	-	4,027	-	4,027	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	183,928	426,974	51,460	28.0%	48,760	26.5%	21,721	5.1%	79,703	18.7%	201,644	47.2%	40,210	89.1%	98.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15,700	33,271	12,281	78.2%	6,104	38.9%	545	1.6%	423	1.3%	19,354	58.2%	3,786	51.5%	(88.8%)
Capital Expenditure Functional	199,628	464,746	63,741	31.9%	54,864	27.5%	24,537	5.3%	80,126	17.2%	223,268	48.0%	43,996	82.3%	82.1%
Municipal governance and administration	5,700	17,890	11,815	207.3%	2,568	45.0%	39	.2%	314	1.8%	14,736	82.4%	623	94.8%	(49.6%)
Executive and Council	5,000	5,990	789	15.8%	2,568	51.4%	39	.7%	288	4.8%	3,684	61.5%	-	-	(100.0%)
Finance and administration	700	11,900	11,026	1,575.1%	-	-	-	-	26	.2%	11,052	92.9%	623	94.8%	(95.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	90,000	91,158	-	-	382	.4%	506	.6%	109	.1%	997	1.1%	3,163	34.2%	(96.5%)
Community and Social Services	-	1,158	-	-	382	-	506	43.7%	109	9.5%	997	86.1%	3,163	34.2%	(96.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	67,812	106,094	12,736	18.8%	12,494	18.4%	3,752	3.5%	5,882	5.5%	34,864	32.9%	6,573	84.9%	(10.5%)
Planning and Development	10,000	48,282	12,736	127.4%	12,494	124.9%	3,752	7.8%	5,882	12.2%	34,864	72.2%	6,573	84.9%	(10.5%)
Road Transport	57,812	57,812	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	36,116	249,604	39,190	108.5%	39,421	109.2%	20,239	8.1%	73,821	29.6%	172,671	69.2%	33,637	86.0%	119.5%
Energy sources	6,116	12,826	1,534	25.1%	3,089	50.5%	2,786	21.7%	2,845	22.2%	10,254	79.9%	4,246	86.6%	(33.0%)
Water Management	30,000	191,036	25,673	85.6%	19,865	66.2%	11,804	6.2%	63,328	33.1%	120,670	63.2%	22,334	89.7%	183.5%
Waste Water Management	-	45,741	11,983	-	16,467	-	5,649	12.4%	7,648	16.7%	41,747	91.3%	7,057	80.8%	8.4%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Receipts</b>	<b>1,237,834</b>	<b>1,267,834</b>	<b>666,025</b>	<b>53.8%</b>	<b>565,346</b>	<b>45.7%</b>	<b>274,654</b>	<b>21.7%</b>	<b>413,816</b>	<b>32.6%</b>	<b>1,919,841</b>	<b>151.4%</b>	<b>249,634</b>	<b>120.7%</b>	<b>65.8%</b>
Property rates	245,063	245,063	33,201	13.5%	44,935	18.3%	36,111	14.7%	51,944	21.2%	166,191	67.8%	44,176	101.8%	17.6%
Service charges	462,050	481,849	106,929	23.1%	109,229	23.6%	101,206	21.0%	111,278	23.1%	428,643	89.0%	93,358	92.4%	19.2%
Other revenue	59,920	58,045	345,889	577.3%	255,604	426.6%	9,148	15.8%	224,070	386.0%	834,710	1,438.0%	113,382	471.3%	97.6%
Transfers and Subsidies - Operational	281,627	276,160	127,845	45.4%	132,005	46.9%	101,571	36.8%	410	1%	361,831	131.0%	8,718	85.1%	(96.3%)
Transfers and Subsidies - Capital	183,928	201,471	50,015	27.2%	20,318	11.0%	24,500	12.2%	22,381	11.1%	117,214	58.2%	(10,000)	75.0%	(323.8%)
Interest	5,245	5,245	2,145	40.9%	3,256	62.1%	2,118	40.4%	3,733	71.2%	11,251	214.5%	-	4.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1,063,770)</b>	<b>(997,250)</b>	<b>(159,728)</b>	<b>15.0%</b>	<b>(234,510)</b>	<b>22.0%</b>	<b>(60,337)</b>	<b>6.1%</b>	<b>(122,974)</b>	<b>12.3%</b>	<b>(577,550)</b>	<b>57.9%</b>	<b>(152,441)</b>	<b>66.0%</b>	<b>(19.3%)</b>
Suppliers and employees	(1,034,729)	(968,210)	(159,728)	15.4%	(234,510)	22.7%	(60,337)	6.2%	(122,974)	12.7%	(577,550)	59.7%	(152,441)	68.1%	(19.3%)
Finance charges	(29,041)	(29,041)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>174,064</b>	<b>270,584</b>	<b>506,297</b>	<b>290.9%</b>	<b>330,836</b>	<b>190.1%</b>	<b>214,317</b>	<b>79.2%</b>	<b>290,842</b>	<b>107.5%</b>	<b>1,342,291</b>	<b>496.1%</b>	<b>97,193</b>	<b>470.6%</b>	<b>199.2%</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>64</b>	<b>-</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>905</b>	<b>-</b>	<b>1,023</b>	<b>-</b>	<b>90</b>	<b>-</b>	<b>900.3%</b>
Proceeds on disposal of PPE	-	-	64	-	55	-	-	-	905	-	1,023	-	90	-	900.3%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(199,628)</b>	<b>(199,628)</b>	<b>(63,741)</b>	<b>31.9%</b>	<b>(51,709)</b>	<b>25.9%</b>	<b>(22,266)</b>	<b>11.2%</b>	<b>(80,126)</b>	<b>40.1%</b>	<b>(217,842)</b>	<b>109.1%</b>	<b>(43,508)</b>	<b>83.3%</b>	<b>84.2%</b>
Capital assets	(199,628)	(199,628)	(63,741)	31.9%	(51,709)	25.9%	(22,266)	11.2%	(80,126)	40.1%	(217,842)	109.1%	(43,508)	83.3%	84.2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(199,628)</b>	<b>(199,628)</b>	<b>(63,678)</b>	<b>31.9%</b>	<b>(51,654)</b>	<b>25.9%</b>	<b>(22,266)</b>	<b>11.2%</b>	<b>(79,222)</b>	<b>39.7%</b>	<b>(216,819)</b>	<b>108.6%</b>	<b>(43,418)</b>	<b>83.2%</b>	<b>82.5%</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>288</b>	<b>-</b>	<b>356</b>	<b>-</b>	<b>432</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>1,077</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	288	-	356	-	432	-	(0)	-	1,077	-	-	-	(100.0%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>288</b>	<b>-</b>	<b>356</b>	<b>-</b>	<b>432</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>1,077</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(25,564)</b>	<b>70,956</b>	<b>442,907</b>	<b>(1,732.5%)</b>	<b>279,538</b>	<b>(1,093.5%)</b>	<b>192,483</b>	<b>271.3%</b>	<b>211,620</b>	<b>298.2%</b>	<b>1,126,548</b>	<b>1,587.7%</b>	<b>53,775</b>	<b>(3,547.5%)</b>	<b>293.5%</b>
Cash/cash equivalents at the year begin:	78,705	59,336	58,772	74.7%	502,244	638.1%	781,782	1,317.5%	974,265	1,641.9%	58,772	99.0%	586,368	104.2%	66.2%
Cash/cash equivalents at the year end:	53,141	130,292	502,244	945.1%	781,782	1,471.2%	974,265	747.8%	1,185,885	910.2%	1,185,885	910.2%	640,143	1,058.0%	85.3%

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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	11,082	3.8%	6,583	2.3%	5,789	2.0%	266,483	91.9%	289,937	19.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21,783	10.2%	6,827	3.2%	6,773	3.2%	178,498	83.5%	213,882	14.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17,025	7.1%	7,361	3.1%	6,499	2.7%	210,273	87.2%	241,157	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5,546	2.9%	3,911	2.0%	3,322	1.7%	179,409	93.4%	192,189	12.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4,893	2.6%	3,880	2.1%	3,176	1.7%	175,742	93.6%	187,691	12.3%	-	-	-	-
Interest on Arrear Debtor Accounts	3,575	1.1%	3,547	1.1%	3,508	1.0%	324,227	96.8%	334,858	21.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,641	2.4%	512	7%	387	6%	67,267	96.4%	69,807	4.6%	-	-	-	-
<b>Total By Income Source</b>	<b>65,545</b>	<b>4.3%</b>	<b>32,621</b>	<b>2.1%</b>	<b>29,454</b>	<b>1.9%</b>	<b>1,401,900</b>	<b>91.7%</b>	<b>1,529,520</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	7,889	11.0%	4,336	6.0%	2,817	3.9%	56,886	79.1%	71,928	4.7%	-	-	-	-
Commercial	24,852	11.7%	6,162	2.9%	4,836	2.3%	176,805	83.1%	212,655	13.9%	-	-	-	-
Households	32,724	2.6%	22,100	1.8%	21,786	1.8%	1,167,640	93.8%	1,244,250	81.3%	-	-	-	-
Other	80	11.7%	23	3.4%	16	2.3%	569	82.7%	688	-	-	-	-	-
<b>Total By Customer Group</b>	<b>65,545</b>	<b>4.3%</b>	<b>32,621</b>	<b>2.1%</b>	<b>29,454</b>	<b>1.9%</b>	<b>1,401,900</b>	<b>91.7%</b>	<b>1,529,520</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	881,461	98.4%	-	-	-	-	14,371	1.6%	895,832	43.8%
Bulk Water	-	-	-	-	-	-	1,120,875	100.0%	1,120,875	54.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27,158	100.0%	-	-	-	-	-	-	27,158	1.3%
Auditor-General	2	100.0%	-	-	-	-	-	-	2	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>908,621</b>	<b>44.5%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,135,246</b>	<b>55.5%</b>	<b>2,043,867</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr Mqhwane Kunene	017 801 3504
Chief Financial Officer	Mr Phumuzi Jeremia Nhlabathi	017 801 0532

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: MKHONDO (MP303)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	888,166	907,521	244,532	27.5%	95,244	10.7%	301,299	33.2%	124,816	13.8%	765,891	84.4%	153,830	61.7%	(18.9%)
Exchange Revenue															
Service charges - Electricity	267,654	229,379	31,168	11.6%	31,186	11.7%	34,007	14.8%	48,851	21.3%	145,212	63.3%	36,450	60.5%	34.0%
Service charges - Water	28,612	28,612	4,800	16.8%	4,161	14.5%	2,705	9.5%	8,012	28.0%	19,678	68.8%	3,887	78.0%	106.1%
Service charges - Waste Water Management	16,109	16,109	2,589	16.1%	2,728	16.9%	2,517	15.6%	2,649	16.4%	10,483	65.1%	2,158	72.6%	22.7%
Service charges - Waste Management	16,002	16,002	3,758	23.5%	3,387	21.2%	2,171	13.6%	3,281	20.5%	12,596	78.7%	2,494	81.8%	31.6%
Sale of Goods and Rendering of Services	2,689	3,029	638	23.7%	734	27.3%	1,387	45.8%	1,556	51.4%	4,316	142.5%	475	78.1%	227.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	52,124	52,124	12,542	24.1%	12,029	23.1%	9,702	18.6%	9,016	17.3%	43,289	83.1%	7,669	76.3%	17.6%
Interest earned from Current and Non Current Assets	3,298	3,298	406	12.3%	296	9.0%	505	15.3%	516	15.7%	1,723	52.2%	230	69.9%	124.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,516	1,516	276	18.2%	280	18.5%	304	20.1%	300	19.8%	1,160	76.5%	371	73.3%	(19.1%)
Licence and permits	61	61	1	1.7%	-	-	-	-	-	-	1	1.7%	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1,813	1,843	14	.7%	40	2.2%	6	.3%	858	46.6%	917	49.8%	25	(19.3%)	3,276.5%
Non-Exchange Revenue															
Property rates	96,472	96,472	22,309	23.1%	22,282	23.1%	22,069	22.9%	22,309	23.1%	88,969	92.2%	14,144	83.2%	57.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6,080	6,094	441	7.3%	636	10.5%	471	7.7%	427	7.0%	1,975	32.4%	198	19.6%	115.5%
Licences or permits	177	1,005	15	8.7%	403	227.5%	116	11.5%	28	2.8%	562	56.0%	32	73.0%	(11.6%)
Transfer and subsidies - Operational	366,790	369,990	147,196	40.1%	108	-	212,739	57.5%	9,425	2.5%	369,468	99.9%	83,177	55.1%	(88.7%)
Interest	28,769	28,769	4,090	14.2%	3,801	13.2%	2,166	7.5%	3,543	12.3%	13,599	47.3%	2,520	43.9%	40.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	53,219	14,288	-	13,172	-	10,435	19.6%	14,046	26.4%	51,942	97.6%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	876,554	896,522	189,810	21.7%	180,847	20.6%	374,068	41.7%	371,395	41.4%	1,116,120	124.5%	260,471	96.2%	42.6%
Employee related costs	268,080	267,113	62,286	23.2%	65,176	24.3%	52,512	19.7%	91,414	34.2%	271,388	101.6%	95,380	113.8%	(4.2%)
Remuneration of councillors	19,363	20,453	869	4.5%	1,173	6.1%	10,084	49.3%	896	4.4%	13,023	63.7%	1,413	69.9%	(36.5%)
Bulk purchases - electricity	190,160	190,160	70,322	37.0%	30,352	16.0%	53,886	28.3%	52,022	27.4%	206,582	108.6%	47,787	95.3%	8.9%
Inventory consumed	21,264	31,713	4,419	20.8%	19,330	90.9%	3,784	11.9%	60,701	191.4%	88,234	278.2%	40,583	278.2%	49.6%
Debt impairment	127,003	(94,667)	-	-	-	-	-	-	-	-	-	-	-	29.9%	-
Depreciation and amortisation	96,377	93,437	19,727	20.5%	19,982	20.7%	18,784	20.1%	12,742	13.6%	71,234	76.2%	19,559	77.3%	(34.9%)
Interest	26,483	17,408	2,244	8.5%	3,612	13.6%	10,532	60.5%	13,161	75.6%	29,548	169.7%	(20,768)	5.0%	(163.4%)
Contracted services	66,825	89,306	16,272	24.4%	23,280	34.8%	33,333	37.3%	66,565	74.5%	139,450	156.1%	53,851	137.0%	23.6%
Transfers and subsidies	-	-	677	-	(0)	-	-	-	-	-	677	-	2,051	-	(100.0%)
Irrecoverable debts written off	500	211,774	-	-	-	-	178,711	84.4%	33,281	15.7%	211,992	100.1%	-	-	(100.0%)
Operational costs	60,497	69,626	12,993	21.5%	17,943	29.7%	12,441	17.8%	40,614	58.2%	83,991	120.3%	20,614	114.4%	97.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11,612	10,999	54,722	-	(85,603)	-	(72,769)	-	(246,579)	-	(350,229)	-	(106,641)	-	-
Transfers and subsidies - capital (monetary allocations)	134,188	137,424	-	-	-	-	55,046	40.1%	53,653	39.0%	108,699	79.1%	-	33.3%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	145,801	148,423	54,722	-	(85,603)	-	(17,722)	-	(192,926)	-	(241,530)	-	(106,641)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	145,801	148,423	54,722	-	(85,603)	-	(17,722)	-	(192,926)	-	(241,530)	-	(106,641)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	145,801	148,423	54,722	-	(85,603)	-	(17,722)	-	(192,926)	-	(241,530)	-	(106,641)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	145,801	148,423	54,722	-	(85,603)	-	(17,722)	-	(192,926)	-	(241,530)	-	(106,641)	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	118,323	121,617	152	.1%	26,295	22.2%	36,041	29.6%	73,400	60.4%	135,887	111.7%	22,536	80.7%	225.7%
National Government	116,686	119,500	152	.1%	26,082	22.4%	35,977	30.1%	56,373	47.2%	118,584	99.2%	22,186	80.3%	154.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	116,686	119,500	152	.1%	26,082	22.4%	35,977	30.1%	56,373	47.2%	118,584	99.2%	22,186	80.3%	154.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1,638	2,117	-	-	213	13.0%	64	3.0%	17,027	804.2%	17,303	817.3%	350	93.9%	4,766.7%
Capital Expenditure Functional	118,323	121,617	152	.1%	26,295	22.2%	36,041	29.6%	76,356	62.8%	138,843	114.2%	22,561	80.7%	238.4%
Municipal governance and administration	1,638	1,967	-	-	213	13.0%	64	3.2%	3,080	156.6%	3,357	170.6%	375	87.6%	721.3%
Executive and Council	-	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1,638	1,929	-	-	213	13.0%	64	3.3%	3,080	159.6%	3,357	174.0%	375	87.6%	721.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1,739	150	-	-	-	-	-	-	267	178.1%	267	178.1%	-	-	(100.0%)
Community and Social Services	1,739	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	150	-	-	-	-	-	-	267	178.1%	267	178.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60,564	42,303	-	-	7,285	12.0%	20,603	48.7%	29,437	69.6%	57,325	135.5%	12,850	56.6%	129.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	60,564	42,303	-	-	7,285	12.0%	20,603	48.7%	29,437	69.6%	57,325	135.5%	12,850	56.6%	129.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	54,383	77,197	152	.3%	18,796	34.6%	15,375	19.9%	43,572	56.4%	77,895	100.9%	9,336	105.4%	366.7%
Energy sources	27,193	30,442	-	-	9,435	34.7%	(1,172)	(3.8%)	21,619	71.0%	29,883	98.2%	2,105	163.9%	927.2%
Water Management	13,080	15,956	152	1.2%	6,586	50.3%	381	2.4%	9,032	56.6%	16,150	101.2%	1,239	237.5%	628.9%
Waste Water Management	14,110	30,799	-	-	2,776	19.7%	16,165	52.5%	12,921	42.0%	31,862	103.5%	5,992	101.2%	115.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Receipts</b>	<b>995,146</b>	<b>998,655</b>	<b>123,318</b>	<b>12.4%</b>	<b>114,637</b>	<b>11.5%</b>	<b>142,693</b>	<b>14.3%</b>	<b>97,679</b>	<b>9.8%</b>	<b>478,327</b>	<b>47.9%</b>	<b>80,279</b>	<b>36.5%</b>	<b>21.7%</b>
Property rates	82 027	82 027	19 633	23.9%	23 388	28.5%	17 473	21.3%	20 119	24.5%	80 614	98.3%	17 997	85.5%	11.8%
Service charges	302,436	295,884	43,858	14.5%	48,505	16.0%	48,600	16.4%	47,589	16.1%	188,552	63.7%	28,419	30.3%	67.5%
Other revenue	69,978	73,803	1,090	1.6%	5,319	7.6%	1,842	2.5%	18,152	24.6%	26,403	35.8%	2,901	9.6%	525.8%
Transfers and Subsidies - Operational	366,790	369,790	12,767	3.5%	1,176	3%	11,703	3.2%	687	2%	26,332	7.1%	30,954	30.4%	(97.8%)
Transfers and Subsidies - Capital	134,188	137,424	45,873	34.2%	34,684	25.8%	61,391	44.7%	9,505	6.9%	151,453	110.2%	-	61.7%	(100.0%)
Interest	39,727	39,727	98	2%	1,566	3.9%	1,684	4.2%	1,626	4.1%	4,973	12.5%	9	9.0%	18,084.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(862,594)</b>	<b>(862,687)</b>	<b>(135,095)</b>	<b>15.7%</b>	<b>(80,689)</b>	<b>9.4%</b>	<b>(81,924)</b>	<b>9.5%</b>	<b>(59,490)</b>	<b>6.9%</b>	<b>(357,198)</b>	<b>41.4%</b>	<b>(47,579)</b>	<b>49.0%</b>	<b>25.0%</b>
Suppliers and employees	(838,670)	(840,429)	(135,095)	16.1%	(80,689)	9.6%	(81,924)	9.7%	(59,490)	7.1%	(357,198)	42.5%	(47,579)	50.2%	25.0%
Finance charges	(23,924)	(22,258)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>132,552</b>	<b>135,968</b>	<b>(11,777)</b>	<b>(8.9%)</b>	<b>33,948</b>	<b>25.6%</b>	<b>60,769</b>	<b>44.7%</b>	<b>38,189</b>	<b>28.1%</b>	<b>121,129</b>	<b>89.1%</b>	<b>32,700</b>	<b>(1,907.2%)</b>	<b>16.8%</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(130,237)</b>	<b>(133,884)</b>	<b>(12,999)</b>	<b>10.0%</b>	<b>(15,058)</b>	<b>11.6%</b>	<b>(51,020)</b>	<b>38.1%</b>	<b>(81,074)</b>	<b>60.6%</b>	<b>(160,150)</b>	<b>119.6%</b>	<b>(22,835)</b>	<b>84.5%</b>	<b>255.0%</b>
Capital assets	(130,237)	(133,884)	(12,999)	10.0%	(15,058)	11.6%	(51,020)	38.1%	(81,074)	60.6%	(160,150)	119.6%	(22,835)	84.5%	255.0%
<b>Net Cash from/(used) Investing Activities</b>	<b>(130,237)</b>	<b>(133,884)</b>	<b>(12,998)</b>	<b>10.0%</b>	<b>(15,058)</b>	<b>11.6%</b>	<b>(51,020)</b>	<b>38.1%</b>	<b>(81,074)</b>	<b>60.6%</b>	<b>(160,149)</b>	<b>119.6%</b>	<b>(22,835)</b>	<b>84.5%</b>	<b>255.0%</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>272</b>	<b>331</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>.1%</b>	<b>0</b>	<b>.1%</b>	<b>3</b>	<b>3.9%</b>	<b>(87.3%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	272	331	-	-	-	-	-	-	0	.1%	0	.1%	3	3.9%	(87.3%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>272</b>	<b>331</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>.1%</b>	<b>0</b>	<b>.1%</b>	<b>3</b>	<b>3.9%</b>	<b>(87.3%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>2,587</b>	<b>2,415</b>	<b>(24,775)</b>	<b>(957.8%)</b>	<b>18,891</b>	<b>730.3%</b>	<b>9,749</b>	<b>403.7%</b>	<b>(42,885)</b>	<b>(1,775.8%)</b>	<b>(39,020)</b>	<b>(1,615.7%)</b>	<b>9,868</b>	<b>194.5%</b>	<b>(534.6%)</b>
Cash/cash equivalents at the year begin:	14,201	8,890	9,083	64.0%	(15,832)	(111.5%)	3,059	34.4%	12,808	144.1%	9,083	102.2%	(219,873)	-	(105.8%)
Cash/cash equivalents at the year end:	16,788	11,305	(15,832)	(94.3%)	3,059	18.2%	12,808	113.3%	(30,077)	(266.0%)	(30,077)	(266.0%)	(210,005)	216.5%	(85.7%)

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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	(27,559)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(22,507)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(12,153)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(11,174)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(18,694)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	(53,278)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	10,388	-	-	-
<b>Total By Income Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(134,976)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(6,495)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(128,481)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(134,976)</b>	<b>-</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	26,387	9.6%	17,146	6.3%	14,876	5.4%	215,387	78.7%	273,797	26.2%
Bulk Water	-	-	-	-	-	-	2,977	100.0%	2,977	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	91,608	11.9%	11,960	1.6%	12,079	1.6%	652,955	85.0%	768,601	73.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>117,995</b>	<b>11.3%</b>	<b>29,106</b>	<b>2.8%</b>	<b>26,955</b>	<b>2.6%</b>	<b>871,320</b>	<b>83.3%</b>	<b>1,045,375</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr Mthandeni Mkhonza	017 285 0308
Chief Financial Officer	Mr Thulasizwe Motha	073 344 6743

Source Local Government Database

1. All figures in this report are unaudited.



**MPUMALANGA: PIXLEY KA SEME (MP) (MP304)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25														2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	588,743	519,106	155,969	26.5%	135,967	23.1%	118,221	22.8%	72,143	13.9%	482,299	92.9%	72,606	74.4%			
Exchange Revenue																	
Service charges - Electricity	105,346	94,337	19,489	18.5%	20,133	19.1%	18,725	19.8%	25,217	26.7%	83,563	88.6%	20,951	80.5%			
Service charges - Water	80,661	38,030	9,444	11.7%	9,115	11.3%	9,239	24.3%	9,517	25.0%	37,315	98.1%	7,454	46.5%			
Service charges - Waste Water Management	20,268	51,278	11,357	56.0%	10,219	50.4%	10,195	19.9%	10,362	20.2%	42,133	82.2%	5,348	100.6%			
Service charges - Waste Management	11,891	11,930	3,070	25.8%	3,307	27.8%	3,309	27.7%	3,270	27.4%	12,956	108.6%	3,123	100.4%			
Sale of Goods and Rendering of Services	1,889	678	159	8.4%	124	6.6%	138	20.4%	303	44.7%	725	106.9%	128	23.2%			
Agency services	24,258	7,200	-	-	2,785	11.5%	1,001	13.9%	994	13.8%	4,779	66.4%	1,095	20.0%			
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Interest earned from Receivables	68,567	68,567	19,635	28.6%	20,346	29.7%	19,351	28.2%	8,763	12.8%	68,095	99.3%	19,048	99.0%			
Interest earned from Current and Non Current Assets	5,500	3,500	-	-	837	15.2%	561	16.0%	770	22.0%	2,168	61.9%	4,992	6.1%			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Rental from Fixed Assets	3,601	2,601	441	12.3%	441	12.3%	439	16.9%	429	16.5%	1,750	67.3%	457	50.5%			
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Operational Revenue	11,022	3,655	1,992	18.1%	535	4.9%	978	26.8%	1,770	48.4%	5,274	144.3%	556	15.3%			
Non-Exchange Revenue																	
Property rates	72,346	57,747	20,605	28.5%	12,323	17.0%	12,352	21.4%	12,301	21.3%	57,581	99.7%	11,791	72.8%			
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Fines, penalties and forfeits	517	451	68	13.2%	64	12.3%	44	9.8%	40	8.8%	216	47.9%	126	105.7%			
Licences or permits	7,458	10	(12)	(2%)	(39)	(5%)	55	553.1%	13	133.0%	18	179.2%	-	(7%)			
Transfer and subsidies - Operational	173,844	176,548	69,720	40.1%	55,777	32.1%	41,833	23.7%	(1,636)	(.9%)	165,694	93.9%	(2,514)	86.2%			
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Gains on disposal of Assets	1,574	2,574	-	-	-	-	-	-	-	-	-	-	-	-			
Other Gains	-	-	-	-	-	-	-	-	30	-	30	-	51	(41.0%)			
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Operating Expenditure	507,227	586,693	83,392	16.4%	92,440	18.2%	79,060	13.5%	99,611	17.0%	354,503	60.4%	99,944	58.0%			
Employee related costs	106,494	108,791	27,462	25.8%	27,187	25.5%	26,156	24.0%	25,129	23.1%	105,933	97.4%	26,810	89.0%			
Remuneration of councillors	10,464	10,886	2,533	24.2%	2,910	27.8%	2,730	25.1%	2,622	24.1%	10,796	99.2%	2,506	95.5%			
Bulk purchases - electricity	104,845	134,845	29,795	28.4%	24,681	23.5%	22,117	16.4%	40,597	30.1%	117,190	86.9%	33,746	93.9%			
Inventory consumed	22,321	40,897	6,062	27.2%	8,692	38.9%	7,975	19.5%	7,090	17.3%	29,819	72.9%	11,985	66.7%			
Debt impairment	94,043	94,043	-	-	-	-	-	-	-	-	-	-	-	-			
Depreciation and amortisation	68,859	65,559	-	-	-	-	-	-	-	-	-	-	-	-			
Interest	8,000	9,109	2	-	423	5.3%	47	.5%	133	1.5%	605	6.6%	95	1.3%			
Contracted services	45,179	57,526	10,470	23.2%	12,854	28.5%	12,177	21.2%	14,703	25.6%	50,203	87.3%	15,012	68.3%			
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Irrecoverable debts written off	10,000	10,000	100	1.0%	641	6.4%	3,571	35.7%	37	.4%	4,350	43.5%	2,568	251.5%			
Operational costs	37,023	41,537	6,968	18.8%	15,052	40.7%	4,286	10.3%	9,301	22.4%	35,607	85.7%	7,221	65.8%			
Losses on disposal of Assets	-	13,500	-	-	-	-	-	-	-	-	-	-	-	-			
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit)	81,516	(67,587)	72,576	-	43,527	-	39,161	-	(27,468)	-	127,796	-	(27,338)	-			
Transfers and subsidies - capital (monetary allocations)	101,440	102,671	1,000	1.0%	(1,000)	(1.0%)	-	-	-	-	-	-	-	-			
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after capital transfers and contributions	182,956	35,084	73,576	-	42,527	-	39,161	-	(27,468)	-	127,796	-	(27,338)	-			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after income tax	182,956	35,084	73,576	-	42,527	-	39,161	-	(27,468)	-	127,796	-	(27,338)	-			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality	182,956	35,084	73,576	-	42,527	-	39,161	-	(27,468)	-	127,796	-	(27,338)	-			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) for the year	182,956	35,084	73,576	-	42,527	-	39,161	-	(27,468)	-	127,796	-	(27,338)	-			

**Part 2: Capital Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	104,940	107,741	12,152	11.6%	22,694	21.6%	16,594	15.4%	32,371	30.0%	83,811	77.8%	9,746	83.7%	232.1%
National Government	101,440	102,671	12,152	12.0%	22,172	21.9%	16,504	16.1%	28,137	27.4%	78,966	76.9%	9,122	83.6%	208.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	101,440	102,671	12,152	12.0%	22,172	21.9%	16,504	16.1%	28,137	27.4%	78,966	76.9%	9,122	83.6%	208.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3,500	5,070	-	-	521	14.9%	90	1.8%	4,234	83.5%	4,845	95.6%	624	84.9%	578.6%
Capital Expenditure Functional	104,940	107,741	12,152	11.6%	22,694	21.6%	16,594	15.4%	32,371	30.0%	83,811	77.8%	9,746	83.7%	232.1%
Municipal governance and administration	-	1,570	-	-	-	-	-	-	1,251	79.7%	1,251	79.7%	-	-	(100.0%)
Executive and Council	-	970	-	-	-	-	-	-	914	94.2%	914	94.2%	-	-	(100.0%)
Finance and administration	-	600	-	-	-	-	-	-	337	56.2%	337	56.2%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4,000	5,092	227	5.7%	2,289	57.2%	787	15.5%	175	3.4%	3,478	68.3%	-	-	(100.0%)
Community and Social Services	4,000	5,092	227	5.7%	2,289	57.2%	787	15.5%	175	3.4%	3,478	68.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18,244	18,095	1,160	6.4%	4,707	25.8%	1,561	8.6%	9,070	50.1%	16,498	91.2%	5,954	102.3%	52.3%
Planning and Development	9,500	8,808	148	1.6%	925	9.7%	477	5.4%	6,660	75.6%	8,210	93.2%	624	84.9%	967.4%
Road Transport	8,744	9,287	1,012	11.6%	3,783	43.3%	1,084	11.7%	2,409	25.9%	8,288	89.2%	5,330	107.3%	(54.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	82,697	82,984	10,765	13.0%	15,698	19.0%	14,246	17.2%	21,876	26.4%	62,584	75.4%	3,792	74.2%	476.9%
Energy sources	17,832	15,436	-	-	-	-	6,825	44.2%	1,322	8.6%	8,146	52.8%	708	73.5%	86.8%
Water Management	57,720	57,707	8,735	15.1%	13,412	23.2%	5,947	10.3%	17,016	29.5%	45,111	78.2%	2,037	68.5%	735.5%
Waste Water Management	4,945	5,338	118	2.4%	2,285	46.2%	1,474	27.6%	1,737	11.6%	4,495	84.2%	1,048	94.7%	(41.0%)
Waste Management	2,200	4,503	1,911	86.9%	-	-	-	-	2,920	64.8%	4,831	107.3%	-	96.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Receipts</b>	<b>702,115</b>	<b>527,746</b>	<b>153,727</b>	<b>21.9%</b>	<b>120,406</b>	<b>17.1%</b>	<b>96,516</b>	<b>18.3%</b>	<b>48,288</b>	<b>9.1%</b>	<b>418,937</b>	<b>79.4%</b>	<b>42,535</b>	<b>60.2%</b>	<b>13.5%</b>
Property rates	72,346	39,441	5,658	7.8%	17,748	24.5%	8,248	20.9%	7,587	19.2%	39,241	99.5%	7,510	59.8%	1.0%
Service charges	218,166	132,855	25,499	11.7%	29,771	13.6%	30,054	22.6%	31,137	23.4%	116,460	87.7%	30,747	65.4%	1.3%
Other revenue	62,252	28,427	11,673	18.8%	2,841	4.6%	11,796	41.5%	7,833	27.6%	34,143	120.1%	4,270	14.3%	83.4%
Transfers and Subsidies - Operational	173,844	173,762	69,824	40.2%	55,888	32.1%	41,870	24.1%	29	-	167,610	96.5%	8	86.0%	277.1%
Transfers and Subsidies - Capital	101,440	102,449	41,000	40.4%	11,106	10.9%	2,500	2.4%	1	-	54,607	53.3%	-	34.9%	(100.0%)
Interest	74,067	50,812	73	.1%	3,053	4.1%	2,048	4.0%	1,701	3.3%	6,875	13.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(369,449)</b>	<b>(413,817)</b>	<b>(128,093)</b>	<b>34.7%</b>	<b>(127,860)</b>	<b>34.6%</b>	<b>(87,731)</b>	<b>21.2%</b>	<b>(82,615)</b>	<b>20.0%</b>	<b>(426,300)</b>	<b>103.0%</b>	<b>(78,121)</b>	<b>60.3%</b>	<b>5.8%</b>
Suppliers and employees	(361,449)	(405,817)	(128,093)	35.4%	(127,860)	35.4%	(87,731)	21.6%	(82,615)	20.4%	(426,300)	105.0%	(78,121)	61.5%	5.8%
Finance charges	(8,000)	(8,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>332,667</b>	<b>113,929</b>	<b>25,633</b>	<b>7.7%</b>	<b>(7,454)</b>	<b>(2.2%)</b>	<b>8,785</b>	<b>7.7%</b>	<b>(34,327)</b>	<b>(30.1%)</b>	<b>(7,362)</b>	<b>(6.5%)</b>	<b>(35,586)</b>	<b>59.7%</b>	<b>(3.5%)</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>(25,000)</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	(25,000)	-	25,000	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(104,940)</b>	<b>(107,210)</b>	<b>(17,435)</b>	<b>16.6%</b>	<b>(23,522)</b>	<b>22.4%</b>	<b>(12,167)</b>	<b>11.3%</b>	<b>(31,272)</b>	<b>29.2%</b>	<b>(84,395)</b>	<b>78.7%</b>	<b>(9,845)</b>	<b>83.0%</b>	<b>217.6%</b>
Capital assets	(104,940)	(107,210)	(17,435)	16.6%	(23,522)	22.4%	(12,167)	11.3%	(31,272)	29.2%	(84,395)	78.7%	(9,845)	83.0%	217.6%
<b>Net Cash from/(used) Investing Activities</b>	<b>(104,940)</b>	<b>(107,210)</b>	<b>(42,435)</b>	<b>40.4%</b>	<b>1,478</b>	<b>(1.4%)</b>	<b>(12,167)</b>	<b>11.3%</b>	<b>(31,272)</b>	<b>29.2%</b>	<b>(84,395)</b>	<b>78.7%</b>	<b>(9,845)</b>	<b>85.8%</b>	<b>217.6%</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>227,726</b>	<b>6,718</b>	<b>(16,802)</b>	<b>(7.4%)</b>	<b>(5,976)</b>	<b>(2.6%)</b>	<b>(3,382)</b>	<b>(50.3%)</b>	<b>(65,599)</b>	<b>(976.4%)</b>	<b>(91,758)</b>	<b>(1,365.8%)</b>	<b>(45,431)</b>	<b>(83.9%)</b>	<b>44.4%</b>
Cash/cash equivalents at the year begin:	32,142	9,179	15,843	49.3%	(9,061)	(28.2%)	(13,598)	(148.1%)	(16,980)	(185.0%)	15,843	172.6%	71,643	46.0%	(123.7%)
Cash/cash equivalents at the year end:	<b>259,868</b>	<b>15,898</b>	<b>(9,061)</b>	<b>(3.5%)</b>	<b>(13,598)</b>	<b>(5.2%)</b>	<b>(16,980)</b>	<b>(106.8%)</b>	<b>(82,578)</b>	<b>(519.4%)</b>	<b>(82,578)</b>	<b>(519.4%)</b>	<b>26,212</b>	<b>23.5%</b>	<b>(415.0%)</b>

#### 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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3,446	1.4%	2,916	1.2%	2,545	1.0%	238,855	96.4%	247,762	18.8%	(166)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5,152	6.7%	1,596	2.1%	2,154	2.8%	68,375	88.5%	77,278	5.9%	(47)	(.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	3,942	1.4%	3,159	1.1%	2,918	1.0%	281,450	96.6%	291,469	22.1%	(271)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3,798	2.4%	3,313	2.1%	3,085	2.0%	145,873	93.5%	156,069	11.9%	(151)	(.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1,203	1.6%	1,008	1.3%	962	1.2%	74,333	95.9%	77,506	5.9%	(82)	(.1%)	-	-
Interest on Arrear Debtor Accounts	5,983	1.5%	5,925	1.5%	5,839	1.5%	381,225	95.6%	398,971	30.3%	(30)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	161	2%	124	2%	94	.1%	67,511	99.4%	67,890	5.2%	(11)	-	-	-
<b>Total By Income Source</b>	<b>23,684</b>	<b>1.8%</b>	<b>18,042</b>	<b>1.4%</b>	<b>17,598</b>	<b>1.3%</b>	<b>1,257,622</b>	<b>95.5%</b>	<b>1,316,945</b>	<b>100.0%</b>	<b>(759)</b>	<b>(.1%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1,852	2.4%	636	.8%	617	.8%	74,403	96.0%	77,509	5.9%	(104)	(.1%)	-	-
Commercial	7,326	2.7%	4,021	1.5%	4,483	1.7%	252,853	94.1%	268,683	20.4%	15	-	-	-
Households	14,506	1.5%	13,384	1.4%	12,498	1.3%	930,365	95.8%	970,753	73.7%	(669)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>23,684</b>	<b>1.8%</b>	<b>18,042</b>	<b>1.4%</b>	<b>17,598</b>	<b>1.3%</b>	<b>1,257,622</b>	<b>95.5%</b>	<b>1,316,945</b>	<b>100.0%</b>	<b>(759)</b>	<b>(.1%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	7,002	70.1%	1,598	16.0%	894	8.9%	499	5.0%	9,993	17.4%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30,842	64.8%	12,850	27.0%	3,429	7.2%	458	1.0%	47,579	82.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>37,845</b>	<b>65.7%</b>	<b>14,449</b>	<b>25.1%</b>	<b>4,323</b>	<b>7.5%</b>	<b>957</b>	<b>1.7%</b>	<b>57,572</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr MA Ngcobo	017 734 6101
Chief Financial Officer	Mrs Nompumelelo Khuzwayo	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: LEKWA (MP305)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	1,247,229	1,256,651	372,508	29.9%	259,492	20.8%	338,909	27.0%	270,499	21.5%	1,241,407	98.8%	258,734	93.1%	4.5%
Exchange Revenue															
Service charges - Electricity	507,626	435,835	136,115	26.8%	45,514	9.0%	122,287	28.1%	116,952	26.8%	420,867	96.6%	98,975	90.1%	18.2%
Service charges - Water	78,122	82,565	20,176	25.8%	19,420	24.9%	22,105	26.8%	22,752	27.6%	84,453	102.3%	20,433	62.7%	11.3%
Service charges - Waste Water Management	71,223	82,456	20,799	29.2%	20,429	28.7%	20,325	24.7%	20,434	24.8%	81,988	99.4%	18,886	184.3%	8.2%
Service charges - Waste Management	53,900	61,616	15,195	28.2%	14,918	27.7%	14,698	23.9%	14,688	23.8%	59,499	96.6%	14,362	179.6%	2.3%
Sale of Goods and Rendering of Services	1,618	2,644	604	37.3%	816	50.4%	539	20.4%	690	26.1%	2,649	100.2%	639	57.1%	8.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	83,241	83,241	-	-	-	-	-	-	-	-	-	-	37,156	105.8%	(100.0%)
Interest earned from Current and Non Current Assets	1,078	440	54	5.0%	36	3.3%	1,607	365.3%	755	171.6%	2,452	557.4%	326	146.1%	131.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2,849	2,563	652	22.9%	638	22.4%	630	24.6%	653	25.5%	2,574	100.4%	1,352	106.5%	(51.6%)
Licence and permits	50	250	2	3.3%	180	359.9%	26	10.6%	12	4.6%	220	87.8%	1	113.0%	1,294.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	275	163	34	12.5%	46	16.8%	44	27.2%	48	29.5%	173	106.0%	69	62.1%	(30.6%)
Non-Exchange Revenue															
Property rates	219,697	251,399	61,979	28.2%	63,001	28.7%	62,841	25.0%	58,976	23.5%	246,797	98.2%	62,968	69.6%	(6.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2,865	4,510	467	16.3%	262	9.1%	227	5.0%	4,663	103.4%	5,619	124.6%	354	15.3%	1,216.4%
Licences or permits	4	-	-	-	-	-	-	-	-	-	-	-	-	62.0%	-
Transfer and subsidies - Operational	185,568	185,568	77,656	41.8%	57,530	31.0%	54,748	29.5%	(5,686)	(3.1%)	184,248	99.3%	3,212	100.0%	(277.0%)
Interest	39,113	67,259	38,776	99.1%	36,701	93.8%	38,830	57.7%	35,561	52.9%	149,868	222.8%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	(3,859)	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,621,919	1,621,174	323,111	19.9%	293,273	18.1%	296,554	18.3%	666,532	41.1%	1,579,470	97.4%	443,218	85.5%	50.4%
Employee related costs	338,791	337,151	314	1%	53,680	15.8%	32,894	9.8%	386,022	114.5%	472,909	140.3%	67,224	77.1%	474.2%
Remuneration of councillors	14,435	15,972	2,095	14.5%	128	9%	9,443	59.1%	8,630	54.0%	20,296	127.1%	5,586	114.2%	54.5%
Bulk purchases - electricity	574,872	574,872	256,881	44.7%	134,610	23.4%	112,087	19.5%	147,815	25.7%	651,393	113.3%	155,379	102.8%	(4.9%)
Inventory consumed	82,506	45,539	3,983	4.8%	3,484	4.2%	32,854	72.1%	14,520	31.5%	54,841	120.4%	7,532	28.9%	92.8%
Debt impairment	206,986	183,569	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	57,511	69,632	-	-	-	-	-	-	-	-	-	-	-	16.7%	-
Interest	68,256	84,506	18,623	27.3%	27,203	39.9%	50,147	59.3%	29,613	35.0%	125,587	148.6%	20,403	98.0%	45.1%
Contracted services	128,086	153,566	26,103	20.4%	25,085	19.6%	42,697	27.8%	51,492	33.5%	145,377	94.7%	36,635	97.2%	40.6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	77,654	76,654	5,244	6.8%	26,513	34.1%	1,309	1.7%	4,526	5.9%	37,592	49.0%	120,777	159.1%	(96.3%)
Operational costs	72,823	74,049	9,868	13.6%	22,570	31.0%	15,124	20.4%	23,915	32.3%	71,477	96.5%	29,682	101.9%	(19.4%)
Losses on disposal of Assets	-	3,122	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	2,541	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(374,689)	(364,523)	49,397	-	(33,782)	-	42,355	-	(396,034)	-	(338,063)	-	(184,484)	-	-
Transfers and subsidies - capital (monetary allocations)	50,113	50,039	11,746	23.4%	10,343	20.6%	19,100	38.2%	18,910	37.8%	60,099	120.1%	26,455	82.0%	(28.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(324,576)	(314,484)	61,143	-	(23,439)	-	61,455	-	(377,123)	-	(277,964)	-	(158,028)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(324,576)	(314,484)	61,143	-	(23,439)	-	61,455	-	(377,123)	-	(277,964)	-	(158,028)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(324,576)	(314,484)	61,143	-	(23,439)	-	61,455	-	(377,123)	-	(277,964)	-	(158,028)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(324,576)	(314,484)	61,143	-	(23,439)	-	61,455	-	(377,123)	-	(277,964)	-	(158,028)	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	73,863	80,244	14,210	19.2%	21,200	28.7%	9,317	11.6%	30,575	38.1%	75,302	93.8%	23,501	66.4%	30.1%
National Government	60,113	60,099	12,953	21.5%	20,417	34.0%	7,902	13.1%	12,649	21.0%	53,921	89.7%	18,961	64.9%	(33.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60,113	60,099	12,953	21.5%	20,417	34.0%	7,902	13.1%	12,649	21.0%	53,921	89.7%	18,961	64.9%	(33.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13,750	20,145	1,257	9.1%	783	5.7%	1,416	7.0%	17,925	89.0%	21,381	106.1%	4,540	68.7%	294.8%
Capital Expenditure Functional	73,863	80,244	14,210	19.2%	21,200	28.7%	9,317	11.6%	30,574	38.1%	75,302	93.8%	23,501	66.4%	30.1%
Municipal governance and administration	13,700	13,702	1,257	9.2%	783	5.7%	734	5.4%	15,962	116.5%	18,737	136.7%	3,438	51.1%	364.2%
Executive and Council	1,500	1,400	-	-	-	-	-	-	749	53.5%	749	53.5%	-	-	(100.0%)
Finance and administration	12,200	12,302	1,257	10.3%	783	6.4%	734	6.0%	15,213	123.7%	17,987	146.2%	3,438	51.1%	342.5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8,850	4,850	902	10.2%	-	-	1,186	24.5%	5,205	107.3%	7,293	150.4%	-	-	(100.0%)
Community and Social Services	8,800	4,800	902	10.3%	-	-	1,186	24.7%	5,126	106.8%	7,214	150.3%	-	-	(100.0%)
Sport And Recreation	50	50	-	-	-	-	-	-	79	157.5%	79	157.5%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10,000	10,060	-	-	3,246	32.5%	1,087	10.8%	4,465	44.4%	8,798	87.5%	2,070	17.1%	115.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10,000	10,060	-	-	3,246	32.5%	1,087	10.8%	4,465	44.4%	8,798	87.5%	2,070	17.1%	115.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41,313	51,632	12,051	29.2%	17,171	41.6%	6,310	12.2%	4,943	9.6%	40,474	78.4%	17,993	80.6%	(72.5%)
Energy sources	26,184	41,647	10,281	39.3%	13,809	52.7%	6,310	15.2%	4,716	11.3%	35,116	84.3%	3,852	74.0%	22.4%
Water Management	3,234	3,234	1,739	53.8%	571	17.7%	-	-	394	12.2%	2,704	83.6%	12,548	85.1%	(96.9%)
Waste Water Management	2,500	2,500	-	-	2,174	87.0%	-	-	-	-	2,174	87.0%	491	38.9%	(100.0%)
Waste Management	9,395	4,251	30	.3%	617	6.6%	-	-	(167)	(3.9%)	481	11.3%	1,102	86.7%	(115.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Receipts</b>	<b>1,123,030</b>	<b>1,122,392</b>	<b>334,186</b>	<b>29.8%</b>	<b>382,582</b>	<b>34.1%</b>	<b>347,663</b>	<b>31.0%</b>	<b>336,644</b>	<b>30.0%</b>	<b>1,401,075</b>	<b>124.8%</b>	<b>204,697</b>	<b>116.6%</b>	<b>64.5%</b>
Property rates	175,758	175,758	30,223	17.2%	43,981	25.0%	32,602	18.5%	48,200	27.4%	155,007	88.2%	44,405	65.9%	8.5%
Service charges	568,696	568,696	133,422	23.5%	148,610	26.1%	146,605	25.8%	153,998	27.1%	582,635	102.5%	125,960	117.3%	22.3%
Other revenue	102,703	102,703	13,151	12.8%	18,812	18.3%	344	3%	20,600	20.1%	52,907	51.5%	10,421	168.1%	97.7%
Transfers and Subsidies - Operational	185,568	185,568	79,173	42.7%	59,789	32.2%	55,034	29.7%	6	-	194,001	104.5%	(738)	105.4%	(100.8%)
Transfers and Subsidies - Capital	50,113	50,113	78,019	155.7%	102,685	204.9%	107,603	214.7%	107,620	214.8%	395,926	790.1%	24,512	319.5%	339.0%
Interest	40,191	39,553	199	.5%	8,704	21.7%	5,476	13.8%	6,220	15.7%	20,599	52.1%	137	-	4,428.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1,048,787)</b>	<b>(1,151,590)</b>	<b>(210,331)</b>	<b>20.1%</b>	<b>(97,304)</b>	<b>9.3%</b>	<b>(157,539)</b>	<b>13.7%</b>	<b>(150,548)</b>	<b>13.1%</b>	<b>(615,722)</b>	<b>53.5%</b>	<b>(116,929)</b>	<b>38.5%</b>	<b>28.8%</b>
Suppliers and employees	(980,531)	(1,083,334)	(210,331)	21.5%	(97,304)	9.9%	(157,539)	14.5%	(150,548)	13.9%	(615,722)	56.8%	(116,929)	38.5%	28.8%
Finance charges	(68,256)	(68,256)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>74,243</b>	<b>(29,198)</b>	<b>123,855</b>	<b>166.8%</b>	<b>285,279</b>	<b>384.2%</b>	<b>190,124</b>	<b>(651.2%)</b>	<b>186,096</b>	<b>(637.4%)</b>	<b>785,353</b>	<b>(2,689.8%)</b>	<b>87,768</b>	<b>(145.2%)</b>	<b>112.0%</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(73,863)</b>	<b>(73,863)</b>	<b>(16,875)</b>	<b>22.8%</b>	<b>(23,107)</b>	<b>31.3%</b>	<b>(10,227)</b>	<b>13.8%</b>	<b>(23,904)</b>	<b>32.4%</b>	<b>(74,113)</b>	<b>100.3%</b>	<b>(21,341)</b>	<b>71.6%</b>	<b>12.0%</b>
Capital assets	(73,863)	(73,863)	(16,875)	22.8%	(23,107)	31.3%	(10,227)	13.8%	(23,904)	32.4%	(74,113)	100.3%	(21,341)	71.6%	12.0%
<b>Net Cash from/(used) Investing Activities</b>	<b>(73,863)</b>	<b>(73,863)</b>	<b>(16,875)</b>	<b>22.8%</b>	<b>(23,107)</b>	<b>31.3%</b>	<b>(10,227)</b>	<b>13.8%</b>	<b>(23,904)</b>	<b>32.4%</b>	<b>(74,113)</b>	<b>100.3%</b>	<b>(21,341)</b>	<b>71.6%</b>	<b>12.0%</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>380</b>	<b>(103,061)</b>	<b>106,980</b>	<b>28,184.3%</b>	<b>262,172</b>	<b>69,070.0%</b>	<b>179,896</b>	<b>(174.6%)</b>	<b>162,192</b>	<b>(157.4%)</b>	<b>711,240</b>	<b>(690.1%)</b>	<b>66,427</b>	<b>(101.5%)</b>	<b>144.2%</b>
Cash/cash equivalents at the year begin:	9,039	39,035	4,959	54.9%	121,981	1,349.5%	384,150	984.1%	564,047	1,445.0%	4,959	12.7%	422,937	200.5%	33.4%
Cash/cash equivalents at the year end:	<b>9,418</b>	<b>(64,026)</b>	<b>121,981</b>	<b>1,295.1%</b>	<b>384,150</b>	<b>4,078.7%</b>	<b>564,047</b>	<b>(881.0%)</b>	<b>726,239</b>	<b>(1,134.3%)</b>	<b>726,239</b>	<b>(1,134.3%)</b>	<b>489,364</b>	<b>(110.6%)</b>	<b>48.4%</b>

#### 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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	9,892	2.1%	5,448	1.2%	5,353	1.1%	447,509	95.6%	468,203	18.5%	(13)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42,431	10.7%	13,096	3.3%	12,769	3.2%	329,398	82.8%	397,694	15.7%	(105)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17,262	3.7%	12,465	2.7%	12,985	2.8%	422,116	90.8%	464,827	18.4%	(3,329)	(.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	7,735	2.6%	6,793	2.3%	6,668	2.3%	273,765	92.8%	294,961	11.7%	(7)	-	-	-
Receivables from Exchange Transactions - Waste Management	5,840	2.6%	5,057	2.2%	4,949	2.2%	210,509	93.0%	226,755	9.0%	(11)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8,905	100.0%	-	4%	-	-	-	-
Interest on Arrear Debtor Accounts	13,222	2.0%	13,038	2.0%	12,761	1.9%	618,453	94.1%	657,475	26.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	.2%	4	.1%	270	3.5%	7,348	96.2%	7,638	3%	(141)	(1.8%)	-	-
<b>Total By Income Source</b>	<b>96,397</b>	<b>3.8%</b>	<b>55,902</b>	<b>2.2%</b>	<b>55,756</b>	<b>2.2%</b>	<b>2,318,405</b>	<b>91.8%</b>	<b>2,526,459</b>	<b>100.0%</b>	<b>(3,607)</b>	<b>(.1%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	8,177	5.5%	5,985	4.0%	6,058	4.0%	129,645	86.5%	149,866	5.9%	-	-	-	-
Commercial	42,180	10.4%	11,864	2.9%	12,647	3.1%	337,907	83.5%	404,598	16.0%	(2,073)	(.5%)	-	-
Households	46,040	2.3%	38,052	1.9%	37,050	1.9%	1,850,853	93.9%	1,971,995	78.1%	(1,535)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>96,397</b>	<b>3.8%</b>	<b>55,902</b>	<b>2.2%</b>	<b>55,756</b>	<b>2.2%</b>	<b>2,318,405</b>	<b>91.8%</b>	<b>2,526,459</b>	<b>100.0%</b>	<b>(3,607)</b>	<b>(.1%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	45,810	6.0%	28,436	3.7%	19,425	2.5%	672,851	87.8%	766,522	21.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2,305	100.0%	2,305	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38,544	1.6%	13,724	.6%	19,033	.8%	2,397,974	97.1%	2,469,274	68.7%
Auditor-General	1,289	35.9%	-	-	-	-	2,300	64.1%	3,590	.1%
Other	-	-	-	-	-	-	352,157	100.0%	352,157	9.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>85,643</b>	<b>2.4%</b>	<b>42,160</b>	<b>1.2%</b>	<b>38,458</b>	<b>1.1%</b>	<b>3,427,587</b>	<b>95.4%</b>	<b>3,593,848</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Malose Lamola	017 712 9613
Chief Financial Officer	Mr Rethabile Masikane	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: DIPALESENG (MP306)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	379,895	399,282	105,025	27.6%	20,862	5.5%	19,708	4.9%	57,704	14.5%	203,298	50.9%	56,412	92.4%	2.3%
Exchange Revenue															
Service charges - Electricity	104,750	85,065	19,871	19.0%	8,227	7.9%	6,347	7.5%	23,480	27.6%	57,925	68.1%	15,043	80.9%	56.1%
Service charges - Water	28,963	29,328	7,447	25.7%	1,523	5.3%	2,385	8.1%	5,890	20.1%	17,245	58.8%	7,108	101.4%	(17.1%)
Service charges - Waste Water Management	26,508	28,976	7,334	27.7%	2,342	8.8%	2,373	8.2%	5,170	17.8%	17,219	59.4%	6,780	106.7%	(23.8%)
Service charges - Waste Management	9,941	11,216	2,803	28.2%	934	9.4%	935	8.3%	1,871	16.7%	6,543	58.3%	2,664	109.7%	(29.8%)
Sale of Goods and Rendering of Services	3,396	2,226	402	11.8%	409	12.0%	91	4.1%	290	13.0%	1,192	53.5%	358	40.0%	(19.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	47,522	54,294	13,214	27.8%	4,690	9.9%	4,648	8.6%	8,819	16.2%	31,371	57.8%	12,538	100.8%	(29.7%)
Interest earned from Current and Non Current Assets	376	364	123	32.8%	18	4.8%	10	2.7%	5	1.4%	156	42.9%	54	131.2%	(90.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	348	436	114	32.7%	37	10.7%	30	7.0%	53	12.2%	234	53.7%	115	134.2%	(53.5%)
Licence and permits	8,683	2,938	993	11.4%	24	.3%	242	8.2%	2,409	82.0%	3,668	124.8%	1,002	41.7%	140.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	50	35,128	9	17.2%	13	26.5%	-	-	0	-	22	.1%	8	34.6%	(97.8%)
Non-Exchange Revenue															
Property rates	38,992	38,992	8,481	21.8%	2,634	6.8%	2,635	6.8%	5,207	13.4%	18,958	48.6%	7,333	83.7%	(29.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	167	120	20	12.2%	12	6.9%	11	9.1%	23	19.3%	66	55.1%	44	89.2%	(47.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	110,199	110,199	44,214	40.1%	-	-	-	-	4,487	4.1%	48,701	44.2%	3,365	100.0%	33.3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	374,008	392,355	83,434	22.3%	30,144	8.1%	9,565	2.4%	145,551	37.1%	268,694	68.5%	108,940	94.9%	33.6%
Employee related costs	81,582	81,582	22,822	28.0%	8,314	10.2%	-	-	32,424	39.7%	63,560	77.9%	21,094	112.4%	53.7%
Remuneration of councillors	6,770	7,950	1,788	26.4%	623	9.2%	-	-	6,373	80.2%	8,784	110.5%	1,840	123.9%	246.3%
Bulk purchases - electricity	112,106	112,106	31,908	28.5%	7,736	6.9%	7,421	6.6%	22,567	20.1%	69,633	62.1%	25,170	99.6%	(10.3%)
Inventory consumed	13,132	14,450	2,779	21.2%	2,449	18.6%	267	1.8%	10,478	72.5%	15,974	110.5%	26,484	314.6%	(60.4%)
Debt impairment	70,295	82,917	-	-	-	-	-	-	-	-	-	-	-	-	16.6%
Depreciation and amortisation	21,127	21,127	-	-	-	-	-	-	(3,555)	(16.8%)	(3,555)	(16.8%)	-	-	(100.0%)
Interest	9,439	10,500	3,985	42.2%	1,819	19.3%	1,514	14.4%	4,985	47.5%	12,303	117.2%	(9,715)	80.3%	(151.3%)
Contracted services	40,549	40,549	10,005	24.7%	4,706	11.6%	182	.4%	66,696	164.5%	81,588	201.2%	38,642	139.2%	72.6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	19,007	21,174	10,146	53.4%	4,498	23.7%	180	.9%	5,584	26.4%	20,409	96.4%	5,424	149.7%	3.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5,888	6,927	21,591	-	(9,283)	-	10,143	-	(87,847)	-	(65,395)	-	(52,528)	-	-
Transfers and subsidies - capital (monetary allocations)	35,721	35,721	-	-	-	-	-	-	33,335	93.3%	33,335	93.3%	26,753	72.9%	24.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41,609	42,648	21,591	-	(9,283)	-	10,143	-	(54,512)	-	(32,060)	-	(25,775)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	41,609	42,648	21,591	-	(9,283)	-	10,143	-	(54,512)	-	(32,060)	-	(25,775)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41,609	42,648	21,591	-	(9,283)	-	10,143	-	(54,512)	-	(32,060)	-	(25,775)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	60	-	9	-	13	-	(86)	-	(4)	-	(93)	119.1%	(6.9%)
Surplus/(Deficit) for the year	41,609	42,648	21,652	-	(9,274)	-	10,156	-	(54,598)	-	(32,064)	-	(25,868)	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	34,410	34,410	4,395	12.8%	3,755	10.9%	100	.3%	4,345	12.6%	12,596	36.6%	5,930	67.9%	(26.7%)
National Government	34,410	34,410	4,156	12.1%	3,755	10.9%	-	-	4,091	11.9%	12,001	34.9%	4,312	62.3%	(5.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34,410	34,410	4,156	12.1%	3,755	10.9%	-	-	4,091	11.9%	12,001	34.9%	4,312	62.3%	(5.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	239	-	-	-	100	-	254	-	594	-	1,618	-	(84.3%)
Capital Expenditure Functional	34,410	34,410	4,395	12.8%	3,828	11.1%	100	.3%	4,509	13.1%	12,832	37.3%	10,903	95.6%	(58.6%)
Municipal governance and administration	-	-	239	-	73	-	100	-	342	-	755	-	4,939	-	(93.1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	239	-	73	-	100	-	342	-	755	-	4,939	-	(93.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5,000	5,000	-	-	-	-	-	-	-	-	-	-	74	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	74	-	(100.0%)
Sport And Recreation	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15,656	15,656	4,156	26.5%	-	-	-	-	76	.5%	4,232	27.0%	4,312	-	(98.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15,656	15,656	4,156	26.5%	-	-	-	-	76	.5%	4,232	27.0%	4,312	-	(98.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13,754	13,754	-	-	3,755	27.3%	-	-	4,091	29.7%	7,846	57.0%	1,578	42.5%	159.3%
Energy sources	9,503	9,503	-	-	3,755	39.5%	-	-	2,959	31.1%	6,714	70.7%	1,578	35.9%	87.6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2,251	2,251	-	-	-	-	-	-	-	-	-	-	-	-	116.6%
Waste Management	2,000	2,000	-	-	-	-	-	-	1,132	56.6%	1,132	56.6%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Receipts</b>	<b>316,089</b>	<b>331,141</b>	<b>130,878</b>	<b>41.4%</b>	<b>20,517</b>	<b>6.5%</b>	<b>17,381</b>	<b>5.2%</b>	<b>30,553</b>	<b>9.2%</b>	<b>199,328</b>	<b>60.2%</b>	<b>47,632</b>	<b>92.6%</b>	<b>(35.9%)</b>
Property rates	23,808	22,615	4,412	18.5%	966	4.1%	416	1.8%	4,262	18.8%	10,056	44.5%	4,794	99.7%	(11.1%)
Service charges	100,296	89,659	28,574	28.5%	8,773	8.7%	8,007	8.9%	26,538	29.6%	71,892	80.2%	34,903	99.5%	(24.0%)
Other revenue	45,688	41,092	29,852	65.3%	3,695	8.1%	8,220	20.0%	(1,055)	(2.6%)	40,712	99.1%	3,920	32.5%	(126.9%)
Transfers and Subsidies - Operational	110,199	110,199	51,553	46.8%	1,580	1.4%	738	.7%	807	.7%	54,677	49.6%	4,014	112.6%	(79.9%)
Transfers and Subsidies - Capital	35,721	35,721	16,488	46.2%	5,503	15.4%	-	-	-	-	21,991	61.6%	-	72.9%	-
Interest	376	31,855	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(277,370)</b>	<b>(274,783)</b>	<b>(68,432)</b>	<b>24.7%</b>	<b>(10,936)</b>	<b>3.9%</b>	<b>(2,423)</b>	<b>.9%</b>	<b>(80,244)</b>	<b>29.2%</b>	<b>(162,035)</b>	<b>59.0%</b>	<b>(100,896)</b>	<b>95.6%</b>	<b>(20.5%)</b>
Suppliers and employees	(269,219)	(264,283)	(68,432)	25.4%	(10,936)	4.1%	(2,423)	.9%	(80,244)	30.4%	(162,035)	61.3%	(100,896)	101.7%	(20.5%)
Finance charges	(8,150)	(10,500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>38,719</b>	<b>56,358</b>	<b>62,446</b>	<b>161.3%</b>	<b>9,580</b>	<b>24.7%</b>	<b>14,958</b>	<b>26.5%</b>	<b>(49,691)</b>	<b>(88.2%)</b>	<b>37,293</b>	<b>66.2%</b>	<b>(53,265)</b>	<b>67.9%</b>	<b>(6.7%)</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(34,410)</b>	<b>(34,410)</b>	<b>(5,979)</b>	<b>17.4%</b>	<b>(2,510)</b>	<b>7.3%</b>	<b>-</b>	<b>-</b>	<b>(3,398)</b>	<b>9.9%</b>	<b>(11,886)</b>	<b>34.5%</b>	<b>(7,538)</b>	<b>64.2%</b>	<b>(54.9%)</b>
Capital assets	(34,410)	(34,410)	(5,979)	17.4%	(2,510)	7.3%	-	-	(3,398)	9.9%	(11,886)	34.5%	(7,538)	64.2%	(54.9%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(34,410)</b>	<b>(34,410)</b>	<b>(5,979)</b>	<b>17.4%</b>	<b>(2,510)</b>	<b>7.3%</b>	<b>-</b>	<b>-</b>	<b>(3,398)</b>	<b>9.9%</b>	<b>(11,886)</b>	<b>34.5%</b>	<b>(7,538)</b>	<b>64.2%</b>	<b>(54.9%)</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>4,309</b>	<b>21,948</b>	<b>56,467</b>	<b>1,310.6%</b>	<b>7,070</b>	<b>164.1%</b>	<b>14,958</b>	<b>68.2%</b>	<b>(53,089)</b>	<b>(241.9%)</b>	<b>25,406</b>	<b>115.8%</b>	<b>(60,802)</b>	<b>16.8%</b>	<b>(12.7%)</b>
Cash/cash equivalents at the year begin:	109,912	4,375	5,835	5.3%	60,842	55.4%	67,912	1,552.4%	82,870	1,894.3%	5,835	133.4%	73,087	21.8%	13.4%
Cash/cash equivalents at the year end:	<b>114,221</b>	<b>26,323</b>	<b>60,842</b>	<b>53.3%</b>	<b>67,912</b>	<b>59.5%</b>	<b>82,870</b>	<b>314.8%</b>	<b>30,066</b>	<b>114.2%</b>	<b>30,066</b>	<b>114.2%</b>	<b>12,284</b>	<b>11.2%</b>	<b>144.8%</b>

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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2,899	2.2%	1,368	1.0%	1,451	1.1%	128,808	95.7%	134,526	14.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12,270	10.1%	2,846	2.3%	2,414	2.0%	104,042	85.6%	121,572	12.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,558	2.3%	2,187	1.9%	2,005	1.8%	106,028	94.0%	112,779	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3,520	2.2%	1,764	1.1%	1,731	1.1%	150,729	95.6%	157,744	16.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,065	1.2%	1,054	1.2%	1,025	1.1%	86,562	96.5%	89,726	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2,254	100.0%	-	2%	-	-	-	-
Interest on Arrear Debtor Accounts	4,750	1.6%	4,600	1.5%	4,505	1.5%	290,595	95.4%	304,451	31.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	88	2%	62	2%	-	-	38,197	99.6%	38,348	4.0%	-	-	-	-
<b>Total By Income Source</b>	<b>27,171</b>	<b>2.8%</b>	<b>13,881</b>	<b>1.4%</b>	<b>13,131</b>	<b>1.4%</b>	<b>907,216</b>	<b>94.4%</b>	<b>961,400</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	503	2.5%	541	2.7%	444	2.2%	18,855	92.7%	20,343	2.1%	-	-	-	-
Commercial	16,961	6.2%	4,372	1.6%	3,833	1.4%	248,203	90.8%	273,369	28.4%	-	-	-	-
Households	9,708	1.5%	8,969	1.3%	8,854	1.3%	640,157	95.9%	667,687	69.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>27,171</b>	<b>2.8%</b>	<b>13,881</b>	<b>1.4%</b>	<b>13,131</b>	<b>1.4%</b>	<b>907,216</b>	<b>94.4%</b>	<b>961,400</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	16,371	8.5%	8,525	4.4%	14,227	7.4%	152,719	79.6%	191,841	36.8%
Bulk Water	-	-	-	-	-	-	30,986	100.0%	30,986	5.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34,910	12.1%	4,297	1.5%	10,122	3.5%	239,609	82.9%	288,938	55.4%
Auditor-General	2,361	24.4%	134	1.4%	143	1.5%	7,036	72.7%	9,674	1.9%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>53,642</b>	<b>10.3%</b>	<b>12,956</b>	<b>2.5%</b>	<b>24,492</b>	<b>4.7%</b>	<b>430,351</b>	<b>82.5%</b>	<b>521,440</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr Lwazi Cindi	017 004 0027
Chief Financial Officer	Mr Mokoopane Hendrik Thokoane	017 004 0027

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: GOVAN MBEKI (MP307)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	3,300,378	3,306,726	777,492	23.6%	739,526	22.4%	707,885	21.4%	553,678	16.7%	2,778,582	84.0%	364,099	75.0%	52.1%
Exchange Revenue															
Service charges - Electricity	994,107	994,107	195,623	19.7%	187,050	18.8%	232,923	23.4%	177,703	17.9%	793,300	79.8%	109,827	56.3%	61.8%
Service charges - Water	714,085	714,085	128,453	18.0%	124,091	17.4%	125,941	17.6%	96,149	13.5%	474,634	66.5%	84,892	61.5%	13.3%
Service charges - Waste Water Management	182,706	182,706	40,720	22.3%	40,726	22.3%	40,109	22.0%	39,667	21.7%	161,221	88.2%	26,108	78.2%	51.9%
Service charges - Waste Management	180,036	180,036	38,913	21.6%	38,945	21.6%	38,488	21.4%	39,226	21.8%	155,572	86.4%	24,923	76.5%	57.4%
Sale of Goods and Rendering of Services	6,455	7,289	1,280	19.8%	2,450	38.0%	1,239	17.0%	1,472	20.2%	6,441	88.4%	1,367	132.0%	7.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	213,599	213,599	63,953	29.9%	57,859	27.1%	56,976	26.7%	56,352	26.4%	235,140	110.1%	36,294	105.5%	55.3%
Interest earned from Current and Non Current Assets	16,375	16,375	1,650	10.1%	1,613	9.9%	61	.4%	469	2.9%	3,793	23.2%	1,753	92.9%	(73.2%)
Dividends	25	25	171	683.1%	-	-	(171)	(683.1%)	-	-	-	-	-	-	-
Rent on Land	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5,698	10,468	1,941	34.1%	2,152	37.8%	2,718	26.0%	2,207	21.1%	9,018	86.2%	1,020	111.3%	116.4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5,851	6,508	692	11.8%	295	5.0%	152	2.3%	3,219	49.5%	4,358	67.0%	136	13.6%	2,260.7%
Non-Exchange Revenue															
Property rates	445,250	445,250	96,861	21.8%	98,052	22.0%	90,267	20.3%	98,553	22.1%	383,734	86.2%	70,212	85.2%	40.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19,836	18,730	2,268	11.4%	2,273	11.5%	1,899	10.1%	17,858	95.3%	24,298	129.7%	750	18.1%	2,281.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	492,163	493,357	196,342	39.9%	170,590	34.7%	109,629	22.2%	12,268	2.5%	488,829	99.1%	1,055	99.5%	1,063.1%
Interest	21,688	21,688	8,625	38.8%	8,364	38.6%	7,653	35.3%	8,428	38.9%	33,070	152.5%	5,763	111.6%	46.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2,500	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	5,066	-	-	-	107	-	5,173	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3,988,528	3,959,362	917,276	23.0%	712,512	17.9%	1,171,091	29.6%	1,214,558	30.7%	4,015,436	101.4%	460,252	91.8%	163.9%
Employee related costs	787,368	787,368	169,598	21.5%	185,207	23.5%	192,444	24.4%	193,214	24.5%	740,463	94.0%	106,388	85.6%	81.6%
Remuneration of councillors	35,480	35,480	7,706	21.7%	8,996	25.4%	7,978	22.5%	8,706	24.5%	33,386	94.1%	5,183	98.5%	68.0%
Bulk purchases - electricity	853,967	1,101,613	435,823	51.0%	173,133	20.3%	217,788	19.8%	301,300	27.4%	1,128,044	102.4%	129,145	118.1%	133.3%
Inventory consumed	515,279	553,148	140,229	27.2%	106,372	20.6%	157,627	28.5%	120,821	21.8%	525,049	94.9%	98,589	97.0%	22.6%
Debt impairment	988,750	504,766	-	-	-	-	416,241	82.5%	-	-	416,241	82.5%	-	-	-
Depreciation and amortisation	165,837	145,837	32,522	19.6%	29,205	17.6%	30,114	20.6%	29,701	20.4%	121,541	83.3%	20,955	56.3%	41.7%
Interest	140,087	170,087	48,044	34.3%	43,410	31.0%	64,814	38.1%	80,424	47.3%	236,693	139.2%	15,892	194.2%	406.1%
Contracted services	329,863	456,579	55,895	16.9%	113,050	34.3%	49,347	10.8%	102,205	22.4%	320,498	70.2%	65,586	77.3%	55.8%
Transfers and subsidies	28,361	37,361	9,619	33.9%	9,109	32.1%	10,080	27.0%	10,723	28.7%	39,531	105.8%	6,221	96.7%	72.4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	326,317	-	326,317	-	-	-	(100.0%)
Operational costs	143,537	167,125	17,841	12.4%	38,970	27.1%	24,658	14.8%	41,122	24.6%	122,990	73.4%	12,292	63.7%	234.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	5,059	-	-	-	24	-	5,083	-	-	-	(100.0%)
Surplus/(Deficit)	(688,150)	(652,636)	(139,784)	-	27,015	-	(463,206)	-	(660,880)	-	(1,236,854)	-	(96,153)	-	-
Transfers and subsidies - capital (monetary allocations)	117,651	126,934	36,326	30.9%	55,803	47.4%	12,418	9.8%	16,184	12.7%	120,730	95.1%	2,415	93.9%	570.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(570,499)	(525,702)	(103,458)	-	82,818	-	(450,788)	-	(644,696)	-	(1,116,124)	-	(93,738)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(570,499)	(525,702)	(103,458)	-	82,818	-	(450,788)	-	(644,696)	-	(1,116,124)	-	(93,738)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(570,499)	(525,702)	(103,458)	-	82,818	-	(450,788)	-	(644,696)	-	(1,116,124)	-	(93,738)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(570,499)	(525,702)	(103,458)	-	82,818	-	(450,788)	-	(644,696)	-	(1,116,124)	-	(93,738)	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	273,653	304,143	49,631	18.1%	71,607	26.2%	25,042	8.2%	71,331	23.5%	217,610	71.5%	12,907	74.2%	452.6%
National Government	114,053	123,313	38,294	33.6%	41,200	36.1%	9,204	7.5%	17,097	13.9%	105,796	85.8%	(337)	89.8%	(5,180.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	(791)	57.7%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	114,053	123,313	38,294	33.6%	41,200	36.1%	9,204	7.5%	17,097	13.9%	105,796	85.8%	(1,127)	87.1%	(1,616.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	159,600	180,830	11,337	7.1%	30,407	19.1%	15,838	8.8%	54,233	30.0%	111,814	61.8%	14,035	52.3%	286.4%
Capital Expenditure Functional	273,903	304,143	49,631	18.1%	71,607	26.1%	26,073	8.6%	71,331	23.5%	218,641	71.9%	14,857	75.1%	380.1%
Municipal governance and administration	37,050	29,380	447	1.2%	2,970	8.0%	5,825	19.8%	6,902	23.5%	16,144	54.9%	169	52.2%	3,985.4%
Executive and Council	300	630	19	6.2%	15	4.8%	199	31.6%	40	6.4%	272	43.2%	140	70.0%	(71.2%)
Finance and administration	36,750	28,750	428	1.2%	2,955	8.0%	5,626	19.6%	6,862	23.9%	15,872	55.2%	29	50.5%	23,767.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17,150	11,550	8	-	23	.1%	372	3.2%	29	.3%	431	3.7%	228	35.6%	(87.2%)
Community and Social Services	10,150	8,000	8	.1%	23	.2%	(8)	(1.1%)	29	.4%	52	.6%	-	68.8%	(100.0%)
Sport And Recreation	7,000	3,500	-	-	-	-	379	10.8%	-	-	379	10.8%	228	17.5%	(100.0%)
Public Safety	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	67,426	72,043	15,703	23.3%	19,366	28.7%	2,789	3.9%	17,572	24.4%	55,429	76.9%	11,271	87.1%	55.9%
Planning and Development	57,276	56,893	15,703	27.4%	19,341	33.8%	2,434	4.3%	12,808	22.5%	50,286	88.4%	6,245	91.2%	105.1%
Road Transport	10,150	15,150	-	-	25	.2%	355	2.3%	4,764	31.4%	5,144	34.0%	5,026	100.3%	(5.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6.9%
Trading Services	152,277	191,171	33,473	22.0%	49,249	32.3%	17,087	8.9%	46,827	24.5%	146,636	76.7%	3,189	68.0%	1,368.5%
Energy sources	67,390	101,390	23,099	34.3%	30,603	45.4%	10,672	10.5%	20,919	20.6%	85,293	84.1%	(791)	75.4%	(2,745.4%)
Water Management	30,000	31,000	-	-	78	.3%	6,497	21.0%	24,889	80.3%	31,464	101.5%	1,992	100.3%	1,149.4%
Waste Water Management	38,083	41,976	3,020	7.9%	8,667	22.8%	2,561	6.1%	1,020	2.4%	15,267	36.4%	1,988	31.7%	(48.7%)
Waste Management	16,804	16,804	7,354	43.8%	9,901	58.9%	(2,643)	(15.7%)	-	-	14,612	87.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



<b>Receipts</b>	<b>3,292,150</b>	<b>3,295,807</b>	<b>701,547</b>	<b>21.3%</b>	<b>653,116</b>	<b>19.8%</b>	<b>576,005</b>	<b>17.5%</b>	<b>472,265</b>	<b>14.3%</b>	<b>2,402,933</b>	<b>72.9%</b>	<b>283,181</b>	<b>73.8%</b>	<b>66.8%</b>
Property rates	421,981	424,301	81,382	19.3%	81,165	19.2%	83,332	19.6%	89,040	21.0%	334,919	78.9%	57,111	90.8%	55.9%
Service charges	2,206,114	2,206,114	351,102	15.9%	334,655	15.2%	336,100	15.2%	366,621	16.6%	1,388,478	62.9%	210,707	63.2%	74.0%
Other revenue	37,841	38,849	10,974	29.0%	21,956	58.0%	13,470	34.7%	10,092	26.0%	56,491	145.4%	13,303	112.3%	(24.1%)
Transfers and Subsidies - Operational	492,163	492,163	209,494	42.6%	153,817	31.3%	125,976	25.6%	1,357	3%	490,644	99.7%	772	102.4%	75.7%
Transfers and Subsidies - Capital	117,651	117,541	46,587	39.6%	58,514	49.7%	14,440	12.3%	2	-	119,543	101.7%	-	62.6%	(100.0%)
Interest	16,375	16,814	2,008	12.3%	3,008	18.4%	2,687	16.0%	5,153	30.6%	12,857	76.5%	1,288	75.9%	300.2%
Dividends	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2,796,944)</b>	<b>(3,268,549)</b>	<b>(406,245)</b>	<b>14.5%</b>	<b>(430,347)</b>	<b>15.4%</b>	<b>(302,826)</b>	<b>9.3%</b>	<b>(197,018)</b>	<b>6.0%</b>	<b>(1,336,436)</b>	<b>40.9%</b>	<b>(257,373)</b>	<b>49.7%</b>	<b>(23.5%)</b>
Suppliers and employees	(2,796,944)	(3,238,549)	(406,245)	14.5%	(430,347)	15.4%	(302,826)	9.4%	(197,018)	6.1%	(1,336,436)	41.3%	(257,373)	49.7%	(23.5%)
Finance charges	-	(30,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>495,206</b>	<b>27,258</b>	<b>295,302</b>	<b>59.6%</b>	<b>222,768</b>	<b>45.0%</b>	<b>273,179</b>	<b>1,002.2%</b>	<b>275,247</b>	<b>1,009.8%</b>	<b>1,066,497</b>	<b>3,912.7%</b>	<b>25,808</b>	<b>432.5%</b>	<b>966.5%</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(192,253)</b>	<b>(223,127)</b>	<b>(56,009)</b>	<b>29.1%</b>	<b>(44,954)</b>	<b>23.4%</b>	<b>(32,752)</b>	<b>14.7%</b>	<b>(31,231)</b>	<b>14.0%</b>	<b>(164,945)</b>	<b>73.9%</b>	<b>(14,627)</b>	<b>88.4%</b>	<b>113.5%</b>
Capital assets	(192,253)	(223,127)	(56,009)	29.1%	(44,954)	23.4%	(32,752)	14.7%	(31,231)	14.0%	(164,945)	73.9%	(14,627)	88.4%	113.5%
<b>Net Cash from/(used) Investing Activities</b>	<b>(192,253)</b>	<b>(223,127)</b>	<b>(56,009)</b>	<b>29.1%</b>	<b>(44,954)</b>	<b>23.4%</b>	<b>(32,752)</b>	<b>14.7%</b>	<b>(31,231)</b>	<b>14.0%</b>	<b>(164,945)</b>	<b>73.9%</b>	<b>(14,627)</b>	<b>81.3%</b>	<b>113.5%</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>302,952</b>	<b>(195,869)</b>	<b>239,294</b>	<b>79.0%</b>	<b>177,815</b>	<b>58.7%</b>	<b>240,428</b>	<b>(122.7%)</b>	<b>244,015</b>	<b>(124.6%)</b>	<b>901,551</b>	<b>(460.3%)</b>	<b>11,181</b>	<b>(1,940.5%)</b>	<b>2,082.3%</b>
Cash/cash equivalents at the year begin:	256,446	256,446	26,162	10.2%	265,053	103.4%	442,867	172.7%	683,295	266.4%	26,162	10.2%	707,187	67.9%	(3.4%)
Cash/cash equivalents at the year end:	559,398	60,577	265,053	47.4%	442,867	79.2%	683,295	1,128.0%	927,228	1,530.7%	927,228	1,530.7%	718,368	318.2%	29.1%

#### 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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	41,521	3.5%	24,530	2.1%	21,742	1.8%	1,104,614	92.6%	1,192,407	29.8%	(134,588)	(11.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41,533	8.3%	15,117	3.0%	12,277	2.5%	431,918	86.2%	500,846	12.5%	(41,021)	(8.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	29,658	7.7%	10,734	2.8%	9,629	2.5%	336,006	87.0%	386,027	9.6%	(15,486)	(4.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	16,714	3.7%	10,144	2.3%	9,362	2.1%	411,354	91.9%	447,574	11.2%	(46,714)	(10.4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15,847	3.8%	9,431	2.3%	8,966	2.2%	380,483	91.7%	414,727	10.4%	(42,285)	(10.2%)	-	-
Interest on Arrear Debtor Accounts	21,829	2.1%	21,980	2.1%	21,701	2.1%	958,322	93.6%	1,023,832	25.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,968	10.3%	552	1.4%	182	.5%	33,639	87.7%	38,342	1.0%	(46,224)	(120.6%)	-	-
<b>Total By Income Source</b>	<b>171,070</b>	<b>4.3%</b>	<b>92,488</b>	<b>2.3%</b>	<b>83,860</b>	<b>2.1%</b>	<b>3,656,336</b>	<b>91.3%</b>	<b>4,003,754</b>	<b>100.0%</b>	<b>(326,318)</b>	<b>(8.2%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	5,236	11.1%	2,676	5.7%	1,776	3.8%	37,431	79.4%	47,118	1.2%	-	-	-	-
Commercial	34,941	11.8%	8,100	2.7%	6,875	2.3%	246,842	83.2%	296,758	7.4%	(172)	(.1%)	-	-
Households	130,893	3.6%	81,713	2.2%	75,209	2.1%	3,372,064	92.1%	3,659,878	91.4%	(326,147)	(8.9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>171,070</b>	<b>4.3%</b>	<b>92,488</b>	<b>2.3%</b>	<b>83,860</b>	<b>2.1%</b>	<b>3,656,336</b>	<b>91.3%</b>	<b>4,003,754</b>	<b>100.0%</b>	<b>(326,318)</b>	<b>(8.2%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	144,799	5.3%	242,304	8.8%	1,540	.1%	2,368,842	85.9%	2,757,485	40.2%
Bulk Water	2,195	1.2%	13,966	7.7%	5,163	2.8%	160,933	88.3%	182,257	2.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	192,335	4.9%	36,962	.9%	32,845	.8%	3,662,128	93.3%	3,924,270	57.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>339,330</b>	<b>4.9%</b>	<b>293,232</b>	<b>4.3%</b>	<b>39,548</b>	<b>.6%</b>	<b>6,191,902</b>	<b>90.2%</b>	<b>6,864,012</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Elliot Maseko	017 620 6279
Chief Financial Officer	Mrs Yukosi Nkhata	017 620 6274

Source Local Government Database

1. All figures in this report are unaudited.



**MPUMALANGA: GERT SIBANDE (DC30)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	631,427	900,068	234,313	37.1%	210,536	33.3%	97,755	10.9%	96,136	10.7%	638,740	71.0%	134,638	94.2%	(28.6%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	3,150	3,150	63	2.0%	663	21.0%	996	31.6%	(84)	(2.7%)	1,638	52.0%	605	46.9%	(113.9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	39	9	-	-	-	-	-	-	-	-	-	-	(1)	(2.3%)	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	26,323	26,323	2,681	10.2%	3,561	13.5%	2,226	8.5%	13,264	50.4%	21,732	82.6%	16,611	93.7%	(20.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	210	210	-	-	-	-	-	-	-	-	-	-	316	157.9%	(100.0%)
Licence and permits	945	945	129	13.6%	452	47.9%	226	23.9%	212	22.5%	1,020	107.9%	261	120.3%	(18.8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12,192	17,192	4,202	34.5%	4,058	33.3%	364	2.1%	3,848	22.4%	12,472	72.5%	5,568	82.3%	(30.9%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	588,568	852,239	227,238	38.6%	201,801	34.3%	93,944	11.0%	78,868	9.3%	601,850	70.6%	111,209	94.7%	(29.1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	70	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	28	-	28	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	647,662	916,589	161,748	25.0%	198,114	30.6%	104,138	11.4%	165,606	18.1%	629,607	68.7%	233,960	91.5%	(29.2%)
Employee related costs	238,516	238,476	53,850	22.6%	61,380	25.7%	58,609	24.6%	56,666	23.8%	230,505	96.7%	53,663	96.2%	5.8%
Remuneration of councillors	16,740	16,740	3,597	21.5%	4,002	23.9%	3,907	23.3%	3,670	21.9%	15,175	90.7%	3,539	93.8%	3.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3,797	3,694	391	10.3%	943	24.8%	668	18.1%	1,390	37.6%	3,392	91.8%	749	77.7%	85.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	28,162	28,162	5,679	20.2%	5,654	20.1%	5,507	19.6%	5,532	19.6%	22,372	79.4%	4,433	81.5%	24.8%
Interest	1,554	1,554	-	-	1,554	-	-	-	1,554	-	-	-	-	-	-
Contracted services	38,926	38,335	7,742	19.9%	6,504	16.7%	4,734	12.3%	12,353	32.2%	31,333	81.7%	7,721	90.4%	60.0%
Transfers and subsidies	245,431	515,205	74,551	30.4%	97,716	39.8%	15,279	3.0%	68,567	13.3%	256,114	49.7%	141,684	90.5%	(51.6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	74,535	74,422	15,938	21.4%	21,915	29.4%	15,435	20.7%	17,425	23.4%	70,714	95.0%	22,115	89.5%	(21.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	33	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	2	-	2	-	124	-	(98.3%)
Surplus/(Deficit)	(16,235)	(16,521)	72,564	-	12,421	-	(6,383)	-	(69,470)	-	9,133	-	(99,322)	-	-
Transfers and subsidies - capital (monetary allocations)	2,597	7,597	219	8.4%	1,140	43.9%	1,487	19.6%	2,107	27.7%	4,953	65.2%	293	100.0%	620.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(13,638)	(8,924)	72,783	-	13,561	-	(4,896)	-	(67,362)	-	14,086	-	(99,030)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(13,638)	(8,924)	72,783	-	13,561	-	(4,896)	-	(67,362)	-	14,086	-	(99,030)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(13,638)	(8,924)	72,783	-	13,561	-	(4,896)	-	(67,362)	-	14,086	-	(99,030)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13,638)	(8,924)	72,783	-	13,561	-	(4,896)	-	(67,362)	-	14,086	-	(99,030)	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
National Government	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	3,620	3,334	27	.7%	774	21.4%	492	14.7%	1,352	40.5%	2,645	79.3%	724	98.1%	86.7%
Municipal governance and administration	3,620	3,334	27	.7%	774	21.4%	492	14.7%	1,352	40.5%	2,645	79.3%	724	98.0%	86.7%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3,620	3,334	27	.7%	774	21.4%	492	14.7%	1,352	40.5%	2,645	79.3%	724	98.0%	86.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															

<b>Receipts</b>	<b>634,024</b>	<b>912,665</b>	<b>350,067</b>	<b>55.2%</b>	<b>222,745</b>	<b>35.1%</b>	<b>110,123</b>	<b>12.1%</b>	<b>94,048</b>	<b>10.3%</b>	<b>776,984</b>	<b>85.1%</b>	<b>105,934</b>	<b>95.6%</b>	<b>(11.2%)</b>
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	3,150	3,150	72	2.3%	762	24.2%	1,096	34.8%	(97)	(3.1%)	1,833	58.2%	696	54.0%	(113.9%)
Other revenue	1,235	1,205	28,118	2,276.0%	6,185	500.6%	4,621	383.4%	2,039	169.1%	40,963	3,398.2%	312	1,790.3%	552.7%
Transfers and Subsidies - Operational	600,718	869,389	313,062	52.1%	214,335	35.7%	98,575	11.3%	89,963	10.3%	715,935	82.3%	99,562	89.6%	(9.6%)
Transfers and Subsidies - Capital	2,597	12,597	6,934	267.0%	-	-	4,579	36.3%	-	-	11,513	91.4%	4,129	328.7%	(100.0%)
Interest	26,323	26,323	1,881	7.1%	1,464	5.8%	1,252	4.8%	2,143	8.1%	6,739	25.6%	1,235	20.7%	73.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(619,613)</b>	<b>(888,539)</b>	<b>(29,327)</b>	<b>4.7%</b>	<b>(36,131)</b>	<b>5.8%</b>	<b>(14,531)</b>	<b>1.6%</b>	<b>(22,144)</b>	<b>2.5%</b>	<b>(102,133)</b>	<b>11.5%</b>	<b>(32,573)</b>	<b>21.7%</b>	<b>(32.0%)</b>
Suppliers and employees	(619,613)	(888,539)	(29,327)	4.7%	(36,131)	5.8%	(14,531)	1.6%	(22,144)	2.5%	(102,133)	11.5%	(32,573)	21.7%	(32.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>14,411</b>	<b>24,125</b>	<b>320,740</b>	<b>2,225.7%</b>	<b>186,614</b>	<b>1,294.9%</b>	<b>95,592</b>	<b>396.2%</b>	<b>71,904</b>	<b>298.0%</b>	<b>674,851</b>	<b>2,797.3%</b>	<b>73,361</b>	<b>2,343.5%</b>	<b>(2.0%)</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(3,620)</b>	<b>(3,334)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital assets	(3,620)	(3,334)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(3,620)</b>	<b>(3,334)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>10,791</b>	<b>20,791</b>	<b>320,740</b>	<b>2,972.3%</b>	<b>186,614</b>	<b>1,729.3%</b>	<b>95,592</b>	<b>459.8%</b>	<b>71,904</b>	<b>345.8%</b>	<b>674,851</b>	<b>3,245.9%</b>	<b>73,361</b>	<b>3,424.7%</b>	<b>(2.0%)</b>
Cash/cash equivalents at the year begin:	255,951	255,951	148,647	58.1%	488,623	190.9%	675,236	263.8%	770,829	301.2%	148,647	58.1%	803,269	95.2%	(4.0%)
Cash/cash equivalents at the year end:	<b>266,742</b>	<b>276,742</b>	<b>488,623</b>	<b>183.2%</b>	<b>675,236</b>	<b>253.1%</b>	<b>770,829</b>	<b>278.5%</b>	<b>842,733</b>	<b>304.5%</b>	<b>842,733</b>	<b>304.5%</b>	<b>876,630</b>	<b>319.4%</b>	<b>(3.9%)</b>

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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Ca Habile	017 801 7008
Chief Financial Officer	Mr Oupa G. Hlophe	017 801 7009

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: VICTOR KHANYE (MP311)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25														2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	773,201	773,201	166,676	21.6%	68,808	8.9%	207,433	26.8%	234,427	30.3%	677,344	87.6%	173,020	76.8%	35.5%		
Exchange Revenue																	
Service charges - Electricity	225,890	225,890	38,634	17.1%	50,994	22.6%	48,801	21.6%	58,565	25.9%	196,995	87.2%	45,388	48.5%	29.0%		
Service charges - Water	74,236	74,236	8,936	12.0%	16,439	22.1%	16,990	22.9%	20,401	27.5%	62,765	84.5%	15,719	77.4%	29.8%		
Service charges - Waste Water Management	13,785	13,785	2,397	17.4%	3,256	23.6%	3,282	23.8%	3,189	23.1%	12,124	87.9%	3,112	70.0%	2.5%		
Service charges - Waste Management	14,672	14,672	2,752	18.8%	3,979	27.1%	3,763	25.7%	3,851	26.2%	14,344	97.8%	3,314	80.4%	16.2%		
Sale of Goods and Rendering of Services	6,926	6,926	433	6.3%	349	5.0%	721	10.4%	560	8.1%	2,064	29.8%	520	67.8%	7.7%		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	90,454	90,454	-	-	46	.1%	544	.6%	62,736	69.4%	63,326	70.0%	17,786	134.4%	252.7%		
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	1,095	-	1,095	-	1,254	-	(12.7%)		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	1,572	1,572	188	11.9%	431	27.4%	440	28.0%	(1,232)	(78.3%)	(173)	(11.0%)	320	60.7%	(484.5%)		
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	772	772	82	10.6%	144	18.7%	307	39.8%	464	60.1%	997	129.2%	58	69.6%	694.2%		
Non-Exchange Revenue																	
Property rates	123,486	123,486	28,809	23.3%	8,403	6.8%	28,374	23.0%	29,107	23.6%	94,693	76.7%	25,776	102.6%	12.9%		
Surcharges and Taxes	33,486	33,486	11,377	34.0%	17,674	52.8%	17,638	52.7%	17,216	51.4%	63,906	190.8%	12,689	82.3%	35.7%		
Fines, penalties and forfeits	2,141	2,141	179	8.4%	183	8.5%	1,020	47.7%	(1,026)	(47.9%)	356	16.6%	(216)	41.0%	375.1%		
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfer and subsidies - Operational	152,985	152,985	58,455	38.2%	(3)	-	5,876	3.8%	88,957	58.1%	153,285	100.2%	47,150	99.8%	88.7%		
Interest	32,795	32,795	14,436	44.0%	(33,090)	(100.9%)	78,676	243.0%	(49,456)	(150.8%)	11,566	35.3%	-	-	(100.0%)		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	2	-	-	-	0	-	2	-	147	-	(100.0%)		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	878,574	878,574	129,629	14.8%	161,699	18.4%	305,088	34.7%	231,699	26.4%	828,114	94.3%	265,015	95.9%	(12.6%)		
Employee related costs	201,439	201,439	31,763	15.8%	49,995	24.8%	52,013	25.8%	33,882	16.8%	167,653	83.2%	64,457	85.0%	(47.4%)		
Remuneration of councillors	10,101	10,101	1,542	15.3%	2,726	27.0%	2,220	22.0%	1,743	17.3%	8,232	81.5%	2,949	94.5%	(40.9%)		
Bulk purchases - electricity	203,854	203,854	56,122	27.5%	46,610	22.9%	44,487	21.8%	61,288	30.1%	208,507	102.3%	68,994	103.3%	(11.2%)		
Inventory consumed	92,124	93,124	13,423	14.6%	36,743	39.9%	28,119	30.2%	20,304	21.8%	98,588	105.9%	28,619	159.4%	(29.1%)		
Debt impairment	108,336	108,336	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	52,446	48,446	-	-	-	-	-	-	-	-	-	-	-	-	55.7%		
Interest	30,000	30,000	12,696	42.3%	22,637	75.5%	26,128	87.1%	24,899	83.0%	86,360	287.9%	21,660	235.9%	15.0%		
Contracted services	92,062	99,062	9,996	10.9%	38,991	42.4%	27,903	28.2%	61,261	61.8%	138,152	139.5%	40,031	143.9%	53.0%		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Irrecoverable debts written off	29,800	29,800	-	-	-	-	56,494	189.6%	16,802	56.4%	73,296	246.0%	-	-	(100.0%)		
Operational costs	58,413	54,413	4,086	7.0%	22,221	38.0%	6,584	15.8%	12,433	22.8%	47,325	87.0%	28,186	154.6%	(55.9%)		
Losses on disposal of Assets	-	-	-	-	(59,139)	-	59,139	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	916	-	-	-	(914)	-	2	-	10,118	-	(109.0%)		
Surplus/(Deficit)	(105,373)	(105,373)	37,047	-	(92,891)	-	(97,655)	-	2,729	-	(150,770)	-	(91,996)	-	-		
Transfers and subsidies - capital (monetary allocations)	53,420	53,420	-	-	-	-	27,349	51.2%	5,101	9.5%	32,450	60.7%	-	-	(100.0%)		
Transfers and subsidies - capital (in-kind)	119,417	119,417	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	67,465	67,465	37,047	-	(92,891)	-	(70,305)	-	7,829	-	(118,320)	-	(91,996)	-	-		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	67,465	67,465	37,047	-	(92,891)	-	(70,305)	-	7,829	-	(118,320)	-	(91,996)	-	-		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	67,465	67,465	37,047	-	(92,891)	-	(70,305)	-	7,829	-	(118,320)	-	(91,996)	-	-		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	67,465	67,465	37,047	-	(92,891)	-	(70,305)	-	7,829	-	(118,320)	-	(91,996)	-	-		

**Part 2: Capital Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	65,740	65,740	13,094	19.9%	13,477	20.5%	10,428	15.9%	16,257	24.7%	53,257	81.0%	30,993	91.5%	(47.5%)
National Government	53,420	53,420	2,392	4.5%	12,133	22.7%	15,456	28.9%	11,362	21.3%	41,342	77.4%	18,454	63.0%	(38.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53,420	53,420	2,392	4.5%	12,133	22.7%	15,456	28.9%	11,362	21.3%	41,342	77.4%	18,454	63.0%	(38.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12,320	12,320	10,703	86.9%	1,345	10.9%	(5,027)	(40.8%)	4,896	39.7%	11,915	96.7%	12,540	290.3%	(61.0%)
Capital Expenditure Functional	65,740	65,740	13,094	19.9%	13,477	20.5%	10,445	15.9%	16,257	24.7%	53,275	81.0%	30,994	91.5%	(47.5%)
Municipal governance and administration	8,200	8,200	1,214	14.8%	1,345	16.4%	4,118	50.2%	2,428	29.6%	9,104	111.0%	302	14.8%	704.7%
Executive and Council	200	200	-	-	-	-	157	78.4%	28	14.0%	185	92.4%	-	-	(100.0%)
Finance and administration	8,000	8,000	1,214	15.2%	1,345	16.8%	3,962	49.5%	2,400	30.0%	8,920	111.5%	302	14.8%	695.4%
Internal audit	20	20	-	-	-	-	17	85.9%	1	4.5%	18	90.3%	-	-	(100.0%)
Community and Public Safety	20	20	-	-	-	-	17	85.9%	1	4.5%	18	90.3%	-	-	(100.0%)
Community and Social Services	20	20	-	-	-	-	17	85.9%	1	4.5%	18	90.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14,521	14,521	1,349	9.3%	7,327	50.5%	1,544	10.6%	5,634	38.8%	15,854	109.2%	6,454	83.7%	(12.7%)
Planning and Development	100	100	-	-	-	-	50	50.1%	(21)	(21.2%)	29	29.0%	-	-	(100.0%)
Road Transport	14,421	14,421	1,349	9.4%	7,327	50.8%	1,494	10.4%	5,655	39.2%	15,825	109.7%	6,454	83.7%	(12.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42,999	42,999	10,532	24.5%	4,806	11.2%	4,766	11.1%	8,195	19.1%	28,298	65.8%	24,238	101.1%	(66.2%)
Energy sources	6,500	6,500	9,824	151.1%	2,112	32.5%	293	4.5%	3,565	54.8%	15,795	243.0%	13,977	434.8%	(74.5%)
Water Management	31,499	31,499	707	2.2%	1,841	5.8%	4,472	14.2%	3,363	10.7%	10,384	33.0%	10,261	61.1%	(67.2%)
Waste Water Management	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	50.5%	-
Waste Management	2,000	2,000	-	-	852	42.6%	-	-	1,267	63.4%	2,119	106.0%	-	3.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Receipts</b>	<b>730,180</b>	<b>730,180</b>	<b>143,234</b>	<b>19.6%</b>	<b>100,000</b>	<b>13.7%</b>	<b>136,335</b>	<b>18.7%</b>	<b>117,726</b>	<b>16.1%</b>	<b>497,294</b>	<b>68.1%</b>	<b>140,515</b>	<b>66.2%</b>	<b>(16.2%)</b>
Property rates	137,878	137,878	19,473	14.1%	24,179	17.5%	29,986	21.7%	28,532	20.7%	102,170	74.1%	22,593	118.9%	26.3%
Service charges	337,393	337,393	50,448	15.0%	75,692	22.4%	93,661	27.8%	79,065	23.4%	298,865	88.6%	68,315	67.2%	15.7%
Other revenue	48,503	48,503	35,711	73.6%	(8,378)	(17.3%)	5,383	11.1%	9,813	20.2%	42,529	87.7%	22,875	55.8%	(57.1%)
Transfers and Subsidies - Operational	152,985	152,985	30,451	19.9%	-	-	3,461	2.3%	-	-	33,912	22.2%	19,155	61.2%	(100.0%)
Transfers and Subsidies - Capital	53,420	53,420	7,151	13.4%	8,460	15.8%	3,300	6.2%	-	-	18,911	35.4%	7,300	30.4%	(100.0%)
Interest	-	-	-	-	46	-	544	-	316	-	907	-	277	-	14.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(621,270)</b>	<b>(621,270)</b>	<b>(89,778)</b>	<b>14.5%</b>	<b>(124,775)</b>	<b>20.1%</b>	<b>(97,223)</b>	<b>15.6%</b>	<b>(96,055)</b>	<b>15.5%</b>	<b>(407,830)</b>	<b>65.6%</b>	<b>(71,315)</b>	<b>47.2%</b>	<b>34.7%</b>
Suppliers and employees	(621,270)	(621,270)	(89,778)	14.5%	(124,775)	20.1%	(97,223)	15.6%	(96,055)	15.5%	(407,830)	65.6%	(71,315)	49.5%	34.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>108,909</b>	<b>108,909</b>	<b>53,456</b>	<b>49.1%</b>	<b>(24,776)</b>	<b>(22.7%)</b>	<b>39,112</b>	<b>35.9%</b>	<b>21,671</b>	<b>19.9%</b>	<b>89,464</b>	<b>82.1%</b>	<b>69,200</b>	<b>267.8%</b>	<b>(68.7%)</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(62,740)</b>	<b>(62,740)</b>	<b>(17,258)</b>	<b>27.5%</b>	<b>(15,019)</b>	<b>23.9%</b>	<b>(10,495)</b>	<b>16.7%</b>	<b>(18,560)</b>	<b>29.6%</b>	<b>(61,332)</b>	<b>97.8%</b>	<b>(34,646)</b>	<b>119.8%</b>	<b>(46.4%)</b>
Capital assets	(62,740)	(62,740)	(17,258)	27.5%	(15,019)	23.9%	(10,495)	16.7%	(18,560)	29.6%	(61,332)	97.8%	(34,646)	119.8%	(46.4%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(62,740)</b>	<b>(62,740)</b>	<b>(17,258)</b>	<b>27.5%</b>	<b>(15,019)</b>	<b>23.9%</b>	<b>(10,495)</b>	<b>16.7%</b>	<b>(18,560)</b>	<b>29.6%</b>	<b>(61,332)</b>	<b>97.8%</b>	<b>(34,646)</b>	<b>119.8%</b>	<b>(46.4%)</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>46,169</b>	<b>46,169</b>	<b>36,198</b>	<b>78.4%</b>	<b>(39,795)</b>	<b>(86.2%)</b>	<b>28,617</b>	<b>62.0%</b>	<b>3,112</b>	<b>6.7%</b>	<b>28,132</b>	<b>60.9%</b>	<b>34,554</b>	<b>1,415.1%</b>	<b>(91.0%)</b>
Cash/cash equivalents at the year begin:	30,000	30,000	2,992	10.0%	42,596	142.0%	2,801	9.3%	94,991	316.6%	2,992	10.0%	78,214	133.6%	21.5%
Cash/cash equivalents at the year end:	76,169	76,169	42,596	55.9%	2,801	3.7%	28,746	37.7%	31,857	41.8%	31,857	41.8%	112,768	989.9%	(71.7%)

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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	7,822	2.7%	6,308	2.1%	5,981	2.0%	273,536	93.2%	293,646	24.7%	(228)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18,075	39.9%	2,325	5.1%	2,099	4.6%	22,839	50.4%	45,337	3.8%	8,050	17.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	15,887	3.4%	11,391	2.4%	9,748	2.1%	429,401	92.1%	466,428	39.3%	1,066	2%	-	-
Receivables from Exchange Transactions - Waste Water Management	1,187	4.1%	633	2.2%	518	1.8%	26,448	91.9%	28,786	2.4%	257	9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1,400	4.2%	765	2.3%	669	2.0%	30,305	91.4%	33,138	2.8%	530	1.6%	-	-
Interest on Arrear Debtor Accounts	9,322	4.2%	8,867	4.0%	8,691	3.9%	196,815	88.0%	223,695	18.9%	21,466	9.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	-	2	-	2	-	95,414	100.0%	95,434	8.0%	760	8%	-	-
<b>Total By Income Source</b>	<b>53,710</b>	<b>4.5%</b>	<b>30,292</b>	<b>2.6%</b>	<b>27,706</b>	<b>2.3%</b>	<b>1,074,757</b>	<b>90.6%</b>	<b>1,186,465</b>	<b>100.0%</b>	<b>31,902</b>	<b>2.7%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	5,966	28.4%	1,819	8.7%	2,156	10.3%	11,050	52.6%	20,991	1.8%	(3,462)	(16.5%)	-	-
Commercial	25,398	11.7%	7,811	3.6%	5,179	2.4%	178,832	82.3%	217,219	18.3%	7,196	3.3%	-	-
Households	22,346	2.4%	20,662	2.2%	20,372	2.1%	884,875	93.3%	948,254	79.9%	28,168	3.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>53,710</b>	<b>4.5%</b>	<b>30,292</b>	<b>2.6%</b>	<b>27,706</b>	<b>2.3%</b>	<b>1,074,757</b>	<b>90.6%</b>	<b>1,186,465</b>	<b>100.0%</b>	<b>31,902</b>	<b>2.7%</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	57,609	5.5%	-	-	23,114	2.2%	964,716	92.3%	1,045,439	62.9%
Bulk Water	4,218	2.2%	4,096	2.1%	-	-	184,994	95.7%	193,307	11.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45,482	10.7%	23,256	5.5%	206	-	354,702	83.7%	423,645	25.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>107,309</b>	<b>6.5%</b>	<b>27,352</b>	<b>1.6%</b>	<b>23,320</b>	<b>1.4%</b>	<b>1,504,411</b>	<b>90.5%</b>	<b>1,662,391</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Ms Tswaledi MacDonald Mashabela	013 665 6021
Chief Financial Officer	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: EMALAHLENI (MP) (MP312)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25										2023/24		Q4 of 2023/24 to Q4 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	4,923,133	5,297,980	1,260,487	25.6%	1,352,502	27.5%	1,203,381	22.7%	1,121,208	21.2%	4,937,578	93.2%	866,380	79.6%	29.4%
Exchange Revenue															
Service charges - Electricity	1,857,884	2,057,884	469,924	25.3%	368,244	19.8%	380,858	18.5%	398,828	19.4%	1,617,854	78.6%	338,216	78.2%	17.9%
Service charges - Water	555,504	555,504	100,137	18.0%	108,933	19.6%	108,565	19.5%	98,559	17.7%	416,194	74.9%	92,659	73.3%	6.4%
Service charges - Waste Water Management	171,486	171,486	37,691	22.0%	38,157	22.3%	37,956	22.1%	35,678	20.8%	149,482	87.2%	33,419	85.8%	6.8%
Service charges - Waste Management	215,236	215,236	42,854	19.9%	47,125	21.9%	44,750	20.8%	46,006	21.4%	180,735	84.0%	39,144	74.3%	17.5%
Sale of Goods and Rendering of Services	17,097	20,751	5,353	31.3%	5,030	29.4%	5,133	24.7%	3,986	19.2%	19,503	94.0%	4,055	89.2%	(1.7%)
Agency services	3,033	3,033	-	-	-	-	-	-	-	-	-	-	310	79.0%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	370,781	366,366	91,585	24.7%	91,585	24.7%	97,273	26.6%	98,729	26.9%	379,172	103.5%	89,005	85.0%	10.9%
Interest earned from Current and Non Current Assets	9,475	9,475	-	-	-	-	-	-	2,406	25.4%	2,406	25.4%	1,986	84.8%	21.2%
Dividends	210	6,174	1,419	676.2%	1,563	745.2%	1,627	26.4%	1,363	22.1%	5,973	96.7%	-	20.7%	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	21,590	18,968	4,734	21.9%	4,754	22.0%	5,196	27.4%	4,899	25.8%	19,583	103.2%	4,376	90.6%	12.0%
Licence and permits	443	332	41	9.2%	125	28.3%	162	48.9%	43	12.9%	371	111.8%	51	74.9%	(15.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	62,157	53,388	3,077	5.0%	2,031	3.3%	134,635	252.2%	(126,787)	(237.5%)	12,955	24.3%	10,332	79.1%	(1,327.1%)
Non-Exchange Revenue															
Property rates	865,768	1,065,768	205,932	23.8%	441,912	51.0%	346,818	32.5%	347,518	32.6%	1,342,179	125.9%	191,956	88.5%	81.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31,634	24,499	7,539	23.8%	4,645	14.7%	2,673	10.9%	1,443	5.9%	16,300	66.5%	8,006	91.1%	(82.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	651,104	638,844	268,523	41.2%	213,784	32.8%	9,517	1.5%	167,297	26.2%	659,120	103.2%	24,151	70.9%	592.7%
Interest	89,732	90,274	21,678	24.2%	23,459	26.1%	28,219	31.3%	31,949	35.4%	105,304	116.6%	18,578	80.3%	72.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	1,153	-	-	-	9,291	-	10,445	-	10,135	(1,013.5%)	(8.3%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5,110,124	5,456,554	1,056,264	20.7%	1,449,920	28.4%	886,040	16.2%	1,131,585	20.7%	4,523,808	82.9%	600,438	62.3%	88.5%
Employee related costs	1,166,402	1,166,402	256,342	22.0%	281,617	24.1%	269,048	23.1%	270,075	23.2%	1,077,082	92.3%	258,258	89.1%	4.6%
Remuneration of councillors	35,836	35,836	7,769	21.7%	9,370	26.1%	9,258	25.8%	8,791	24.5%	35,188	98.2%	7,916	90.0%	11.1%
Bulk purchases - electricity	1,669,349	1,669,349	551,688	33.0%	522,226	31.3%	274,901	16.5%	641,754	38.4%	1,990,569	119.2%	478,619	90.9%	34.1%
Inventory consumed	271,695	255,285	36,637	13.5%	67,050	24.7%	77,442	30.3%	80,499	31.5%	261,628	102.5%	92,569	106.5%	(13.0%)
Debt impairment	768,470	768,470	-	-	-	-	-	-	-	-	-	-	(421,206)	(16.7%)	(100.0%)
Depreciation and amortisation	311,957	311,957	-	-	251,549	80.6%	-	-	(251,549)	(80.6%)	-	-	(134,688)	(45.3%)	86.8%
Interest	115,045	185,051	22,796	19.8%	81,355	70.7%	56,006	30.3%	100,889	54.5%	261,046	141.1%	28,746	44.8%	251.0%
Contracted services	424,828	728,856	118,918	28.0%	193,170	45.5%	171,227	23.5%	218,509	30.0%	701,825	96.3%	240,497	86.1%	(9.1%)
Transfers and subsidies	5,900	5,900	78	1.3%	-	-	169	2.9%	1,977	33.5%	2,223	37.7%	421	1.6%	370.1%
Irrecoverable debts written off	129,639	129,639	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	210,003	198,809	62,036	29.5%	43,516	20.7%	27,989	14.1%	45,064	22.7%	178,604	89.8%	43,519	63.8%	3.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1,000	1,000	-	-	67	6.7%	0	-	15,577	1,557.7%	15,644	1,564.4%	5,787	-	169.2%
Surplus/(Deficit)	(186,991)	(158,574)	204,223	-	(97,418)	-	317,341	-	(10,377)	-	413,769	-	265,942	-	-
Transfers and subsidies - capital (monetary allocations)	204,378	202,978	46,034	22.5%	40,964	20.0%	14,130	7.0%	70,637	34.8%	171,766	84.6%	61,236	90.5%	15.4%
Transfers and subsidies - capital (in-kind)	10,000	10,000	-	-	371	3.7%	-	-	(6)	(.1%)	365	3.7%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	27,387	54,403	250,258	-	(56,083)	-	331,472	-	60,254	-	585,901	-	327,178	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	27,387	54,403	250,258	-	(56,083)	-	331,472	-	60,254	-	585,901	-	327,178	-	-
Share of Surplus/(Deficit) attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27,387	54,403	250,258	-	(56,083)	-	331,472	-	60,254	-	585,901	-	327,178	-	-
Share of Surplus/(Deficit) attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27,387	54,403	250,258	-	(56,083)	-	331,472	-	60,254	-	585,901	-	327,178	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	209,616	211,215	39,698	18.9%	38,211	18.2%	11,823	5.6%	67,936	32.2%	157,668	74.6%	63,258	72.6%	7.4%
National Government	202,606	201,978	39,406	19.4%	34,485	17.0%	11,367	5.6%	61,137	30.3%	146,395	72.5%	52,406	76.6%	16.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	202,606	201,978	39,406	19.4%	34,485	17.0%	11,367	5.6%	61,137	30.3%	146,395	72.5%	52,406	76.6%	16.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7,010	9,237	292	4.2%	3,726	53.1%	456	4.9%	6,799	73.6%	11,273	122.0%	10,852	44.1%	(37.3%)
Capital Expenditure Functional	209,616	211,215	39,698	18.9%	38,211	18.2%	11,823	5.6%	67,936	32.2%	157,668	74.6%	63,258	72.6%	7.4%
Municipal governance and administration	6,470	6,970	145	2.2%	3,690	57.0%	266	3.8%	5,914	84.8%	10,014	143.7%	2,289	33.0%	158.3%
Executive and Council	135	135	67	49.6%	40	29.8%	-	-	27	20.3%	134	99.6%	-	-	(100.0%)
Finance and administration	6,335	6,835	78	1.2%	3,650	57.6%	266	3.9%	5,887	86.1%	9,880	144.5%	2,289	33.0%	157.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	135	1,177	148	109.3%	-	-	-	-	776	66.0%	924	78.5%	37	38.9%	1,999.2%
Community and Social Services	135	185	148	109.3%	-	-	-	-	15	8.1%	163	87.8%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	163	87.8%	37	46.8%	(100.0%)
Public Safety	-	992	-	-	-	-	-	-	761	76.7%	761	76.7%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31,104	26,789	721	2.3%	3,799	12.2%	1,485	5.5%	5,344	20.0%	11,350	42.4%	73	15.0%	7,209.0%
Planning and Development	-	344	-	-	36	13.4%	112	32.6%	92	26.6%	240	69.7%	82	8.5%	111.9%
Road Transport	30,834	25,834	721	2.3%	3,763	12.2%	1,373	5.3%	5,098	19.7%	10,955	42.4%	-	-	(100.0%)
Environmental Protection	-	611	-	-	-	-	-	-	155	25.4%	155	25.4%	(9)	31.4%	(1,879.1%)
Trading Services	171,907	176,279	38,685	22.5%	30,722	17.9%	10,072	5.7%	55,901	31.7%	135,380	76.8%	60,859	76.7%	(8.1%)
Energy sources	26,026	26,026	3,744	14.4%	6,408	24.6%	111	.4%	15,121	58.1%	25,364	97.5%	28,846	73.8%	(47.6%)
Water Management	63,746	63,118	17,648	27.7%	10,041	15.8%	2,203	3.5%	14,595	23.1%	44,487	70.5%	28,594	92.8%	(49.0%)
Waste Water Management	82,000	87,000	17,293	21.1%	14,272	17.4%	7,680	8.8%	26,185	30.1%	65,431	75.2%	3,419	63.0%	666.0%
Waste Management	135	135	-	-	-	-	-	78	58.0%	-	78	58.0%	-	44.3%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Receipts</b>	<b>4,246,598</b>	<b>4,490,609</b>	<b>1,009,989</b>	<b>23.8%</b>	<b>905,394</b>	<b>21.3%</b>	<b>806,523</b>	<b>18.0%</b>	<b>636,477</b>	<b>14.2%</b>	<b>3,358,383</b>	<b>74.8%</b>	<b>562,628</b>	<b>67.9%</b>	<b>13.1%</b>
Property rates	692,614	799,326	131,385	19.0%	154,429	22.3%	129,378	16.2%	137,072	17.1%	552,264	69.1%	121,302	69.3%	13.0%
Service charges	2,612,844	2,250,083	449,008	17.2%	488,368	18.7%	411,575	18.3%	432,857	19.2%	1,781,809	79.2%	381,605	61.3%	13.4%
Other revenue	133,439	584,331	55,827	41.8%	(14,742)	(11.0%)	180,448	30.9%	(123,361)	(21.1%)	98,172	16.8%	39,069	120.5%	(415.8%)
Transfers and Subsidies - Operational	612,525	637,524	271,232	44.3%	226,144	36.9%	47,934	7.5%	187,291	29.4%	732,602	<b>114.9%</b>	20,649	77.8%	807.0%
Transfers and Subsidies - Capital	185,544	203,750	102,430	55.2%	51,054	27.5%	37,152	18.2%	(5)	-	190,631	93.6%	3	84.6%	(300.0%)
Interest	9,632	15,596	-	-	-	-	-	-	2,406	15.4%	2,406	15.4%	-	-	(100.0%)
Dividends	-	-	106	-	141	-	36	-	216	-	500	-	-	-	(100.0%)
<b>Payments</b>	<b>(4,058,136)</b>	<b>(4,246,488)</b>	<b>(799,180)</b>	<b>19.7%</b>	<b>(687,215)</b>	<b>16.9%</b>	<b>(586,616)</b>	<b>13.8%</b>	<b>(552,724)</b>	<b>13.0%</b>	<b>(2,625,736)</b>	<b>61.8%</b>	<b>(470,582)</b>	<b>64.0%</b>	<b>17.5%</b>
Suppliers and employees	(3,937,191)	(4,055,537)	(799,180)	20.3%	(687,215)	17.5%	(586,616)	14.5%	(552,724)	13.6%	(2,625,736)	64.7%	(470,582)	66.5%	17.5%
Finance charges	(115,045)	(185,051)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5,900)	(5,900)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>188,462</b>	<b>244,121</b>	<b>210,809</b>	<b>111.9%</b>	<b>218,180</b>	<b>115.8%</b>	<b>219,906</b>	<b>90.1%</b>	<b>83,753</b>	<b>34.3%</b>	<b>732,647</b>	<b>300.1%</b>	<b>92,046</b>	<b>130.0%</b>	<b>(9.0%)</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(190,882)</b>	<b>(211,215)</b>	<b>(57,943)</b>	<b>30.4%</b>	<b>(39,308)</b>	<b>20.6%</b>	<b>(25,015)</b>	<b>11.8%</b>	<b>(42,607)</b>	<b>20.2%</b>	<b>(164,873)</b>	<b>78.1%</b>	<b>(55,086)</b>	<b>82.4%</b>	<b>(22.7%)</b>
Capital assets	(190,882)	(211,215)	(57,943)	30.4%	(39,308)	20.6%	(25,015)	11.8%	(42,607)	20.2%	(164,873)	78.1%	(55,086)	82.4%	(22.7%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(190,882)</b>	<b>(211,215)</b>	<b>(57,943)</b>	<b>30.4%</b>	<b>(39,308)</b>	<b>20.6%</b>	<b>(25,015)</b>	<b>11.8%</b>	<b>(42,607)</b>	<b>20.2%</b>	<b>(164,873)</b>	<b>78.1%</b>	<b>(55,086)</b>	<b>82.4%</b>	<b>(22.7%)</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(2,420)</b>	<b>32,905</b>	<b>152,866</b>	<b>(6,315.5%)</b>	<b>178,871</b>	<b>(7,389.9%)</b>	<b>194,891</b>	<b>592.3%</b>	<b>41,146</b>	<b>125.0%</b>	<b>567,774</b>	<b>1,725.5%</b>	<b>36,960</b>	<b>20,480.0%</b>	<b>11.3%</b>
Cash/cash equivalents at the year begin:	17,554	15,134	48,130	<b>274.2%</b>	198,136	<b>1,128.7%</b>	377,008	<b>2,491.1%</b>	571,899	<b>3,778.8%</b>	48,130	<b>318.0%</b>	109,918	233.4%	420.3%
Cash/cash equivalents at the year end:	<b>15,134</b>	<b>48,039</b>	<b>198,136</b>	<b>1,309.2%</b>	<b>377,008</b>	<b>2,491.2%</b>	<b>571,899</b>	<b>1,190.5%</b>	<b>613,044</b>	<b>1,276.1%</b>	<b>613,044</b>	<b>1,276.1%</b>	<b>146,939</b>	<b>914.7%</b>	<b>317.2%</b>

#### 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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	38,252	1.7%	28,504	1.3%	22,894	1.0%	2,126,477	96.0%	2,216,127	20.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	121,825	5.4%	65,207	2.9%	56,406	2.5%	2,008,301	89.2%	2,251,739	20.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	108,507	5.7%	79,021	4.2%	74,433	3.9%	1,639,555	86.2%	1,901,517	17.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14,689	1.9%	9,697	1.3%	8,460	1.1%	753,209	95.8%	786,255	7.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16,238	2.5%	12,135	1.9%	11,093	1.7%	615,522	94.0%	654,987	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	-	100	2.9%	-	-	3,279	87.0%	3,379	-	-	-	-	-
Interest on Arrear Debtor Accounts	46,342	3.1%	44,689	3.0%	43,802	2.9%	1,371,571	91.0%	1,506,403	13.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	644	-	1,274	1%	182	-	1,627,796	99.9%	1,629,896	14.9%	-	-	-	-
<b>Total By Income Source</b>	<b>346,497</b>	<b>3.2%</b>	<b>240,826</b>	<b>2.2%</b>	<b>217,269</b>	<b>2.0%</b>	<b>10,145,710</b>	<b>92.7%</b>	<b>10,950,302</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	10,787	6.1%	5,609	3.2%	5,077	2.9%	154,942	87.8%	176,416	1.6%	-	-	-	-
Commercial	225,638	2.5%	185,301	2.0%	171,376	1.9%	8,525,270	93.6%	9,107,586	83.2%	-	-	-	-
Households	110,071	6.6%	49,916	3.0%	40,816	2.4%	1,465,497	87.9%	1,666,300	15.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>346,497</b>	<b>3.2%</b>	<b>240,826</b>	<b>2.2%</b>	<b>217,269</b>	<b>2.0%</b>	<b>10,145,710</b>	<b>92.7%</b>	<b>10,950,302</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	487,558	6.6%	154,342	2.1%	128,265	1.7%	6,659,990	89.6%	7,430,155	72.1%
Bulk Water	-	-	-	-	14	-	60,841	100.0%	60,855	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	21,877	100.0%	-	-	-	-	0	-	21,877	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	151,210	5.4%	33,132	1.2%	3,111	.1%	2,601,142	93.3%	2,788,595	27.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>660,645</b>	<b>6.4%</b>	<b>187,474</b>	<b>1.8%</b>	<b>131,390</b>	<b>1.3%</b>	<b>9,321,973</b>	<b>90.5%</b>	<b>10,301,483</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: STEVE TSHWETE (MP313)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	2,514,956	2,520,257	698,682	27.8%	616,216	24.5%	508,094	20.2%	673,469	26.7%	2,496,460	99.1%	319,166	88.0%	111.0%
Exchange Revenue															
Service charges - Electricity	876,349	936,349	271,659	31.0%	224,602	25.6%	216,395	23.1%	228,136	24.4%	940,792	100.5%	142,939	83.2%	59.6%
Service charges - Water	129,564	129,564	36,582	28.2%	29,979	23.1%	30,411	23.5%	27,096	20.9%	124,068	95.8%	17,106	73.9%	58.4%
Service charges - Waste Water Management	103,916	107,916	27,924	26.9%	26,906	25.9%	27,450	25.4%	27,544	25.5%	109,824	101.8%	16,993	95.0%	62.1%
Service charges - Waste Management	121,446	122,946	31,221	25.7%	31,249	25.7%	31,546	25.7%	31,573	25.7%	125,589	102.1%	19,416	93.2%	62.6%
Sale of Goods and Rendering of Services	8,695	8,538	2,987	34.3%	1,261	14.5%	1,584	18.6%	680	8.0%	6,512	76.3%	1,077	91.5%	(36.9%)
Agency services	30,000	-	-	-	-	-	-	-	-	-	-	-	-	48.5%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7,831	12,311	3,427	43.8%	3,581	45.7%	3,556	28.9%	3,594	29.2%	14,158	115.0%	1,369	136.5%	162.6%
Interest earned from Current and Non Current Assets	29,177	5,177	1,194	4.1%	695	2.4%	673	13.0%	611	11.8%	3,173	61.3%	2,940	46.5%	(79.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	19,733	19,733	5,233	26.5%	4,852	24.6%	5,037	25.5%	4,874	24.7%	19,995	101.3%	3,091	96.7%	57.7%
Rental from Fixed Assets	1,576	1,576	615	39.0%	498	31.6%	665	42.2%	975	61.9%	2,754	174.7%	368	132.7%	164.8%
Licence and permits	8,812	500	22	3%	43	5%	84	16.7%	96	19.1%	245	49.0%	1,022	71.6%	(90.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	100,004	100,171	2,375	2.4%	3,008	3.0%	15,401	15.4%	83,001	82.9%	103,785	103.6%	11,459	269.2%	624.3%
Non-Exchange Revenue															
Property rates	639,381	644,381	163,443	25.6%	163,416	25.6%	168,503	26.1%	171,511	26.6%	666,874	103.5%	83,235	92.4%	106.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24,934	24,934	1,835	7.4%	5,389	21.6%	1,597	6.4%	2,004	8.0%	10,824	43.4%	1,106	42.0%	81.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	357,023	356,636	147,512	41.3%	117,858	33.0%	2,114	6%	89,762	25.2%	357,246	100.2%	4,932	100.7%	1,719.9%
Interest	8,571	8,581	2,653	31.0%	2,872	33.5%	3,078	35.9%	2,013	23.5%	10,616	123.7%	1,530	93.1%	31.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7,442	7,442	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	20,000	15,000	-	-	-	-	-	-	-	-	-	-	-	55.2%	-
Other Gains	20,500	18,500	0	-	5	-	-	-	-	-	5	-	10,583	67.8%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2,625,444	2,721,045	667,380	25.4%	544,725	20.7%	648,782	23.8%	587,300	21.6%	2,448,187	90.0%	343,394	83.4%	71.0%
Employee related costs	843,314	842,562	209,441	24.8%	209,139	24.8%	204,566	24.3%	210,440	25.0%	833,586	98.9%	136,742	92.4%	53.9%
Remuneration of councillors	32,215	32,851	7,077	22.0%	8,394	26.1%	7,477	22.8%	8,143	24.8%	31,091	94.6%	4,808	90.6%	69.4%
Bulk purchases - electricity	789,406	877,856	276,885	35.1%	158,505	20.1%	225,962	25.7%	177,878	20.3%	839,230	95.6%	69,274	81.9%	156.8%
Inventory consumed	76,931	74,064	21,355	27.8%	18,724	24.3%	14,694	19.8%	25,609	34.6%	80,383	108.5%	18,042	96.0%	41.9%
Debt impairment	21,164	50,829	1	-	-	-	-	-	-	-	1	-	-	-	-
Depreciation and amortisation	261,798	261,798	60,392	23.1%	60,392	23.1%	60,392	23.1%	60,392	23.1%	241,570	92.3%	38,104	82.3%	58.5%
Interest	126,436	126,436	14	-	2	-	48,917	38.7%	231	2%	49,163	38.9%	-	81.8%	(100.0%)
Contracted services	252,519	242,769	42,169	16.7%	52,272	20.7%	58,822	24.2%	59,576	24.5%	212,839	87.7%	43,476	75.1%	37.0%
Transfers and subsidies	6,465	3,565	29	4%	1,513	23.4%	519	14.6%	100	2.8%	2,161	60.6%	616	37.3%	(83.8%)
Irrecoverable debts written off	23,369	20,000	-	-	(0)	-	-	-	-	-	(0)	-	-	2%	-
Operational costs	185,366	183,853	50,017	27.0%	35,765	19.3%	27,433	14.9%	44,930	24.4%	158,145	86.0%	22,399	82.4%	100.6%
Losses on disposal of Assets	4,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2,461	2,461	-	-	18	7%	-	-	-	-	18	7%	9,932	190.8%	(100.0%)
Surplus/(Deficit)	(110,488)	(200,788)	31,302	-	71,491	-	(140,688)	-	86,169	-	48,273	-	(24,229)	-	-
Transfers and subsidies - capital (monetary allocations)	170,149	162,284	13,364	7.9%	61,842	36.3%	7,228	4.5%	29,005	17.9%	111,440	68.7%	62,096	76.3%	(53.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	3,882	-	3,882	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	59,661	(38,504)	44,666	-	133,333	-	(133,460)	-	119,057	-	163,595	-	37,867	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	59,661	(38,504)	44,666	-	133,333	-	(133,460)	-	119,057	-	163,595	-	37,867	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59,661	(38,504)	44,666	-	133,333	-	(133,460)	-	119,057	-	163,595	-	37,867	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59,661	(38,504)	44,666	-	133,333	-	(133,460)	-	119,057	-	163,595	-	37,867	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	211,949	224,245	16,725	7.9%	67,540	31.9%	14,052	6.3%	48,895	21.8%	147,212	65.6%	59,453	68.8%	(17.8%)
National Government	170,149	162,284	14,516	8.5%	60,691	35.7%	7,228	4.5%	29,748	18.3%	112,182	69.1%	54,522	74.5%	(45.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	170,149	162,284	14,516	8.5%	60,691	35.7%	7,228	4.5%	29,748	18.3%	112,182	69.1%	54,522	74.5%	(45.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85.5%
Internally generated funds	41,800	61,961	2,209	5.3%	6,849	16.4%	6,824	11.0%	19,147	30.9%	35,030	56.5%	4,931	40.2%	288.3%
Capital Expenditure Functional	211,949	224,245	16,725	7.9%	67,540	31.9%	14,052	6.3%	52,777	23.5%	151,094	67.4%	59,453	68.8%	(11.2%)
Municipal governance and administration	3,800	8,576	-	-	26	.7%	59	.7%	10,160	118.5%	10,245	119.5%	2,229	44.7%	355.8%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3,800	8,576	-	-	26	.7%	59	.7%	10,160	118.5%	10,245	119.5%	2,229	44.7%	355.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18,000	13,187	2,970	16.5%	9,029	50.2%	-	-	5,816	44.1%	17,814	135.1%	5,138	54.5%	13.2%
Community and Social Services	11,000	11,687	2,970	27.0%	7,944	72.2%	-	-	5,586	47.8%	16,500	141.2%	4,286	47.6%	30.3%
Sport And Recreation	7,000	1,500	-	-	1,085	15.5%	-	-	229	15.3%	1,315	87.6%	851	100.0%	(73.1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19,000	17,000	3,998	21.0%	8,226	43.3%	717	4.2%	4,638	27.3%	17,578	103.4%	10,485	104.3%	(55.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19,000	17,000	3,998	21.0%	8,226	43.3%	717	4.2%	4,638	27.3%	17,578	103.4%	10,485	104.4%	(55.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97.2%
Trading Services	171,149	185,482	9,757	5.7%	50,259	29.4%	13,276	7.2%	32,164	17.3%	105,456	56.9%	41,602	65.6%	(22.7%)
Energy services	31,300	44,265	-	-	6,779	21.7%	7,046	15.9%	4,225	9.5%	18,050	40.8%	2,603	56.1%	62.3%
Water Management	96,500	96,500	7,839	8.1%	21,638	22.4%	3,429	3.6%	14,489	15.0%	47,395	49.1%	37,394	68.0%	(61.3%)
Waste Water Management	21,349	20,847	1,919	9.0%	9,566	44.8%	2,801	13.4%	2,027	9.7%	16,313	78.3%	1,604	86.9%	26.4%
Waste Management	22,000	23,870	-	-	12,276	55.8%	-	-	11,422	47.9%	23,698	99.3%	-	28.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Receipts</b>	<b>2,979,800</b>	<b>2,973,621</b>	<b>693,538</b>	<b>23.3%</b>	<b>537,693</b>	<b>18.0%</b>	<b>340,266</b>	<b>11.4%</b>	<b>378,748</b>	<b>12.7%</b>	<b>1,950,245</b>	<b>65.6%</b>	<b>206,534</b>	<b>63.6%</b>	<b>83.4%</b>
Property rates	607 412	612 162	62 614	10.3%	71 336	11.7%	73 364	12.0%	76 914	12.6%	284 227	46.4%	38 960	46.5%	97.4%
Service charges	1,609,274	1,702,930	196,840	12.2%	200,787	12.5%	179,421	10.5%	181,695	10.7%	758,742	44.6%	107,112	45.0%	69.6%
Other revenue	192,293	115,978	200,252	104.1%	46,822	24.3%	4,163	3.6%	(17,444)	(15.0%)	233,793	201.6%	35,427	106.2%	(149.2%)
Transfers and Subsidies - Operational	357 023	396 636	188 018	52.7%	163 360	45.8%	44,770	12.6%	132 031	37.0%	528 179	148.1%	22,095	136.5%	497.6%
Transfers and Subsidies - Capital	170,149	162,284	44,621	26.2%	54,692	32.1%	37,885	23.3%	4,957	3.1%	142,155	87.6%	-	89.1%	(100.0%)
Interest	43,648	23,631	1,193	2.7%	695	1.6%	664	2.8%	595	2.5%	3,148	13.3%	2,940	33.8%	(79.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2,514,183)</b>	<b>(2,598,255)</b>	<b>(624,099)</b>	<b>24.8%</b>	<b>(426,872)</b>	<b>17.0%</b>	<b>(454,277)</b>	<b>17.5%</b>	<b>(407,842)</b>	<b>15.7%</b>	<b>(1,913,090)</b>	<b>73.6%</b>	<b>(219,854)</b>	<b>57.9%</b>	<b>85.5%</b>
Suppliers and employees	(2,392,128)	(2,477,100)	(624,099)	26.1%	(426,872)	17.8%	(454,277)	18.3%	(407,842)	16.5%	(1,913,090)	77.2%	(219,854)	60.6%	85.5%
Finance charges	(115,590)	(115,590)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6,465)	(5,565)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>465,617</b>	<b>375,367</b>	<b>69,439</b>	<b>14.9%</b>	<b>110,821</b>	<b>23.8%</b>	<b>(114,011)</b>	<b>(30.4%)</b>	<b>(29,093)</b>	<b>(7.8%)</b>	<b>37,155</b>	<b>9.9%</b>	<b>(13,321)</b>	<b>79.3%</b>	<b>118.4%</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(223,422)</b>	<b>(238,058)</b>	<b>(75,062)</b>	<b>33.6%</b>	<b>(62,051)</b>	<b>27.8%</b>	<b>(27,431)</b>	<b>11.5%</b>	<b>(39,071)</b>	<b>16.4%</b>	<b>(203,615)</b>	<b>85.5%</b>	<b>(46,575)</b>	<b>84.8%</b>	<b>(16.1%)</b>
Capital assets	(223,422)	(238,058)	(75,062)	33.6%	(62,051)	27.8%	(27,431)	11.5%	(39,071)	16.4%	(203,615)	85.5%	(46,575)	84.8%	(16.1%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(223,422)</b>	<b>(238,058)</b>	<b>(75,062)</b>	<b>33.6%</b>	<b>(62,051)</b>	<b>27.8%</b>	<b>(27,431)</b>	<b>11.5%</b>	<b>(39,071)</b>	<b>16.4%</b>	<b>(203,615)</b>	<b>85.5%</b>	<b>(46,575)</b>	<b>87.8%</b>	<b>(16.1%)</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(134,443)</b>	<b>(134,443)</b>	<b>-</b>	<b>-</b>	<b>(67,221)</b>	<b>50.0%</b>	<b>48,932</b>	<b>(36.4%)</b>	<b>(67,221)</b>	<b>50.0%</b>	<b>(85,511)</b>	<b>63.6%</b>	<b>(69,373)</b>	<b>154.1%</b>	<b>(3.1%)</b>
Repayment of borrowing	(134,443)	(134,443)	-	-	(67,221)	50.0%	48,932	(36.4%)	(67,221)	50.0%	(85,511)	63.6%	(69,373)	154.1%	(3.1%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(134,443)</b>	<b>(134,443)</b>	<b>-</b>	<b>-</b>	<b>(67,221)</b>	<b>50.0%</b>	<b>48,932</b>	<b>(36.4%)</b>	<b>(67,221)</b>	<b>50.0%</b>	<b>(85,511)</b>	<b>63.6%</b>	<b>(69,373)</b>	<b>154.1%</b>	<b>(3.1%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>107,752</b>	<b>2,866</b>	<b>(5,623)</b>	<b>(5.2%)</b>	<b>(18,452)</b>	<b>(17.1%)</b>	<b>(92,510)</b>	<b>(3,228.0%)</b>	<b>(135,386)</b>	<b>(4,724.1%)</b>	<b>(251,971)</b>	<b>(8,792.3%)</b>	<b>(129,269)</b>	<b>61.1%</b>	<b>4.7%</b>
Cash/cash equivalents at the year begin:	126,238	126,238	4,672	3.7%	11,158	8.8%	(7,294)	(5.8%)	(98,803)	(78.3%)	4,672	3.7%	479,359	56.7%	(120.6%)
Cash/cash equivalents at the year end:	<b>233,990</b>	<b>129,104</b>	<b>11,158</b>	<b>4.8%</b>	<b>(7,294)</b>	<b>(3.1%)</b>	<b>(98,803)</b>	<b>(77.3%)</b>	<b>(234,189)</b>	<b>(181.4%)</b>	<b>(234,189)</b>	<b>(181.4%)</b>	<b>350,854</b>	<b>59.5%</b>	<b>(166.7%)</b>

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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	8,859	14.1%	3,562	5.7%	2,683	4.3%	47,507	75.9%	62,612	10.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31,974	30.8%	5,546	5.3%	4,096	3.9%	62,225	59.9%	103,840	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	50,621	25.3%	13,391	6.7%	9,490	4.7%	126,916	63.3%	200,419	34.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8,562	16.9%	2,502	4.9%	2,000	3.9%	37,615	74.2%	50,678	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9,110	16.3%	2,592	4.6%	2,128	3.8%	41,995	75.2%	55,825	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	4	15.1%	1	4.2%	21	80.7%	26	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,299	4.1%	2,186	3.9%	3,283	5.8%	48,591	86.2%	56,359	9.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4,551	9.3%	2,311	4.7%	6,872	14.1%	35,170	71.9%	48,904	8.5%	-	-	-	-
<b>Total By Income Source</b>	<b>115,977</b>	<b>20.0%</b>	<b>32,094</b>	<b>5.5%</b>	<b>30,552</b>	<b>5.3%</b>	<b>400,040</b>	<b>69.1%</b>	<b>578,663</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6,769	20.4%	3,645	11.0%	3,392	10.2%	19,360	58.4%	33,166	5.7%	-	-	-	-
Commercial	62,639	25.2%	14,744	5.9%	14,853	6.0%	156,034	62.8%	248,270	42.9%	-	-	-	-
Households	46,568	15.7%	13,704	4.6%	12,308	4.1%	224,647	75.6%	297,228	51.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>115,977</b>	<b>20.0%</b>	<b>32,094</b>	<b>5.5%</b>	<b>30,552</b>	<b>5.3%</b>	<b>400,040</b>	<b>69.1%</b>	<b>578,663</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	101	100.0%	101	2.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47,124	73.7%	4,843	7.6%	91	.1%	11,923	18.6%	63,981	99.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>47,124</b>	<b>73.5%</b>	<b>4,843</b>	<b>7.6%</b>	<b>91</b>	<b>.1%</b>	<b>12,024</b>	<b>18.8%</b>	<b>64,082</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Chief Financial Officer	Mr Mthiba Mogole	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.



**MPUMALANGA: EMAKHAZENI (MP314)**

### Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	366,090	383,926	42,535	11.6%	104,214	28.5%	55,498	14.5%	63,992	16.7%	266,238	69.3%	62,462	92.0%	2.4%
Exchange Revenue															
Service charges - Electricity	77,706	102,435	14,575	18.8%	28,526	36.7%	8,500	8.3%	31,452	30.7%	83,053	81.1%	35,739	100.8%	(12.0)%
Service charges - Water	21,121	21,121	2,771	13.1%	3,280	15.5%	10,198	48.3%	(2,982)	(14.1%)	13,268	62.8%	3,644	93.4%	(181.8)%
Service charges - Waste Water Management	14,068	14,068	2,403	17.1%	3,458	24.6%	3,535	25.1%	3,519	25.0%	12,915	91.8%	2,439	91.1%	44.3%
Service charges - 16 Water Management	12,252	12,252	1,977	16.1%	2,871	23.4%	2,879	23.5%	2,888	23.6%	10,614	86.6%	1,908	82.1%	51.3%
Sale of Goods and Rendering of Services	1,594	994	149	9.3%	150	9.4%	143	14.4%	39	4.0%	481	48.4%	285	59.7%	(86.2)%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14,277	19,108	3,284	23.0%	4,542	31.8%	4,840	25.3%	4,578	24.0%	17,245	90.2%	15,114	111.1%	(69.7)%
Interest earned from Current and Non Current Assets	2,318	1,967	390	16.8%	349	15.0%	290	14.7%	632	32.1%	1,660	84.4%	649	106.3%	(2.5)%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	49	50	8	17.3%	13	25.9%	8	16.7%	-	-	29	58.3%	12	102.8%	(100.0)%
Rental from Fixed Assets	17,440	919	119	.7%	290	1.7%	187	20.4%	149	16.2%	745	81.1%	(12,031)	2.6%	(101.2)%
Licence and permits	16	16	-	-	47	299.3%	2	12.7%	1	8.3%	50	320.2%	-	23.2%	(100.0)%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3,001	1,288	404	13.5%	119	4.0%	21	1.6%	10	.8%	554	43.0%	1,565	166.6%	(99.3)%
Non-Exchange Revenue															
Property rates	89,239	89,239	11,882	13.3%	19,983	22.4%	17,906	20.1%	17,687	19.8%	67,458	75.6%	12,206	93.3%	44.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14,891	22,351	4,318	29.0%	5,914	39.7%	3,880	17.4%	46	.2%	14,158	63.3%	144	8.0%	(68.3)%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98,119	98,119	255	.3%	34,672	35.3%	360	.4%	1,711	1.7%	36,997	37.7%	789	101.1%	116.9%
Fuel Levy	-	-	1	-	1	-	2,748	-	4,261	-	7,011	-	-	-	(100.0)%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	(1)	-	(100.0)%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	460,436	615,948	110,618	24.0%	62,831	13.6%	77,164	12.5%	206,295	33.5%	456,908	74.2%	78,581	50.7%	162.5%

## Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	58,068	76,067	13,915	24.0%	22,300	38.4%	4,705	6.2%	19,872	26.1%	60,793	79.9%	20,512	85.4%	(3.1)%
National Government	55,683	75,652	13,915	25.0%	22,106	39.7%	4,705	6.2%	19,872	26.3%	60,598	80.1%	18,476	89.5%	7.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55,683	75,652	13,915	25.0%	22,106	39.7%	4,705	6.2%	19,872	26.3%	60,598	80.1%	18,476	89.5%	7.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2,385	415	-	-	195	8.2%	-	-	-	-	195	46.9%	2,036	45.8%	(100.0)%
Capital Expenditure Functional	58,268	76,067	13,928	23.9%	22,300	38.3%	5,497	7.2%	19,872	26.1%	61,597	81.0%	20,512	88.6%	(3.1)%
Municipal governance and administration	700	415	-	-	195	27.8%	-	-	-	-	195	46.9%	2,029	92.1%	(100.0)%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	700	415	-	-	195	27.8%	-	-	-	-	195	46.9%	2,029	92.1%	(100.0)%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10,140	10,000	3,926	38.7%	4,765	47.0%	-	-	10	.1%	8,701	87.0%	-	-	(100.0)%
Community and Social Services	10,000	10,000	3,926	39.3%	4,765	47.7%	-	-	10	.1%	8,701	87.0%	-	-	(100.0)%
Sport And Recreation	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4,612	13,391	1,894	41.1%	5,155	111.8%	-	-	-	-	7,049	52.6%	5,438	82.6%	(100.0)%
Planning and Development	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4,552	13,391	1,894	41.6%	5,155	113.2%	-	-	-	-	7,049	52.6%	5,438	82.6%	(100.0)%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42,815	52,261	8,109	18.9%	12,185	28.5%	5,497	10.5%	19,862	38.0%	45,652	87.4%	13,045	91.0%	52.3%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	1,818	313.0%	(100.0)%
Water Management	28,866	34,012	4,974	17.2%	4,740	16.4%	775	2.3%	12,677	37.3%	23,166	68.1%	1,467	95.9%	764.2%
Waste Water Management	10,350	15,467	3,135	30.3%	5,027	48.6%	4,722	30.5%	7,184	46.5%	20,068	129.7%	9,753	84.8%	(26.3)%
Waste Management	3,600	2,782	-	-	2,419	67.2%	-	-	-	-	2,419	87.0%	7	-	(100.0)%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

### Part 3: Cash Receipts and Payments

[illegible]

<b>Receipts</b>	<b>389,780</b>	<b>391,322</b>	<b>37,525</b>	<b>9.6%</b>	<b>103,257</b>	<b>26.5%</b>	<b>40,373</b>	<b>10.3%</b>	<b>38,112</b>	<b>9.7%</b>	<b>219,266</b>	<b>56.0%</b>	<b>61,284</b>	<b>83.1%</b>	<b>(37.8%)</b>
Property rates	82,100	66,929	3,746	4.6%	10,953	13.3%	10,419	15.6%	10,637	15.9%	35,756	53.4%	11,780	67.9%	(9.7%)
Service charges	115,135	112,406	13,643	11.8%	29,476	25.6%	23,146	20.6%	24,824	22.1%	91,089	81.0%	47,350	116.1%	(47.6%)
Other revenue	35,396	24,574	15,681	44.3%	8,225	23.2%	5,760	23.4%	2,259	9.2%	31,926	129.9%	2,087	16.2%	8.3%
Transfers and Subsidies - Operational	98,119	98,119	4,160	4.2%	31,607	32.2%	431	4%	1	-	36,199	36.9%	55	114.8%	(98.9%)
Transfers and Subsidies - Capital	56,712	87,136	-	-	22,661	40.0%	193	2%	165	2%	23,019	26.4%	-	103.2%	(100.0%)
Interest	2,318	2,158	295	12.7%	335	14.4%	424	19.6%	225	10.4%	1,278	59.2%	14	5.1%	1,562.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(354,398)</b>	<b>(378,316)</b>	<b>(26,789)</b>	<b>7.6%</b>	<b>(43,010)</b>	<b>12.1%</b>	<b>(22,790)</b>	<b>6.0%</b>	<b>21,693</b>	<b>(5.7%)</b>	<b>(70,896)</b>	<b>18.7%</b>	<b>(20,736)</b>	<b>37.2%</b>	<b>(204.6%)</b>
Suppliers and employees	(349,398)	(357,816)	(26,789)	7.7%	(43,010)	12.3%	(22,790)	6.4%	21,693	(6.1%)	(70,896)	19.8%	(20,736)	39.7%	(204.6%)
Finance charges	(5,000)	(20,500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>35,382</b>	<b>13,006</b>	<b>10,736</b>	<b>30.3%</b>	<b>60,248</b>	<b>170.3%</b>	<b>17,583</b>	<b>135.2%</b>	<b>59,804</b>	<b>459.8%</b>	<b>148,371</b>	<b>1,140.8%</b>	<b>40,548</b>	<b>632.0%</b>	<b>47.5%</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(58,068)</b>	<b>(76,067)</b>	<b>(16,077)</b>	<b>27.7%</b>	<b>(29,693)</b>	<b>51.1%</b>	<b>(5,287)</b>	<b>7.0%</b>	<b>(18,772)</b>	<b>24.1%</b>	<b>(69,829)</b>	<b>91.8%</b>	<b>(13,202)</b>	<b>76.4%</b>	<b>42.2%</b>
Capital assets	(58,068)	(76,067)	(16,077)	27.7%	(29,693)	51.1%	(5,287)	7.0%	(18,772)	24.1%	(69,829)	91.8%	(13,202)	76.4%	42.2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(58,068)</b>	<b>(76,067)</b>	<b>(16,077)</b>	<b>27.7%</b>	<b>(29,693)</b>	<b>51.1%</b>	<b>(5,287)</b>	<b>7.0%</b>	<b>(18,772)</b>	<b>24.1%</b>	<b>(69,829)</b>	<b>91.8%</b>	<b>(13,202)</b>	<b>76.4%</b>	<b>42.2%</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(22,685)</b>	<b>(63,061)</b>	<b>(5,341)</b>	<b>23.5%</b>	<b>30,555</b>	<b>(134.7%)</b>	<b>12,295</b>	<b>(19.5%)</b>	<b>41,032</b>	<b>(65.1%)</b>	<b>78,541</b>	<b>(124.5%)</b>	<b>27,347</b>	<b>(471.4%)</b>	<b>50.0%</b>
Cash/cash equivalents at the year begin:	37,003	37,003	16,211	43.8%	10,870	29.4%	41,425	111.9%	53,720	145.2%	16,211	43.8%	122,453	34.0%	(56.1%)
Cash/cash equivalents at the year end:	<b>14,318</b>	<b>(26,057)</b>	<b>10,870</b>	<b>75.9%</b>	<b>41,425</b>	<b>289.3%</b>	<b>53,720</b>	<b>(206.2%)</b>	<b>94,752</b>	<b>(363.6%)</b>	<b>94,752</b>	<b>(363.6%)</b>	<b>149,799</b>	<b>(1,858.8%)</b>	<b>(36.7%)</b>

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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1,391	1.9%	1,198	1.7%	1,108	1.5%	68,399	94.9%	72,096	12.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,388	2.7%	2,744	2.2%	2,563	2.0%	116,719	93.1%	125,414	21.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,138	2.4%	4,114	1.9%	3,728	1.7%	204,328	94.0%	217,309	37.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,204	3.0%	870	2.2%	764	1.9%	36,706	92.8%	39,544	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	993	2.4%	845	2.0%	787	1.9%	39,076	93.7%	41,700	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	5%	0	5%	0	5%	92	98.5%	93	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,057	4.2%	2,974	4.1%	2,936	4.1%	62,972	87.5%	71,939	12.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	2	-	80	6%	13,368	99.4%	13,451	2.3%	-	-	-	-
<b>Total By Income Source</b>	<b>15,173</b>	<b>2.6%</b>	<b>12,748</b>	<b>2.2%</b>	<b>11,966</b>	<b>2.1%</b>	<b>541,661</b>	<b>93.1%</b>	<b>581,548</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2,930	2.0%	2,700	1.9%	2,409	1.7%	137,566	94.5%	145,605	25.0%	-	-	-	-
Commercial	3,340	3.9%	2,263	2.6%	2,208	2.6%	78,688	91.0%	86,499	14.9%	-	-	-	-
Households	8,903	2.5%	7,785	2.2%	7,349	2.1%	325,407	93.1%	349,444	60.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>15,173</b>	<b>2.6%</b>	<b>12,748</b>	<b>2.2%</b>	<b>11,966</b>	<b>2.1%</b>	<b>541,661</b>	<b>93.1%</b>	<b>581,548</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	7,795	5.2%	7,600	5.1%	6,556	4.4%	126,668	85.2%	148,619	41.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5,083	2.4%	5,422	2.6%	5,672	2.7%	196,184	92.4%	212,361	58.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>12,878</b>	<b>3.6%</b>	<b>13,023</b>	<b>3.6%</b>	<b>12,227</b>	<b>3.4%</b>	<b>322,853</b>	<b>89.4%</b>	<b>360,980</b>	<b>100.0%</b>

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: THEMBISILE HANI (MP315)**

### Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	1,064,762	998,027	354,763	33.3%	313,055	29.4%	266,264	26.7%	71,821	7.2%	1,005,903	100.8%	99,629	94.8%	(27.9%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	110,100	110,437	27,596	25.1%	27,623	25.1%	27,648	25.0%	21,197	19.2%	104,063	94.2%	24,837	99.0%	(14.7%)
Service charges - Waste Water Management	2,504	2,635	726	29.0%	591	23.6%	644	24.4%	689	26.2%	2,651	100.6%	541	93.5%	27.5%
Service charges - Waste Management	41,860	41,547	10,372	24.8%	10,377	24.8%	10,385	25.0%	12,987	31.3%	44,121	106.2%	9,654	98.8%	34.5%
Sale of Goods and Rendering of Services	411	657	58	14.0%	267	65.1%	186	28.3%	96	14.6%	606	92.3%	45	54.8%	114.7%
Agency services	-	13,319	-	-	-	-	-	-	8,746	65.7%	8,746	65.7%	8,525	136.6%	2.6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	220,039	137,826	33,932	15.4%	34,981	15.9%	36,040	26.1%	36,993	26.8%	141,946	103.0%	13,926	72.0%	165.6%
Interest earned from Current and Non Current Assets	12,554	12,303	4,407	35.1%	1,744	13.9%	3,484	28.3%	15,791	128.4%	25,427	206.7%	5,830	121.0%	170.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	749	1,559	590	78.8%	187	24.9%	272	17.4%	921	59.1%	1,969	126.3%	532	216.9%	73.2%
Licence and permits	3	5	1	27.2%	1	43.7%	-	-	0	4.4%	3	54.4%	0	81.2%	5.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	871	356	191	21.9%	64	7.4%	177	49.5%	82	23.0%	513	144.0%	108	78.0%	(24.1%)
Non-Exchange Revenue															
Property rates	64,571	65,828	16,457	25.5%	16,457	25.5%	16,456	25.0%	16,457	25.0%	65,826	100.0%	14,967	97.9%	10.0%
Surcharges and Taxes	-	-	9,454	-	23,258	-	22,867	-	(55,579)	-	(0)	-	4,022	-	(1,481.7%)
Fines, penalties and forfeits	3,343	4,852	59	1.5%	46	1.4%	44	9%	3,303	68.1%	3,445	71.0%	50	5.4%	6,525.5%
Licences or permits	324	312	75	23.2%	81	25.0%	30	9.7%	12	3.9%	186	63.6%	65	86.2%	(81.3%)
Transfer and subsidies - Operational	607,434	606,392	250,856	41.3%	197,376	32.5%	148,032	24.4%	10,126	1.7%	606,389	100.0%	16,530	100.0%	(38.7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,212,019	1,118,811	172,278	14.2%	201,037	16.6%	174,499	15.6%	212,966	19.0%	760,782	68.0%	205,502	66.3%	3.6%
Employee related costs	207,837	210,773	45,037	21.7%	49,569	23.8%	49,103	23.3%	46,549	22.1%	190,258	90.3%	45,080	90.2%	3.3%
Remuneration of councillors	31,005	29,546	6,733	21.7%	7,544	24.3%	7,372	25.0%	6,912	23.4%	28,561	96.7%	7,456	95.3%	(7.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	180,993	212,514	34,546	19.1%	48,343	26.7%	45,536	21.4%	43,519	20.5%	171,944	80.9%	51,749	93.9%	(15.9%)
Debt impairment	387,451	255,257	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88,821	91,000	18,862	21.2%	18,602	20.9%	17,863	19.6%	18,014	19.8%	73,341	80.6%	19,517	78.9%	(7.7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Contracted services	180,380	176,464	39,861	22.1%	46,340	25.7%	30,506	17.3%	51,502	29.2%	168,208	95.3%	55,093	87.7%	(6.5%)
Transfers and subsidies	700	700	-	-	-	-	-	-	193	27.5%	193	27.5%	-	-	(100.0%)
Irrecoverable debts written off	5,324	7,381	965	18.1%	1,664	31.3%	1,438	19.5%	4,565	61.8%	8,631	116.9%	1,507	66.6%	202.9%
Operational costs	129,508	135,175	26,273	20.3%	28,976	22.4%	22,682	16.8%	23,657	17.5%	101,588	75.2%	25,099	65.3%	(5.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	18,057	-	18,057	-	-	-	(100.0%)
Surplus/(Deficit)	(147,256)	(120,783)	182,485	-	112,018	-	91,764	-	(141,145)	-	245,122	-	(105,873)	-	-
Transfers and subsidies - capital (monetary allocations)	216,343	211,375	69,035	31.9%	-	-	-	-	142,340	67.3%	211,375	100.0%	95,298	100.1%	49.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	69,087	90,591	251,519	-	112,018	-	91,764	-	1,195	-	456,497	-	(10,575)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	69,087	90,591	251,519	-	112,018	-	91,764	-	1,195	-	456,497	-	(10,575)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	69,087	90,591	251,519	-	112,018	-	91,764	-	1,195	-	456,497	-	(10,575)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	69,087	90,591	251,519	-	112,018	-	91,764	-	1,195	-	456,497	-	(10,575)	-	-

## Part 2: Capital Revenue and Expenditure

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	238,290	231,359	43,810	18.4%	92,807	38.9%	32,239	13.9%	35,326	15.3%	204,182	88.3%	44,681	83.4%	(20.9%)
National Government	216,343	211,375	43,658	20.2%	83,148	38.4%	26,923	12.7%	30,296	14.3%	184,025	87.1%	40,701	84.6%	(25.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	216,343	211,375	43,658	20.2%	83,148	38.4%	26,923	12.7%	30,296	14.3%	184,025	87.1%	40,701	84.6%	(25.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21,947	19,985	152	.7%	9,659	44.0%	5,316	26.6%	5,030	25.2%	20,157	100.9%	3,980	65.7%	26.4%
Capital Expenditure Functional	238,290	231,359	43,810	18.4%	92,807	38.9%	32,242	13.9%	35,326	15.3%	204,186	88.3%	44,361	83.3%	(20.4%)
Municipal governance and administration	6,150	5,650	14	-.2%	1,267	20.8%	174	3.1%	4,921	87.1%	6,375	112.8%	(827)	10.0%	(695.2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6,150	5,650	14	-.2%	1,267	20.6%	174	3.1%	4,921	87.1%	6,375	112.8%	(827)	10.0%	(695.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	27,500	29,400	4,428	16.1%	8,784	31.9%	2,408	8.2%	10,196	34.7%	25,816	87.8%	2,435	82.7%	318.8%
Community and Social Services	7,500	4,540	-	-	676	9.0%	-	-	3,180	70.0%	3,856	84.9%	-	-	(100.0%)
Sport And Recreation	20,000	24,860	4,428	22.1%	8,108	40.5%	2,408	9.7%	7,016	28.2%	21,961	88.3%	2,435	87.0%	188.2%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	69,021	49,554	7,672	11.1%	15,038	21.8%	11,539	23.3%	7,933	16.0%	42,182	85.1%	1,135	87.9%	598.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	69,021	49,554	7,672	11.1%	15,038	21.8%	11,539	23.3%	7,933	16.0%	42,182	85.1%	896	87.8%	785.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	135,619	146,755	31,697	23.4%	67,719	49.9%	18,121	12.3%	12,276	8.4%	129,813	88.5%	41,617	83.3%	(70.5%)
Energy sources	8,000	8,000	1,982	24.8%	3,743	46.8%	105	1.3%	251	3.1%	6,081	76.0%	(182)	68.5%	(237.9%)
Water Management	90,138	93,943	25,051	27.8%	40,563	45.0%	12,549	13.4%	6,413	6.8%	84,577	90.0%	34,094	89.2%	(81.2%)
Waste Water Management	29,000	36,332	4,664	16.1%	16,978	58.5%	5,467	15.0%	3,565	9.8%	30,674	84.4%	13,394	77.7%	(73.4%)
Waste Management	8,481	8,481	-	-	6,435	75.9%	-	-	2,046	24.1%	8,481	100.0%	(5,689)	-	(136.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

### Part 3: Cash Receipts and Payments

[illegible]

<b>Receipts</b>	<b>967,318</b>	<b>913,918</b>	<b>301,705</b>	<b>31.2%</b>	<b>293,639</b>	<b>30.4%</b>	<b>266,873</b>	<b>29.2%</b>	<b>33,962</b>	<b>3.7%</b>	<b>896,180</b>	<b>98.1%</b>	<b>16,193</b>	<b>93.9%</b>	<b>109.7%</b>
Property rates	41,077	27,535	5,977	14.6%	9,594	23.4%	16,571	60.2%	14,201	51.6%	46,344	168.3%	7,015	92.1%	102.4%
Service charges	9,638	9,390	2,992	31.0%	3,323	34.5%	3,166	33.7%	4,733	50.4%	14,214	151.4%	2,220	113.1%	113.2%
Other revenue	80,272	46,923	31,358	39.1%	26,318	32.8%	38,303	81.6%	16,148	34.4%	112,126	239.0%	11,816	250.8%	36.7%
Transfers and Subsidies - Operational	607,434	606,392	246,078	40.5%	197,582	32.5%	147,416	24.3%	(1,120)	(2%)	589,956	97.3%	(4,858)	90.5%	(76.9%)
Transfers and Subsidies - Capital	216,343	211,375	15,300	7.1%	56,823	26.3%	61,417	29.1%	-	-	133,540	63.2%	-	85.0%	-
Interest	12,554	12,303	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(730,423)</b>	<b>(765,270)</b>	<b>(108,900)</b>	<b>14.9%</b>	<b>(144,818)</b>	<b>19.8%</b>	<b>(116,250)</b>	<b>15.2%</b>	<b>(135,867)</b>	<b>17.8%</b>	<b>(505,834)</b>	<b>66.1%</b>	<b>(158,200)</b>	<b>61.5%</b>	<b>(14.1%)</b>
Suppliers and employees	(729,723)	(764,570)	(108,900)	14.9%	(144,818)	19.8%	(116,250)	15.2%	(135,867)	17.8%	(505,834)	66.2%	(158,200)	61.5%	(14.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(700)	(700)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>236,895</b>	<b>148,648</b>	<b>192,805</b>	<b>81.4%</b>	<b>148,822</b>	<b>62.8%</b>	<b>150,623</b>	<b>101.3%</b>	<b>(101,905)</b>	<b>(68.6%)</b>	<b>390,345</b>	<b>262.6%</b>	<b>(142,007)</b>	<b>227.1%</b>	<b>(28.2%)</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(238,290)</b>	<b>(231,359)</b>	<b>(51,565)</b>	<b>21.6%</b>	<b>(105,670)</b>	<b>44.3%</b>	<b>(29,726)</b>	<b>12.8%</b>	<b>(50,527)</b>	<b>21.8%</b>	<b>(237,488)</b>	<b>102.6%</b>	<b>(55,956)</b>	<b>100.3%</b>	<b>(9.7%)</b>
Capital assets	(238,290)	(231,359)	(51,565)	21.6%	(105,670)	44.3%	(29,726)	12.8%	(50,527)	21.8%	(237,488)	102.6%	(55,956)	100.3%	(9.7%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(238,290)</b>	<b>(231,359)</b>	<b>(51,565)</b>	<b>21.6%</b>	<b>(105,670)</b>	<b>44.3%</b>	<b>(29,726)</b>	<b>12.8%</b>	<b>(50,527)</b>	<b>21.8%</b>	<b>(237,488)</b>	<b>102.6%</b>	<b>(55,956)</b>	<b>100.3%</b>	<b>(9.7%)</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(1,394)</b>	<b>(82,712)</b>	<b>141,240</b>	<b>(10,129.2%)</b>	<b>43,152</b>	<b>(3,094.7%)</b>	<b>120,897</b>	<b>(146.2%)</b>	<b>(152,432)</b>	<b>184.3%</b>	<b>152,857</b>	<b>(184.8%)</b>	<b>(197,963)</b>	<b>(234.5%)</b>	<b>(23.0%)</b>
Cash/cash equivalents at the year begin:	169,696	228,070	214,351	126.3%	369,310	217.6%	412,461	180.8%	533,359	233.9%	214,351	94.0%	545,243	72.9%	(2.2%)
Cash/cash equivalents at the year end:	<b>168,301</b>	<b>145,358</b>	<b>369,310</b>	<b>219.4%</b>	<b>412,461</b>	<b>245.1%</b>	<b>533,359</b>	<b>366.9%</b>	<b>380,927</b>	<b>262.1%</b>	<b>380,927</b>	<b>262.1%</b>	<b>347,280</b>	<b>187.3%</b>	<b>9.7%</b>

#### 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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	17,271	1.7%	9,877	1.0%	9,819	1.0%	958,365	96.3%	995,333	39.5%	4,512	5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	154	100.0%	154	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34,565	10.3%	5,235	1.6%	4,008	1.2%	291,842	86.9%	335,649	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	190	1.0%	172	.9%	167	.9%	17,769	97.1%	18,299	.7%	101	6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6,855	1.6%	3,921	.9%	3,913	.9%	420,179	96.6%	434,867	17.3%	2,448	6%	-	-
Interest on Arrear Debtor Accounts	12,389	1.7%	12,344	1.7%	12,222	1.7%	696,120	95.0%	733,075	29.1%	(5,199)	(.7%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	113	100.0%	113	-	67	59.9%	-	-
<b>Total By Income Source</b>	<b>71,269</b>	<b>2.8%</b>	<b>31,549</b>	<b>1.3%</b>	<b>30,130</b>	<b>1.2%</b>	<b>2,384,541</b>	<b>94.7%</b>	<b>2,517,489</b>	<b>100.0%</b>	<b>1,930</b>	<b>.1%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	11,760	4.4%	4,448	1.7%	4,386	1.6%	247,182	92.3%	267,777	10.6%	703	3%	-	-
Commercial	4,310	3.1%	3,235	2.4%	2,008	1.5%	127,605	93.0%	137,159	5.4%	294	2%	-	-
Households	55,199	2.6%	23,866	1.1%	23,735	1.1%	2,009,754	95.1%	2,112,554	83.9%	934	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>71,269</b>	<b>2.8%</b>	<b>31,549</b>	<b>1.3%</b>	<b>30,130</b>	<b>1.2%</b>	<b>2,384,541</b>	<b>94.7%</b>	<b>2,517,489</b>	<b>100.0%</b>	<b>1,930</b>	<b>.1%</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: DR J.S. MOROKA (MP316)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	805,454	805,454	283,497	35.2%	244,332	30.3%	200,468	24.9%	67,029	8.3%	795,325	98.7%	77,882	96.8%	(13.9%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	96,667	94,677	23,989	24.8%	25,036	25.9%	25,447	26.9%	22,430	23.7%	96,902	102.3%	29,297	90.6%	(23.4%)
Service charges - Waste Water Management	13,556	13,586	2,771	20.4%	2,742	20.2%	2,785	20.5%	2,782	20.5%	11,080	81.6%	2,656	82.6%	4.7%
Service charges - Waste Management	5,911	5,912	1,557	26.3%	958	16.2%	1,560	26.4%	3,017	51.0%	7,092	120.0%	1,491	102.8%	102.4%
Sale of Goods and Rendering of Services	762	577	64	8.3%	55	7.3%	115	20.0%	58	10.0%	292	50.6%	63	34.0%	(8.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	67,363	15	8	-	(15)	-	22	149.5%	(255)	(1,697.7%)	(239)	(1,596.6%)	18,361	104.7%	(101.4%)
Interest earned from Current and Non Current Assets	7,419	6,652	1,194	16.1%	1,862	25.1%	1,700	25.6%	1,299	19.5%	6,056	91.0%	3,001	107.0%	(56.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	371	756	130	35.0%	155	41.7%	196	26.0%	121	16.0%	602	79.7%	88	93.8%	37.4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13,970	7,440	72	.5%	1,256	9.0%	161	2.2%	3,262	43.8%	4,751	63.9%	2,266	38.2%	44.0%
Non-Exchange Revenue															
Property rates	66,024	65,315	14,200	21.5%	15,927	24.1%	16,928	25.9%	8,894	13.6%	55,948	85.7%	15,171	96.6%	(41.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	332	232	14	4.2%	16	4.8%	28	12.3%	15	6.3%	73	31.3%	26	33.4%	(44.4%)
Licences or permits	7,960	8,020	10	.1%	1,330	16.7%	164	2.0%	3,124	39.0%	4,628	57.7%	2,329	63.4%	34.2%
Transfer and subsidies - Operational	525,118	527,118	220,238	41.9%	175,535	33.4%	130,638	24.8%	528	.1%	526,940	100.0%	3,133	99.3%	(83.1%)
Interest	-	75,154	19,251	-	19,475	-	20,722	27.6%	21,753	28.9%	81,201	108.0%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	811,890	812,543	141,539	17.4%	188,769	23.3%	121,165	14.9%	174,921	21.5%	626,394	77.1%	133,166	78.0%	31.4%
Employee related costs	280,153	280,153	62,095	22.2%	62,591	22.3%	41,017	14.6%	80,994	28.9%	246,698	88.1%	42,482	89.5%	90.7%
Remuneration of councillors	29,635	31,815	6,485	21.9%	9,444	31.9%	7,630	24.0%	6,909	21.7%	30,469	95.8%	6,492	94.6%	6.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	184	-	184	-	-	-	(100.0%)
Inventory consumed	12,980	12,960	2,197	16.9%	6,659	51.3%	4,029	31.1%	5,689	43.9%	18,574	143.3%	5,331	97.3%	6.7%
Debt impairment	120,298	120,298	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	64,325	64,325	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,000	1,000	24	2.4%	45	4.5%	59	5.9%	78	7.8%	206	20.6%	97	47.7%	(19.9%)
Contracted services	195,192	194,074	40,245	20.6%	72,525	37.2%	40,017	20.6%	50,279	25.9%	203,066	104.6%	51,017	92.8%	(1.8%)
Transfers and subsidies	8,400	8,400	2,324	27.7%	1,355	16.1%	1,869	22.3%	3,091	36.8%	8,638	102.8%	3,037	128.6%	1.4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	99,907	99,519	28,168	28.2%	36,151	36.2%	26,543	26.7%	27,697	27.8%	118,559	119.1%	24,447	108.8%	13.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Surplus/(Deficit)	(6,436)	(7,089)	141,958	-	55,563	-	79,303	-	(107,892)	-	168,931	-	(55,283)	-	-
Transfers and subsidies - capital (monetary allocations)	146,680	146,680	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	140,244	139,591	141,958	-	55,563	-	79,303	-	(107,892)	-	168,931	-	(55,283)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	140,244	139,591	141,958	-	55,563	-	79,303	-	(107,892)	-	168,931	-	(55,283)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	140,244	139,591	141,958	-	55,563	-	79,303	-	(107,892)	-	168,931	-	(55,283)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	140,244	139,591	141,958	-	55,563	-	79,303	-	(107,892)	-	168,931	-	(55,283)	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	139,916	141,916	18,569	13.3%	58,595	41.9%	29,948	21.1%	15,033	10.6%	122,144	86.1%	26,363	84.6%	(43.0%)
National Government	139,416	139,416	18,569	13.3%	58,530	42.0%	29,522	21.2%	15,033	10.8%	121,653	87.3%	24,808	84.5%	(39.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	139,416	139,416	18,569	13.3%	58,530	42.0%	29,522	21.2%	15,033	10.8%	121,653	87.3%	24,808	84.5%	(39.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	2,500	-	-	65	13.0%	426	17.0%	-	-	491	19.6%	1,555	92.4%	(100.0%)
Capital Expenditure Functional	139,916	141,916	18,569	13.3%	58,595	41.9%	29,948	21.1%	15,033	10.6%	122,144	86.1%	26,363	84.6%	(43.0%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	1,555	227.5%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	1,555	227.5%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33,500	35,435	1,937	5.8%	14,433	43.1%	11,419	32.2%	975	2.8%	28,763	81.2%	10,985	87.9%	(91.1%)
Planning and Development	500	500	-	-	65	13.0%	426	85.2%	-	-	491	98.2%	-	-	-
Road Transport	33,000	34,935	1,937	5.9%	14,368	43.5%	10,993	31.5%	975	2.8%	28,272	80.9%	10,985	87.9%	(91.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	106,416	104,481	16,632	15.6%	44,163	41.5%	18,528	17.7%	14,058	13.5%	93,381	89.4%	13,823	82.3%	1.7%
Energy sources	1,391	1,391	-	-	719	51.7%	-	-	1,317	94.6%	2,035	146.3%	3,111	77.0%	(57.7%)
Water Management	46,749	46,484	2,901	6.2%	26,068	55.8%	8,250	17.7%	2,611	5.6%	39,831	85.7%	4,173	76.6%	(37.4%)
Waste Water Management	58,276	56,605	13,730	23.6%	17,376	29.8%	10,278	18.2%	10,130	17.9%	51,514	91.0%	6,539	88.3%	54.9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Receipts</b>	<b>813,139</b>	<b>816,089</b>	<b>262,615</b>	<b>32.3%</b>	<b>204,663</b>	<b>25.2%</b>	<b>176,308</b>	<b>21.6%</b>	<b>56,291</b>	<b>6.9%</b>	<b>699,877</b>	<b>85.6%</b>	<b>47,996</b>	<b>85.0%</b>	<b>17.3%</b>
Property rates	31,325	39,641	577	1.8%	10,443	33.3%	6,729	17.0%	13,258	33.4%	31,007	78.2%	7,208	75.9%	83.9%
Service charges	83,609	83,609	1,468	1.8%	8,884	10.6%	2,206	2.6%	6,315	7.6%	18,874	22.6%	2,049	4.2%	208.2%
Other revenue	18,988	14,388	35,869	188.9%	9,137	48.1%	34,046	236.6%	34,449	239.4%	113,501	788.8%	37,464	677.1%	(8.0%)
Transfers and Subsidies - Operational	525,118	525,118	223,013	42.5%	173,521	33.0%	130,141	24.8%	0	-	526,675	100.3%	-	99.5%	(100.0%)
Transfers and Subsidies - Capital	146,680	146,680	500	.3%	591	.4%	300	.2%	-	-	1,391	.9%	-	4.5%	-
Interest	7,419	6,652	1,188	16.0%	2,087	28.1%	2,885	43.4%	2,269	34.1%	8,430	126.7%	1,275	75.7%	77.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(616,382)</b>	<b>(617,332)</b>	<b>(97,618)</b>	<b>15.8%</b>	<b>(102,977)</b>	<b>16.7%</b>	<b>(53,738)</b>	<b>8.7%</b>	<b>(16,395)</b>	<b>2.7%</b>	<b>(270,728)</b>	<b>43.9%</b>	<b>(52,403)</b>	<b>37.6%</b>	<b>(68.7%)</b>
Suppliers and employees	(616,382)	(617,332)	(97,618)	15.8%	(102,977)	16.7%	(53,738)	8.7%	(16,395)	2.7%	(270,728)	43.9%	(52,403)	37.6%	(68.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>196,757</b>	<b>198,757</b>	<b>164,997</b>	<b>83.9%</b>	<b>101,686</b>	<b>51.7%</b>	<b>122,570</b>	<b>61.7%</b>	<b>39,896</b>	<b>20.1%</b>	<b>429,150</b>	<b>215.9%</b>	<b>(4,406)</b>	<b>263.9%</b>	<b>(1,005.4%)</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(139,416)</b>	<b>(141,416)</b>	<b>(21,092)</b>	<b>15.1%</b>	<b>(61,891)</b>	<b>44.4%</b>	<b>(31,883)</b>	<b>22.5%</b>	<b>(16,022)</b>	<b>11.3%</b>	<b>(130,887)</b>	<b>92.6%</b>	<b>(26,283)</b>	<b>90.9%</b>	<b>(39.0%)</b>
Capital assets	(139,416)	(141,416)	(21,092)	15.1%	(61,891)	44.4%	(31,883)	22.5%	(16,022)	11.3%	(130,887)	92.6%	(26,283)	90.9%	(39.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(139,416)</b>	<b>(141,416)</b>	<b>(21,092)</b>	<b>15.1%</b>	<b>(61,891)</b>	<b>44.4%</b>	<b>(31,883)</b>	<b>22.5%</b>	<b>(16,022)</b>	<b>11.3%</b>	<b>(130,887)</b>	<b>92.6%</b>	<b>(26,283)</b>	<b>90.9%</b>	<b>(39.0%)</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>57,341</b>	<b>57,341</b>	<b>143,905</b>	<b>251.0%</b>	<b>39,795</b>	<b>69.4%</b>	<b>90,687</b>	<b>158.2%</b>	<b>23,875</b>	<b>41.6%</b>	<b>298,262</b>	<b>520.2%</b>	<b>(30,690)</b>	<b>933.6%</b>	<b>(177.8%)</b>
Cash/cash equivalents at the year begin:	50,947	50,947	1,543	3.0%	145,303	285.2%	185,098	363.3%	275,786	541.3%	1,543	3.0%	383,918	14.8%	(30.0%)
Cash/cash equivalents at the year end:	108,289	108,288	145,303	134.2%	185,098	170.9%	275,786	254.7%	299,660	276.7%	299,660	276.7%	363,228	404.6%	(17.5%)

#### 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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2,199	62.2%	-	-	-	-	1,339	37.8%	3,538	21.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14,425	110.2%	-	-	-	-	(1,339)	(10.2%)	13,086	78.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>16,624</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,624</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: NKANGALA (DC31)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	591,464	1,035,055	158,913	26.9%	240,717	40.7%	127,686	12.3%	82,975	8.0%	610,291	59.0%	159,003	103.5%	(47.8%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	7	-	7	-	-	-	(100.0%)
Agency services	3,500	24,521	7,251	207.2%	5,304	151.5%	1,151	4.7%	2,993	12.2%	16,700	68.1%	3,212	116.7%	(6.8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	27,521	27,521	2,316	8.4%	1,463	5.3%	1,809	6.6%	6,208	22.6%	11,796	42.9%	1,442	60.9%	330.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	166	166	9	5.6%	14	8.5%	14	8.5%	199	119.7%	237	142.4%	14	208.9%	1,371.1%
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1,819	1,819	243	13.4%	79	4.3%	626	34.4%	314	17.3%	1,262	69.4%	247	474.5%	27.4%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,573	3,731	22	1.4%	2,317	147.3%	208	5.6%	299	8.0%	2,845	76.3%	281	70.9%	6.1%
Licences or permits	2,383	2,383	271	11.4%	817	34.3%	549	23.0%	318	13.4%	1,955	82.0%	345	171.7%	(7.8%)
Transfer and subsidies - Operational	177,485	597,898	148,799	83.8%	105,051	59.2%	29,053	4.9%	72,638	12.1%	355,541	59.5%	153,456	107.4%	(52.7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	377,017	377,017	-	-	125,673	33.3%	94,254	25.0%	-	-	219,927	58.3%	-	100.0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	22	-	-	-	22	-	6	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	783,262	1,226,686	215,264	27.5%	274,416	35.0%	152,093	12.4%	207,583	16.9%	849,357	69.2%	259,801	100.1%	(20.1%)
Employee related costs	219,703	219,703	28,858	13.1%	49,113	22.4%	50,759	23.1%	58,188	26.5%	186,918	85.1%	46,022	87.8%	26.4%
Remuneration of councillors	19,058	19,058	2,812	14.8%	4,743	24.9%	4,388	23.0%	3,175	16.7%	15,118	79.3%	4,050	93.8%	(21.6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4,744	7,530	1,312	27.7%	2,127	44.8%	1,332	17.7%	1,938	25.7%	6,709	89.1%	1,638	75.7%	18.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21,535	25,983	3,637	16.9%	6,014	27.9%	5,688	21.9%	5,895	22.7%	21,234	81.7%	5,587	98.9%	5.5%
Interest	192	192	-	-	-	-	-	-	-	-	-	-	-	-	15.4%
Contracted services	86,414	70,149	10,023	11.6%	18,953	21.9%	10,034	14.3%	14,612	20.8%	53,621	76.4%	24,801	86.4%	(41.1%)
Transfers and subsidies	369,065	779,192	162,140	43.9%	178,243	48.3%	69,850	9.0%	105,053	13.5%	515,286	66.1%	162,611	109.5%	(35.4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	62,551	104,878	6,483	10.4%	15,210	24.3%	9,985	9.5%	18,671	17.8%	50,349	48.0%	15,079	78.0%	23.8%
Losses on disposal of Assets	-	-	-	-	13	-	57	-	52	-	122	-	13	-	287.5%
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(191,798)	(191,630)	(56,351)	-	(33,699)	-	(24,408)	-	(124,608)	-	(239,066)	-	(100,798)	-	-
Transfers and subsidies - capital (monetary allocations)	2,447	2,447	-	-	532	21.7%	919	37.6%	969	39.6%	2,419	98.9%	368	68.8%	163.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(189,351)	(189,183)	(56,351)	-	(33,167)	-	(23,488)	-	(123,640)	-	(236,647)	-	(100,431)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(189,351)	(189,183)	(56,351)	-	(33,167)	-	(23,488)	-	(123,640)	-	(236,647)	-	(100,431)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(189,351)	(189,183)	(56,351)	-	(33,167)	-	(23,488)	-	(123,640)	-	(236,647)	-	(100,431)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(189,351)	(189,183)	(56,351)	-	(33,167)	-	(23,488)	-	(123,640)	-	(236,647)	-	(100,431)	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	53,120	84,222	3,641	6.9%	14,082	26.5%	16,555	19.7%	24,829	29.5%	59,108	70.2%	10,676	57.9%	132.6%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53,120	84,222	3,641	6.9%	14,082	26.5%	16,555	19.7%	24,829	29.5%	59,108	70.2%	10,676	57.9%	132.6%
Capital Expenditure Functional	53,120	84,222	3,641	6.9%	14,057	26.5%	16,555	19.7%	23,357	27.7%	57,611	68.4%	10,676	57.9%	118.8%
Municipal governance and administration	21,620	37,383	3,611	16.7%	6,096	28.2%	2,891	7.7%	7,792	20.8%	20,391	54.5%	3,877	61.4%	101.0%
Executive and Council	900	900	-	-	-	-	-	-	-	-	-	-	685	85.6%	(100.0%)
Finance and administration	20,720	36,333	3,611	17.4%	6,096	29.4%	2,891	8.0%	7,792	21.4%	20,391	56.1%	3,192	60.7%	144.1%
Internal audit	-	150	-	-	-	-	-	-	-	-	-	-	-	87.2%	-
Community and Public Safety	31,500	46,838	29	.1%	7,961	25.3%	13,664	29.2%	15,566	33.2%	37,220	79.5%	5,438	49.9%	186.2%
Community and Social Services	15,000	22,500	-	-	7,163	47.8%	4,043	18.0%	4,569	20.3%	15,775	70.1%	468	27.0%	875.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	16,000	24,338	29	2%	798	5.0%	9,621	39.5%	10,997	45.2%	21,445	88.1%	4,815	56.3%	128.4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	500	-	-	-	-	-	-	-	-	-	-	-	155	22.2%	(100.0%)
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	1,361	86.6%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	1,361	86.6%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															

<b>Receipts</b>	<b>566,390</b>	<b>566,390</b>	<b>2,137</b>	<b>.4%</b>	<b>138,198</b>	<b>24.4%</b>	<b>107,840</b>	<b>19.0%</b>	<b>3,572</b>	<b>.6%</b>	<b>251,748</b>	<b>44.4%</b>	<b>3,012</b>	<b>(49.3%)</b>	<b>18.6%</b>
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	7,820	7,820	309	3.9%	468	6.0%	890	11.4%	420	5.4%	2,087	26.7%	648	-	(35.2%)
Transfers and Subsidies - Operational	556,123	556,123	1,652	.3%	137,730	24.8%	106,950	19.2%	700	.1%	247,032	44.4%	663	(124.6%)	5.6%
Transfers and Subsidies - Capital	2,447	2,447	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	177	-	-	-	-	-	2,453	-	2,629	-	1,701	-	44.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(644,780)</b>	<b>(644,780)</b>	<b>(14,610)</b>	<b>2.3%</b>	<b>(30,162)</b>	<b>4.7%</b>	<b>(16,369)</b>	<b>2.5%</b>	<b>(61,312)</b>	<b>9.5%</b>	<b>(122,453)</b>	<b>19.0%</b>	<b>(37,675)</b>	<b>32.6%</b>	<b>62.7%</b>
Suppliers and employees	(644,780)	(644,780)	(14,610)	2.3%	(30,162)	4.7%	(16,369)	2.5%	(61,312)	9.5%	(122,453)	19.0%	(37,675)	32.6%	62.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(78,390)</b>	<b>(78,390)</b>	<b>(12,473)</b>	<b>15.9%</b>	<b>108,036</b>	<b>(137.8%)</b>	<b>91,471</b>	<b>(116.7%)</b>	<b>(57,740)</b>	<b>73.7%</b>	<b>129,295</b>	<b>(164.9%)</b>	<b>(34,663)</b>	<b>(26.2%)</b>	<b>66.6%</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(53,120)</b>	<b>(62,732)</b>	<b>(3,679)</b>	<b>6.9%</b>	<b>(14,152)</b>	<b>26.6%</b>	<b>(17,713)</b>	<b>28.2%</b>	<b>(19,763)</b>	<b>31.5%</b>	<b>(55,307)</b>	<b>88.2%</b>	<b>(11,397)</b>	<b>-</b>	<b>73.4%</b>
Capital assets	(53,120)	(62,732)	(3,679)	6.9%	(14,152)	26.6%	(17,713)	28.2%	(19,763)	31.5%	(55,307)	88.2%	(11,397)	-	73.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(53,120)</b>	<b>(62,732)</b>	<b>(3,679)</b>	<b>6.9%</b>	<b>(14,152)</b>	<b>26.6%</b>	<b>(17,713)</b>	<b>28.2%</b>	<b>(19,763)</b>	<b>31.5%</b>	<b>(55,307)</b>	<b>88.2%</b>	<b>(11,397)</b>	<b>-</b>	<b>73.4%</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(131,510)</b>	<b>(141,122)</b>	<b>(16,152)</b>	<b>12.3%</b>	<b>93,884</b>	<b>(71.4%)</b>	<b>73,758</b>	<b>(52.3%)</b>	<b>(77,502)</b>	<b>54.9%</b>	<b>73,988</b>	<b>(52.4%)</b>	<b>(46,060)</b>	<b>(23.3%)</b>	<b>68.3%</b>
Cash/cash equivalents at the year begin:	(51,721)	192,716	-	-	(16,152)	31.2%	77,732	40.3%	151,490	78.6%	-	-	548,954	52.2%	(72.4%)
Cash/cash equivalents at the year end:	<b>(183,231)</b>	<b>51,595</b>	<b>(16,152)</b>	<b>8.8%</b>	<b>77,732</b>	<b>(42.4%)</b>	<b>151,490</b>	<b>293.6%</b>	<b>73,988</b>	<b>143.4%</b>	<b>73,988</b>	<b>143.4%</b>	<b>502,894</b>	<b>(69.8%)</b>	<b>(85.3%)</b>

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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	25	4.6%	450	82.2%	-	-	72	13.2%	548	100.0%	-	-	-	-
<b>Total By Income Source</b>	<b>25</b>	<b>4.6%</b>	<b>450</b>	<b>82.2%</b>	<b>-</b>	<b>-</b>	<b>72</b>	<b>13.2%</b>	<b>548</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	25	4.6%	450	82.2%	-	-	72	13.2%	548	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>25</b>	<b>4.6%</b>	<b>450</b>	<b>82.2%</b>	<b>-</b>	<b>-</b>	<b>72</b>	<b>13.2%</b>	<b>548</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Chief Financial Officer	Mrs Alice L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.



**MPUMALANGA: THABA CHWEU (MP321)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	816,167	843,291	257,341	31.5%	235,072	28.8%	207,544	24.6%	171,922	20.4%	871,878	103.4%	200,445	98.7%	(14.2%)
Exchange Revenue															
Service charges - Electricity	242,611	278,611	73,799	30.4%	72,424	29.9%	68,069	24.4%	68,865	24.7%	283,156	101.6%	57,806	97.1%	19.1%
Service charges - Water	71,067	74,368	21,000	29.5%	16,876	23.7%	16,754	19.2%	16,754	22.5%	68,904	92.7%	16,378	99.6%	2.3%
Service charges - Waste Water Management	22,898	21,419	5,362	23.4%	5,365	23.4%	5,368	25.1%	5,345	25.0%	21,440	100.1%	5,106	87.4%	4.7%
Service charges - Waste Management	25,759	27,248	6,033	23.4%	6,061	22.1%	6,034	22.1%	6,018	22.1%	24,145	88.6%	5,786	89.5%	4.0%
Sale of Goods and Rendering of Services	4,470	884	1,449	32.4%	573	12.8%	604	68.3%	1,193	134.9%	3,819	431.9%	1,034	65.7%	15.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	30,132	4,205	8,533	28.3%	8,823	29.3%	8,958	213.0%	9,305	221.3%	35,619	847.0%	8,186	259.4%	13.7%
Interest earned from Current and Non Current Assets	4,084	4,000	536	13.1%	501	12.3%	811	20.3%	886	22.1%	2,733	68.3%	480	60.2%	84.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2,194	6,000	456	20.8%	541	24.6%	522	8.7%	3,190	53.2%	4,708	78.5%	910	52.7%	250.6%
Licence and permits	250	250	0	.1%	1	.3%	-	-	1	.2%	2	.7%	0	-	93.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1,413	170	(661)	(46.8%)	106	7.5%	(812)	(476.8%)	1,691	993.0%	324	190.1%	3,079	3.3%	(45.1%)
Non-Exchange Revenue															
Property rates	150,087	155,100	39,508	26.3%	39,462	26.3%	39,476	25.5%	39,221	25.3%	157,667	101.7%	30,795	99.3%	27.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8,000	14,100	515	6.4%	426	5.3%	282	2.0%	10,677	75.7%	11,899	84.4%	19,290	271.7%	(44.7%)
Licences or permits	250	250	105	41.8%	363	145.1%	129	51.8%	82	32.8%	679	271.5%	89	56.7%	(8.0%)
Transfer and subsidies - Operational	226,500	247,600	93,457	41.3%	75,733	33.4%	56,046	22.6%	1,263	.5%	226,500	91.5%	44,626	99.2%	(97.2%)
Interest	20,183	2,817	4,661	23.1%	5,245	26.0%	5,218	185.2%	4,880	173.2%	20,003	710.1%	4,587	227.0%	6.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6,268	6,268	2,590	41.3%	2,574	41.1%	2,565	40.9%	2,551	40.7%	10,281	164.0%	2,294	94.5%	11.2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	22.0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,049,678	941,017	251,532	24.0%	236,362	22.5%	233,103	24.8%	271,323	28.8%	992,320	105.5%	252,114	89.5%	7.6%
Employee related costs	267,740	264,253	62,876	23.5%	64,211	24.0%	62,132	23.5%	65,555	24.8%	254,775	96.4%	64,397	98.6%	1.8%
Remuneration of councillors	13,671	13,368	3,009	22.0%	3,544	25.9%	3,346	25.0%	3,095	23.2%	12,994	97.2%	3,048	100.9%	1.6%
Bulk purchases - electricity	195,000	180,710	108,429	55.6%	67,344	34.5%	62,240	34.4%	88,825	49.2%	326,838	180.9%	73,866	118.2%	20.3%
Inventory consumed	21,450	26,970	4,023	18.8%	6,519	30.4%	2,692	10.0%	10,456	38.8%	23,690	87.8%	4,342	94.7%	140.8%
Debt impairment	125,500	79,260	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88,000	80,000	-	-	-	-	27,996	35.0%	8,815	11.0%	36,811	46.0%	16,144	80.7%	(45.4%)
Interest	10,000	10,000	10,786	107.9%	14,676	146.8%	16,463	168.8%	16,463	164.6%	58,805	588.1%	5,054	98.0%	225.7%
Contracted services	186,118	179,471	39,479	21.2%	57,776	31.0%	34,987	19.5%	42,672	23.8%	174,913	97.5%	53,629	93.9%	(20.4%)
Transfers and subsidies	1,000	1,050	377	37.7%	107	10.7%	216	20.6%	223	21.2%	922	87.8%	36	99.6%	514.5%
Irrecoverable debts written off	5,000	5,000	1,368	27.4%	1,698	34.0%	1,751	35.0%	1,438	28.8%	6,255	125.1%	2,129	53.4%	(32.5%)
Operational costs	136,199	100,935	21,186	15.6%	20,487	15.0%	20,862	20.7%	33,781	33.5%	96,316	95.4%	29,468	96.0%	14.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	0	-	-	-	-	-	-	-	0	-	1	-	(100.0%)
Surplus/(Deficit)	(233,511)	(97,725)	5,808	-	(1,290)	-	(25,560)	-	(99,401)	-	(120,442)	-	(51,669)	-	-
Transfers and subsidies - capital (monetary allocations)	135,907	135,246	22,401	16.5%	32,482	23.9%	20,451	15.1%	54,858	40.6%	130,192	96.3%	42,037	100.0%	30.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(97,604)	37,521	28,209	-	31,192	-	(5,108)	-	(44,543)	-	9,750	-	(9,631)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(97,604)	37,521	28,209	-	31,192	-	(5,108)	-	(44,543)	-	9,750	-	(9,631)	-	-
Share of Surplus/(Deficit) attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(97,604)	37,521	28,209	-	31,192	-	(5,108)	-	(44,543)	-	9,750	-	(9,631)	-	-
Share of Surplus/(Deficit) attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(97,604)	37,521	28,209	-	31,192	-	(5,108)	-	(44,543)	-	9,750	-	(9,631)	-	-

**Part 2: Capital Revenue and Expenditure**

		2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands																
Capital Revenue and Expenditure																
Source of Finance		146,762	164,263	23,364	15.9%	23,024	15.7%	17,457	10.6%	45,547	27.7%	109,392	66.6%	52,337	95.9%	(13.0%)
National Government		133,162	153,333	20,809	15.6%	23,024	17.3%	15,777	10.3%	45,257	29.5%	104,866	68.4%	28,098	85.4%	61.1%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		133,162	153,333	20,809	15.6%	23,024	17.3%	15,777	10.3%	45,257	29.5%	104,866	68.4%	28,098	85.4%	61.1%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		13,600	10,930	2,555	18.8%	-	-	1,680	15.4%	290	2.7%	4,526	41.4%	24,239	140.8%	(98.8%)
Capital Expenditure Functional		146,762	164,263	23,364	15.9%	23,024	15.7%	17,457	10.6%	45,547	27.7%	109,392	66.6%	57,711	99.2%	(21.1%)
Municipal governance and administration		10,750	8,210	2,555	23.8%	-	-	-	-	290	3.5%	2,846	34.7%	4,994	107.7%	(94.2%)
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	4.5%	-
Finance and administration		10,750	8,210	2,555	23.8%	-	-	-	-	290	3.5%	2,846	34.7%	4,994	112.6%	(94.2%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		1,550	500	-	-	-	-	260	52.0%	-	-	260	52.0%	1,256	88.5%	(100.0%)
Community and Social Services		1,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		-	500	-	-	-	-	260	52.0%	-	-	260	52.0%	953	99.9%	(100.0%)
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	303	60.6%	(100.0%)
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		6,251	27,414	1,868	29.9%	244	3.9%	5,106	18.6%	14,053	51.3%	21,270	77.6%	9,037	123.8%	55.5%
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	487	48.7%	(100.0%)
Road Transport		6,251	27,414	1,868	29.9%	244	3.9%	5,106	18.6%	14,053	51.3%	21,270	77.6%	8,551	127.9%	64.3%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		128,211	128,139	18,941	14.8%	22,780	17.8%	12,091	9.4%	31,204	24.4%	85,016	66.3%	42,425	95.0%	(26.4%)
Energy sources		1,237	1,237	-	-	753	60.9%	323	26.1%	-	-	1,076	87.0%	5,471	162.4%	(100.0%)
Water Management		33,645	35,563	4,634	13.8%	1,936	5.8%	136	4%	3,068	8.6%	9,774	27.5%	3,485	71.6%	(12.0%)
Waste Water Management		79,354	80,656	14,307	18.0%	17,296	21.8%	7,826	9.7%	24,857	30.8%	64,286	79.7%	33,468	88.9%	(25.7%)
Waste Management		13,975	10,683	-	-	2,794	20.0%	3,807	35.6%	3,279	30.7%	9,880	92.5%	-	108.4%	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Receipts</b>	<b>886,133</b>	<b>882,823</b>	<b>231,333</b>	<b>26.1%</b>	<b>186,934</b>	<b>21.1%</b>	<b>182,258</b>	<b>20.6%</b>	<b>88,227</b>	<b>10.0%</b>	<b>688,752</b>	<b>78.0%</b>	<b>73,246</b>	<b>53.5%</b>	<b>20.5%</b>
Property rates	145,733	145,733	20,918	14.4%	26,891	18.5%	22,882	15.7%	28,099	19.3%	98,789	67.8%	21,796	68.8%	28.9%
Service charges	332,252	332,252	45,510	13.7%	61,038	18.4%	51,833	15.6%	49,715	15.0%	208,096	62.6%	47,754	24.1%	4.1%
Other revenue	41,676	38,451	11,025	26.5%	4,283	10.3%	1,815	4.7%	7,590	19.7%	24,712	64.3%	3,215	33.0%	136.1%
Transfers and Subsidies - Operational	226,481	226,481	95,455	42.1%	74,688	33.0%	56,248	24.8%	-	-	226,391	100.0%	-	91.5%	-
Transfers and Subsidies - Capital	135,907	135,907	57,889	42.6%	18,552	13.7%	47,027	34.6%	-	-	123,468	90.8%	-	73.5%	-
Interest	4,084	4,000	536	13.1%	1,483	36.3%	2,454	61.3%	2,823	70.6%	7,296	182.4%	480	60.3%	488.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(752,787)</b>	<b>(752,787)</b>	<b>(136,059)</b>	<b>18.1%</b>	<b>(125,763)</b>	<b>16.7%</b>	<b>(121,606)</b>	<b>16.2%</b>	<b>(45,969)</b>	<b>6.1%</b>	<b>(429,397)</b>	<b>57.0%</b>	<b>(100,949)</b>	<b>62.6%</b>	<b>(54.5%)</b>
Suppliers and employees	(741,787)	(741,787)	(136,059)	18.3%	(125,763)	17.0%	(121,606)	16.4%	(45,969)	6.2%	(429,397)	57.9%	(100,949)	66.5%	(54.5%)
Finance charges	(10,000)	(10,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1,000)	(1,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>133,346</b>	<b>130,036</b>	<b>95,273</b>	<b>71.4%</b>	<b>61,171</b>	<b>45.9%</b>	<b>60,652</b>	<b>46.6%</b>	<b>42,258</b>	<b>32.5%</b>	<b>259,355</b>	<b>199.4%</b>	<b>(27,704)</b>	<b>10.2%</b>	<b>(252.5%)</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(146,571)</b>	<b>(146,571)</b>	<b>(43,643)</b>	<b>29.8%</b>	<b>(32,180)</b>	<b>22.0%</b>	<b>(16,314)</b>	<b>11.1%</b>	<b>(59,637)</b>	<b>40.7%</b>	<b>(151,775)</b>	<b>103.6%</b>	<b>(33,161)</b>	<b>94.3%</b>	<b>79.8%</b>
Capital assets	(146,571)	(146,571)	(43,643)	29.8%	(32,180)	22.0%	(16,314)	11.1%	(59,637)	40.7%	(151,775)	103.6%	(33,161)	94.3%	79.8%
<b>Net Cash from/(used) Investing Activities</b>	<b>(146,571)</b>	<b>(146,571)</b>	<b>(43,643)</b>	<b>29.8%</b>	<b>(32,180)</b>	<b>22.0%</b>	<b>(16,314)</b>	<b>11.1%</b>	<b>(59,637)</b>	<b>40.7%</b>	<b>(151,775)</b>	<b>103.6%</b>	<b>(33,161)</b>	<b>94.3%</b>	<b>79.8%</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>2,453</b>	<b>-</b>	<b>2,932</b>	<b>-</b>	<b>2,279</b>	<b>-</b>	<b>4,139</b>	<b>-</b>	<b>11,803</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2,453	-	2,932	-	2,279	-	4,139	-	11,803	-	-	-	(100.0%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>2,453</b>	<b>-</b>	<b>2,932</b>	<b>-</b>	<b>2,279</b>	<b>-</b>	<b>4,139</b>	<b>-</b>	<b>11,803</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(13,225)</b>	<b>(16,534)</b>	<b>54,083</b>	<b>(409.0%)</b>	<b>31,923</b>	<b>(241.4%)</b>	<b>46,617</b>	<b>(281.9%)</b>	<b>(13,240)</b>	<b>80.1%</b>	<b>119,383</b>	<b>(722.0%)</b>	<b>(60,864)</b>	<b>(81,087.7%)</b>	<b>(78.2%)</b>
Cash/cash equivalents at the year begin:	26,317	26,317	(3,052)	(11.6%)	54,564	207.3%	86,487	328.6%	133,104	505.8%	(3,052)	(11.6%)	(51,300)	1,804.4%	(359.5%)
Cash/cash equivalents at the year end:	<b>13,092</b>	<b>9,782</b>	<b>54,564</b>	<b>416.8%</b>	<b>86,487</b>	<b>660.6%</b>	<b>133,104</b>	<b>1,360.6%</b>	<b>119,864</b>	<b>1,225.3%</b>	<b>119,864</b>	<b>1,225.3%</b>	<b>(112,164)</b>	<b>(8,544.9%)</b>	<b>(206.9%)</b>

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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	6,263	3.0%	4,091	2.0%	3,560	1.7%	193,853	93.3%	207,768	21.2%	(1,305)	(.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14,742	10.9%	5,476	4.0%	5,024	3.7%	110,455	81.4%	135,698	13.9%	(321)	(.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	10,607	4.6%	5,192	2.2%	4,593	2.0%	211,108	91.2%	231,500	23.7%	(1,618)	(.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2,086	2.7%	1,422	1.8%	1,360	1.7%	73,580	93.8%	78,447	8.0%	(588)	(.7%)	-	-
Receivables from Exchange Transactions - Waste Management	2,320	2.8%	1,486	1.8%	1,417	1.7%	77,853	93.7%	83,076	8.5%	(617)	(.7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,943	2.1%	4,846	2.1%	4,773	2.1%	217,485	93.7%	232,047	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,320	33.6%	69	.7%	117	1.2%	6,361	64.5%	9,867	1.0%	429	4.3%	-	-
<b>Total By Income Source</b>	<b>44,281</b>	<b>4.5%</b>	<b>22,583</b>	<b>2.3%</b>	<b>20,844</b>	<b>2.1%</b>	<b>890,695</b>	<b>91.0%</b>	<b>978,402</b>	<b>100.0%</b>	<b>(4,020)</b>	<b>(.4%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6,087	3.9%	4,159	2.7%	3,748	2.4%	141,556	91.0%	155,549	15.9%	(192)	(.1%)	-	-
Commercial	21,201	6.3%	7,397	2.2%	6,615	2.0%	299,596	89.5%	334,808	34.2%	29	-	-	-
Households	16,993	3.5%	11,027	2.3%	10,482	2.1%	449,543	92.1%	488,045	49.9%	(3,857)	(.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>44,281</b>	<b>4.5%</b>	<b>22,583</b>	<b>2.3%</b>	<b>20,844</b>	<b>2.1%</b>	<b>890,695</b>	<b>91.0%</b>	<b>978,402</b>	<b>100.0%</b>	<b>(4,020)</b>	<b>(.4%)</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	53,771	5.5%	33,391	3.4%	28,101	2.9%	868,606	88.3%	983,868	50.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29,924	3.1%	18,189	1.9%	7,910	.8%	909,870	94.2%	965,893	49.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>83,695</b>	<b>4.3%</b>	<b>51,580</b>	<b>2.6%</b>	<b>36,011</b>	<b>1.8%</b>	<b>1,778,476</b>	<b>91.2%</b>	<b>1,949,762</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr Roy Steven Makwalwa	013 235 7307
Chief Financial Officer	Mr Kgaugelo Patrick Mashigo	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: NKOMAZI (MP324)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	1,337,124	1,334,192	456,017	34.1%	388,441	29.1%	319,255	23.9%	122,658	9.2%	1,286,372	96.4%	99,083	97.0%	23.8%
Exchange Revenue															
Service charges - Electricity	174,814	179,821	39,692	22.7%	44,130	25.2%	52,358	29.1%	44,957	25.0%	181,137	100.7%	35,143	96.9%	27.9%
Service charges - Water	51,931	42,894	12,298	23.7%	5,500	10.6%	9,584	22.3%	9,416	22.0%	36,798	85.8%	8,062	84.2%	16.8%
Service charges - Waste Water Management	7,181	7,181	1,644	22.9%	1,718	23.9%	1,705	23.7%	2,550	35.5%	7,618	106.1%	1,597	100.2%	59.7%
Service charges - Waste Management	14,308	14,308	3,164	22.1%	3,286	23.0%	3,269	22.8%	3,793	26.5%	13,511	94.4%	2,977	98.9%	27.4%
Sale of Goods and Rendering of Services	4,656	4,656	835	17.9%	1,506	32.4%	1,465	31.5%	7,476	160.6%	11,282	242.3%	1,561	121.5%	378.8%
Agency services	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3,952	3,952	965	24.4%	952	24.1%	981	24.8%	938	23.7%	3,837	97.1%	846	94.7%	10.9%
Interest earned from Current and Non Current Assets	27,714	27,714	1,328	4.8%	533	1.9%	592	2.1%	1,066	3.8%	3,520	12.7%	977	55.0%	9.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6,215	6,215	3,327	53.5%	440	7.1%	379	6.1%	485	7.8%	4,630	74.5%	465	98.8%	4.2%
Special rating levies	2,717	2,717	333	12.3%	711	26.2%	280	10.3%	180	6.6%	1,505	55.4%	366	95.2%	(50.8%)
Operational Revenue	1,625	1,625	151	9.3%	138	8.5%	378	23.3%	11,765	724.0%	12,432	765.1%	531	130.9%	2,115.0%
Non-Exchange Revenue															
Property rates	145,118	145,118	31,900	22.0%	30,811	21.2%	31,728	21.9%	30,865	21.3%	125,304	86.3%	30,733	93.3%	4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,256	4,256	338	7.9%	301	7.1%	303	7.1%	324	7.6%	1,265	29.7%	191	12.5%	69.8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	878,983	880,081	356,224	40.5%	295,964	33.7%	213,741	24.3%	5,479	6%	871,409	99.0%	13,014	99.4%	(57.9%)
Interest	13,654	13,654	2,217	16.2%	2,107	15.4%	2,147	15.7%	1,233	9.0%	7,704	56.4%	2,615	95.8%	(52.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	345	-	345	-	345	-	449	-	1,486	-	-	-	(100.0%)
Gains on disposal of Assets	-	-	1,255	-	-	-	-	-	-	-	1,255	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	1,680	-	1,680	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,322,482	1,314,803	330,480	25.0%	406,189	30.7%	381,792	29.0%	324,688	24.7%	1,443,149	109.8%	395,107	119.5%	(17.8%)
Employee related costs	680,245	672,566	172,386	25.3%	207,324	30.5%	173,977	25.9%	167,572	24.9%	721,260	107.2%	174,242	109.2%	(3.8%)
Remuneration of councillors	28,125	29,079	6,787	24.1%	7,800	27.7%	10,411	35.8%	7,244	24.9%	32,243	110.9%	6,704	102.2%	8.1%
Bulk purchases - electricity	104,514	104,514	34,003	32.5%	21,074	20.2%	47,072	45.0%	32,488	31.1%	134,637	128.8%	28,920	97.1%	12.3%
Inventory consumed	61,770	76,874	7,550	12.2%	26,115	42.3%	11,920	15.5%	19,319	25.1%	64,903	84.4%	17,907	115.3%	7.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	72,722	89,265	18,184	25.0%	30,253	41.6%	24,190	27.1%	16,010	17.9%	88,637	99.3%	23,522	126.3%	(31.9%)
Interest	102	102	229	225.8%	1,249	1,229.4%	2,781	2,737.1%	2,881	2,836.1%	7,140	7,028.4%	605	5,345.3%	376.2%
Contracted services	152,312	132,617	32,300	21.2%	43,921	28.8%	46,936	35.4%	32,906	24.8%	156,064	117.7%	41,389	154.4%	(20.5%)
Transfers and subsidies	21,152	23,096	1,414	6.7%	9,989	47.2%	1,767	7.6%	1,692	7.3%	14,861	64.3%	8,994	85.0%	(80.3%)
Irrecoverable debts written off	3,781	3,781	(176)	(4.6%)	-	-	-	-	-	-	(176)	(4.6%)	24,921	584.2%	(100.0%)
Operational costs	197,759	182,910	57,802	29.2%	58,464	29.6%	62,738	34.3%	44,564	24.4%	223,568	122.2%	68,276	133.8%	(34.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	12	-	12	-	27	-	(56.6%)
Surplus/(Deficit)	14,642	19,389	125,537	-	(17,748)	-	(62,537)	-	(202,029)	-	(156,777)	-	(296,024)	-	-
Transfers and subsidies - capital (monetary allocations)	324,314	323,216	95,154	29.3%	75,878	23.4%	119,451	37.0%	6,816	2.1%	297,299	92.0%	131,257	103.0%	(94.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	338,956	342,605	220,691	-	58,130	-	56,914	-	(195,213)	-	140,521	-	(164,767)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	338,956	342,605	220,691	-	58,130	-	56,914	-	(195,213)	-	140,521	-	(164,767)	-	-
Share of Surplus/(Deficit) attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	338,956	342,605	220,691	-	58,130	-	56,914	-	(195,213)	-	140,521	-	(164,767)	-	-
Share of Surplus/(Deficit) attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	338,956	342,605	220,691	-	58,130	-	56,914	-	(195,213)	-	140,521	-	(164,767)	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	444,000	389,048	82,936	18.7%	68,163	15.4%	52,576	13.5%	78,839	20.3%	282,515	72.6%	130,072	75.5%	(39.4%)
National Government	324,314	321,553	74,686	23.0%	61,566	19.0%	47,111	14.7%	75,930	23.6%	259,293	80.6%	106,572	84.4%	(28.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	324,314	321,553	74,686	23.0%	61,566	19.0%	47,111	14.7%	75,930	23.6%	259,293	80.6%	106,572	84.4%	(28.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	119,686	67,495	8,251	6.9%	6,597	5.5%	5,465	8.1%	2,909	4.3%	23,222	34.4%	23,501	49.1%	(87.6%)
Capital Expenditure Functional	444,000	389,048	82,936	18.7%	68,163	15.4%	52,576	13.5%	78,839	20.3%	282,515	72.6%	130,072	75.5%	(39.4%)
Municipal governance and administration	16,462	8,453	135	.8%	518	3.1%	68	.8%	1,303	15.4%	2,024	24.0%	2,648	42.2%	(50.8%)
Executive and Council	390	800	-	-	-	-	-	-	686	85.8%	686	85.8%	5	74.8%	14,568.2%
Finance and administration	15,862	7,653	135	.9%	518	3.3%	68	.9%	617	8.1%	1,338	17.5%	2,602	40.8%	(76.3%)
Internal audit	210	-	-	-	-	-	-	-	-	-	-	-	41	13.2%	(100.0%)
Community and Public Safety	17,026	14,347	38	.2%	2,501	14.7%	2,488	17.3%	7,314	51.0%	12,341	86.0%	3,736	62.0%	95.8%
Community and Social Services	11,180	11,310	-	-	2,476	22.1%	476	4.2%	5,906	52.2%	8,858	78.3%	3,686	63.9%	60.2%
Sport And Recreation	888	38	38	4.3%	26	2.9%	-	-	-	-	64	168.0%	-	-	-
Public Safety	800	-	-	-	-	-	-	-	-	-	-	-	50	34.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	4,158	3,000	-	-	-	-	2,011	67.0%	1,408	46.9%	3,419	114.0%	-	-	(100.0%)
Economic and Environmental Services	139,543	131,533	45,956	32.9%	12,157	8.7%	22,636	17.2%	23,252	17.7%	104,000	79.1%	66,872	76.7%	(65.2%)
Planning and Development	3,680	1,250	-	-	4	.1%	(4)	(3%)	-	-	-	-	2,336	88.5%	(100.0%)
Road Transport	133,453	128,529	45,956	34.4%	11,788	8.8%	22,531	17.5%	23,617	18.4%	103,892	80.8%	64,193	76.9%	(63.2%)
Environmental Protection	2,410	1,754	-	-	365	15.1%	108	6.2%	(365)	(20.8%)	108	6.2%	343	40.8%	(206.3%)
Trading Services	270,868	234,616	36,808	13.6%	52,950	19.5%	27,384	11.7%	46,970	20.0%	164,112	69.9%	56,817	78.8%	(17.3%)
Energy sources	16,800	8,132	3,427	20.4%	619	3.7%	2,236	27.5%	192	2.4%	6,475	79.6%	7,860	68.3%	(97.6%)
Water Management	239,282	221,473	33,380	14.0%	52,331	21.9%	25,147	11.4%	48,226	20.9%	157,086	70.9%	41,760	82.2%	10.7%
Waste Water Management	3,000	1,000	-	-	-	-	-	-	-	-	-	-	2,530	54.4%	(100.0%)
Waste Management	11,786	4,011	-	-	-	-	-	-	552	13.8%	552	13.8%	4,667	51.3%	(88.2%)
Other	100	100	-	-	38	37.5%	-	-	-	-	38	37.5%	-	-	-

<b>Receipts</b>	<b>1,609,510</b>	<b>1,388,368</b>	<b>952,791</b>	<b>59.2%</b>	<b>550,691</b>	<b>34.2%</b>	<b>430,566</b>	<b>31.0%</b>	<b>152,741</b>	<b>11.0%</b>	<b>2,086,788</b>	<b>150.3%</b>	<b>232,660</b>	<b>136.5%</b>	<b>(34.4%)</b>
Property rates	109,889	109,889	32,910	29.9%	24,045	21.9%	22,346	20.3%	24,135	22.0%	103,437	94.1%	38,806	78.3%	(37.8%)
Service charges	227,346	238,802	45,721	20.1%	50,090	22.0%	56,621	23.7%	51,849	21.7%	204,281	85.5%	38,107	76.3%	36.1%
Other revenue	56,187	(174,183)	287,570	511.8%	137,431	244.6%	77,937	(44.7%)	74,804	(42.9%)	577,742	(331.7%)	154,402	1,177.7%	(51.6%)
Transfers and Subsidies - Operational	878,983	875,657	354,970	40.4%	283,905	32.3%	210,721	24.1%	182	-	849,778	97.0%	375	99.5%	(51.6%)
Transfers and Subsidies - Capital	324,314	325,412	231,252	71.3%	54,687	16.9%	61,395	18.9%	-	-	347,334	106.7%	-	118.7%	-
Interest	12,791	12,791	367	2.9%	533	4.2%	1,546	12.1%	1,771	13.8%	4,217	33.0%	970	93.3%	82.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1,066,577)</b>	<b>(1,152,947)</b>	<b>(45,094)</b>	<b>4.2%</b>	<b>(174,104)</b>	<b>16.3%</b>	<b>(66,638)</b>	<b>5.8%</b>	<b>(101,374)</b>	<b>8.8%</b>	<b>(387,210)</b>	<b>33.6%</b>	<b>89,521</b>	<b>10.5%</b>	<b>(213.2%)</b>
Suppliers and employees	(1,066,476)	(1,152,845)	(45,094)	4.2%	(174,104)	16.3%	(66,638)	5.8%	(101,374)	8.8%	(387,210)	33.6%	89,521	10.5%	(213.2%)
Finance charges	(102)	(102)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>542,933</b>	<b>235,422</b>	<b>907,697</b>	<b>167.2%</b>	<b>376,587</b>	<b>69.4%</b>	<b>363,928</b>	<b>154.6%</b>	<b>51,367</b>	<b>21.8%</b>	<b>1,699,579</b>	<b>721.9%</b>	<b>322,181</b>	<b>647.0%</b>	<b>(84.1%)</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>1,255</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,255</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	1,255	-	-	-	-	-	-	-	1,255	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(444,000)</b>	<b>(389,048)</b>	<b>(82,936)</b>	<b>18.7%</b>	<b>(68,163)</b>	<b>15.4%</b>	<b>(52,576)</b>	<b>13.5%</b>	<b>(78,839)</b>	<b>20.3%</b>	<b>(282,515)</b>	<b>72.6%</b>	<b>(130,072)</b>	<b>88.9%</b>	<b>(39.4%)</b>
Capital assets	(444,000)	(389,048)	(82,936)	18.7%	(68,163)	15.4%	(52,576)	13.5%	(78,839)	20.3%	(282,515)	72.6%	(130,072)	88.9%	(39.4%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(444,000)</b>	<b>(389,048)</b>	<b>(81,681)</b>	<b>18.4%</b>	<b>(68,163)</b>	<b>15.4%</b>	<b>(52,576)</b>	<b>13.5%</b>	<b>(78,839)</b>	<b>20.3%</b>	<b>(281,260)</b>	<b>72.3%</b>	<b>(130,072)</b>	<b>88.9%</b>	<b>(39.4%)</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>1,050</b>	<b>1,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1,056	1,056	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(6)	(6)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(690)</b>	<b>(690)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(690)	(690)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>360</b>	<b>360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>99,293</b>	<b>(153,266)</b>	<b>826,015</b>	<b>831.9%</b>	<b>308,424</b>	<b>310.6%</b>	<b>311,352</b>	<b>(203.1%)</b>	<b>(27,473)</b>	<b>17.9%</b>	<b>1,418,319</b>	<b>(925.4%)</b>	<b>192,108</b>	<b>(1,808.3%)</b>	<b>(114.3%)</b>
Cash/cash equivalents at the year begin:	185,342	(138,159)	(140,420)	(75.8%)	687,856	371.1%	996,280	(721.1%)	1,307,632	(946.5%)	(140,420)	101.6%	1,510,165	-	(13.4%)
Cash/cash equivalents at the year end:	<b>284,635</b>	<b>(291,425)</b>	<b>687,856</b>	<b>241.7%</b>	<b>996,280</b>	<b>350.0%</b>	<b>1,307,632</b>	<b>(448.7%)</b>	<b>1,280,160</b>	<b>(439.3%)</b>	<b>1,280,160</b>	<b>(439.3%)</b>	<b>1,702,273</b>	<b>1,149.5%</b>	<b>(24.8%)</b>

#### 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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3,372	19.5%	1,077	6.2%	618	3.6%	12,199	70.7%	17,267	12.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6,718	30.6%	1,728	7.9%	597	2.7%	12,891	58.8%	21,934	15.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,203	13.8%	4,203	7.1%	1,952	3.3%	44,908	75.8%	59,267	41.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,887	50.2%	146	3.9%	88	2.3%	1,638	43.6%	3,759	2.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1,104	24.9%	255	5.7%	158	3.6%	2,916	65.8%	4,434	3.1%	-	-	-	-
Interest on Arrear Debtor Accounts	830	2.8%	815	2.8%	791	2.7%	26,892	91.7%	29,328	20.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	571	9.8%	302	5.2%	169	2.9%	4,796	82.2%	5,837	4.1%	-	-	-	-
<b>Total By Income Source</b>	<b>22,685</b>	<b>16.0%</b>	<b>8,526</b>	<b>6.0%</b>	<b>4,373</b>	<b>3.1%</b>	<b>106,241</b>	<b>74.9%</b>	<b>141,826</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2,690	9.5%	2,744	9.7%	1,035	3.7%	21,713	77.0%	28,181	19.9%	-	-	-	-
Commercial	9,980	15.8%	3,050	4.8%	1,904	3.0%	48,186	76.3%	63,120	44.5%	-	-	-	-
Households	10,015	19.8%	2,732	5.4%	1,434	2.8%	36,342	71.9%	50,524	35.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>22,685</b>	<b>16.0%</b>	<b>8,526</b>	<b>6.0%</b>	<b>4,373</b>	<b>3.1%</b>	<b>106,241</b>	<b>74.9%</b>	<b>141,826</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	20,269	16.7%	21,069	17.4%	80,070	66.0%	121,408	46.3%
Bulk Water	-	-	-	-	-	-	2,403	100.0%	2,403	.9%
PAYE deductions	7,856	100.0%	-	-	-	-	-	-	7,856	3.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	7,066	100.0%	-	-	-	-	-	-	7,066	2.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	52,350	44.3%	10,796	9.1%	7,577	6.4%	47,494	40.2%	118,217	45.1%
Auditor-General	-	-	-	-	-	-	2,406	100.0%	2,406	.9%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2,802	100.0%	-	-	-	-	-	-	2,802	1.1%
<b>Total</b>	<b>70,073</b>	<b>26.7%</b>	<b>31,066</b>	<b>11.8%</b>	<b>28,646</b>	<b>10.9%</b>	<b>132,372</b>	<b>50.5%</b>	<b>262,157</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Xolani Mabila	013 790 0245
Chief Financial Officer	Mr Steven Thobela	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: BUSHBUCKRIDGE (MP325)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	1,758,434	2,037,956	108,432	6.2%	516,603	29.4%	409,858	20.1%	114,751	5.6%	1,149,645	56.4%	87,661	75.4%	30.9%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	113,139	113,720	20,788	18.4%	20,234	17.9%	21,101	18.6%	23,651	20.8%	85,774	75.4%	15,526	71.0%	52.3%
Service charges - Waste Water Management	5,100	5,111	1,063	20.8%	1,064	20.9%	1,064	20.8%	1,117	21.9%	4,308	84.3%	705	77.1%	58.4%
Service charges - Waste Management	10,633	10,651	2,497	23.5%	2,496	23.5%	2,498	23.5%	2,499	23.5%	9,990	93.8%	1,466	85.6%	70.5%
Sale of Goods and Rendering of Services	30,335	30,335	482	1.6%	488	1.6%	359	1.2%	393	1.3%	1,721	5.7%	543	8%	(27.7%)
Agency services	7,000	7,000	12,501	178.6%	12,560	179.4%	11,194	159.9%	4,459	63.7%	40,713	581.6%	3,025	63.8%	47.4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5,000	5,000	-	-	12,735	254.7%	6,758	135.2%	5,193	103.9%	24,686	493.7%	11,721	458.5%	(55.7%)
Interest earned from Current and Non Current Assets	14,160	14,160	1,292	9.1%	4,337	30.6%	4,986	35.2%	2,559	18.1%	13,174	93.0%	2,850	133.7%	(10.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,082	1,082	261	24.1%	343	31.7%	342	31.6%	244	22.5%	1,190	110.0%	214	66.7%	13.8%
Licence and permits	5,669	5,669	107	1.9%	1,085	19.1%	361	6.4%	143	2.5%	1,696	29.9%	355	41.6%	(59.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	428	279,341	32	7.5%	101	23.6%	27	-	32	-	192	.1%	485	1,735.7%	(93.5%)
Non-Exchange Revenue															
Property rates	250,631	250,631	66,547	26.6%	66,547	26.6%	66,169	26.4%	64,526	25.7%	263,790	105.3%	45,214	97.2%	42.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,999	4,999	-	-	-	-	-	-	-	-	-	-	107	32.3%	(100.0%)
Licences or permits	250	250	38	15.1%	60	23.8%	34	13.8%	44	17.8%	176	70.5%	21	31.6%	116.0%
Transfer and subsidies - Operational	1,130,007	1,130,007	2,838	.3%	372,501	33.0%	284,662	25.2%	-	-	660,002	58.4%	1,232	101.5%	(100.0%)
Interest	180,000	180,000	(13)	-	22,051	12.3%	10,302	5.7%	9,891	5.5%	42,232	23.5%	20,367	24.6%	(51.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	(16,170)	(3,377.5%)	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,632,757	1,973,798	192,957	11.8%	454,311	27.8%	283,419	14.4%	339,438	17.2%	1,270,126	64.3%	330,388	68.7%	2.7%
Employee related costs	706,243	706,122	55,428	7.8%	295,344	41.8%	154,749	21.9%	177,227	25.1%	682,748	96.7%	155,643	99.5%	13.9%
Remuneration of councillors	29,411	33,501	2,925	9.9%	15,509	52.7%	8,677	25.9%	8,671	25.9%	35,782	106.8%	2,856	113.5%	203.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	17,010	25,590	1,702	10.0%	3,160	18.6%	2,364	9.2%	3,593	14.0%	10,819	42.3%	3,525	58.7%	1.9%
Debt impairment	258,652	497,304	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	186,524	186,524	-	-	18,997	10.2%	19,345	10.4%	19,009	10.2%	57,351	30.7%	10,222	54.5%	86.0%
Interest	10,000	5,000	25	.3%	130	1.3%	528	10.6%	122	2.4%	805	16.1%	401	5.0%	(69.5%)
Contracted services	207,433	306,444	81,858	39.5%	70,051	33.8%	63,135	20.6%	74,134	24.2%	289,178	94.4%	57,735	80.9%	28.4%
Transfers and subsidies	6,690	11,700	345	5.2%	958	14.3%	662	5.7%	1,655	14.1%	3,621	30.9%	368	32.6%	349.9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	210,794	201,614	50,665	24.0%	49,909	23.7%	33,902	16.8%	54,965	27.3%	189,441	94.0%	93,246	91.6%	(41.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	9	-	254	-	58	-	61	-	383	-	6,390	-	(99.0%)
Surplus/(Deficit)	125,677	64,158	(84,525)	-	62,292	-	126,439	-	(224,687)	-	(120,481)	-	(242,727)	-	-
Transfers and subsidies - capital (monetary allocations)	542,261	542,261	56,087	10.3%	42,586	7.9%	0	-	0	-	98,673	18.2%	17,050	106.0%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	667,938	606,419	(28,438)	-	104,879	-	126,439	-	(224,687)	-	(21,808)	-	(225,677)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	667,938	606,419	(28,438)	-	104,879	-	126,439	-	(224,687)	-	(21,808)	-	(225,677)	-	-
Share of Surplus/(Deficit) attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	667,938	606,419	(28,438)	-	104,879	-	126,439	-	(224,687)	-	(21,808)	-	(225,677)	-	-
Share of Surplus/(Deficit) attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	667,938	606,419	(28,438)	-	104,879	-	126,439	-	(224,687)	-	(21,808)	-	(225,677)	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	654,598	602,896	80,442	12.3%	5,178	.8%	19,783	3.3%	33,668	5.6%	139,071	23.1%	40,997	62.5%	(17.9%)
National Government	420,317	547,367	75,455	18.0%	3,772	.9%	10,687	2.0%	16,774	3.1%	106,688	19.5%	46,224	65.0%	(63.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	420,317	547,367	75,455	18.0%	3,772	.9%	10,687	2.0%	16,774	3.1%	106,688	19.5%	46,224	65.0%	(63.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	234,281	55,529	4,986	2.1%	1,406	.6%	9,096	16.4%	16,894	30.4%	32,382	58.3%	(5,227)	54.6%	(423.2%)
Capital Expenditure Functional	654,598	602,896	80,442	12.3%	5,178	.8%	19,783	3.3%	33,668	5.6%	139,071	23.1%	40,997	62.5%	(17.9%)
Municipal governance and administration	34,600	7,500	45	.1%	315	.9%	400	5.3%	3,592	47.9%	4,352	58.0%	(4,404)	54.2%	(181.6%)
Executive and Council	-	-	-	-	-	-	104	-	-	-	104	-	(1,982)	(1,955.6%)	(100.0%)
Finance and administration	34,600	7,500	45	.1%	315	.9%	296	3.9%	3,592	47.9%	4,248	56.6%	(2,422)	63.1%	(248.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	48,500	31,798	5,114	10.5%	-	-	2,555	8.0%	-	-	7,670	24.1%	3,055	57.9%	(100.0%)
Community and Social Services	15,700	14,498	2,746	17.5%	-	-	2,555	17.6%	-	-	5,301	36.6%	-	5.4%	-
Sport And Recreation	9,800	4,600	-	-	-	-	-	-	-	-	-	-	-	16.0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	23,000	12,700	2,369	10.3%	-	-	-	-	-	-	2,369	18.6%	3,055	77.9%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	205,293	246,609	29,723	14.5%	1,212	.6%	4,266	1.7%	11,439	4.6%	46,641	18.9%	16,401	66.0%	(30.3%)
Planning and Development	-	1,550	-	-	-	-	-	-	-	-	-	-	-	24.6%	-
Road Transport	191,091	245,059	29,723	15.6%	1,212	.6%	4,266	1.7%	11,439	4.7%	46,641	19.0%	16,401	66.8%	(30.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	366,205	316,988	45,559	12.4%	3,651	1.0%	12,561	4.0%	18,638	5.9%	80,408	25.4%	25,945	61.1%	(28.2%)
Energy sources	18,000	3,800	-	-	-	-	-	-	-	-	-	-	107	23.3%	(100.0%)
Water Management	239,826	226,310	42,895	17.9%	3,651	1.5%	7,241	3.2%	9,497	4.2%	63,284	28.0%	17,784	65.9%	(46.6%)
Waste Water Management	91,179	79,179	2,664	2.9%	-	-	4,526	5.7%	9,140	11.5%	16,330	20.0%	10,115	33.8%	(9.6%)
Waste Management	17,200	7,700	-	-	-	-	794	10.3%	-	-	794	10.3%	(2,061)	68.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Receipts</b>	<b>1,865,795</b>	<b>2,186,527</b>	-	-	<b>958,953</b>	<b>51.4%</b>	<b>84,695</b>	<b>3.9%</b>	<b>44,449</b>	<b>2.0%</b>	<b>1,088,097</b>	<b>49.8%</b>	-	<b>72.4%</b>	<b>(100.0%)</b>
Property rates	77,661	77,688	-	-	72,336	93.1%	18,758	24.1%	18,553	23.9%	109,647	141.1%	-	108.5%	(100.0%)
Service charges	46,072	46,072	-	-	6,514	14.1%	1,305	2.8%	877	1.9%	8,696	18.9%	-	7.1%	(100.0%)
Other revenue	55,634	376,339	-	-	29,739	53.5%	16,847	4.5%	8,478	2.3%	55,064	14.6%	-	16.9%	(100.0%)
Transfers and Subsidies - Operational	1,130,007	1,130,007	-	-	379,002	33.5%	12,569	1.1%	(191)	-	391,380	34.6%	-	101.2%	(100.0%)
Transfers and Subsidies - Capital	542,261	542,261	-	-	471,362	86.9%	35,216	6.5%	16,732	3.1%	523,310	96.5%	-	61.0%	(100.0%)
Interest	14,160	14,160	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1,224,326)</b>	<b>(1,337,330)</b>	<b>(56,682)</b>	<b>4.6%</b>	<b>(537,507)</b>	<b>43.9%</b>	<b>(172,337)</b>	<b>12.9%</b>	<b>(146,560)</b>	<b>11.0%</b>	<b>(913,086)</b>	<b>68.3%</b>	<b>(58,596)</b>	<b>89.0%</b>	<b>150.1%</b>
Suppliers and employees	(1,212,676)	(1,327,670)	(56,682)	4.7%	(537,507)	44.3%	(172,337)	13.0%	(146,560)	11.0%	(913,086)	68.8%	(58,596)	89.9%	150.1%
Finance charges	(10,000)	(5,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1,650)	(4,660)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>641,469</b>	<b>849,197</b>	<b>(56,682)</b>	<b>(8.8%)</b>	<b>421,446</b>	<b>65.7%</b>	<b>(87,642)</b>	<b>(10.3%)</b>	<b>(102,111)</b>	<b>(12.0%)</b>	<b>175,011</b>	<b>20.6%</b>	<b>(58,596)</b>	<b>46.7%</b>	<b>74.3%</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(752,788)</b>	<b>(693,330)</b>	-	-	<b>(140,663)</b>	<b>18.7%</b>	<b>(459,846)</b>	<b>66.3%</b>	<b>(7,953)</b>	<b>1.1%</b>	<b>(608,462)</b>	<b>87.8%</b>	-	<b>56.6%</b>	<b>(100.0%)</b>
Capital assets	(752,788)	(693,330)	-	-	(140,663)	18.7%	(459,846)	66.3%	(7,953)	1.1%	(608,462)	87.8%	-	56.6%	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(752,788)</b>	<b>(693,330)</b>	-	-	<b>(140,663)</b>	<b>18.7%</b>	<b>(459,846)</b>	<b>66.3%</b>	<b>(7,953)</b>	<b>1.1%</b>	<b>(608,462)</b>	<b>87.8%</b>	-	<b>56.6%</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(111,319)</b>	<b>155,867</b>	<b>(56,682)</b>	<b>50.9%</b>	<b>280,782</b>	<b>(252.2%)</b>	<b>(547,488)</b>	<b>(351.3%)</b>	<b>(110,063)</b>	<b>(70.6%)</b>	<b>(433,451)</b>	<b>(278.1%)</b>	<b>(58,596)</b>	<b>(192.3%)</b>	<b>87.8%</b>
Cash/cash equivalents at the year begin:	206,475	148,627	3,125	1.5%	108,506	52.6%	389,065	261.8%	(154,493)	(103.9%)	3,125	2.1%	202,924	(1.0%)	(176.1%)
Cash/cash equivalents at the year end:	<b>95,156</b>	<b>304,494</b>	<b>(48,385)</b>	<b>(50.8%)</b>	<b>388,629</b>	<b>408.4%</b>	<b>(158,651)</b>	<b>(52.1%)</b>	<b>(263,993)</b>	<b>(86.7%)</b>	<b>(263,993)</b>	<b>(86.7%)</b>	<b>144,545</b>	<b>60.1%</b>	<b>(282.6%)</b>

#### 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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	21,923	3.4%	57	-	10,497	1.6%	607,909	94.9%	640,385	19.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40,022	3.0%	(95)	-	19,070	1.4%	1,275,313	95.6%	1,334,310	41.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	827	1.9%	(14)	-	368	.9%	41,473	97.2%	42,655	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,676	2.2%	14	-	888	1.2%	73,322	96.6%	75,900	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	126	5.8%	43	2.0%	1,979	92.1%	2,148	1%	-	-	-	-
Interest on Arrear Debtor Accounts	17,339	1.5%	(13)	-	17,296	1.5%	1,094,579	96.9%	1,129,201	34.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	-	0	-	19,489	100.0%	19,490	6%	-	-	-	-
<b>Total By Income Source</b>	<b>81,787</b>	<b>2.5%</b>	<b>75</b>	<b>-</b>	<b>48,163</b>	<b>1.5%</b>	<b>3,114,064</b>	<b>96.0%</b>	<b>3,244,090</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	18,235	1.8%	56	-	11,232	1.1%	981,879	97.1%	1,011,403	31.2%	-	-	-	-
Commercial	6,088	2.4%	8	-	3,088	1.2%	245,062	96.4%	254,246	7.8%	-	-	-	-
Households	20,049	1.9%	(39)	-	13,352	1.3%	1,017,239	96.8%	1,050,601	32.4%	-	-	-	-
Other	37,416	4.0%	50	-	20,491	2.2%	869,883	93.8%	927,840	28.6%	-	-	-	-
<b>Total By Customer Group</b>	<b>81,787</b>	<b>2.5%</b>	<b>75</b>	<b>-</b>	<b>48,163</b>	<b>1.5%</b>	<b>3,114,064</b>	<b>96.0%</b>	<b>3,244,090</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3,580	100.0%	3,580	1.8%
PAYE deductions	14,268	99.0%	(10,692)	(74.2%)	10,646	73.9%	187	1.3%	14,409	7.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14,753	73.9%	(19,683)	(96.6%)	13,085	65.5%	11,809	59.2%	19,964	9.9%
Loan repayments	-	-	-	-	-	-	2,972	13.3%	22,353	11.1%
Trade Creditors	26,206	117.2%	(5,160)	(23.1%)	(1,664)	(7.4%)	(0)	100.0%	(0)	-
Auditor-General	-	-	-	-	-	-	180,078	127.5%	141,189	70.1%
Other	13,671	9.7%	(24,191)	(17.1%)	(28,368)	(20.1%)	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>68,898</b>	<b>34.2%</b>	<b>(59,727)</b>	<b>(29.6%)</b>	<b>(6,302)</b>	<b>(3.1%)</b>	<b>198,625</b>	<b>98.6%</b>	<b>201,495</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mrs C Nkuna	013 799 1889
Chief Financial Officer	Mrs Nlmane	013 799 1842

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: CITY OF MBOMBELA (MP326)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	4,464,919	5,155,668	1,289,582	28.9%	1,161,213	26.0%	1,054,738	20.5%	773,412	15.0%	4,278,946	83.0%	701,791	94.3%	10.2%
Exchange Revenue															
Service charges - Electricity	1,654,533	1,784,533	446,746	27.0%	390,018	23.6%	400,675	22.5%	382,188	21.4%	1,619,628	90.8%	351,920	95.1%	8.6%
Service charges - Water	119,885	154,885	28,444	23.7%	29,853	24.9%	28,824	18.6%	35,295	22.8%	122,416	79.0%	29,940	89.0%	17.9%
Service charges - Waste Water Management	25,627	35,627	5,811	22.7%	6,966	27.1%	6,518	18.5%	6,546	18.4%	25,891	72.7%	7,409	102.3%	(11.7)%
Service charges - Waste Management	165,954	190,954	41,514	25.0%	41,466	25.0%	41,670	21.7%	41,614	21.8%	166,004	86.9%	38,793	97.9%	7.3%
Sale of Goods and Rendering of Services	14,931	21,931	3,367	22.5%	3,834	25.7%	2,581	11.8%	3,460	15.8%	13,243	60.4%	2,689	91.0%	28.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54,674	34,488	6,254	11.4%	10,990	20.1%	15,843	45.9%	13,663	39.6%	46,749	135.6%	8,448	100.5%	61.7%
Interest earned from Current and Non Current Assets	10,407	10,407	2,689	25.8%	3,668	35.2%	2,723	26.2%	2,966	28.5%	12,045	115.7%	1,841	92.8%	61.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5,832	26,832	1,460	25.0%	1,429	24.5%	1,404	5.2%	7,703	28.7%	11,996	44.7%	1,492	18.2%	416.4%
Licence and permits	158	2,758	46	29.3%	1,056	668.4%	169	6.1%	73	2.6%	1,345	48.8%	43	83.3%	71.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	178,228	200,894	12,657	7.1%	20,694	11.6%	11,733	5.8%	13,576	6.8%	58,660	29.2%	10,318	57.3%	31.6%
Non-Exchange Revenue															
Property rates	1,058,999	1,153,999	258,129	24.4%	260,195	24.6%	247,990	21.5%	253,051	21.9%	1,019,366	88.3%	238,673	97.0%	6.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3,970	7,970	625	15.7%	846	21.3%	984	12.3%	1,091	13.7%	3,545	44.5%	853	99.3%	27.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1,133,444	1,136,537	471,100	41.6%	379,022	33.4%	282,095	24.8%	855	1%	1,133,072	99.7%	(2,644)	100.0%	(132.3)%
Interest	38,277	38,277	10,741	28.1%	11,185	29.2%	11,730	30.6%	11,333	29.6%	44,988	117.5%	12,016	99.6%	(5.7)%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	355,577	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4,248,686	4,337,198	1,061,805	25.0%	1,091,425	25.7%	1,092,404	25.2%	1,424,488	32.8%	4,670,122	107.7%	1,365,441	107.2%	4.3%
Employee related costs	1,324,654	1,229,511	332,441	25.1%	330,102	24.9%	332,539	27.0%	339,908	27.6%	1,334,992	108.6%	325,401	101.6%	4.5%
Remuneration of councillors	74,777	62,777	15,657	20.9%	18,295	24.5%	16,315	26.0%	16,677	26.6%	66,944	106.6%	11,728	100.2%	42.2%
Bulk purchases - electricity	1,460,901	1,050,901	453,429	31.0%	358,850	24.6%	328,533	31.3%	392,570	37.4%	1,533,382	145.9%	344,070	105.0%	14.1%
Inventory consumed	86,246	311,929	15,342	17.8%	25,880	30.0%	30,904	9.9%	33,249	10.7%	105,375	33.8%	27,886	105.5%	19.2%
Debt impairment	161,406	237,923	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	565,840	891,273	138,490	24.5%	138,490	24.5%	138,490	15.5%	138,490	15.5%	553,959	62.2%	138,686	102.1%	(1.1)%
Interest	74,684	35,457	9,927	13.3%	26,039	34.9%	42,082	118.7%	30,314	85.5%	108,363	305.6%	3	256.1%	1,159,151.2%
Contracted services	388,618	390,580	65,998	17.0%	130,418	33.6%	115,128	29.5%	288,732	73.9%	600,276	153.7%	220,420	109.4%	31.0%
Transfers and subsidies	860	24,871	-	-	196	22.8%	24,092	96.9%	(3,795)	(15.3%)	20,493	82.4%	26,954	2,232.9%	(114.1)%
Irrecoverable debts written off	15,395	-	422	2.7%	(1,373)	(8.9%)	5,859	64.5%	64,593	69.501	193,163	1,063.0%	193,163	(66.6)%	(66.6)%
Operational costs	95,307	101,976	30,099	31.6%	64,529	67.7%	58,461	57.3%	123,407	121.0%	276,495	271.1%	77,130	112.8%	60.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	343	-	343	-	-	-	(100.0)%
Surplus/(Deficit)	216,233	818,471	227,777	-	69,789	-	(37,665)	-	(651,076)	-	(391,175)	-	(663,649)	-	-
Transfers and subsidies - capital (monetary allocations)	464,088	531,957	124,418	26.8%	183,435	39.5%	150,907	28.4%	22,721	4.3%	481,481	90.5%	13,895	82.2%	63.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	2,285	-	(100.0)%
Surplus/(Deficit) after capital transfers and contributions	680,321	1,350,428	352,195	-	253,223	-	113,242	-	(628,355)	-	90,305	-	(647,468)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	680,321	1,350,428	352,195	-	253,223	-	113,242	-	(628,355)	-	90,305	-	(647,468)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	680,321	1,350,428	352,195	-	253,223	-	113,242	-	(628,355)	-	90,305	-	(647,468)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	680,321	1,350,428	352,195	-	253,223	-	113,242	-	(628,355)	-	90,305	-	(647,468)	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25											2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	656,588	747,634	125,014	19.0%	191,314	29.1%	154,523	20.7%	115,910	15.5%	586,761	78.5%	37,307	76.0%	210.7%
National Government	464,088	531,957	108,189	23.3%	162,779	35.1%	127,953	24.1%	33,860	6.4%	432,781	81.4%	11,136	74.5%	204.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	3,404	1,136	-	-	-	-	-	-	-	1,136	33.4%	(581)	(24.0%)	(100.0%)
Transfers recognised - capital	464,088	535,361	109,325	23.6%	162,779	35.1%	127,953	23.9%	33,860	6.3%	433,917	81.1%	10,555	74.3%	220.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	192,500	212,273	15,690	8.2%	28,535	14.8%	26,570	12.5%	82,050	38.7%	152,844	72.0%	26,752	83.1%	206.7%
Capital Expenditure Functional	656,588	747,634	125,014	19.0%	191,314	29.1%	154,523	20.7%	115,910	15.5%	586,761	78.5%	37,307	76.0%	210.7%
Municipal governance and administration	17,500	32,512	-	-	-	-	10,666	32.8%	31,382	96.5%	42,047	129.3%	13,685	79.9%	129.3%
Executive and Council	-	850	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	17,500	31,662	-	-	-	-	10,666	33.7%	31,382	99.1%	42,047	132.8%	13,685	79.9%	129.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	23,800	25,550	-	-	-	-	3,444	13.5%	7,492	29.3%	10,935	42.8%	1,566	83.9%	378.4%
Community and Social Services	17,000	18,500	-	-	-	-	651	3.5%	4,363	23.5%	5,004	27.0%	1,366	81.2%	218.6%
Sport And Recreation	6,000	6,000	-	-	-	-	2,793	46.6%	3,138	52.3%	5,932	98.9%	-	92.7%	(100.0%)
Public Safety	800	1,050	-	-	-	-	-	-	-	-	-	-	200	100.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	328,523	438,286	84,192	25.6%	129,159	39.3%	84,125	19.2%	30,843	7.0%	328,319	74.9%	2,665	68.6%	1,057.6%
Planning and Development	-	79	-	-	-	-	-	-	-	-	-	-	1,070	1,356.4%	(100.0%)
Road Transport	328,523	438,207	84,192	25.6%	129,159	39.3%	84,125	19.2%	30,843	7.0%	328,319	74.9%	1,594	68.3%	1,834.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	285,765	250,285	40,822	14.3%	62,155	21.8%	56,288	22.5%	46,193	18.5%	205,459	82.1%	19,391	83.8%	138.2%
Energy sources	68,765	68,819	12,731	18.5%	16,347	23.8%	16,716	24.3%	24,275	35.3%	70,069	101.8%	13,249	88.4%	83.2%
Water Management	120,700	55,917	7,723	6.4%	14,714	12.2%	11,687	20.9%	6,216	11.1%	40,339	72.1%	1,558	90.1%	299.0%
Waste Water Management	83,800	102,747	15,316	18.3%	29,571	35.3%	16,053	15.6%	13,490	13.1%	74,431	72.4%	4,584	72.1%	194.3%
Waste Management	12,500	22,802	5,053	40.4%	1,524	12.2%	11,832	51.9%	2,212	9.7%	20,620	90.4%	-	87.0%	(100.0%)
Other	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-



<b>Receipts</b>	<b>4,761,916</b>	<b>5,723,381</b>	<b>3,400,745</b>	<b>71.4%</b>	<b>3,848,439</b>	<b>80.8%</b>	<b>2,155,003</b>	<b>37.7%</b>	<b>854,415</b>	<b>14.9%</b>	<b>10,258,603</b>	<b>179.2%</b>	<b>886,629</b>	<b>136.2%</b>	<b>(3.6%)</b>
Property rates	1,006,049	1,108,817	1,895,049	188.4%	2,119,622	210.7%	664,886	60.0%	196,508	17.7%	4,876,064	439.8%	212,721	116.3%	(7.6%)
Service charges	1,867,698	2,044,747	433,573	23.2%	431,130	23.1%	543,853	26.6%	438,558	21.4%	1,847,114	90.3%	458,960	92.8%	(4.4%)
Other revenue	187,279	797,965	328,318	175.3%	809,939	432.5%	578,090	72.4%	216,058	27.1%	1,932,405	242.2%	213,603	2,177.2%	1.1%
Transfers and Subsidies - Operational	1,133,444	1,136,537	472,049	41.6%	377,878	33.3%	283,517	24.9%	-	-	1,133,444	99.7%	85	100.1%	(100.0%)
Transfers and Subsidies - Capital	464,088	531,957	272,550	58.7%	106,177	22.9%	81,928	15.4%	411	1%	461,067	86.7%	-	97.8%	(100.0%)
Interest	103,358	103,358	(793)	(8%)	3,693	3.6%	2,729	2.6%	2,880	2.8%	8,509	8.2%	1,260	6.5%	128.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(3,979,292)</b>	<b>(3,692,931)</b>	<b>(3,121,790)</b>	<b>78.5%</b>	<b>(2,916,473)</b>	<b>73.3%</b>	<b>(1,724,508)</b>	<b>46.7%</b>	<b>(1,292,849)</b>	<b>35.0%</b>	<b>(9,055,620)</b>	<b>245.2%</b>	<b>(1,274,442)</b>	<b>207.2%</b>	<b>1.4%</b>
Suppliers and employees	(3,903,749)	(3,641,376)	(3,121,790)	80.0%	(2,916,473)	74.7%	(1,724,508)	47.4%	(1,292,849)	35.5%	(9,055,620)	248.7%	(1,274,442)	209.0%	1.4%
Finance charges	(74,684)	(26,684)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(860)	(24,871)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>782,625</b>	<b>2,030,450</b>	<b>278,955</b>	<b>35.6%</b>	<b>931,966</b>	<b>119.1%</b>	<b>430,495</b>	<b>21.2%</b>	<b>(438,433)</b>	<b>(21.6%)</b>	<b>1,202,983</b>	<b>59.2%</b>	<b>(387,813)</b>	<b>(178.8%)</b>	<b>13.1%</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>1,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	1,075	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(656,588)</b>	<b>(747,634)</b>	<b>(125,014)</b>	<b>19.0%</b>	<b>(191,314)</b>	<b>29.1%</b>	<b>(154,523)</b>	<b>20.7%</b>	<b>(115,910)</b>	<b>15.5%</b>	<b>(586,761)</b>	<b>78.5%</b>	<b>(37,307)</b>	<b>76.0%</b>	<b>210.7%</b>
Capital assets	(656,588)	(747,634)	(125,014)	19.0%	(191,314)	29.1%	(154,523)	20.7%	(115,910)	15.5%	(586,761)	78.5%	(37,307)	76.0%	210.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(656,588)</b>	<b>(746,558)</b>	<b>(125,014)</b>	<b>19.0%</b>	<b>(191,314)</b>	<b>29.1%</b>	<b>(154,523)</b>	<b>20.7%</b>	<b>(115,910)</b>	<b>15.5%</b>	<b>(586,761)</b>	<b>78.6%</b>	<b>(37,307)</b>	<b>76.0%</b>	<b>210.7%</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(49)</b>	<b>-</b>	<b>(48)</b>	<b>-</b>	<b>(48)</b>	<b>-</b>	<b>(145)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	(49)	-	(48)	-	(48)	-	(145)	-	-	-	(100.0%)
<b>Payments</b>	<b>(16,653)</b>	<b>(26,076)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(16,653)	(26,076)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(16,653)</b>	<b>(26,076)</b>	<b>-</b>	<b>-</b>	<b>(49)</b>	<b>.3%</b>	<b>(48)</b>	<b>.2%</b>	<b>(48)</b>	<b>.2%</b>	<b>(145)</b>	<b>.6%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>109,383</b>	<b>1,257,816</b>	<b>153,941</b>	<b>140.7%</b>	<b>740,604</b>	<b>677.1%</b>	<b>275,924</b>	<b>21.9%</b>	<b>(554,391)</b>	<b>(44.1%)</b>	<b>616,077</b>	<b>49.0%</b>	<b>(425,120)</b>	<b>(1,697.0%)</b>	<b>30.4%</b>
Cash/cash equivalents at the year begin:	205,310	140,091	(65,727)	(32.0%)	294,032	143.2%	1,034,636	738.5%	1,310,559	935.5%	(65,727)	(46.9%)	(1,347,157)	100.2%	(197.3%)
Cash/cash equivalents at the year end:	<b>314,694</b>	<b>1,397,907</b>	<b>294,032</b>	<b>93.4%</b>	<b>1,034,636</b>	<b>328.8%</b>	<b>1,310,559</b>	<b>93.8%</b>	<b>756,168</b>	<b>54.1%</b>	<b>756,168</b>	<b>54.1%</b>	<b>(1,772,276)</b>	<b>(550.7%)</b>	<b>(142.7%)</b>

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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	12,907	8.2%	14	-	9,952	6.3%	134,282	85.4%	157,155	11.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	77,654	30.2%	1,026	4%	21,757	8.5%	156,392	60.9%	256,828	18.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	57,346	11.1%	463	.1%	24,650	4.8%	432,792	84.0%	515,251	37.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,719	9.2%	0	-	1,414	4.8%	25,379	86.0%	29,512	2.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11,908	6.9%	73	-	6,601	3.8%	154,014	89.2%	172,656	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	138	3.5%	-	-	230	5.8%	3,599	90.7%	3,967	3%	-	-	-	-
Interest on Arrear Debtor Accounts	9,234	5.0%	5	-	8,711	4.7%	168,487	90.4%	186,437	13.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,635	6.4%	1,111	2.0%	6,293	11.1%	45,905	80.6%	56,944	4.1%	-	-	-	-
<b>Total By Income Source</b>	<b>175,541</b>	<b>12.7%</b>	<b>2,692</b>	<b>.2%</b>	<b>79,608</b>	<b>5.8%</b>	<b>1,120,910</b>	<b>81.3%</b>	<b>1,378,750</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	29,625	11.4%	5	-	22,796	8.8%	207,434	79.8%	259,861	18.8%	-	-	-	-
Commercial	66,706	21.6%	1,232	4%	21,497	7.0%	219,542	71.1%	308,977	22.4%	-	-	-	-
Households	75,675	9.8%	1,453	2%	32,471	4.2%	661,770	85.8%	771,369	55.9%	-	-	-	-
Other	3,534	9.2%	2	-	2,844	7.4%	32,163	83.4%	38,543	2.8%	-	-	-	-
<b>Total By Customer Group</b>	<b>175,541</b>	<b>12.7%</b>	<b>2,692</b>	<b>.2%</b>	<b>79,608</b>	<b>5.8%</b>	<b>1,120,910</b>	<b>81.3%</b>	<b>1,378,750</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	213,918	12.8%	129,735	7.8%	124,419	7.4%	1,203,442	72.0%	1,671,513	64.6%
Bulk Water	337	.1%	877	.3%	196	.1%	288,445	99.5%	289,856	11.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24,030	3.9%	7,537	1.2%	25,058	4.0%	565,409	90.9%	622,054	24.0%
Auditor-General	-	-	-	-	-	-	4,213	100.0%	4,213	.2%
Other	178	11.5%	61	3.9%	4	.3%	1,306	84.3%	1,549	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>238,463</b>	<b>9.2%</b>	<b>138,210</b>	<b>5.3%</b>	<b>149,678</b>	<b>5.8%</b>	<b>2,062,835</b>	<b>79.7%</b>	<b>2,589,185</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Chief Financial Officer	Mr Wiseman Khumalo	013 759 9060

Source Local Government Database

1. All figures in this report are unaudited.



**MPUMALANGA: EHLANZENI (DC32)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	379,583	392,527	126,656	33.4%	122,123	32.2%	75,615	19.3%	7,803	2.0%	332,196	84.6%	(1,045)	78.6%	(846.8%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	70	34	-	32	-	-	-	(16)	(23.4%)	50	71.0%	(757)	66.7%	(97.8%)
Agency services	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9,640	5,760	47	5%	2,676	27.8%	70	1.2%	1,915	33.2%	4,707	81.7%	3,795	96.4%	(49.5%)
Dividends	173	203	-	-	486	280.7%	(486)	(239.2%)	204	100.4%	204	100.4%	-	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,613	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	2,000	2,000	-	-	-	-	-	-	-	-	-	-	741	59.0%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1,311	591	191	14.5%	42	3.2%	199	33.6%	196	33.3%	627	106.2%	115	42.0%	70.7%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,000	1,000	-	-	-	-	-	-	-	-	-	-	661	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	363,846	382,403	126,385	34.7%	118,887	32.7%	75,832	19.8%	5,489	1.4%	326,593	85.4%	(5,615)	78.5%	(197.7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	0	-	-	-	15	-	15	-	15	-	2.3%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	314,776	317,274	75,628	24.0%	88,136	28.0%	69,421	21.9%	72,030	22.7%	305,215	96.2%	77,469	99.3%	(7.0%)
Employee related costs	176,965	169,185	41,438	23.4%	40,124	22.7%	40,235	23.8%	41,442	24.5%	163,238	96.5%	40,582	98.8%	2.1%
Remuneration of councillors	22,510	21,585	4,648	20.7%	5,799	25.8%	5,371	24.9%	5,242	24.3%	21,061	97.6%	3,818	90.6%	37.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1,588	2,138	627	39.5%	775	48.8%	257	12.0%	523	24.5%	2,183	102.1%	1,137	137.1%	(54.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10,241	12,090	-	-	6,537	63.8%	2,493	20.6%	3,891	32.2%	12,922	106.9%	2,540	98.2%	53.2%
Interest	9,260	9,120	0	-	4,832	52.2%	-	-	4,428	48.6%	9,260	101.5%	5,093	100.0%	(13.1%)
Contracted services	44,017	44,905	13,881	31.5%	10,607	24.1%	9,995	22.3%	6,409	14.3%	40,891	91.1%	11,556	95.8%	(44.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	(187)	132.4%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	50,196	58,251	15,035	30.0%	19,461	38.8%	11,069	19.0%	10,096	17.3%	55,661	95.6%	12,930	101.9%	(21.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	64,807	75,252	51,028	-	33,987	-	6,193	-	(64,227)	-	26,981	-	(78,514)	-	-
Transfers and subsidies - capital (monetary allocations)	2,639	2,639	-	-	702	26.6%	-	-	1,244	47.1%	1,946	73.7%	1,443	100.0%	(13.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67,446	77,891	51,028	-	34,689	-	6,193	-	(62,983)	-	28,927	-	(77,071)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	67,446	77,891	51,028	-	34,689	-	6,193	-	(62,983)	-	28,927	-	(77,071)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67,446	77,891	51,028	-	34,689	-	6,193	-	(62,983)	-	28,927	-	(77,071)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67,446	77,891	51,028	-	34,689	-	6,193	-	(62,983)	-	28,927	-	(77,071)	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	81,617	97,018	8,612	10.6%	19,092	23.4%	10,779	11.1%	22,412	23.1%	60,895	62.8%	36,391	75.3%	(38.4%)
National Government	54,167	73,439	5,803	10.7%	12,728	23.5%	2,897	3.9%	18,359	25.0%	39,787	54.2%	516	86.7%	3,461.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54,167	73,439	5,803	10.7%	12,728	23.5%	2,897	3.9%	18,359	25.0%	39,787	54.2%	516	86.7%	3,461.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27,450	23,579	2,809	10.2%	6,364	23.2%	7,881	33.4%	4,054	17.2%	21,108	89.5%	35,876	75.1%	(88.7%)
Capital Expenditure Functional	81,617	97,018	8,612	10.6%	19,092	23.4%	13,731	14.2%	22,412	23.1%	63,847	65.8%	36,391	75.3%	(38.4%)
Municipal governance and administration	10,050	11,605	2,894	28.8%	4,093	40.7%	1,947	16.8%	652	5.6%	9,586	82.6%	4,736	81.9%	(86.2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	225	115.0%	(100.0%)
Finance and administration	10,050	11,605	2,894	28.8%	4,093	40.7%	1,947	16.8%	652	5.6%	9,586	82.6%	4,511	78.9%	(85.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15,595	12,241	331	2.1%	1,785	11.4%	5,191	42.4%	4,190	34.2%	11,498	93.9%	5,484	93.5%	(23.6%)
Planning and Development	2,100	1,990	-	-	584	27.8%	900	45.2%	464	23.3%	1,949	97.9%	1,020	98.8%	(54.5%)
Road Transport	11,795	9,751	331	2.8%	1,201	10.2%	4,291	44.0%	3,226	33.1%	9,049	92.8%	4,464	91.9%	(27.7%)
Environmental Protection	1,700	500	-	-	-	-	-	-	500	100.0%	500	100.0%	-	-	(100.0%)
Trading Services	55,973	73,173	5,387	9.6%	13,214	23.6%	6,593	9.0%	17,570	24.0%	42,763	58.4%	26,172	70.7%	(32.9%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	54,373	70,420	5,198	9.6%	12,357	22.7%	4,916	7.0%	17,570	25.0%	40,041	56.9%	26,054	70.3%	(32.6%)
Waste Water Management	1,600	2,753	189	11.8%	856	53.5%	1,677	60.9%	-	-	2,723	98.9%	118	81.8%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

<b>Receipts</b>	<b>401,437</b>	<b>414,381</b>	<b>293,135</b>	<b>73.0%</b>	<b>244,400</b>	<b>60.9%</b>	<b>354,179</b>	<b>85.5%</b>	<b>81,280</b>	<b>19.6%</b>	<b>972,994</b>	<b>234.8%</b>	<b>62,008</b>	<b>118.7%</b>	<b>31.1%</b>
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	25,138	41,832	151,516	602.7%	123,017	489.4%	94,337	225.0%	12,527	29.9%	381,398	909.6%	52,813	110.4%	(76.3%)
Transfers and Subsidies - Operational	311,983	311,983	130,569	41.9%	103,129	33.1%	253,915	81.4%	39,690	12.7%	527,303	169.0%	-	103.4%	(100.0%)
Transfers and Subsidies - Capital	54,502	54,502	11,003	20.2%	15,093	27.7%	6,327	11.6%	26,944	49.4%	59,366	108.9%	5,399	2,428.4%	399.0%
Interest	9,640	5,760	47	.5%	2,676	27.8%	86	1.5%	1,915	33.2%	4,723	82.0%	3,795	91.2%	(49.5%)
Dividends	173	203	-	-	486	280.7%	(486)	(239.2%)	204	100.4%	204	100.4%	-	-	(100.0%)
<b>Payments</b>	<b>(304,181)</b>	<b>(299,196)</b>	<b>(112,176)</b>	<b>36.9%</b>	<b>(130,539)</b>	<b>42.9%</b>	<b>(153,407)</b>	<b>51.3%</b>	<b>(214,323)</b>	<b>71.6%</b>	<b>(610,444)</b>	<b>204.0%</b>	<b>(143,279)</b>	<b>166.9%</b>	<b>49.6%</b>
Suppliers and employees	(294,921)	(289,937)	(112,176)	38.0%	(130,539)	44.3%	(153,407)	52.9%	(214,323)	73.9%	(610,444)	210.5%	(143,279)	172.9%	49.6%
Finance charges	(9,260)	(9,260)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>97,256</b>	<b>115,184</b>	<b>180,959</b>	<b>186.1%</b>	<b>113,861</b>	<b>117.1%</b>	<b>200,772</b>	<b>174.3%</b>	<b>(133,043)</b>	<b>(115.5%)</b>	<b>362,550</b>	<b>314.8%</b>	<b>(81,271)</b>	<b>.8%</b>	<b>63.7%</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>(451)</b>	<b>-</b>	<b>(162)</b>	<b>-</b>	<b>2,982</b>	<b>-</b>	<b>(1,062)</b>	<b>-</b>	<b>1,307</b>	<b>-</b>	<b>(3,748)</b>	<b>-</b>	<b>(71.7%)</b>
Proceeds on disposal of PPE	-	-	-	-	0	-	-	-	15	-	15	-	15	-	2.3%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	(451)	-	(162)	-	2,982	-	(1,077)	-	1,292	-	(3,763)	-	(71.4%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(81,617)</b>	<b>(97,018)</b>	<b>(8,612)</b>	<b>10.6%</b>	<b>(19,092)</b>	<b>23.4%</b>	<b>(13,731)</b>	<b>14.2%</b>	<b>(22,412)</b>	<b>23.1%</b>	<b>(63,847)</b>	<b>65.8%</b>	<b>(36,391)</b>	<b>75.3%</b>	<b>(38.4%)</b>
Capital assets	(81,617)	(97,018)	(8,612)	10.6%	(19,092)	23.4%	(13,731)	14.2%	(22,412)	23.1%	(63,847)	65.8%	(36,391)	75.3%	(38.4%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(81,617)</b>	<b>(97,018)</b>	<b>(9,063)</b>	<b>11.1%</b>	<b>(19,254)</b>	<b>23.6%</b>	<b>(10,749)</b>	<b>11.1%</b>	<b>(23,474)</b>	<b>24.2%</b>	<b>(62,540)</b>	<b>64.5%</b>	<b>(40,139)</b>	<b>78.4%</b>	<b>(41.5%)</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(12,105)</b>	<b>(12,105)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(12,105)	(12,105)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(12,105)</b>	<b>(12,105)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>3,533</b>	<b>6,061</b>	<b>171,897</b>	<b>4,864.8%</b>	<b>94,608</b>	<b>2,677.5%</b>	<b>190,023</b>	<b>3,135.3%</b>	<b>(156,517)</b>	<b>(2,582.5%)</b>	<b>300,010</b>	<b>4,950.0%</b>	<b>(121,411)</b>	<b>474.7%</b>	<b>28.9%</b>
Cash/cash equivalents at the year begin:	65,602	10,675	-	-	182,572	278.3%	277,179	2,596.4%	467,203	4,376.5%	-	-	68,071	61.6%	586.3%
Cash/cash equivalents at the year end:	69,136	16,736	182,572	264.1%	277,179	400.9%	467,203	2,791.6%	310,686	1,856.4%	310,686	1,856.4%	(53,340)	(86.3%)	(682.5%)

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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	264	100.0%	-	-	-	-	-	-	264	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>264</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>264</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Dr Nontobeko Mahlalela	013 759 8531
Chief Financial Officer	Mr Oupa Mokoena	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR MPUMALANGA**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)**

**Part1: Operating Revenue and Expenditure**

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	28,775,116	30,856,275	7,642,273	26.6%	7,317,899	25.4%	6,671,503	21.6%	4,909,811	15.9%	26,541,486	86.0%	4,092,878	85.0%	20.0%
Exchange Revenue															
Service charges - Electricity	7,476,886	7,791,863	1,852,031	24.8%	1,558,658	20.8%	1,679,525	21.6%	1,689,536	21.7%	6,779,750	87.0%	1,360,725	80.1%	24.2%
Service charges - Water	2,377,519	2,367,888	481,100	20.2%	468,302	19.7%	499,903	21.1%	420,890	17.8%	1,870,195	79.0%	388,729	73.5%	8.3%
Service charges - Waste Water Management	777,580	834,984	187,478	24.1%	185,125	23.8%	184,638	22.1%	186,758	22.4%	743,999	89.1%	150,210	92.9%	24.3%
Service charges - Waste Management	969,552	1,006,276	222,792	23.0%	227,354	23.4%	223,637	22.2%	232,822	23.1%	906,604	90.1%	185,515	89.4%	25.5%
Sale of Goods and Rendering of Services	119,404	127,637	21,843	18.3%	20,328	17.0%	17,967	14.1%	23,814	18.7%	83,951	65.8%	15,522	17.1%	53.4%
Agency services	67,791	55,572	19,752	29.1%	20,649	30.5%	13,346	24.0%	17,191	30.9%	70,938	127.6%	16,167	69.0%	6.3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1,392,471	1,208,464	268,797	19.3%	275,992	19.8%	278,318	23.0%	331,408	27.4%	1,154,514	95.5%	309,846	95.9%	7.0%
Interest earned from Current and Non Current Assets	226,787	194,804	24,997	11.0%	26,479	11.7%	27,766	14.3%	58,777	30.2%	138,020	70.9%	54,355	83.0%	8.1%
Dividends	408	6,402	1,589	389.6%	2,049	502.4%	971	15.2%	1,567	24.5%	6,177	96.5%	-	10.8%	(100.0%)
Rent on Land	19,953	19,955	5,251	26.3%	4,879	24.5%	5,060	25.4%	5,073	25.4%	20,263	101.5%	3,122	97.1%	62.5%
Rental from Fixed Assets	78,960	87,777	16,655	21.1%	13,195	16.7%	14,671	16.7%	22,116	25.2%	66,636	75.9%	1,008	50.7%	2,094.8%
Licence and permits	29,902	18,535	1,681	5.6%	3,740	12.5%	1,564	8.4%	3,186	17.2%	10,172	54.9%	3,856	59.5%	(17.4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	465,649	798,294	26,055	5.6%	33,740	7.2%	164,835	20.6%	(808)	(.1%)	223,822	28.0%	47,274	44.3%	(101.7%)
Non-Exchange Revenue															
Property rates	4,677,851	5,000,514	1,114,458	23.8%	1,340,551	28.7%	1,246,947	24.9%	1,245,298	24.9%	4,947,255	98.9%	914,445	90.4%	36.2%
Surcharges and Taxes	33,486	33,486	20,831	62.2%	40,932	122.2%	40,506	121.0%	(36,362)	(114.6%)	63,906	190.8%	16,712	89.6%	(329.6%)
Fines, penalties and forfeits	137,052	193,160	18,878	13.8%	23,261	17.0%	13,765	7.1%	41,280	21.4%	97,183	50.3%	32,063	60.0%	28.7%
Licences or permits	18,806	12,705	533	2.8%	3,455	18.4%	1,142	9.0%	3,635	28.6%	8,764	69.0%	2,860	41.1%	27.1%
Transfer and subsidies - Operational	8,964,503	9,672,043	3,205,697	35.8%	2,811,320	31.4%	1,929,389	19.9%	542,151	5.6%	8,488,557	87.8%	509,528	93.1%	6.4%
Interest	505,194	591,679	132,975	26.3%	109,508	21.7%	219,557	37.1%	92,507	15.6%	554,548	93.7%	73,608	63.8%	25.7%
Fuel Levy	377,017	377,017	-	-	125,673	33.3%	94,254	25.0%	-	-	219,927	58.3%	-	100.0%	-
Operational Revenue	13,710	66,929	17,563	128.1%	16,430	119.8%	13,681	20.4%	17,382	26.0%	65,055	97.2%	2,294	94.5%	657.8%
Gains on disposal of Assets	24,074	20,074	1,319	5.5%	55	.2%	22	.1%	926	4.6%	2,322	11.6%	(15,989)	(71.9%)	(105.8%)
Other Gains	20,563	370,219	0	-	6,226	30.3%	39	-	12,666	3.4%	18,930	5.1%	21,029	438.4%	(39.8%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	30,519,627	32,230,154	6,525,671	21.4%	7,164,665	23.5%	6,896,095	21.4%	8,376,318	26.0%	28,962,750	89.9%	6,436,376	84.2%	30.1%
Employee related costs	8,622,452	8,498,746	1,819,069	21.1%	2,172,605	25.2%	1,934,075	22.8%	2,526,920	29.7%	8,452,669	99.5%	1,861,463	93.7%	35.7%
Remuneration of councillors	485,544	482,946	96,352	19.8%	121,521	25.0%	128,527	26.6%	113,428	23.5%	459,828	95.2%	90,100	93.4%	25.9%
Bulk purchases - electricity	6,857,787	6,854,346	2,430,842	35.4%	1,772,253	25.8%	1,580,872	23.1%	2,139,971	31.2%	7,923,937	115.6%	1,675,862	100.1%	27.7%
Inventory consumed	1,621,789	1,993,876	322,839	19.9%	414,517	25.6%	485,478	24.3%	536,851	26.9%	1,759,684	88.3%	517,657	96.9%	3.7%
Debt impairment	3,636,264	3,150,108	6	-	35	-	416,264	13.2%	41	-	416,347	13.2%	(421,195)	(2.6%)	(100.0%)
Depreciation and amortisation	2,443,091	2,759,466	327,043	13.4%	598,209	24.5%	368,084	13.3%	153,843	5.6%	1,447,178	52.4%	171,312	53.6%	(10.2%)
Interest	666,560	742,720	132,557	19.9%	231,389	34.7%	327,968	44.2%	324,669	43.7%	1,016,583	136.9%	88,439	111.8%	267.1%
Contracted services	3,148,598	3,721,081	671,206	21.3%	1,007,413	32.0%	799,199	21.5%	1,285,396	34.5%	3,763,214	101.1%	1,129,191	92.9%	13.8%
Transfers and subsidies	694,022	1,413,788	251,566	36.2%	300,036	43.2%	125,610	8.9%	189,840	13.4%	867,052	61.3%	349,123	98.2%	(45.6%)
Irrecoverable debts written off	371,696	495,969	7,823	2.5%	29,760	9.4%	249,608	50.3%	451,893	91.1%	739,063	149.0%	345,037	113.7%	31.0%
Operational costs	2,018,364	2,077,668	466,361	23.1%	569,740	28.2%	421,076	20.3%	617,887	29.7%	2,075,063	99.9%	594,713	91.3%	3.9%
Losses on disposal of Assets	4,000	29,338	-	-	(59,126)	(1,478.2%)	59,196	201.8%	2,181	7.4%	2,251	7.7%	117	58.8%	1,762.2%
Other Losses	3,461	10,102	9	.3%	6,314	182.4%	138	1.4%	33,400	330.6%	39,862	394.6%	34,558	1,183.4%	(3.4%)
Surplus/(Deficit)	(1,744,511)	(1,373,879)	1,116,602	-	153,234	-	(224,592)	-	(3,466,507)	-	(2,421,263)	-	(2,343,499)	-	-
Transfers and subsidies - capital (monetary allocations)	3,418,808	3,523,520	530,653	15.5%	623,208	18.2%	475,463	13.5%	678,604	19.3%	2,307,928	65.5%	465,905	71.2%	45.7%
Transfers and subsidies - capital (in-kind)	129,417	129,417	-	-	371	.3%	-	-	3,877	3.0%	4,248	3.3%	(101)	(2%)	(3,920.2%)
Surplus/(Deficit) after capital transfers and contributions	1,803,715	2,279,058	1,647,254	-	776,813	-	250,871	-	(2,784,026)	-	(109,088)	-	(1,877,695)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1,803,715	2,279,058	1,647,254	-	776,813	-	250,871	-	(2,784,026)	-	(109,088)	-	(1,877,695)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1,803,715	2,279,058	1,647,254	-	776,813	-	250,871	-	(2,784,026)	-	(109,088)	-	(1,877,695)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	60	-	9	-	13	-	(86)	(.4)	-	-	(93)	119.1%	(6.9%)
Surplus/(Deficit) for the year	1,803,715	2,279,058	1,647,315	-	776,822	-	250,884	-	(2,784,112)	-	(109,092)	-	(1,877,787)	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25												2023/24				Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	4,255,497	4,632,875	672,180	15.8%	923,704	21.7%	574,058	12.4%	1,000,234	21.6%	3,170,177	68.4%	841,877	74.7%	18.8%		
National Government	3,322,298	3,795,405	594,543	17.9%	802,257	24.1%	457,827	12.1%	727,064	19.2%	2,581,692	68.0%	665,021	77.3%	9.3%		
Provincial Government	-	11,826	-	-	-	-	15,049	127.3%	9,283	78.5%	24,331	205.7%	2,793	89.5%	232.3%		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	3,404	1,136	-	-	-	-	-	-	1,136	33.4%	(581)	(22.8%)	(100.0%)	-		
Transfers recognised - capital	3,322,298	3,810,635	595,678	17.9%	802,257	24.1%	472,876	12.4%	736,347	19.3%	2,607,159	68.4%	667,233	77.3%	10.4%		
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	933,199	822,241	76,502	8.2%	121,447	13.0%	101,182	12.3%	263,887	32.1%	563,018	68.5%	174,644	64.6%	51.1%		
Capital Expenditure Functional	4,259,067	4,640,709	672,220	15.8%	924,526	21.7%	581,615	12.5%	1,007,115	21.7%	3,185,477	68.6%	856,609	75.2%	17.6%		
Municipal governance and administration	203,210	207,605	24,449	12.0%	25,936	12.8%	29,017	14.0%	98,779	47.6%	178,181	85.8%	42,963	63.7%	129.9%		
Executive and Council	8,425	12,823	875	10.4%	3,231	38.4%	590	4.6%	2,734	21.3%	7,429	57.9%	(2,327)	8.9%	(217.5%)		
Finance and administration	194,575	194,632	23,575	12.1%	22,705	11.7%	28,427	14.6%	96,045	49.3%	170,752	87.7%	45,249	64.9%	112.3%		
Internal audit	210	150	-	-	-	-	-	-	-	-	-	-	41	31.3%	(100.0%)		
Community and Public Safety	317,781	320,794	17,789	5.6%	36,747	11.6%	45,959	14.3%	67,713	21.1%	168,209	52.4%	30,877	60.7%	119.3%		
Community and Social Services	116,645	130,466	10,926	9.4%	25,717	22.0%	28,744	22.0%	35,902	27.5%	101,288	77.6%	16,845	59.8%	113.1%		
Sport And Recreation	65,878	56,048	4,466	6.8%	9,974	15.1%	5,841	10.4%	18,378	32.8%	38,659	69.0%	5,454	59.9%	236.9%		
Public Safety	17,600	28,580	29	2%	1,056	6.0%	9,363	32.8%	12,025	42.1%	22,474	78.6%	5,367	48.9%	124.1%		
Housing	23,000	12,700	2,369	10.3%	-	-	-	-	-	2,369	18.6%	3,055	77.9%	(100.0%)	-		
Health	94,658	93,000	-	-	-	-	2,011	2.2%	1,408	1.5%	3,419	3.7%	155	26.6%	807.8%		
Economic and Environmental Services	1,561,585	1,712,777	269,543	17.3%	347,875	22.3%	242,620	14.2%	339,997	19.9%	1,200,235	70.1%	346,862	76.4%	(2.0%)		
Planning and Development	528,481	533,295	77,699	14.7%	128,375	24.3%	72,500	13.6%	188,352	35.3%	466,926	87.6%	183,493	80.2%	2.6%		
Road Transport	1,028,994	1,176,516	191,844	18.6%	219,135	21%	149,516	14.5%	312,554	27.3%	732,546	66.3%	163,034	72.7%	(74.8%)		
Environmental Protection	4,110	2,865	365	8.9%	365	8.9%	108	10%	290	10.1%	763	26.6%	335	21.8%	(133.9%)		
Trading Services	2,175,391	2,398,434	360,438	16.6%	513,331	23.6%	263,819	11.0%	500,626	20.9%	1,638,815	68.3%	435,907	76.4%	14.8%		
Energy sources	345,490	391,249	68,503	19.8%	103,408	29.9%	50,771	13.0%	105,664	27.0%	328,345	83.9%	89,006	80.0%	18.7%		
Water Management	1,183,029	1,282,971	189,249	16.0%	230,392	19.5%	112,302	8.8%	251,513	19.6%	783,457	61.1%	246,774	77.2%	1.9%		
Waste Water Management	524,797	614,191	88,338	16.8%	143,312	27.3%	86,879	14.1%	118,786	19.3%	437,314	71.2%	102,101	73.3%	16.3%		
Waste Management	122,076	110,022	14,349	11.8%	36,818	30.2%	13,868	12.6%	24,663	22.4%	89,698	81.5%	(1,974)	62.3%	(1,349.7%)		
Other	1,100	1,100	-	-	38	3.4%	-	-	-	-	38	3.4%	-	-	-		

<b>Receipts</b>	<b>29,741,938</b>	<b>31,156,072</b>	<b>10,149,948</b>	<b>34.1%</b>	<b>10,543,868</b>	<b>35.5%</b>	<b>6,949,274</b>	<b>22.3%</b>	<b>4,038,778</b>	<b>13.0%</b>	<b>31,681,867</b>	<b>101.7%</b>	<b>3,351,754</b>	<b>92.6%</b>	<b>20.5%</b>
Property rates	4,040,696	4,202,779	2,356,078	58.3%	2,753,907	68.2%	1,190,457	28.3%	784,484	18.7%	7,084,926	168.6%	668,166	83.9%	17.4%
Service charges	11,156,067	10,989,790	1,940,806	17.4%	2,052,904	18.4%	2,054,141	18.7%	2,029,914	18.5%	8,077,764	73.5%	1,690,142	67.0%	20.1%
Other revenue	1,392,274	2,411,410	1,612,176	115.8%	1,491,945	107.2%	1,096,504	45.5%	537,036	22.3%	4,737,661	196.5%	727,832	219.6%	(26.2%)
Transfers and Subsidies - Operational	9,264,832	9,538,491	3,068,825	33.1%	2,922,076	31.5%	1,851,076	19.4%	451,918	4.7%	8,293,894	87.0%	217,450	101.3%	107.8%
Transfers and Subsidies - Capital	3,451,837	3,588,512	1,159,934	33.6%	1,287,106	37.3%	722,898	20.1%	188,712	5.3%	3,358,649	93.6%	31,343	95.8%	502.1%
Interest	436,032	424,861	12,023	2.8%	35,304	8.1%	34,648	8.2%	46,294	10.9%	128,270	30.2%	16,821	21.6%	175.2%
Dividends	198	228	106	53.7%	627	316.4%	(450)	(197.1%)	420	184.3%	704	308.6%	-	-	(100.0%)
<b>Payments</b>	<b>(24,565,198)</b>	<b>(25,662,693)</b>	<b>(6,439,382)</b>	<b>26.2%</b>	<b>(6,550,039)</b>	<b>27.2%</b>	<b>(4,326,711)</b>	<b>16.9%</b>	<b>(3,787,194)</b>	<b>14.8%</b>	<b>(21,103,325)</b>	<b>82.2%</b>	<b>(3,293,746)</b>	<b>78.2%</b>	<b>15.0%</b>
Suppliers and employees	(24,069,590)	(25,072,519)	(6,439,382)	26.8%	(6,550,039)	27.2%	(4,326,711)	17.3%	(3,787,194)	15.1%	(21,103,325)	84.2%	(3,293,746)	79.8%	15.0%
Finance charges	(479,033)	(544,898)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(16,575)	(45,276)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>5,176,740</b>	<b>5,493,379</b>	<b>3,710,566</b>	<b>71.7%</b>	<b>3,993,828</b>	<b>77.1%</b>	<b>2,622,563</b>	<b>47.7%</b>	<b>251,584</b>	<b>4.6%</b>	<b>10,578,542</b>	<b>192.6%</b>	<b>58,008</b>	<b>203.5%</b>	<b>333.7%</b>
<b>Cash Flow from Investing Activities</b>															
<b>Receipts</b>	<b>-</b>	<b>1,075</b>	<b>(24,131)</b>	<b>-</b>	<b>24,893</b>	<b>-</b>	<b>2,982</b>	<b>277.3%</b>	<b>(260)</b>	<b>(24.2%)</b>	<b>3,484</b>	<b>324.0%</b>	<b>(3,657)</b>	<b>118.4%</b>	<b>(92.9%)</b>
Proceeds on disposal of PPE	-	-	1,320	-	55	-	-	-	920	-	2,294	-	105	4.8%	775.1%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	1,075	(451)	-	(162)	-	2,982	277.3%	(1,077)	(100.2%)	1,292	120.2%	(3,763)	-	(71.4%)
Decrease (Increase) in non-current investments	-	-	(25,000)	-	25,000	-	-	-	(103)	-	(103)	-	-	-	(100.0%)
<b>Payments</b>	<b>(4,276,368)</b>	<b>(4,352,297)</b>	<b>(738,744)</b>	<b>17.3%</b>	<b>(1,054,470)</b>	<b>24.7%</b>	<b>(1,060,936)</b>	<b>24.4%</b>	<b>(933,121)</b>	<b>21.4%</b>	<b>(3,787,271)</b>	<b>87.0%</b>	<b>(733,965)</b>	<b>78.5%</b>	<b>27.1%</b>
Capital assets	(4,276,368)	(4,352,297)	(738,744)	17.3%	(1,054,470)	24.7%	(1,060,936)	24.4%	(933,121)	21.4%	(3,787,271)	87.0%	(733,965)	78.5%	27.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(4,276,368)</b>	<b>(4,351,221)</b>	<b>(762,875)</b>	<b>17.8%</b>	<b>(1,029,577)</b>	<b>24.1%</b>	<b>(1,057,954)</b>	<b>24.3%</b>	<b>(933,381)</b>	<b>21.5%</b>	<b>(3,783,788)</b>	<b>87.0%</b>	<b>(737,622)</b>	<b>78.4%</b>	<b>26.5%</b>
<b>Cash Flow from Financing Activities</b>															
<b>Receipts</b>	<b>1,323</b>	<b>1,382</b>	<b>2,742</b>	<b>207.3%</b>	<b>3,240</b>	<b>244.9%</b>	<b>2,663</b>	<b>192.7%</b>	<b>4,091</b>	<b>296.0%</b>	<b>12,735</b>	<b>921.6%</b>	<b>3</b>	<b>.1%</b>	<b>152,077.5%</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1,056	1,056	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	267	326	2,742	1,028.1%	3,240	1,215.0%	2,663	817.6%	4,091	1,255.8%	12,735	3,909.6%	3	3.9%	152,077.5%
<b>Payments</b>	<b>(163,892)</b>	<b>(173,315)</b>	<b>-</b>	<b>-</b>	<b>(67,221)</b>	<b>41.0%</b>	<b>48,932</b>	<b>(28.2%)</b>	<b>(67,221)</b>	<b>38.8%</b>	<b>(85,511)</b>	<b>49.3%</b>	<b>(69,373)</b>	<b>109.3%</b>	<b>(3.1%)</b>
Repayment of borrowing	(163,892)	(173,315)	-	-	(67,221)	41.0%	48,932	(28.2%)	(67,221)	38.8%	(85,511)	49.3%	(69,373)	109.3%	(3.1%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(162,569)</b>	<b>(171,933)</b>	<b>2,742</b>	<b>(1.7%)</b>	<b>(63,982)</b>	<b>39.4%</b>	<b>51,595</b>	<b>(30.0%)</b>	<b>(63,131)</b>	<b>36.7%</b>	<b>(72,776)</b>	<b>42.3%</b>	<b>(69,370)</b>	<b>115.2%</b>	<b>(9.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>737,802</b>	<b>970,224</b>	<b>2,950,433</b>	<b>399.9%</b>	<b>2,900,269</b>	<b>393.1%</b>	<b>1,616,204</b>	<b>166.6%</b>	<b>(744,928)</b>	<b>(76.8%)</b>	<b>6,721,978</b>	<b>692.8%</b>	<b>(748,985)</b>	<b>(193.4%)</b>	<b>(.5%)</b>
Cash/cash equivalents at the year begin:	1,829,733	1,505,446	372,032	20.3%	3,752,647	205.1%	6,654,129	442.0%	8,338,837	553.9%	372,032	24.7%	5,159,851	57.1%	61.6%
Cash/cash equivalents at the year end:	2,567,535	2,475,671	3,595,756	140.6%	6,653,693	259.1%	8,267,433	333.9%	7,528,429	304.1%	7,528,429	304.1%	4,411,907	369.7%	70.6%

#### 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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	188,283	2.7%	97,437	1.4%	105,603	1.5%	6,661,917	94.5%	7,053,241	21.7%	(159,348)	(2.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	398,992	9.3%	124,436	2.9%	129,618	3.0%	3,614,653	84.7%	4,267,699	13.2%	(55,951)	(1.3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	408,184	5.9%	161,976	2.3%	188,947	2.7%	6,172,981	89.0%	6,932,087	21.4%	(31,791)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	73,145	3.0%	42,466	1.8%	40,184	1.7%	2,244,456	93.5%	2,400,251	7.4%	(58,276)	(2.4%)	-	-
Receivables from Exchange Transactions - Waste Management	81,468	3.1%	43,426	1.7%	47,596	1.8%	2,446,022	93.4%	2,616,533	8.1%	(58,711)	(2.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	139	.7%	229	1.1%	274	1.3%	20,129	96.9%	20,772	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	158,407	2.2%	129,152	1.8%	154,154	2.2%	6,613,398	93.7%	7,055,111	21.7%	(37,040)	(.5%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18,639	.9%	6,777	.3%	14,648	.7%	2,062,529	98.1%	2,102,594	6.5%	(34,731)	(1.7%)	-	-
<b>Total By Income Source</b>	<b>1,327,278</b>	<b>4.1%</b>	<b>605,900</b>	<b>1.9%</b>	<b>681,025</b>	<b>2.1%</b>	<b>29,836,086</b>	<b>91.9%</b>	<b>32,450,288</b>	<b>100.0%</b>	<b>(435,848)</b>	<b>(1.3%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	121,594	4.9%	40,123	1.6%	69,203	2.8%	2,254,181	90.7%	2,485,100	7.7%	(3,054)	(.1%)	-	-
Commercial	555,826	4.5%	262,373	2.1%	263,379	2.1%	11,203,808	91.2%	12,285,396	37.9%	(1,206)	-	-	-
Households	608,828	3.6%	303,329	1.8%	325,092	1.9%	15,475,482	92.6%	16,712,731	51.5%	(431,587)	(2.6%)	-	-
Other	41,030	4.2%	75	-	23,351	2.4%	902,615	93.3%	967,071	3.0%	-	-	-	-
<b>Total By Customer Group</b>	<b>1,327,278</b>	<b>4.1%</b>	<b>605,900</b>	<b>1.9%</b>	<b>681,025</b>	<b>2.1%</b>	<b>29,836,086</b>	<b>91.9%</b>	<b>32,450,288</b>	<b>100.0%</b>	<b>(435,848)</b>	<b>(1.3%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	1,935,479	11.9%	641,747	3.9%	381,592	2.3%	13,327,762	81.8%	16,286,580	51.6%
Bulk Water	6,750	4%	18,939	1.0%	5,373	.3%	1,856,034	98.4%	1,887,096	6.0%
PAYE deductions	22,124	90.0%	(10,692)	(43.5%)	10,646	43.3%	2,492	10.1%	24,569	.1%
VAT (output less input)	7,002	70.1%	1,598	16.0%	894	8.9%	499	5.0%	9,993	-
Pensions / Retirement deductions	45,895	87.5%	(19,683)	(37.5%)	13,085	24.9%	13,148	25.1%	52,445	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	818,147	6.4%	177,810	1.4%	125,469	1.0%	11,641,539	91.2%	12,762,965	40.5%
Auditor-General	3,652	18.4%	134	.7%	143	.7%	15,955	80.2%	19,884	.1%
Other	14,113	2.9%	(24,130)	(4.9%)	(28,364)	(5.7%)	533,541	107.8%	495,160	1.6%
Medical Aid deductions	2,802	100.0%	-	-	-	-	-	-	2,802	-
<b>Total</b>	<b>2,855,965</b>	<b>9.1%</b>	<b>785,723</b>	<b>2.5%</b>	<b>508,837</b>	<b>1.6%</b>	<b>27,390,969</b>	<b>86.8%</b>	<b>31,541,493</b>	<b>100.0%</b>

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