provincial treasury
MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

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PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2025/26 FINANCIAL YEAR: 4TH QUARTER ENDED 30 JUNE 2026

1. Section 71 (1) of the Municipal Finance Management Act, No 56 of 2003 (MFMA) requires the Accounting Officer of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10th working day of each month, a consolidated statement on the state of municipal budget.

2. The Provincial Treasury must within 30 days after the end of each quarter, publish a consolidated statement on the municipal budgets per municipality in the Province.

3. The Section 71 report promotes transparency in reporting, enhances in-year management and the oversight of the financial performance of municipalities against the adopted budgets. This report therefore functions as a management tool that serves as an early warning mechanism for Councils, Provincial Legislature and Municipal Management, allowing for effective monitoring and timely improvement of municipal performance.

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

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

5. The table below depicts the submission of the mSCOA financial and non-financial datastrings submitted by municipalities as at the end of June 2026.

STATUS OF DATA STRINGS SUBMISSION AS AT 30 JUNE 2026											
MUNICIPALITY	**SUBMISSION CODE**										
	ORGB	**PROR**	**M 10**	**M 11**	**M 12**	**CR10**	**CR11**	**CR12**	**DR10**	**DR11**	**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	
Segment Errors phase 1	
Segment Errors phase 2	
Submitted Successfully	

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

Kind Regards

MS. GUGU MASHITENG
HEAD OF DEPARTMENT
DATE: 30-07-2026

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**837,275**	**837,275**	**252,934**	**30.2%**	**231,878**	**27.7%**	**130,960**	**15.6%**	**57,024**	**6.8%**	**672,796**	**80.4%**	**30,530**	**85.5%**	**86.8%**
Exchange Revenue															
Service charges - Electricity	40,396	40,396	13,999	34.7%	13,284	32.9%	10,444	25.9%	14,921	36.9%	52,648	130.3%	7,378	126.4%	102.2%
Service charges - Water	17,998	17,998	4,816	26.8%	4,338	24.1%	6,359	35.3%	4,185	23.3%	19,698	109.4%	(14,820)	84.0%	(128.2%)
Service charges - Waste Water Management	13,137	13,137	3,386	25.8%	3,532	26.9%	3,434	26.1%	3,504	26.7%	13,856	105.5%	4,264	93.6%	(17.8%)
Service charges - Waste Management	14,293	14,293	3,154	22.1%	3,240	22.7%	3,187	22.3%	3,189	22.3%	12,771	89.3%	2,454	76.2%	30.0%
Sale of Goods and Rendering of Services	504	504	2,292	454.9%	432	85.8%	821	162.9%	600	119.0%	4,145	822.6%	494	57.6%	21.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	27,934	27,934	5,404	19.3%	5,766	20.6%	5,615	20.1%	5,514	19.7%	22,300	79.8%	5,309	72.3%	3.9%
Interest earned from Current and Non Current Assets	14,970	14,970	3,654	24.4%	2,732	18.2%	3,145	21.0%	2,338	15.6%	11,869	79.3%	3,766	87.2%	(37.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,265	1,265	205	16.2%	272	21.5%	143	11.3%	152	12.1%	773	61.1%	118	36.3%	29.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	(14,783)	-	(14,783)	-	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	83,244	83,244	178	.2%	143	.2%	121	.1%	304	.4%	747	.9%	112	.9%	172.4%
Non-Exchange Revenue															
Property rates	141,166	141,166	19,847	14.1%	40,773	28.9%	(22,975)	(16.3%)	24,392	17.3%	62,037	43.9%	16,214	58.5%	50.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	817	817	53	6.5%	95	11.7%	355	43.4%	1,599	195.8%	2,102	257.3%	56	28.9%	2,735.2%
Licences or permits	-	-	5	-	12	-	5	-	419	-	442	-	8	104.5%	5,040.5%
Transfer and subsidies - Operational	459,865	459,865	190,898	41.5%	151,755	33.0%	115,220	25.1%	4,599	1.0%	462,472	100.6%	319	99.6%	1,340.9%
Interest Receivables	21,687	21,687	5,041	23.2%	5,505	25.4%	5,087	23.5%	4,416	20.4%	20,049	92.4%	4,810	90.6%	(8.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	7	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	1,672	-	1,672	-	41	-	3,932.0%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**836,823**	**836,638**	**189,136**	**22.6%**	**192,757**	**23.0%**	**171,997**	**20.6%**	**260,031**	**31.1%**	**813,922**	**97.3%**	**190,043**	**82.3%**	**36.8%**
Employee related costs	281,529	281,557	64,798	23.0%	64,881	23.0%	66,660	23.7%	69,010	24.5%	265,348	94.2%	73,018	81.5%	(5.5%)
Remuneration of councillors	28,802	27,000	6,240	21.7%	6,138	21.3%	7,199	26.7%	6,587	24.4%	26,163	96.9%	2,330	79.8%	182.7%
Bulk purchases - electricity	139,825	141,117	34,989	25.0%	34,147	24.4%	31,613	22.4%	32,641	23.1%	133,390	94.5%	29,267	77.8%	11.5%
Inventory consumed	45,165	45,868	4,414	9.8%	12,692	28.1%	13,710	29.9%	29,523	64.4%	60,340	131.5%	16,829	85.7%	75.4%
Debt impairment	28,872	28,872	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	65,123	73,878	22,024	33.8%	19,645	30.2%	19,982	27.0%	20,624	27.9%	82,275	111.4%	18,545	98.3%	11.2%
Interest,Dividends and Rent on Land	3,736	8,736	1,578	42.2%	1,593	42.6%	1,752	20.1%	2,820	32.3%	7,744	88.6%	1,579	61.3%	78.6%
Contracted services	110,780	118,723	31,986	28.9%	31,239	28.2%	15,611	13.1%	41,068	34.6%	119,904	101.0%	21,929	88.6%	87.3%
Transfers and subsidies	2,795	6,082	630	22.6%	355	12.7%	2,675	44.0%	719	11.8%	4,380	72.0%	362	84.9%	98.8%
Irrecoverable debts written off	27,793	14,563	-	-	-	-	-	-	39,625	272.1%	39,625	272.1%	-	61.5%	(100.0%)
Operational Cost and Other Cost	102,403	90,241	22,477	22.0%	22,066	21.5%	12,795	14.2%	17,414	19.3%	74,753	82.8%	24,055	85.9%	(27.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	2,129	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**453**	**638**	**63,798**		**39,121**		**(41,037)**		**(203,007)**		**(141,125)**		**(159,512)**		
Transfers and subsidies - capital (monetary allocations)	430,354	380,354	90,022	20.9%	93,923	21.8%	85,484	22.5%	89,686	23.6%	359,115	94.4%	204,869	80.9%	(56.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	2,772	-	2,772	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**430,807**	**380,992**	**153,820**		**133,043**		**44,448**		**(110,549)**		**220,762**		**45,357**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**430,807**	**380,992**	**153,820**		**133,043**		**44,448**		**(110,549)**		**220,762**		**45,357**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**430,807**	**380,992**	**153,820**		**133,043**		**44,448**		**(110,549)**		**220,762**		**45,357**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**430,807**	**380,992**	**153,820**		**133,043**		**44,448**		**(110,549)**		**220,762**		**45,357**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**435,804**	**385,173**	**79,443**	**18.2%**	**83,282**	**19.1%**	**73,173**	**19.0%**	**88,560**	**23.0%**	**324,458**	**84.2%**	**183,561**	**90.2%**	**(51.8%)**
National Government	425,496	363,003	79,406	18.7%	82,510	19.4%	62,909	17.3%	76,414	21.1%	301,238	83.0%	175,414	88.7%	(56.4%)
Provincial Government	-	11,863	-	-	-	-	10,200	86.0%	5,134	43.3%	15,335	129.3%	5,256	171.7%	(2.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**425,496**	**374,866**	**79,406**	**18.7%**	**82,510**	**19.4%**	**73,109**	**19.5%**	**81,548**	**21.8%**	**316,573**	**84.4%**	**180,670**	**90.8%**	**(54.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10,307	10,307	37	.4%	772	7.5%	64	.6%	7,012	68.0%	7,885	76.5%	2,891	76.0%	142.5%
Capital Expenditure Functional	**435,804**	**385,173**	**79,443**	**18.2%**	**83,282**	**19.1%**	**73,173**	**19.0%**	**88,560**	**23.0%**	**324,458**	**84.2%**	**183,561**	**90.2%**	**(51.8%)**
Municipal governance and administration	**3,650**	**3,650**	**37**	**1.0%**	**772**	**21.2%**	**64**	**1.7%**	**71**	**1.9%**	**944**	**25.9%**	**1,143**	**78.8%**	**(93.8%)**
Executive and Council	300	300	-	-	-	-	-	-	-	-	-	-	-	76.9%	-
Finance and administration	3,350	3,350	37	1.1%	772	23.1%	64	1.9%	71	2.1%	944	28.2%	1,143	79.3%	(93.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12,063**	**10,643**	**-**	**-**	**6,092**	**50.5%**	**1,853**	**17.4%**	**5,972**	**56.1%**	**13,917**	**130.8%**	**14,758**	**120.8%**	**(59.5%)**
Community and Social Services	11,863	10,443	-	-	6,092	51.4%	1,853	17.7%	5,972	57.2%	13,917	133.3%	6,843	139.6%	(12.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	7,915	86.7%	(100.0%)
Public Safety	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**304,047**	**304,047**	**62,509**	**20.6%**	**72,045**	**23.7%**	**46,768**	**15.4%**	**77,422**	**25.5%**	**258,745**	**85.1%**	**165,195**	**89.2%**	**(53.1%)**
Planning and Development	303,633	303,634	62,509	20.6%	72,045	23.7%	46,768	15.4%	77,422	25.5%	258,745	85.2%	162,468	89.7%	(52.3%)
Road Transport	414	414	-	-	-	-	-	-	-	-	-	-	2,727	79.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**116,043**	**66,832**	**16,897**	**14.6%**	**4,373**	**3.8%**	**24,488**	**36.6%**	**5,095**	**7.6%**	**50,852**	**76.1%**	**2,466**	**72.5%**	**106.6%**
Energy sources	21,043	22,463	7,897	37.5%	4,208	20.0%	2,289	10.2%	(12,950)	(57.6%)	1,444	6.4%	2,337	67.4%	(654.1%)
Water Management	95,000	44,369	9,000	9.5%	163	.2%	22,019	49.6%	18,225	41.1%	49,408	111.4%	129	79.5%	14,078.0%
Waste Water Management	-	-	-	-	1	-	180	-	(181)	-	0	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**1,261,232**	**1,225,754**	**386,954**	**30.7%**	**350,484**	**27.8%**	**211,193**	**17.2%**	**42,751**	**3.5%**	**991,382**	**80.9%**	**59,485**	**91.3%**	**(28.1%)**
Property rates	91,758	105,875	6,412	7.0%	9,051	9.9%	21,320	20.1%	18,684	17.6%	55,467	52.4%	15,421	67.3%	21.2%
Service charges	69,028	70,861	15,952	23.1%	17,410	25.2%	15,362	21.7%	17,754	25.1%	66,478	93.8%	22,363	125.2%	(20.6%)
Other revenue	171,744	170,315	2,137	1.2%	1,251	.7%	1,159	.7%	3,096	1.8%	7,643	4.5%	13,562	31.8%	(77.2%)
Transfers and Subsidies - Operational	460,369	460,369	196,075	42.6%	156,370	34.0%	123,943	26.9%	-	-	476,388	103.5%	74	102.7%	(100.0%)
Transfers and Subsidies - Capital	430,354	380,354	162,131	37.7%	163,074	37.9%	45,286	11.9%	-	-	370,491	97.4%	-	97.5%	-
Interest	37,979	37,979	4,246	11.2%	3,328	8.8%	4,123	10.9%	3,218	8.5%	14,915	39.3%	8,065	151.8%	(60.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(715,036)**	**(673,022)**	**(58,671)**	**8.2%**	**(55,920)**	**7.8%**	**(9,262)**	**1.4%**	**(8,758)**	**1.3%**	**(132,611)**	**19.7%**	**(22,585)**	**30.6%**	**(61.2%)**
Suppliers and employees	(708,504)	(666,794)	(58,671)	8.3%	(55,920)	7.9%	(9,262)	1.4%	(8,758)	1.3%	(132,611)	19.9%	(22,585)	30.9%	(61.2%)
Finance charges	(3,736)	(4,736)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2,795)	(1,492)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**546,197**	**552,732**	**328,282**	**60.1%**	**294,564**	**53.9%**	**201,930**	**36.5%**	**33,994**	**6.2%**	**858,771**	**155.4%**	**36,900**	**172.4%**	**(7.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(103)**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	(103)	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(435,804)**	**(378,734)**	**(85,053)**	**19.5%**	**(96,158)**	**22.1%**	**(86,016)**	**22.7%**	**(107,217)**	**28.3%**	**(374,443)**	**98.9%**	**(192,044)**	**95.3%**	**(44.2%)**
Capital assets	(435,804)	(378,734)	(85,053)	19.5%	(96,158)	22.1%	(86,016)	22.7%	(107,217)	28.3%	(374,443)	98.9%	(192,044)	95.3%	(44.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(435,804)**	**(378,734)**	**(85,053)**	**19.5%**	**(96,158)**	**22.1%**	**(86,016)**	**22.7%**	**(107,217)**	**28.3%**	**(374,443)**	**98.9%**	**(192,147)**	**95.4%**	**(44.2%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**110,393**	**173,998**	**243,229**	**220.3%**	**198,407**	**179.7%**	**115,915**	**66.6%**	**(73,223)**	**(42.1%)**	**484,327**	**278.4%**	**(155,247)**	**1,012.0%**	**(52.8%)**
Cash/cash equivalents at the year begin:	21,336	22,094	29,790	139.6%	270,278	1,266.7%	468,685	2,121.3%	583,351	2,640.3%	29,790	134.8%	621,256	457.1%	(6.1%)
Cash/cash equivalents at the year end:	**131,729**	**196,092**	**270,278**	**205.2%**	**468,685**	**355.8%**	**583,351**	**297.5%**	**510,127**	**260.1%**	**510,127**	**260.1%**	**466,009**	**959.5%**	**9.5%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,595	2.6%	1,418	2.3%	1,255	2.0%	57,896	93.1%	62,163	9.7%	(14,044)	(22.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2,785	13.2%	709	3.4%	535	2.5%	17,100	80.9%	21,130	3.3%	(1,560)	(7.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8,035	3.8%	6,713	3.1%	7,487	3.5%	191,580	89.6%	213,815	33.5%	(9,924)	(4.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1,274	1.6%	1,152	1.5%	1,117	1.4%	75,059	95.5%	78,603	12.3%	(8,340)	(10.6%)	-	-
Receivables from Exchange Transactions - Waste Management	1,179	1.7%	1,029	1.5%	1,001	1.4%	66,670	95.4%	69,879	10.9%	(8,715)	(12.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,239	1.7%	3,412	1.8%	3,311	1.7%	182,801	94.8%	192,764	30.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	3.2%	1	.6%	0	.2%	101	96.1%	105	-	-	-	-	-
Total By Income Source	**18,110**	**2.8%**	**14,434**	**2.3%**	**14,707**	**2.3%**	**591,208**	**92.6%**	**638,458**	**100.0%**	**(42,583)**	**(6.7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4,083	10.7%	3,070	8.1%	2,391	6.3%	28,549	74.9%	38,093	6.0%	-	-	-	-
Commercial	5,094	5.5%	3,003	3.3%	3,130	3.4%	80,584	87.8%	91,811	14.4%	(22)	-	-	-
Households	8,933	1.8%	8,361	1.6%	9,185	1.8%	482,075	94.8%	508,554	79.7%	(42,561)	(8.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**18,110**	**2.8%**	**14,434**	**2.3%**	**14,707**	**2.3%**	**591,208**	**92.6%**	**638,458**	**100.0%**	**(42,583)**	**(6.7%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	13,486	100.0%	-	-	-	-	-	-	13,486	31.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16,443	56.7%	189	.7%	-	-	12,350	42.6%	28,982	68.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**29,929**	**70.5%**	**189**	**.4%**	**-**	**-**	**12,350**	**29.1%**	**42,468**	**100.0%**

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: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1,923,323**	**1,999,584**	**588,133**	**30.6%**	**550,181**	**28.6%**	**449,704**	**22.5%**	**180,410**	**9.0%**	**1,768,428**	**88.4%**	**114,751**	**56.4%**	**57.2%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	113,720	119,420	22,024	19.4%	22,472	19.8%	23,158	19.4%	26,060	21.8%	93,713	78.5%	23,651	75.4%	10.2%
Service charges - Waste Water Management	5,111	5,111	1,031	20.2%	1,077	21.1%	1,160	22.7%	1,217	23.8%	4,484	87.7%	1,117	84.3%	8.9%
Service charges - Waste Management	10,651	10,651	2,625	24.6%	2,675	25.1%	2,706	25.4%	2,447	23.0%	10,453	98.1%	2,499	93.8%	(2.1%)
Sale of Goods and Rendering of Services	30,335	30,335	469	1.5%	388	1.3%	416	1.4%	625	2.1%	1,897	6.3%	393	5.7%	59.2%
Agency services	7,000	14,812	4,141	59.2%	3,563	50.9%	3,834	25.9%	2,739	18.5%	14,277	96.4%	4,459	581.6%	(38.6%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5,000	25,010	-	-	21,270	425.4%	22,083	88.3%	23,377	93.5%	66,730	266.8%	5,193	493.7%	350.2%
Interest earned from Current and Non Current Assets	14,160	14,160	8,002	56.5%	5,783	40.8%	5,247	37.1%	4,843	34.2%	23,875	168.6%	2,559	93.0%	89.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,082	1,082	136	12.5%	137	12.6%	380	35.1%	378	35.0%	1,031	95.3%	244	110.0%	55.2%
Licences or permits	5,669	5,669	173	3.0%	223	3.9%	215	3.8%	356	6.3%	967	17.1%	143	29.9%	149.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	1	-	44	-	-	-	-	-	46	-	-	-	-
Operational Revenue	132,630	132,630	809	.6%	265	.2%	244	.2%	80	.1%	1,398	1.1%	32	.1%	152.7%
Non-Exchange Revenue															
Property rates	250,631	264,677	66,176	26.4%	66,177	26.4%	66,178	25.0%	70,898	26.8%	269,429	101.8%	64,526	105.3%	9.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,999	4,999	94	1.9%	383	7.7%	-	-	2	-	478	9.6%	-	-	(100.0%)
Licences or permits	250	250	38	15.2%	64	25.6%	50	19.9%	39	15.7%	191	76.4%	44	70.5%	(11.8%)
Transfer and subsidies - Operational	1,162,085	1,162,085	482,415	41.5%	392,471	33.8%	290,037	25.0%	13,365	1.2%	1,178,288	101.4%	-	58.4%	(100.0%)
Interest Receivables	180,000	208,693	-	-	33,189	18.4%	33,998	16.3%	33,985	16.3%	101,172	48.5%	9,891	23.5%	243.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1,875,423**	**1,959,885**	**233,784**	**12.5%**	**365,325**	**19.5%**	**383,620**	**19.6%**	**365,807**	**18.7%**	**1,348,536**	**68.8%**	**339,438**	**64.3%**	**7.8%**
Employee related costs	711,362	721,362	107,949	15.2%	188,901	26.6%	204,591	28.4%	177,954	24.7%	679,396	94.2%	177,227	96.7%	.4%
Remuneration of councillors	35,030	55,517	6,776	19.3%	10,150	29.0%	11,022	19.9%	10,174	18.3%	38,122	68.7%	8,671	106.8%	17.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	28,423	34,384	1,295	4.6%	1,972	6.9%	3,226	9.4%	3,341	9.7%	9,835	28.6%	3,593	42.3%	(7.0%)
Debt impairment	257,304	247,315	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	264,524	261,331	17,506	6.6%	23,070	8.7%	38,603	14.8%	5,025	1.9%	84,204	32.2%	19,009	30.7%	(73.6%)
Interest,Dividends and Rent on Land	7,230	7,230	13	.2%	173	2.4%	44	.6%	525	7.3%	755	10.4%	122	16.1%	329.3%
Contracted services	363,303	380,573	56,469	15.5%	87,710	24.1%	87,384	23.0%	91,755	24.1%	323,318	85.0%	74,134	94.4%	23.8%
Transfers and subsidies	4,700	5,400	1,765	37.5%	771	16.4%	1,853	34.3%	2,253	41.7%	6,642	123.0%	1,655	30.9%	36.1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	203,547	246,772	42,087	20.7%	52,585	25.8%	36,819	14.9%	74,843	30.3%	206,334	83.6%	54,965	94.0%	36.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(76)	-	(7)	-	78	-	(64)	-	(69)	-	61	-	(204.8%)
Surplus/(Deficit)	**47,900**	**39,699**	**354,349**		**184,856**		**66,084**		**(185,397)**		**419,892**		**(224,687)**		
Transfers and subsidies - capital (monetary allocations)	532,283	532,283	2	-	109,059	20.5%	54,829	10.3%	162,888	30.6%	326,778	61.4%	0	18.2%	37,359,446.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**580,183**	**571,982**	**354,351**		**293,915**		**120,913**		**(22,509)**		**746,670**		**(224,687)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**580,183**	**571,982**	**354,351**		**293,915**		**120,913**		**(22,509)**		**746,670**		**(224,687)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**580,183**	**571,982**	**354,351**		**293,915**		**120,913**		**(22,509)**		**746,670**		**(224,687)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**580,183**	**571,982**	**354,351**		**293,915**		**120,913**		**(22,509)**		**746,670**		**(224,687)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**580,183**	**571,982**	**45,579**	**7.9%**	**47,132**	**8.1%**	**79,708**	**13.9%**	**94,214**	**16.5%**	**266,633**	**46.6%**	**33,668**	**23.1%**	**179.8%**
National Government	523,683	523,182	21,753	4.2%	39,404	7.5%	70,413	13.5%	77,135	14.7%	208,706	39.9%	16,774	19.5%	359.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**523,683**	**523,182**	**21,753**	**4.2%**	**39,404**	**7.5%**	**70,413**	**13.5%**	**77,135**	**14.7%**	**208,706**	**39.9%**	**16,774**	**19.5%**	**359.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56,500	48,800	23,826	42.2%	7,727	13.7%	9,295	19.0%	17,079	35.0%	57,927	118.7%	16,894	58.3%	1.1%
Capital Expenditure Functional	**580,183**	**571,982**	**45,579**	**7.9%**	**47,132**	**8.1%**	**79,708**	**13.9%**	**94,214**	**16.5%**	**266,633**	**46.6%**	**33,668**	**23.1%**	**179.8%**
Municipal governance and administration	**1,000**	**3,550**	**2,803**	**280.3%**	**79**	**7.9%**	**613**	**17.3%**	**249**	**7.0%**	**3,745**	**105.5%**	**3,592**	**58.0%**	**(93.1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1,000	3,550	2,803	280.3%	79	7.9%	613	17.3%	249	7.0%	3,745	105.5%	3,592	56.6%	(93.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**67,500**	**29,950**	**-**	**-**	**1,155**	**1.7%**	**-**	**-**	**10,405**	**34.7%**	**11,560**	**38.6%**	**-**	**24.1%**	**(100.0%)**
Community and Social Services	16,000	18,200	-	-	1,155	7.2%	-	-	2,727	15.0%	3,882	21.3%	-	36.6%	(100.0%)
Sport And Recreation	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3,500	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	28,000	10,750	-	-	-	-	-	-	7,678	71.4%	7,678	71.4%	-	18.6%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**192,952**	**193,240**	**12,910**	**6.7%**	**22,416**	**11.6%**	**30,778**	**15.9%**	**39,947**	**20.7%**	**106,051**	**54.9%**	**11,439**	**18.9%**	**249.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	192,952	193,240	12,910	6.7%	22,416	11.6%	30,778	15.9%	39,947	20.7%	106,051	54.9%	11,439	19.0%	249.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**318,731**	**345,242**	**29,866**	**9.4%**	**23,481**	**7.4%**	**48,317**	**14.0%**	**43,613**	**12.6%**	**145,277**	**42.1%**	**18,638**	**25.4%**	**134.0%**
Energy sources	35,000	48,000	-	-	13,097	37.4%	15,456	32.2%	5,991	12.5%	34,543	72.0%	-	-	(100.0%)
Water Management	198,731	221,242	9,554	4.8%	9,243	4.7%	23,375	10.6%	28,494	12.9%	70,665	31.9%	9,497	28.0%	200.0%
Waste Water Management	56,000	50,000	20,312	36.3%	1,141	2.0%	1,746	3.5%	4,826	9.7%	28,026	56.1%	9,140	20.6%	(47.2%)
Waste Management	29,000	26,000	-	-	-	-	7,740	29.8%	4,303	16.5%	12,043	46.3%	-	10.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**2,041,090**	**2,053,224**	**258,874**	**12.7%**	**293,885**	**14.4%**	**368,603**	**18.0%**	**205,899**	**10.0%**	**1,127,261**	**54.9%**	**44,449**	**49.8%**	**363.2%**
Property rates	77,660	81,873	16,178	20.8%	40,032	51.5%	31,132	38.0%	86,737	105.9%	174,079	212.6%	18,553	141.1%	367.5%
Service charges	46,072	46,180	3,049	6.6%	6,880	14.9%	6,418	13.9%	9,349	20.2%	25,696	55.6%	877	18.9%	966.4%
Other revenue	208,830	214,343	16,832	8.1%	21,465	10.3%	22,785	10.6%	31,979	14.9%	93,062	43.4%	8,478	14.6%	277.2%
Transfers and Subsidies - Operational	1,162,085	1,164,385	5,565	.5%	17,653	1.5%	34,794	3.0%	(5,440)	(.5%)	52,572	4.5%	(191)	34.6%	2,746.4%
Transfers and Subsidies - Capital	532,283	532,283	217,250	40.8%	150,250	28.2%	216,410	40.7%	-	-	583,910	109.7%	16,732	96.5%	(100.0%)
Interest	14,160	14,160	-	-	57,604	406.8%	57,064	403.0%	83,273	588.1%	197,942	1,397.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1,422,607)**	**(1,607,383)**	**(308,125)**	**21.7%**	**(215,935)**	**15.2%**	**(145,731)**	**9.1%**	**(161,369)**	**10.0%**	**(831,161)**	**51.7%**	**(145,369)**	**66.6%**	**11.0%**
Suppliers and employees	(1,410,717)	(1,595,022)	(308,125)	21.8%	(215,935)	15.3%	(145,731)	9.1%	(161,369)	10.1%	(831,161)	52.1%	(145,369)	67.1%	11.0%
Finance charges	(7,230)	(7,230)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4,660)	(5,130)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**618,483**	**445,841**	**(49,251)**	**(8.0%)**	**77,950**	**12.6%**	**222,872**	**50.0%**	**44,529**	**10.0%**	**296,100**	**66.4%**	**(100,920)**	**23.3%**	**(144.1%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(667,223)**	**(613,206)**	**(45,579)**	**6.8%**	**(47,088)**	**7.1%**	**(48,679)**	**7.9%**	**(36,687)**	**6.0%**	**(178,033)**	**29.0%**	**(7,953)**	**87.8%**	**361.3%**
Capital assets	(667,223)	(613,206)	(45,579)	6.8%	(47,088)	7.1%	(48,679)	7.9%	(36,687)	6.0%	(178,033)	29.0%	(7,953)	87.8%	361.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(667,223)**	**(613,206)**	**(45,579)**	**6.8%**	**(47,088)**	**7.1%**	**(48,679)**	**7.9%**	**(36,687)**	**6.0%**	**(178,033)**	**29.0%**	**(7,953)**	**87.8%**	**361.3%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(48,740)**	**(167,365)**	**(94,830)**	**194.6%**	**30,862**	**(63.3%)**	**174,193**	**(104.1%)**	**7,842**	**(4.7%)**	**118,067**	**(70.5%)**	**(108,872)**	**(263.6%)**	**(107.2%)**
Cash/cash equivalents at the year begin:	205,018	234,997	232,964	113.6%	137,764	67.2%	166,368	70.8%	340,581	144.9%	232,964	99.1%	(133,034)	2.1%	(356.0%)
Cash/cash equivalents at the year end:	**156,277**	**67,633**	**137,938**	**88.3%**	**166,460**	**106.5%**	**340,783**	**503.9%**	**347,795**	**514.2%**	**347,795**	**514.2%**	**(241,343)**	**(79.3%)**	**(244.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22,351	2.9%	34	-	10,801	1.4%	747,147	95.7%	780,333	21.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43,322	2.9%	3,813	.3%	17,489	1.2%	1,411,088	95.6%	1,475,712	39.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,045	2.2%	-	-	514	1.1%	46,927	96.8%	48,486	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,006	2.3%	(11)	-	1,455	1.7%	83,688	96.0%	87,138	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	110	7.1%	(165)	(10.7%)	121	7.8%	1,480	95.7%	1,546	-	-	-	-	-
Interest on Arrear Debtor Accounts	39,381	3.0%	148	-	18,736	1.4%	1,248,446	95.5%	1,306,711	35.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	-	-	69	.4%	18,467	99.6%	18,536	.5%	-	-	-	-
Total By Income Source	**108,217**	**2.9%**	**3,819**	**.1%**	**49,185**	**1.3%**	**3,557,242**	**95.7%**	**3,718,462**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	23,129	2.2%	27	-	11,504	1.1%	1,017,670	96.7%	1,052,331	28.3%	-	-	-	-
Commercial	7,549	2.7%	12	-	2,887	1.0%	266,987	96.2%	277,435	7.5%	-	-	-	-
Households	27,617	2.3%	109	-	13,508	1.1%	1,175,984	96.6%	1,217,218	32.7%	-	-	-	-
Other	49,922	4.3%	3,672	.3%	21,285	1.8%	1,096,600	93.6%	1,171,479	31.5%	-	-	-	-
Total By Customer Group	**108,217**	**2.9%**	**3,819**	**.1%**	**49,185**	**1.3%**	**3,557,242**	**95.7%**	**3,718,462**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3,580	100.0%	3,580	.9%
PAYE deductions	15,941	100.0%	-	-	-	-	-	-	15,941	4.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	15,962	91.5%	41	.2%	46	.3%	1,397	8.0%	17,446	4.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20,543	15.2%	1,879	1.4%	3,177	2.4%	109,465	81.0%	135,064	33.7%
Auditor-General	704	93.3%	-	-	51	6.7%	-	-	755	.2%
Other	65,206	28.6%	5,051	2.2%	6,031	2.6%	151,406	66.5%	227,694	56.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**118,357**	**29.6%**	**6,971**	**1.7%**	**9,305**	**2.3%**	**265,848**	**66.4%**	**400,480**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2024/25 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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**4,778,061**	**5,411,228**	**1,450,574**	**30.4%**	**1,496,715**	**31.3%**	**1,141,013**	**21.1%**	**915,923**	**16.9%**	**5,004,224**	**92.5%**	**773,412**	**83.0%**	**18.4%**
Exchange Revenue															
Service charges - Electricity	1,886,167	1,996,167	486,632	25.8%	437,036	23.2%	432,608	21.7%	445,896	22.3%	1,802,172	90.3%	382,188	90.8%	16.7%
Service charges - Water	127,078	127,078	31,064	24.4%	29,856	23.5%	30,066	23.7%	92,908	73.1%	183,893	144.7%	35,295	79.0%	163.2%
Service charges - Waste Water Management	27,165	30,165	7,920	29.2%	7,899	29.1%	6,874	22.8%	7,554	25.0%	30,248	100.3%	6,546	72.7%	15.4%
Service charges - Waste Management	175,911	180,911	45,800	26.0%	45,294	25.7%	46,232	25.6%	46,219	25.5%	183,545	101.5%	41,614	86.9%	11.1%
Sale of Goods and Rendering of Services	16,424	26,424	10,934	66.6%	5,093	31.0%	3,656	13.8%	3,546	13.4%	23,229	87.9%	3,460	60.4%	2.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57,955	60,955	13,195	22.8%	17,096	29.5%	14,009	23.0%	7,371	12.1%	51,671	84.8%	13,663	135.6%	(46.1%)
Interest earned from Current and Non Current Assets	11,447	16,447	5,771	50.4%	3,541	30.9%	3,609	21.9%	3,067	18.6%	15,989	97.2%	2,966	115.7%	3.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6,415	31,415	57,084	889.9%	(50,933)	(794.0%)	2,969	9.5%	974	3.1%	10,095	32.1%	7,703	44.7%	(87.4%)
Licences or permits	174	274	102	58.6%	45	25.7%	52	19.0%	85	31.0%	284	103.6%	73	48.8%	16.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	13,533	2,791	1,209	8.9%	364	2.7%	2,600	93.2%	3,343	119.8%	7,517	269.3%	1,551	30.0%	115.6%
Operational Revenue	75,581	166,324	8,575	11.3%	7,507	9.9%	10,211	6.1%	19,071	11.5%	45,365	27.3%	12,025	29.1%	58.6%
Non-Exchange Revenue															
Property rates	1,122,539	1,182,539	272,606	24.3%	252,822	22.5%	275,992	23.3%	269,531	22.8%	1,070,950	90.6%	253,051	88.3%	6.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,367	14,367	891	20.4%	6,830	156.4%	(763)	(5.3%)	938	6.5%	7,896	55.0%	1,091	44.5%	(14.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1,212,731	1,212,731	497,731	41.0%	402,794	33.2%	299,545	24.7%	2,522	.2%	1,202,593	99.2%	855	99.7%	195.0%
Interest Receivables	40,574	43,574	11,058	27.3%	12,403	30.6%	13,353	30.6%	12,843	29.5%	49,656	114.0%	11,333	117.5%	13.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	55	-	55	-	-	-	(100.0%)
Other Gains	-	319,067	-	-	319,067	-	-	-	-	-	319,067	100.0%	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4,556,981**	**4,916,981**	**1,117,659**	**24.5%**	**1,179,583**	**25.9%**	**1,191,669**	**24.2%**	**1,575,853**	**32.0%**	**5,064,764**	**103.0%**	**1,424,488**	**107.7%**	**10.6%**
Employee related costs	1,291,089	1,041,089	350,417	27.1%	349,500	27.1%	367,079	35.3%	396,447	38.1%	1,463,444	140.6%	339,908	108.6%	16.6%
Remuneration of councillors	64,660	64,660	16,474	25.5%	16,248	25.1%	18,378	28.4%	17,004	26.3%	68,105	105.3%	16,677	106.6%	2.0%
Bulk purchases - electricity	1,380,692	1,030,692	493,798	35.8%	373,349	27.0%	380,049	36.9%	441,613	42.8%	1,688,809	163.9%	392,570	145.9%	12.5%
Inventory consumed	124,771	77,770	15,118	12.1%	36,249	29.1%	23,606	30.4%	44,263	56.9%	119,237	153.3%	33,249	33.8%	33.1%
Debt impairment	309,758	909,758	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	757,582	1,065,582	103,084	13.6%	103,084	13.6%	103,084	9.7%	103,084	9.7%	412,336	38.7%	138,490	62.2%	(25.6%)
Interest,Dividends and Rent on Land	81,008	18,087	8,860	10.9%	8,059	9.9%	7,649	42.3%	1	-	24,569	135.8%	30,314	305.6%	(100.0%)
Contracted services	426,176	581,741	70,211	16.5%	220,719	51.8%	197,974	34.0%	320,118	55.0%	809,022	139.1%	288,732	153.7%	10.9%
Transfers and subsidies	24,374	29,911	8,281	34.0%	13,190	54.1%	8,411	28.1%	8,499	28.4%	38,381	128.3%	(3,795)	82.4%	(323.9%)
Irrecoverable debts written off	-	-	4,589	-	11,223	-	7	-	144,251	-	160,069	-	64,593	-	123.3%
Operational Cost and Other Cost	96,869	97,690	46,827	48.3%	47,960	49.5%	85,432	87.5%	100,573	103.0%	280,792	287.4%	123,407	271.1%	(18.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	343	-	(100.0%)
Surplus/(Deficit)	**221,080**	**494,247**	**332,914**		**317,132**		**(50,656)**		**(659,930)**		**(60,540)**		**(651,076)**		
Transfers and subsidies - capital (monetary allocations)	466,984	476,366	135,545	29.0%	227,093	48.6%	86,858	18.2%	61,244	12.9%	510,741	107.2%	22,721	90.5%	169.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**688,064**	**970,613**	**468,459**		**544,225**		**36,203**		**(598,686)**		**450,201**		**(628,355)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**688,064**	**970,613**	**468,459**		**544,225**		**36,203**		**(598,686)**		**450,201**		**(628,355)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**688,064**	**970,613**	**468,459**		**544,225**		**36,203**		**(598,686)**		**450,201**		**(628,355)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**688,064**	**970,613**	**468,459**		**544,225**		**36,203**		**(598,686)**		**450,201**		**(628,355)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2024/25 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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**720,934**	**799,816**	**149,171**	**20.7%**	**228,998**	**31.8%**	**181,536**	**22.7%**	**124,831**	**15.6%**	**684,535**	**85.6%**	**115,910**	**78.5%**	**7.7%**
National Government	466,984	476,366	117,865	25.2%	197,472	42.3%	119,729	25.1%	61,275	12.9%	496,342	104.2%	33,860	81.4%	81.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	1,933	-	-	229	-	-	-	-	-	229	11.8%	-	33.4%	-
Transfers recognised - capital	**466,984**	**478,299**	**117,865**	**25.2%**	**197,701**	**42.3%**	**119,729**	**25.0%**	**61,275**	**12.8%**	**496,570**	**103.8%**	**33,860**	**81.1%**	**81.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	253,950	321,517	31,306	12.3%	31,297	12.3%	61,806	19.2%	63,556	19.8%	187,965	58.5%	82,050	72.0%	(22.5%)
Capital Expenditure Functional	**720,934**	**799,816**	**149,171**	**20.7%**	**228,998**	**31.8%**	**181,536**	**22.7%**	**124,831**	**15.6%**	**684,535**	**85.6%**	**115,910**	**78.5%**	**7.7%**
Municipal governance and administration	**17,750**	**35,017**	**9,504**	**53.5%**	**1,110**	**6.3%**	**1,722**	**4.9%**	**14,381**	**41.1%**	**26,717**	**76.3%**	**31,382**	**129.3%**	**(54.2%)**
Executive and Council	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16,750	34,017	9,504	56.7%	1,110	6.6%	1,722	5.1%	14,381	42.3%	26,717	78.5%	31,382	132.8%	(54.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**30,800**	**29,038**	**2,497**	**8.1%**	**6,959**	**22.6%**	**1,582**	**5.4%**	**3,334**	**11.5%**	**14,371**	**49.5%**	**7,492**	**42.8%**	**(55.5%)**
Community and Social Services	13,900	12,551	1,401	10.1%	3,436	24.7%	434	3.5%	(1)	-	5,271	42.0%	4,353	27.0%	(100.0%)
Sport And Recreation	15,300	14,087	1,096	7.2%	3,499	22.9%	1,148	8.1%	3,335	23.7%	9,077	64.4%	3,138	98.9%	6.3%
Public Safety	1,600	2,400	-	-	23	1.4%	-	-	-	-	23	1.0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**326,684**	**398,461**	**90,602**	**27.7%**	**141,430**	**43.3%**	**92,437**	**23.2%**	**66,526**	**16.7%**	**390,994**	**98.1%**	**30,843**	**74.9%**	**115.7%**
Planning and Development	-	6,000	-	-	-	-	-	-	3,689	61.5%	3,689	61.5%	-	-	(100.0%)
Road Transport	326,684	392,461	90,602	27.7%	141,430	43.3%	92,437	23.6%	62,837	16.0%	387,305	98.7%	30,843	74.9%	103.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**337,500**	**331,099**	**46,568**	**13.8%**	**79,500**	**23.6%**	**85,795**	**25.9%**	**40,590**	**12.3%**	**252,453**	**76.2%**	**46,193**	**82.1%**	**(12.1%)**
Energy sources	60,000	71,719	675	1.1%	16,961	28.3%	20,433	28.5%	23,283	32.5%	61,352	85.5%	24,275	101.8%	(4.1%)
Water Management	194,000	150,452	12,267	6.3%	49,171	25.3%	34,593	23.0%	13,084	8.7%	109,115	72.5%	6,216	72.1%	110.5%
Waste Water Management	58,000	72,565	19,126	33.0%	11,687	20.2%	14,258	19.6%	4,224	5.8%	49,294	67.9%	13,490	72.4%	(68.7%)
Waste Management	25,500	36,363	14,500	56.9%	1,681	6.6%	16,511	45.4%	-	-	32,691	89.9%	2,212	90.4%	(100.0%)
Other	**8,200**	**6,200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2024/25 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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**5,345,734**	**5,671,150**	**2,859,672**	**53.5%**	**2,218,209**	**41.5%**	**2,040,711**	**36.0%**	**1,062,802**	**18.7%**	**8,181,394**	**144.3%**	**854,415**	**179.2%**	**24.4%**
Property rates	1,058,433	1,135,237	234,603	22.2%	199,626	18.9%	205,672	18.1%	245,678	21.6%	885,579	78.0%	196,508	439.8%	25.0%
Service charges	2,069,591	2,240,948	526,417	25.4%	509,672	24.6%	547,233	24.4%	530,825	23.7%	2,114,147	94.3%	438,558	90.3%	21.0%
Other revenue	526,549	589,420	1,303,264	247.5%	1,008,461	191.5%	840,980	142.7%	281,389	47.7%	3,434,094	582.6%	216,058	242.2%	30.2%
Transfers and Subsidies - Operational	1,212,731	1,212,731	498,148	41.1%	397,427	32.8%	322,156	26.6%	(5,000)	(.4%)	1,212,731	100.0%	-	99.7%	(100.0%)
Transfers and Subsidies - Capital	466,984	476,366	291,644	62.5%	99,504	21.3%	121,064	25.4%	6,843	1.4%	519,055	109.0%	411	86.7%	1,565.9%
Interest	11,447	16,447	5,596	48.9%	3,520	30.7%	3,605	21.9%	3,066	18.6%	15,787	96.0%	2,880	8.2%	6.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4,469,393)**	**(4,718,590)**	**(1,669,416)**	**37.4%**	**(1,521,696)**	**34.0%**	**(1,535,536)**	**32.5%**	**(488,888)**	**10.4%**	**(5,215,537)**	**110.5%**	**(1,289,294)**	**243.6%**	**(62.1%)**
Suppliers and employees	(4,395,112)	(4,670,592)	(1,669,416)	38.0%	(1,521,696)	34.6%	(1,535,536)	32.9%	(488,888)	10.5%	(5,215,537)	111.7%	(1,289,294)	247.1%	(62.1%)
Finance charges	(49,907)	(18,087)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(24,374)	(29,911)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**876,341**	**952,560**	**1,190,256**	**135.8%**	**696,513**	**79.5%**	**505,175**	**53.0%**	**573,914**	**60.2%**	**2,965,857**	**311.4%**	**(434,878)**	**62.1%**	**(232.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,168**	**-**	**2,168**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	55	-	55	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	2,113	-	2,113	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(720,934)**	**(799,816)**	**(149,171)**	**20.7%**	**(228,998)**	**31.8%**	**(181,536)**	**22.7%**	**(124,831)**	**15.6%**	**(684,535)**	**85.6%**	**(115,910)**	**78.5%**	**7.7%**
Capital assets	(720,934)	(799,816)	(149,171)	20.7%	(228,998)	31.8%	(181,536)	22.7%	(124,831)	15.6%	(684,535)	85.6%	(115,910)	78.5%	7.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(720,934)**	**(799,816)**	**(149,171)**	**20.7%**	**(228,998)**	**31.8%**	**(181,536)**	**22.7%**	**(122,662)**	**15.3%**	**(682,367)**	**85.3%**	**(115,910)**	**78.6%**	**5.8%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**1,894**	**-**	**645**	**-**	**380**	**-**	**1,485**	**-**	**4,404**	**-**	**(48)**	**-**	**(3,185.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1,894	-	645	-	380	-	1,485	-	4,404	-	(48)	-	(3,185.2%)
Payments	**(16,653)**	**(16,653)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16,653)	(16,653)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(16,653)**	**(16,653)**	**1,894**	**(11.4%)**	**645**	**(3.9%)**	**380**	**(2.3%)**	**1,485**	**(8.9%)**	**4,404**	**(26.4%)**	**(48)**	**.6%**	**(3,185.2%)**
Net Increase/(Decrease) in cash held	**138,754**	**136,091**	**1,042,979**	**751.7%**	**468,160**	**337.4%**	**324,019**	**238.1%**	**452,736**	**332.7%**	**2,287,895**	**1,681.2%**	**(550,836)**	**53.6%**	**(182.2%)**
Cash/cash equivalents at the year begin:	140,091	142,754	142,711	101.9%	1,185,733	846.4%	1,653,893	1,158.6%	1,835,158	1,285.5%	142,711	100.0%	1,365,379	(46.9%)	34.4%
Cash/cash equivalents at the year end:	**278,845**	**278,845**	**1,185,733**	**425.2%**	**1,653,893**	**593.1%**	**1,977,913**	**709.3%**	**2,430,649**	**871.7%**	**2,430,649**	**871.7%**	**814,543**	**58.3%**	**198.4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14,065	8.0%	4	-	8,892	5.1%	152,651	86.9%	175,611	11.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92,983	38.6%	453	.2%	27,005	11.2%	120,546	50.0%	240,987	16.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	54,808	9.8%	301	.1%	23,912	4.3%	479,199	85.8%	558,220	37.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,753	8.2%	3	-	1,630	4.9%	29,178	86.9%	33,563	2.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12,256	6.4%	242	.1%	6,661	3.5%	171,426	89.9%	190,584	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	170	3.8%	-	-	168	3.8%	4,114	92.4%	4,452	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	10,040	4.3%	527	.2%	9,471	4.1%	211,225	91.3%	231,263	15.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4,748	10.4%	8,447	18.5%	1,726	3.8%	30,784	67.4%	45,705	3.1%	-	-	-	-
Total By Income Source	**191,823**	**13.0%**	**9,977**	**.7%**	**79,463**	**5.4%**	**1,199,122**	**81.0%**	**1,480,386**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	30,277	10.6%	155	.1%	18,350	6.4%	237,214	82.9%	285,996	19.3%	-	-	-	-
Commercial	71,709	24.7%	8,975	3.1%	22,101	7.6%	187,040	64.5%	289,825	19.6%	-	-	-	-
Households	85,159	10.2%	839	.1%	35,297	4.2%	710,830	85.4%	832,125	56.2%	-	-	-	-
Other	4,678	6.5%	9	-	3,715	5.1%	64,038	88.4%	72,440	4.9%	-	-	-	-
Total By Customer Group	**191,823**	**13.0%**	**9,977**	**.7%**	**79,463**	**5.4%**	**1,199,122**	**81.0%**	**1,480,386**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	220,501	8.6%	133,548	5.2%	104,591	4.1%	2,095,944	82.0%	2,554,583	66.4%
Bulk Water	2,014	.7%	26	-	1,705	.6%	271,643	98.6%	275,389	7.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	125,021	12.3%	32,859	3.2%	27,235	2.7%	828,048	81.7%	1,013,163	26.3%
Auditor-General	2	1.4%	-	-	-	-	178	98.6%	180	-
Other	282	14.6%	171	8.8%	3	.2%	1,479	76.4%	1,935	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**347,821**	**9.0%**	**166,603**	**4.3%**	**133,534**	**3.5%**	**3,197,292**	**83.1%**	**3,845,251**	**100.0%**

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Chief Financial Officer	Mr Sabelo Abednigo Dube	013 759 9024

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	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	
Operating Revenue and Expenditure															
Operating Revenue	**396,929**	**420,263**	**115,202**	**29.0%**	**109,515**	**27.6%**	**98,425**	**23.4%**	**82,908**	**19.7%**	**406,049**	**96.6%**	**57,704**	**50.9%**	**43.7%**
Exchange Revenue															
Service charges - Electricity	95,868	111,130	26,060	27.2%	29,505	30.8%	22,491	20.2%	35,505	31.9%	113,561	102.2%	23,480	68.1%	51.2%
Service charges - Water	30,589	30,589	6,895	22.5%	7,283	23.8%	8,488	27.7%	9,370	30.6%	32,036	104.7%	5,890	58.8%	59.1%
Service charges - Waste Water Management	30,222	30,222	7,324	24.2%	7,576	25.1%	7,426	24.6%	7,586	25.1%	29,912	99.0%	5,170	59.4%	46.7%
Service charges - Waste Management	11,698	11,698	2,928	25.0%	2,920	25.0%	2,924	25.0%	2,925	25.0%	11,697	100.0%	1,871	58.3%	56.3%
Sale of Goods and Rendering of Services	2,322	1,852	590	25.4%	336	14.5%	426	23.0%	257	13.9%	1,609	86.9%	290	53.5%	(11.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56,629	56,070	14,460	25.5%	13,574	24.0%	17,157	30.6%	16,119	28.7%	61,311	109.3%	8,819	57.8%	82.8%
Interest earned from Current and Non Current Assets	380	-	-	-	-	-	-	-	-	-	-	-	5	42.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	455	404	103	22.6%	99	21.8%	107	26.6%	127	31.4%	436	107.9%	53	53.7%	137.7%
Licences or permits	3,064	1,478	(24)	(.8%)	763	24.9%	823	55.7%	651	44.1%	2,213	149.8%	2,409	124.8%	(73.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10,800	15,226	6	.1%	0	-	0	-	30	.2%	36	.2%	0	.1%	15,878.9%
Non-Exchange Revenue															
Property rates	40,669	41,586	10,638	26.2%	10,155	25.0%	10,485	25.2%	10,308	24.8%	41,586	100.0%	5,207	48.6%	98.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	125	238	92	73.8%	27	21.5%	195	81.8%	31	12.9%	345	144.7%	23	55.1%	32.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	114,108	114,108	46,128	40.4%	37,278	32.7%	27,902	24.5%	-	-	111,308	97.5%	4,487	44.2%	(100.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	5,662	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**396,512**	**416,917**	**99,440**	**25.1%**	**104,480**	**26.3%**	**126,511**	**30.3%**	**195,874**	**47.0%**	**526,305**	**126.2%**	**145,551**	**68.5%**	**34.6%**
Employee related costs	84,090	84,090	25,397	30.2%	17,613	20.9%	39,124	46.5%	48,169	57.3%	130,302	155.0%	32,424	77.9%	48.6%
Remuneration of councillors	8,292	8,292	2,045	24.7%	1,392	16.8%	2,956	35.7%	2,125	25.6%	8,518	102.7%	6,373	110.5%	(66.7%)
Bulk purchases - electricity	126,388	126,388	38,763	30.7%	29,612	23.4%	28,807	22.8%	35,148	27.8%	132,331	104.7%	22,567	62.1%	55.8%
Inventory consumed	7,500	10,000	2,167	28.9%	7,306	97.4%	9,412	94.1%	8,658	86.6%	27,542	275.4%	10,478	110.5%	(17.4%)
Debt impairment	117,456	113,611	-	-	(116)	(.1%)	1,868	1.6%	41,643	36.7%	43,395	38.2%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	22,035	22,035	61	.3%	-	-	-	-	22	.1%	83	.4%	(3,555)	(16.8%)	(100.6%)
Interest,Dividends and Rent on Land	7,500	7,500	6,836	91.1%	10,494	139.9%	9,604	128.0%	11,911	158.8%	38,844	517.9%	4,985	117.2%	138.9%
Contracted services	13,750	30,000	15,072	109.6%	26,897	195.6%	27,457	91.5%	43,675	145.6%	113,102	377.0%	66,696	201.2%	(34.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	9,500	15,000	9,098	95.8%	11,281	118.7%	7,283	48.6%	4,524	30.2%	32,187	214.6%	5,584	96.4%	(19.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**417**	**3,346**	**15,762**		**5,035**		**(28,087)**		**(112,966)**		**(120,256)**		**(87,847)**		
Transfers and subsidies - capital (monetary allocations)	16,528	22,027	-	-	-	-	-	-	-	-	-	-	33,335	93.3%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16,945**	**25,373**	**15,762**		**5,035**		**(28,087)**		**(112,966)**		**(120,256)**		**(54,512)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**16,945**	**25,373**	**15,762**		**5,035**		**(28,087)**		**(112,966)**		**(120,256)**		**(54,512)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16,945**	**25,373**	**15,762**		**5,035**		**(28,087)**		**(112,966)**		**(120,256)**		**(54,512)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	45	-	(17)	-	43	-	(3)	-	68	-	(86)	-	(96.8%)
Surplus/(Deficit) for the year	**16,945**	**25,373**	**15,807**		**5,018**		**(28,044)**		**(112,969)**		**(120,188)**		**(54,598)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	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	
Capital Revenue and Expenditure															
Source of Finance	**16,526**	**22,025**	**4,425**	**26.8%**	**4,972**	**30.1%**	**4,917**	**22.3%**	**3,802**	**17.3%**	**18,116**	**82.3%**	**4,345**	**36.6%**	**(12.5%)**
National Government	16,526	22,025	4,425	26.8%	4,972	30.1%	4,891	22.2%	3,428	15.6%	17,715	80.4%	4,091	34.9%	(16.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16,526**	**22,025**	**4,425**	**26.8%**	**4,972**	**30.1%**	**4,891**	**22.2%**	**3,428**	**15.6%**	**17,715**	**80.4%**	**4,091**	**34.9%**	**(16.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	26	-	375	-	401	-	254	-	47.2%
Capital Expenditure Functional	**16,526**	**22,025**	**4,425**	**26.8%**	**5,074**	**30.7%**	**4,942**	**22.4%**	**3,802**	**17.3%**	**18,242**	**82.8%**	**4,509**	**37.3%**	**(15.7%)**
Municipal governance and administration	**-**	**-**	**110**	**-**	**102**	**-**	**51**	**-**	**375**	**-**	**637**	**-**	**342**	**-**	**9.5%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	110	-	102	-	51	-	375	-	637	-	342	-	9.5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5,215**	**5,215**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5,215	5,215	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6,877**	**6,877**	**4,315**	**62.7%**	**-**	**-**	**-**	**-**	**-**	**-**	**4,315**	**62.7%**	**76**	**27.0%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6,877	6,877	4,315	62.7%	-	-	-	-	-	-	4,315	62.7%	76	27.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4,434**	**9,933**	**-**	**-**	**4,972**	**112.1%**	**4,891**	**49.2%**	**3,428**	**34.5%**	**13,291**	**133.8%**	**4,091**	**57.0%**	**(16.2%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	2,959	70.7%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2,348	7,847	-	-	4,196	178.7%	4,891	62.3%	3,428	43.7%	12,514	159.5%	-	-	(100.0%)
Waste Management	2,086	2,086	-	-	776	37.2%	-	-	-	-	776	37.2%	1,132	56.6%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	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	

Cash Flow from Operating Activities															
Receipts	**292,112**	**297,232**	**109,753**	**37.6%**	**86,193**	**29.5%**	**82,725**	**27.8%**	**47,391**	**15.9%**	**326,063**	**109.7%**	**30,553**	**60.2%**	**55.1%**
Property rates	29,688	29,688	5,726	19.3%	5,207	17.5%	5,380	18.1%	4,725	15.9%	21,038	70.9%	4,262	44.5%	10.9%
Service charges	86,917	86,917	37,222	42.8%	32,361	37.2%	38,465	44.3%	36,663	42.2%	144,711	166.5%	26,538	80.2%	38.2%
Other revenue	43,852	43,852	5,265	12.0%	1,860	4.2%	4,294	9.8%	3,459	7.9%	14,879	33.9%	(1,055)	99.1%	(427.9%)
Transfers and Subsidies - Operational	114,747	114,747	54,352	47.4%	40,838	35.6%	34,585	30.1%	2,544	2.2%	132,319	115.3%	807	49.6%	215.1%
Transfers and Subsidies - Capital	16,528	22,027	7,188	43.5%	5,927	35.9%	-	-	-	-	13,115	59.5%	-	61.6%	-
Interest	380	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(257,020)**	**(268,434)**	**(80,482)**	**31.3%**	**(87,614)**	**34.1%**	**(84,769)**	**31.6%**	**(56,274)**	**21.0%**	**(309,139)**	**115.2%**	**(80,244)**	**59.0%**	**(29.9%)**
Suppliers and employees	(263,020)	(260,934)	(80,482)	30.6%	(87,614)	33.3%	(84,769)	32.5%	(56,274)	21.6%	(309,139)	118.5%	(80,244)	61.3%	(29.9%)
Finance charges	6,000	(7,500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**35,092**	**28,798**	**29,272**	**83.4%**	**(1,420)**	**(4.0%)**	**(2,045)**	**(7.1%)**	**(8,883)**	**(30.8%)**	**16,923**	**58.8%**	**(49,691)**	**66.2%**	**(82.1%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(16,526)**	**(22,025)**	**(4,119)**	**24.9%**	**(4,148)**	**25.1%**	**(6,011)**	**27.3%**	**(4,010)**	**18.2%**	**(18,288)**	**83.0%**	**(3,398)**	**34.5%**	**18.0%**
Capital assets	(16,526)	(22,025)	(4,119)	24.9%	(4,148)	25.1%	(6,011)	27.3%	(4,010)	18.2%	(18,288)	83.0%	(3,398)	34.5%	18.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(16,526)**	**(22,025)**	**(4,119)**	**24.9%**	**(4,148)**	**25.1%**	**(6,011)**	**27.3%**	**(4,010)**	**18.2%**	**(18,288)**	**83.0%**	**(3,398)**	**34.5%**	**18.0%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**18,566**	**6,773**	**25,153**	**135.5%**	**(5,569)**	**(30.0%)**	**(8,056)**	**(118.9%)**	**(12,893)**	**(190.4%)**	**(1,365)**	**(20.1%)**	**(53,089)**	**115.8%**	**(75.7%)**
Cash/cash equivalents at the year begin:	4,375	4,375	14,292	326.7%	26,211	599.2%	20,642	471.9%	12,586	287.7%	14,292	326.7%	82,870	133.4%	(84.8%)
Cash/cash equivalents at the year end:	**22,941**	**11,147**	**26,211**	**114.3%**	**20,642**	**90.0%**	**12,586**	**112.9%**	**(176)**	**(1.6%)**	**(176)**	**(1.6%)**	**30,066**	**114.2%**	**(100.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,818	3.3%	2,085	1.4%	1,425	1.0%	136,235	94.2%	144,564	13.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10,856	7.8%	2,919	2.1%	2,733	2.0%	122,623	88.1%	139,131	13.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,793	2.9%	2,494	1.9%	2,433	1.9%	121,267	93.3%	129,987	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3,101	1.8%	1,905	1.1%	1,813	1.1%	161,120	95.9%	167,939	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,110	1.2%	1,060	1.1%	1,052	1.1%	92,079	96.6%	95,301	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2,193	100.0%	2,193	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	5,510	1.6%	5,501	1.6%	5,607	1.6%	332,737	95.2%	349,355	32.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	79	.2%	71	.2%	351	.9%	37,112	98.7%	37,613	3.5%	-	-	-	-
Total By Income Source	**29,268**	**2.7%**	**16,036**	**1.5%**	**15,414**	**1.4%**	**1,005,366**	**94.3%**	**1,066,085**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	759	2.7%	651	2.4%	598	2.2%	25,632	92.7%	27,640	2.6%	-	-	-	-
Commercial	16,015	5.2%	4,531	1.5%	3,950	1.3%	281,011	92.0%	305,508	28.7%	-	-	-	-
Households	12,494	1.7%	10,854	1.5%	10,866	1.5%	698,723	95.3%	732,937	68.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**29,268**	**2.7%**	**16,036**	**1.5%**	**15,414**	**1.4%**	**1,005,366**	**94.3%**	**1,066,085**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	16,801	5.4%	11,986	3.9%	11,604	3.8%	268,300	86.9%	308,691	41.7%
Bulk Water	-	-	-	-	-	-	30,986	100.0%	30,986	4.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22,573	5.8%	16,259	4.2%	14,243	3.6%	338,383	86.4%	391,458	52.8%
Auditor-General	-	-	383	3.9%	9	.1%	9,366	96.0%	9,758	1.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**39,374**	**5.3%**	**28,628**	**3.9%**	**25,856**	**3.5%**	**647,036**	**87.3%**	**740,894**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**836,062**	**881,913**	**302,130**	**36.1%**	**257,152**	**30.8%**	**213,782**	**24.2%**	**51,683**	**5.9%**	**824,747**	**93.5%**	**67,029**	**98.7%**	**(22.9%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	98,454	79,169	16,874	17.1%	22,626	23.0%	14,564	18.4%	(6,599)	(8.3%)	47,466	60.0%	22,430	102.3%	(129.4%)
Service charges - Waste Water Management	14,098	15,208	2,833	20.1%	3,088	21.9%	3,333	21.9%	2,480	16.3%	11,734	77.2%	2,782	81.6%	(10.9%)
Service charges - Waste Management	5,211	6,916	1,587	30.5%	1,606	30.8%	1,551	22.4%	722	10.4%	5,466	79.0%	3,017	120.0%	(76.1%)
Sale of Goods and Rendering of Services	792	751	74	9.3%	111	14.1%	74	9.8%	79	10.5%	338	45.0%	58	50.6%	37.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	378	218	(30)	(8.1%)	(2,013)	(532.7%)	(142)	(65.3%)	(3,524)	(1,616.2%)	(5,710)	(2,618.7%)	(255)	(1,596.6%)	1,283.8%
Interest earned from Current and Non Current Assets	6,918	7,375	2,569	37.1%	374	5.4%	1,659	22.5%	1,582	21.5%	6,185	83.9%	1,299	91.0%	21.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	386	753	172	44.4%	175	45.3%	179	23.8%	138	18.3%	663	88.1%	121	79.7%	13.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7,229	5,834	68	.9%	1,149	15.9%	2,701	46.3%	2,260	38.7%	6,178	105.9%	3,262	63.9%	(30.7%)
Non-Exchange Revenue															
Property rates	73,853	117,293	30,971	41.9%	27,955	37.9%	30,340	25.9%	13,451	11.5%	102,717	87.6%	8,894	85.7%	51.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	345	397	40	11.7%	42	12.0%	25	6.2%	20	5.1%	127	31.9%	15	31.3%	38.4%
Licences or permits	8,279	7,117	41	.5%	1,076	13.0%	1,792	25.2%	2,218	31.2%	5,128	72.1%	3,124	57.7%	(29.0%)
Transfer and subsidies - Operational	548,576	550,660	224,549	40.9%	179,147	32.7%	134,595	24.4%	14,862	2.7%	553,153	100.5%	528	100.0%	2,712.7%
Interest Receivables	71,542	90,222	22,382	31.3%	21,815	30.5%	23,110	25.6%	23,794	26.4%	91,101	101.0%	21,753	108.0%	9.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	201	-	201	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**832,967**	**958,942**	**294,728**	**35.4%**	**177,344**	**21.3%**	**151,916**	**15.8%**	**179,995**	**18.8%**	**803,982**	**83.8%**	**174,921**	**77.1%**	**2.9%**
Employee related costs	299,764	259,764	63,721	21.3%	62,919	21.0%	62,908	24.2%	67,207	25.9%	256,755	98.8%	80,994	88.1%	(17.0%)
Remuneration of councillors	33,406	39,696	13,769	41.2%	6,832	20.5%	3,070	7.7%	7,324	18.5%	30,996	78.1%	6,909	95.8%	6.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	184	-	(100.0%)
Inventory consumed	12,100	13,930	1,654	13.7%	4,306	35.6%	2,891	20.8%	8,507	61.1%	17,358	124.6%	5,689	143.3%	49.5%
Debt impairment	120,298	95,298	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	64,325	64,325	-	-	-	-	-	-	12,065	18.8%	12,065	18.8%	-	-	(100.0%)
Interest,Dividends and Rent on Land	1,500	1,500	41	2.7%	43	2.9%	61	4.0%	98	6.5%	243	16.2%	78	20.6%	25.2%
Contracted services	191,582	236,452	47,826	25.0%	70,621	36.9%	59,843	25.3%	51,834	21.9%	230,123	97.3%	50,279	104.6%	3.1%
Transfers and subsidies	8,400	8,400	2,414	28.7%	2,089	24.9%	1,546	18.4%	2,981	35.5%	9,031	107.5%	3,091	102.8%	(3.5%)
Irrecoverable debts written off	-	135,418	135,431	-	(14)	-	-	-	-	-	135,418	100.0%	-	-	-
Operational Cost and Other Cost	101,593	104,159	29,873	29.4%	30,547	30.1%	21,596	20.7%	29,886	28.7%	111,901	107.4%	27,697	119.1%	7.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	93	-	93	-	0	-	30,870.3%
Surplus/(Deficit)	**3,095**	**(77,029)**	**7,402**		**79,808**		**61,866**		**(128,311)**		**20,765**		**(107,892)**		
Transfers and subsidies - capital (monetary allocations)	160,817	160,817	35,722	22.2%	60,123	37.4%	22,962	14.3%	31,600	19.6%	150,407	93.5%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**163,912**	**83,788**	**43,124**		**139,931**		**84,828**		**(96,712)**		**171,172**		**(107,892)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**163,912**	**83,788**	**43,124**		**139,931**		**84,828**		**(96,712)**		**171,172**		**(107,892)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**163,912**	**83,788**	**43,124**		**139,931**		**84,828**		**(96,712)**		**171,172**		**(107,892)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**163,912**	**83,788**	**43,124**		**139,931**		**84,828**		**(96,712)**		**171,172**		**(107,892)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**155,276**	**152,776**	**31,423**	**20.2%**	**52,930**	**34.1%**	**18,956**	**12.4%**	**27,787**	**18.2%**	**131,097**	**85.8%**	**15,033**	**86.1%**	**84.8%**
National Government	152,776	152,776	31,423	20.6%	52,930	34.6%	18,956	12.4%	27,787	18.2%	131,097	85.8%	15,033	87.3%	84.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**152,776**	**152,776**	**31,423**	**20.6%**	**52,930**	**34.6%**	**18,956**	**12.4%**	**27,787**	**18.2%**	**131,097**	**85.8%**	**15,033**	**87.3%**	**84.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2,500	-	-	-	-	-	-	-	-	-	-	-	-	19.6%	-
Capital Expenditure Functional	**155,276**	**152,776**	**32,235**	**20.8%**	**52,930**	**34.1%**	**18,956**	**12.4%**	**29,445**	**19.3%**	**133,567**	**87.4%**	**15,033**	**86.1%**	**95.9%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,000**	**-**	**1,000**	**-**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	1,000	-	1,000	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11,500**	**9,000**	**812**	**7.1%**	**1,643**	**14.3%**	**1,624**	**18.0%**	**4,027**	**44.7%**	**8,106**	**90.1%**	**-**	**-**	**(100.0%)**
Community and Social Services	9,000	9,000	812	9.0%	1,643	18.3%	1,624	18.0%	4,027	44.7%	8,106	90.1%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45,000**	**44,234**	**7,332**	**16.3%**	**19,457**	**43.2%**	**8,660**	**19.6%**	**3,819**	**8.6%**	**39,268**	**88.8%**	**975**	**81.2%**	**291.8%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	98.2%	-
Road Transport	45,000	44,234	7,332	16.3%	19,457	43.2%	8,660	19.6%	3,819	8.6%	39,268	88.8%	975	80.9%	291.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**98,776**	**99,543**	**24,092**	**24.4%**	**31,831**	**32.2%**	**8,672**	**8.7%**	**20,598**	**20.7%**	**85,192**	**85.6%**	**14,058**	**89.4%**	**46.5%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	1,317	146.3%	(100.0%)
Water Management	55,388	55,753	21,502	38.8%	20,396	36.8%	2,843	5.1%	7,319	13.1%	52,060	93.4%	2,611	85.7%	180.3%
Waste Water Management	43,388	43,790	2,590	6.0%	11,434	26.4%	5,829	13.3%	12,621	28.8%	32,475	74.2%	10,130	91.0%	24.6%
Waste Management	-	-	-	-	-	-	-	-	658	-	658	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**855,599**	**856,552**	**273,229**	**31.9%**	**246,639**	**28.8%**	**183,011**	**21.4%**	**43,509**	**5.1%**	**746,387**	**87.1%**	**56,291**	**85.8%**	**(22.7%)**
Property rates	48,112	48,112	3,509	7.3%	11,597	24.1%	5,976	12.4%	17,123	35.6%	38,205	79.4%	13,258	78.2%	29.2%
Service charges	67,451	67,451	3,885	5.8%	14,611	21.7%	7,845	11.6%	2,832	4.2%	29,174	43.3%	6,315	22.6%	(55.1%)
Other revenue	23,725	21,136	43,871	184.9%	38,654	162.9%	21,101	99.8%	17,149	81.1%	120,775	571.4%	34,449	788.8%	(50.2%)
Transfers and Subsidies - Operational	548,576	551,660	221,323	40.3%	177,058	32.3%	141,877	25.7%	0	-	540,258	97.9%	0	100.3%	18,100.0%
Transfers and Subsidies - Capital	160,817	160,817	-	-	2,165	1.3%	4,790	3.0%	4,872	3.0%	11,827	7.4%	-	.9%	(100.0%)
Interest	6,918	7,375	641	9.3%	2,553	36.9%	1,422	19.3%	1,531	20.8%	6,148	83.4%	2,269	126.7%	(32.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(647,875)**	**(647,875)**	**(94,220)**	**14.5%**	**(91,895)**	**14.2%**	**(53,917)**	**8.3%**	**(62,664)**	**9.7%**	**(302,696)**	**46.7%**	**(16,395)**	**43.9%**	**282.2%**
Suppliers and employees	(647,875)	(647,875)	(94,220)	14.5%	(91,895)	14.2%	(53,917)	8.3%	(62,664)	9.7%	(302,696)	46.7%	(16,395)	43.9%	282.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**207,724**	**208,677**	**179,009**	**86.2%**	**154,743**	**74.5%**	**129,094**	**61.9%**	**(19,155)**	**(9.2%)**	**443,691**	**212.6%**	**39,896**	**215.9%**	**(148.0%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(155,276)**	**(152,776)**	**(33,348)**	**21.5%**	**(55,689)**	**35.9%**	**(18,624)**	**12.2%**	**(31,475)**	**20.6%**	**(139,137)**	**91.1%**	**(16,022)**	**92.6%**	**96.5%**
Capital assets	(155,276)	(152,776)	(33,348)	21.5%	(55,689)	35.9%	(18,624)	12.2%	(31,475)	20.6%	(139,137)	91.1%	(16,022)	92.6%	96.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(155,276)**	**(152,776)**	**(33,348)**	**21.5%**	**(55,689)**	**35.9%**	**(18,624)**	**12.2%**	**(31,475)**	**20.6%**	**(139,137)**	**91.1%**	**(16,022)**	**92.6%**	**96.5%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**52,448**	**55,900**	**145,661**	**277.7%**	**99,054**	**188.9%**	**110,469**	**197.6%**	**(50,630)**	**(90.6%)**	**304,554**	**544.8%**	**23,875**	**520.2%**	**(312.1%)**
Cash/cash equivalents at the year begin:	18,389	18,389	170	.9%	145,935	793.6%	244,989	1,332.3%	355,459	1,933.0%	170	.9%	275,786	3.0%	28.9%
Cash/cash equivalents at the year end:	**70,837**	**74,289**	**145,935**	**206.0%**	**244,989**	**345.8%**	**355,459**	**478.5%**	**304,828**	**410.3%**	**304,828**	**410.3%**	**299,660**	**276.7%**	**1.7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	(51,258)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(26,497)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(12,138)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(12,183)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	(32,797)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(18,270)	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	**(153,143)**	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	(10)	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(509)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(152,623)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	**(153,143)**	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1,853	58.1%	-	-	-	-	1,339	41.9%	3,192	32.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8,060	119.9%	-	-	-	-	(1,339)	(19.9%)	6,722	67.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**9,914**	**100.0%**	-	-	-	-	**0**	-	**9,914**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**511,392**	**514,167**	**130,536**	**25.5%**	**107,015**	**20.9%**	**79,080**	**15.4%**	**6,020**	**1.2%**	**322,652**	**62.8%**	**7,803**	**84.6%**	**(22.8%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	73	73	-	-	-	-	50	68.0%	(27)	(37.2%)	23	30.9%	(16)	71.0%	65.5%
Agency services	600	1,000	187	31.2%	294	49.0%	151	15.1%	-	-	632	63.2%	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	1,010	-	-	2	-	-	-	-	-	2	.2%	-	-	-
Interest earned from Current and Non Current Assets	7,689	5,189	47	.6%	468	6.1%	1,303	25.1%	1,240	23.9%	3,058	58.9%	1,915	81.7%	(35.2%)
Dividends	223	223	-	-	-	-	-	-	222	99.5%	222	99.5%	204	100.4%	9.0%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	750	250	23	3.0%	50	6.7%	12	4.8%	39	15.5%	123	49.2%	-	-	(100.0%)
Licences or permits	2,500	2,000	-	-	-	-	-	-	902	45.1%	902	45.1%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	616	756	98	15.9%	1,194	193.6%	173	22.8%	568	75.0%	2,032	268.6%	196	106.2%	189.0%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	497,441	503,666	130,182	26.2%	105,007	21.1%	77,392	15.4%	3,014	.6%	315,595	62.7%	5,489	85.4%	(45.1%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	63	-	63	-	15	-	316.7%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**303,772**	**310,825**	**72,683**	**23.9%**	**79,877**	**26.3%**	**73,547**	**23.7%**	**66,842**	**21.5%**	**292,949**	**94.2%**	**72,030**	**96.2%**	**(7.2%)**
Employee related costs	172,674	167,338	42,318	24.5%	41,400	24.0%	40,282	24.1%	42,838	25.6%	166,838	99.7%	41,442	96.5%	3.4%
Remuneration of councillors	22,535	22,505	5,179	23.0%	5,224	23.2%	5,603	24.9%	5,389	23.9%	21,394	95.1%	5,242	97.6%	2.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1,252	1,397	262	20.9%	298	23.8%	164	11.8%	183	13.1%	907	64.9%	523	102.1%	(65.0%)
Debt impairment	-	1,010	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	12,392	13,341	-	-	6,628	53.5%	3,452	25.9%	3,915	29.3%	13,995	104.9%	3,891	106.9%	.6%
Interest,Dividends and Rent on Land	7,873	7,888	-	-	4,154	52.8%	-	-	103	1.3%	4,257	54.0%	4,428	101.5%	(97.7%)
Contracted services	40,052	43,663	15,537	38.8%	7,018	17.5%	9,440	21.6%	6,355	14.6%	38,349	87.8%	6,409	91.1%	(.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	46,995	53,683	9,388	20.0%	15,156	32.2%	14,606	27.2%	8,060	15.0%	47,209	87.9%	10,096	95.6%	(20.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**207,620**	**203,342**	**57,853**		**27,138**		**5,534**		**(60,821)**		**29,702**		**(64,227)**		
Transfers and subsidies - capital (monetary allocations)	2,757	2,757	370	13.4%	873	31.7%	-	-	1,513	54.9%	2,757	100.0%	1,244	73.7%	21.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**210,377**	**206,099**	**58,223**		**28,011**		**5,534**		**(59,308)**		**32,459**		**(62,983)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**210,377**	**206,099**	**58,223**		**28,011**		**5,534**		**(59,308)**		**32,459**		**(62,983)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**210,377**	**206,099**	**58,223**		**28,011**		**5,534**		**(59,308)**		**32,459**		**(62,983)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**210,377**	**206,099**	**58,223**		**28,011**		**5,534**		**(59,308)**		**32,459**		**(62,983)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**205,633**	**199,314**	**45,719**	**22.2%**	**43,156**	**21.0%**	**56,298**	**28.2%**	**51,941**	**26.1%**	**197,113**	**98.9%**	**22,412**	**62.8%**	**131.8%**
National Government	2,397	57,259	18,652	778.0%	12,936	539.6%	4,293	7.5%	13,247	23.1%	49,128	85.8%	18,359	54.2%	(27.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2,397**	**57,259**	**18,652**	**778.0%**	**12,936**	**539.6%**	**4,293**	**7.5%**	**13,247**	**23.1%**	**49,128**	**85.8%**	**18,359**	**54.2%**	**(27.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	203,236	142,056	27,067	13.3%	30,220	14.9%	52,005	36.6%	38,694	27.2%	147,985	104.2%	4,054	89.5%	854.5%
Capital Expenditure Functional	**205,633**	**199,314**	**45,719**	**22.2%**	**43,156**	**21.0%**	**56,298**	**28.2%**	**51,941**	**26.1%**	**197,113**	**98.9%**	**22,412**	**65.8%**	**131.8%**
Municipal governance and administration	**6,040**	**4,231**	**212**	**3.5%**	**1,575**	**26.1%**	**1,234**	**29.2%**	**2,532**	**59.8%**	**5,553**	**131.3%**	**652**	**82.6%**	**288.1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6,040	4,231	212	3.5%	1,575	26.1%	1,234	29.2%	2,532	59.8%	5,553	131.3%	652	82.6%	288.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**300**	**300**	**-**	**-**	**-**	**-**	**181**	**60.3%**	**(181)**	**(60.3%)**	**-**	**-**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	300	300	-	-	-	-	181	60.3%	(181)	(60.3%)	-	-	-	-	(100.0%)
Economic and Environmental Services	**13,447**	**12,508**	**370**	**2.8%**	**3,147**	**23.4%**	**5,057**	**40.4%**	**3,041**	**24.3%**	**11,615**	**92.9%**	**4,190**	**93.9%**	**(27.4%)**
Planning and Development	6,750	6,259	-	-	1,022	15.1%	2,775	44.3%	1,904	30.4%	5,702	91.1%	464	97.9%	310.0%
Road Transport	5,897	5,529	370	6.3%	2,125	36.0%	2,282	41.3%	417	7.5%	5,194	93.9%	3,226	92.8%	(87.1%)
Environmental Protection	800	720	-	-	-	-	-	-	720	100.0%	720	100.0%	500	100.0%	43.9%
Trading Services	**185,846**	**182,275**	**45,136**	**24.3%**	**38,434**	**20.7%**	**49,827**	**27.3%**	**46,549**	**25.5%**	**179,945**	**98.7%**	**17,570**	**58.4%**	**164.9%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	183,346	181,846	45,136	24.6%	38,434	21.0%	49,827	27.4%	46,151	25.4%	179,547	98.7%	17,570	56.9%	162.7%
Waste Water Management	2,500	430	-	-	-	-	-	-	398	92.6%	398	92.6%	-	98.9%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**514,149**	**516,924**	**198,023**	**38.5%**	**158,253**	**30.8%**	**150,977**	**29.2%**	**70,294**	**13.6%**	**577,547**	**111.7%**	**81,280**	**234.8%**	**(13.5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	6,040	10,305	19,476	322.5%	14,948	247.5%	23,756	230.5%	19,444	188.7%	77,623	753.3%	12,527	909.6%	55.2%
Transfers and Subsidies - Operational	315,595	315,595	132,568	42.0%	104,057	33.0%	78,970	25.0%	-	-	315,595	100.0%	39,690	169.0%	(100.0%)
Transfers and Subsidies - Capital	184,603	184,603	45,933	24.9%	38,780	21.0%	46,941	25.4%	49,387	26.8%	181,041	98.1%	26,944	108.9%	83.3%
Interest	7,689	6,199	47	.6%	468	6.1%	1,310	21.1%	1,241	20.0%	3,066	49.5%	1,915	82.0%	(35.2%)
Dividends	223	223	-	-	-	-	-	-	222	99.5%	222	99.5%	204	100.4%	9.0%
Payments	**(291,380)**	**(297,928)**	**(183,569)**	**63.0%**	**(134,706)**	**46.2%**	**(138,909)**	**46.6%**	**(129,595)**	**43.5%**	**(586,779)**	**197.0%**	**(213,884)**	**201.4%**	**(39.4%)**
Suppliers and employees	(283,508)	(290,040)	(183,569)	64.7%	(134,706)	47.5%	(138,909)	47.9%	(129,595)	44.7%	(586,779)	202.3%	(213,884)	207.9%	(39.4%)
Finance charges	(7,873)	(7,888)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**222,769**	**218,997**	**14,454**	**6.5%**	**23,547**	**10.6%**	**12,069**	**5.5%**	**(59,300)**	**(27.1%)**	**(9,231)**	**(4.2%)**	**(132,604)**	**321.5%**	**(55.3%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**61**	**-**	**690**	**-**	**2,295**	**-**	**482**	**-**	**3,528**	**-**	**(1,062)**	**-**	**(145.4%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	63	-	63	-	15	-	316.7%
Decrease (increase) in non-current receivables	-	-	61	-	690	-	2,295	-	419	-	3,465	-	(1,077)	-	(138.9%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(205,633)**	**(199,314)**	**(45,719)**	**22.2%**	**(43,156)**	**21.0%**	**(56,298)**	**28.2%**	**(51,941)**	**26.1%**	**(197,113)**	**98.9%**	**(22,412)**	**65.8%**	**131.8%**
Capital assets	(205,633)	(199,314)	(45,719)	22.2%	(43,156)	21.0%	(56,298)	28.2%	(51,941)	26.1%	(197,113)	98.9%	(22,412)	65.8%	131.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(205,633)**	**(199,314)**	**(45,658)**	**22.2%**	**(42,466)**	**20.7%**	**(54,003)**	**27.1%**	**(51,459)**	**25.8%**	**(193,585)**	**97.1%**	**(23,474)**	**64.5%**	**119.2%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(13,492)**	**(13,065)**	**-**	**-**	**-**	**-**	**-**	**-**	**(322)**	**2.5%**	**(322)**	**2.5%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(13,492)	(13,065)	-	-	-	-	-	-	(322)	2.5%	(322)	2.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(13,492)**	**(13,065)**	**-**	**-**	**-**	**-**	**-**	**-**	**(322)**	**2.5%**	**(322)**	**2.5%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**3,644**	**6,618**	**(31,204)**	**(856.3%)**	**(18,919)**	**(519.2%)**	**(41,934)**	**(633.7%)**	**(111,081)**	**(1,678.5%)**	**(203,139)**	**(3,069.6%)**	**(156,079)**	**5,077.8%**	**(28.8%)**
Cash/cash equivalents at the year begin:	10,748	6,015	6,015	56.0%	(25,189)	(234.4%)	(44,108)	(733.3%)	(86,042)	(1,430.5%)	6,015	100.0%	474,510	-	(118.1%)
Cash/cash equivalents at the year end:	14,392	12,633	(25,189)	(175.0%)	(44,108)	(306.5%)	(86,042)	(681.1%)	(197,124)	(1,560.4%)	(197,124)	(1,560.4%)	318,431	1,902.7%	(161.9%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Ms Sybil Senele Madlopha	013 759 8531
Chief Financial Officer	Mr Oupa Mokoena	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**415,535**	**576,685**	**85,496**	**20.6%**	**73,875**	**17.8%**	**108,016**	**18.7%**	**122,768**	**21.3%**	**390,154**	**67.7%**	**63,992**	**69.3%**	**91.8%**
Exchange Revenue															
Service charges - Electricity	116,896	83,580	12,634	10.8%	20,555	17.6%	23,138	27.7%	41,549	49.7%	97,876	117.1%	31,452	81.1%	32.1%
Service charges - Water	22,029	22,029	2,608	11.8%	5,369	24.4%	5,908	26.8%	21,190	96.2%	35,074	159.2%	(2,982)	62.8%	(810.7%)
Service charges - Waste Water Management	14,673	14,673	2,415	16.5%	3,625	24.7%	3,620	24.7%	12,952	88.3%	22,612	154.1%	3,519	91.8%	268.1%
Service charges - Waste Management	12,779	12,779	1,973	15.4%	2,964	23.2%	2,985	23.4%	8,708	68.1%	16,631	130.1%	2,888	86.6%	201.5%
Sale of Goods and Rendering of Services	1,138	604	41	3.6%	62	5.5%	51	8.5%	139	23.0%	293	48.4%	39	48.4%	252.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19,930	17,248	2,866	14.4%	4,343	21.8%	4,450	25.8%	1,510	8.8%	13,169	76.4%	4,578	90.2%	(67.0%)
Interest earned from Current and Non Current Assets	2,053	2,329	402	19.6%	509	24.8%	643	27.6%	319	13.7%	1,873	80.4%	632	84.4%	(49.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	53	-	-	-	-	-	-	-	-	-	-	-	-	58.3%	-
Rental from Fixed Assets	2,303	545	99	4.3%	120	5.2%	35	6.4%	7	1.4%	262	48.0%	149	81.1%	(95.0%)
Licences or permits	16	16	0	2.4%	9	55.3%	2	11.2%	0	1.6%	12	70.4%	1	320.2%	(80.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1,344	179	32	2.4%	25	1.8%	32	17.7%	42	23.3%	131	73.0%	10	43.0%	309.0%
Non-Exchange Revenue															
Property rates	93,165	116,375	18,474	19.8%	26,999	29.0%	26,896	23.1%	9,111	7.8%	81,480	70.0%	17,687	75.6%	(48.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26,037	172,078	3	-	(39)	(.1%)	-	-	570	.3%	534	.3%	46	63.3%	1,149.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	103,119	103,788	40,844	39.6%	4,617	4.5%	35,182	33.9%	24,937	24.0%	105,580	101.7%	1,711	37.7%	1,357.5%
Interest Receivables	-	18,506	3,103	-	4,717	-	5,075	27.4%	1,734	9.4%	14,628	79.0%	4,261	-	(59.3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	11,955	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**522,753**	**665,177**	**93,414**	**17.9%**	**121,046**	**23.2%**	**195,876**	**29.4%**	**(94,430)**	**(14.2%)**	**315,906**	**47.5%**	**206,295**	**74.2%**	**(145.8%)**
Employee related costs	139,009	139,009	24,195	17.4%	50,545	36.4%	111,267	80.0%	(45,915)	(33.0%)	140,091	100.8%	92,240	128.2%	(149.8%)
Remuneration of councillors	8,602	8,602	1,620	18.8%	4,641	54.0%	216	2.5%	3,287	38.2%	9,764	113.5%	-	53.8%	(100.0%)
Bulk purchases - electricity	108,147	108,147	24,375	22.5%	16,949	15.7%	31,602	29.2%	20,731	19.2%	93,657	86.6%	21,679	99.8%	(4.4%)
Inventory consumed	10,782	9,406	1,390	12.9%	1,199	11.1%	3,054	32.5%	809	8.6%	6,452	68.6%	1,015	39.9%	(20.4%)
Debt impairment	102,307	119,714	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	79,808	79,808	10,905	13.7%	16,400	20.5%	16,494	20.7%	(119,089)	(149.2%)	(75,291)	(94.3%)	71,908	116.1%	(265.6%)
Interest,Dividends and Rent on Land	10,920	21,840	4,574	41.9%	5,058	46.3%	10,990	50.3%	6,531	29.9%	27,153	124.3%	5,139	90.3%	27.1%
Contracted services	32,036	57,825	4,415	13.8%	17,946	56.0%	2,666	4.6%	34,886	60.3%	59,914	103.6%	9,200	57.8%	279.2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	36,677	18,339	-	-	-	-	-	88	.2%	18,427	50.2%	333	98.1%	(73.6%)
Operational Cost and Other Cost	31,142	40,198	3,601	11.6%	8,309	26.7%	19,587	48.7%	4,243	10.6%	35,740	88.9%	4,781	70.5%	(11.2%)
Disposal of Fixed and Intangible Assets	-	37,852	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	6,098	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(107,218)**	**(88,491)**	**(7,918)**		**(47,171)**		**(87,860)**		**217,198**		**74,248**		**(142,304)**		
Transfers and subsidies - capital (monetary allocations)	60,387	66,947	12,499	20.7%	19,157	31.7%	15,011	22.4%	7,307	10.9%	53,974	80.6%	15,855	75.8%	(53.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(46,831)**	**(21,544)**	**4,581**		**(28,013)**		**(72,849)**		**224,504**		**128,222**		**(126,449)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(46,831)**	**(21,544)**	**4,581**		**(28,013)**		**(72,849)**		**224,504**		**128,222**		**(126,449)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(46,831)**	**(21,544)**	**4,581**		**(28,013)**		**(72,849)**		**224,504**		**128,222**		**(126,449)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(46,831)**	**(21,544)**	**4,581**		**(28,013)**		**(72,849)**		**224,504**		**128,222**		**(126,449)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**59,118**	**80,423**	**19,982**	**33.8%**	**23,822**	**40.3%**	**6,146**	**7.6%**	**24,224**	**30.1%**	**74,174**	**92.2%**	**19,872**	**79.9%**	**21.9%**
National Government	58,818	79,253	17,515	29.8%	22,205	37.8%	2,701	3.4%	31,218	39.4%	73,639	92.9%	19,872	80.1%	57.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58,818**	**79,253**	**17,515**	**29.8%**	**22,205**	**37.8%**	**2,701**	**3.4%**	**31,218**	**39.4%**	**73,639**	**92.9%**	**19,872**	**80.1%**	**57.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	1,170	2,467	822.3%	1,617	539.0%	3,446	294.5%	(6,994)	(597.8%)	535	45.7%	-	46.9%	(100.0%)
Capital Expenditure Functional	**59,118**	**80,423**	**21,071**	**35.6%**	**25,514**	**43.2%**	**6,146**	**7.6%**	**28,965**	**36.0%**	**81,696**	**101.6%**	**19,872**	**81.0%**	**45.8%**
Municipal governance and administration	**300**	**420**	**56**	**18.6%**	**240**	**80.2%**	**-**	**-**	**-**	**-**	**296**	**70.5%**	**-**	**46.9%**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	300	420	56	18.6%	240	80.2%	-	-	-	-	296	70.5%	-	46.9%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**10,150**	**7,008**	**-**	**3,728**	**-**	**4,207**	**41.5%**	**585**	**5.8%**	**15,529**	**153.0%**	**10**	**87.0%**	**5,860.9%**
Community and Social Services	-	10,000	4,597	-	2,351	-	762	7.6%	7,714	77.1%	15,424	154.2%	10	87.0%	78,469.3%
Sport And Recreation	-	150	-	-	-	-	-	-	104	69.5%	104	69.5%	-	-	(100.0%)
Public Safety	-	-	2,411	-	1,377	-	3,446	-	(7,233)	-	-	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20,000**	**11,227**	**6,996**	**35.0%**	**(6,162)**	**(30.8%)**	**55**	**.5%**	**3,266**	**29.1%**	**4,155**	**37.0%**	**-**	**52.6%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20,000	11,227	6,996	35.0%	(6,162)	(30.8%)	55	.5%	3,266	29.1%	4,155	37.0%	-	52.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**38,818**	**58,626**	**7,011**	**18.1%**	**27,708**	**71.4%**	**1,884**	**3.2%**	**25,114**	**42.8%**	**61,717**	**105.3%**	**19,862**	**87.4%**	**26.4%**
Energy sources	9,000	9,600	-	-	4,251	47.2%	1,333	13.9%	13,509	140.7%	19,093	198.9%	-	-	(100.0%)
Water Management	29,818	20,000	4,725	15.8%	8,026	26.9%	(159)	(.8%)	6,748	33.7%	19,340	96.7%	12,677	68.1%	(46.8%)
Waste Water Management	-	29,026	2,286	-	15,431	-	710	2.4%	2,382	8.2%	20,808	71.7%	7,184	129.7%	(66.8%)
Waste Management	-	-	-	-	-	-	-	-	2,475	-	2,475	-	-	87.0%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**416,337**	**405,424**	**103,998**	**25.0%**	**41,643**	**10.0%**	**121,035**	**29.9%**	**69,803**	**17.2%**	**336,479**	**83.0%**	**38,112**	**56.0%**	**83.2%**
Property rates	65,216	87,282	10,076	15.4%	13,945	21.4%	14,624	16.8%	9,790	11.2%	48,434	55.5%	10,637	53.4%	(8.0%)
Service charges	132,206	99,795	19,586	14.8%	25,494	19.3%	27,662	27.7%	19,281	19.3%	92,023	92.2%	24,824	81.0%	(22.3%)
Other revenue	51,362	44,925	2,190	4.3%	1,465	2.9%	1,821	4.1%	1,531	3.4%	7,007	15.6%	2,259	129.9%	(32.2%)
Transfers and Subsidies - Operational	103,119	103,788	40,351	39.1%	0	-	50,319	48.5%	24,330	23.4%	115,001	110.8%	1	36.9%	4,194,727.6%
Transfers and Subsidies - Capital	60,387	66,947	31,536	52.2%	212	.4%	25,977	38.8%	14,282	21.3%	72,006	107.6%	165	26.4%	8,537.2%
Interest	4,046	2,686	259	6.4%	527	13.0%	633	23.6%	589	21.9%	2,009	74.8%	225	59.2%	161.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(340,638)**	**(385,027)**	**(3,751)**	**1.1%**	**(127,396)**	**37.4%**	**107,280**	**(27.9%)**	**(39,319)**	**10.2%**	**(63,187)**	**16.4%**	**21,693**	**18.7%**	**(281.3%)**
Suppliers and employees	(340,638)	(385,027)	(3,751)	1.1%	(127,396)	37.4%	107,280	(27.9%)	(39,319)	10.2%	(63,187)	16.4%	21,693	19.8%	(281.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**75,698**	**20,396**	**100,247**	**132.4%**	**(85,753)**	**(113.3%)**	**228,315**	**1,119.4%**	**30,485**	**149.5%**	**273,293**	**1,339.9%**	**59,804**	**1,140.8%**	**(49.0%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(59,118)**	**(80,423)**	**(17,772)**	**30.1%**	**(26,550)**	**44.9%**	**(8,133)**	**10.1%**	**(14,901)**	**18.5%**	**(67,356)**	**83.8%**	**(18,772)**	**91.8%**	**(20.6%)**
Capital assets	(59,118)	(80,423)	(17,772)	30.1%	(26,550)	44.9%	(8,133)	10.1%	(14,901)	18.5%	(67,356)	83.8%	(18,772)	91.8%	(20.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(59,118)**	**(80,423)**	**(17,772)**	**30.1%**	**(26,550)**	**44.9%**	**(8,133)**	**10.1%**	**(14,901)**	**18.5%**	**(67,356)**	**83.8%**	**(18,772)**	**91.8%**	**(20.6%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**16,581**	**(60,027)**	**82,475**	**497.4%**	**(112,304)**	**(677.3%)**	**220,182**	**(366.8%)**	**15,583**	**(26.0%)**	**205,936**	**(343.1%)**	**41,032**	**(124.5%)**	**(62.0%)**
Cash/cash equivalents at the year begin:	6,053	67,193	-	-	82,475	1,362.6%	(29,829)	(44.4%)	190,353	283.3%	-	-	53,720	43.8%	254.3%
Cash/cash equivalents at the year end:	**22,633**	**7,166**	**82,475**	**364.4%**	**(29,829)**	**(131.8%)**	**190,353**	**2,656.2%**	**205,936**	**2,873.6%**	**205,936**	**2,873.6%**	**94,752**	**(363.6%)**	**117.3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	(3,853)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(4,135)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(10,985)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(797)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(1,000)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(20,770)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	(3,134)	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(4,095)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(13,541)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(20,770)**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	13,552	5.0%	9,879	3.7%	7,678	2.9%	237,668	88.4%	268,777	50.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47,285	18.1%	6,415	2.5%	3,202	1.2%	204,915	78.3%	261,816	49.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**60,837**	**11.5%**	**16,294**	**3.1%**	**10,880**	**2.1%**	**442,583**	**83.4%**	**530,593**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**5,692,537**	**6,278,987**	**1,438,840**	**25.3%**	**1,382,586**	**24.3%**	**1,285,771**	**20.5%**	**1,119,033**	**17.8%**	**5,226,230**	**83.2%**	**1,121,208**	**93.2%**	**(.2%)**
Exchange Revenue															
Service charges - Electricity	2,319,235	2,469,235	496,218	21.4%	437,160	18.8%	384,236	15.6%	417,951	16.9%	1,735,565	70.3%	398,828	78.6%	4.8%
Service charges - Water	579,391	529,391	86,505	14.9%	102,548	17.7%	106,702	20.2%	106,599	20.1%	402,353	76.0%	98,559	74.9%	8.2%
Service charges - Waste Water Management	178,860	163,860	33,727	18.9%	40,069	22.4%	39,602	24.2%	38,912	23.7%	152,310	93.0%	35,678	87.2%	9.1%
Service charges - Waste Management	224,491	264,766	54,493	24.3%	53,743	23.9%	53,966	20.4%	55,451	20.9%	217,653	82.2%	46,006	84.0%	20.5%
Sale of Goods and Rendering of Services	21,863	5,900	4,865	22.3%	6,480	29.6%	5,688	96.4%	6,095	103.3%	23,128	392.0%	3,986	94.0%	52.9%
Agency services	3,163	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	382,119	496,751	91,735	24.0%	97,399	25.5%	100,903	20.3%	104,562	21.0%	394,600	79.4%	98,729	103.5%	5.9%
Interest earned from Current and Non Current Assets	9,882	9,882	456	4.6%	-	-	3,237	32.8%	1,526	15.4%	5,219	52.8%	2,406	25.4%	(36.6%)
Dividends	6,439	4,081	803	12.5%	898	13.9%	1,115	27.3%	1,223	30.0%	4,038	99.0%	1,363	96.7%	(10.3%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19,783	30,229	5,574	28.2%	8,790	44.4%	5,592	18.5%	5,886	19.5%	25,842	85.5%	4,899	103.2%	20.1%
Licences or permits	354	421	46	13.0%	137	38.8%	189	44.9%	47	11.2%	419	99.6%	43	111.8%	9.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	55,684	15,026	(3,402)	(6.1%)	1,993	3.6%	3,614	24.1%	3,111	20.7%	5,317	35.4%	(126,787)	24.3%	(102.5%)
Non-Exchange Revenue															
Property rates	1,111,596	1,448,396	362,709	32.6%	361,489	32.5%	374,226	25.8%	328,901	22.7%	1,427,325	98.5%	347,518	125.9%	(5.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25,554	25,554	1,177	4.6%	826	3.2%	949	3.7%	521	2.0%	3,472	13.6%	1,443	66.5%	(63.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	659,968	692,350	271,309	41.1%	232,719	35.3%	167,401	24.2%	2,564	.4%	673,993	97.3%	167,297	103.2%	(98.5%)
Interest Receivables	94,156	122,102	32,101	34.1%	35,529	37.7%	38,351	31.4%	42,553	34.9%	148,534	121.6%	31,949	116.6%	33.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	1,043	526	-	2,806	-	-	-	3,129	300.0%	6,461	619.5%	9,291	-	(66.3%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5,663,183**	**6,510,251**	**1,342,645**	**23.7%**	**1,213,468**	**21.4%**	**1,191,161**	**18.3%**	**1,426,337**	**21.9%**	**5,173,612**	**79.5%**	**1,131,585**	**82.9%**	**26.0%**
Employee related costs	1,226,472	1,226,472	282,991	23.1%	291,562	23.8%	286,336	23.3%	287,070	23.4%	1,147,959	93.6%	270,075	92.3%	6.3%
Remuneration of councillors	37,681	37,681	8,650	23.0%	8,671	23.0%	9,658	25.6%	9,021	23.9%	35,998	95.5%	8,791	98.2%	2.6%
Bulk purchases - electricity	1,741,131	1,941,131	705,977	40.5%	319,130	18.3%	408,179	21.0%	671,806	34.6%	2,105,092	108.4%	641,754	119.2%	4.7%
Inventory consumed	266,263	286,548	38,577	14.5%	69,326	26.0%	82,491	28.8%	99,912	34.9%	290,306	101.3%	80,499	102.5%	24.1%
Debt impairment	801,514	1,118,514	50	-	-	-	-	-	-	-	50	-	-	-	-
Depreciation, Amortisation and Impairment	325,371	306,571	-	-	129,617	39.8%	-	-	(129,617)	(42.3%)	-	-	(251,549)	-	(48.5%)
Interest,Dividends and Rent on Land	193,008	280,053	83,164	43.1%	79,331	41.1%	129,493	46.2%	188,036	67.1%	480,025	171.4%	100,889	141.1%	86.4%
Contracted services	719,018	915,616	141,306	19.7%	272,416	37.9%	244,584	26.7%	245,294	26.8%	903,600	98.7%	218,509	96.3%	12.3%
Transfers and subsidies	9,893	34,893	301	3.0%	633	6.4%	683	2.0%	1,367	3.9%	2,984	8.6%	1,977	37.7%	(30.9%)
Irrecoverable debts written off	135,214	118,214	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	206,575	239,558	80,229	38.8%	40,117	19.4%	29,738	12.4%	50,492	21.1%	200,576	83.7%	45,064	89.8%	12.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1,043	5,000	1,400	134.2%	2,665	255.5%	-	-	2,958	59.2%	7,022	140.4%	15,577	1,564.4%	(81.0%)
Surplus/(Deficit)	**29,355**	**(231,264)**	**96,195**		**169,117**		**94,610**		**(307,305)**		**52,618**		**(10,377)**		
Transfers and subsidies - capital (monetary allocations)	221,702	216,702	32,888	14.8%	60,273	27.2%	29,626	13.7%	89,624	41.4%	212,411	98.0%	70,637	84.6%	26.9%
Transfers and subsidies - capital (in-kind)	11,000	39,571	-	-	-	-	-	-	-	-	-	-	(6)	3.7%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**262,057**	**25,010**	**129,084**		**229,391**		**124,235**		**(217,681)**		**265,029**		**60,254**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**262,057**	**25,010**	**129,084**		**229,391**		**124,235**		**(217,681)**		**265,029**		**60,254**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**262,057**	**25,010**	**129,084**		**229,391**		**124,235**		**(217,681)**		**265,029**		**60,254**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**262,057**	**25,010**	**129,084**		**229,391**		**124,235**		**(217,681)**		**265,029**		**60,254**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**241,252**	**236,686**	**28,296**	**11.7%**	**53,757**	**22.3%**	**36,541**	**15.4%**	**83,544**	**35.3%**	**202,138**	**85.4%**	**67,936**	**74.6%**	**23.0%**
National Government	221,702	216,702	28,117	12.7%	51,995	23.5%	25,962	12.0%	79,508	36.7%	185,582	85.6%	61,137	72.5%	30.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**221,702**	**216,702**	**28,117**	**12.7%**	**51,995**	**23.5%**	**25,962**	**12.0%**	**79,508**	**36.7%**	**185,582**	**85.6%**	**61,137**	**72.5%**	**30.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19,550	19,983	178	.9%	1,762	9.0%	10,579	52.9%	4,036	20.2%	16,556	82.8%	6,799	122.0%	(40.6%)
Capital Expenditure Functional	**241,252**	**236,686**	**28,296**	**11.7%**	**53,757**	**22.3%**	**36,541**	**15.4%**	**83,544**	**35.3%**	**202,138**	**85.4%**	**67,936**	**74.6%**	**23.0%**
Municipal governance and administration	**17,850**	**19,050**	**58**	**.3%**	**1,911**	**10.7%**	**10,531**	**55.3%**	**1,829**	**9.6%**	**14,329**	**75.2%**	**5,914**	**143.7%**	**(69.1%)**
Executive and Council	100	100	29	28.5%	-	-	66	65.5%	12	12.1%	106	106.1%	27	99.6%	(56.0%)
Finance and administration	17,750	18,950	30	.2%	1,911	10.8%	10,465	55.2%	1,817	9.6%	14,223	75.1%	5,887	144.5%	(69.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**300**	**300**	**120**	**40.0%**	**-**	**-**	**27**	**9.1%**	**47**	**15.7%**	**195**	**64.8%**	**776**	**78.5%**	**(93.9%)**
Community and Social Services	200	200	120	60.0%	-	-	21	10.6%	-	-	141	70.6%	15	87.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	100	-	-	-	-	6	6.2%	47	47.2%	53	53.3%	761	76.7%	(93.8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15,700**	**11,433**	**2,028**	**12.9%**	**2,173**	**13.8%**	**430**	**3.8%**	**5,832**	**51.0%**	**10,462**	**91.5%**	**5,344**	**42.4%**	**9.1%**
Planning and Development	100	100	-	-	-	-	8	8.0%	86	85.7%	94	93.6%	92	69.7%	(6.5%)
Road Transport	15,000	10,000	2,028	13.5%	1,643	11.0%	422	4.2%	5,270	52.7%	9,363	93.6%	5,098	42.4%	3.4%
Environmental Protection	600	1,333	-	-	530	88.3%	-	-	477	35.7%	1,006	75.5%	155	25.4%	207.4%
Trading Services	**207,402**	**205,902**	**26,089**	**12.6%**	**49,673**	**24.0%**	**25,554**	**12.4%**	**75,837**	**36.8%**	**177,153**	**86.0%**	**55,901**	**76.8%**	**35.7%**
Energy sources	30,731	30,731	-	-	13,151	42.8%	3,930	12.8%	11,005	35.8%	28,086	91.4%	15,121	97.5%	(27.2%)
Water Management	80,594	108,504	14,619	18.1%	16,186	20.1%	23,143	21.3%	42,632	39.3%	96,581	89.0%	14,595	70.5%	192.1%
Waste Water Management	93,977	66,068	11,470	12.2%	20,335	21.6%	(1,533)	(2.3%)	21,916	33.2%	52,189	79.0%	26,185	75.2%	(16.3%)
Waste Management	2,100	600	-	-	-	-	13	2.2%	283	47.2%	296	49.4%	-	58.0%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**4,063,259**	**4,423,102**	**1,063,245**	**26.2%**	**930,507**	**22.9%**	**898,816**	**20.3%**	**661,208**	**14.9%**	**3,553,775**	**80.3%**	**636,477**	**74.8%**	**3.9%**
Property rates	778,117	1,013,877	145,875	18.7%	136,963	17.6%	144,138	14.2%	154,628	15.3%	581,604	57.4%	137,072	69.1%	12.8%
Service charges	2,311,384	2,399,077	517,517	22.4%	465,861	20.2%	443,226	18.5%	434,041	18.1%	1,860,645	77.6%	432,857	79.2%	.3%
Other revenue	75,767	87,132	26,536	35.0%	28,109	37.1%	24,548	28.2%	39,132	44.9%	118,325	135.8%	(123,361)	16.8%	(131.7%)
Transfers and Subsidies - Operational	659,968	692,350	300,530	45.5%	240,767	36.5%	194,999	28.2%	31,701	4.6%	767,997	110.9%	187,291	114.9%	(83.1%)
Transfers and Subsidies - Capital	221,702	216,702	72,162	32.5%	58,734	26.5%	88,624	40.9%	(3)	-	219,517	101.3%	(5)	93.6%	(45.7%)
Interest	16,321	13,963	456	2.8%	-	-	3,237	23.2%	1,526	10.9%	5,219	37.4%	2,406	15.4%	(36.6%)
Dividends	-	-	170	-	72	-	43	-	183	-	468	-	216	-	(15.4%)
Payments	**(4,401,084)**	**(4,966,952)**	**(854,428)**	**19.4%**	**(719,440)**	**16.3%**	**(649,455)**	**13.1%**	**(578,081)**	**11.6%**	**(2,801,405)**	**56.4%**	**(552,724)**	**61.8%**	**4.6%**
Suppliers and employees	(4,198,183)	(4,652,006)	(854,428)	20.4%	(719,440)	17.1%	(649,455)	14.0%	(578,081)	12.4%	(2,801,405)	60.2%	(552,724)	64.7%	4.6%
Finance charges	(193,008)	(280,053)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(9,893)	(34,893)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(337,825)**	**(543,850)**	**208,817**	**(61.8%)**	**211,066**	**(62.5%)**	**249,360**	**(45.9%)**	**83,126**	**(15.3%)**	**752,370**	**(138.3%)**	**83,753**	**300.1%**	**(.7%)**
Cash Flow from Investing Activities															
Receipts	**594,000**	**806,840**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	594,000	806,840	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(241,252)**	**(241,686)**	**(62,964)**	**26.1%**	**(56,773)**	**23.5%**	**(42,368)**	**17.5%**	**(89,957)**	**37.2%**	**(252,063)**	**104.3%**	**(42,607)**	**78.1%**	**111.1%**
Capital assets	(241,252)	(241,686)	(62,964)	26.1%	(56,773)	23.5%	(42,368)	17.5%	(89,957)	37.2%	(252,063)	104.3%	(42,607)	78.1%	111.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**352,748**	**565,154**	**(62,964)**	**(17.8%)**	**(56,773)**	**(16.1%)**	**(42,368)**	**(7.5%)**	**(89,957)**	**(15.9%)**	**(252,063)**	**(44.6%)**	**(42,607)**	**78.1%**	**111.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**14,923**	**21,304**	**145,853**	**977.4%**	**154,293**	**1,033.9%**	**206,992**	**971.6%**	**(6,831)**	**(32.1%)**	**500,307**	**2,348.4%**	**41,146**	**1,725.5%**	**(116.6%)**
Cash/cash equivalents at the year begin:	45,535	45,535	105,882	232.5%	251,735	552.8%	406,028	891.7%	613,020	1,346.3%	105,882	232.5%	571,899	318.0%	7.2%
Cash/cash equivalents at the year end:	**60,458**	**66,839**	**251,735**	**416.4%**	**406,028**	**671.6%**	**613,020**	**917.2%**	**606,190**	**906.9%**	**606,190**	**906.9%**	**613,044**	**1,276.1%**	**(1.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36,964	1.5%	28,993	1.2%	26,270	1.1%	2,313,669	96.2%	2,405,895	18.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	123,902	4.4%	62,601	2.2%	63,362	2.2%	2,587,446	91.2%	2,837,311	21.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	93,121	3.5%	63,945	2.4%	80,771	3.0%	2,412,272	91.0%	2,650,109	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14,208	1.7%	9,986	1.2%	9,270	1.1%	821,004	96.1%	854,468	6.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19,030	2.4%	14,905	1.9%	14,688	1.9%	741,196	93.8%	789,821	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	450	16.0%	-	-	-	-	2,370	84.0%	2,820	-	-	-	-	-
Interest on Arrear Debtor Accounts	51,157	2.5%	50,348	2.5%	49,439	2.4%	1,873,149	92.5%	2,024,093	15.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	351	-	186	-	540	-	1,607,267	99.9%	1,608,343	12.2%	-	-	-	-
Total By Income Source	**339,183**	**2.6%**	**230,964**	**1.8%**	**244,339**	**1.9%**	**12,358,373**	**93.8%**	**13,172,859**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12,932	6.2%	8,481	4.1%	6,269	3.0%	181,620	86.8%	209,303	1.6%	-	-	-	-
Commercial	211,964	2.0%	176,295	1.6%	180,756	1.7%	10,182,569	94.7%	10,751,584	81.6%	-	-	-	-
Households	114,286	5.2%	46,188	2.1%	57,315	2.6%	1,994,183	90.2%	2,211,972	16.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**339,183**	**2.6%**	**230,964**	**1.8%**	**244,339**	**1.9%**	**12,358,373**	**93.8%**	**13,172,859**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	364,245	3.7%	225,886	2.3%	334,312	3.4%	8,853,832	90.5%	9,778,276	77.5%
Bulk Water	-	-	-	-	-	-	60,855	100.0%	60,855	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	314	100.0%	314	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	147,868	5.3%	1,765	.1%	7,842	.3%	2,614,265	94.3%	2,771,740	22.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**512,114**	**4.1%**	**227,651**	**1.8%**	**342,155**	**2.7%**	**11,529,265**	**91.4%**	**12,611,184**	**100.0%**

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: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**648,808**	**861,128**	**247,209**	**38.1%**	**220,535**	**34.0%**	**199,612**	**23.2%**	**60,806**	**7.1%**	**728,161**	**84.6%**	**96,136**	**71.0%**	**(36.8%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	3,289	3,289	60	1.8%	486	14.8%	428	13.0%	535	16.3%	1,509	45.9%	(84)	52.0%	(734.5%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	27,481	18,981	2,751	10.0%	2,971	10.8%	2,338	12.3%	10,642	56.1%	18,701	98.5%	13,264	82.6%	(19.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	248	248	10	4.0%	(10)	(4.0%)	17	6.7%	353	142.2%	370	148.9%	-	-	(100.0%)
Licences or permits	987	987	232	23.5%	280	28.4%	316	32.0%	920	93.3%	1,748	177.2%	212	107.9%	333.4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15,019	25,019	4,456	29.7%	4,439	29.6%	11,500	46.0%	2,041	8.2%	22,436	89.7%	3,848	72.5%	(47.0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	601,780	812,299	239,700	39.8%	212,368	35.3%	185,014	22.8%	45,995	5.7%	683,078	84.1%	78,868	70.6%	(41.7%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	305	-	305	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	14	-	14	-	28	-	(47.9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**678,464**	**889,954**	**152,384**	**22.5%**	**228,508**	**33.7%**	**183,766**	**20.6%**	**168,224**	**18.9%**	**732,882**	**82.4%**	**165,606**	**68.7%**	**1.6%**
Employee related costs	252,204	257,487	59,429	23.6%	61,130	24.2%	62,330	24.2%	68,498	26.6%	251,388	97.6%	56,666	96.7%	20.9%
Remuneration of councillors	16,473	16,243	3,782	23.0%	3,699	22.5%	3,683	22.7%	4,355	26.8%	15,518	95.5%	3,670	90.7%	18.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4,386	4,136	156	3.5%	546	12.5%	1,031	24.9%	1,817	43.9%	3,549	85.8%	1,390	91.8%	30.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	28,726	22,564	5,453	19.0%	5,354	18.6%	5,321	23.6%	4,241	18.8%	20,369	90.3%	5,532	79.4%	(23.3%)
Interest,Dividends and Rent on Land	1,500	1,684	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	43,522	41,994	4,695	10.8%	10,215	23.5%	5,958	14.2%	12,728	30.3%	33,596	80.0%	12,353	81.7%	3.0%
Transfers and subsidies	254,801	466,673	66,482	26.1%	126,529	49.7%	84,939	18.2%	55,053	11.8%	333,003	71.4%	68,567	49.7%	(19.7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	76,852	79,174	12,388	16.1%	21,035	27.4%	20,504	25.9%	21,358	27.0%	75,285	95.1%	17,425	95.0%	22.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	6	-	6	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	168	-	168	-	2	-	7,908.0%
Surplus/(Deficit)	**(29,656)**	**(28,826)**	**94,825**		**(7,973)**		**15,846**		**(107,418)**		**(4,721)**		**(69,470)**		
Transfers and subsidies - capital (monetary allocations)	17,713	20,357	12	.1%	7,779	43.9%	6,454	31.7%	6,113	30.0%	20,357	100.0%	2,107	65.2%	190.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(11,943)**	**(8,469)**	**94,837**		**(194)**		**22,300**		**(101,306)**		**15,637**		**(67,362)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(11,943)**	**(8,469)**	**94,837**		**(194)**		**22,300**		**(101,306)**		**15,637**		**(67,362)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(11,943)**	**(8,469)**	**94,837**		**(194)**		**22,300**		**(101,306)**		**15,637**		**(67,362)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(11,943)**	**(8,469)**	**94,837**		**(194)**		**22,300**		**(101,306)**		**15,637**		**(67,362)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**500**	**647**	**-**	**-**	**-**	**-**	**427**	**66.0%**	**220**	**34.0%**	**647**	**100.0%**	**-**	**-**	**(100.0%)**
National Government	500	647	-	-	-	-	427	66.0%	220	34.0%	647	100.0%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**500**	**647**	**-**	**-**	**-**	**-**	**427**	**66.0%**	**220**	**34.0%**	**647**	**100.0%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**5,307**	**5,899**	**-**	**-**	**737**	**13.9%**	**1,700**	**28.8%**	**4,082**	**69.2%**	**6,519**	**110.5%**	**1,352**	**79.3%**	**202.0%**
Municipal governance and administration	**4,857**	**5,229**	**-**	**-**	**692**	**14.3%**	**1,700**	**32.5%**	**3,659**	**70.0%**	**6,051**	**115.7%**	**1,352**	**79.3%**	**170.7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4,857	5,229	-	-	692	14.3%	1,700	32.5%	3,659	70.0%	6,051	115.7%	1,352	79.3%	170.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**220**	**-**	**-**	**-**	**-**	**-**	**-**	**220**	**100.0%**	**220**	**100.0%**	**-**	**-**	**(100.0%)**
Planning and Development	-	220	-	-	-	-	-	-	220	100.0%	220	100.0%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**450**	**450**	**-**	**-**	**45**	**9.9%**	**-**	**-**	**203**	**45.2%**	**248**	**55.1%**	**-**	**-**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	450	450	-	-	45	9.9%	-	-	203	45.2%	248	55.1%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**647,521**	**859,241**	**317,632**	**49.1%**	**244,584**	**37.8%**	**218,088**	**25.4%**	**57,730**	**6.7%**	**838,034**	**97.5%**	**94,048**	**85.1%**	**(38.6%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	3,289	3,289	69	2.1%	559	17.0%	492	15.0%	615	18.7%	1,735	52.8%	(97)	58.2%	(734.5%)
Other revenue	(17,742)	(17,442)	9,309	(52.5%)	8,397	(47.3%)	5,342	(30.6%)	4,863	(27.9%)	27,911	(160.0%)	2,039	3,398.2%	138.5%
Transfers and Subsidies - Operational	616,780	836,699	298,715	48.4%	230,337	37.3%	205,039	24.5%	50,618	6.0%	784,709	93.8%	89,963	82.3%	(43.7%)
Transfers and Subsidies - Capital	17,713	17,713	7,431	42.0%	4,116	23.2%	6,166	34.8%	-	-	17,713	100.0%	-	91.4%	-
Interest	27,481	18,981	2,108	7.7%	1,176	4.3%	1,049	5.5%	1,634	8.6%	5,967	31.4%	2,143	25.6%	(23.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(665,693)**	**(876,978)**	**(24,465)**	**3.7%**	**(27,298)**	**4.1%**	**(23,548)**	**2.7%**	**(26,157)**	**3.0%**	**(101,467)**	**11.6%**	**(22,144)**	**11.5%**	**18.1%**
Suppliers and employees	(665,693)	(876,978)	(24,465)	3.7%	(27,298)	4.1%	(23,548)	2.7%	(26,157)	3.0%	(101,467)	11.6%	(22,144)	11.5%	18.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(18,172)**	**(17,738)**	**293,167**	**(1,613.3%)**	**217,286**	**(1,195.7%)**	**194,540**	**(1,096.8%)**	**31,573**	**(178.0%)**	**736,567**	**(4,152.6%)**	**71,904**	**2,797.4%**	**(56.1%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5,307)**	**(5,738)**	**-**	**-**	**-**	**-**	**(448)**	**7.8%**	**(210)**	**3.7%**	**(658)**	**11.5%**	**-**	**-**	**(100.0%)**
Capital assets	(5,307)	(5,738)	-	-	-	-	(448)	7.8%	(210)	3.7%	(658)	11.5%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(5,307)**	**(5,738)**	**-**	**-**	**-**	**-**	**(448)**	**7.8%**	**(210)**	**3.7%**	**(658)**	**11.5%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(23,479)**	**(23,476)**	**293,167**	**(1,248.7%)**	**217,286**	**(925.5%)**	**194,092**	**(826.8%)**	**31,363**	**(133.6%)**	**735,909**	**(3,134.8%)**	**71,904**	**3,246.0%**	**(56.4%)**
Cash/cash equivalents at the year begin:	167,882	167,882	188,881	112.5%	482,049	287.1%	699,335	416.6%	893,427	532.2%	188,881	112.5%	770,858	58.1%	15.9%
Cash/cash equivalents at the year end:	**144,403**	**144,407**	**482,049**	**333.8%**	**699,335**	**484.3%**	**893,427**	**618.7%**	**924,790**	**640.4%**	**924,790**	**640.4%**	**842,762**	**304.5%**	**9.7%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	17.0%	-	-	-	-	39	83.0%	46	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8**	**17.0%**	**-**	**-**	**-**	**-**	**39**	**83.0%**	**46**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**3,359,877**	**3,410,871**	**937,032**	**27.9%**	**875,243**	**26.0%**	**691,996**	**20.3%**	**456,775**	**13.4%**	**2,961,045**	**86.8%**	**553,678**	**84.0%**	**(17.5%)**
Exchange Revenue															
Service charges - Electricity	994,107	1,021,146	276,000	27.8%	233,409	23.5%	160,990	15.8%	157,768	15.5%	828,168	81.1%	177,703	79.8%	(11.2%)
Service charges - Water	714,085	714,085	163,011	22.8%	188,920	26.5%	120,607	16.9%	118,533	16.6%	591,072	82.8%	96,149	66.5%	23.3%
Service charges - Waste Water Management	182,706	182,706	40,175	22.0%	41,764	22.9%	42,996	23.5%	27,633	15.1%	152,568	83.5%	39,667	88.2%	(30.3%)
Service charges - Waste Management	180,036	180,036	48,583	27.0%	52,839	29.3%	20,664	11.5%	28,079	15.6%	150,165	83.4%	39,226	86.4%	(28.4%)
Sale of Goods and Rendering of Services	7,832	7,832	1,647	21.0%	2,024	25.8%	1,324	16.9%	1,184	15.1%	6,180	78.9%	1,472	88.4%	(19.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	223,921	234,907	56,407	25.2%	58,242	26.0%	59,220	25.2%	38,629	16.4%	212,499	90.5%	56,352	110.1%	(31.5%)
Interest earned from Current and Non Current Assets	15,943	8,000	1,242	7.8%	1,167	7.3%	1,404	17.6%	372	4.6%	4,184	52.3%	469	23.2%	(20.9%)
Dividends	26	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	4	4	-	-	0	2.1%	-	-	-	-	0	2.1%	-	-	-
Rental from Fixed Assets	10,918	19,813	2,396	21.9%	7,510	68.8%	2,399	12.1%	1,795	9.1%	14,100	71.2%	2,207	86.2%	(18.7%)
Licences or permits	-	7	4	-	-	-	51	735.0%	20	292.3%	75	1,077.3%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6,567	6,567	393	6.0%	393	6.0%	859	13.1%	195	3.0%	1,840	28.0%	3,219	67.0%	(93.9%)
Non-Exchange Revenue															
Property rates	456,203	456,203	113,901	25.0%	114,451	25.1%	114,135	25.0%	74,761	16.4%	417,248	91.5%	98,553	86.2%	(24.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19,536	19,536	2,331	11.9%	1,841	9.4%	24,330	124.5%	1,113	5.7%	29,615	151.6%	17,858	129.7%	(93.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522,875	525,805	222,823	42.6%	164,939	31.5%	134,628	25.6%	1,290	.2%	523,680	99.6%	12,268	99.1%	(89.5%)
Interest Receivables	22,620	31,724	8,119	35.9%	7,743	34.2%	8,151	25.7%	5,402	17.0%	29,416	92.7%	8,428	152.5%	(35.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2,500	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	236	-	-	-	236	-	107	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3,788,023**	**3,837,220**	**916,298**	**24.2%**	**874,677**	**23.1%**	**1,187,746**	**31.0%**	**1,138,426**	**29.7%**	**4,117,147**	**107.3%**	**1,214,558**	**101.4%**	**(6.3%)**
Employee related costs	800,000	800,000	197,549	24.7%	197,307	24.7%	134,162	16.8%	194,362	24.3%	723,380	90.4%	193,214	94.0%	.6%
Remuneration of councillors	37,005	37,005	7,928	21.4%	8,148	22.0%	8,213	22.2%	6,593	17.8%	30,883	83.5%	8,706	94.1%	(24.3%)
Bulk purchases - electricity	828,130	828,130	336,536	40.6%	230,214	27.8%	225,529	27.2%	186,018	22.5%	978,298	118.1%	301,300	102.4%	(38.3%)
Inventory consumed	576,933	584,682	159,579	27.7%	155,699	27.0%	131,581	22.5%	94,687	16.2%	541,546	92.6%	120,821	94.9%	(21.6%)
Debt impairment	526,975	526,975	-	-	-	-	398,389	75.6%	-	-	398,389	75.6%	-	82.5%	-
Depreciation, Amortisation and Impairment	152,108	134,209	28,572	18.8%	27,359	18.0%	26,366	19.6%	17,580	13.1%	99,877	74.4%	29,701	83.3%	(40.8%)
Interest,Dividends and Rent on Land	177,400	197,400	82,616	46.6%	93,325	52.6%	84,875	43.0%	88,752	45.0%	349,569	177.1%	80,424	139.2%	10.4%
Contracted services	400,000	440,299	55,760	13.9%	71,061	17.8%	81,890	18.6%	45,897	10.4%	254,608	57.8%	102,205	70.2%	(55.1%)
Transfers and subsidies	-	-	7,545	-	1,947	-	2,020	-	5,187	-	16,700	-	10,723	105.8%	(51.6%)
Irrecoverable debts written off	126,727	126,727	13,583	10.7%	51,620	40.7%	79,758	62.9%	475,583	375.3%	620,543	489.7%	326,317	-	45.7%
Operational Cost and Other Cost	162,744	161,792	26,632	16.4%	37,996	23.3%	14,935	9.2%	23,765	14.7%	103,329	63.9%	41,122	73.4%	(42.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Other Losses	-	-	-	-	-	-	27	-	-	-	27	-	24	-	(100.0%)
Surplus/(Deficit)	**(428,146)**	**(426,349)**	**20,733**		**566**		**(495,751)**		**(681,650)**		**(1,156,102)**		**(660,880)**		
Transfers and subsidies - capital (monetary allocations)	110,975	115,202	25,589	23.1%	46,809	42.2%	24,648	21.4%	6,375	5.5%	103,421	89.8%	16,184	95.1%	(60.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(317,171)**	**(311,148)**	**46,322**		**47,375**		**(471,103)**		**(675,275)**		**(1,052,681)**		**(644,696)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(317,171)**	**(311,148)**	**46,322**		**47,375**		**(471,103)**		**(675,275)**		**(1,052,681)**		**(644,696)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(317,171)**	**(311,148)**	**46,322**		**47,375**		**(471,103)**		**(675,275)**		**(1,052,681)**		**(644,696)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(317,171)**	**(311,148)**	**46,322**		**47,375**		**(471,103)**		**(675,275)**		**(1,052,681)**		**(644,696)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**216,314**	**192,039**	**48,010**	**22.2%**	**49,170**	**22.7%**	**36,197**	**18.8%**	**8,179**	**4.3%**	**141,556**	**73.7%**	**71,331**	**71.5%**	**(88.5%)**
National Government	107,426	97,089	22,675	21.1%	19,124	17.8%	17,920	18.5%	5,345	5.5%	65,064	67.0%	17,097	85.8%	(68.7%)
Provincial Government	-	-	-	-	-	-	120	-	-	-	120	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**107,426**	**97,089**	**22,675**	**21.1%**	**19,124**	**17.8%**	**18,040**	**18.6%**	**5,345**	**5.5%**	**65,184**	**67.1%**	**17,097**	**85.8%**	**(68.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	108,888	94,950	25,335	23.3%	30,046	27.6%	18,157	19.1%	2,835	3.0%	76,372	80.4%	54,233	61.8%	(94.8%)
Capital Expenditure Functional	**216,314**	**192,039**	**48,010**	**22.2%**	**49,170**	**22.7%**	**36,538**	**19.0%**	**8,179**	**4.3%**	**141,897**	**73.9%**	**71,331**	**71.9%**	**(88.5%)**
Municipal governance and administration	**12,200**	**11,518**	**3,605**	**29.6%**	**1,313**	**10.8%**	**1,576**	**13.7%**	**(9)**	**(.1%)**	**6,484**	**56.3%**	**6,902**	**54.9%**	**(100.1%)**
Executive and Council	1,500	590	162	10.8%	-	-	172	29.1%	-	-	334	56.6%	40	43.2%	(100.0%)
Finance and administration	10,700	10,928	3,443	32.2%	1,313	12.3%	1,404	12.8%	(9)	(.1%)	6,150	56.3%	6,862	55.2%	(100.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12,588**	**5,255**	**187**	**1.5%**	**703**	**5.6%**	**2,744**	**52.2%**	**-**	**-**	**3,634**	**69.2%**	**29**	**3.7%**	**(100.0%)**
Community and Social Services	12,300	2,213	187	1.5%	703	5.7%	202	9.1%	-	-	1,093	49.4%	29	.6%	(100.0%)
Sport And Recreation	288	3,042	-	-	-	-	2,541	83.6%	-	-	2,541	83.6%	-	10.8%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**65,742**	**78,419**	**19,046**	**29.0%**	**11,639**	**17.7%**	**6,668**	**8.5%**	**5,938**	**7.6%**	**43,292**	**55.2%**	**17,572**	**76.9%**	**(66.2%)**
Planning and Development	49,842	59,032	8,308	16.7%	9,849	19.8%	6,615	11.2%	5,345	9.1%	30,116	51.0%	12,808	88.4%	(58.3%)
Road Transport	15,100	18,692	10,739	71.1%	1,791	11.9%	52	.3%	593	3.2%	13,175	70.5%	4,764	34.0%	(87.5%)
Environmental Protection	800	696	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**125,785**	**96,847**	**25,172**	**20.0%**	**35,515**	**28.2%**	**25,551**	**26.4%**	**2,250**	**2.3%**	**88,487**	**91.4%**	**46,827**	**76.7%**	**(95.2%)**
Energy sources	83,100	67,238	19,172	23.1%	14,438	17.4%	17,168	25.5%	2,250	3.3%	53,028	78.9%	20,919	84.1%	(89.2%)
Water Management	25,000	17,861	4,039	16.2%	12,896	51.6%	8,383	46.9%	-	-	25,318	141.8%	24,889	101.5%	(100.0%)
Waste Water Management	-	11,748	1,960	-	8,181	-	-	-	-	-	10,141	86.3%	1,020	36.4%	(100.0%)
Waste Management	17,685	-	-	-	-	-	-	-	-	-	-	-	-	87.0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**2,615,325**	**2,826,739**	**813,427**	**31.1%**	**764,819**	**29.2%**	**700,506**	**24.8%**	**316,675**	**11.2%**	**2,595,428**	**91.8%**	**472,265**	**72.9%**	**(32.9%)**
Property rates	337,049	337,049	87,944	26.1%	94,799	28.1%	97,481	28.9%	65,526	19.4%	345,751	102.6%	89,040	78.9%	(26.4%)
Service charges	1,505,611	1,552,597	419,745	27.9%	454,021	30.2%	415,728	26.8%	239,932	15.5%	1,529,426	98.5%	366,621	62.9%	(34.6%)
Other revenue	122,388	131,491	11,793	9.6%	23,400	19.1%	14,399	11.0%	4,971	3.8%	54,563	41.5%	10,092	145.4%	(50.7%)
Transfers and Subsidies - Operational	522,875	525,668	222,067	42.5%	166,319	31.8%	137,061	26.1%	2,338	.4%	527,785	100.4%	1,357	99.7%	72.3%
Transfers and Subsidies - Capital	110,975	110,975	66,146	59.6%	20,534	18.5%	29,297	26.4%	-	-	115,977	104.5%	2	101.7%	(100.0%)
Interest	16,401	168,959	5,732	34.9%	5,747	35.0%	6,541	3.9%	3,908	2.3%	21,927	13.0%	5,153	76.5%	(24.2%)
Dividends	26	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2,759,018)**	**(2,826,987)**	**(518,929)**	**18.8%**	**(433,632)**	**15.7%**	**(434,147)**	**15.4%**	**(242,482)**	**8.6%**	**(1,629,191)**	**57.6%**	**(197,018)**	**40.9%**	**23.1%**
Suppliers and employees	(2,625,968)	(2,673,937)	(518,929)	19.8%	(433,632)	16.5%	(434,147)	16.2%	(242,482)	9.1%	(1,629,191)	60.9%	(197,018)	41.3%	23.1%
Finance charges	(133,050)	(153,050)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(143,693)**	**(248)**	**294,499**	**(204.9%)**	**331,187**	**(230.5%)**	**266,359**	**(107,386.8%)**	**74,193**	**(29,912.0%)**	**966,237**	**(389,553.6%)**	**275,247**	**3,912.7%**	**(73.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(216,314)**	**(220,540)**	**(59,031)**	**27.3%**	**(59,790)**	**27.6%**	**(43,292)**	**19.6%**	**(22,841)**	**10.4%**	**(184,954)**	**83.9%**	**(31,231)**	**73.9%**	**(26.9%)**
Capital assets	(216,314)	(220,540)	(59,031)	27.3%	(59,790)	27.6%	(43,292)	19.6%	(22,841)	10.4%	(184,954)	83.9%	(31,231)	73.9%	(26.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(216,314)**	**(220,540)**	**(59,031)**	**27.3%**	**(59,790)**	**27.6%**	**(43,292)**	**19.6%**	**(22,841)**	**10.4%**	**(184,954)**	**83.9%**	**(31,231)**	**73.9%**	**(26.9%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(360,007)**	**(220,788)**	**235,467**	**(65.4%)**	**271,397**	**(75.4%)**	**223,067**	**(101.0%)**	**51,352**	**(23.3%)**	**781,283**	**(353.9%)**	**244,015**	**(460.3%)**	**(79.0%)**
Cash/cash equivalents at the year begin:	25,751	49,823	49,732	193.1%	285,290	1,107.9%	556,687	1,117.3%	779,754	1,565.1%	49,732	99.8%	683,295	10.2%	14.1%
Cash/cash equivalents at the year end:	**(334,256)**	**(170,965)**	**285,290**	**(85.4%)**	**556,687**	**(166.5%)**	**779,754**	**(456.1%)**	**831,106**	**(486.1%)**	**831,106**	**(486.1%)**	**927,228**	**1,530.7%**	**(10.4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	44,727	3.5%	30,442	2.4%	28,269	2.2%	1,170,703	91.9%	1,274,141	30.6%	(34,107)	(2.7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	43,468	8.4%	14,957	2.9%	12,326	2.4%	446,527	86.3%	517,278	12.4%	(69,442)	(13.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	28,521	6.4%	12,565	2.8%	11,716	2.6%	393,559	88.2%	446,361	10.7%	(8,745)	(2.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	13,655	2.8%	10,209	2.1%	9,664	2.0%	447,737	93.0%	481,265	11.5%	(60,321)	(12.5%)	-	-
Receivables from Exchange Transactions - Waste Management	12,544	2.8%	8,763	2.0%	8,504	1.9%	410,501	93.2%	440,312	10.6%	(182,263)	(41.4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	25,029	2.6%	22,923	2.4%	22,791	2.4%	883,086	92.6%	953,829	22.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44,070	76.9%	989	1.7%	1,011	1.8%	11,261	19.6%	57,332	1.4%	(181,653)	(316.8%)	-	-
Total By Income Source	**212,015**	**5.1%**	**100,848**	**2.4%**	**94,281**	**2.3%**	**3,763,375**	**90.2%**	**4,170,518**	**100.0%**	**(536,529)**	**(12.9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5,516	10.5%	2,334	4.4%	1,609	3.1%	43,272	82.1%	52,731	1.3%	36	.1%	-	-
Commercial	39,372	11.5%	9,338	2.7%	7,939	2.3%	284,266	83.4%	340,915	8.2%	288	.1%	-	-
Households	167,126	4.4%	89,176	2.4%	84,733	2.2%	3,435,837	91.0%	3,776,872	90.6%	(536,853)	(14.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**212,015**	**5.1%**	**100,848**	**2.4%**	**94,281**	**2.3%**	**3,763,375**	**90.2%**	**4,170,518**	**100.0%**	**(536,529)**	**(12.9%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	156,125	4.2%	127,786	3.4%	128,455	3.4%	3,324,798	89.0%	3,737,164	46.4%
Bulk Water	-	-	7,177	3.0%	14,290	5.9%	220,234	91.1%	241,701	3.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	194,767	4.8%	34,182	.8%	8,630	.2%	3,838,659	94.2%	4,076,238	50.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**350,891**	**4.4%**	**169,145**	**2.1%**	**151,376**	**1.9%**	**7,383,691**	**91.7%**	**8,055,103**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1,445,478**	**1,480,092**	**407,191**	**28.2%**	**369,112**	**25.5%**	**353,081**	**23.9%**	**316,322**	**21.4%**	**1,445,705**	**97.7%**	**270,499**	**98.8%**	**16.9%**
Exchange Revenue															
Service charges - Electricity	577,060	597,244	157,688	27.3%	132,130	22.9%	130,243	21.8%	135,447	22.7%	555,508	93.0%	116,952	96.6%	15.8%
Service charges - Water	90,424	93,709	23,150	25.6%	23,705	26.2%	22,957	24.5%	22,107	23.6%	91,918	98.1%	22,752	102.3%	(2.8%)
Service charges - Waste Water Management	86,385	89,706	22,142	25.6%	22,710	26.3%	22,254	24.8%	22,055	24.6%	89,161	99.4%	20,434	99.4%	7.9%
Service charges - Waste Management	66,005	61,418	15,275	23.1%	15,431	23.4%	15,299	24.9%	15,485	25.2%	61,490	100.1%	14,688	96.6%	5.4%
Sale of Goods and Rendering of Services	2,575	3,416	1,374	53.4%	509	19.8%	595	17.4%	695	20.3%	3,174	92.9%	690	100.2%	.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	3	-	-	-	3	-	-	-	-
Interest earned from Receivables	86,969	93,317	18,620	21.4%	28,039	32.2%	29,853	32.0%	31,797	34.1%	108,309	116.1%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	1,078	2,611	864	80.2%	396	36.7%	382	14.6%	279	10.7%	1,921	73.6%	755	557.4%	(63.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	1,070	122	-	418	-	189	17.6%	189	17.6%	917	85.7%	-	-	(100.0%)
Rental from Fixed Assets	2,726	3,136	652	23.9%	845	31.0%	721	23.0%	768	24.5%	2,987	95.3%	653	100.4%	17.6%
Licences or permits	134	13	3	2.5%	3	2.2%	30	229.1%	22	172.5%	58	450.0%	12	87.8%	94.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	8,636	-	-	-	-	-	-	8,291	96.0%	8,291	96.0%	-	-	(100.0%)
Development Charges	-	30	-	-	19	-	238	793.2%	-	-	257	857.0%	-	-	-
Operational Revenue	263	124	39	14.7%	(328)	(124.6%)	449	361.4%	59	47.8%	219	176.1%	48	106.0%	23.3%
Non-Exchange Revenue															
Property rates	262,462	259,124	64,800	24.7%	64,762	24.7%	63,946	24.7%	64,927	25.1%	258,435	99.7%	58,976	98.2%	10.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,510	4,635	1,424	31.6%	1,887	41.8%	4,105	88.6%	1,041	22.5%	8,457	182.5%	4,663	124.6%	(77.7%)
Licences or permits	63	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	196,023	196,023	79,881	40.8%	66,094	33.7%	49,314	25.2%	712	.4%	196,001	100.0%	(5,686)	99.3%	(112.5%)
Interest Receivables	70,219	67,297	21,156	30.1%	12,493	17.8%	12,396	18.4%	12,447	18.5%	58,491	86.9%	35,561	222.8%	(65.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(1,415)	(1,415)	-	-	-	-	108	(7.6%)	-	-	108	(7.6%)	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1,680,126**	**1,781,320**	**365,252**	**21.7%**	**277,979**	**16.5%**	**818,198**	**45.9%**	**176,596**	**9.9%**	**1,638,025**	**92.0%**	**666,532**	**97.4%**	**(73.5%)**
Employee related costs	350,916	352,261	1,097	.3%	109	-	265,522	75.4%	92,092	26.1%	358,820	101.9%	386,022	140.3%	(76.1%)
Remuneration of councillors	16,377	16,161	3,151	19.2%	180	1.1%	11,128	68.9%	2,774	17.2%	17,232	106.6%	8,630	127.1%	(67.9%)
Bulk purchases - electricity	647,881	734,250	273,904	42.3%	167,616	25.9%	145,644	19.8%	178,017	24.2%	765,180	104.2%	147,815	113.3%	20.4%
Inventory consumed	53,245	50,983	3,271	6.1%	7,033	13.2%	259,911	509.8%	(241,576)	(473.8%)	28,639	56.2%	14,520	120.4%	(1,763.8%)
Debt impairment	125,740	115,740	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	62,556	62,515	-	-	-	-	43,363	69.4%	16,633	26.6%	59,995	96.0%	-	-	(100.0%)
Interest,Dividends and Rent on Land	126,006	141,200	39,182	31.1%	42,859	34.0%	44,519	31.5%	54,712	38.7%	181,272	128.4%	29,613	148.6%	84.8%
Contracted services	145,118	150,989	29,378	20.2%	36,571	25.2%	26,765	17.7%	32,410	21.5%	125,124	82.9%	51,492	94.7%	(37.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	70,440	68,440	40	.1%	799	1.1%	260	.4%	1,367	2.0%	2,466	3.6%	4,526	49.0%	(69.8%)
Operational Cost and Other Cost	76,185	83,540	15,228	20.0%	22,812	29.9%	21,087	25.2%	40,168	48.1%	99,295	118.9%	23,915	96.5%	68.0%
Disposal of Fixed and Intangible Assets	3,122	3,122	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2,541	2,118	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(234,648)**	**(301,228)**	**41,939**		**91,133**		**(465,118)**		**139,726**		**(192,320)**		**(396,034)**		
Transfers and subsidies - capital (monetary allocations)	38,711	38,711	6,278	16.2%	8,852	22.9%	6,276	16.2%	10,306	26.6%	31,712	81.9%	18,910	120.1%	(45.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	4,904	-	-	-	4,904	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(195,937)**	**(262,516)**	**48,217**		**99,985**		**(453,938)**		**150,031**		**(155,704)**		**(377,123)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(195,937)**	**(262,516)**	**48,217**		**99,985**		**(453,938)**		**150,031**		**(155,704)**		**(377,123)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(195,937)**	**(262,516)**	**48,217**		**99,985**		**(453,938)**		**150,031**		**(155,704)**		**(377,123)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(195,937)**	**(262,516)**	**48,217**		**99,985**		**(453,938)**		**150,031**		**(155,704)**		**(377,123)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**50,013**	**58,395**	**6,326**	**12.6%**	**8,932**	**17.9%**	**32,376**	**55.4%**	**17,499**	**30.0%**	**65,133**	**111.5%**	**30,575**	**93.8%**	**(42.8%)**
National Government	38,711	38,711	5,991	15.5%	6,443	16.6%	24,896	64.3%	10,008	25.9%	47,338	122.3%	12,649	89.7%	(20.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38,711**	**38,711**	**5,991**	**15.5%**	**6,443**	**16.6%**	**24,896**	**64.3%**	**10,008**	**25.9%**	**47,338**	**122.3%**	**12,649**	**89.7%**	**(20.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11,302	19,684	335	3.0%	2,489	22.0%	7,480	38.0%	7,491	38.1%	17,795	90.4%	17,925	106.1%	(58.2%)
Capital Expenditure Functional	**50,013**	**58,395**	**6,326**	**12.6%**	**8,932**	**17.9%**	**32,376**	**55.4%**	**17,499**	**30.0%**	**65,133**	**111.5%**	**30,574**	**93.8%**	**(42.8%)**
Municipal governance and administration	**8,302**	**9,002**	**335**	**4.0%**	**2,489**	**30.0%**	**8,686**	**96.5%**	**4,103**	**45.6%**	**15,613**	**173.4%**	**15,962**	**136.7%**	**(74.3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	749	53.5%	(100.0%)
Finance and administration	8,302	9,002	335	4.0%	2,489	30.0%	8,686	96.5%	4,103	45.6%	15,613	173.4%	15,213	146.2%	(73.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6,666**	**9,852**	**3,455**	**51.8%**	**-**	**-**	**13,494**	**137.0%**	**3,079**	**31.3%**	**20,028**	**203.3%**	**5,205**	**150.4%**	**(40.8%)**
Community and Social Services	3,666	3,952	3,455	94.2%	-	-	10,816	273.7%	1,990	50.3%	16,261	411.5%	5,126	150.3%	(61.2%)
Sport And Recreation	3,000	4,900	-	-	-	-	2,678	54.6%	1,089	22.2%	3,767	76.9%	79	157.5%	1,283.1%
Public Safety	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12,117**	**15,728**	**769**	**6.3%**	**325**	**2.7%**	**4,077**	**25.9%**	**6,484**	**41.2%**	**11,656**	**74.1%**	**4,465**	**87.5%**	**45.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12,117	15,728	769	6.3%	325	2.7%	4,077	25.9%	6,484	41.2%	11,656	74.1%	4,465	87.5%	45.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**22,928**	**23,813**	**1,767**	**7.7%**	**6,118**	**26.7%**	**6,119**	**25.7%**	**3,833**	**16.1%**	**17,836**	**74.9%**	**4,943**	**78.4%**	**(22.5%)**
Energy sources	14,000	15,250	1,767	12.6%	6,118	43.7%	(345)	(2.3%)	3,371	22.1%	10,910	71.5%	4,716	84.3%	(28.5%)
Water Management	725	8,063	-	-	-	-	3,514	43.6%	351	4.3%	3,865	47.9%	394	83.6%	(10.9%)
Waste Water Management	-	-	-	-	-	-	2,950	-	111	-	3,061	-	-	87.0%	(100.0%)
Waste Management	8,203	500	-	-	-	-	-	-	-	-	-	-	(167)	11.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**1,291,152**	**1,327,407**	**380,346**	**29.5%**	**278,247**	**21.6%**	**478,978**	**36.1%**	**241,344**	**18.2%**	**1,378,915**	**103.9%**	**336,644**	**124.8%**	**(28.3%)**
Property rates	223,093	219,754	29,924	13.4%	26,560	11.9%	30,188	13.7%	49,311	22.4%	135,984	61.9%	48,200	88.2%	2.3%
Service charges	680,973	709,771	158,662	23.3%	156,524	23.0%	155,798	22.0%	153,990	21.7%	624,974	88.1%	153,998	102.5%	-
Other revenue	4,620	(85,150)	(1,392)	(30.1%)	5,462	118.2%	10,241	(12.0%)	(2,583)	3.0%	11,727	(13.8%)	20,600	51.5%	(112.5%)
Transfers and Subsidies - Operational	196,023	204,659	83,917	42.8%	65,041	33.2%	97,704	47.7%	8,304	4.1%	254,966	124.6%	6	104.5%	141,704.0%
Transfers and Subsidies - Capital	38,711	38,711	106,742	275.7%	22,419	57.9%	182,277	470.9%	27,502	71.0%	338,941	875.6%	107,620	790.1%	(74.4%)
Interest	147,732	239,662	2,493	1.7%	2,241	1.5%	2,769	1.2%	4,820	2.0%	12,324	5.1%	6,220	52.1%	(22.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1,415,827)**	**(1,529,485)**	**(175,171)**	**12.4%**	**(147,509)**	**10.4%**	**(166,770)**	**10.9%**	**(129,622)**	**8.5%**	**(619,071)**	**40.5%**	**(149,697)**	**53.3%**	**(13.4%)**
Suppliers and employees	(1,289,821)	(1,388,285)	(175,171)	13.6%	(147,509)	11.4%	(166,770)	12.0%	(129,622)	9.3%	(619,071)	44.6%	(149,697)	56.7%	(13.4%)
Finance charges	(126,006)	(141,200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(124,676)**	**(202,078)**	**205,174**	**(164.6%)**	**130,738**	**(104.9%)**	**312,208**	**(154.5%)**	**111,723**	**(55.3%)**	**759,844**	**(376.0%)**	**186,947**	**(2,695.6%)**	**(40.2%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(50,013)**	**(58,395)**	**(10,143)**	**20.3%**	**(13,527)**	**27.0%**	**(9,960)**	**17.1%**	**(9,022)**	**15.4%**	**(42,652)**	**73.0%**	**(23,904)**	**100.3%**	**(62.3%)**
Capital assets	(50,013)	(58,395)	(10,143)	20.3%	(13,527)	27.0%	(9,960)	17.1%	(9,022)	15.4%	(42,652)	73.0%	(23,904)	100.3%	(62.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(50,013)**	**(58,395)**	**(10,143)**	**20.3%**	**(13,527)**	**27.0%**	**(9,960)**	**17.1%**	**(9,022)**	**15.4%**	**(42,652)**	**73.0%**	**(23,904)**	**100.3%**	**(62.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(174,689)**	**(260,473)**	**195,031**	**(111.6%)**	**117,211**	**(67.1%)**	**302,248**	**(116.0%)**	**102,701**	**(39.4%)**	**717,192**	**(275.3%)**	**163,043**	**(691.8%)**	**(37.0%)**
Cash/cash equivalents at the year begin:	14,998	16,249	30,173	201.2%	211,280	1,408.7%	328,483	2,021.6%	630,731	3,881.8%	30,173	185.7%	564,898	12.7%	11.7%
Cash/cash equivalents at the year end:	**(159,691)**	**(244,224)**	**211,280**	**(132.3%)**	**328,483**	**(205.7%)**	**630,731**	**(258.3%)**	**733,433**	**(300.3%)**	**733,433**	**(300.3%)**	**727,941**	**(1,136.9%)**	**.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9,331	1.8%	6,213	1.2%	5,961	1.1%	504,635	95.9%	526,140	17.2%	(16)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42,385	8.8%	13,551	2.8%	9,634	2.0%	413,532	86.3%	479,102	15.7%	(101)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19,181	3.4%	14,197	2.5%	14,142	2.5%	520,558	91.6%	568,078	18.6%	(1,815)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	8,391	2.3%	6,891	1.9%	6,820	1.8%	348,110	94.0%	370,213	12.1%	(11)	-	-	-
Receivables from Exchange Transactions - Waste Management	5,990	2.1%	4,882	1.8%	4,844	1.7%	263,143	94.4%	278,858	9.1%	(11)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8,893	100.0%	8,893	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	16,184	2.0%	14,916	1.8%	14,596	1.8%	766,049	94.4%	811,746	26.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	128	1.6%	81	1.0%	83	1.1%	7,577	96.3%	7,869	.3%	(34)	(.4%)	-	-
Total By Income Source	**101,590**	**3.3%**	**60,732**	**2.0%**	**56,080**	**1.8%**	**2,832,497**	**92.8%**	**3,050,899**	**100.0%**	**(1,988)**	**(.1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10,872	6.0%	7,455	4.1%	6,868	3.8%	157,194	86.2%	182,389	6.0%	-	-	-	-
Commercial	42,673	8.8%	13,005	2.7%	9,569	2.0%	417,639	86.5%	482,885	15.8%	(892)	(.2%)	-	-
Households	48,046	2.0%	40,272	1.7%	39,643	1.7%	2,257,664	94.6%	2,385,625	78.2%	(1,097)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**101,590**	**3.3%**	**60,732**	**2.0%**	**56,080**	**1.8%**	**2,832,497**	**92.8%**	**3,050,899**	**100.0%**	**(1,988)**	**(.1%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	61,896	4.7%	40,521	3.1%	30,607	2.3%	1,179,504	89.9%	1,312,528	30.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2,305	100.0%	2,305	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49,997	1.9%	19,845	.7%	20,208	.8%	2,574,380	96.6%	2,664,430	61.4%
Auditor-General	73	.9%	-	-	1,986	24.9%	5,917	74.2%	7,976	.2%
Other	-	-	-	-	-	-	352,157	100.0%	352,157	8.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**111,966**	**2.6%**	**60,367**	**1.4%**	**52,801**	**1.2%**	**4,114,263**	**94.8%**	**4,339,396**	**100.0%**

Contact Details

Municipal Manager	Mr Mthembeni Jiyane	017 712 9613
Chief Financial Officer	Mr Khumbudzo Nemavhidi	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**977,555**	**1,047,760**	**261,800**	**26.8%**	**227,886**	**23.3%**	**208,562**	**19.9%**	**113,877**	**10.9%**	**812,125**	**77.5%**	**124,816**	**84.4%**	**(8.8%)**
Exchange Revenue															
Service charges - Electricity	263,785	263,785	43,234	16.4%	36,978	14.0%	36,893	14.0%	41,290	15.7%	158,395	60.0%	48,851	63.3%	(15.5%)
Service charges - Water	30,472	30,472	4,970	16.3%	4,499	14.8%	5,514	18.1%	4,513	14.8%	19,496	64.0%	8,012	68.8%	(43.7%)
Service charges - Waste Water Management	17,156	17,156	2,827	16.5%	2,657	15.5%	3,150	18.4%	2,874	16.8%	11,508	67.1%	2,649	65.1%	8.5%
Service charges - Waste Management	17,040	17,040	3,516	20.6%	3,422	20.1%	3,389	19.9%	3,301	19.4%	13,628	80.0%	3,281	78.7%	.6%
Sale of Goods and Rendering of Services	3,226	4,496	399	12.4%	(1,076)	(33.3%)	(963)	(21.4%)	4,014	89.3%	2,375	52.8%	1,556	142.5%	157.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	55,512	50,423	8,247	14.9%	8,234	14.8%	8,135	16.1%	8,222	16.3%	32,837	65.1%	9,016	83.1%	(8.8%)
Interest earned from Current and Non Current Assets	3,513	3,513	486	13.8%	270	7.7%	798	22.7%	1,474	42.0%	3,028	86.2%	516	52.2%	185.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,614	1,919	356	22.1%	417	25.8%	319	16.6%	397	20.7%	1,489	77.6%	300	76.5%	32.4%
Licences or permits	65	65	-	-	-	-	-	-	-	-	-	-	-	1.7%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	43,478	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	10	-	-	3	-	3	25.4%	3	25.5%	8	84.7%	2	69.8%	28.7%
Operational Revenue	1,930	2,739	56	2.9%	8	.4%	712	26.0%	1,256	45.9%	2,032	74.2%	856	49.5%	46.8%
Non-Exchange Revenue															
Property rates	102,743	142,065	30,977	30.1%	30,511	29.7%	30,533	21.5%	30,130	21.2%	122,150	86.0%	22,309	92.2%	35.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6,490	6,490	414	6.4%	377	5.8%	597	9.2%	373	5.8%	1,761	27.1%	427	32.4%	(12.5%)
Licences or permits	1,070	1,070	8	.8%	208	19.5%	149	13.9%	24	2.3%	390	36.4%	28	56.0%	(14.8%)
Transfer and subsidies - Operational	381,310	381,310	147,523	38.7%	122,385	32.1%	99,960	26.2%	(3,094)	(.8%)	366,774	96.2%	9,425	99.9%	(132.8%)
Interest Receivables	30,639	20,639	3,387	11.1%	3,391	11.1%	3,644	17.7%	3,635	17.6%	14,058	68.1%	3,543	47.3%	2.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	60,989	60,989	15,402	25.3%	15,602	25.6%	15,682	25.7%	15,429	25.3%	62,115	101.8%	14,046	97.6%	9.8%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	100	-	-	-	-	46	46.3%	36	36.2%	83	82.5%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**926,699**	**1,006,226**	**186,819**	**20.2%**	**240,235**	**25.9%**	**229,218**	**22.8%**	**326,583**	**32.5%**	**982,855**	**97.7%**	**371,395**	**124.5%**	**(12.1%)**
Employee related costs	282,241	283,188	56,607	20.1%	74,665	26.5%	62,884	22.2%	90,584	32.0%	284,740	100.5%	91,414	101.6%	(.9%)
Remuneration of councillors	21,353	21,353	1,012	4.7%	1,098	5.1%	10,033	47.0%	4,880	22.9%	17,022	79.7%	896	63.7%	444.3%
Bulk purchases - electricity	214,387	214,387	73,091	34.1%	17,205	8.0%	83,449	38.9%	56,665	26.4%	230,409	107.5%	52,022	108.6%	8.9%
Inventory consumed	21,873	44,490	3,932	18.0%	26,264	120.1%	807	1.8%	55,161	124.0%	86,165	193.7%	60,701	278.2%	(9.1%)
Debt impairment	117,654	97,654	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	97,148	82,880	19,721	20.3%	19,826	20.4%	19,113	23.1%	19,348	23.3%	78,007	94.1%	12,742	76.2%	51.8%
Interest,Dividends and Rent on Land	18,177	34,177	10,461	57.6%	8,176	45.0%	18,097	53.0%	21,342	62.4%	58,076	169.9%	13,161	169.7%	62.2%
Contracted services	83,548	153,938	13,746	16.5%	55,186	66.1%	37,986	24.7%	46,938	30.5%	153,856	99.9%	66,565	156.1%	(29.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5,000	1,400	-	-	-	-	-	-	-	-	-	-	33,281	100.1%	(100.0%)
Operational Cost and Other Cost	65,318	72,559	8,247	12.6%	37,817	57.9%	(3,260)	(4.5%)	31,645	43.6%	74,448	102.6%	40,614	120.3%	(22.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	200	-	-	-	-	110	54.8%	21	10.7%	131	65.5%	-	-	(100.0%)
Surplus/(Deficit)	**50,856**	**41,534**	**74,982**		**(12,350)**		**(20,656)**		**(212,707)**		**(170,731)**		**(246,579)**		
Transfers and subsidies - capital (monetary allocations)	139,902	194,902	-	-	-	-	80,630	41.4%	22,563	11.6%	103,193	52.9%	53,653	79.1%	(57.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**190,757**	**236,435**	**74,982**		**(12,350)**		**59,974**		**(190,143)**		**(67,538)**		**(192,926)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**190,757**	**236,435**	**74,982**		**(12,350)**		**59,974**		**(190,143)**		**(67,538)**		**(192,926)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**190,757**	**236,435**	**74,982**		**(12,350)**		**59,974**		**(190,143)**		**(67,538)**		**(192,926)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**190,757**	**236,435**	**74,982**		**(12,350)**		**59,974**		**(190,143)**		**(67,538)**		**(192,926)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**127,472**	**174,394**	**245**	**.2%**	**39,537**	**31.0%**	**25,405**	**14.6%**	**70,163**	**40.2%**	**135,350**	**77.6%**	**73,400**	**111.7%**	**(4.4%)**
National Government	121,654	170,526	-	-	39,358	32.4%	25,090	14.7%	67,497	39.6%	131,945	77.4%	56,373	99.2%	19.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**121,654**	**170,526**	**-**	**-**	**39,358**	**32.4%**	**25,090**	**14.7%**	**67,497**	**39.6%**	**131,945**	**77.4%**	**56,373**	**99.2%**	**19.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5,819	3,868	245	4.2%	179	3.1%	316	8.2%	2,666	68.9%	3,405	88.0%	17,027	817.3%	(84.3%)
Capital Expenditure Functional	**127,472**	**174,394**	**245**	**.2%**	**39,537**	**31.0%**	**25,405**	**14.6%**	**70,163**	**40.2%**	**135,350**	**77.6%**	**76,356**	**114.2%**	**(8.1%)**
Municipal governance and administration	**1,759**	**1,250**	**245**	**13.9%**	**179**	**10.2%**	**316**	**25.2%**	**314**	**25.1%**	**1,052**	**84.2%**	**3,080**	**170.6%**	**(89.8%)**
Executive and Council	909	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	850	1,250	245	28.8%	179	21.0%	316	25.2%	314	25.1%	1,052	84.2%	3,080	174.0%	(89.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**303**	**350**	**-**	**-**	**-**	**-**	**-**	**-**	**161**	**46.0%**	**161**	**46.0%**	**267**	**178.1%**	**(39.8%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	303	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	350	-	-	-	-	-	-	161	46.0%	161	46.0%	267	178.1%	(39.8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29,190**	**66,644**	**-**	**-**	**11,217**	**38.4%**	**6,294**	**9.4%**	**9,438**	**14.2%**	**26,949**	**40.4%**	**29,437**	**135.5%**	**(67.9%)**
Planning and Development	-	450	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	29,190	66,194	-	-	11,217	38.4%	6,294	9.5%	9,438	14.3%	26,949	40.7%	29,437	135.5%	(67.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**94,585**	**106,150**	**-**	**-**	**28,141**	**29.8%**	**18,796**	**17.7%**	**60,251**	**56.8%**	**107,188**	**101.0%**	**43,572**	**100.9%**	**38.3%**
Energy sources	9,605	16,996	-	-	4,166	43.4%	1,935	11.4%	12,228	71.9%	18,330	107.8%	21,619	98.2%	(43.4%)
Water Management	56,746	18,300	-	-	11,345	20.0%	434	2.4%	5,922	32.4%	17,701	96.7%	9,032	101.2%	(34.4%)
Waste Water Management	27,931	70,853	-	-	12,630	45.2%	16,427	23.2%	42,100	59.4%	71,156	100.4%	12,921	103.5%	225.8%
Waste Management	303	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**1,635**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**1,102,031**	**1,257,391**	**180,331**	**16.4%**	**138,006**	**12.5%**	**182,246**	**14.5%**	**134,843**	**10.7%**	**635,426**	**50.5%**	**97,679**	**47.9%**	**38.0%**
Property rates	113,811	144,561	16,805	14.8%	23,556	20.7%	21,253	14.7%	22,854	15.8%	84,468	58.4%	20,119	98.3%	13.6%
Service charges	395,336	395,336	53,504	13.5%	49,845	12.6%	54,605	13.8%	57,538	14.6%	215,492	54.5%	47,589	63.7%	20.9%
Other revenue	55,827	129,094	6,875	12.3%	10,514	18.8%	5,300	4.1%	45,120	35.0%	67,808	52.5%	18,152	35.8%	148.6%
Transfers and Subsidies - Operational	381,310	381,310	11,284	3.0%	5,213	1.4%	6,685	1.8%	(93)	-	23,088	6.1%	687	7.1%	(113.6%)
Transfers and Subsidies - Capital	139,902	194,902	90,243	64.5%	47,396	33.9%	92,694	47.6%	7,184	3.7%	237,517	121.9%	9,505	110.2%	(24.4%)
Interest	15,846	12,189	1,622	10.2%	1,483	9.4%	1,708	14.0%	2,240	18.4%	7,053	57.9%	1,626	12.5%	37.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(895,388)**	**(1,023,782)**	**(176,647)**	**19.7%**	**(123,733)**	**13.8%**	**(100,936)**	**9.9%**	**(47,282)**	**4.6%**	**(448,598)**	**43.8%**	**(59,490)**	**41.3%**	**(20.5%)**
Suppliers and employees	(879,107)	(997,901)	(176,647)	20.1%	(123,733)	14.1%	(100,936)	10.1%	(47,282)	4.7%	(448,598)	45.0%	(59,490)	42.4%	(20.5%)
Finance charges	(16,281)	(25,881)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**206,644**	**233,609**	**3,684**	**1.8%**	**14,272**	**6.9%**	**81,309**	**34.8%**	**87,562**	**37.5%**	**186,827**	**80.0%**	**38,189**	**89.5%**	**129.3%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(138,686)**	**(192,027)**	**(3,120)**	**2.2%**	**(44,072)**	**31.8%**	**(29,075)**	**15.1%**	**(70,157)**	**36.5%**	**(146,424)**	**76.3%**	**(81,074)**	**119.6%**	**(13.5%)**
Capital assets	(138,686)	(192,027)	(3,120)	2.2%	(44,072)	31.8%	(29,075)	15.1%	(70,157)	36.5%	(146,424)	76.3%	(81,074)	119.6%	(13.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(138,686)**	**(192,027)**	**(3,120)**	**2.2%**	**(44,072)**	**31.8%**	**(29,075)**	**15.1%**	**(70,157)**	**36.5%**	**(146,424)**	**76.3%**	**(81,074)**	**119.6%**	**(13.5%)**
Cash Flow from Financing Activities															
Receipts	**346**	**108**	**-**	**-**	**2**	**.7%**	**-**	**-**	**3**	**2.9%**	**6**	**5.3%**	**0**	**.1%**	**825.8%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	346	108	-	-	2	.7%	-	-	3	2.9%	6	5.3%	0	.1%	825.8%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**346**	**108**	**-**	**-**	**2**	**.7%**	**-**	**-**	**3**	**2.9%**	**6**	**5.3%**	**0**	**.1%**	**825.8%**
Net Increase/(Decrease) in cash held	**68,304**	**41,689**	**564**	**.8%**	**(29,797)**	**(43.6%)**	**52,235**	**125.3%**	**17,408**	**41.8%**	**40,409**	**96.9%**	**(42,885)**	**(1,592.3%)**	**(140.6%)**
Cash/cash equivalents at the year begin:	10,762	7,680	8,070	75.0%	8,429	78.3%	(21,369)	(278.2%)	30,866	401.9%	8,070	105.1%	13,374	102.2%	130.8%
Cash/cash equivalents at the year end:	**79,066**	**49,369**	**8,429**	**10.7%**	**(21,369)**	**(27.0%)**	**30,866**	**62.5%**	**48,274**	**97.8%**	**48,274**	**97.8%**	**(29,511)**	**(261.0%)**	**(263.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,258	1.8%	1,817	1.5%	1,985	1.6%	117,813	95.1%	123,873	13.2%	10	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10,872	4.7%	5,320	2.3%	4,325	1.9%	210,385	91.1%	230,901	24.5%	23	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9,111	5.0%	5,657	3.1%	5,145	2.8%	162,158	89.1%	182,071	19.4%	4	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,139	2.4%	712	1.5%	630	1.3%	44,737	94.7%	47,218	5.0%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	1,209	1.4%	984	1.1%	958	1.1%	82,842	96.3%	85,992	9.1%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,563	1.7%	4,066	1.5%	4,033	1.5%	252,795	95.2%	265,456	28.2%	19	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	.5%	31	.6%	82	1.5%	5,216	97.4%	5,357	.6%	-	-	-	-
Total By Income Source	**29,179**	**3.1%**	**18,588**	**2.0%**	**17,157**	**1.8%**	**875,951**	**93.1%**	**940,875**	**100.0%**	**62**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2,259	19.0%	1,618	13.6%	1,092	9.2%	6,933	58.2%	11,902	1.3%	-	-	-	-
Commercial	13,268	5.0%	6,178	2.3%	5,376	2.0%	241,759	90.7%	266,580	28.3%	1	-	-	-
Households	13,652	2.1%	10,792	1.6%	10,690	1.6%	627,260	94.7%	662,394	70.4%	61	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**29,179**	**3.1%**	**18,588**	**2.0%**	**17,157**	**1.8%**	**875,951**	**93.1%**	**940,875**	**100.0%**	**62**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	32,181	7.3%	20,028	4.5%	18,926	4.3%	372,650	84.0%	443,785	37.3%
Bulk Water	-	-	-	-	-	-	2,977	100.0%	2,977	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	76,061	10.3%	13,678	1.8%	10,983	1.5%	640,893	86.4%	741,615	62.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**108,242**	**9.1%**	**33,707**	**2.8%**	**29,909**	**2.5%**	**1,016,520**	**85.5%**	**1,188,377**	**100.0%**

Contact Details

Municipal Manager	Mr Mthandeni Mkhonza	017 285 0308
Chief Financial Officer	Mr Kgomotsho Duba	076 207 0147

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1,326,753**	**1,262,829**	**344,380**	**26.0%**	**315,116**	**23.8%**	**277,724**	**22.0%**	**259,132**	**20.5%**	**1,196,351**	**94.7%**	**198,837**	**87.4%**	**30.3%**
Exchange Revenue															
Service charges - Electricity	391,236	347,457	87,289	22.3%	81,723	20.9%	69,887	20.1%	70,682	20.3%	309,581	89.1%	76,964	88.4%	(8.2%)
Service charges - Water	90,618	122,822	31,827	35.1%	30,306	33.4%	28,573	23.3%	46,299	37.7%	137,005	111.5%	21,574	105.3%	114.6%
Service charges - Waste Water Management	67,901	65,273	16,439	24.2%	16,094	23.7%	16,521	25.3%	16,538	25.3%	65,592	100.5%	15,338	92.8%	7.8%
Service charges - Waste Management	58,742	56,756	14,183	24.1%	14,106	24.0%	14,314	25.2%	14,468	25.5%	57,071	100.6%	13,785	94.2%	5.0%
Sale of Goods and Rendering of Services	11,224	4,437	1,230	11.0%	1,117	9.9%	575	13.0%	788	17.8%	3,710	83.6%	1,079	59.0%	(26.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	38,133	29,136	6,939	18.2%	7,485	19.6%	7,354	25.2%	26,157	89.8%	47,935	164.5%	7,672	85.0%	240.9%
Interest earned from Current and Non Current Assets	5,471	6,461	1,778	32.5%	1,531	28.0%	979	15.1%	1,493	23.1%	5,781	89.5%	1,797	112.3%	(16.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	2	0	20.7%	0	20.7%	0	16.7%	-	-	1	66.7%	0	90.5%	(100.0%)
Rental from Fixed Assets	3,453	3,749	911	26.4%	966	28.0%	618	16.5%	977	26.1%	3,472	92.6%	900	104.5%	8.5%
Licences or permits	98	94	25	25.6%	22	22.4%	13	14.2%	23	24.9%	84	88.7%	16	51.1%	46.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	1,402	-	(100.0%)
Operational Revenue	44,333	1,534	415	.9%	360	.8%	562	36.7%	188	12.3%	1,526	99.5%	329	4.2%	(42.7%)
Non-Exchange Revenue															
Property rates	258,951	258,951	61,669	23.8%	63,238	24.4%	63,421	24.5%	63,140	24.4%	251,469	97.1%	52,901	98.4%	19.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	49,231	60,879	44	.1%	41	.1%	46	.1%	564	.9%	695	1.1%	39	-	1,350.6%
Licences or permits	-	66	4	-	33	-	5	7.7%	7	10.8%	50	75.0%	4	-	93.2%
Transfer and subsidies - Operational	294,895	294,895	119,161	40.4%	95,329	32.3%	71,496	24.2%	3,179	1.1%	289,165	98.1%	-	96.1%	(100.0%)
Interest Receivables	12,466	8,965	2,072	16.6%	2,327	18.7%	3,142	35.0%	14,626	163.2%	22,167	247.3%	2,310	74.1%	533.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1,351	351	-	328	-	219	16.2%	-	-	898	66.4%	335	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	42	-	82	-	-	-	-	-	124	-	905	-	(100.0%)
Other Gains	-	-	-	-	27	-	-	-	-	-	27	-	1,487	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1,382,469**	**1,677,590**	**291,650**	**21.1%**	**339,690**	**24.6%**	**319,675**	**19.1%**	**397,116**	**23.7%**	**1,348,131**	**80.4%**	**338,706**	**86.7%**	**17.2%**
Employee related costs	332,538	353,051	88,861	26.7%	83,915	25.2%	85,335	24.2%	89,353	25.3%	347,464	98.4%	84,964	101.4%	5.2%
Remuneration of councillors	20,559	19,521	3,546	17.2%	4,207	20.5%	2,970	15.2%	6,432	32.9%	17,155	87.9%	3,599	70.4%	78.7%
Bulk purchases - electricity	460,250	578,050	153,194	33.3%	147,416	32.0%	145,974	25.3%	186,832	32.3%	633,416	109.6%	129,738	122.1%	44.0%
Inventory consumed	117,003	161,008	12,704	10.9%	42,018	35.9%	36,449	22.6%	23,278	14.5%	114,448	71.1%	59,309	107.3%	(60.8%)
Debt impairment	94,135	94,182	632	.7%	4,778	5.1%	1,718	1.8%	-	-	7,129	7.6%	41	.1%	(100.0%)
Depreciation, Amortisation and Impairment	128,379	128,379	13	-	3	-	13	-	-	-	29	-	4	-	(100.0%)
Interest,Dividends and Rent on Land	22,041	119,490	-	-	-	-	-	-	18,647	15.6%	18,647	15.6%	9,328	42.3%	99.9%
Contracted services	124,809	132,701	16,565	13.3%	33,752	27.0%	17,000	12.8%	25,791	19.4%	93,108	70.2%	39,661	83.6%	(35.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	552	-	0	-	27	4.9%	7	-	-	-	34	-	-	1.9%	-
Operational Cost and Other Cost	82,202	91,208	16,136	19.6%	23,570	28.7%	30,208	33.1%	46,782	51.3%	116,697	127.9%	11,824	88.0%	295.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	4	-	-	-	-	-	4	-	238	-	(100.0%)
Surplus/(Deficit)	**(55,716)**	**(414,761)**	**52,729**		**(24,574)**		**(41,952)**		**(137,983)**		**(151,780)**		**(139,869)**		
Transfers and subsidies - capital (monetary allocations)	162,093	214,093	-	-	-	-	-	-	109,141	51.0%	109,141	51.0%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**106,377**	**(200,668)**	**52,729**		**(24,574)**		**(41,952)**		**(28,843)**		**(42,639)**		**(139,869)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106,377**	**(200,668)**	**52,729**		**(24,574)**		**(41,952)**		**(28,843)**		**(42,639)**		**(139,869)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106,377**	**(200,668)**	**52,729**		**(24,574)**		**(41,952)**		**(28,843)**		**(42,639)**		**(139,869)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106,377**	**(200,668)**	**52,729**		**(24,574)**		**(41,952)**		**(28,843)**		**(42,639)**		**(139,869)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**162,093**	**246,964**	**43,885**	**27.1%**	**58,932**	**36.4%**	**6,329**	**2.6%**	**66,926**	**27.1%**	**176,072**	**71.3%**	**80,126**	**48.0%**	**(16.5%)**
National Government	162,093	214,093	36,894	22.8%	48,829	30.1%	5,672	2.6%	63,104	29.5%	154,498	72.2%	75,676	46.3%	(16.6%)
Provincial Government	-	-	4,456	-	1,392	-	-	-	887	-	6,735	-	4,027	-	(78.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**162,093**	**214,093**	**41,349**	**25.5%**	**50,222**	**31.0%**	**5,672**	**2.6%**	**63,991**	**29.9%**	**161,234**	**75.3%**	**79,703**	**47.2%**	**(19.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	32,871	2,536	-	8,710	-	657	2.0%	2,935	8.9%	14,838	45.1%	423	58.2%	593.2%
Capital Expenditure Functional	**162,093**	**246,964**	**43,885**	**27.1%**	**58,932**	**36.4%**	**6,329**	**2.6%**	**66,926**	**27.1%**	**176,072**	**71.3%**	**80,126**	**48.0%**	**(16.5%)**
Municipal governance and administration	**-**	**4,500**	**2,536**	**-**	**8,710**	**-**	**657**	**14.6%**	**541**	**12.0%**	**12,444**	**276.5%**	**314**	**82.4%**	**72.3%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	288	61.5%	(100.0%)
Finance and administration	-	4,500	2,536	-	8,710	-	657	14.6%	541	12.0%	12,444	276.5%	26	92.9%	2,015.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**109**	**1.1%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	109	86.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22,270**	**31,785**	**10,408**	**46.7%**	**7,070**	**31.7%**	**388**	**1.2%**	**3,129**	**9.8%**	**20,996**	**66.1%**	**5,882**	**32.9%**	**(46.8%)**
Planning and Development	22,270	-	10,408	46.7%	7,070	31.7%	388	-	-	-	17,866	-	5,882	72.2%	(100.0%)
Road Transport	-	31,785	-	-	-	-	-	-	3,129	9.8%	3,129	9.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**139,823**	**210,679**	**30,941**	**22.1%**	**43,151**	**30.9%**	**5,284**	**2.5%**	**63,256**	**30.0%**	**142,632**	**67.7%**	**73,821**	**69.2%**	**(14.3%)**
Energy sources	6,691	15,790	1,618	24.2%	3,365	50.3%	-	-	1,698	10.8%	6,681	42.3%	2,845	79.9%	(40.3%)
Water Management	16,976	34,628	13,811	81.4%	21,211	124.9%	4,855	14.0%	22,166	64.0%	62,043	179.2%	63,328	63.2%	(65.0%)
Waste Water Management	114,239	160,261	15,512	13.6%	18,575	16.3%	429	.3%	39,392	24.6%	73,908	46.1%	7,648	91.3%	415.1%
Waste Management	1,917	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**1,365,719**	**1,266,091**	**575,202**	**42.1%**	**550,048**	**40.3%**	**217,537**	**17.2%**	**138,688**	**11.0%**	**1,481,475**	**117.0%**	**413,816**	**151.4%**	**(66.5%)**
Property rates	201,982	201,982	41,346	20.5%	44,267	21.9%	49,905	24.7%	38,745	19.2%	174,262	86.3%	51,944	67.8%	(25.4%)
Service charges	550,876	525,916	120,311	21.8%	119,047	21.6%	109,583	20.8%	83,472	15.9%	432,413	82.2%	111,278	89.0%	(25.0%)
Other revenue	118,896	22,744	217,502	182.9%	213,619	179.7%	54,628	240.2%	16,472	72.4%	502,221	2,208.1%	224,070	1,438.0%	(92.6%)
Transfers and Subsidies - Operational	297,769	294,895	140,785	47.3%	127,135	42.7%	1,737	.6%	-	-	269,656	91.4%	410	131.0%	(100.0%)
Transfers and Subsidies - Capital	162,093	214,093	51,661	31.9%	42,878	26.5%	-	-	-	-	94,539	44.2%	22,381	58.2%	(100.0%)
Interest	34,103	6,461	3,597	10.5%	3,103	9.1%	1,684	26.1%	-	-	8,384	129.8%	3,733	214.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1,189,778)**	**(1,032,285)**	**(136,293)**	**11.5%**	**(131,422)**	**11.0%**	**(115,513)**	**11.2%**	**(198,195)**	**19.2%**	**(581,423)**	**56.3%**	**(121,382)**	**57.0%**	**63.3%**
Suppliers and employees	(1,159,402)	(1,001,909)	(136,293)	11.8%	(131,422)	11.3%	(115,513)	11.5%	(198,195)	19.8%	(581,423)	58.0%	(121,382)	58.7%	63.3%
Finance charges	(30,376)	(30,376)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**175,941**	**233,806**	**438,909**	**249.5%**	**418,626**	**237.9%**	**102,024**	**43.6%**	**(59,507)**	**(25.5%)**	**900,053**	**385.0%**	**292,434**	**499.4%**	**(120.3%)**
Cash Flow from Investing Activities															
Receipts	**0**	**-**	**42**	**1,402,866.7%**	**82**	**2,746,833.3%**	**-**	**-**	**361**	**-**	**486**	**-**	**905**	**-**	**(60.1%)**
Proceeds on disposal of PPE	0	-	42	1,402,866.7%	82	2,746,833.3%	-	-	-	-	124	-	905	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	361	-	361	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(162,093)**	**(246,964)**	**(43,712)**	**27.0%**	**(58,674)**	**36.2%**	**(6,822)**	**2.8%**	**(42,972)**	**17.4%**	**(152,180)**	**61.6%**	**(80,126)**	**109.1%**	**(46.4%)**
Capital assets	(162,093)	(246,964)	(43,712)	27.0%	(58,674)	36.2%	(6,822)	2.8%	(42,972)	17.4%	(152,180)	61.6%	(80,126)	109.1%	(46.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(162,093)**	**(246,964)**	**(43,670)**	**26.9%**	**(58,592)**	**36.1%**	**(6,822)**	**2.8%**	**(42,611)**	**17.3%**	**(151,695)**	**61.4%**	**(79,222)**	**108.6%**	**(46.2%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**5**	**-**	**4**	**-**	**(1)**	**-**	**-**	**-**	**8**	**-**	**(0)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	5	-	4	-	(1)	-	-	-	8	-	(0)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**5**	**-**	**4**	**-**	**(1)**	**-**	**-**	**-**	**8**	**-**	**(0)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**13,848**	**(13,158)**	**395,244**	**2,854.2%**	**360,039**	**2,599.9%**	**95,202**	**(723.5%)**	**(102,118)**	**776.1%**	**748,366**	**(5,687.5%)**	**213,212**	**1,600.4%**	**(147.9%)**
Cash/cash equivalents at the year begin:	59,336	43,090	44,705	75.3%	439,384	740.5%	799,423	1,855.2%	894,624	2,076.2%	44,705	103.7%	981,717	99.0%	(8.9%)
Cash/cash equivalents at the year end:	**73,184**	**29,932**	**439,384**	**600.4%**	**799,423**	**1,092.3%**	**894,624**	**2,988.9%**	**792,522**	**2,647.8%**	**792,522**	**2,647.8%**	**1,194,929**	**917.1%**	**(33.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	29,304	6.3%	8,205	1.8%	9,639	2.1%	417,254	89.8%	464,401	25.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28,144	9.4%	1,230	.4%	4,589	1.5%	266,154	88.7%	300,117	16.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31,990	9.2%	123	-	8,806	2.5%	308,025	88.3%	348,943	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10,885	3.8%	53	-	3,857	1.4%	268,682	94.8%	283,477	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9,691	3.5%	48	-	3,563	1.3%	266,812	95.3%	280,114	15.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	515	54.2%	32	3.4%	224	23.6%	179	18.8%	950	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	33,251	39.7%	4	-	16,172	19.3%	34,414	41.0%	83,841	4.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2,655)	(7.1%)	(1,033)	(2.7%)	(912)	(2.4%)	42,229	112.2%	37,629	2.1%	-	-	-	-
Total By Income Source	**141,125**	**7.8%**	**8,662**	**.5%**	**45,937**	**2.6%**	**1,603,749**	**89.1%**	**1,799,473**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6,158	12.8%	29	.1%	2,270	4.7%	39,699	82.4%	48,156	2.7%	-	-	-	-
Commercial	45,379	15.1%	330	.1%	9,408	3.1%	244,726	81.6%	299,843	16.7%	-	-	-	-
Households	89,587	6.2%	8,303	.6%	34,260	2.4%	1,319,325	90.9%	1,451,475	80.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**141,125**	**7.8%**	**8,662**	**.5%**	**45,937**	**2.6%**	**1,603,749**	**89.1%**	**1,799,473**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	77,040	5.8%	94,461	7.1%	89	-	1,159,541	87.1%	1,331,130	50.1%
Bulk Water	4,431	.3%	-	-	-	-	1,312,441	99.7%	1,316,872	49.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,779	44.1%	553	6.5%	727	8.5%	3,512	41.0%	8,571	.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**85,250**	**3.2%**	**95,014**	**3.6%**	**816**	**-**	**2,475,493**	**93.2%**	**2,656,574**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**763,217**	**778,965**	**216,775**	**28.4%**	**273,258**	**35.8%**	**168,863**	**21.7%**	**73,698**	**9.5%**	**732,594**	**94.0%**	**82,975**	**59.0%**	**(11.2%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	7	-	(100.0%)
Agency services	13,333	13,333	2,067	15.5%	4,033	30.3%	2,787	20.9%	2,670	20.0%	11,557	86.7%	2,993	68.1%	(10.8%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	35	-	14	-	49	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	24,151	24,151	904	3.7%	3,327	13.8%	5,126	21.2%	2,116	8.8%	11,473	47.5%	6,208	42.9%	(65.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	171	171	5	2.8%	79	46.3%	67	39.4%	88	51.7%	240	140.1%	199	142.4%	(55.5%)
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	700	700	165	23.5%	234	33.5%	230	32.8%	414	59.1%	1,043	148.9%	314	69.4%	31.8%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,903	1,903	71	3.7%	391	20.5%	3,187	167.5%	271	14.3%	3,921	206.0%	299	76.3%	(9.1%)
Licences or permits	1,733	1,733	487	28.1%	456	26.3%	565	32.6%	407	23.5%	1,915	110.5%	318	82.0%	27.9%
Transfer and subsidies - Operational	329,337	345,084	49,790	15.1%	134,089	40.7%	58,893	17.1%	67,717	19.6%	310,489	90.0%	72,638	59.5%	(6.8%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	391,888	391,888	163,287	41.7%	130,629	33.3%	97,972	25.0%	-	-	391,888	100.0%	-	58.3%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	19	-	-	-	-	-	19	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**782,953**	**811,270**	**144,403**	**18.4%**	**261,967**	**33.5%**	**155,539**	**19.2%**	**183,480**	**22.6%**	**745,389**	**91.9%**	**207,583**	**69.2%**	**(11.6%)**
Employee related costs	220,877	235,247	54,946	24.9%	54,721	24.8%	56,765	24.1%	60,241	25.6%	226,674	96.4%	58,188	85.1%	3.5%
Remuneration of councillors	19,915	19,915	4,243	21.3%	4,346	21.8%	4,758	23.9%	4,535	22.8%	17,882	89.8%	3,175	79.3%	42.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4,501	4,283	958	21.3%	1,938	43.1%	243	5.7%	597	13.9%	3,736	87.2%	1,938	89.1%	(69.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	24,106	25,650	6,518	27.0%	6,513	27.0%	6,374	24.8%	5,617	21.9%	25,023	97.6%	5,895	81.7%	(4.7%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	53,755	61,095	10,262	19.1%	23,579	43.9%	10,249	16.8%	17,095	28.0%	61,185	100.1%	14,612	76.4%	17.0%
Transfers and subsidies	378,862	394,931	55,793	14.7%	146,715	38.7%	67,037	17.0%	80,175	20.3%	349,721	88.6%	105,053	66.1%	(23.7%)
Irrecoverable debts written off	-	-	26	-	(26)	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	80,936	70,149	11,627	14.4%	24,154	29.8%	10,099	14.4%	15,219	21.7%	61,100	87.1%	18,671	48.0%	(18.5%)
Disposal of Fixed and Intangible Assets	-	-	30	-	26	-	13	-	-	-	69	-	52	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19,736)**	**(32,305)**	**72,372**		**11,290**		**13,324**		**(109,782)**		**(12,796)**		**(124,608)**		
Transfers and subsidies - capital (monetary allocations)	2,556	2,556	347	13.6%	779	30.5%	369	14.4%	1,061	41.5%	2,556	100.0%	969	98.9%	9.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(17,180)**	**(29,749)**	**72,719**		**12,069**		**13,693**		**(108,721)**		**(10,240)**		**(123,640)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(17,180)**	**(29,749)**	**72,719**		**12,069**		**13,693**		**(108,721)**		**(10,240)**		**(123,640)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(17,180)**	**(29,749)**	**72,719**		**12,069**		**13,693**		**(108,721)**		**(10,240)**		**(123,640)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(17,180)**	**(29,749)**	**72,719**		**12,069**		**13,693**		**(108,721)**		**(10,240)**		**(123,640)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**40,658**	**48,405**	**1,794**	**4.4%**	**12,689**	**31.2%**	**17,307**	**35.8%**	**10,231**	**21.1%**	**42,020**	**86.8%**	**24,829**	**70.2%**	**(58.8%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40,658	48,405	1,794	4.4%	12,689	31.2%	17,307	35.8%	10,231	21.1%	42,020	86.8%	24,829	70.2%	(58.8%)
Capital Expenditure Functional	**40,658**	**48,405**	**1,794**	**4.4%**	**12,689**	**31.2%**	**17,307**	**35.8%**	**10,231**	**21.1%**	**42,020**	**86.8%**	**23,357**	**68.4%**	**(56.2%)**
Municipal governance and administration	**3,058**	**10,977**	**1,603**	**52.4%**	**2,295**	**75.1%**	**902**	**8.2%**	**5,625**	**51.2%**	**10,425**	**95.0%**	**7,792**	**54.5%**	**(27.8%)**
Executive and Council	-	689	689	-	-	-	-	-	-	-	689	100.0%	-	-	-
Finance and administration	3,058	10,288	915	29.9%	2,295	75.1%	902	8.8%	5,625	54.7%	9,736	94.6%	7,792	56.1%	(27.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**37,100**	**37,070**	**190**	**.5%**	**10,394**	**28.0%**	**16,046**	**43.3%**	**4,607**	**12.4%**	**31,237**	**84.3%**	**15,566**	**79.5%**	**(70.4%)**
Community and Social Services	36,000	36,000	-	-	10,256	28.5%	15,555	43.2%	4,607	12.8%	30,418	84.5%	4,569	70.1%	.8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	500	500	190	38.0%	138	27.5%	-	-	-	-	328	65.6%	10,997	88.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	600	570	-	-	-	-	491	86.2%	-	-	491	86.2%	-	-	-
Economic and Environmental Services	**500**	**358**	**-**	**-**	**-**	**-**	**358**	**100.0%**	**-**	**-**	**358**	**100.0%**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	500	358	-	-	-	-	358	100.0%	-	-	358	100.0%	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**765,773**	**765,773**	**190,002**	**24.8%**	**150,420**	**19.6%**	**184,237**	**24.1%**	**79,547**	**10.4%**	**604,206**	**78.9%**	**3,572**	**44.4%**	**2,126.8%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	15,509	15,509	2,765	17.8%	5,030	32.4%	3,920	25.3%	4,017	25.9%	15,732	101.4%	420	26.7%	856.3%
Transfers and Subsidies - Operational	723,556	723,556	186,961	25.8%	144,986	20.0%	178,786	24.7%	75,528	10.4%	586,261	81.0%	700	44.4%	10,696.4%
Transfers and Subsidies - Capital	2,556	2,556	-	-	-	-	767	30.0%	-	-	767	30.0%	-	-	-
Interest	24,151	24,151	275	1.1%	404	1.7%	764	3.2%	3	-	1,446	6.0%	2,453	-	(99.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(758,847)**	**(785,620)**	**(74,978)**	**9.9%**	**(198,251)**	**26.1%**	**(101,623)**	**12.9%**	**(89,720)**	**11.4%**	**(464,573)**	**59.1%**	**(60,417)**	**18.9%**	**48.5%**
Suppliers and employees	(758,847)	(785,620)	(74,978)	9.9%	(198,251)	26.1%	(101,623)	12.9%	(89,720)	11.4%	(464,573)	59.1%	(60,417)	18.9%	48.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6,926**	**(19,847)**	**115,024**	**1,660.9%**	**(47,831)**	**(690.6%)**	**82,613**	**(416.2%)**	**(10,173)**	**51.3%**	**139,633**	**(703.5%)**	**(56,844)**	**(166.1%)**	**(82.1%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**41,081**	**-**	**(1,533)**	**-**	**-**	**-**	**39,547**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	41,081	-	(1,533)	-	-	-	39,547	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(40,658)**	**(48,405)**	**(1,890)**	**4.6%**	**(12,971)**	**31.9%**	**(17,953)**	**37.1%**	**(5,136)**	**10.6%**	**(37,950)**	**78.4%**	**(19,763)**	**88.2%**	**(74.0%)**
Capital assets	(40,658)	(48,405)	(1,890)	4.6%	(12,971)	31.9%	(17,953)	37.1%	(5,136)	10.6%	(37,950)	78.4%	(19,763)	88.2%	(74.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(40,658)**	**(48,405)**	**(1,890)**	**4.6%**	**28,110**	**(69.1%)**	**(19,486)**	**40.3%**	**(5,136)**	**10.6%**	**1,598**	**(3.3%)**	**(19,763)**	**88.2%**	**(74.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(33,732)**	**(68,252)**	**113,134**	**(335.4%)**	**(19,722)**	**58.5%**	**63,127**	**(92.5%)**	**(15,309)**	**22.4%**	**141,231**	**(206.9%)**	**(76,607)**	**(53.1%)**	**(80.0%)**
Cash/cash equivalents at the year begin:	485,801	485,801	71,315	14.7%	181,559	37.4%	161,838	33.3%	224,965	46.3%	71,315	14.7%	151,490	-	48.5%
Cash/cash equivalents at the year end:	**452,069**	**417,549**	**181,559**	**40.2%**	**161,838**	**35.8%**	**224,965**	**53.9%**	**209,656**	**50.2%**	**209,656**	**50.2%**	**74,883**	**145.1%**	**180.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4	8.7%	6	11.9%	4	7.8%	35	71.6%	49	1.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	67	2.5%	-	-	-	-	2,584	97.5%	2,651	98.2%	-	-	-	-
Total By Income Source	**71**	**2.6%**	**6**	**.2%**	**4**	**.1%**	**2,619**	**97.0%**	**2,700**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	71	2.6%	6	.2%	4	.1%	2,619	97.0%	2,700	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**71**	**2.6%**	**6**	**.2%**	**4**	**.1%**	**2,619**	**97.0%**	**2,700**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17,452	100.0%	-	-	-	-	-	-	17,452	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**17,452**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**17,452**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1,424,494**	**1,365,238**	**465,657**	**32.7%**	**397,178**	**27.9%**	**340,304**	**24.9%**	**129,129**	**9.5%**	**1,332,269**	**97.6%**	**122,658**	**96.4%**	**5.3%**
Exchange Revenue															
Service charges - Electricity	216,163	201,606	40,152	18.6%	48,834	22.6%	56,022	27.8%	50,324	25.0%	195,332	96.9%	44,957	100.7%	11.9%
Service charges - Water	45,639	43,117	10,059	22.0%	8,892	19.5%	8,831	20.5%	8,986	20.8%	36,769	85.3%	9,416	85.8%	(4.6%)
Service charges - Waste Water Management	7,641	7,641	1,629	21.3%	1,954	25.6%	1,953	25.6%	1,962	25.7%	7,498	98.1%	2,550	106.1%	(23.1%)
Service charges - Waste Management	15,223	14,830	3,795	24.9%	3,518	23.1%	3,928	26.5%	3,816	25.7%	15,057	101.5%	3,793	94.4%	.6%
Sale of Goods and Rendering of Services	4,954	3,289	1,060	21.4%	639	12.9%	995	30.3%	1,151	35.0%	3,845	116.9%	7,476	242.3%	(84.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4,449	4,018	833	18.7%	880	19.8%	592	14.7%	523	13.0%	2,828	70.4%	938	97.1%	(44.3%)
Interest earned from Current and Non Current Assets	16,414	15,660	2,502	15.2%	1,429	8.7%	2,189	14.0%	2,295	14.7%	8,416	53.7%	1,066	12.7%	115.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	4	-	4	-	8	-	-	-	(100.0%)
Rental from Fixed Assets	6,613	5,694	2,357	35.6%	249	3.8%	836	14.7%	1,956	34.4%	5,398	94.8%	485	74.5%	303.4%
Licences or permits	2,891	1,331	592	20.5%	205	7.1%	256	19.2%	526	39.5%	1,580	118.7%	180	55.4%	191.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	13,410	-	-	-	-	-	-	9,981	74.4%	9,981	74.4%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1,729	1,238	247	14.3%	244	14.1%	440	35.5%	196	15.8%	1,127	91.0%	11,765	765.1%	(98.3%)
Non-Exchange Revenue															
Property rates	154,406	138,535	35,065	22.7%	34,313	22.2%	33,874	24.5%	33,312	24.0%	136,564	98.6%	30,865	86.3%	7.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,529	3,540	126	2.8%	201	4.4%	271	7.7%	175	5.0%	774	21.9%	324	29.7%	(45.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	929,316	901,172	364,702	39.2%	293,286	31.6%	227,546	25.3%	11,581	1.3%	897,116	99.5%	5,479	99.0%	111.4%
Interest Receivables	14,528	8,532	2,132	14.7%	2,128	14.6%	2,158	25.3%	1,898	22.2%	8,316	97.5%	1,233	56.4%	53.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1,625	405	-	406	-	406	25.0%	432	26.6%	1,650	101.6%	449	-	(4.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	12	-	12	-	1,680	-	(99.3%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1,344,289**	**1,318,502**	**322,195**	**24.0%**	**384,267**	**28.6%**	**422,636**	**32.1%**	**286,865**	**21.8%**	**1,415,964**	**107.4%**	**324,688**	**109.8%**	**(11.6%)**
Employee related costs	659,000	658,424	184,683	28.0%	211,774	32.1%	178,428	27.1%	177,627	27.0%	752,512	114.3%	167,572	107.2%	6.0%
Remuneration of councillors	28,125	28,125	7,343	26.1%	7,343	26.1%	8,185	29.1%	7,513	26.7%	30,383	108.0%	7,244	110.9%	3.7%
Bulk purchases - electricity	143,806	143,806	33,443	23.3%	37,233	25.9%	41,038	28.5%	56,011	38.9%	167,725	116.6%	32,488	128.8%	72.4%
Inventory consumed	54,919	54,889	5,383	9.8%	13,954	25.4%	11,632	21.2%	28,470	51.9%	59,439	108.3%	19,319	84.4%	47.4%
Debt impairment	7,499	7,499	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	103,248	103,315	29,698	28.8%	28,712	27.8%	27,024	26.2%	(63,429)	(61.4%)	22,006	21.3%	16,010	99.3%	(496.2%)
Interest,Dividends and Rent on Land	102	102	3,017	2,969.8%	2,961	2,914.8%	8,476	8,342.9%	9,386	9,238.9%	23,840	23,466.4%	2,881	7,028.4%	225.8%
Contracted services	126,416	123,028	18,773	14.9%	33,761	26.7%	40,499	32.9%	30,206	24.6%	123,240	100.2%	32,906	117.7%	(8.2%)
Transfers and subsidies	29,510	25,310	-	-	4,859	16.5%	10,090	39.9%	4,874	19.3%	19,823	78.3%	1,692	64.3%	188.1%
Irrecoverable debts written off	1,085	1,085	-	-	-	-	2,916	268.8%	1,197	110.3%	4,114	379.1%	-	(4.6%)	(100.0%)
Operational Cost and Other Cost	190,579	172,919	39,856	20.9%	43,669	22.9%	94,346	54.6%	33,379	19.3%	211,250	122.2%	44,564	122.2%	(25.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	1,631	-	1,631	-	12	-	13,718.6%
Surplus/(Deficit)	**80,204**	**46,737**	**143,462**		**12,911**		**(82,332)**		**(157,736)**		**(83,695)**		**(202,029)**		
Transfers and subsidies - capital (monetary allocations)	331,759	342,493	95,631	28.8%	97,931	29.5%	70,041	20.5%	71,980	21.0%	335,583	98.0%	6,816	92.0%	956.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**411,963**	**389,229**	**239,093**		**110,842**		**(12,291)**		**(85,756)**		**251,888**		**(195,213)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**411,963**	**389,229**	**239,093**		**110,842**		**(12,291)**		**(85,756)**		**251,888**		**(195,213)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**411,963**	**389,229**	**239,093**		**110,842**		**(12,291)**		**(85,756)**		**251,888**		**(195,213)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**411,963**	**389,229**	**239,093**		**110,842**		**(12,291)**		**(85,756)**		**251,888**		**(195,213)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**358,493**	**353,275**	**67,981**	**19.0%**	**100,581**	**28.1%**	**59,394**	**16.8%**	**63,206**	**17.9%**	**291,161**	**82.4%**	**78,839**	**72.6%**	**(19.8%)**
National Government	331,759	342,493	67,981	20.5%	95,398	28.8%	57,289	16.7%	61,270	17.9%	281,937	82.3%	75,930	80.6%	(19.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**331,759**	**342,493**	**67,981**	**20.5%**	**95,398**	**28.8%**	**57,289**	**16.7%**	**61,270**	**17.9%**	**281,937**	**82.3%**	**75,930**	**80.6%**	**(19.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26,734	10,783	-	-	5,183	19.4%	2,105	19.5%	1,936	18.0%	9,224	85.5%	2,909	34.4%	(33.4%)
Capital Expenditure Functional	**358,493**	**353,275**	**67,981**	**19.0%**	**100,581**	**28.1%**	**59,394**	**16.8%**	**63,206**	**17.9%**	**291,161**	**82.4%**	**78,839**	**72.6%**	**(19.8%)**
Municipal governance and administration	**2,000**	**150**	**-**	**-**	**-**	**-**	**87**	**58.3%**	**-**	**-**	**87**	**58.3%**	**1,303**	**24.0%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	686	85.8%	(100.0%)
Finance and administration	2,000	150	-	-	-	-	87	58.3%	-	-	87	58.3%	617	17.5%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**23,000**	**25,143**	**5,339**	**23.2%**	**4,930**	**21.4%**	**2,457**	**9.8%**	**307**	**1.2%**	**13,033**	**51.8%**	**7,314**	**86.0%**	**(95.8%)**
Community and Social Services	-	12,143	4,454	-	3,747	-	1,270	10.5%	184	1.5%	9,656	79.5%	5,906	78.3%	(96.9%)
Sport And Recreation	23,000	13,000	885	3.8%	1,182	5.1%	1,187	9.1%	122	.9%	3,377	26.0%	-	168.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	1,408	114.0%	(100.0%)
Economic and Environmental Services	**203,222**	**203,030**	**40,030**	**19.7%**	**67,867**	**33.4%**	**46,525**	**22.9%**	**30,842**	**15.2%**	**185,265**	**91.2%**	**23,252**	**79.1%**	**32.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	203,222	203,030	40,030	19.7%	67,867	33.4%	46,525	22.9%	30,842	15.2%	185,265	91.2%	23,617	80.8%	30.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	(365)	6.2%	(100.0%)
Trading Services	**130,270**	**124,952**	**22,611**	**17.4%**	**27,784**	**21.3%**	**10,324**	**8.3%**	**32,057**	**25.7%**	**92,776**	**74.2%**	**46,970**	**69.9%**	**(31.8%)**
Energy sources	-	1,000	-	-	-	-	-	-	868	86.8%	868	86.8%	192	79.6%	351.8%
Water Management	122,270	118,769	22,611	18.5%	22,601	18.5%	10,324	8.7%	31,190	26.3%	86,726	73.0%	46,226	70.9%	(32.5%)
Waste Water Management	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	5,183	-	-	5,183	-	-	-	-	-	5,183	100.0%	552	13.8%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**37.5%**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**1,812,248**	**1,690,587**	**579,613**	**32.0%**	**934,559**	**51.6%**	**506,032**	**29.9%**	**266,806**	**15.8%**	**2,287,009**	**135.3%**	**152,741**	**150.3%**	**74.7%**
Property rates	140,509	131,608	25,771	18.3%	26,995	19.2%	25,912	19.7%	26,402	20.1%	105,080	79.8%	24,135	94.1%	9.4%
Service charges	251,466	253,834	46,671	18.6%	60,979	24.2%	60,799	24.0%	62,333	24.6%	230,781	90.9%	51,849	85.5%	20.2%
Other revenue	132,168	39,326	39,558	29.9%	368,256	278.6%	106,660	271.2%	157,490	400.5%	671,964	1,708.7%	74,804	(331.7%)	110.5%
Transfers and Subsidies - Operational	929,316	901,072	369,819	39.8%	283,282	30.5%	227,836	25.3%	16,949	1.9%	897,886	99.6%	182	97.0%	9,220.5%
Transfers and Subsidies - Capital	331,759	342,493	94,094	28.4%	192,042	57.9%	81,569	23.8%	-	-	367,705	107.4%	-	106.7%	-
Interest	27,030	22,254	3,700	13.7%	3,005	11.1%	3,256	14.6%	3,632	16.3%	13,593	61.1%	1,771	33.0%	105.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1,278,236)**	**(1,267,424)**	**(376,022)**	**29.4%**	**(393,335)**	**30.8%**	**(328,663)**	**25.9%**	**(287,315)**	**22.7%**	**(1,385,337)**	**109.3%**	**(101,374)**	**33.6%**	**183.4%**
Suppliers and employees	(1,278,134)	(1,250,726)	(376,022)	29.4%	(393,335)	30.8%	(328,663)	26.3%	(287,315)	23.0%	(1,385,337)	110.8%	(101,374)	33.6%	183.4%
Finance charges	(102)	(16,698)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**534,013**	**423,163**	**203,590**	**38.1%**	**541,223**	**101.4%**	**177,369**	**41.9%**	**(20,510)**	**(4.8%)**	**901,673**	**213.1%**	**51,367**	**715.8%**	**(139.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(412,266)**	**(407,049)**	**(67,981)**	**16.5%**	**(100,581)**	**24.4%**	**(59,394)**	**14.6%**	**(63,206)**	**15.5%**	**(291,161)**	**71.5%**	**(78,839)**	**72.6%**	**(19.8%)**
Capital assets	(412,266)	(407,049)	(67,981)	16.5%	(100,581)	24.4%	(59,394)	14.6%	(63,206)	15.5%	(291,161)	71.5%	(78,839)	72.6%	(19.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(412,266)**	**(407,049)**	**(67,981)**	**16.5%**	**(100,581)**	**24.4%**	**(59,394)**	**14.6%**	**(63,206)**	**15.5%**	**(291,161)**	**71.5%**	**(78,839)**	**72.3%**	**(19.8%)**
Cash Flow from Financing Activities															
Receipts	**2,977**	**1,854**	**118**	**4.0%**	**74**	**2.5%**	**87**	**4.7%**	**8**	**.4%**	**287**	**15.5%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1,124	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1,854	1,854	118	6.4%	74	4.0%	87	4.7%	8	.4%	287	15.5%	-	-	(100.0%)
Payments	**(735)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(735)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**2,242**	**1,854**	**118**	**5.3%**	**74**	**3.3%**	**87**	**4.7%**	**8**	**.4%**	**287**	**15.5%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**123,989**	**17,967**	**135,728**	**109.5%**	**440,716**	**355.4%**	**118,062**	**657.1%**	**(83,707)**	**(465.9%)**	**610,799**	**3,399.5%**	**(27,473)**	**(937.7%)**	**204.7%**
Cash/cash equivalents at the year begin:	(97,576)	4,292	112,583	(115.4%)	76,574	(78.5%)	517,291	12,052.8%	635,353	14,803.6%	112,583	2,623.2%	1,307,632	101.6%	(51.4%)
Cash/cash equivalents at the year end:	**26,412**	**22,259**	**76,574**	**289.9%**	**517,291**	**1,958.5%**	**635,353**	**2,854.3%**	**551,645**	**2,478.3%**	**551,645**	**2,478.3%**	**1,280,160**	**(442.3%)**	**(56.9%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	30,271	11.3%	16,097	6.0%	15,125	5.6%	206,568	77.1%	268,061	65.4%
Bulk Water	-	-	-	-	-	-	4,084	100.0%	4,084	1.0%
PAYE deductions	10,507	100.0%	-	-	-	-	-	-	10,507	2.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	7,342	100.0%	-	-	-	-	-	-	7,342	1.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	58,670	50.1%	2,492	2.1%	3,231	2.8%	52,818	45.1%	117,211	28.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2,864	100.0%	-	-	-	-	-	-	2,864	.7%
Total	**109,654**	**26.7%**	**18,589**	**4.5%**	**18,356**	**4.5%**	**263,471**	**64.3%**	**410,070**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**578,342**	**549,591**	**152,600**	**26.4%**	**133,969**	**23.2%**	**138,899**	**25.3%**	**40,443**	**7.4%**	**465,911**	**84.8%**	**72,143**	**92.9%**	**(43.9%)**
Exchange Revenue															
Service charges - Electricity	106,318	106,318	25,661	24.1%	24,531	23.1%	45,495	42.8%	6,262	5.9%	101,948	95.9%	25,217	88.6%	(75.2%)
Service charges - Water	39,665	39,665	9,275	23.4%	11,889	30.0%	11,751	29.6%	7,730	19.5%	40,644	102.5%	9,517	98.1%	(18.8%)
Service charges - Waste Water Management	53,483	22,535	5,624	10.5%	5,647	10.6%	5,606	24.9%	3,940	17.5%	20,818	92.4%	10,362	82.2%	(62.0%)
Service charges - Waste Management	12,443	14,443	3,924	31.5%	3,933	31.6%	3,926	27.2%	2,687	18.6%	14,469	100.2%	3,270	108.6%	(17.8%)
Sale of Goods and Rendering of Services	708	738	138	19.5%	132	18.6%	192	26.0%	130	17.7%	591	80.2%	303	106.9%	(57.0%)
Agency services	7,510	-	-	-	-	-	-	-	-	-	-	-	994	66.4%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	71,516	43,758	12,840	18.0%	9,957	13.9%	9,763	22.3%	6,316	14.4%	38,876	88.8%	8,763	99.3%	(27.9%)
Interest earned from Current and Non Current Assets	3,651	3,651	141	3.9%	295	8.1%	159	4.3%	162	4.4%	756	20.7%	770	61.9%	(79.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2,713	2,713	170	6.3%	208	7.7%	183	6.7%	216	8.0%	777	28.6%	429	67.3%	(49.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3,812	4,820	1,232	32.3%	1,454	38.1%	380	7.9%	807	16.8%	3,873	80.4%	1,770	144.3%	(54.4%)
Non-Exchange Revenue															
Property rates	94,482	94,482	19,919	21.1%	13,416	14.2%	13,348	14.1%	8,919	9.4%	55,602	58.8%	12,301	99.7%	(27.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	470	470	111	23.6%	92	19.5%	59	12.4%	45	9.6%	306	65.1%	40	47.9%	13.4%
Licences or permits	10	10	4	40.3%	3	28.6%	3	27.7%	4	42.3%	14	138.9%	13	179.2%	(66.8%)
Transfer and subsidies - Operational	178,878	185,547	71,956	40.2%	57,566	32.2%	43,174	23.3%	-	-	172,696	93.1%	(1,636)	93.9%	(100.0%)
Interest Receivables	-	27,758	1,606	-	4,848	-	4,863	17.5%	3,224	11.6%	14,541	52.4%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2,684	2,684	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	30	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**540,679**	**531,361**	**83,672**	**15.5%**	**91,363**	**16.9%**	**131,409**	**24.7%**	**70,627**	**13.3%**	**377,071**	**71.0%**	**99,611**	**60.4%**	**(29.1%)**
Employee related costs	122,881	113,251	27,287	22.2%	26,907	21.9%	26,319	23.2%	19,390	17.1%	99,903	88.2%	25,129	97.4%	(22.8%)
Remuneration of councillors	11,318	11,318	2,628	23.2%	2,618	23.1%	2,911	25.7%	1,820	16.1%	9,977	88.2%	2,622	99.2%	(30.6%)
Bulk purchases - electricity	118,160	112,441	30,239	25.6%	28,660	24.3%	14,811	13.2%	13,354	11.9%	87,063	77.4%	40,597	86.9%	(67.1%)
Inventory consumed	40,897	29,337	6,001	14.7%	7,364	18.0%	11,022	37.6%	7,670	26.1%	32,057	109.3%	7,090	72.9%	8.2%
Debt impairment	101,616	75,116	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	61,859	58,159	-	-	-	-	44,703	76.9%	9,955	17.1%	54,658	94.0%	-	-	(100.0%)
Interest,Dividends and Rent on Land	9,000	9,000	303	3.4%	937	10.4%	422	4.7%	227	2.5%	1,889	21.0%	133	6.6%	71.2%
Contracted services	36,306	48,614	13,692	37.7%	12,011	33.1%	4,911	10.1%	6,983	14.4%	37,598	77.3%	14,703	87.3%	(52.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5,495	13,625	-	-	2,187	39.8%	7,290	53.5%	4,148	30.4%	13,624	100.0%	37	43.5%	11,058.1%
Operational Cost and Other Cost	33,147	60,500	3,522	10.6%	10,678	32.2%	19,020	31.4%	7,080	11.7%	40,300	66.6%	9,301	85.7%	(23.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**37,663**	**18,230**	**68,927**		**42,606**		**7,491**		**(30,185)**		**88,840**		**(27,468)**		
Transfers and subsidies - capital (monetary allocations)	68,878	80,488	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**106,541**	**98,718**	**68,927**		**42,606**		**7,491**		**(30,185)**		**88,840**		**(27,468)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106,541**	**98,718**	**68,927**		**42,606**		**7,491**		**(30,185)**		**88,840**		**(27,468)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106,541**	**98,718**	**68,927**		**42,606**		**7,491**		**(30,185)**		**88,840**		**(27,468)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106,541**	**98,718**	**68,927**		**42,606**		**7,491**		**(30,185)**		**88,840**		**(27,468)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**73,178**	**90,788**	**5,084**	**6.9%**	**23,919**	**32.7%**	**28,922**	**31.9%**	**5,950**	**6.6%**	**63,875**	**70.4%**	**32,371**	**77.8%**	**(81.6%)**
National Government	68,878	86,488	4,696	6.8%	23,588	34.2%	28,516	33.0%	5,697	6.6%	62,497	72.3%	28,137	76.9%	(79.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**68,878**	**86,488**	**4,696**	**6.8%**	**23,588**	**34.2%**	**28,516**	**33.0%**	**5,697**	**6.6%**	**62,497**	**72.3%**	**28,137**	**76.9%**	**(79.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4,300	4,300	388	9.0%	331	7.7%	406	9.4%	253	5.9%	1,377	32.0%	4,234	95.6%	(94.0%)
Capital Expenditure Functional	**73,178**	**90,788**	**5,084**	**6.9%**	**23,919**	**32.7%**	**29,174**	**32.1%**	**5,950**	**6.6%**	**64,128**	**70.6%**	**32,371**	**77.8%**	**(81.6%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**253**	**-**	**-**	**-**	**253**	**-**	**1,251**	**79.7%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	914	94.2%	(100.0%)
Finance and administration	-	-	-	-	-	-	253	-	-	-	253	-	337	56.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**175**	**68.3%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	175	68.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12,000**	**17,765**	**953**	**7.9%**	**4,500**	**37.5%**	**2,416**	**13.6%**	**657**	**3.7%**	**8,526**	**48.0%**	**9,070**	**91.2%**	**(92.8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	6,660	93.2%	(100.0%)
Road Transport	12,000	17,765	953	7.9%	4,500	37.5%	2,416	13.6%	657	3.7%	8,526	48.0%	2,409	89.2%	(72.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**61,178**	**73,023**	**4,131**	**6.8%**	**19,419**	**31.7%**	**26,506**	**36.3%**	**5,293**	**7.2%**	**55,349**	**75.8%**	**21,876**	**75.4%**	**(75.8%)**
Energy sources	800	6,868	-	-	-	-	5,205	75.8%	71	1.0%	5,276	76.8%	1,322	52.8%	(94.6%)
Water Management	48,935	53,460	3,681	7.5%	16,016	32.7%	17,017	31.8%	3,853	7.2%	40,566	75.9%	17,016	78.2%	(77.4%)
Waste Water Management	11,443	12,695	450	3.9%	3,403	29.7%	4,284	33.7%	1,368	10.8%	9,506	74.9%	618	84.2%	121.4%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	2,920	107.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**409,332**	**363,387**	**131,789**	**32.2%**	**128,421**	**31.4%**	**138,009**	**38.0%**	**36,479**	**10.0%**	**434,698**	**119.6%**	**48,288**	**79.4%**	**(24.5%)**
Property rates	34,703	34,703	5,949	17.1%	11,324	32.6%	7,780	22.4%	5,425	15.6%	30,478	87.8%	7,587	99.5%	(28.5%)
Service charges	62,647	56,072	34,890	55.7%	36,161	57.7%	62,330	111.2%	25,861	46.1%	159,242	284.0%	31,137	87.7%	(16.9%)
Other revenue	35,544	29,064	9,223	25.9%	5,127	14.4%	7,875	27.1%	4,397	15.1%	26,622	91.6%	7,833	120.1%	(43.9%)
Transfers and Subsidies - Operational	178,878	178,878	72,161	40.3%	58,785	32.9%	43,594	24.4%	251	.1%	174,791	97.7%	29	96.5%	761.0%
Transfers and Subsidies - Capital	68,879	86,488	8,935	13.0%	15,001	21.8%	15,000	17.3%	0	-	38,937	45.0%	1	53.3%	(47.9%)
Interest	28,681	(21,819)	630	2.2%	2,023	7.1%	1,430	(6.6%)	544	(2.5%)	4,627	(21.2%)	1,701	13.5%	(68.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(311,405)**	**(311,812)**	**(140,211)**	**45.0%**	**(121,616)**	**39.1%**	**(114,360)**	**36.7%**	**(57,854)**	**18.6%**	**(434,040)**	**139.2%**	**(82,615)**	**103.0%**	**(30.0%)**
Suppliers and employees	(302,405)	(302,812)	(140,211)	46.4%	(121,616)	40.2%	(114,360)	37.8%	(57,854)	19.1%	(434,040)	143.3%	(82,615)	105.0%	(30.0%)
Finance charges	(9,000)	(9,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**97,927**	**51,574**	**(8,422)**	**(8.6%)**	**6,805**	**6.9%**	**23,650**	**45.9%**	**(21,375)**	**(41.4%)**	**657**	**1.3%**	**(34,327)**	**(6.5%)**	**(37.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(73,178)**	**(90,788)**	**(11,171)**	**15.3%**	**(26,724)**	**36.5%**	**(30,785)**	**33.9%**	**(5,959)**	**6.6%**	**(74,638)**	**82.2%**	**(31,272)**	**78.7%**	**(80.9%)**
Capital assets	(73,178)	(90,788)	(11,171)	15.3%	(26,724)	36.5%	(30,785)	33.9%	(5,959)	6.6%	(74,638)	82.2%	(31,272)	78.7%	(80.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(73,178)**	**(90,788)**	**(11,171)**	**15.3%**	**(26,724)**	**36.5%**	**(30,785)**	**33.9%**	**(5,959)**	**6.6%**	**(74,638)**	**82.2%**	**(31,272)**	**78.7%**	**(80.9%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**24,749**	**(39,213)**	**(19,593)**	**(79.2%)**	**(19,919)**	**(80.5%)**	**(7,136)**	**18.2%**	**(27,334)**	**69.7%**	**(73,981)**	**188.7%**	**(65,599)**	**(1,365.8%)**	**(58.3%)**
Cash/cash equivalents at the year begin:	8,514	8,514	30,839	362.2%	12,236	143.7%	(7,683)	(90.2%)	(14,819)	(174.1%)	30,839	362.2%	(16,980)	172.6%	(12.7%)
Cash/cash equivalents at the year end:	**33,263**	**(30,699)**	**12,236**	**36.8%**	**(7,683)**	**(23.1%)**	**(14,819)**	**48.3%**	**(42,153)**	**137.3%**	**(42,153)**	**137.3%**	**(82,578)**	**(519.4%)**	**(49.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,294	1.6%	4,030	1.5%	3,805	1.4%	254,016	95.4%	266,144	19.7%	(1,681)	(.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8,586	15.5%	2,708	4.9%	1,231	2.2%	42,781	77.4%	55,305	4.1%	(4,548)	(8.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4,947	1.7%	3,231	1.1%	2,958	1.0%	279,595	96.2%	290,732	21.6%	(983)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2,423	1.4%	1,980	1.2%	1,796	1.1%	162,576	96.3%	168,775	12.5%	(1,254)	(.7%)	-	-
Receivables from Exchange Transactions - Waste Management	1,657	1.9%	1,245	1.4%	1,093	1.3%	82,373	95.4%	86,367	6.4%	(948)	(1.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5,028	1.2%	4,583	1.1%	4,510	1.1%	405,603	96.6%	419,724	31.1%	(351)	(.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	133	.2%	53	.1%	63	.1%	61,578	99.6%	61,827	4.6%	(8,599)	(13.9%)	-	-
Total By Income Source	**27,067**	**2.0%**	**17,828**	**1.3%**	**15,456**	**1.1%**	**1,288,522**	**95.5%**	**1,348,874**	**100.0%**	**(18,363)**	**(1.4%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1,652	2.4%	1,476	2.2%	1,741	2.6%	63,362	92.9%	68,231	5.1%	(126)	(.2%)	-	-
Commercial	13,468	3.7%	5,987	1.7%	4,428	1.2%	337,368	93.4%	361,251	26.8%	(12,948)	(3.6%)	-	-
Households	11,947	1.3%	10,365	1.1%	9,288	1.0%	887,792	96.6%	919,392	68.2%	(5,289)	(.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**27,067**	**2.0%**	**17,828**	**1.3%**	**15,456**	**1.1%**	**1,288,522**	**95.5%**	**1,348,874**	**100.0%**	**(18,363)**	**(1.4%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	24,216	72.0%	9,402	28.0%	-	-	-	-	33,618	50.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18,916	57.1%	8,027	24.2%	1,105	3.3%	5,055	15.3%	33,103	49.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**43,132**	**64.6%**	**17,429**	**26.1%**	**1,105**	**1.7%**	**5,055**	**7.6%**	**66,721**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	
Operating Revenue and Expenditure															
Operating Revenue	**2,740,944**	**2,757,933**	**730,592**	**26.7%**	**665,630**	**24.3%**	**635,287**	**23.0%**	**719,795**	**26.1%**	**2,751,305**	**99.8%**	**673,469**	**99.1%**	**6.9%**
Exchange Revenue															
Service charges - Electricity	1,069,967	1,069,967	281,114	26.3%	248,578	23.2%	241,775	22.6%	247,156	23.1%	1,018,623	95.2%	228,136	100.5%	8.3%
Service charges - Water	140,587	140,587	19,587	13.9%	32,232	22.9%	31,073	22.1%	28,295	20.1%	111,187	79.1%	27,096	95.8%	4.4%
Service charges - Waste Water Management	117,311	117,311	29,351	25.0%	28,869	24.6%	29,205	24.9%	28,453	24.3%	115,878	98.8%	27,544	101.8%	3.3%
Service charges - Waste Management	133,093	133,093	33,191	24.9%	33,165	24.9%	32,965	24.8%	33,104	24.9%	132,425	99.5%	31,573	102.1%	4.9%
Sale of Goods and Rendering of Services	8,914	8,914	1,689	19.0%	3,021	33.9%	2,242	25.2%	(73)	(.8%)	6,880	77.2%	680	76.3%	(110.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22,973	18,973	3,729	16.2%	3,911	17.0%	4,075	21.5%	4,056	21.4%	15,772	83.1%	3,594	115.0%	12.9%
Interest earned from Current and Non Current Assets	9,405	6,405	1,004	10.7%	421	4.5%	1,895	29.6%	302	4.7%	3,623	56.6%	611	61.3%	(50.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	20,601	21,601	5,637	27.4%	5,553	27.0%	5,429	25.1%	5,490	25.4%	22,109	102.3%	4,874	101.3%	12.7%
Rental from Fixed Assets	1,646	1,646	922	56.0%	862	52.4%	634	38.5%	780	47.4%	3,198	194.3%	975	174.7%	(20.0%)
Licences or permits	469	469	95	20.3%	107	22.9%	69	14.8%	101	21.6%	373	79.5%	96	49.0%	5.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	1,072	1,072	240	22.3%	(2,936)	(273.8%)	260	24.2%	3,761	350.7%	1,324	123.5%	1,209	258.9%	211.0%
Operational Revenue	74,342	76,153	4,416	5.9%	2,247	3.0%	6,518	8.6%	9,761	12.8%	22,942	30.1%	81,792	102.0%	(88.1%)
Non-Exchange Revenue															
Property rates	677,734	689,734	172,526	25.5%	175,821	25.9%	175,984	25.5%	175,885	25.5%	700,217	101.5%	171,511	103.5%	2.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26,106	30,106	2,242	8.6%	1,909	7.3%	3,727	12.4%	175,988	584.6%	183,865	610.7%	2,004	43.4%	8,682.8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	383,978	384,595	157,634	41.1%	126,503	32.9%	96,325	25.0%	1,707	.4%	382,169	99.4%	89,762	100.2%	(98.1%)
Interest Receivables	8,959	8,959	1,538	17.2%	3,553	39.7%	3,817	42.6%	3,714	41.5%	12,622	140.9%	2,013	123.7%	84.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8,812	8,812	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	15,660	30,660	-	-	1,813	11.6%	(1,813)	(5.9%)	-	-	-	-	-	-	-
Other Gains	19,314	8,874	15,676	81.2%	-	-	1,107	12.5%	1,314	14.8%	18,098	203.9%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2,516,131**	**2,790,601**	**635,476**	**25.3%**	**619,689**	**24.6%**	**625,280**	**22.4%**	**545,804**	**19.6%**	**2,426,249**	**86.9%**	**587,300**	**90.0%**	**(7.1%)**
Employee related costs	889,734	871,604	212,084	23.8%	220,702	24.8%	217,342	24.9%	222,195	25.5%	872,323	100.1%	210,440	98.9%	5.6%
Remuneration of councillors	34,861	33,361	7,297	20.9%	7,304	21.0%	8,794	26.4%	7,846	23.5%	31,242	93.7%	8,143	94.6%	(3.6%)
Bulk purchases - electricity	877,856	877,856	202,870	23.1%	164,887	18.8%	228,679	26.0%	155,304	17.7%	751,740	85.6%	177,878	95.6%	(12.7%)
Inventory consumed	95,861	94,383	26,227	27.4%	20,934	21.8%	17,681	18.7%	29,926	31.7%	94,768	100.4%	25,609	108.5%	16.9%
Debt impairment	(241,935)	21,869	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	270,364	294,355	62,311	23.0%	62,311	23.0%	62,311	21.2%	62,311	21.2%	249,246	84.7%	60,392	92.3%	3.2%
Interest,Dividends and Rent on Land	105,408	105,408	-	-	45,407	43.1%	847	.8%	(847)	(.8%)	45,407	43.1%	231	38.9%	(467.2%)
Contracted services	233,455	250,466	59,133	25.3%	55,901	23.9%	54,534	21.8%	34,821	13.9%	204,389	81.6%	59,576	87.7%	(41.6%)
Transfers and subsidies	4,488	4,488	80	1.8%	1,110	24.7%	109	2.4%	-	-	1,299	28.9%	100	60.6%	(100.0%)
Irrecoverable debts written off	20,618	20,618	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	220,764	211,536	55,064	24.9%	41,132	18.6%	29,310	13.9%	32,346	15.3%	157,852	74.6%	44,930	86.0%	(28.0%)
Disposal of Fixed and Intangible Assets	2,088	2,088	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2,569	2,569	10,409	405.1%	-	-	5,672	220.8%	1,901	74.0%	17,982	699.9%	-	.7%	(100.0%)
Surplus/(Deficit)	**224,813**	**(32,668)**	**95,117**		**45,941**		**10,007**		**173,991**		**325,056**		**86,169**		
Transfers and subsidies - capital (monetary allocations)	89,600	113,368	5,529	6.2%	57,336	64.0%	8,279	7.3%	35,656	31.5%	106,800	94.2%	29,005	68.7%	22.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	4,480	-	4,480	-	3,882	-	15.4%
Surplus/(Deficit) after capital transfers and contributions	**314,413**	**80,700**	**100,645**		**103,277**		**18,286**		**214,128**		**436,337**		**119,057**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**314,413**	**80,700**	**100,645**		**103,277**		**18,286**		**214,128**		**436,337**		**119,057**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**314,413**	**80,700**	**100,645**		**103,277**		**18,286**		**214,128**		**436,337**		**119,057**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**314,413**	**80,700**	**100,645**		**103,277**		**18,286**		**214,128**		**436,337**		**119,057**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	
Capital Revenue and Expenditure															
Source of Finance	**119,790**	**168,955**	**9,260**	**7.7%**	**69,436**	**58.0%**	**22,044**	**13.0%**	**30,793**	**18.2%**	**131,533**	**77.9%**	**48,895**	**65.6%**	**(37.0%)**
National Government	89,073	108,137	9,215	10.3%	53,668	60.3%	16,511	15.3%	14,842	13.7%	94,235	87.1%	29,748	69.1%	(50.1%)
Provincial Government	-	4,921	-	-	-	-	327	6.6%	-	-	327	6.6%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Transfers recognised - capital	**89,073**	**113,058**	**9,215**	**10.3%**	**53,668**	**60.3%**	**16,837**	**14.9%**	**14,843**	**13.1%**	**94,563**	**83.6%**	**29,748**	**69.1%**	**(50.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30,717	55,897	44	.1%	15,769	51.3%	5,207	9.3%	15,950	28.5%	36,970	66.1%	19,147	56.5%	(16.7%)
Capital Expenditure Functional	**119,790**	**168,955**	**9,260**	**7.7%**	**69,436**	**58.0%**	**22,044**	**13.0%**	**35,413**	**21.0%**	**136,153**	**80.6%**	**52,777**	**67.4%**	**(32.9%)**
Municipal governance and administration	**12,717**	**15,942**	**44**	**.3%**	**8,007**	**63.0%**	**1,526**	**9.6%**	**4,237**	**26.6%**	**13,813**	**86.6%**	**10,160**	**119.5%**	**(58.3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	12,717	15,942	44	.3%	8,007	63.0%	1,526	9.6%	4,237	26.6%	13,813	86.6%	10,160	119.5%	(58.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6,900**	**3,900**	**275**	**4.0%**	**1,400**	**20.3%**	**981**	**25.2%**	**5,465**	**140.1%**	**8,122**	**208.3%**	**5,816**	**135.1%**	**(6.0%)**
Community and Social Services	3,500	-	-	-	-	-	-	-	4,218	-	4,218	-	5,586	141.2%	(24.5%)
Sport And Recreation	3,400	3,900	275	8.1%	1,400	41.2%	981	25.2%	1,245	31.9%	3,902	100.1%	229	87.6%	443.2%
Public Safety	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16,900**	**16,900**	**2,533**	**15.0%**	**9,730**	**57.6%**	**-**	**-**	**5,352**	**31.7%**	**17,615**	**104.2%**	**4,638**	**103.4%**	**15.4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16,900	16,900	2,533	15.0%	9,730	57.6%	-	-	5,352	31.7%	17,615	104.2%	4,638	103.4%	15.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**83,273**	**132,213**	**6,407**	**7.7%**	**50,299**	**60.4%**	**19,537**	**14.8%**	**20,359**	**15.4%**	**96,602**	**73.1%**	**32,164**	**56.9%**	**(36.7%)**
Energy sources	24,877	49,035	607	2.4%	13,836	55.6%	6,729	13.7%	10,935	22.3%	32,107	65.5%	4,225	40.8%	158.8%
Water Management	35,596	55,678	2,244	6.3%	27,231	76.5%	10,165	18.3%	7,642	13.7%	47,282	84.9%	14,489	49.1%	(47.3%)
Waste Water Management	19,800	24,500	3,556	18.0%	9,232	46.6%	2,644	10.8%	1,781	7.3%	17,213	70.3%	2,027	78.3%	(12.1%)
Waste Management	3,000	3,000	-	-	-	-	-	-	-	-	-	-	11,422	99.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	

Cash Flow from Operating Activities															
Receipts	**3,381,084**	**2,983,786**	**617,340**	**18.3%**	**509,164**	**15.1%**	**486,842**	**16.3%**	**416,339**	**14.0%**	**2,029,685**	**68.0%**	**378,748**	**65.6%**	**9.9%**
Property rates	643,848	655,248	76,139	11.8%	76,222	11.8%	75,038	11.5%	79,306	12.1%	306,705	46.8%	76,914	46.4%	3.1%
Service charges	2,103,573	1,666,513	219,393	10.4%	209,710	10.0%	196,725	11.8%	189,053	11.3%	814,881	48.9%	181,695	44.6%	4.0%
Other revenue	120,345	131,122	92,743	77.1%	24,787	20.6%	28,088	21.4%	103,303	78.8%	248,921	189.8%	(17,444)	201.6%	(692.2%)
Transfers and Subsidies - Operational	383,978	384,595	205,650	53.6%	173,797	45.3%	139,934	36.4%	44,498	11.6%	563,879	146.6%	132,031	148.1%	(66.3%)
Transfers and Subsidies - Capital	89,600	113,368	23,085	25.8%	24,227	27.0%	46,682	41.2%	-	-	93,993	82.9%	4,957	87.6%	(100.0%)
Interest	39,740	32,940	331	.8%	421	1.1%	375	1.1%	179	.5%	1,306	4.0%	595	13.3%	(69.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2,655,800)**	**(2,645,764)**	**(514,873)**	**19.4%**	**(647,608)**	**24.4%**	**(457,317)**	**17.3%**	**(379,904)**	**14.4%**	**(1,999,702)**	**75.6%**	**(407,842)**	**73.6%**	**(6.9%)**
Suppliers and employees	(2,546,134)	(2,536,098)	(514,873)	20.2%	(647,608)	25.4%	(457,317)	18.0%	(379,904)	15.0%	(1,999,702)	78.8%	(407,842)	77.2%	(6.9%)
Finance charges	(105,408)	(105,408)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4,258)	(4,258)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**725,283**	**338,022**	**102,468**	**14.1%**	**(138,445)**	**(19.1%)**	**29,524**	**8.7%**	**36,436**	**10.8%**	**29,983**	**8.9%**	**(29,093)**	**9.9%**	**(225.2%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(126,261)**	**(179,543)**	**(33,908)**	**26.9%**	**(68,968)**	**54.6%**	**(21,106)**	**11.8%**	**(35,252)**	**19.6%**	**(159,234)**	**88.7%**	**(39,071)**	**85.5%**	**(9.8%)**
Capital assets	(126,261)	(179,543)	(33,908)	26.9%	(68,968)	54.6%	(21,106)	11.8%	(35,252)	19.6%	(159,234)	88.7%	(39,071)	85.5%	(9.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(126,261)**	**(179,543)**	**(33,908)**	**26.9%**	**(68,968)**	**54.6%**	**(21,106)**	**11.8%**	**(35,252)**	**19.6%**	**(159,234)**	**88.7%**	**(39,071)**	**85.5%**	**(9.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(43,498)**	**(43,498)**	**-**	**-**	**(20,678)**	**47.5%**	**-**	**-**	**(67,221)**	**154.5%**	**(87,900)**	**202.1%**	**(67,221)**	**63.6%**	**-**
Repayment of borrowing	(43,498)	(43,498)	-	-	(20,678)	47.5%	-	-	(67,221)	154.5%	(87,900)	202.1%	(67,221)	63.6%	-
Net Cash from/(used) Financing Activities	**(43,498)**	**(43,498)**	**-**	**-**	**(20,678)**	**47.5%**	**-**	**-**	**(67,221)**	**154.5%**	**(87,900)**	**202.1%**	**(67,221)**	**63.6%**	**-**
Net Increase/(Decrease) in cash held	**555,524**	**114,981**	**68,560**	**12.3%**	**(228,091)**	**(41.1%)**	**8,418**	**7.3%**	**(66,038)**	**(57.4%)**	**(217,151)**	**(188.9%)**	**(135,386)**	**(8,792.3%)**	**(51.2%)**
Cash/cash equivalents at the year begin:	47,606	47,606	32,123	67.5%	98,479	206.9%	(129,612)	(272.3%)	(121,194)	(254.6%)	32,123	67.5%	(98,803)	3.7%	22.7%
Cash/cash equivalents at the year end:	**603,131**	**162,587**	**98,479**	**16.3%**	**(129,612)**	**(21.5%)**	**(121,194)**	**(74.5%)**	**(187,232)**	**(115.2%)**	**(187,232)**	**(115.2%)**	**(234,189)**	**(181.4%)**	**(20.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9,876	14.0%	3,446	4.9%	2,463	3.5%	55,009	77.7%	70,794	10.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38,926	29.7%	12,959	9.9%	4,747	3.6%	74,323	56.8%	130,955	19.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45,378	18.3%	19,667	7.9%	11,742	4.7%	171,282	69.0%	248,069	36.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8,522	14.1%	2,865	4.7%	2,100	3.5%	47,073	77.7%	60,559	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9,614	14.5%	3,112	4.7%	2,291	3.5%	51,168	77.3%	66,184	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	34.7%	-	-	-	-	18	65.3%	27	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,306	4.5%	2,574	3.5%	2,532	3.5%	64,712	88.5%	73,123	10.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,418	8.9%	3,333	8.7%	599	1.6%	31,001	80.8%	38,352	5.6%	-	-	-	-
Total By Income Source	**119,049**	**17.3%**	**47,955**	**7.0%**	**26,473**	**3.8%**	**494,585**	**71.9%**	**688,062**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6,914	12.3%	5,690	10.1%	4,360	7.7%	39,469	69.9%	56,434	8.2%	-	-	-	-
Commercial	62,648	22.9%	27,722	10.1%	10,450	3.8%	172,474	63.1%	273,294	39.7%	-	-	-	-
Households	49,487	13.8%	14,542	4.1%	11,663	3.3%	282,643	78.9%	358,335	52.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**119,049**	**17.3%**	**47,955**	**7.0%**	**26,473**	**3.8%**	**494,585**	**71.9%**	**688,062**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	30	100.0%	30	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31,234	58.7%	607	1.1%	98	.2%	21,249	40.0%	53,188	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**31,234**	**58.7%**	**607**	**1.1%**	**98**	**.2%**	**21,279**	**40.0%**	**53,218**	**100.0%**

Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Chief Financial Officer	Ms Puselletso Melato	013 249 7108

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1,382,264**	**1,382,264**	**270,869**	**19.6%**	**244,528**	**17.7%**	**223,324**	**16.2%**	**169,796**	**12.3%**	**908,518**	**65.7%**	**171,922**	**103.4%**	**(1.2%)**
Exchange Revenue															
Service charges - Electricity	312,082	312,082	88,881	28.5%	80,291	25.7%	76,273	24.4%	79,006	25.3%	324,452	104.0%	68,865	101.6%	14.7%
Service charges - Water	86,985	86,985	18,246	21.0%	18,232	21.0%	18,242	21.0%	17,558	20.2%	72,278	83.1%	16,754	92.7%	4.8%
Service charges - Waste Water Management	25,181	25,181	5,582	22.2%	5,663	22.5%	5,683	22.6%	5,698	22.6%	22,625	89.9%	5,345	100.1%	6.6%
Service charges - Waste Management	28,950	28,950	6,298	21.8%	6,380	22.0%	6,425	22.2%	6,436	22.2%	25,538	88.2%	6,018	88.6%	7.0%
Sale of Goods and Rendering of Services	518	518	460	88.7%	753	145.3%	1,294	249.6%	428	82.6%	2,935	566.2%	1,193	431.9%	(64.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25,326	25,326	9,465	37.4%	9,761	38.5%	10,032	39.6%	10,438	41.2%	39,696	156.7%	9,305	847.0%	12.2%
Interest earned from Current and Non Current Assets	3,600	3,600	698	19.4%	864	24.0%	585	16.3%	802	22.3%	2,949	81.9%	886	68.3%	(9.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6,300	6,300	1,099	17.4%	930	14.8%	883	14.0%	972	15.4%	3,884	61.6%	3,190	78.5%	(69.5%)
Licences or permits	-	-	0	-	0	-	1	-	0	-	1	-	1	.7%	(76.4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	3	3	-	-	55	2,000.8%	19	687.5%	-	-	74	2,688.3%	2,067	10,266.8%	(100.0%)
Operational Revenue	43,452	43,452	(766)	(1.8%)	(494)	(1.1%)	1,253	2.9%	2,532	5.8%	2,524	5.8%	(375)	(1,543.1%)	(774.3%)
Non-Exchange Revenue															
Property rates	164,406	164,406	34,615	21.1%	34,829	21.2%	34,787	21.2%	34,795	21.2%	139,026	84.6%	39,221	101.7%	(11.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15,330	15,330	263	1.7%	110	.7%	131	.9%	1,343	8.8%	1,847	12.0%	10,677	84.4%	(87.4%)
Licences or permits	-	-	97	-	111	-	132	-	144	-	484	-	82	271.5%	75.0%
Transfer and subsidies - Operational	238,944	238,944	98,634	41.3%	78,906	33.0%	60,386	25.3%	1,657	.7%	239,583	100.3%	1,263	91.5%	31.2%
Interest Receivables	3,431	3,431	4,487	130.8%	5,314	154.9%	4,386	127.9%	5,253	153.1%	19,440	566.7%	4,880	710.1%	7.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6,268	6,268	2,811	44.9%	2,821	45.0%	2,814	44.9%	2,735	43.6%	11,182	178.4%	2,551	164.0%	7.2%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	421,488	421,488	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1,114,602**	**1,114,602**	**297,853**	**26.7%**	**258,966**	**23.2%**	**257,088**	**23.1%**	**312,035**	**28.0%**	**1,125,942**	**101.0%**	**271,323**	**105.5%**	**15.0%**
Employee related costs	280,209	280,209	66,063	23.6%	65,705	23.4%	63,570	22.7%	68,008	24.3%	263,345	94.0%	65,555	96.4%	3.7%
Remuneration of councillors	14,170	14,170	3,186	22.5%	3,186	22.5%	3,592	25.4%	3,306	23.3%	13,270	93.6%	3,095	97.2%	6.8%
Bulk purchases - electricity	283,660	283,660	112,583	39.7%	78,242	27.6%	75,729	26.7%	96,696	34.1%	363,250	128.1%	88,825	180.9%	8.9%
Inventory consumed	23,500	23,390	2,354	10.0%	4,233	18.0%	7,208	30.8%	(3,094)	(13.2%)	10,702	45.8%	10,456	87.8%	(129.6%)
Debt impairment	74,145	74,145	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	75,000	75,000	12,513	16.7%	12,331	16.4%	11,869	15.8%	13,522	18.0%	50,234	67.0%	8,815	46.0%	53.4%
Interest,Dividends and Rent on Land	10,000	10,000	20,015	200.2%	23,093	230.9%	24,682	246.8%	27,317	273.2%	95,107	951.1%	16,463	588.1%	65.9%
Contracted services	132,523	128,523	45,370	34.2%	31,580	23.8%	24,522	19.1%	68,716	53.5%	170,188	132.4%	42,672	97.5%	61.0%
Transfers and subsidies	1,000	1,000	129	12.9%	180	18.0%	234	23.4%	42	4.2%	585	58.5%	223	87.8%	(81.0%)
Irrecoverable debts written off	111,317	111,317	1,972	1.8%	1,680	1.5%	1,797	1.6%	70,118	63.0%	75,568	67.9%	1,438	125.1%	4,775.8%
Operational Cost and Other Cost	109,078	113,188	33,667	30.9%	38,737	35.5%	43,884	38.8%	(32,597)	(28.8%)	83,692	73.9%	33,781	95.4%	(196.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	0	-	-	-	1	-	1	-	-	-	(100.0%)
Surplus/(Deficit)	**267,662**	**267,662**	**(26,984)**		**(14,438)**		**(33,764)**		**(142,239)**		**(217,424)**		**(99,401)**		
Transfers and subsidies - capital (monetary allocations)	127,047	127,047	25,371	20.0%	39,211	30.9%	15,666	12.3%	46,711	36.8%	126,958	99.9%	54,858	96.3%	(14.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**394,709**	**394,709**	**(1,613)**		**24,773**		**(18,098)**		**(95,528)**		**(90,466)**		**(44,543)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**394,709**	**394,709**	**(1,613)**		**24,773**		**(18,098)**		**(95,528)**		**(90,466)**		**(44,543)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**394,709**	**394,709**	**(1,613)**		**24,773**		**(18,098)**		**(95,528)**		**(90,466)**		**(44,543)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**394,709**	**394,709**	**(1,613)**		**24,773**		**(18,098)**		**(95,528)**		**(90,466)**		**(44,543)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**123,733**	**123,733**	**17,214**	**13.9%**	**34,263**	**27.7%**	**18,812**	**15.2%**	**45,135**	**36.5%**	**115,424**	**93.3%**	**45,547**	**66.6%**	**(.9%)**
National Government	123,733	123,733	17,214	13.9%	34,263	27.7%	18,812	15.2%	43,532	35.2%	113,821	92.0%	45,257	68.4%	(3.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**123,733**	**123,733**	**17,214**	**13.9%**	**34,263**	**27.7%**	**18,812**	**15.2%**	**43,532**	**35.2%**	**113,821**	**92.0%**	**45,257**	**68.4%**	**(3.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	1,604	-	1,604	-	290	41.4%	452.0%
Capital Expenditure Functional	**123,733**	**123,733**	**17,214**	**13.9%**	**34,263**	**27.7%**	**18,812**	**15.2%**	**67,251**	**54.4%**	**137,540**	**111.2%**	**45,547**	**66.6%**	**47.7%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**23,164**	**-**	**23,164**	**-**	**290**	**34.7%**	**7,874.1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	23,164	-	23,164	-	290	34.7%	7,874.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9,000**	**9,000**	**2,536**	**28.2%**	**1,479**	**16.4%**	**2,284**	**25.4%**	**1,227**	**13.6%**	**7,525**	**83.6%**	**-**	**52.0%**	**(100.0%)**
Community and Social Services	9,000	9,000	2,536	28.2%	1,479	16.4%	2,284	25.4%	1,227	13.6%	7,525	83.6%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	52.0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26,836**	**26,836**	**182**	**.7%**	**13,874**	**51.7%**	**5,164**	**19.2%**	**3,108**	**11.6%**	**22,329**	**83.2%**	**14,053**	**77.6%**	**(77.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	26,836	26,836	182	.7%	13,874	51.7%	5,164	19.2%	3,108	11.6%	22,329	83.2%	14,053	77.6%	(77.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**87,897**	**87,897**	**14,496**	**16.5%**	**18,910**	**21.5%**	**11,364**	**12.9%**	**39,752**	**45.2%**	**84,522**	**96.2%**	**31,204**	**66.3%**	**27.4%**
Energy sources	5,000	5,000	230	4.6%	3,797	75.9%	1,155	23.1%	2,552	51.0%	7,734	154.7%	-	87.0%	(100.0%)
Water Management	13,308	13,308	1,480	11.1%	3,069	23.1%	2,877	21.6%	7,994	60.1%	15,419	115.9%	3,068	27.5%	160.6%
Waste Water Management	69,589	69,589	12,370	17.8%	11,492	16.5%	7,332	10.5%	29,206	42.0%	60,400	86.8%	24,857	79.7%	17.5%
Waste Management	-	-	416	-	552	-	-	-	-	-	969	-	3,279	92.5%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**992,148**	**992,148**	**239,557**	**24.1%**	**230,086**	**23.2%**	**177,492**	**17.9%**	**90,599**	**9.1%**	**737,734**	**74.4%**	**88,227**	**78.0%**	**2.7%**
Property rates	142,429	142,429	21,393	15.0%	27,493	19.3%	24,550	17.2%	24,383	17.1%	97,819	68.7%	28,099	67.8%	(13.2%)
Service charges	390,546	390,546	61,604	15.8%	66,812	17.1%	62,012	15.9%	56,473	14.5%	246,901	63.2%	49,715	62.6%	13.6%
Other revenue	71,213	71,213	7,413	10.4%	4,953	7.0%	7,209	10.1%	7,310	10.3%	26,885	37.8%	7,590	64.3%	(3.7%)
Transfers and Subsidies - Operational	235,787	235,787	100,959	42.8%	69,577	29.5%	59,092	25.1%	6	-	229,634	97.4%	-	100.0%	(100.0%)
Transfers and Subsidies - Capital	127,047	127,047	46,250	36.4%	58,105	45.7%	22,692	17.9%	-	-	127,047	100.0%	-	90.8%	-
Interest	25,127	25,127	1,938	7.7%	3,147	12.5%	1,937	7.7%	2,427	9.7%	9,448	37.6%	2,823	182.4%	(14.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(851,430)**	**(851,430)**	**(174,049)**	**20.4%**	**(160,452)**	**18.8%**	**(246,853)**	**29.0%**	**(63,116)**	**7.4%**	**(644,469)**	**75.7%**	**(45,784)**	**57.0%**	**37.9%**
Suppliers and employees	(840,430)	(840,430)	(174,049)	20.7%	(160,452)	19.1%	(246,853)	29.4%	(63,116)	7.5%	(644,469)	76.7%	(45,784)	57.9%	37.9%
Finance charges	(10,000)	(10,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1,000)	(1,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**140,719**	**140,719**	**65,509**	**46.6%**	**69,634**	**49.5%**	**(69,361)**	**(49.3%)**	**27,483**	**19.5%**	**93,265**	**66.3%**	**42,443**	**199.6%**	**(35.2%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(124,395)**	**(124,395)**	**(20,324)**	**16.3%**	**(39,497)**	**31.8%**	**(8,309)**	**6.7%**	**(50,226)**	**40.4%**	**(118,357)**	**95.1%**	**(59,637)**	**103.6%**	**(15.8%)**
Capital assets	(124,395)	(124,395)	(20,324)	16.3%	(39,497)	31.8%	(8,309)	6.7%	(50,226)	40.4%	(118,357)	95.1%	(59,637)	103.6%	(15.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(124,395)**	**(124,395)**	**(20,324)**	**16.3%**	**(39,497)**	**31.8%**	**(8,309)**	**6.7%**	**(50,226)**	**40.4%**	**(118,357)**	**95.1%**	**(59,637)**	**103.6%**	**(15.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**3,262**	**-**	**1,881**	**-**	**1,767**	**-**	**5,108**	**-**	**12,017**	**-**	**4,139**	**-**	**23.4%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	3,262	-	1,881	-	1,767	-	5,108	-	12,017	-	4,139	-	23.4%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**3,262**	**-**	**1,881**	**-**	**1,767**	**-**	**5,108**	**-**	**12,017**	**-**	**4,139**	**-**	**23.4%**
Net Increase/(Decrease) in cash held	**16,324**	**16,324**	**48,447**	**296.8%**	**32,018**	**196.1%**	**(75,903)**	**(465.0%)**	**(17,636)**	**(108.0%)**	**(13,075)**	**(80.1%)**	**(13,055)**	**(723.4%)**	**35.1%**
Cash/cash equivalents at the year begin:	33,007	33,007	4,263	12.9%	53,610	162.4%	101,308	306.9%	25,404	77.0%	4,263	12.9%	133,144	(11.6%)	(80.9%)
Cash/cash equivalents at the year end:	**49,331**	**49,331**	**53,610**	**108.7%**	**101,308**	**205.4%**	**25,404**	**51.5%**	**7,769**	**15.7%**	**7,769**	**15.7%**	**120,089**	**1,227.6%**	**(93.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6,637	2.8%	4,036	1.7%	3,709	1.6%	221,448	93.9%	235,831	21.5%	(3,695)	(1.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17,974	9.6%	8,067	4.3%	6,297	3.4%	154,041	82.6%	186,380	17.0%	(2,683)	(1.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	10,077	4.6%	4,459	2.0%	3,820	1.7%	200,547	91.6%	218,904	19.9%	(66,371)	(30.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2,208	2.4%	1,477	1.6%	1,430	1.6%	85,452	94.4%	90,566	8.2%	(1,314)	(1.5%)	-	-
Receivables from Exchange Transactions - Waste Management	2,443	2.6%	1,531	1.6%	1,478	1.6%	89,809	94.3%	95,261	8.7%	(1,437)	(1.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5,114	2.0%	4,655	1.8%	4,561	1.8%	242,346	94.4%	256,677	23.4%	(7)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	708	4.9%	224	1.6%	923	6.4%	12,531	87.1%	14,386	1.3%	(709)	(4.9%)	-	-
Total By Income Source	**45,162**	**4.1%**	**24,450**	**2.2%**	**22,219**	**2.0%**	**1,006,174**	**91.6%**	**1,098,004**	**100.0%**	**(76,217)**	**(6.9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7,589	3.9%	4,893	2.5%	4,512	2.3%	178,517	91.3%	195,510	17.8%	(1,676)	(.9%)	-	-
Commercial	17,591	5.7%	7,302	2.4%	5,784	1.9%	276,188	90.0%	306,864	27.9%	(65,868)	(21.5%)	-	-
Households	19,982	3.4%	12,255	2.1%	11,923	2.0%	551,469	92.6%	595,630	54.2%	(8,673)	(1.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**45,162**	**4.1%**	**24,450**	**2.2%**	**22,219**	**2.0%**	**1,006,174**	**91.6%**	**1,098,004**	**100.0%**	**(76,217)**	**(6.9%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	58,081	4.3%	41,318	3.1%	33,879	2.5%	1,217,055	90.1%	1,350,333	59.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30,415	3.3%	3,185	.3%	3,808	.4%	894,618	96.0%	932,027	40.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**88,496**	**3.9%**	**44,504**	**1.9%**	**37,688**	**1.7%**	**2,111,673**	**92.5%**	**2,282,360**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1,062,960**	**1,128,188**	**375,054**	**35.3%**	**331,045**	**31.1%**	**287,919**	**25.5%**	**137,564**	**12.2%**	**1,131,582**	**100.3%**	**71,821**	**100.8%**	**91.5%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	132,190	137,982	34,324	26.0%	34,648	26.2%	36,634	26.6%	34,177	24.8%	139,783	101.3%	21,197	94.2%	61.2%
Service charges - Waste Water Management	3,046	3,315	853	28.0%	796	26.1%	796	24.0%	998	30.1%	3,443	103.9%	689	100.6%	44.8%
Service charges - Waste Management	43,375	45,991	11,433	26.4%	11,549	26.6%	12,223	26.6%	10,171	22.1%	45,377	98.7%	12,987	106.2%	(21.7%)
Sale of Goods and Rendering of Services	687	530	119	17.4%	128	18.6%	97	18.3%	88	16.5%	432	81.4%	96	92.3%	(8.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	8,746	65.7%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	144,028	151,831	37,345	25.9%	38,570	26.8%	39,868	26.3%	38,626	25.4%	154,410	101.7%	36,993	103.0%	4.4%
Interest earned from Current and Non Current Assets	12,856	25,109	5,810	45.2%	6,745	52.5%	3,230	12.9%	8,111	32.3%	23,895	95.2%	15,791	206.7%	(48.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,629	1,666	468	28.7%	363	22.3%	605	36.3%	665	39.9%	2,100	126.1%	921	126.3%	(27.8%)
Licences or permits	5	6	1	13.2%	2	48.4%	1	10.7%	0	7.1%	4	67.9%	0	54.4%	108.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	13,941	13,941	1,373	9.8%	-	-	9,291	66.6%	-	-	10,664	76.5%	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	372	456	16	4.4%	93	24.9%	16	3.5%	435	95.5%	560	122.9%	82	144.0%	431.2%
Non-Exchange Revenue															
Property rates	68,724	105,665	26,410	38.4%	26,422	38.4%	29,074	27.5%	20,877	19.8%	102,783	97.3%	16,457	100.0%	26.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	(55,579)	-	(100.0%)
Fines, penalties and forfeits	5,071	4,394	44	.9%	205	4.0%	2,482	56.5%	989	22.5%	3,720	84.7%	3,303	71.0%	(70.1%)
Licences or permits	326	93	35	10.9%	11	3.4%	12	12.9%	37	39.7%	95	102.6%	12	63.6%	203.6%
Transfer and subsidies - Operational	623,711	637,211	256,822	41.2%	211,514	33.9%	153,590	24.1%	17,975	2.8%	639,901	100.4%	10,126	100.0%	77.5%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	4,414	-	4,414	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1,265,588**	**1,417,437**	**185,569**	**14.7%**	**243,825**	**19.3%**	**211,384**	**14.9%**	**379,349**	**26.8%**	**1,020,128**	**72.0%**	**212,966**	**68.0%**	**78.1%**
Employee related costs	219,179	229,982	49,842	22.7%	50,703	23.1%	51,100	22.2%	54,500	23.7%	206,145	89.6%	46,549	90.3%	17.1%
Remuneration of councillors	30,036	33,971	7,033	23.4%	7,024	23.4%	7,802	23.0%	7,246	21.3%	29,106	85.7%	6,912	96.7%	4.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	200,142	213,987	36,260	18.1%	52,362	26.2%	53,827	25.2%	58,592	27.4%	201,041	94.0%	43,519	80.9%	34.6%
Debt impairment	336,613	361,693	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	91,000	91,000	17,923	19.7%	17,802	19.6%	17,397	19.1%	100,061	110.0%	153,183	168.3%	18,014	80.6%	455.5%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	168,260	215,454	45,871	27.3%	48,423	28.8%	34,115	15.8%	68,713	31.9%	197,122	91.5%	51,502	95.3%	33.4%
Transfers and subsidies	99,487	104,517	-	-	35,636	35.8%	19,262	18.4%	35,815	34.3%	90,713	86.8%	193	27.5%	18,504.6%
Irrecoverable debts written off	10,224	37,474	3,824	37.4%	4,166	40.7%	4,033	10.8%	14,423	38.5%	26,446	70.6%	4,565	116.9%	216.0%
Operational Cost and Other Cost	110,647	129,359	24,816	22.4%	27,709	25.0%	23,848	18.4%	27,471	21.2%	103,844	80.3%	23,657	75.2%	16.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	12,527	-	12,527	-	18,057	-	(30.6%)
Surplus/(Deficit)	**(202,628)**	**(289,249)**	**189,485**		**87,220**		**76,535**		**(241,785)**		**111,454**		**(141,145)**		
Transfers and subsidies - capital (monetary allocations)	323,057	340,557	50,591	15.7%	138,306	42.8%	59,051	17.3%	82,135	24.1%	330,083	96.9%	142,340	100.0%	(42.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**120,429**	**51,308**	**240,076**		**225,525**		**135,586**		**(159,650)**		**441,537**		**1,195**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**120,429**	**51,308**	**240,076**		**225,525**		**135,586**		**(159,650)**		**441,537**		**1,195**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**120,429**	**51,308**	**240,076**		**225,525**		**135,586**		**(159,650)**		**441,537**		**1,195**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**120,429**	**51,308**	**240,076**		**225,525**		**135,586**		**(159,650)**		**441,537**		**1,195**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**256,200**	**287,543**	**80,211**	**31.3%**	**77,910**	**30.4%**	**38,790**	**13.5%**	**59,719**	**20.8%**	**256,630**	**89.2%**	**35,326**	**88.3%**	**69.1%**
National Government	224,170	241,670	69,569	31.0%	64,278	28.7%	36,859	15.3%	41,809	17.3%	212,515	87.9%	30,296	87.1%	38.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**224,170**	**241,670**	**69,569**	**31.0%**	**64,278**	**28.7%**	**36,859**	**15.3%**	**41,809**	**17.3%**	**212,515**	**87.9%**	**30,296**	**87.1%**	**38.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32,030	45,873	10,642	33.2%	13,631	42.6%	1,931	4.2%	17,910	39.0%	44,115	96.2%	5,030	100.9%	256.1%
Capital Expenditure Functional	**256,200**	**287,543**	**80,211**	**31.3%**	**81,434**	**31.8%**	**35,266**	**12.3%**	**59,719**	**20.8%**	**256,630**	**89.2%**	**35,326**	**88.3%**	**69.1%**
Municipal governance and administration	**17,395**	**20,188**	**6,131**	**35.2%**	**10,706**	**61.5%**	**250**	**1.2%**	**531**	**2.6%**	**17,619**	**87.3%**	**4,921**	**112.8%**	**(89.2%)**
Executive and Council	45	45	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	17,350	20,143	6,131	35.3%	10,706	61.7%	250	1.2%	531	2.6%	17,619	87.5%	4,921	112.8%	(89.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21,700**	**19,104**	**7,834**	**36.1%**	**2,607**	**12.0%**	**1,642**	**8.6%**	**4,391**	**23.0%**	**16,475**	**86.2%**	**10,196**	**87.8%**	**(56.9%)**
Community and Social Services	18,200	15,635	4,817	26.5%	2,607	14.3%	1,642	10.5%	4,391	28.1%	13,458	86.1%	3,180	84.9%	38.1%
Sport And Recreation	3,500	3,469	3,016	86.2%	-	-	-	-	-	-	3,016	87.0%	7,016	88.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**58,744**	**76,774**	**21,875**	**37.2%**	**16,142**	**27.5%**	**7,379**	**9.6%**	**28,041**	**36.5%**	**73,438**	**95.7%**	**7,933**	**85.1%**	**253.5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	58,744	76,774	21,875	37.2%	16,142	27.5%	7,379	9.6%	28,041	36.5%	73,438	95.7%	7,933	85.1%	253.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**158,361**	**171,477**	**44,371**	**28.0%**	**51,979**	**32.8%**	**25,994**	**15.2%**	**26,755**	**15.6%**	**149,099**	**87.0%**	**12,276**	**88.5%**	**118.0%**
Energy sources	5,000	7,216	1,764	35.3%	1,120	22.4%	2,088	28.9%	2,106	29.2%	7,078	98.1%	251	76.0%	738.3%
Water Management	114,917	120,317	33,986	29.6%	31,284	27.2%	16,942	14.1%	22,659	18.8%	104,871	87.2%	6,413	90.0%	253.3%
Waste Water Management	34,244	39,744	8,621	25.2%	16,051	46.9%	6,963	17.5%	1,742	4.4%	33,377	84.0%	3,565	84.4%	(51.1%)
Waste Management	4,200	4,200	-	-	3,524	83.9%	-	-	248	5.9%	3,772	89.8%	2,046	100.0%	(87.9%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**1,107,813**	**1,183,748**	**486,492**	**43.9%**	**156,845**	**14.2%**	**122,609**	**10.4%**	**48,564**	**4.1%**	**814,511**	**68.8%**	**33,962**	**98.1%**	**43.0%**
Property rates	39,416	57,740	12,464	31.6%	16,406	41.6%	10,825	18.7%	19,517	33.8%	59,212	102.5%	14,201	168.3%	37.4%
Service charges	10,442	18,516	4,191	40.1%	4,522	43.3%	4,076	22.0%	6,467	34.9%	19,256	104.0%	4,733	151.4%	36.6%
Other revenue	98,025	98,056	40,078	40.9%	24,061	24.5%	29,468	30.1%	19,683	20.1%	113,289	115.5%	16,148	239.0%	21.9%
Transfers and Subsidies - Operational	623,711	642,211	255,490	41.0%	448	.1%	(177)	-	(1,139)	(.2%)	254,622	39.6%	(1,120)	97.3%	1.7%
Transfers and Subsidies - Capital	323,057	340,557	173,940	53.8%	111,023	34.4%	78,128	22.9%	-	-	363,091	106.6%	-	63.2%	-
Interest	13,162	26,668	329	2.5%	385	2.9%	289	1.1%	4,037	15.1%	5,041	18.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(827,751)**	**(927,269)**	**(118,546)**	**14.3%**	**(153,434)**	**18.5%**	**(124,274)**	**13.4%**	**(173,551)**	**18.7%**	**(569,805)**	**61.4%**	**(135,867)**	**66.1%**	**27.7%**
Suppliers and employees	(728,264)	(822,682)	(118,546)	16.3%	(153,434)	21.1%	(124,274)	15.1%	(173,551)	21.1%	(569,805)	69.3%	(135,867)	66.2%	27.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(99,487)	(104,587)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**280,062**	**256,479**	**367,946**	**131.4%**	**3,411**	**1.2%**	**(1,665)**	**(.6%)**	**(124,986)**	**(48.7%)**	**244,706**	**95.4%**	**(101,905)**	**262.6%**	**22.7%**
Cash Flow from Investing Activities															
Receipts	**13,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(256,200)**	**(287,543)**	**(88,124)**	**34.4%**	**(91,106)**	**35.6%**	**(40,572)**	**14.1%**	**(61,902)**	**21.5%**	**(281,705)**	**98.0%**	**(50,527)**	**102.6%**	**22.5%**
Capital assets	(256,200)	(287,543)	(88,124)	34.4%	(91,106)	35.6%	(40,572)	14.1%	(61,902)	21.5%	(281,705)	98.0%	(50,527)	102.6%	22.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(243,200)**	**(287,543)**	**(88,124)**	**36.2%**	**(91,106)**	**37.5%**	**(40,572)**	**14.1%**	**(61,902)**	**21.5%**	**(281,705)**	**98.0%**	**(50,527)**	**102.6%**	**22.5%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**36,863**	**(31,063)**	**279,822**	**759.1%**	**(87,695)**	**(237.9%)**	**(42,237)**	**136.0%**	**(186,889)**	**601.6%**	**(36,999)**	**119.1%**	**(152,432)**	**(184.8%)**	**22.6%**
Cash/cash equivalents at the year begin:	139,899	230,863	230,862	165.0%	510,684	365.0%	422,989	183.2%	380,752	164.9%	230,862	100.0%	533,359	94.0%	(28.6%)
Cash/cash equivalents at the year end:	**176,762**	**199,799**	**510,684**	**288.9%**	**422,989**	**239.3%**	**380,752**	**190.6%**	**193,863**	**97.0%**	**193,863**	**97.0%**	**380,927**	**262.1%**	**(49.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23,253	2.1%	12,968	1.2%	12,668	1.1%	1,068,261	95.6%	1,117,151	39.7%	17,954	1.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	118	100.0%	118	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,878	2.4%	6,057	1.7%	6,142	1.7%	344,319	94.2%	365,396	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	432	2.6%	205	1.2%	185	1.1%	16,072	95.1%	16,893	.6%	283	1.7%	-	-
Receivables from Exchange Transactions - Waste Management	6,317	1.4%	4,394	.9%	4,373	.9%	449,682	96.8%	464,766	16.5%	5,712	1.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13,510	1.6%	13,496	1.6%	13,385	1.6%	809,503	95.2%	849,894	30.2%	(26,462)	(3.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	110	100.0%	110	-	(1,378)	(1,253.9%)	-	-
Total By Income Source	**52,389**	**1.9%**	**37,120**	**1.3%**	**36,753**	**1.3%**	**2,688,065**	**95.5%**	**2,814,328**	**100.0%**	**(3,891)**	**(.1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12,977	2.6%	8,418	1.7%	8,219	1.7%	467,808	94.0%	497,422	17.7%	1,366	.3%	-	-
Commercial	13,537	6.2%	3,704	1.7%	3,783	1.7%	198,193	90.4%	219,216	7.8%	2,569	1.2%	-	-
Households	25,876	1.2%	24,999	1.2%	24,751	1.2%	2,022,064	96.4%	2,097,689	74.5%	(7,827)	(.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**52,389**	**1.9%**	**37,120**	**1.3%**	**36,753**	**1.3%**	**2,688,065**	**95.5%**	**2,814,328**	**100.0%**	**(3,891)**	**(.1%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12,178	93.2%	-	-	880	6.7%	3	-	13,061	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**12,178**	**93.2%**	**-**	**-**	**880**	**6.7%**	**3**	**-**	**13,061**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**948,495**	**973,500**	**430,502**	**45.4%**	**390,961**	**41.2%**	**567,783**	**58.3%**	**183,218**	**18.8%**	**1,572,464**	**161.5%**	**234,427**	**87.6%**	**(21.8%)**
Exchange Revenue															
Service charges - Electricity	246,628	250,631	57,870	23.5%	49,305	20.0%	53,903	21.5%	55,152	22.0%	216,230	86.3%	58,565	87.2%	(5.8%)
Service charges - Water	78,691	78,691	32,727	41.6%	5,258	6.7%	15,466	19.7%	15,199	19.3%	68,650	87.2%	20,401	84.5%	(25.5%)
Service charges - Waste Water Management	14,392	14,392	3,369	23.4%	3,227	22.4%	3,190	22.2%	2,446	17.0%	12,232	85.0%	3,189	87.9%	(23.3%)
Service charges - Waste Management	15,318	18,318	4,120	26.9%	3,905	25.5%	3,777	20.6%	3,915	21.4%	15,718	85.8%	3,851	97.8%	1.7%
Sale of Goods and Rendering of Services	7,231	9,086	505	7.0%	575	8.0%	1,756	19.3%	756	8.3%	3,592	39.5%	560	29.8%	34.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	165,255	165,255	16	-	204	.1%	219	.1%	352	.2%	792	.5%	62,736	70.0%	(99.4%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	1,095	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,641	1,641	571	34.8%	546	33.2%	453	27.6%	548	33.4%	2,118	129.1%	(1,232)	(11.0%)	(144.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	806	431	70	8.7%	463	57.4%	58	13.4%	475	110.1%	1,065	247.0%	464	129.2%	2.3%
Non-Exchange Revenue															
Property rates	128,920	138,920	279,860	217.1%	285,720	221.6%	295,729	212.9%	53,772	38.7%	915,081	658.7%	29,107	76.7%	84.7%
Surcharges and Taxes	73,281	73,281	17,259	23.6%	16,379	22.4%	16,160	22.1%	16,346	22.3%	66,144	90.3%	17,216	190.8%	(5.1%)
Fines, penalties and forfeits	2,235	2,235	335	15.0%	415	18.6%	424	19.0%	678	30.3%	1,852	82.9%	(1,026)	16.6%	(166.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161,007	161,007	8,161	5.1%	1	-	148,974	92.5%	3,578	2.2%	160,714	99.8%	88,957	100.2%	(96.0%)
Interest Receivables	53,090	59,612	25,640	48.3%	24,964	47.0%	27,673	46.4%	29,996	50.3%	108,273	181.6%	(49,456)	35.3%	(160.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	4	-	4	-	0	-	12,885.2%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**994,017**	**1,002,079**	**194,189**	**19.5%**	**231,445**	**23.3%**	**238,247**	**23.8%**	**343,092**	**34.2%**	**1,006,972**	**100.5%**	**231,699**	**94.3%**	**48.1%**
Employee related costs	211,691	219,640	52,953	25.0%	54,189	25.6%	54,064	24.6%	53,750	24.5%	214,956	97.9%	33,882	83.2%	58.6%
Remuneration of councillors	12,146	12,146	2,469	20.3%	2,454	20.2%	2,712	22.3%	2,530	20.8%	10,166	83.7%	1,743	81.5%	45.2%
Bulk purchases - electricity	228,174	226,174	62,751	27.5%	53,675	23.5%	71,443	31.6%	72,332	32.0%	260,201	115.0%	61,288	102.3%	18.0%
Inventory consumed	124,623	117,918	26,701	21.4%	24,833	19.9%	12,038	10.2%	19,272	16.3%	82,844	70.3%	20,304	105.9%	(5.1%)
Debt impairment	89,408	61,908	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	53,279	56,591	-	-	14,567	27.3%	14,783	26.1%	24,074	42.5%	53,424	94.4%	-	-	(100.0%)
Interest,Dividends and Rent on Land	50,000	60,000	17,681	35.4%	29,944	59.9%	41,492	69.2%	29,065	48.4%	118,183	197.0%	24,899	287.9%	16.7%
Contracted services	128,878	144,932	17,141	13.3%	33,770	26.2%	30,910	21.3%	85,052	58.7%	166,873	115.1%	61,261	139.5%	38.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	31,594	31,383	2,512	8.0%	283	.9%	-	-	47,764	152.2%	50,559	161.1%	16,802	246.0%	184.3%
Operational Cost and Other Cost	64,224	71,387	11,981	18.7%	17,731	27.6%	10,804	15.1%	8,929	12.5%	49,445	69.3%	12,433	87.0%	(28.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	322	-	322	-	(914)	-	(135.2%)
Surplus/(Deficit)	**(45,522)**	**(28,579)**	**236,314**		**159,516**		**329,536**		**(159,874)**		**565,492**		**2,729**		
Transfers and subsidies - capital (monetary allocations)	46,618	46,618	-	-	-	-	-	-	20,523	44.0%	20,523	44.0%	5,101	60.7%	302.3%
Transfers and subsidies - capital (in-kind)	30,500	30,500	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**31,596**	**48,539**	**236,314**		**159,516**		**329,536**		**(139,351)**		**586,015**		**7,829**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**31,596**	**48,539**	**236,314**		**159,516**		**329,536**		**(139,351)**		**586,015**		**7,829**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**31,596**	**48,539**	**236,314**		**159,516**		**329,536**		**(139,351)**		**586,015**		**7,829**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**31,596**	**48,539**	**236,314**		**159,516**		**329,536**		**(139,351)**		**586,015**		**7,829**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**65,245**	**64,495**	**5,883**	**9.0%**	**10,347**	**15.9%**	**8,270**	**12.8%**	**12,114**	**18.8%**	**36,614**	**56.8%**	**16,257**	**81.0%**	**(25.5%)**
National Government	46,645	46,645	5,883	12.6%	6,182	13.3%	4,818	10.3%	9,146	19.6%	26,029	55.8%	11,362	77.4%	(19.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46,645**	**46,645**	**5,883**	**12.6%**	**6,182**	**13.3%**	**4,818**	**10.3%**	**9,146**	**19.6%**	**26,029**	**55.8%**	**11,362**	**77.4%**	**(19.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18,600	17,850	-	-	4,166	22.4%	3,452	19.3%	2,968	16.6%	10,586	59.3%	4,896	96.7%	(39.4%)
Capital Expenditure Functional	**65,245**	**64,495**	**5,883**	**9.0%**	**10,347**	**15.9%**	**8,772**	**13.6%**	**12,121**	**18.8%**	**37,123**	**57.6%**	**16,257**	**81.0%**	**(25.4%)**
Municipal governance and administration	**10,550**	**9,800**	**-**	**-**	**4,136**	**39.2%**	**2,739**	**27.9%**	**19,942**	**203.5%**	**26,816**	**273.6%**	**2,428**	**111.0%**	**721.3%**
Executive and Council	350	350	-	-	-	-	-	-	-	-	-	-	28	92.4%	(100.0%)
Finance and administration	10,200	9,450	-	-	4,136	40.6%	2,739	29.0%	19,942	211.0%	26,816	283.8%	2,400	111.5%	730.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**500**	**500**	**-**	**-**	**-**	**-**	**555**	**111.1%**	**17**	**3.3%**	**572**	**114.4%**	**1**	**90.3%**	**1,740.4%**
Community and Social Services	200	200	-	-	-	-	555	277.7%	2	.8%	557	278.5%	1	90.3%	74.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	300	300	-	-	-	-	-	-	15	5.0%	15	5.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18,250**	**18,250**	**3,183**	**17.4%**	**5,136**	**28.1%**	**(96)**	**(.5%)**	**(10,897)**	**(59.7%)**	**(2,674)**	**(14.7%)**	**5,634**	**109.2%**	**(293.4%)**
Planning and Development	550	550	-	-	30	5.4%	-	-	-	-	30	5.4%	(21)	29.0%	(100.0%)
Road Transport	17,700	17,700	3,183	18.0%	5,106	28.9%	(96)	(.5%)	(10,897)	(61.6%)	(2,704)	(15.3%)	5,655	109.7%	(292.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**35,945**	**35,945**	**2,700**	**7.5%**	**1,075**	**3.0%**	**5,574**	**15.5%**	**3,060**	**8.5%**	**12,409**	**34.5%**	**8,195**	**65.8%**	**(62.7%)**
Energy sources	5,000	5,000	-	-	-	-	1,831	36.6%	-	-	1,831	36.6%	3,565	243.0%	(100.0%)
Water Management	20,500	20,500	437	2.1%	485	2.4%	277	1.4%	1,250	6.1%	2,449	11.9%	3,363	33.0%	(62.8%)
Waste Water Management	6,445	6,445	930	14.4%	590	9.2%	2,122	32.9%	1,143	17.7%	4,785	74.2%	-	-	(100.0%)
Waste Management	4,000	4,000	1,333	33.3%	-	-	1,344	33.6%	666	16.7%	3,343	83.6%	1,267	106.0%	(47.4%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	Q4 of 2024/25 to Q4 of 2025/26

Cash Flow from Operating Activities															
Receipts	**917,681**	**1,056,589**	**144,728**	**15.8%**	**106,012**	**11.6%**	**259,368**	**24.5%**	**116,982**	**11.1%**	**627,090**	**59.4%**	**117,726**	**68.1%**	**(.6%)**
Property rates	236,078	230,652	33,025	14.0%	30,085	12.7%	29,793	12.9%	28,625	12.4%	121,528	52.7%	28,532	74.1%	.3%
Service charges	450,169	314,129	85,841	19.1%	70,296	15.6%	75,539	24.0%	70,911	22.6%	302,586	96.3%	79,065	88.6%	(10.3%)
Other revenue	23,809	79,316	21,044	88.4%	5,018	21.1%	75,557	95.3%	11,269	14.2%	112,889	142.3%	9,813	87.7%	14.8%
Transfers and Subsidies - Operational	161,007	161,007	4,818	3.0%	613	.4%	78,478	48.7%	6,177	3.8%	90,086	56.0%	-	22.2%	(100.0%)
Transfers and Subsidies - Capital	46,618	46,618	-	-	-	-	1	-	-	-	1	-	-	35.4%	-
Interest	-	224,867	-	-	-	-	-	-	-	-	-	-	316	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(797,906)**	**(978,103)**	**(116,156)**	**14.6%**	**(108,523)**	**13.6%**	**(120,905)**	**12.4%**	**(90,264)**	**9.2%**	**(435,849)**	**44.6%**	**(96,055)**	**65.6%**	**(6.0%)**
Suppliers and employees	(797,906)	(978,103)	(116,156)	14.6%	(108,523)	13.6%	(120,905)	12.4%	(90,264)	9.2%	(435,849)	44.6%	(96,055)	65.6%	(6.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**119,775**	**78,486**	**28,573**	**23.9%**	**(2,511)**	**(2.1%)**	**138,462**	**176.4%**	**26,717**	**34.0%**	**191,241**	**243.7%**	**21,671**	**82.1%**	**23.3%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Inves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(65,245)**	**(64,495)**	**(9,047)**	**13.9%**	**(13,520)**	**20.7%**	**(7,851)**	**12.2%**	**(12,058)**	**18.7%**	**(42,476)**	**65.9%**	**(18,560)**	**97.8%**	**(35.0%)**
Capital assets	(65,245)	(64,495)	(9,047)	13.9%	(13,520)	20.7%	(7,851)	12.2%	(12,058)	18.7%	(42,476)	65.9%	(18,560)	97.8%	(35.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(65,245)**	**(64,495)**	**(9,047)**	**13.9%**	**(13,520)**	**20.7%**	**(7,851)**	**12.2%**	**(12,058)**	**18.7%**	**(42,476)**	**65.9%**	**(18,560)**	**97.8%**	**(35.0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**54,530**	**13,991**	**19,526**	**35.8%**	**(16,031)**	**(29.4%)**	**130,612**	**933.6%**	**14,659**	**104.8%**	**148,766**	**1,063.3%**	**3,112**	**60.9%**	**371.1%**
Cash/cash equivalents at the year begin:	22,130	12,361	3,798	17.2%	31,888	144.1%	15,856	128.3%	146,468	1,184.9%	3,798	30.7%	94,991	10.0%	54.2%
Cash/cash equivalents at the year end:	**76,659**	**26,352**	**31,888**	**41.6%**	**15,856**	**20.7%**	**146,468**	**555.8%**	**161,127**	**611.4%**	**161,127**	**611.4%**	**31,857**	**41.8%**	**405.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6,840	2.2%	4,118	1.3%	4,021	1.3%	300,654	95.3%	315,634	14.7%	(1,722)	(.5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22,469	40.7%	1,854	3.4%	1,324	2.4%	29,625	53.6%	55,272	2.6%	19,652	35.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	27,180	2.1%	21,529	1.7%	96,581	7.4%	1,157,280	88.8%	1,302,571	60.7%	(10,900)	(.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1,179	4.0%	647	2.2%	503	1.7%	26,877	92.0%	29,206	1.4%	1,320	4.5%	-	-
Receivables from Exchange Transactions - Waste Management	1,490	3.9%	862	2.2%	739	1.9%	35,333	92.0%	38,424	1.8%	1,582	4.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11,231	3.5%	10,260	3.2%	9,993	3.1%	288,657	90.2%	320,140	14.9%	64,557	20.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	1	-	85,739	100.0%	85,744	4.0%	(576)	(.7%)	-	-
Total By Income Source	**70,391**	**3.3%**	**39,272**	**1.8%**	**113,162**	**5.3%**	**1,924,165**	**89.6%**	**2,146,990**	**100.0%**	**73,912**	**3.4%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3,521	12.4%	1,571	5.5%	1,328	4.7%	22,068	77.5%	28,488	1.3%	5,040	17.7%	-	-
Commercial	41,833	4.1%	17,779	1.7%	92,312	9.0%	878,630	85.3%	1,030,553	48.0%	38,337	3.7%	-	-
Households	25,037	2.3%	19,922	1.8%	19,522	1.8%	1,023,468	94.1%	1,087,950	50.7%	30,535	2.8%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**70,391**	**3.3%**	**39,272**	**1.8%**	**113,162**	**5.3%**	**1,924,165**	**89.6%**	**2,146,990**	**100.0%**	**73,912**	**3.4%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	44,708	3.4%	30,807	2.3%	35,692	2.7%	1,214,785	91.6%	1,325,992	66.4%
Bulk Water	-	-	4,444	2.1%	4,367	2.0%	205,001	95.9%	213,813	10.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46,934	10.2%	6,172	1.3%	3,773	.8%	401,271	87.6%	458,149	22.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**91,643**	**4.6%**	**41,423**	**2.1%**	**43,832**	**2.2%**	**1,821,057**	**91.1%**	**1,997,954**	**100.0%**

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.