GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**65 495 405**	**18 177 798**	**27,8%**	**18 177 798**	**27,8%**	**16 367 842**	**27,0%**	**11,1%**
Exchange Revenue								
Service charges - Electricity	27 521 065	7 500 109	27,3%	7 500 109	27,3%	6 932 913	26,6%	8,2%
Service charges - Water	7 535 802	2 045 200	27,1%	2 045 200	27,1%	1 604 604	22,2%	27,5%
Service charges - Waste Water Management	4 990 963	1 273 691	25,5%	1 273 691	25,5%	1 101 292	21,1%	15,7%
Service charges - Waste Management	1 778 881	412 531	23,2%	412 531	23,2%	371 836	21,7%	10,9%
Sale of Goods and Rendering of Services	161 522	43 313	26,8%	43 313	26,8%	33 560	21,1%	29,1%
Agency services	348 281	97 207	27,9%	97 207	27,9%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 093 924	382 686	35,0%	382 686	35,0%	54 165	5,0%	606,5%
Interest earned from Current and Non Current Assets	137 206	31 930	23,3%	31 930	23,3%	31 811	20,6%	,4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	17	-	17	-	0	-	8 725,0%
Rental from Fixed Assets	173 844	43 198	24,8%	43 198	24,8%	41 352	26,3%	4,5%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	183 177	38 916	21,2%	38 916	21,2%	125 485	120,6%	(69,0%)
Non-Exchange Revenue								
Property rates	10 833 546	2 697 145	24,9%	2 697 145	24,9%	2 325 378	26,1%	16,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	819 240	57 080	7,0%	57 080	7,0%	103 260	12,6%	(44,7%)
Licences or permits	-	-	-	-	-	99 420	30,5%	(100,0%)
Transfer and subsidies - Operational	7 078 485	2 601 029	36,7%	2 601 029	36,7%	2 434 416	36,8%	6,8%
Interest	288 513	117 829	40,8%	117 829	40,8%	306 764	111,2%	(61,6%)
Fuel Levy	1 795 381	598 460	33,3%	598 460	33,3%	608 928	33,3%	(1,7%)
Operational Revenue	755 574	237 457	31,4%	237 457	31,4%	192 658	-	23,3%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**64 845 129**	**10 430 470**	**16,1%**	**10 430 470**	**16,1%**	**14 831 806**	**24,7%**	**(29,7%)**
Employee related costs	13 477 155	2 919 084	21,7%	2 919 084	21,7%	2 648 621	21,6%	10,2%
Remuneration of councillors	177 669	39 367	22,2%	39 367	22,2%	38 071	22,1%	3,4%
Bulk purchases - electricity	22 806 142	2 134 356	9,4%	2 134 356	9,4%	6 674 278	32,9%	(68,0%)
Inventory consumed	7 984 478	1 428 428	17,9%	1 428 428	17,9%	1 822 630	26,7%	(21,6%)
Debt impairment	5 927 855	1 470 884	24,8%	1 470 884	24,8%	1 492 750	22,3%	(1,5%)
Depreciation and amortisation	3 203 404	692 718	21,6%	692 718	21,6%	709 621	22,0%	(2,4%)
Interest	1 626 591	35 493	2,2%	35 493	2,2%	(69 124)	(4,2%)	(151,3%)
Contracted services	6 786 135	1 188 177	17,5%	1 188 177	17,5%	996 006	15,3%	19,3%
Transfers and subsidies	962 104	117 250	12,2%	117 250	12,2%	73 928	9,5%	58,6%
Irrecoverable debts written off	1 830	19 221	1 050,3%	19 221	1 050,3%	21 038	1 207,1%	(8,6%)
Operational costs	1 891 768	385 492	20,4%	385 492	20,4%	423 981	24,5%	(9,1%)
Losses on disposal of Assets	-	-	-	-	-	6	-	(100,0%)
Other Losses	-	-	-	-	-	1	-	(100,0%)
Surplus/(Deficit)	**650 275**	**7 747 329**	**-**	**7 747 329**	**-**	**1 536 037**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 487 849	63 294	2,5%	63 294	2,5%	24 652	1,0%	156,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 138 125**	**7 810 622**		**7 810 622**		**1 560 689**		
Income Tax	2 448	-	-	-	-	3 610	154,8%	(100,0%)
Surplus/(Deficit) after income tax	**3 135 676**	**7 810 622**		**7 810 622**		**1 557 078**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 135 676**	**7 810 622**		**7 810 622**		**1 557 078**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 135 676**	**7 810 622**		**7 810 622**		**1 557 078**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**3 197 115**	**137 679**	**4,3%**	**137 679**	**4,3%**	**38 078**	**1,3%**	**261,6%**
National Government	2 275 149	55 613	2,4%	55 613	2,4%	9 123	,4%	509,6%
Provincial Government	12 200	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 287 349**	**55 613**	**2,4%**	**55 613**	**2,4%**	**9 123**	**,4%**	**509,6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	909 766	82 066	9,0%	82 066	9,0%	28 955	5,7%	183,4%
Capital Expenditure Functional	**3 197 115**	**137 679**	**4,3%**	**137 679**	**4,3%**	**38 234**	**1,3%**	**260,1%**
Municipal governance and administration	**163 000**	**839**	**,5%**	**839**	**,5%**	**1 750**	**,6%**	**(52,1%)**
Executive and Council	43 000	839	2,0%	839	2,0%	1 750	4,7%	(52,1%)
Finance and administration	120 000	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**650 293**	**29 187**	**4,5%**	**29 187**	**4,5%**	**12 662**	**2,1%**	**130,5%**
Community and Social Services	11 600	-	-	-	-	-	-	-
Sport And Recreation	59 300	-	-	-	-	-	-	-
Public Safety	80 000	28 940	36,2%	28 940	36,2%	-	-	(100,0%)
Housing	497 143	247	-	247	-	12 662	2,6%	(98,0%)
Health	2 250	-	-	-	-	-	-	-
Economic and Environmental Services	**620 286**	**516**	**,1%**	**516**	**,1%**	**403**	**,1%**	**28,2%**
Planning and Development	20 736	95	,5%	95	,5%	-	-	(100,0%)
Road Transport	570 850	422	,1%	422	,1%	403	,1%	4,7%
Environmental Protection	28 700	-	-	-	-	-	-	-
Trading Services	**1 763 536**	**107 137**	**6,1%**	**107 137**	**6,1%**	**23 419**	**1,8%**	**357,5%**
Energy sources	513 082	72 107	14,1%	72 107	14,1%	7 938	1,4%	808,4%
Water Management	757 159	517	,1%	517	,1%	(3 398)	(,6%)	(115,2%)
Waste Water Management	294 996	34 513	11,7%	34 513	11,7%	18 880	19,9%	82,8%
Waste Management	198 300	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**59 528 619**	**11 492 439**	**19,3%**	**11 492 439**	**19,3%**	**16 205 023**	**26,6%**	**(29,1%)**
Property rates	9 752 502	2 112 018	21,7%	2 112 018	21,7%	1 929 390	24,0%	9,5%
Service charges	37 781 176	8 637 018	22,9%	8 637 018	22,9%	8 066 904	23,1%	7,1%
Other revenue	1 532 915	87 085	5,7%	87 085	5,7%	2 579 235	31,8%	(96,6%)
Transfers and Subsidies - Operational	6 381 353	2 673 311	41,9%	2 673 311	41,9%	2 523 026	41,8%	6,0%
Transfers and Subsidies - Capital	2 958 935	1 025 371	34,7%	1 025 371	34,7%	699 741	23,6%	46,5%
Interest	1 121 738	(3 042 364)	(271,2%)	(3 042 364)	(271,2%)	406 727	43,9%	(848,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(53 616 545)**	**(19 935 089)**	**37,2%**	**(19 935 089)**	**37,2%**	**(12 574 670)**	**22,1%**	**58,5%**
Suppliers and employees	(51 878 948)	(19 935 089)	38,4%	(19 935 089)	38,4%	(12 574 670)	22,9%	58,5%
Finance charges	(776 567)	-	-	-	-	-	-	-
Transfers and grants	(961 030)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 912 074**	**(8 442 650)**	**(142,8%)**	**(8 442 650)**	**(142,8%)**	**3 630 353**	**87,4%**	**(332,6%)**
Cash Flow from Investing Activities								
Receipts	**(108 199)**	**(12)**	**-**	**(12)**	**-**	**(12)**	**-**	**7,2%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(337)	(12)	3,7%	(12)	3,7%	(12)	1,0%	7,2%
Decrease (increase) in non-current investments	(107 862)	-	-	-	-	-	-	-
Payments	**(3 676 682)**	**(137 679)**	**3,7%**	**(137 679)**	**3,7%**	**(38 078)**	**1,3%**	**261,6%**
Capital assets	(3 676 682)	(137 679)	3,7%	(137 679)	3,7%	(38 078)	1,3%	261,6%
Net Cash from/(used) Investing Activities	**(3 784 881)**	**(137 692)**	**3,6%**	**(137 692)**	**3,6%**	**(38 090)**	**1,3%**	**261,5%**
Cash Flow from Financing Activities								
Receipts	**81 451**	**35 094**	**43,1%**	**35 094**	**43,1%**	**30 226**	**43,1%**	**16,1%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(436)	-	(436)	-	-	-	(100,0%)
Increase (decrease) in consumer deposits	81 451	35 530	43,6%	35 530	43,6%	30 226	37,5%	17,5%
Payments	**(785 631)**	**(51 667)**	**6,6%**	**(51 667)**	**6,6%**	**(52 213)**	**5,6%**	**(1,0%)**
Repayment of borrowing	(785 631)	(51 667)	6,6%	(51 667)	6,6%	(52 213)	5,6%	(1,0%)
Net Cash from/(used) Financing Activities	**(704 180)**	**(16 572)**	**2,4%**	**(16 572)**	**2,4%**	**(21 988)**	**2,5%**	**(24,6%)**
Net Increase/(Decrease) in cash held	**1 423 013**	**(8 596 914)**	**(604,1%)**	**(8 596 914)**	**(604,1%)**	**3 570 276**	**1 238,7%**	**(340,8%)**
Cash/cash equivalents at the year begin:	1 058 896	1 197 511	113,1%	1 197 511	113,1%	948 303	49,7%	26,3%
Cash/cash equivalents at the year end:	**2 481 909**	**(7 399 403)**	**(298,1%)**	**(7 399 403)**	**(298,1%)**	**4 449 319**	**202,8%**	**(266,3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	972 791	8,7%	820 858	7,3%	544 919	4,9%	8 882 979	79,2%	11 221 546	34,0%	532 491	4,7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 273 654	48,1%	397 870	8,4%	155 202	3,3%	1 901 937	40,2%	4 728 663	14,3%	61 121	1,3%	-	-
Receivables from Non-exchange Transactions - Property Rates	748 631	11,8%	322 024	5,1%	336 647	5,3%	4 926 652	77,8%	6 333 954	19,2%	285 852	4,5%	-	-
Receivables from Exchange Transactions - Waste Water Management	297 468	9,3%	205 505	6,4%	167 216	5,2%	2 522 864	79,0%	3 193 054	9,7%	259 120	8,1%	-	-
Receivables from Exchange Transactions - Waste Management	144 333	6,4%	72 002	3,2%	123 946	5,5%	1 906 247	84,9%	2 246 528	6,8%	103 188	4,6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 334	,9%	5 060	1,4%	5 375	1,4%	359 728	96,3%	373 497	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	183 617	4,7%	161 226	4,1%	135 154	3,5%	3 413 762	87,7%	3 893 758	11,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	95 777	9,7%	27 243	2,7%	122 903	12,4%	745 558	75,2%	991 481	3,0%	-	-	-	-
Total By Income Source	**4 719 605**	**14,3%**	**2 011 789**	**6,1%**	**1 591 362**	**4,8%**	**24 659 727**	**74,8%**	**32 982 482**	**100,0%**	**1 241 772**	**3,8%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 558 933	32,4%	453 986	5,7%	260 973	3,3%	4 636 083	58,6%	7 909 975	24,0%	-	-	-	-
Commercial	131 210	33,9%	84 572	21,9%	61 508	15,9%	109 606	28,3%	386 896	1,2%	-	-	-	-
Households	2 015 429	8,3%	1 467 105	6,0%	1 262 992	5,2%	19 527 120	80,4%	24 272 646	73,6%	1 241 772	5,1%	-	-
Other	14 034	3,4%	6 125	1,5%	5 890	1,4%	386 918	93,7%	412 966	1,3%	-	-	-	-
Total By Customer Group	**4 719 605**	**14,3%**	**2 011 789**	**6,1%**	**1 591 362**	**4,8%**	**24 659 727**	**74,8%**	**32 982 482**	**100,0%**	**1 241 772**	**3,8%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 931 273	100,0%	-	-	-	-	-	-	1 931 273	77,8%
Bulk Water	551 769	100,0%	-	-	-	-	-	-	551 769	22,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 483 042**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 483 042**	**100,0%**

Contact Details

Municipal Manager	Mr Kagiso Lerutla	011 999 0761
Chief Financial Officer	Mr General Moruri	011 999 0006

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**84 820 301**	**24 573 157**	**29,0%**	**24 573 157**	**29,0%**	**23 180 340**	**30,4%**	**6,0%**
Exchange Revenue								
Service charges - Electricity	25 584 204	6 631 153	25,9%	6 631 153	25,9%	6 111 016	28,5%	8,5%
Service charges - Water	11 889 649	2 766 629	23,3%	2 766 629	23,3%	2 566 102	24,1%	7,8%
Service charges - Waste Water Management	8 101 381	2 074 163	25,6%	2 074 163	25,6%	1 829 996	25,3%	13,3%
Service charges - Waste Management	3 337 410	835 555	25,0%	835 555	25,0%	788 588	25,5%	6,0%
Sale of Goods and Rendering of Services	983 502	265 425	27,0%	265 425	27,0%	164 829	14,2%	61,0%
Agency services	407 228	94 372	23,2%	94 372	23,2%	95 480	24,5%	(1,2%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	567 356	746 174	131,5%	746 174	131,5%	822 686	167,4%	(9,3%)
Interest earned from Current and Non Current Assets	199 899	24 944	12,5%	24 944	12,5%	55 692	28,6%	(55,2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	469 692	91 216	19,4%	91 216	19,4%	79 336	18,4%	15,0%
Licence and permits	-	1 072	-	1 072	-	848	-	26,3%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	947 578	299 544	31,6%	299 544	31,6%	263 358	28,3%	13,7%
Non-Exchange Revenue								
Property rates	18 136 267	4 390 049	24,2%	4 390 049	24,2%	4 372 941	25,7%	,4%
Surcharges and Taxes	332 047	100 764	30,3%	100 764	30,3%	93 059	29,3%	8,3%
Fines, penalties and forfeits	176 770	61 398	34,7%	61 398	34,7%	52 996	31,4%	15,9%
Licences or permits	3 994	773	19,4%	773	19,4%	717	19,9%	7,9%
Transfer and subsidies - Operational	8 980 278	4 987 369	55,5%	4 987 369	55,5%	4 796 715	55,8%	4,0%
Interest	127 429	59 970	47,1%	59 970	47,1%	53 841	44,2%	11,4%
Fuel Levy	4 572 290	1 143 073	25,0%	1 143 073	25,0%	1 031 902	25,0%	10,8%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 328	(73)	(2,2%)	(73)	(2,2%)	175	2,5%	(141,8%)
Other Gains	-	(411)	-	(411)	-	64	-	(746,5%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**80 669 613**	**26 069 663**	**32,3%**	**26 069 663**	**32,3%**	**23 396 118**	**30,9%**	**11,4%**
Employee related costs	21 654 002	5 674 583	26,2%	5 674 583	26,2%	4 961 657	24,8%	14,4%
Remuneration of councillors	202 021	46 039	22,8%	46 039	22,8%	44 194	23,1%	4,2%
Bulk purchases - electricity	17 582 825	7 098 276	40,4%	7 098 276	40,4%	6 568 560	42,7%	8,1%
Inventory consumed	7 234 991	1 925 048	26,6%	1 925 048	26,6%	1 666 357	26,1%	15,5%
Debt impairment	8 076 200	1 988 938	24,6%	1 988 938	24,6%	2 020 509	23,3%	(1,6%)
Depreciation and amortisation	5 643 271	1 236 992	21,9%	1 236 992	21,9%	1 179 850	22,8%	4,8%
Interest	2 627 256	1 466 994	55,8%	1 466 994	55,8%	1 325 345	52,8%	10,7%
Contracted services	7 323 519	955 748	13,1%	955 748	13,1%	1 390 236	18,5%	(31,3%)
Transfers and subsidies	113 739	2 102 285	1 848,3%	2 102 285	1 848,3%	1 319 131	974,3%	59,4%
Irrecoverable debts written off	-	954	-	954	-	53 887	-	(98,2%)
Operational costs	6 829 056	2 761 894	40,4%	2 761 894	40,4%	1 961 043	29,0%	40,8%
Losses on disposal of Assets	4 140	10 389	250,9%	10 389	250,9%	126 144	1 750,8%	(91,8%)
Other Losses	3 378 592	801 522	23,7%	801 522	23,7%	779 205	26,5%	2,9%
Surplus/(Deficit)	**4 150 688**	**(1 496 506)**	**-**	**(1 496 506)**	**-**	**(215 779)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	4 100 420	246 654	6,0%	246 654	6,0%	382 703	10,4%	(35,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 251 108**	**(1 249 852)**		**(1 249 852)**		**166 925**		
Income Tax	44 883	15 896	35,4%	15 896	35,4%	-	-	(100,0%)
Surplus/(Deficit) after income tax	**8 206 225**	**(1 265 748)**		**(1 265 748)**		**166 925**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 206 225**	**(1 265 748)**		**(1 265 748)**		**166 925**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	703 269	-	703 269	-	258 770	-	171,8%
Surplus/(Deficit) for the year	**8 206 225**	**(562 479)**		**(562 479)**		**425 695**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**8 700 420**	**712 504**	**8,2%**	**712 504**	**8,2%**	**806 420**	**10,9%**	**(11,6%)**
National Government	3 636 672	227 531	6,3%	227 531	6,3%	416 745	12,9%	(45,4%)
Provincial Government	10 700	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	903 048	140 769	15,6%	140 769	15,6%	84 857	18,3%	65,9%
Transfers recognised - capital	**4 550 420**	**368 300**	**8,1%**	**368 300**	**8,1%**	**501 601**	**13,6%**	**(26,6%)**
Borrowing	3 500 000	329 039	9,4%	329 039	9,4%	240 006	9,6%	37,1%
Internally generated funds	650 000	15 165	2,3%	15 165	2,3%	64 813	5,3%	(76,6%)
Capital Expenditure Functional	**8 700 420**	**712 504**	**8,2%**	**712 504**	**8,2%**	**806 420**	**10,9%**	**(11,6%)**
Municipal governance and administration	**874 832**	**56 721**	**6,5%**	**56 721**	**6,5%**	**38 626**	**3,5%**	**46,8%**
Executive and Council	12 186	-	-	-	-	842	2,9%	(100,0%)
Finance and administration	862 645	56 721	6,6%	56 721	6,6%	37 784	3,5%	50,1%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**2 464 066**	**148 799**	**6,0%**	**148 799**	**6,0%**	**208 323**	**11,3%**	**(28,6%)**
Community and Social Services	202 955	7 957	3,9%	7 957	3,9%	(10 483)	(5,3%)	(175,9%)
Sport And Recreation	16 860	1 089	6,5%	1 089	6,5%	657	3,6%	65,8%
Public Safety	40 688	15 159	37,3%	15 159	37,3%	-	-	(100,0%)
Housing	2 165 705	124 594	5,8%	124 594	5,8%	218 149	14,3%	(42,9%)
Health	37 859	-	-	-	-	-	-	-
Economic and Environmental Services	**1 746 998**	**168 906**	**9,7%**	**168 906**	**9,7%**	**109 338**	**6,8%**	**54,5%**
Planning and Development	195 375	32 391	16,6%	32 391	16,6%	18 952	10,5%	70,9%
Road Transport	1 551 036	136 515	8,8%	136 515	8,8%	90 344	6,4%	51,1%
Environmental Protection	587	-	-	-	-	42	,2%	(100,0%)
Trading Services	**3 546 298**	**327 011**	**9,2%**	**327 011**	**9,2%**	**447 037**	**16,1%**	**(26,8%)**
Energy sources	1 360 773	181 588	13,3%	181 588	13,3%	210 373	16,1%	(13,7%)
Water Management	1 328 870	98 993	7,4%	98 993	7,4%	128 314	14,9%	(22,9%)
Waste Water Management	368 010	40 692	11,1%	40 692	11,1%	88 594	24,7%	(54,1%)
Waste Management	488 645	5 738	1,2%	5 738	1,2%	19 756	7,7%	(71,0%)
Other	**68 226**	**11 067**	**16,2%**	**11 067**	**16,2%**	**3 096**	**4,2%**	**257,4%**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**82 832 331**	**28 036 340**	**33,8%**	**28 036 340**	**33,8%**	**27 026 780**	**36,7%**	**3,7%**
Property rates	18 443 516	3 752 954	20,3%	3 752 954	20,3%	3 871 401	21,3%	(3,1%)
Service charges	42 890 873	10 747 110	25,1%	10 747 110	25,1%	10 553 315	29,6%	1,8%
Other revenue	7 767 345	7 221 396	93,0%	7 221 396	93,0%	7 149 038	97,3%	1,0%
Transfers and Subsidies - Operational	8 980 278	5 376 413	59,9%	5 376 413	59,9%	4 952 130	57,6%	8,6%
Transfers and Subsidies - Capital	4 550 420	858 961	18,9%	858 961	18,9%	438 850	11,9%	95,7%
Interest	199 899	79 505	39,8%	79 505	39,8%	62 045	31,9%	28,1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(63 626 425)**	**(27 801 868)**	**43,7%**	**(27 801 868)**	**43,7%**	**(26 080 094)**	**44,3%**	**6,6%**
Suppliers and employees	(60 871 297)	(27 151 501)	44,6%	(27 151 501)	44,6%	(25 947 610)	46,1%	4,6%
Finance charges	(2 627 256)	(650 368)	24,8%	(650 368)	24,8%	(132 484)	5,3%	390,9%
Transfers and grants	(127 872)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**19 205 905**	**234 472**	**1,2%**	**234 472**	**1,2%**	**946 686**	**6,4%**	**(75,2%)**
Cash Flow from Investing Activities								
Receipts	**(590 522)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	3 328	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(593 850)	-	-	-	-	-	-	-
Payments	**(8 700 420)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(8 700 420)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(9 290 942)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**3 500 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 500 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(3 183 807)**	**(1 719 111)**	**54,0%**	**(1 719 111)**	**54,0%**	**(102 969)**	**6,8%**	**1 569,5%**
Repayment of borrowing	(3 183 807)	(1 719 111)	54,0%	(1 719 111)	54,0%	(102 969)	6,8%	1 569,5%
Net Cash from/(used) Financing Activities	**316 193**	**(1 719 111)**	**(543,7%)**	**(1 719 111)**	**(543,7%)**	**(102 969)**	**(10,5%)**	**1 569,5%**
Net Increase/(Decrease) in cash held	**10 231 156**	**(1 484 640)**	**(14,5%)**	**(1 484 640)**	**(14,5%)**	**843 718**	**9,3%**	**(276,0%)**
Cash/cash equivalents at the year begin:	2 730 891	(4 918 534)	(180,1%)	(4 918 534)	(180,1%)	(520 833)	(59,3%)	844,4%
Cash/cash equivalents at the year end:	**12 962 048**	**(3 282 017)**	**(25,3%)**	**(3 282 017)**	**(25,3%)**	**(496 342)**	**(5,0%)**	**561,2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	803 632	3,3%	549 884	2,2%	488 512	2,0%	22 829 260	92,5%	24 671 288	35,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 196 500	11,0%	468 162	4,3%	317 021	2,9%	8 938 123	81,9%	10 919 806	15,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	957 124	6,0%	576 546	3,6%	549 907	3,4%	13 951 822	87,0%	16 035 400	23,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	564 954	5,0%	321 563	2,8%	305 864	2,7%	10 163 922	89,5%	11 356 303	16,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	200 897	3,0%	142 767	2,1%	139 072	2,1%	6 232 238	92,8%	6 714 974	9,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(161)	-	16 999	1,2%	16 872	1,2%	1 404 118	97,7%	1 437 829	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(293 347)	18,9%	(206 192)	13,3%	(118 951)	7,7%	(934 719)	60,2%	(1 553 209)	(2,2%)	-	-	-	-
Total By Income Source	**3 429 600**	**4,9%**	**1 869 728**	**2,7%**	**1 698 298**	**2,4%**	**62 584 765**	**89,9%**	**69 582 391**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	77 200	3,3%	49 652	2,1%	41 821	1,8%	2 200 861	92,9%	2 369 535	3,4%	-	-	-	-
Commercial	967 220	9,0%	346 203	3,2%	291 458	2,7%	9 172 162	85,1%	10 777 043	15,5%	-	-	-	-
Households	2 385 180	4,2%	1 473 873	2,6%	1 365 019	2,4%	51 211 741	90,7%	56 435 813	81,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 429 600**	**4,9%**	**1 869 728**	**2,7%**	**1 698 298**	**2,4%**	**62 584 765**	**89,9%**	**69 582 391**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 269 029	42,3%	449 857	4,5%	702 677	7,0%	4 678 146	46,3%	10 099 709	86,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	615 326	37,7%	123 204	7,5%	8 960	,5%	885 294	54,2%	1 632 784	13,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 884 355**	**41,6%**	**573 062**	**4,9%**	**711 637**	**6,1%**	**5 563 440**	**47,4%**	**11 732 494**	**100,0%**

Contact Details

Municipal Manager	Mr Floyd Brink	011 407 7309
Chief Financial Officer	Mr Tebogo Moraka	011 628 4612

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**53 380 626**	**14 478 023**	**27,1%**	**14 478 023**	**27,1%**	**11 854 682**	**24,5%**	**22,1%**
Exchange Revenue								
Service charges - Electricity	19 984 755	5 555 243	27,8%	5 555 243	27,8%	5 236 483	28,4%	6,1%
Service charges - Water	6 906 904	1 551 841	22,5%	1 551 841	22,5%	1 610 263	27,2%	(3,6%)
Service charges - Waste Water Management	1 929 950	450 959	23,4%	450 959	23,4%	444 019	23,1%	1,6%
Service charges - Waste Management	2 376 232	585 819	24,7%	585 819	24,7%	478 190	23,8%	22,5%
Sale of Goods and Rendering of Services	554 994	113 820	20,5%	113 820	20,5%	106 908	20,0%	6,5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 369 722	432 724	31,6%	432 724	31,6%	586 427	67,0%	(26,2%)
Interest earned from Current and Non Current Assets	154 925	29 596	19,1%	29 596	19,1%	37 207	60,7%	(20,5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	225 024	69 072	30,7%	69 072	30,7%	27 130	13,1%	154,6%
Licence and permits	42 197	9 762	23,1%	9 762	23,1%	6 777	15,5%	44,0%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	642 577	100 652	15,7%	100 652	15,7%	122 632	19,8%	(17,9%)
Non-Exchange Revenue								
Property rates	11 195 496	2 679 052	23,9%	2 679 052	23,9%	2 590 352	25,6%	3,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	220 269	49 801	22,6%	49 801	22,6%	21 912	7,5%	127,3%
Licences or permits	-	220	-	220	-	455	-	(51,8%)
Transfer and subsidies - Operational	5 412 741	1 973 910	36,5%	1 973 910	36,5%	40 870	,8%	4 729,7%
Interest	698 428	320 083	45,8%	320 083	45,8%	48	-	661 967,3%
Fuel Levy	1 666 411	555 470	33,3%	555 470	33,3%	545 007	33,3%	1,9%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**52 057 409**	**11 859 089**	**22,8%**	**11 859 089**	**22,8%**	**739 385 404**	**1 530,2%**	**(98,4%)**
Employee related costs	13 910 915	3 178 258	22,8%	3 178 258	22,8%	732 491 029	5 469,3%	(99,6%)
Remuneration of councillors	171 124	35 471	20,7%	35 471	20,7%	33 241	20,6%	6,7%
Bulk purchases - electricity	17 297 830	5 257 219	30,4%	5 257 219	30,4%	3 946 466	25,4%	33,2%
Inventory consumed	5 308 476	950 631	17,9%	950 631	17,9%	790 590	17,3%	20,2%
Debt impairment	4 836 850	1 212 557	25,1%	1 212 557	25,1%	796 882	25,0%	52,2%
Depreciation and amortisation	2 447 187	8 071	,3%	8 071	,3%	22	-	36 875,8%
Interest	1 365 894	75 893	5,6%	75 893	5,6%	161 014	8,8%	(52,9%)
Contracted services	4 735 838	639 887	13,5%	639 887	13,5%	589 567	13,0%	8,5%
Transfers and subsidies	94 151	72	,1%	72	,1%	55 224	558,2%	(99,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	1 889 143	501 030	26,5%	501 030	26,5%	521 370	26,5%	(3,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 323 217**	**2 618 934**	**-**	**2 618 934**	**-**	**(727 530 723)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 026 506	388 959	19,2%	388 959	19,2%	233 918	11,3%	66,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 349 723**	**3 007 893**		**3 007 893**		**(727 296 804)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 349 723**	**3 007 893**		**3 007 893**		**(727 296 804)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 349 723**	**3 007 893**		**3 007 893**		**(727 296 804)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 349 723**	**3 007 893**		**3 007 893**		**(727 296 804)**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**2 459 328**	**443 828**	**18,0%**	**443 828**	**18,0%**	**318 105**	**14,0%**	**39,5%**
National Government	2 020 354	334 359	16,5%	334 359	16,5%	236 109	12,1%	41,6%
Provincial Government	10 000	2 400	24,0%	2 400	24,0%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	149 987	-	-	-	-	30 485	18,1%	(100,0%)
Transfers recognised - capital	**2 180 341**	**336 759**	**15,4%**	**336 759**	**15,4%**	**266 594**	**12,6%**	**26,3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	278 987	107 068	38,4%	107 068	38,4%	51 511	32,2%	107,9%
Capital Expenditure Functional	**2 459 328**	**443 828**	**18,0%**	**443 828**	**18,0%**	**248 906**	**10,9%**	**78,3%**
Municipal governance and administration	**281 237**	**49 963**	**17,8%**	**49 963**	**17,8%**	**61 420**	**38,7%**	**(18,7%)**
Executive and Council	15 000	2 400	16,0%	2 400	16,0%	7 247	-	(66,9%)
Finance and administration	266 237	47 563	17,9%	47 563	17,9%	54 173	34,2%	(12,2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**465 373**	**148 644**	**31,9%**	**148 644**	**31,9%**	**15 334**	**4,8%**	**869,4%**
Community and Social Services	10 000	5 243	52,4%	5 243	52,4%	-	-	(100,0%)
Sport And Recreation	16 000	-	-	-	-	-	-	-
Public Safety	9 000	877	9,7%	877	9,7%	-	-	(100,0%)
Housing	412 373	142 524	34,6%	142 524	34,6%	15 334	5,8%	829,5%
Health	18 000	-	-	-	-	-	-	-
Economic and Environmental Services	**644 022**	**84 079**	**13,1%**	**84 079**	**13,1%**	**33 755**	**6,1%**	**149,1%**
Planning and Development	26 500	52	,2%	52	,2%	-	-	(100,0%)
Road Transport	617 522	84 028	13,6%	84 028	13,6%	33 755	6,1%	148,9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**1 063 697**	**161 141**	**15,1%**	**161 141**	**15,1%**	**138 397**	**11,2%**	**16,4%**
Energy sources	472 500	99 863	21,1%	99 863	21,1%	67 083	11,7%	48,9%
Water Management	253 140	23 251	9,2%	23 251	9,2%	19 128	6,8%	21,6%
Waste Water Management	328 807	31 104	9,5%	31 104	9,5%	52 186	13,8%	(40,4%)
Waste Management	9 250	6 922	74,8%	6 922	74,8%	-	-	(100,0%)
Other	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**47 821 011**	**14 767 398**	**30,9%**	**14 767 398**	**30,9%**	**13 886 907**	**26,0%**	**6,3%**
Property rates	11 195 496	2 155 828	19,3%	2 155 828	19,3%	2 083 262	17,9%	3,5%
Service charges	35 877 517	9 257 117	25,8%	9 257 117	25,8%	8 680 333	26,7%	6,6%
Other revenue	-	12 550	-	12 550	-	-	-	(100,0%)
Transfers and Subsidies - Operational	689 709	2 910 144	421,9%	2 910 144	421,9%	2 506 580	46,9%	16,1%
Transfers and Subsidies - Capital	-	346 759	-	346 759	-	571 450	28,9%	(39,3%)
Interest	58 288	85 000	145,8%	85 000	145,8%	45 282	64,2%	87,7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(51 019 941)**	**(14 714 246)**	**28,8%**	**(14 714 246)**	**28,8%**	**-**	**-**	**(100,0%)**
Suppliers and employees	(47 520 428)	(14 714 246)	31,0%	(14 714 246)	31,0%	-	-	(100,0%)
Finance charges	(3 492 253)	-	-	-	-	-	-	-
Transfers and grants	(7 259)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(3 198 930)**	**53 152**	**(1,7%)**	**53 152**	**(1,7%)**	**13 886 907**	**219,8%**	**(99,6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(22 008)**	**-**	**(22 008)**	**-**	**594**	**-**	**(3 804,3%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	895	-	895	-	594	-	50,6%
Decrease (increase) in non-current investments	-	(22 902)	-	(22 902)	-	-	-	(100,0%)
Payments	**(2 459 328)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(2 459 328)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(2 459 328)**	**(22 008)**	**,9%**	**(22 008)**	**,9%**	**594**	**-**	**(3 804,3%)**
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	**(5 658 259)**	**31 144**	**(,6%)**	**31 144**	**(,6%)**	**13 887 501**	**219,8%**	**(99,8%)**
Cash/cash equivalents at the year begin:	-	(567 346)	-	(567 346)	-	1 744 266	-	(132,5%)
Cash/cash equivalents at the year end:	**(5 658 259)**	**(536 202)**	**9,5%**	**(536 202)**	**9,5%**	**15 536 615**	**245,9%**	**(103,5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	770 366	12,8%	212 679	3,5%	152 469	2,5%	4 877 213	81,1%	6 012 727	20,9%	297 331	4,9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	603 065	19,1%	111 238	3,5%	50 730	1,6%	2 396 509	75,8%	3 161 542	11,0%	29 562	,9%	-	-
Receivables from Non-exchange Transactions - Property Rates	955 139	19,4%	120 240	2,4%	116 119	2,4%	3 725 047	75,8%	4 916 546	17,1%	24 647	,5%	-	-
Receivables from Exchange Transactions - Waste Water Management	180 441	13,9%	41 601	3,2%	25 805	2,0%	1 052 779	80,9%	1 300 627	4,5%	61 287	4,7%	-	-
Receivables from Exchange Transactions - Waste Management	273 852	14,2%	50 639	2,6%	31 916	1,7%	1 567 691	81,5%	1 924 098	6,7%	73 906	3,8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 702	11,7%	1 081	7,4%	924	6,4%	10 816	74,5%	14 523	,1%	25 055	172,5%	-	-
Interest on Arrear Debtor Accounts	772 239	9,9%	842	-	134 017	1,7%	6 874 972	88,3%	7 782 069	27,1%	170 829	2,2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(650 494)	(18,1%)	63 475	1,8%	37 696	1,0%	4 144 107	115,3%	3 594 784	12,5%	19 835	,6%	-	-
Total By Income Source	**2 906 310**	**10,1%**	**601 794**	**2,1%**	**549 676**	**1,9%**	**24 649 134**	**85,9%**	**28 706 914**	**100,0%**	**702 451**	**2,4%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	237 445	21,2%	35 554	3,2%	37 523	3,4%	807 937	72,2%	1 118 460	3,9%	-	-	-	-
Commercial	681 706	7,5%	168 637	1,8%	162 703	1,8%	8 105 127	88,9%	9 118 173	31,8%	95 636	1,0%	-	-
Households	1 987 158	10,8%	397 603	2,2%	349 450	1,9%	15 736 069	85,2%	18 470 281	64,3%	606 815	3,3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 906 310**	**10,1%**	**601 794**	**2,1%**	**549 676**	**1,9%**	**24 649 134**	**85,9%**	**28 706 914**	**100,0%**	**702 451**	**2,4%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	430 316	7,8%	1 116 196	20,1%	4 004 771	72,1%	5 551 283	88,8%
Bulk Water	-	-	10 696	100,0%	-	-	-	-	10 696	,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	379 924	55,7%	178 282	26,2%	22 715	3,3%	100 585	14,8%	681 506	10,9%
Auditor-General	2 230	63,9%	1 249	35,8%	-	-	11	,3%	3 491	,1%
Other	7 383	100,0%	-	-	-	-	-	-	7 383	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**389 537**	**6,2%**	**620 543**	**9,9%**	**1 138 911**	**18,2%**	**4 105 367**	**65,6%**	**6 254 358**	**100,0%**

Contact Details

Municipal Manager	Mr Johann Mettler	012 358 4901
Chief Financial Officer	Mr Gareth Mnisi	012 358 8100

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**9 498 043**	**2 708 462**	**28,5%**	**2 708 462**	**28,5%**	**2 432 668**	**28,6%**	**11,3%**
Exchange Revenue								
Service charges - Electricity	3 952 803	1 318 876	33,4%	1 318 876	33,4%	1 069 025	29,6%	23,4%
Service charges - Water	1 799 935	329 427	18,3%	329 427	18,3%	276 536	19,0%	19,1%
Service charges - Waste Water Management	394 955	80 801	20,5%	80 801	20,5%	85 699	23,6%	(5,7%)
Service charges - Waste Management	212 194	53 715	25,3%	53 715	25,3%	50 545	22,0%	6,3%
Sale of Goods and Rendering of Services	59 797	9 633	16,1%	9 633	16,1%	12 116	32,2%	(20,5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	168 540	38 008	22,6%	38 008	22,6%	38 006	34,5%	-
Interest earned from Current and Non Current Assets	6 030	1 271	21,1%	1 271	21,1%	1 306	21,1%	(2,7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 236	4 636	24,1%	4 636	24,1%	4 348	24,7%	6,6%
Licence and permits	292	20	6,8%	20	6,8%	109	25,5%	(81,8%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	13 695	6 987	51,0%	6 987	51,0%	3 913	33,1%	78,6%
Non-Exchange Revenue								
Property rates	1 352 245	338 680	25,0%	338 680	25,0%	326 650	25,7%	3,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	219 540	1 401	,6%	1 401	,6%	69 808	50,6%	(98,0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 269 423	518 180	40,8%	518 180	40,8%	488 133	39,3%	6,2%
Interest	29 359	6 827	23,3%	6 827	23,3%	6 474	48,1%	5,5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**9 114 055**	**2 166 354**	**23,8%**	**2 166 354**	**23,8%**	**1 806 724**	**21,7%**	**19,9%**
Employee related costs	1 658 495	349 776	21,1%	349 776	21,1%	325 381	21,0%	7,5%
Remuneration of councillors	70 188	16 287	23,2%	16 287	23,2%	15 795	22,5%	3,1%
Bulk purchases - electricity	3 103 568	583 099	18,8%	583 099	18,8%	396 745	15,2%	47,0%
Inventory consumed	1 616 906	929 413	57,5%	929 413	57,5%	346 123	25,2%	168,5%
Debt impairment	1 165 997	-	-	-	-	513 509	47,4%	(100,0%)
Depreciation and amortisation	355 737	87 349	24,6%	87 349	24,6%	84 025	14,0%	4,0%
Interest	-	80 769	-	80 769	-	36 134	-	123,5%
Contracted services	783 109	94 589	12,1%	94 589	12,1%	50 508	5,9%	87,3%
Transfers and subsidies	2 200	341	15,5%	341	15,5%	177	8,1%	92,3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	357 856	24 730	6,9%	24 730	6,9%	38 328	20,1%	(35,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**383 988**	**542 108**	**-**	**542 108**	**-**	**625 944**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	148 165	14 003	9,5%	14 003	9,5%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**532 153**	**556 112**		**556 112**		**625 944**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**532 153**	**556 112**		**556 112**		**625 944**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**532 153**	**556 112**		**556 112**		**625 944**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**532 153**	**556 112**		**556 112**		**625 944**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**379 716**	**37 844**	**10,0%**	**37 844**	**10,0%**	**17 767**	**5,8%**	**113,0%**
National Government	146 665	25 254	17,2%	25 254	17,2%	13 439	9,5%	87,9%
Provincial Government	1 500	-	-	-	-	(6 822)	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**148 165**	**25 254**	**17,0%**	**25 254**	**17,0%**	**6 617**	**4,7%**	**281,6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	231 550	12 590	5,4%	12 590	5,4%	11 150	6,7%	12,9%
Capital Expenditure Functional	**379 716**	**37 844**	**10,0%**	**37 844**	**10,0%**	**17 767**	**5,8%**	**113,0%**
Municipal governance and administration	**41 925**	**36**	**,1%**	**36**	**,1%**	**3**	**-**	**967,1%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	41 925	36	,1%	36	,1%	3	-	967,1%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**28 049**	**102**	**,4%**	**102**	**,4%**	**(6 822)**	**-**	**(101,5%)**
Community and Social Services	14 269	102	,7%	102	,7%	-	-	(100,0%)
Sport And Recreation	2 280	-	-	-	-	-	-	-
Public Safety	11 500	-	-	-	-	(6 822)	-	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**46 708**	**6 138**	**13,1%**	**6 138**	**13,1%**	**13 439**	**10,5%**	**(54,3%)**
Planning and Development	825	-	-	-	-	13 439	10,9%	(100,0%)
Road Transport	45 882	6 138	13,4%	6 138	13,4%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**263 034**	**31 568**	**12,0%**	**31 568**	**12,0%**	**11 147**	**6,5%**	**183,2%**
Energy sources	164 000	12 554	7,7%	12 554	7,7%	11 147	7,2%	12,6%
Water Management	68 258	17 735	26,0%	17 735	26,0%	-	-	(100,0%)
Waste Water Management	7 646	1 278	16,7%	1 278	16,7%	-	-	(100,0%)
Waste Management	23 129	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**9 534 756**	**2 169 845**	**22,8%**	**2 169 845**	**22,8%**	**1 996 324**	**25,6%**	**8,7%**
Property rates	1 149 408	236 442	20,6%	236 442	20,6%	223 147	19,5%	6,0%
Service charges	6 295 967	1 174 123	18,6%	1 174 123	18,6%	956 917	17,5%	22,7%
Other revenue	486 128	160 735	33,1%	160 735	33,1%	289 518	(160,3%)	(44,5%)
Transfers and Subsidies - Operational	1 269 423	534 953	42,1%	534 953	42,1%	499 525	41,7%	7,1%
Transfers and Subsidies - Capital	148 165	35 812	24,2%	35 812	24,2%	15 178	10,7%	135,9%
Interest	185 664	27 781	15,0%	27 781	15,0%	12 038	194,9%	130,8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(7 600 259)**	**(1 825 882)**	**24,0%**	**(1 825 882)**	**24,0%**	**(1 501 221)**	**22,6%**	**21,6%**
Suppliers and employees	(7 600 259)	(1 825 882)	24,0%	(1 825 882)	24,0%	(1 501 221)	22,6%	21,6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 934 496**	**343 963**	**17,8%**	**343 963**	**17,8%**	**495 103**	**43,4%**	**(30,5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(436 673)**	**(37 844)**	**8,7%**	**(37 844)**	**8,7%**	**(17 767)**	**5,8%**	**113,0%**
Capital assets	(436 673)	(37 844)	8,7%	(37 844)	8,7%	(17 767)	5,8%	113,0%
Net Cash from/(used) Investing Activities	**(436 673)**	**(37 844)**	**8,7%**	**(37 844)**	**8,7%**	**(17 767)**	**5,8%**	**113,0%**
Cash Flow from Financing Activities								
Receipts	**-**	**20 937**	**-**	**20 937**	**-**	**1 437**	**-**	**1 357,3%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	20 937	-	20 937	-	1 437	-	1 357,3%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**20 937**	**-**	**20 937**	**-**	**1 437**	**-**	**1 357,3%**
Net Increase/(Decrease) in cash held	**1 497 823**	**327 056**	**21,8%**	**327 056**	**21,8%**	**478 773**	**57,6%**	**(31,7%)**
Cash/cash equivalents at the year begin:	823 004	319 645	38,8%	319 645	38,8%	3 720	,9%	8 491,7%
Cash/cash equivalents at the year end:	**2 320 828**	**544 328**	**23,5%**	**544 328**	**23,5%**	**482 493**	**39,4%**	**12,8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	187 507	4,9%	130 133	3,4%	126 659	3,3%	3 365 687	88,3%	3 809 986	32,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	476 699	14,8%	296 908	9,2%	185 825	5,8%	2 251 618	70,1%	3 211 050	27,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	105 132	6,7%	59 876	3,8%	43 863	2,8%	1 359 832	86,7%	1 568 704	13,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	34 559	3,3%	25 023	2,4%	24 141	2,3%	976 598	92,1%	1 060 320	9,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 951	2,8%	14 485	2,2%	14 209	2,1%	623 048	92,9%	670 693	5,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 390	3,1%	14 614	2,8%	14 384	2,7%	483 762	91,4%	529 149	4,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	39 330	5,3%	28 582	3,8%	22 312	3,0%	654 457	87,9%	744 682	6,4%	-	-	-	-
Total By Income Source	**878 568**	**7,6%**	**569 621**	**4,9%**	**431 393**	**3,7%**	**9 715 002**	**83,8%**	**11 594 584**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	24 559	5,0%	22 845	4,6%	18 403	3,7%	425 567	86,6%	491 375	4,2%	-	-	-	-
Commercial	524 767	14,9%	309 592	8,8%	190 502	5,4%	2 497 455	70,9%	3 522 316	30,4%	-	-	-	-
Households	329 243	4,3%	237 183	3,1%	222 488	2,9%	6 791 979	89,6%	7 580 893	65,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**878 568**	**7,6%**	**569 621**	**4,9%**	**431 393**	**3,7%**	**9 715 002**	**83,8%**	**11 594 584**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	(22 972)	(,2%)	73 261	,8%	-	-	9 659 067	99,5%	9 709 356	80,4%
Bulk Water	(99 376)	(4,5%)	79 465	3,6%	193 679	8,7%	2 058 305	92,2%	2 232 074	18,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 580	11,5%	457	,3%	696	,5%	118 309	87,6%	135 042	1,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(106 767)**	**(,9%)**	**153 183**	**1,3%**	**194 375**	**1,6%**	**11 835 681**	**98,0%**	**12 076 471**	**100,0%**

Contact Details

Municipal Manager	Mr April Ntuli	087 562 1980
Chief Financial Officer	Mr Mpfareleni Maseanoka	087 562 0497

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**2 019 473**	**519 283**	**25,7%**	**519 283**	**25,7%**	**473 588**	**26,5%**	**9,6%**
Exchange Revenue								
Service charges - Electricity	705 879	185 313	26,3%	185 313	26,3%	166 566	27,0%	11,3%
Service charges - Water	322 106	78 145	24,3%	78 145	24,3%	70 108	23,8%	11,5%
Service charges - Waste Water Management	74 628	17 837	23,9%	17 837	23,9%	17 645	24,9%	1,1%
Service charges - Waste Management	70 941	17 801	25,1%	17 801	25,1%	16 126	24,3%	10,4%
Sale of Goods and Rendering of Services	9 742	4 382	45,0%	4 382	45,0%	1 694	20,8%	158,8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 440	5 022	17,7%	5 022	17,7%	6 085	24,1%	(17,5%)
Interest earned from Current and Non Current Assets	48 822	9 588	19,6%	9 588	19,6%	12 538	28,4%	(23,5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 230	282	22,9%	282	22,9%	273	23,5%	3,2%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	5 036	1 089	21,6%	1 089	21,6%	440	9,3%	147,6%
Non-Exchange Revenue								
Property rates	423 566	95 783	22,6%	95 783	22,6%	87 221	24,9%	9,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	88 471	13 156	14,9%	13 156	14,9%	12 329	14,8%	6,7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	218 111	84 433	38,7%	84 433	38,7%	77 953	37,7%	8,3%
Interest	22 501	6 453	28,7%	6 453	28,7%	4 611	28,1%	39,9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**2 110 703**	**443 685**	**21,0%**	**443 685**	**21,0%**	**452 694**	**24,2%**	**(2,0%)**
Employee related costs	476 021	107 559	22,6%	107 559	22,6%	97 767	23,1%	10,0%
Remuneration of councillors	15 431	3 726	24,1%	3 726	24,1%	3 631	23,8%	2,6%
Bulk purchases - electricity	638 155	176 116	27,6%	176 116	27,6%	189 665	34,1%	(7,1%)
Inventory consumed	187 478	34 514	18,4%	34 514	18,4%	41 953	25,3%	(17,7%)
Debt impairment	209 165	11 601	5,5%	11 601	5,5%	10 189	7,0%	13,9%
Depreciation and amortisation	126 861	30 722	24,2%	30 722	24,2%	33 434	28,1%	(8,1%)
Interest	25 718	1 099	4,3%	1 099	4,3%	1 076	4,5%	2,1%
Contracted services	221 088	30 065	13,6%	30 065	13,6%	24 675	9,9%	21,8%
Transfers and subsidies	2 662	244	9,2%	244	9,2%	404	16,2%	(39,6%)
Irrecoverable debts written off	7 155	4 058	56,7%	4 058	56,7%	2 406	35,3%	68,7%
Operational costs	137 553	24 233	17,6%	24 233	17,6%	33 466	29,5%	(27,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	63 416	19 749	31,1%	19 749	31,1%	14 027	28,1%	40,8%
Surplus/(Deficit)	**(91 230)**	**75 598**	**-**	**75 598**	**-**	**20 895**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	106 314	13 240	12,5%	13 240	12,5%	25 128	20,1%	(47,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**15 084**	**88 838**		**88 838**		**46 023**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**15 084**	**88 838**		**88 838**		**46 023**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**15 084**	**88 838**		**88 838**		**46 023**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**15 084**	**88 838**		**88 838**		**46 023**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**235 715**	**25 412**	**10,8%**	**25 412**	**10,8%**	**25 159**	**9,5%**	**1,0%**
National Government	83 802	11 164	13,3%	11 164	13,3%	22 956	21,9%	(51,4%)
Provincial Government	5 746	420	7,3%	420	7,3%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	4 000	266	6,6%	266	6,6%	-	-	(100,0%)
Transfers recognised - capital	**93 548**	**11 850**	**12,7%**	**11 850**	**12,7%**	**22 956**	**19,1%**	**(48,4%)**
Borrowing	70 240	4 859	6,9%	4 859	6,9%	556	,6%	774,2%
Internally generated funds	71 927	8 704	12,1%	8 704	12,1%	1 648	2,9%	428,1%
Capital Expenditure Functional	**235 715**	**25 412**	**10,8%**	**25 412**	**10,8%**	**25 159**	**9,4%**	**1,0%**
Municipal governance and administration	**8 310**	**3 769**	**45,3%**	**3 769**	**45,3%**	**510**	**4,0%**	**639,4%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	8 310	3 769	45,3%	3 769	45,3%	510	4,0%	639,4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**21 161**	**1 871**	**8,8%**	**1 871**	**8,8%**	**3 556**	**9,1%**	**(47,4%)**
Community and Social Services	5 442	420	7,7%	420	7,7%	556	4,7%	(24,5%)
Sport And Recreation	12 364	1 403	11,3%	1 403	11,3%	2 972	12,9%	(52,8%)
Public Safety	3 354	48	1,4%	48	1,4%	29	,7%	67,6%
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 285**	**13 985**	**31,6%**	**13 985**	**31,6%**	**2 200**	**4,1%**	**535,6%**
Planning and Development	4 370	461	10,5%	461	10,5%	1 060	10,6%	(56,5%)
Road Transport	39 915	13 524	33,9%	13 524	33,9%	1 140	2,6%	1 086,1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**161 959**	**5 787**	**3,6%**	**5 787**	**3,6%**	**18 893**	**11,7%**	**(69,4%)**
Energy sources	49 864	2 017	4,0%	2 017	4,0%	2 833	6,1%	(28,8%)
Water Management	41 686	2 964	7,1%	2 964	7,1%	16 060	27,3%	(81,5%)
Waste Water Management	23 459	806	3,4%	806	3,4%	-	-	(100,0%)
Waste Management	46 950	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 867 926**	**890 859**	**47,7%**	**890 859**	**47,7%**	**1 609 453**	**97,3%**	**(44,6%)**
Property rates	381 210	78 024	20,5%	78 024	20,5%	71 708	22,8%	8,8%
Service charges	1 094 023	265 650	24,3%	265 650	24,3%	264 898	28,1%	,3%
Other revenue	20 946	391 954	1 871,3%	391 954	1 871,3%	1 154 918	5 857,1%	(66,1%)
Transfers and Subsidies - Operational	218 111	95 272	43,7%	95 272	43,7%	73 892	35,8%	28,9%
Transfers and Subsidies - Capital	104 814	48 074	45,9%	48 074	45,9%	32 577	25,7%	47,6%
Interest	48 822	11 886	24,3%	11 886	24,3%	11 461	25,9%	3,7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 735 472)**	**(561 721)**	**32,4%**	**(561 721)**	**32,4%**	**(521 210)**	**33,1%**	**7,8%**
Suppliers and employees	(1 709 754)	(561 721)	32,9%	(561 721)	32,9%	(521 210)	33,6%	7,8%
Finance charges	(25 718)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**132 454**	**329 138**	**248,5%**	**329 138**	**248,5%**	**1 088 243**	**1 349,5%**	**(69,8%)**
Cash Flow from Investing Activities								
Receipts	**426**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	426	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(235 715)**	**(25 412)**	**10,8%**	**(25 412)**	**10,8%**	**(25 159)**	**9,8%**	**1,0%**
Capital assets	(235 715)	(25 412)	10,8%	(25 412)	10,8%	(25 159)	9,8%	1,0%
Net Cash from/(used) Investing Activities	**(235 289)**	**(25 412)**	**10,8%**	**(25 412)**	**10,8%**	**(25 159)**	**9,8%**	**1,0%**
Cash Flow from Financing Activities								
Receipts	**65 240**	**382**	**,6%**	**382**	**,6%**	**(2 287)**	**(2,6%)**	**(116,7%)**
Short term loans	-	-	-	-	-	(1 802)	(2,1%)	(100,0%)
Borrowing long term/refinancing	65 240	-	-	-	-	(485)	(15,8%)	(100,0%)
Increase (decrease) in consumer deposits	-	382	-	382	-	-	-	(100,0%)
Payments	**(35 027)**	**(402)**	**1,1%**	**(402)**	**1,1%**	**(361)**	**,9%**	**11,3%**
Repayment of borrowing	(35 027)	(402)	1,1%	(402)	1,1%	(361)	,9%	11,3%
Net Cash from/(used) Financing Activities	**30 213**	**(20)**	**(,1%)**	**(20)**	**(,1%)**	**(2 649)**	**(5,8%)**	**(99,2%)**
Net Increase/(Decrease) in cash held	**(72 623)**	**303 705**	**(418,2%)**	**303 705**	**(418,2%)**	**1 060 435**	**(815,9%)**	**(71,4%)**
Cash/cash equivalents at the year begin:	494 487	464 001	93,8%	464 001	93,8%	486 331	86,8%	(4,6%)
Cash/cash equivalents at the year end:	421 864	767 706	182,0%	767 706	182,0%	1 547 077	359,7%	(50,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 711	14,1%	11 209	6,4%	7 892	4,5%	131 369	75,0%	175 182	23,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 963	48,1%	8 341	13,8%	2 385	4,0%	20 555	34,1%	60 244	8,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 591	10,2%	10 454	4,2%	8 772	3,5%	205 192	82,1%	250 009	33,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 836	10,1%	1 781	3,7%	1 584	3,3%	39 767	82,9%	47 968	6,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 824	9,2%	3 144	6,0%	1 804	3,4%	42 634	81,4%	52 407	6,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 588	6,5%	4 849	4,1%	4 764	4,1%	100 052	85,3%	117 253	15,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 318	13,7%	892	1,7%	2 369	4,4%	42 736	80,2%	53 315	7,0%	-	-	-	-
Total By Income Source	**103 831**	**13,7%**	**40 669**	**5,4%**	**29 570**	**3,9%**	**582 307**	**77,0%**	**756 378**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 202	10,0%	1 887	4,5%	3 008	7,1%	33 032	78,4%	42 129	5,6%	-	-	-	-
Commercial	41 329	41,4%	7 684	7,7%	2 858	2,9%	47 925	48,0%	99 796	13,2%	-	-	-	-
Households	58 300	9,5%	31 098	5,1%	23 704	3,9%	501 350	81,6%	614 453	81,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**103 831**	**13,7%**	**40 669**	**5,4%**	**29 570**	**3,9%**	**582 307**	**77,0%**	**756 378**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	63 837	100,0%	-	-	-	-	-	-	63 837	76,8%
Bulk Water	17 426	100,0%	-	-	-	-	-	-	17 426	21,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 852	100,0%	-	-	-	-	-	-	1 852	2,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**83 114**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**83 114**	**100,0%**

Contact Details

Municipal Manager	Mr Phumudzo Magodi	016 360 7412
Chief Financial Officer	Mr Zakhele Ntando Mhlongo	016 360 7611

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**1 453 050**	**421 013**	**29,0%**	**421 013**	**29,0%**	**372 971**	**28,7%**	**12,9%**
Exchange Revenue								
Service charges - Electricity	569 823	161 134	28,3%	161 134	28,3%	132 695	24,5%	21,4%
Service charges - Water	203 341	45 337	22,3%	45 337	22,3%	43 794	24,0%	3,5%
Service charges - Waste Water Management	52 908	14 553	27,5%	14 553	27,5%	11 151	27,8%	30,5%
Service charges - Waste Management	53 462	15 124	28,3%	15 124	28,3%	12 005	24,1%	26,0%
Sale of Goods and Rendering of Services	3 692	1 132	30,7%	1 132	30,7%	888	30,5%	27,4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	53 407	13 767	25,8%	13 767	25,8%	14 073	27,8%	(2,2%)
Interest earned from Current and Non Current Assets	6 604	1 206	18,3%	1 206	18,3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 935	1 327	19,1%	1 327	19,1%	1 153	16,3%	15,1%
Licence and permits	86	18	21,5%	18	21,5%	29	242,1%	(37,3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	983	3 223	328,0%	3 223	328,0%	1 777	78,2%	81,3%
Non-Exchange Revenue								
Property rates	244 499	60 851	24,9%	60 851	24,9%	59 166	33,2%	2,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 000	869	12,4%	869	12,4%	45	,9%	1 809,7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	245 854	101 048	41,1%	101 048	41,1%	96 194	41,1%	5,0%
Interest	4 456	1 425	32,0%	1 425	32,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 410 965**	**359 121**	**25,5%**	**359 121**	**25,5%**	**341 123**	**24,6%**	**5,3%**
Employee related costs	296 964	69 437	23,4%	69 437	23,4%	61 120	22,3%	13,6%
Remuneration of councillors	14 318	3 763	26,3%	3 763	26,3%	3 188	23,6%	18,0%
Bulk purchases - electricity	450 020	112 885	25,1%	112 885	25,1%	106 054	25,2%	6,4%
Inventory consumed	181 749	43 332	23,8%	43 332	23,8%	27 114	19,2%	59,8%
Debt impairment	145 442	58 179	40,0%	58 179	40,0%	-	-	(100,0%)
Depreciation and amortisation	54 255	9 927	18,3%	9 927	18,3%	-	-	(100,0%)
Interest	29 480	6 105	20,7%	6 105	20,7%	2 055	15,2%	197,0%
Contracted services	143 189	27 457	19,2%	27 457	19,2%	15 829	12,7%	73,5%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	2 280	-	2 280	-	107 103	38,6%	(97,9%)
Operational costs	95 548	25 755	27,0%	25 755	27,0%	18 659	24,6%	38,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**42 085**	**61 892**	**-**	**61 892**	**-**	**31 848**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	114 173	18 580	16,3%	18 580	16,3%	28 703	26,5%	(35,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**156 258**	**80 472**		**80 472**		**60 551**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**156 258**	**80 472**		**80 472**		**60 551**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**156 258**	**80 472**		**80 472**		**60 551**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**156 258**	**80 472**		**80 472**		**60 551**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**104 388**	**16 833**	**16,1%**	**16 833**	**16,1%**	**25 278**	**25,5%**	**(33,4%)**
National Government	95 288	15 489	16,3%	15 489	16,3%	22 169	25,7%	(30,1%)
Provincial Government	4 100	647	15,8%	647	15,8%	3 109	36,8%	(79,2%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**99 388**	**16 137**	**16,2%**	**16 137**	**16,2%**	**25 278**	**26,7%**	**(36,2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5 000	696	13,9%	696	13,9%	-	-	(100,0%)
Capital Expenditure Functional	**104 388**	**16 833**	**16,1%**	**16 833**	**16,1%**	**25 857**	**23,8%**	**(34,9%)**
Municipal governance and administration	**2 200**	**-**	**-**	**-**	**-**	**578**	**9,3%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 200	-	-	-	-	578	9,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**4 100**	**647**	**15,8%**	**647**	**15,8%**	**3 109**	**16,6%**	**(79,2%)**
Community and Social Services	2 100	647	30,8%	647	30,8%	3 109	68,3%	(79,2%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	2 000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**42 394**	**14 240**	**33,6%**	**14 240**	**33,6%**	**14 343**	**46,0%**	**(,7%)**
Planning and Development	14 294	-	-	-	-	433	9,6%	(100,0%)
Road Transport	28 100	14 240	50,7%	14 240	50,7%	13 911	52,1%	2,4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**55 694**	**1 946**	**3,5%**	**1 946**	**3,5%**	**7 826**	**14,9%**	**(75,1%)**
Energy sources	21 000	696	3,3%	696	3,3%	7 826	23,6%	(91,1%)
Water Management	28 820	1 249	4,3%	1 249	4,3%	-	-	(100,0%)
Waste Water Management	5 874	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 476 978**	**428 797**	**29,0%**	**428 797**	**29,0%**	**365 762**	**27,1%**	**17,2%**
Property rates	228 890	69 369	30,3%	69 369	30,3%	39 383	18,2%	76,1%
Service charges	865 228	179 342	20,7%	179 342	20,7%	155 578	19,2%	15,3%
Other revenue	20 159	11 300	56,1%	11 300	56,1%	12 897	77,3%	(12,4%)
Transfers and Subsidies - Operational	250 404	106 267	42,4%	106 267	42,4%	102 858	51,3%	3,3%
Transfers and Subsidies - Capital	111 323	61 920	55,6%	61 920	55,6%	55 046	52,8%	12,5%
Interest	975	599	61,5%	599	61,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 165 238)**	**(195 895)**	**16,8%**	**(195 895)**	**16,8%**	**(206 010)**	**15,4%**	**(4,9%)**
Suppliers and employees	(1 157 233)	(195 895)	16,9%	(195 895)	16,9%	(206 010)	14,8%	(4,9%)
Finance charges	(8 005)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**311 740**	**232 902**	**74,7%**	**232 902**	**74,7%**	**159 752**	**1 399,2%**	**45,8%**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(98 495)**	**(24 778)**	**25,2%**	**(24 778)**	**25,2%**	**(48 104)**	**48,5%**	**(48,5%)**
Capital assets	(98 495)	(24 778)	25,2%	(24 778)	25,2%	(48 104)	48,5%	(48,5%)
Net Cash from/(used) Investing Activities	**(98 495)**	**(24 778)**	**25,2%**	**(24 778)**	**25,2%**	**(48 104)**	**48,5%**	**(48,5%)**
Cash Flow from Financing Activities								
Receipts	-	**697**	-	**697**	-	**393**	-	**77,3%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	697	-	697	-	393	-	77,3%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	**697**	-	**697**	-	**393**	-	**77,3%**
Net Increase/(Decrease) in cash held	**213 245**	**208 821**	**97,9%**	**208 821**	**97,9%**	**112 042**	**(127,6%)**	**86,4%**
Cash/cash equivalents at the year begin:	1 777	50 172	2 823,8%	50 172	2 823,8%	62 271	-	(19,4%)
Cash/cash equivalents at the year end:	**215 021**	**258 993**	**120,5%**	**258 993**	**120,5%**	**174 511**	**(198,8%)**	**48,4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 275	3,3%	12 652	2,3%	8 836	1,6%	522 396	92,9%	562 160	31,4%	(80 151)	(14,3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	50 388	9,6%	17 092	3,2%	12 935	2,5%	446 150	84,7%	526 565	29,4%	(50 272)	(9,5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	17 596	10,0%	6 971	4,0%	6 196	3,5%	144 982	82,5%	175 745	9,8%	(14 966)	(8,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	4 978	3,9%	3 355	2,7%	3 141	2,5%	114 740	90,9%	126 214	7,0%	(19 054)	(15,1%)	-	-
Receivables from Exchange Transactions - Waste Management	5 450	3,2%	4 249	2,5%	4 082	2,4%	155 990	91,9%	169 771	9,5%	(23 155)	(13,6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 253	3,0%	5 127	2,9%	5 017	2,9%	159 316	91,2%	174 713	9,7%	(1)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	35	,1%	75	,1%	19	-	56 680	99,8%	56 809	3,2%	(24 571)	(43,3%)	-	-
Total By Income Source	**101 974**	**5,7%**	**49 520**	**2,8%**	**40 227**	**2,2%**	**1 600 254**	**89,3%**	**1 791 976**	**100,0%**	**(212 169)**	**(11,8%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 040	7,3%	6 437	3,9%	5 200	3,2%	141 000	85,6%	164 677	9,2%	(258)	(,2%)	-	-
Commercial	40 578	17,6%	6 128	2,7%	4 136	1,8%	180 037	78,0%	230 879	12,9%	(806)	(,3%)	-	-
Households	49 356	3,5%	36 955	2,6%	30 891	2,2%	1 279 217	91,6%	1 396 420	77,9%	(211 106)	(15,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**101 974**	**5,7%**	**49 520**	**2,8%**	**40 227**	**2,2%**	**1 600 254**	**89,3%**	**1 791 976**	**100,0%**	**(212 169)**	**(11,8%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 891	,9%	44 897	14,6%	59 223	19,3%	200 579	65,2%	307 590	66,6%
Bulk Water	2	-	2	-	-	-	11 476	100,0%	11 480	2,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 067	15,4%	9 084	6,4%	-	-	111 681	78,2%	142 832	30,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**24 960**	**5,4%**	**53 983**	**11,7%**	**59 223**	**12,8%**	**323 736**	**70,1%**	**461 902**	**100,0%**

Contact Details

Municipal Manager	Mr Sibusiso Dlamini	016 492 0025
Chief Financial Officer	Ms Gugu Mncube	016 466 2038

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**446 081**	**151 378**	**33,9%**	**151 378**	**33,9%**	**149 605**	**36,0%**	**1,2%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	198	53	26,7%	53	26,7%	47	20,4%	11,6%
Agency services	91 161	15 002	16,5%	15 002	16,5%	15 068	20,2%	(,4%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	5 392	1 603	29,7%	1 603	29,7%	1 422	36,3%	12,8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	734	45	6,2%	45	6,2%	58	9,6%	(22,0%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	5 494	128	2,3%	128	2,3%	197	4,0%	(34,9%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	1 500	80	5,3%	80	5,3%	22	1,5%	263,6%
Transfer and subsidies - Operational	341 603	134 466	39,4%	134 466	39,4%	132 791	40,2%	1,3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1	-	1	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**445 108**	**104 635**	**23,5%**	**104 635**	**23,5%**	**99 199**	**22,7%**	**5,5%**
Employee related costs	339 137	82 708	24,4%	82 708	24,4%	76 687	23,9%	7,9%
Remuneration of councillors	16 078	3 649	22,7%	3 649	22,7%	3 546	24,0%	2,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	3 735	634	17,0%	634	17,0%	959	25,3%	(33,9%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 782	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	41 772	4 987	11,9%	4 987	11,9%	3 664	8,8%	36,1%
Transfers and subsidies	4 562	507	11,1%	507	11,1%	2 970	22,6%	(82,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	35 041	12 150	34,7%	12 150	34,7%	11 373	32,2%	6,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**974**	**46 743**	**-**	**46 743**	**-**	**50 406**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	5 000	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**5 974**	**46 743**		**46 743**		**50 406**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**5 974**	**46 743**		**46 743**		**50 406**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**5 974**	**46 743**		**46 743**		**50 406**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**5 974**	**46 743**		**46 743**		**50 406**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**8 026**	**383**	**4,8%**	**383**	**4,8%**	**269**	**4,0%**	**42,5%**
National Government	5 000	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 026	383	12,7%	383	12,7%	269	15,8%	42,5%
Capital Expenditure Functional	**8 146**	**383**	**4,7%**	**383**	**4,7%**	**269**	**3,9%**	**42,5%**
Municipal governance and administration	**8 146**	**383**	**4,7%**	**383**	**4,7%**	**269**	**3,9%**	**42,5%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	8 146	383	4,7%	383	4,7%	269	3,9%	42,5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**799 133**	**246 609**	**30,9%**	**246 609**	**30,9%**	**254 582**	**32,8%**	**(3,1%)**
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	448 939	105 171	23,4%	105 171	23,4%	110 879	25,4%	(5,1%)
Transfers and Subsidies - Operational	339 802	137 835	40,6%	137 835	40,6%	140 581	42,6%	(2,0%)
Transfers and Subsidies - Capital	5 000	2 000	40,0%	2 000	40,0%	1 700	34,0%	17,6%
Interest	5 392	1 603	29,7%	1 603	29,7%	1 422	36,3%	12,8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(781 621)**	**(185 891)**	**23,8%**	**(185 891)**	**23,8%**	**(219 516)**	**28,3%**	**(15,3%)**
Suppliers and employees	(781 621)	(185 891)	23,8%	(185 891)	23,8%	(219 516)	28,3%	(15,3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**17 511**	**60 718**	**346,7%**	**60 718**	**346,7%**	**35 066**	**(2 842,8%)**	**73,2%**
Cash Flow from Investing Activities								
Receipts	**-**	**1**	**-**	**1**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	1	-	1	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(9 230)**	**(383)**	**4,1%**	**(383)**	**4,1%**	**(269)**	**4,0%**	**42,5%**
Capital assets	(9 230)	(383)	4,1%	(383)	4,1%	(269)	4,0%	42,5%
Net Cash from/(used) Investing Activities	**(9 230)**	**(382)**	**4,1%**	**(382)**	**4,1%**	**(269)**	**4,0%**	**42,2%**
Cash Flow from Financing Activities								
Receipts	**-**	**2**	**-**	**2**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2	-	2	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**2**	**-**	**2**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**8 282**	**60 338**	**728,6%**	**60 338**	**728,6%**	**34 797**	**(441,9%)**	**73,4%**
Cash/cash equivalents at the year begin:	61 016	59 172	97,0%	59 172	97,0%	30 841	112,4%	91,9%
Cash/cash equivalents at the year end:	**69 297**	**119 509**	**172,5%**	**119 509**	**172,5%**	**64 027**	**327,4%**	**86,7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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	-	-	-	-	441	31,6%	954	68,4%	1 395	100,0%	-	-	2 862	205,1%
Total By Income Source	**-**	**-**	**-**	**-**	**441**	**31,6%**	**954**	**68,4%**	**1 395**	**100,0%**	**-**	**-**	**2 862**	**205,1%**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	441	31,6%	954	68,4%	1 395	100,0%	-	-	2 862	205,1%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**441**	**31,6%**	**954**	**68,4%**	**1 395**	**100,0%**	**-**	**-**	**2 862**	**205,1%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	734	100,0%	-	-	-	-	-	-	734	,8%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	30 895	34,3%	23 541	26,1%	-	-	35 763	39,6%	90 198	99,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**31 629**	**34,8%**	**23 541**	**25,9%**	**-**	**-**	**35 763**	**39,3%**	**90 932**	**100,0%**

Contact Details

Municipal Manager	Mr Fairbridge Motsumi Mathe	016 450 3201
Chief Financial Officer	Ms Mathapelo Masisi	016 450 3074

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**5 336 131**	**1 327 631**	**24,9%**	**1 327 631**	**24,9%**	**671 535**	**15,9%**	**97,7%**
Exchange Revenue								
Service charges - Electricity	1 961 927	389 533	19,9%	389 533	19,9%	306 302	19,6%	27,2%
Service charges - Water	713 901	119 986	16,8%	119 986	16,8%	93 292	18,5%	28,6%
Service charges - Waste Water Management	386 460	90 653	23,5%	90 653	23,5%	48 602	14,5%	86,5%
Service charges - Waste Management	162 653	44 087	27,1%	44 087	27,1%	24 623	17,3%	79,0%
Sale of Goods and Rendering of Services	26 042	6 560	25,2%	6 560	25,2%	5 195	30,6%	26,3%
Agency services	65 154	12 799	19,6%	12 799	19,6%	8 337	20,6%	53,5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	171 327	33 990	19,8%	33 990	19,8%	27 658	25,8%	22,9%
Interest earned from Current and Non Current Assets	20 860	6 669	32,0%	6 669	32,0%	3 684	21,9%	81,0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 550	1 197	21,6%	1 197	21,6%	873	20,0%	37,2%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	44 448	62 668	141,0%	62 668	141,0%	20 141	47,3%	211,1%
Non-Exchange Revenue								
Property rates	920 928	213 147	23,1%	213 147	23,1%	115 862	17,0%	84,0%
Surcharges and Taxes	43 180	133	,3%	133	,3%	9	-	1 357,2%
Fines, penalties and forfeits	37 747	34 679	91,9%	34 679	91,9%	1 861	5,1%	1 763,4%
Licences or permits	1 056	6	,6%	6	,6%	6	,6%	(8,5%)
Transfer and subsidies - Operational	729 963	299 997	41,1%	299 997	41,1%	5 435	,8%	5 419,3%
Interest	44 851	11 491	25,6%	11 491	25,6%	9 583	-	19,9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1	-	1	-	-	-	(100,0%)
Other Gains	85	35	40,9%	35	40,9%	72	-	(51,5%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**5 087 451**	**1 023 079**	**20,1%**	**1 023 079**	**20,1%**	**647 949**	**15,8%**	**57,9%**
Employee related costs	1 203 522	278 603	23,1%	278 603	23,1%	142 168	13,5%	96,0%
Remuneration of councillors	51 634	9 876	19,1%	9 876	19,1%	23 132	51,3%	(57,3%)
Bulk purchases - electricity	1 520 376	343 831	22,6%	343 831	22,6%	245 067	19,6%	40,3%
Inventory consumed	704 721	137 598	19,5%	137 598	19,5%	95 848	18,3%	43,6%
Debt impairment	386 424	33 601	8,7%	33 601	8,7%	-	-	(100,0%)
Depreciation and amortisation	286 928	61 257	21,3%	61 257	21,3%	46 553	17,0%	31,6%
Interest	18 494	2 897	15,7%	2 897	15,7%	2 437	10,3%	18,9%
Contracted services	621 933	86 603	13,9%	86 603	13,9%	50 119	13,9%	72,8%
Transfers and subsidies	10 686	755	7,1%	755	7,1%	226	3,3%	234,3%
Irrecoverable debts written off	-	1 284	-	1 284	-	-	-	(100,0%)
Operational costs	282 713	66 487	23,5%	66 487	23,5%	42 235	19,0%	57,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	20	288	1 412,5%	288	1 412,5%	163	-	77,0%
Surplus/(Deficit)	**248 680**	**304 552**	**-**	**304 552**	**-**	**23 586**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	288 561	70 344	24,4%	70 344	24,4%	64 568	20,5%	8,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**537 241**	**374 896**		**374 896**		**88 155**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**537 241**	**374 896**		**374 896**		**88 155**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**537 241**	**374 896**		**374 896**		**88 155**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**537 241**	**374 896**		**374 896**		**88 155**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**500 649**	**70 477**	**14,1%**	**70 477**	**14,1%**	**61 697**	**15,0%**	**14,2%**
National Government	287 421	61 168	21,3%	61 168	21,3%	61 468	19,9%	(,5%)
Provincial Government	1 430	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**288 851**	**61 168**	**21,2%**	**61 168**	**21,2%**	**61 468**	**19,6%**	**(,5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	211 798	9 309	4,4%	9 309	4,4%	230	,2%	3 950,3%
Capital Expenditure Functional	**500 649**	**70 477**	**14,1%**	**70 477**	**14,1%**	**61 697**	**15,0%**	**14,2%**
Municipal governance and administration	**21 559**	**2 770**	**12,9%**	**2 770**	**12,9%**	**1 828**	**5,5%**	**51,6%**
Executive and Council	2 005	182	9,1%	182	9,1%	-	-	(100,0%)
Finance and administration	19 262	2 580	13,4%	2 580	13,4%	1 828	5,9%	41,1%
Internal audit	292	9	3,0%	9	3,0%	-	-	(100,0%)
Community and Public Safety	**46 633**	**6 499**	**13,9%**	**6 499**	**13,9%**	**13 562**	**20,0%**	**(52,1%)**
Community and Social Services	4 952	-	-	-	-	-	-	-
Sport And Recreation	16 490	-	-	-	-	-	-	-
Public Safety	11 324	-	-	-	-	-	-	-
Housing	13 867	6 499	46,9%	6 499	46,9%	13 562	27,0%	(52,1%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**136 031**	**18 831**	**13,8%**	**18 831**	**13,8%**	**22 694**	**30,5%**	**(17,0%)**
Planning and Development	64 434	17 466	27,1%	17 466	27,1%	22 694	31,4%	(23,0%)
Road Transport	71 397	1 325	1,9%	1 325	1,9%	-	-	(100,0%)
Environmental Protection	200	39	19,6%	39	19,6%	-	-	(100,0%)
Trading Services	**296 367**	**42 377**	**14,3%**	**42 377**	**14,3%**	**23 613**	**10,0%**	**79,5%**
Energy sources	43 283	-	-	-	-	24	-	(100,0%)
Water Management	81 604	13 524	16,6%	13 524	16,6%	14 270	15,1%	(5,2%)
Waste Water Management	144 768	28 853	19,9%	28 853	19,9%	5 431	7,4%	431,3%
Waste Management	26 712	-	-	-	-	3 888	20,3%	(100,0%)
Other	**60**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**5 463 730**	**1 403 725**	**25,7%**	**1 403 725**	**25,7%**	**631 033**	**14,7%**	**122,4%**
Property rates	791 998	253 116	32,0%	253 116	32,0%	243 359	40,1%	4,0%
Service charges	2 773 583	655 776	23,6%	655 776	23,6%	203 696	9,0%	221,9%
Other revenue	706 503	57 911	8,2%	57 911	8,2%	173 701	40,9%	(66,7%)
Transfers and Subsidies - Operational	730 753	371 580	50,8%	371 580	50,8%	7 188	1,1%	5 069,7%
Transfers and Subsidies - Capital	288 561	50 561	17,5%	50 561	17,5%	3 070	1,0%	1 546,7%
Interest	172 332	14 781	8,6%	14 781	8,6%	18	,1%	81 105,1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(4 980 186)**	**(1 058 442)**	**21,3%**	**(1 058 442)**	**21,3%**	**(247 812)**	**6,2%**	**327,1%**
Suppliers and employees	(4 951 006)	(1 058 442)	21,4%	(1 058 442)	21,4%	(246 407)	6,2%	329,6%
Finance charges	(18 494)	-	-	-	-	(1 406)	5,9%	(100,0%)
Transfers and grants	(10 686)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**483 544**	**345 283**	**71,4%**	**345 283**	**71,4%**	**383 221**	**137,3%**	**(9,9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**50**	**-**	**50**	**-**	**(63)**	**-**	**(178,8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	50	-	50	-	(63)	-	(178,8%)
Payments	**(424 230)**	**(160 021)**	**37,7%**	**(160 021)**	**37,7%**	**(95 372)**	**23,1%**	**67,8%**
Capital assets	(424 230)	(160 021)	37,7%	(160 021)	37,7%	(95 372)	23,1%	67,8%
Net Cash from/(used) Investing Activities	**(424 230)**	**(159 972)**	**37,7%**	**(159 972)**	**37,7%**	**(95 435)**	**23,1%**	**67,6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**(11 554)**	**-**	**(11 554)**	**-**	**(7 951)**	**-**	**45,3%**
Repayment of borrowing	-	(11 554)	-	(11 554)	-	(7 951)	-	45,3%
Net Cash from/(used) Financing Activities	**-**	**(11 554)**	**-**	**(11 554)**	**-**	**(7 951)**	**-**	**45,3%**
Net Increase/(Decrease) in cash held	**59 314**	**173 758**	**292,9%**	**173 758**	**292,9%**	**279 834**	**(209,8%)**	**(37,9%)**
Cash/cash equivalents at the year begin:	144 508	201 071	139,1%	201 071	139,1%	-	-	(100,0%)
Cash/cash equivalents at the year end:	203 822	294 802	144,6%	294 802	144,6%	162 790	1 461,2%	81,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	80 639	14,9%	22 035	4,1%	15 202	2,8%	423 687	78,2%	541 562	12,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	182 617	37,6%	28 950	6,0%	21 834	4,5%	252 659	52,0%	486 060	11,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	116 686	14,4%	39 469	4,9%	18 450	2,3%	635 075	78,4%	809 680	19,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	49 867	7,5%	15 365	2,3%	13 315	2,0%	590 456	88,3%	669 002	15,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	22 424	4,6%	7 394	1,5%	6 387	1,3%	446 727	92,5%	482 933	11,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	699	5,0%	241	1,7%	227	1,6%	12 820	91,7%	13 987	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	31 714	5,2%	14 747	2,4%	17 231	2,8%	548 449	89,6%	612 141	14,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	131 853	22,8%	23 220	4,0%	6 369	1,1%	417 568	72,1%	579 010	13,8%	-	-	-	-
Total By Income Source	**616 499**	**14,7%**	**151 421**	**3,6%**	**99 014**	**2,4%**	**3 327 441**	**79,3%**	**4 194 375**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	29 132	24,5%	17 907	15,1%	13 483	11,3%	58 350	49,1%	118 873	2,8%	-	-	-	-
Commercial	216 473	25,8%	24 178	2,9%	20 032	2,4%	579 251	69,0%	839 933	20,0%	-	-	-	-
Households	253 110	8,6%	83 415	2,8%	61 234	2,1%	2 530 538	86,4%	2 928 297	69,8%	-	-	-	-
Other	117 783	38,3%	25 921	8,4%	4 265	1,4%	159 303	51,8%	307 271	7,3%	-	-	-	-
Total By Customer Group	**616 499**	**14,7%**	**151 421**	**3,6%**	**99 014**	**2,4%**	**3 327 441**	**79,3%**	**4 194 375**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	190 217	100,0%	8	-	-	-	(2)	-	190 223	57,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	83 759	60,4%	37 957	27,4%	4 951	3,6%	11 910	8,6%	138 576	42,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**273 976**	**83,3%**	**37 965**	**11,5%**	**4 951**	**1,5%**	**11 907**	**3,6%**	**328 799**	**100,0%**

Contact Details

Municipal Manager	Mr Msezana Makhosana	011 951 2037
Chief Financial Officer	Ms Binang Monkwe	011 951 2092

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**2 898 509**	**597 611**	**20,6%**	**597 611**	**20,6%**	**529 545**	**20,1%**	**12,9%**
Exchange Revenue								
Service charges - Electricity	481 628	69 385	14,4%	69 385	14,4%	50 311	11,8%	37,9%
Service charges - Water	633 537	102 184	16,1%	102 184	16,1%	119 582	24,9%	(14,5%)
Service charges - Waste Water Management	102 355	20 781	20,3%	20 781	20,3%	26 468	31,7%	(21,5%)
Service charges - Waste Management	112 285	26 384	23,5%	26 384	23,5%	23 257	23,8%	13,4%
Sale of Goods and Rendering of Services	3 646	946	25,9%	946	25,9%	1 294	26,7%	(26,9%)
Agency services	17 695	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	192 599	36 934	19,2%	36 934	19,2%	(247)	(,1%)	(15 076,1%)
Interest earned from Current and Non Current Assets	11 744	1 366	11,6%	1 366	11,6%	2 487	16,6%	(45,1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	1 376	-	1 376	-	6 369	28 949 304,5%	(78,4%)
Rental from Fixed Assets	3 164	413	13,0%	413	13,0%	581	36,0%	(29,0%)
Licence and permits	2 069	-	-	-	-	0	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 201	(5)	(,2%)	(5)	(,2%)	3	-	(275,7%)
Non-Exchange Revenue								
Property rates	582 735	167 814	28,8%	167 814	28,8%	182 791	24,8%	(8,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 290	215	,7%	215	,7%	107	4,9%	101,0%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	358 803	132 972	37,1%	132 972	37,1%	116 541	34,5%	14,1%
Interest	152 699	36 847	24,1%	36 847	24,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	209 059	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**2 762 021**	**637 218**	**23,1%**	**637 218**	**23,1%**	**435 525**	**16,8%**	**46,3%**
Employee related costs	466 721	109 522	23,5%	109 522	23,5%	120 028	22,3%	(8,8%)
Remuneration of councillors	28 460	7 318	25,7%	7 318	25,7%	5 947	20,9%	23,1%
Bulk purchases - electricity	589 037	202 044	34,3%	202 044	34,3%	120 638	28,0%	67,5%
Inventory consumed	356 090	50 968	14,3%	50 968	14,3%	27 470	12,4%	85,5%
Debt impairment	730 363	-	-	-	-	-	-	-
Depreciation and amortisation	157 984	42 450	26,9%	42 450	26,9%	-	-	(100,0%)
Interest	116 202	69 786	60,1%	69 786	60,1%	15 879	10,4%	339,5%
Contracted services	173 859	101 894	58,6%	101 894	58,6%	131 623	83,7%	(22,6%)
Transfers and subsidies	596	125	20,9%	125	20,9%	150	13,6%	(16,9%)
Irrecoverable debts written off	32 079	574	1,8%	574	1,8%	1 540	-	(62,7%)
Operational costs	70 071	19 591	28,0%	19 591	28,0%	12 250	13,7%	59,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	40 559	32 946	81,2%	32 946	81,2%	-	-	(100,0%)
Surplus/(Deficit)	**136 488**	**(39 606)**	**-**	**(39 606)**	**-**	**94 020**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	124 091	16 224	13,1%	16 224	13,1%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	(7)	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**260 579**	**(23 382)**		**(23 382)**		**94 014**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**260 579**	**(23 382)**		**(23 382)**		**94 014**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**260 579**	**(23 382)**		**(23 382)**		**94 014**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**260 579**	**(23 382)**		**(23 382)**		**94 014**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**155 111**	**20 123**	**13,0%**	**20 123**	**13,0%**	**(226 657)**	**(120,9%)**	**(108,9%)**
National Government	124 111	16 193	13,0%	16 193	13,0%	(191 433)	(115,1%)	(108,5%)
Provincial Government	-	-	-	-	-	(4 333)	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**124 111**	**16 193**	**13,0%**	**16 193**	**13,0%**	**(195 766)**	**(117,7%)**	**(108,3%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	31 000	3 929	12,7%	3 929	12,7%	(30 891)	(145,6%)	(112,7%)
Capital Expenditure Functional	**155 111**	**20 123**	**13,0%**	**20 123**	**13,0%**	**(226 628)**	**(120,9%)**	**(108,9%)**
Municipal governance and administration	**3 000**	**1 321**	**44,0%**	**1 321**	**44,0%**	**(15 933)**	**(97,5%)**	**(108,3%)**
Executive and Council	3 000	334	11,1%	334	11,1%	-	-	(100,0%)
Finance and administration	-	987	-	987	-	(15 933)	(113,8%)	(106,2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**4 000**	**568**	**14,2%**	**568**	**14,2%**	**(21 379)**	**(183,4%)**	**(102,7%)**
Community and Social Services	2 000	568	28,4%	568	28,4%	(21 379)	(534,5%)	(102,7%)
Sport And Recreation	2 000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 533**	**3 753**	**8,4%**	**3 753**	**8,4%**	**(64 145)**	**(133,1%)**	**(105,9%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	44 533	3 753	8,4%	3 753	8,4%	(64 145)	(133,1%)	(105,9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**103 578**	**14 481**	**14,0%**	**14 481**	**14,0%**	**(125 171)**	**(112,4%)**	**(111,6%)**
Energy sources	44 601	6 727	15,1%	6 727	15,1%	(55 043)	(309,8%)	(112,2%)
Water Management	39 980	1 673	4,2%	1 673	4,2%	(64 033)	(147,7%)	(102,6%)
Waste Water Management	10 497	6 081	57,9%	6 081	57,9%	(6 096)	(12,1%)	(199,8%)
Waste Management	8 500	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 947 176**	**148 565**	**7,6%**	**148 565**	**7,6%**	**(264 667)**	**(12,0%)**	**(156,1%)**
Property rates	408 037	25 097	6,2%	25 097	6,2%	48 636	9,2%	(48,4%)
Service charges	1 004 719	127 489	12,7%	127 489	12,7%	6 989	1,2%	1 724,2%
Other revenue	64 329	(59 512)	(92,5%)	(59 512)	(92,5%)	(392 204)	(1 197,0%)	(84,8%)
Transfers and Subsidies - Operational	334 256	86 067	25,7%	86 067	25,7%	308	,1%	27 843,8%
Transfers and Subsidies - Capital	124 091	-	-	-	-	-	-	-
Interest	11 744	(30 575)	(260,4%)	(30 575)	(260,4%)	71 604	13,0%	(142,7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 410 734)**	**(383 156)**	**27,2%**	**(383 156)**	**27,2%**	**1 140 032**	**(74,6%)**	**(133,6%)**
Suppliers and employees	(1 295 938)	(369 646)	28,5%	(369 646)	28,5%	1 139 230	(82,9%)	(132,4%)
Finance charges	(114 200)	(13 510)	11,8%	(13 510)	11,8%	-	-	(100,0%)
Transfers and grants	(596)	-	-	-	-	802	(72,7%)	(100,0%)
Net Cash from/(used) Operating Activities	**536 442**	**(234 591)**	**(43,7%)**	**(234 591)**	**(43,7%)**	**875 365**	**128,0%**	**(126,8%)**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(185 613)**	**(15 685)**	**8,5%**	**(15 685)**	**8,5%**	-	-	**(100,0%)**
Capital assets	(185 613)	(15 685)	8,5%	(15 685)	8,5%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(185 613)**	**(15 685)**	**8,5%**	**(15 685)**	**8,5%**	-	-	**(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	**350 830**	**(250 276)**	**(71,3%)**	**(250 276)**	**(71,3%)**	**875 365**	**186,0%**	**(128,6%)**
Cash/cash equivalents at the year begin:	209 992	(61 869)	(29,5%)	(61 869)	(29,5%)	-	-	(100,0%)
Cash/cash equivalents at the year end:	**560 822**	**167 157**	**29,8%**	**167 157**	**29,8%**	**838 405**	**123,2%**	**(80,1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 543	1,3%	41 400	2,8%	27 404	1,8%	1 397 124	94,1%	1 485 471	22,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(1)	-	-	-	-	-	90 931	100,0%	90 930	1,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	36 219	4,3%	38 902	4,6%	38 779	4,6%	728 294	86,5%	842 193	12,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 545	6,7%	5 021	7,4%	3 425	5,0%	55 153	80,9%	68 144	1,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 072	2,4%	9 046	2,2%	7 617	1,8%	387 874	93,6%	414 609	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	143	3,2%	122	2,7%	102	2,3%	4 100	91,8%	4 467	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	25 596	1,6%	25 166	1,6%	24 660	1,6%	1 483 339	95,2%	1 558 761	23,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12 035)	(,6%)	(428)	-	(833)	-	2 191 448	100,6%	2 178 152	32,8%	-	-	-	-
Total By Income Source	**84 082**	**1,3%**	**119 228**	**1,8%**	**101 154**	**1,5%**	**6 338 263**	**95,4%**	**6 642 728**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	602	2,2%	615	2,2%	468	1,7%	26 267	94,0%	27 952	,4%	-	-	-	-
Commercial	64 143	1,6%	67 986	1,7%	55 580	1,4%	3 786 392	95,3%	3 974 102	59,8%	-	-	-	-
Households	17 709	,7%	48 410	1,8%	43 561	1,6%	2 561 092	95,9%	2 670 773	40,2%	-	-	-	-
Other	1 628	(5,4%)	2 217	(7,4%)	1 544	(5,1%)	(35 488)	117,9%	(30 099)	(,5%)	-	-	-	-
Total By Customer Group	**84 082**	**1,3%**	**119 228**	**1,8%**	**101 154**	**1,5%**	**6 338 263**	**95,4%**	**6 642 728**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	40 338	2,5%	96 500	6,0%	104 993	6,5%	1 367 122	85,0%	1 608 952	50,1%
Bulk Water	15 463	2,1%	33 961	4,7%	31 627	4,4%	644 434	88,8%	725 486	22,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	37 203	4,3%	44 299	5,1%	21 738	2,5%	764 952	88,1%	868 192	27,0%
Auditor-General	(965)	(480,3%)	965	480,3%	201	100,0%	-	-	201	-
Other	6 932	69,7%	1 620	16,3%	133	1,3%	1 255	12,6%	9 939	,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**98 971**	**3,1%**	**177 344**	**5,5%**	**158 693**	**4,9%**	**2 777 763**	**86,5%**	**3 212 770**	**100,0%**

Contact Details

Municipal Manager	Mr Dumisani Donald Mabuza (Municipal Man	018 788 9639
Chief Financial Officer	Ms Palesa Mikateko Makhubela (CFO)	018 788 9551

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**3 395 948**	**882 544**	**26,0%**	**882 544**	**26,0%**	**853 745**	**29,2%**	**3,4%**
Exchange Revenue								
Service charges - Electricity	1 182 996	300 826	25,4%	300 826	25,4%	187 535	23,6%	60,4%
Service charges - Water	516 886	99 410	19,2%	99 410	19,2%	11 112	3,8%	794,6%
Service charges - Waste Water Management	167 902	35 548	21,2%	35 548	21,2%	38 467	23,8%	(7,6%)
Service charges - Waste Management	152 295	25 808	16,9%	25 808	16,9%	36 793	25,3%	(29,9%)
Sale of Goods and Rendering of Services	6 722	1 930	28,7%	1 930	28,7%	1 677	41,7%	15,1%
Agency services	30 634	6 689	21,8%	6 689	21,8%	6 212	22,6%	7,7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	135 758	39 994	29,5%	39 994	29,5%	32 962	33,8%	21,3%
Interest earned from Current and Non Current Assets	16 500	1 674	10,1%	1 674	10,1%	5 539	33,6%	(69,8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 230	1 243	23,8%	1 243	23,8%	1 142	22,0%	8,8%
Licence and permits	269	59	22,0%	59	22,0%	11	3,3%	429,7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	15 523	7 219	46,5%	7 219	46,5%	719	4,5%	903,3%
Non-Exchange Revenue								
Property rates	586 920	138 017	23,5%	138 017	23,5%	155 177	37,2%	(11,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 800	6 752	27,2%	6 752	27,2%	3 958	17,6%	70,6%
Licences or permits	-	-	-	-	-	12	147,8%	(100,0%)
Transfer and subsidies - Operational	553 513	217 376	39,3%	217 376	39,3%	205 460	39,9%	5,8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	166 968	40,2%	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**3 363 801**	**871 582**	**25,9%**	**871 582**	**25,9%**	**898 285**	**30,7%**	**(3,0%)**
Employee related costs	664 351	174 642	26,3%	174 642	26,3%	203 818	33,7%	(14,3%)
Remuneration of councillors	37 653	11 088	29,4%	11 088	29,4%	8 914	27,9%	24,4%
Bulk purchases - electricity	1 207 148	420 435	34,8%	420 435	34,8%	384 092	37,8%	9,5%
Inventory consumed	449 768	75 806	16,9%	75 806	16,9%	105 336	32,5%	(28,0%)
Debt impairment	276 000	-	-	-	-	30 333	16,6%	(100,0%)
Depreciation and amortisation	168 415	33 700	20,0%	33 700	20,0%	42 242	23,8%	(20,2%)
Interest	86 641	49 359	57,0%	49 359	57,0%	16 215	29,4%	204,4%
Contracted services	294 532	44 275	15,0%	44 275	15,0%	32 219	13,6%	37,4%
Transfers and subsidies	3 831	-	-	-	-	162	4,2%	(100,0%)
Irrecoverable debts written off	-	14 837	-	14 837	-	10 105	49,7%	46,8%
Operational costs	175 462	47 440	27,0%	47 440	27,0%	64 847	23,8%	(26,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**32 147**	**10 962**	**-**	**10 962**	**-**	**(44 540)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	214 294	38 318	17,9%	38 318	17,9%	51 433	21,2%	(25,5%)
Transfers and subsidies - capital (in-kind)	112 141	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**358 582**	**49 280**		**49 280**		**6 893**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**358 582**	**49 280**		**49 280**		**6 893**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**358 582**	**49 280**		**49 280**		**6 893**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**358 582**	**49 280**		**49 280**		**6 893**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**291 422**	**54 021**	**18,5%**	**54 021**	**18,5%**	**48 798**	**20,2%**	**10,7%**
National Government	186 343	50 794	27,3%	50 794	27,3%	48 007	22,8%	5,8%
Provincial Government	97 688	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**284 030**	**50 794**	**17,9%**	**50 794**	**17,9%**	**48 007**	**20,4%**	**5,8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 391	3 228	43,7%	3 228	43,7%	791	13,0%	308,0%
Capital Expenditure Functional	**291 422**	**54 021**	**18,5%**	**54 021**	**18,5%**	**48 798**	**20,2%**	**10,7%**
Municipal governance and administration	**5 913**	**3 488**	**59,0%**	**3 488**	**59,0%**	**957**	**17,8%**	**264,4%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	5 913	3 488	59,0%	3 488	59,0%	957	17,8%	264,4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 696**	**357**	**3,3%**	**357**	**3,3%**	**-**	**-**	**(100,0%)**
Community and Social Services	261	-	-	-	-	-	-	-
Sport And Recreation	10 435	357	3,4%	357	3,4%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 783**	**5 769**	**14,9%**	**5 769**	**14,9%**	**15 669**	**25,7%**	**(63,2%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	38 783	5 769	14,9%	5 769	14,9%	15 669	25,7%	(63,2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**236 030**	**44 407**	**18,8%**	**44 407**	**18,8%**	**32 172**	**19,3%**	**38,0%**
Energy sources	36 078	14 055	39,0%	14 055	39,0%	18 261	41,1%	(23,0%)
Water Management	19 698	1 528	7,8%	1 528	7,8%	-	-	(100,0%)
Waste Water Management	159 385	28 824	18,1%	28 824	18,1%	12 825	11,6%	124,7%
Waste Management	20 870	-	-	-	-	1 086	31,2%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**3 340 501**	**900 496**	**27,0%**	**900 496**	**27,0%**	**784 777**	**27,5%**	**14,7%**
Property rates	528 228	94 274	17,8%	94 274	17,8%	74 026	21,1%	27,4%
Service charges	1 902 222	393 476	20,7%	393 476	20,7%	345 273	22,2%	14,0%
Other revenue	99 678	48 612	48,8%	48 612	48,8%	54 153	33,6%	(10,2%)
Transfers and Subsidies - Operational	553 513	242 739	43,9%	242 739	43,9%	228 325	44,4%	6,3%
Transfers and Subsidies - Capital	256 859	121 396	47,3%	121 396	47,3%	82 954	30,7%	46,3%
Interest	-	-	-	-	-	45	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 956 464)**	**(686 998)**	**23,2%**	**(686 998)**	**23,2%**	**(267 468)**	**10,8%**	**156,9%**
Suppliers and employees	(2 956 464)	(686 998)	23,2%	(686 998)	23,2%	(267 468)	10,8%	156,9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**384 037**	**213 498**	**55,6%**	**213 498**	**55,6%**	**517 309**	**139,8%**	**(58,7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(176)**	**-**	**(176)**	**-**	**(202)**	**-**	**(12,5%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(176)	-	(176)	-	(202)	-	(12,5%)
Payments	**(291 422)**	**(61 628)**	**21,1%**	**(61 628)**	**21,1%**	**(77 680)**	**32,2%**	**(20,7%)**
Capital assets	(291 422)	(61 628)	21,1%	(61 628)	21,1%	(77 680)	32,2%	(20,7%)
Net Cash from/(used) Investing Activities	**(291 422)**	**(61 804)**	**21,2%**	**(61 804)**	**21,2%**	**(77 882)**	**32,3%**	**(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	**92 615**	**151 694**	**163,8%**	**151 694**	**163,8%**	**439 427**	**341,9%**	**(65,5%)**
Cash/cash equivalents at the year begin:	193 798	83 495	43,1%	83 495	43,1%	177 495	187,2%	(53,0%)
Cash/cash equivalents at the year end:	**286 413**	**235 189**	**82,1%**	**235 189**	**82,1%**	**616 922**	**276,2%**	**(61,9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36 050	6,4%	21 913	3,9%	22 651	4,0%	484 034	85,7%	564 649	23,3%	13 630	2,4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	94 138	29,3%	26 423	8,2%	16 757	5,2%	183 567	57,2%	320 885	13,2%	51 582	16,1%	-	-
Receivables from Non-exchange Transactions - Property Rates	52 448	12,1%	24 745	5,7%	27 951	6,4%	329 303	75,8%	434 447	17,9%	234	,1%	-	-
Receivables from Exchange Transactions - Waste Water Management	10 009	3,6%	7 431	2,7%	18 251	6,6%	241 910	87,1%	277 601	11,5%	6 202	2,2%	-	-
Receivables from Exchange Transactions - Waste Management	9 820	3,8%	7 046	2,7%	15 608	6,0%	229 254	87,6%	261 728	10,8%	5 598	2,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	757	1,5%	1 334	2,7%	47 026	95,7%	49 117	2,0%	-	-	-	-
Interest on Arrear Debtor Accounts	14 351	3,2%	13 252	2,9%	12 550	2,8%	409 458	91,1%	449 612	18,6%	13	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 163	3,3%	182	,3%	244	,4%	62 695	96,0%	65 284	2,7%	(1 400)	(2,1%)	-	-
Total By Income Source	**218 980**	**9,0%**	**101 747**	**4,2%**	**115 348**	**4,8%**	**1 987 248**	**82,0%**	**2 423 323**	**100,0%**	**75 859**	**3,1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 829	13,4%	5 659	8,6%	5 902	9,0%	45 448	69,0%	65 838	2,7%	1 728	2,6%	-	-
Commercial	134 444	23,0%	43 192	7,4%	28 486	4,9%	377 777	64,7%	583 899	24,1%	54 017	9,3%	-	-
Households	75 706	4,3%	52 896	3,0%	80 960	4,6%	1 564 023	88,2%	1 773 585	73,2%	20 115	1,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**218 980**	**9,0%**	**101 747**	**4,2%**	**115 348**	**4,8%**	**1 987 248**	**82,0%**	**2 423 323**	**100,0%**	**75 859**	**3,1%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	120 663	8,4%	88 168	6,1%	133 812	9,3%	1 092 429	76,1%	1 435 073	51,7%
Bulk Water	38 541	8,5%	22 219	4,9%	28 896	6,4%	362 446	80,2%	452 102	16,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49 766	5,6%	50 445	5,7%	8 741	1,0%	779 486	87,7%	888 437	32,0%
Auditor-General	2 153	100,0%	-	-	-	-	-	-	2 153	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**211 123**	**7,6%**	**160 832**	**5,8%**	**171 449**	**6,2%**	**2 234 362**	**80,4%**	**2 777 765**	**100,0%**

Contact Details

Municipal Manager	Mr Thabo Ndlovu	010 496 5551
Chief Financial Officer	Mr Xolani Malindi	010 496 5552

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**345 054**	**109 241**	**31,7%**	**109 241**	**31,7%**	**131 446**	**33,6%**	**(16,9%)**
Exchange Revenue								
Service charges - Electricity	-	130	-	130	-	136	16,2%	(4,6%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	10 554	611	5,8%	611	5,8%	580	5,3%	5,2%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	80	-	80	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	7 154	805	11,3%	805	11,3%	1 517	22,4%	(46,9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 318	796	24,0%	796	24,0%	565	17,4%	40,9%
Licence and permits	702	13	1,9%	13	1,9%	9	1,2%	50,0%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	43 587	26	,1%	26	,1%	32	,1%	(17,3%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	278 376	106 780	38,4%	106 780	38,4%	128 607	38,8%	(17,0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	883	-	-	-	-	-	-	-
Other Gains	481	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**329 469**	**78 875**	**23,9%**	**78 875**	**23,9%**	**90 240**	**23,2%**	**(12,6%)**
Employee related costs	227 985	59 843	26,2%	59 843	26,2%	54 405	22,8%	10,0%
Remuneration of councillors	14 159	5 684	40,1%	5 684	40,1%	3 188	21,5%	78,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	439	164	37,5%	164	37,5%	140	34,1%	17,4%
Debt impairment	(11 681)	-	-	-	-	-	-	-
Depreciation and amortisation	6 305	940	14,9%	940	14,9%	0	-	46 984 850,0%
Interest	10 578	185	1,8%	185	1,8%	187	1,6%	(,9%)
Contracted services	36 306	1 575	4,3%	1 575	4,3%	18 134	24,8%	(91,3%)
Transfers and subsidies	11 138	-	-	-	-	6 978	54,5%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	34 242	10 483	30,6%	10 483	30,6%	7 208	21,4%	45,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**15 585**	**30 366**	**-**	**30 366**	**-**	**41 206**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 750	-	-	-	-	54	1,5%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**18 335**	**30 366**		**30 366**		**41 260**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**18 335**	**30 366**		**30 366**		**41 260**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**18 335**	**30 366**		**30 366**		**41 260**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**18 335**	**30 366**		**30 366**		**41 260**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**3 729**	**298**	**8,0%**	**298**	**8,0%**	**114**	**2,4%**	**161,4%**
National Government	-	-	-	-	-	47	60,2%	(100,0%)
Provincial Government	2 750	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 750**	**-**	**-**	**-**	**-**	**47**	**1,3%**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	979	298	30,4%	298	30,4%	67	6,6%	344,8%
Capital Expenditure Functional	**3 729**	**298**	**8,0%**	**298**	**8,0%**	**114**	**2,4%**	**161,4%**
Municipal governance and administration	**979**	**298**	**30,4%**	**298**	**30,4%**	**114**	**10,4%**	**161,4%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	979	298	30,4%	298	30,4%	114	10,4%	161,4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**2 750**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	2 750	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**333 522**	**173 381**	**52,0%**	**173 381**	**52,0%**	**349 026**	**100,0%**	**(50,3%)**
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	45 271	3 210	7,1%	3 210	7,1%	1 201	4,7%	167,3%
Transfers and Subsidies - Operational	278 915	106 370	38,1%	106 370	38,1%	318 182	98,3%	(66,6%)
Transfers and Subsidies - Capital	3 000	63 000	2 100,0%	63 000	2 100,0%	29 121	-	116,3%
Interest	6 336	802	12,7%	802	12,7%	523	-	53,4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(340 143)**	**(86 617)**	**25,5%**	**(86 617)**	**25,5%**	**(76 534)**	**20,9%**	**13,2%**
Suppliers and employees	(327 993)	(86 617)	26,4%	(86 617)	26,4%	(76 532)	21,8%	13,2%
Finance charges	-	-	-	-	-	(2)	,1%	(100,0%)
Transfers and grants	(12 150)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(6 620)**	**86 764**	**(1 310,6%)**	**86 764**	**(1 310,6%)**	**272 492**	**(1 582,2%)**	**(68,2%)**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(4 151)**	**(3 645)**	**87,8%**	**(3 645)**	**87,8%**	**(1 643)**	**34,9%**	**121,9%**
Capital assets	(4 151)	(3 645)	87,8%	(3 645)	87,8%	(1 643)	34,9%	121,9%
Net Cash from/(used) Investing Activities	**(4 151)**	**(3 645)**	**87,8%**	**(3 645)**	**87,8%**	**(1 643)**	**34,9%**	**121,9%**
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	**(10 772)**	**83 119**	**(771,6%)**	**83 119**	**(771,6%)**	**270 849**	**(1 235,5%)**	**(69,3%)**
Cash/cash equivalents at the year begin:	10 490	3 789	36,1%	3 789	36,1%	9 602	51,8%	(60,5%)
Cash/cash equivalents at the year end:	(282)	87 950	(31 211,0%)	87 950	(31 211,0%)	280 464	(8 256,5%)	(68,6%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 470	33,3%	1 135	8,5%	611	4,6%	7 190	53,6%	13 406	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 470**	**33,3%**	**1 135**	**8,5%**	**611**	**4,6%**	**7 190**	**53,6%**	**13 406**	**100,0%**

Contact Details

Municipal Manager	Mr Elias Koloi	011 411 5021
Chief Financial Officer	Mr Samuel Ramaele	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR GAUTENG
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**229 088 622**	**63 946 141**	**27,9%**	**63 946 141**	**27,9%**	**57 017 967**	**27,5%**	**12,2%**
Exchange Revenue								
Service charges - Electricity	81 945 080	22 111 700	27,0%	22 111 700	27,0%	20 192 982	27,5%	9,5%
Service charges - Water	30 522 060	7 138 160	23,4%	7 138 160	23,4%	6 395 394	23,7%	11,6%
Service charges - Waste Water Management	16 201 502	4 058 985	25,1%	4 058 985	25,1%	3 603 339	23,3%	12,6%
Service charges - Waste Management	8 256 354	2 016 824	24,4%	2 016 824	24,4%	1 801 962	23,9%	11,9%
Sale of Goods and Rendering of Services	1 820 412	447 804	24,6%	447 804	24,6%	328 788	16,9%	36,2%
Agency services	960 152	226 068	23,5%	226 068	23,5%	125 096	23,5%	80,7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 781 073	1 729 378	45,7%	1 729 378	45,7%	1 581 817	51,5%	9,3%
Interest earned from Current and Non Current Assets	615 134	110 651	18,0%	110 651	18,0%	153 204	29,3%	(27,8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	1 393	-	1 393	-	6 369	1 663,8%	(78,1%)
Rental from Fixed Assets	913 956	213 425	23,4%	213 425	23,4%	156 812	18,7%	36,1%
Licence and permits	45 616	10 945	24,0%	10 945	24,0%	7 784	13,3%	40,6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 905 299	520 447	27,3%	520 447	27,3%	538 697	30,5%	(3,4%)
Non-Exchange Revenue								
Property rates	44 276 203	10 780 538	24,3%	10 780 538	24,3%	10 215 536	25,8%	5,5%
Surcharges and Taxes	375 227	100 897	26,9%	100 897	26,9%	93 068	24,8%	8,4%
Fines, penalties and forfeits	1 625 127	225 351	13,9%	225 351	13,9%	266 277	17,0%	(15,4%)
Licences or permits	6 550	1 079	16,5%	1 079	16,5%	100 633	30,3%	(98,9%)
Transfer and subsidies - Operational	25 467 149	11 157 559	43,8%	11 157 559	43,8%	8 523 116	35,0%	30,9%
Interest	1 368 235	560 927	41,0%	560 927	41,0%	381 322	29,5%	47,1%
Fuel Levy	8 034 082	2 297 003	28,6%	2 297 003	28,6%	2 185 837	28,8%	5,1%
Operational Revenue	755 574	237 457	31,4%	237 457	31,4%	359 626	86,6%	(34,0%)
Gains on disposal of Assets	4 211	(71)	(1,7%)	(71)	(1,7%)	175	2,0%	(140,8%)
Other Gains	209 626	(376)	(,2%)	(376)	(,2%)	135	(,1%)	(378,2%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**222 195 725**	**54 043 770**	**24,3%**	**54 043 770**	**24,3%**	**782 385 066**	**379,6%**	**(93,1%)**
Employee related costs	54 375 267	13 004 014	23,9%	13 004 014	23,9%	741 182 680	1 464,1%	(98,2%)
Remuneration of councillors	798 735	182 268	22,8%	182 268	22,8%	182 846	24,1%	(,3%)
Bulk purchases - electricity	65 195 102	16 328 262	25,0%	16 328 262	25,0%	18 631 564	32,4%	(12,4%)
Inventory consumed	24 028 830	5 576 536	23,2%	5 576 536	23,2%	4 924 521	24,0%	13,2%
Debt impairment	21 742 615	4 775 760	22,0%	4 775 760	22,0%	4 864 172	23,0%	(1,8%)
Depreciation and amortisation	12 455 128	2 204 126	17,7%	2 204 126	17,7%	2 095 748	16,2%	5,2%
Interest	5 906 854	1 788 580	30,3%	1 788 580	30,3%	1 491 219	23,8%	19,9%
Contracted services	21 161 280	3 175 258	15,0%	3 175 258	15,0%	3 302 580	16,0%	(3,9%)
Transfers and subsidies	1 205 670	2 221 578	184,3%	2 221 578	184,3%	1 459 351	150,5%	52,2%
Irrecoverable debts written off	41 064	43 207	105,2%	43 207	105,2%	196 080	64,1%	(78,0%)
Operational costs	11 798 452	3 879 287	32,9%	3 879 287	32,9%	3 134 761	27,3%	23,8%
Losses on disposal of Assets	4 140	10 389	250,9%	10 389	250,9%	126 150	1 724,6%	(91,8%)
Other Losses	3 482 588	854 505	24,5%	854 505	24,5%	793 395	26,5%	7,7%
Surplus/(Deficit)	**6 892 897**	**9 902 372**	**-**	**9 902 372**	**-**	**(725 367 099)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	9 618 123	869 616	9,0%	869 616	9,0%	811 160	8,7%	7,2%
Transfers and subsidies - capital (in-kind)	112 141	-	-	-	-	(7)	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**16 623 162**	**10 771 987**		**10 771 987**		**(724 555 946)**		
Income Tax	47 331	15 896	33,6%	15 896	33,6%	3 610	8,2%	340,3%
Surplus/(Deficit) after income tax	**16 575 831**	**10 756 092**		**10 756 092**		**(724 559 556)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 575 831**	**10 756 092**		**10 756 092**		**(724 559 556)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	703 269	-	703 269	-	258 770	-	171,8%
Surplus/(Deficit) for the year	**16 575 831**	**11 459 360**		**11 459 360**		**(724 300 786)**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**16 035 618**	**1 519 403**	**9,5%**	**1 519 403**	**9,5%**	**1 115 029**	**7,9%**	**36,3%**
National Government	8 860 805	797 566	9,0%	797 566	9,0%	638 628	7,4%	24,9%
Provincial Government	146 114	3 467	2,4%	3 467	2,4%	(8 046)	(10,8%)	(143,1%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	1 057 035	141 035	13,3%	141 035	13,3%	115 342	18,1%	22,3%
Transfers recognised - capital	**10 063 954**	**942 067**	**9,4%**	**942 067**	**9,4%**	**745 924**	**8,0%**	**26,3%**
Borrowing	3 570 240	333 898	9,4%	333 898	9,4%	240 562	9,3%	38,8%
Internally generated funds	2 401 424	243 437	10,1%	243 437	10,1%	128 543	5,7%	89,4%
Capital Expenditure Functional	**16 035 738**	**1 519 403**	**9,5%**	**1 519 403**	**9,5%**	**1 046 594**	**7,4%**	**45,2%**
Municipal governance and administration	**1 411 101**	**119 587**	**8,5%**	**119 587**	**8,5%**	**90 123**	**5,5%**	**32,7%**
Executive and Council	75 191	3 754	5,0%	3 754	5,0%	9 839	14,4%	(61,8%)
Finance and administration	1 335 618	115 824	8,7%	115 824	8,7%	80 283	5,1%	44,3%
Internal audit	292	9	3,0%	9	3,0%	-	-	(100,0%)
Community and Public Safety	**3 697 120**	**336 676**	**9,1%**	**336 676**	**9,1%**	**228 346**	**7,9%**	**47,4%**
Community and Social Services	253 580	14 938	5,9%	14 938	5,9%	(28 197)	(10,8%)	(153,0%)
Sport And Recreation	135 729	2 849	2,1%	2 849	2,1%	3 629	2,8%	(21,5%)
Public Safety	160 616	45 024	28,0%	45 024	28,0%	(6 793)	(7,2%)	(762,8%)
Housing	3 089 086	273 865	8,9%	273 865	8,9%	259 707	11,1%	5,5%
Health	58 109	-	-	-	-	-	-	-
Economic and Environmental Services	**3 364 039**	**316 217**	**9,4%**	**316 217**	**9,4%**	**147 697**	**4,5%**	**114,1%**
Planning and Development	326 534	50 465	15,5%	50 465	15,5%	56 578	13,3%	(10,8%)
Road Transport	3 008 018	265 713	8,8%	265 713	8,8%	91 077	3,2%	191,7%
Environmental Protection	29 487	39	,1%	39	,1%	42	,1%	(6,9%)
Trading Services	**7 490 192**	**735 855**	**9,8%**	**735 855**	**9,8%**	**577 333**	**9,3%**	**27,5%**
Energy sources	2 705 181	389 608	14,4%	389 608	14,4%	270 442	9,7%	44,1%
Water Management	2 619 215	161 434	6,2%	161 434	6,2%	110 341	5,7%	46,3%
Waste Water Management	1 343 441	172 152	12,8%	172 152	12,8%	171 820	15,5%	,2%
Waste Management	822 356	12 660	1,5%	12 660	1,5%	24 731	6,0%	(48,8%)
Other	**73 286**	**11 067**	**15,1%**	**11 067**	**15,1%**	**3 096**	**4,0%**	**257,4%**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**214 945 683**	**60 658 455**	**28,2%**	**60 658 455**	**28,2%**	**62 845 001**	**30,0%**	**(3,5%)**
Property rates	42 879 285	8 777 121	20,5%	8 777 121	20,5%	8 584 313	20,9%	2,2%
Service charges	130 485 310	31 437 100	24,1%	31 437 100	24,1%	29 233 903	25,5%	7,5%
Other revenue	11 192 214	8 040 412	71,8%	8 040 412	71,8%	11 133 337	60,7%	(27,8%)
Transfers and Subsidies - Operational	20 026 517	12 640 950	63,1%	12 640 950	63,1%	11 352 595	47,8%	11,3%
Transfers and Subsidies - Capital	8 551 169	2 613 853	30,6%	2 613 853	30,6%	1 929 687	19,8%	35,5%
Interest	1 811 189	(2 850 982)	(157,4%)	(2 850 982)	(157,4%)	611 166	33,7%	(566,5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(189 233 030)**	**(67 435 807)**	**35,6%**	**(67 435 807)**	**35,6%**	**(40 554 504)**	**22,3%**	**66,3%**
Suppliers and employees	(181 050 941)	(66 771 929)	36,9%	(66 771 929)	36,9%	(40 421 413)	23,0%	65,2%
Finance charges	(7 062 495)	(663 877)	9,4%	(663 877)	9,4%	(133 892)	2,9%	395,8%
Transfers and grants	(1 119 594)	-	-	-	-	802	(,1%)	(100,0%)
Net Cash from/(used) Operating Activities	**25 712 653**	**(6 777 352)**	**(26,4%)**	**(6 777 352)**	**(26,4%)**	**22 290 497**	**80,5%**	**(130,4%)**
Cash Flow from Investing Activities								
Receipts	**(698 294)**	**(22 146)**	**3,2%**	**(22 146)**	**3,2%**	**318**	**-**	**(7 063,8%)**
Proceeds on disposal of PPE	3 754	1	-	1	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(337)	883	(261,9%)	883	(261,9%)	583	(50,9%)	51,5%
Decrease (increase) in non-current investments	(701 711)	(23 029)	3,3%	(23 029)	3,3%	(265)	-	8 606,3%
Payments	**(16 521 959)**	**(467 075)**	**2,8%**	**(467 075)**	**2,8%**	**(304 072)**	**2,6%**	**53,6%**
Capital assets	(16 521 959)	(467 075)	2,8%	(467 075)	2,8%	(304 072)	2,6%	53,6%
Net Cash from/(used) Investing Activities	**(17 220 253)**	**(489 221)**	**2,8%**	**(489 221)**	**2,8%**	**(303 754)**	**2,7%**	**61,1%**
Cash Flow from Financing Activities								
Receipts	**3 646 691**	**57 112**	**1,6%**	**57 112**	**1,6%**	**29 768**	**1,1%**	**91,9%**
Short term loans	-	-	-	-	-	(1 802)	(2,4%)	(100,0%)
Borrowing long term/refinancing	3 565 240	(436)	-	(436)	-	(485)	-	(10,1%)
Increase (decrease) in consumer deposits	81 451	57 548	70,7%	57 548	70,7%	32 056	39,8%	79,5%
Payments	**(4 004 465)**	**(1 782 734)**	**44,5%**	**(1 782 734)**	**44,5%**	**(163 494)**	**6,5%**	**990,4%**
Repayment of borrowing	(4 004 465)	(1 782 734)	44,5%	(1 782 734)	44,5%	(163 494)	6,5%	990,4%
Net Cash from/(used) Financing Activities	**(357 774)**	**(1 725 622)**	**482,3%**	**(1 725 622)**	**482,3%**	**(133 726)**	**(83,4%)**	**1 190,4%**
Net Increase/(Decrease) in cash held	**8 134 626**	**(8 992 194)**	**(110,5%)**	**(8 992 194)**	**(110,5%)**	**21 853 016**	**130,9%**	**(141,1%)**
Cash/cash equivalents at the year begin:	5 728 858	(3 168 893)	(55,3%)	(3 168 893)	(55,3%)	2 941 995	69,5%	(207,7%)
Cash/cash equivalents at the year end:	**13 863 484**	**(8 741 987)**	**(63,1%)**	**(8 741 987)**	**(63,1%)**	**23 656 282**	**113,0%**	**(137,0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 913 516	5,9%	1 822 763	3,7%	1 394 543	2,8%	42 913 750	87,5%	49 044 572	30,9%	763 301	1,6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 906 025	20,9%	1 354 982	5,8%	762 689	3,2%	16 482 050	70,1%	23 505 746	14,8%	91 994	,4%	-	-
Receivables from Non-exchange Transactions - Property Rates	3 014 567	9,6%	1 199 227	3,8%	1 146 684	3,7%	26 006 200	82,9%	31 366 678	19,8%	295 766	,9%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 151 655	6,4%	626 644	3,5%	562 744	3,1%	15 758 190	87,1%	18 099 233	11,4%	307 556	1,7%	-	-
Receivables from Exchange Transactions - Waste Management	690 622	5,3%	310 772	2,4%	344 642	2,7%	11 591 704	89,6%	12 937 740	8,2%	159 537	1,2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5 717	,3%	24 259	1,3%	24 835	1,3%	1 838 608	97,1%	1 893 419	1,2%	25 055	1,3%	-	-
Interest on Arrear Debtor Accounts	1 056 747	7,0%	239 822	1,6%	347 777	2,3%	13 473 109	89,1%	15 117 455	9,5%	170 841	1,1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(679 400)	(10,1%)	(62 952)	(,9%)	72 570	1,1%	7 381 484	110,0%	6 711 702	4,2%	(6 136)	(,1%)	2 862	-
Total By Income Source	**13 059 449**	**8,2%**	**5 515 518**	**3,5%**	**4 656 484**	**2,9%**	**135 445 095**	**85,4%**	**158 676 546**	**100,0%**	**1 807 914**	**1,1%**	**2 862**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 952 943	24,0%	594 544	4,8%	387 223	3,1%	8 375 500	68,0%	12 310 210	7,8%	1 471	-	2 862	-
Commercial	2 801 870	9,5%	1 058 173	3,6%	817 262	2,8%	24 855 732	84,2%	29 533 037	18,6%	148 847	,5%	-	-
Households	7 171 191	6,2%	3 828 538	3,3%	3 440 301	3,0%	101 703 131	87,6%	116 143 161	73,2%	1 657 596	1,4%	-	-
Other	133 445	19,3%	34 263	5,0%	11 699	1,7%	510 732	74,0%	690 138	,4%	-	-	-	-
Total By Customer Group	**13 059 449**	**8,2%**	**5 515 518**	**3,5%**	**4 656 484**	**2,9%**	**135 445 095**	**85,4%**	**158 676 546**	**100,0%**	**1 807 914**	**1,1%**	**2 862**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 326 246	11,2%	733 150	3,5%	1 414 225	6,8%	16 323 966	78,5%	20 797 586	52,6%
Bulk Water	523 826	13,1%	146 343	3,7%	254 203	6,4%	3 076 662	76,9%	4 001 033	10,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	734	100,0%	-	-	-	-	-	-	734	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 863 650	37,5%	771 515	5,9%	762 128	5,9%	6 572 259	50,7%	12 969 553	32,8%
Auditor-General	3 419	58,5%	2 214	37,9%	201	3,4%	11	,2%	5 845	-
Other	660 535	38,0%	148 365	8,5%	9 093	,5%	922 312	53,0%	1 740 305	4,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 378 410**	**21,2%**	**1 801 587**	**4,6%**	**2 439 850**	**6,2%**	**26 895 208**	**68,1%**	**39 515 055**	**100,0%**