AGGREGRATED INFORMATION FOR NATIONAL
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	**627 876 378**	**178 449 460**	**28,4%**	**178 449 460**	**28,4%**	**163 419 560**	**28,4%**	**9,2%**
Exchange Revenue								
Service charges - Electricity	199 323 248	52 414 661	26,3%	52 414 661	26,3%	47 746 478	26,6%	9,8%
Service charges - Water	70 263 499	15 317 518	21,8%	15 317 518	21,8%	14 063 229	22,2%	8,9%
Service charges - Waste Water Management	30 197 944	7 272 752	24,1%	7 272 752	24,1%	6 526 212	23,0%	11,4%
Service charges - Waste Management	18 650 729	4 618 508	24,8%	4 618 508	24,8%	4 252 389	24,7%	8,6%
Sale of Goods and Rendering of Services	6 050 393	1 254 401	20,7%	1 254 401	20,7%	981 034	18,2%	27,9%
Agency services	2 344 639	467 782	20,0%	467 782	20,0%	411 206	20,0%	13,8%
Interest	51 586	7 968	15,4%	7 968	15,4%	14 547	34,2%	(45,2%)
Interest earned from Receivables	14 635 649	4 835 742	33,0%	4 835 742	33,0%	4 656 878	36,4%	3,8%
Interest earned from Current and Non Current Assets	5 972 079	1 416 695	23,7%	1 416 695	23,7%	1 643 974	28,3%	(13,8%)
Dividends	37 344	2 218	5,9%	2 218	5,9%	2 175	4,9%	2,0%
Rent on Land	37 724	10 899	28,9%	10 899	28,9%	15 172	35,9%	(28,2%)
Rental from Fixed Assets	3 193 404	849 023	26,6%	849 023	26,6%	772 209	22,4%	9,9%
Licence and permits	433 752	93 483	21,6%	93 483	21,6%	80 246	19,2%	16,5%
Special rating levies	524 962	130 654	24,9%	130 654	24,9%	-	-	(100,0%)
Operational Revenue	6 274 759	1 003 810	16,0%	1 003 810	16,0%	1 076 065	18,8%	(6,7%)
Non-Exchange Revenue								
Property rates	107 981 789	32 357 145	30,0%	32 357 145	30,0%	29 986 029	30,4%	7,9%
Surcharges and Taxes	637 792	187 707	29,4%	187 707	29,4%	337 935	22,0%	(44,5%)
Fines, penalties and forfeits	6 225 660	989 326	15,9%	989 326	15,9%	995 515	16,7%	(,6%)
Licences or permits	327 970	78 028	23,8%	78 028	23,8%	168 994	25,0%	(53,8%)
Transfer and subsidies - Operational	120 091 225	46 653 587	38,8%	46 653 587	38,8%	41 761 513	36,3%	11,7%
Interest	5 151 090	1 510 315	29,3%	1 510 315	29,3%	1 231 083	29,7%	22,7%
Fuel Levy	17 895 330	5 229 550	29,2%	5 229 550	29,2%	5 158 230	30,1%	1,4%
Operational Revenue	2 116 523	563 504	26,6%	563 504	26,6%	481 035	63,7%	17,1%
Gains on disposal of Assets	481 928	28 210	5,9%	28 210	5,9%	19 268	6,6%	46,4%
Other Gains	8 940 651	1 155 973	12,9%	1 155 973	12,9%	1 038 132	14,8%	11,4%
Discontinued Operations	34 712	-	-	-	-	12	-	(100,0%)
Operating Expenditure	**619 154 177**	**140 512 012**	**22,7%**	**140 512 012**	**22,7%**	**863 672 933**	**150,9%**	**(83,7%)**
Employee related costs	167 224 575	37 208 854	22,3%	37 208 854	22,3%	764 137 508	485,9%	(95,1%)
Remuneration of councillors	5 593 373	1 197 695	21,4%	1 197 695	21,4%	1 158 077	21,6%	3,4%
Bulk purchases - electricity	163 185 760	41 720 194	25,6%	41 720 194	25,6%	43 686 753	30,3%	(4,5%)
Inventory consumed	53 518 052	10 601 696	19,8%	10 601 696	19,8%	9 835 864	21,0%	7,8%
Debt impairment	48 260 552	8 613 375	17,8%	8 613 375	17,8%	8 412 988	17,6%	2,4%
Depreciation and amortisation	40 793 207	7 584 999	18,6%	7 584 999	18,6%	7 352 413	18,5%	3,2%
Interest	11 848 284	3 164 880	26,7%	3 164 880	26,7%	2 502 256	21,3%	26,5%
Contracted services	71 151 843	11 755 873	16,5%	11 755 873	16,5%	11 278 634	17,0%	4,2%
Transfers and subsidies	4 428 285	2 832 176	64,0%	2 832 176	64,0%	2 256 273	50,5%	25,5%
Irrecoverable debts written off	5 279 662	3 633 070	68,8%	3 633 070	68,8%	2 108 221	58,0%	72,3%
Operational costs	39 664 123	10 187 979	25,7%	10 187 979	25,7%	9 036 952	23,7%	12,7%
Losses on disposal of Assets	180 236	11 283	6,3%	11 283	6,3%	129 447	118,8%	(91,3%)
Other Losses	8 026 225	1 999 937	24,9%	1 999 937	24,9%	1 777 546	25,4%	12,5%
Surplus/(Deficit)	**8 722 201**	**37 937 448**	**-**	**37 937 448**	**-**	**(700 253 372)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	48 893 203	6 795 291	13,9%	6 795 291	13,9%	6 563 871	13,6%	3,5%
Transfers and subsidies - capital (in-kind)	605 011	405	,1%	405	,1%	94 211	26,1%	(99,6%)
Surplus/(Deficit) after capital transfers and contributions	**58 220 416**	**44 733 145**		**44 733 145**		**(693 595 289)**		
Income Tax	51 596	17 860	34,6%	17 860	34,6%	7 617	18,7%	134,5%
Surplus/(Deficit) after income tax	**58 168 820**	**44 715 285**		**44 715 285**		**(693 602 907)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	1 450	16,8%	1 450	16,8%	2 958	131,5%	(51,0%)
Surplus/(Deficit) attributable to municipality	**58 177 441**	**44 716 735**		**44 716 735**		**(693 599 949)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	786 821	845 363	107,4%	845 363	107,4%	425 980	62,5%	98,5%
Surplus/(Deficit) for the year	**58 964 262**	**45 562 098**		**45 562 098**		**(693 173 969)**		

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	**78 692 079**	**5 402 613**	**6,9%**	**5 402 613**	**6,9%**	**8 901 227**	**11,5%**	**(39,3%)**
National Government	45 045 979	3 260 512	7,2%	3 260 512	7,2%	5 500 630	12,5%	(40,7%)
Provincial Government	1 507 612	90 276	6,0%	90 276	6,0%	96 098	4,5%	(6,1%)
District Municipality	63 944	9 954	15,6%	9 954	15,6%	30 067	27,3%	(66,9%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	1 285 412	174 185	13,6%	174 185	13,6%	144 935	15,9%	20,2%
Transfers recognised - capital	**47 902 947**	**3 534 927**	**7,4%**	**3 534 927**	**7,4%**	**5 771 731**	**12,2%**	**(38,8%)**
Borrowing	12 799 650	1 171 851	9,2%	1 171 851	9,2%	1 225 306	8,7%	(4,4%)
Internally generated funds	17 989 481	695 835	3,9%	695 835	3,9%	1 904 190	11,9%	(63,5%)
Capital Expenditure Functional	**78 879 394**	**5 534 566**	**7,0%**	**5 534 566**	**7,0%**	**9 226 567**	**11,9%**	**(40,0%)**
Municipal governance and administration	**6 107 525**	**(821 127)**	**(13,4%)**	**(821 127)**	**(13,4%)**	**1 492 804**	**22,4%**	**(155,0%)**
Executive and Council	721 078	(149 898)	(20,8%)	(149 898)	(20,8%)	(2 954)	(,3%)	4 974,6%
Finance and administration	5 376 324	(671 975)	(12,5%)	(671 975)	(12,5%)	1 497 284	26,1%	(144,9%)
Internal audit	10 123	746	7,4%	746	7,4%	(1 525)	(17,5%)	(148,9%)
Community and Public Safety	**10 409 352**	**1 195 776**	**11,5%**	**1 195 776**	**11,5%**	**639 644**	**6,5%**	**86,9%**
Community and Social Services	1 641 063	189 640	11,6%	189 640	11,6%	(153 970)	(10,3%)	(223,2%)
Sport And Recreation	1 769 822	148 568	8,4%	148 568	8,4%	148 919	8,9%	(,2%)
Public Safety	1 075 857	160 966	15,0%	160 966	15,0%	26 106	2,9%	516,6%
Housing	5 758 942	691 731	12,0%	691 731	12,0%	609 606	11,3%	13,5%
Health	163 667	4 871	3,0%	4 871	3,0%	8 983	3,0%	(45,8%)
Economic and Environmental Services	**20 931 929**	**3 003 833**	**14,4%**	**3 003 833**	**14,4%**	**2 131 160**	**10,1%**	**40,9%**
Planning and Development	4 220 094	629 957	14,9%	629 957	14,9%	328 313	7,2%	91,9%
Road Transport	16 319 828	2 299 858	14,1%	2 299 858	14,1%	1 781 277	11,0%	29,1%
Environmental Protection	392 007	74 018	18,9%	74 018	18,9%	21 569	6,3%	243,2%
Trading Services	**41 087 287**	**2 118 780**	**5,2%**	**2 118 780**	**5,2%**	**4 948 622**	**12,5%**	**(57,2%)**
Energy sources	8 863 238	1 224 961	13,8%	1 224 961	13,8%	899 010	10,7%	36,3%
Water Management	19 682 143	(126 984)	(,6%)	(126 984)	(,6%)	2 622 452	14,1%	(104,8%)
Waste Water Management	10 342 489	955 882	9,2%	955 882	9,2%	1 309 727	12,5%	(27,0%)
Waste Management	2 199 416	64 921	3,0%	64 921	3,0%	117 433	5,9%	(44,7%)
Other	**343 302**	**37 303**	**10,9%**	**37 303**	**10,9%**	**14 337**	**4,8%**	**160,2%**

Part 3: Cash Receipts and Payments

	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
Cash Flow from Operating Activities								
Receipts	**621 082 061**	**159 044 877**	**25,6%**	**159 044 877**	**25,6%**	**154 109 941**	**26,6%**	**3,2%**
Property rates	97 767 068	20 950 101	21,4%	20 950 101	21,4%	25 725 873	27,2%	(18,6%)
Service charges	302 545 390	57 079 212	18,9%	57 079 212	18,9%	53 954 349	20,5%	5,8%

Other revenue	48 893 722	26 209 330	53,6%	26 209 330	53,6%	27 875 392	56,6%	(6,0%)
Transfers and Subsidies - Operational	114 876 730	44 780 585	39,0%	44 780 585	39,0%	33 444 378	29,4%	33,9%
Transfers and Subsidies - Capital	46 146 453	11 680 190	25,3%	11 680 190	25,3%	10 829 076	22,5%	7,9%
Interest	10 818 150	(1 657 192)	(15,3%)	(1 657 192)	(15,3%)	2 279 365	22,2%	(172,7%)
Dividends	34 549	2 651	7,7%	2 651	7,7%	1 509	3,4%	75,7%
Payments	**(530 988 020)**	**(125 022 956)**	**23,5%**	**(125 022 956)**	**23,5%**	**(89 539 108)**	**18,5%**	**39,6%**
Suppliers and employees	(517 718 520)	(124 235 335)	24,0%	(124 235 335)	24,0%	(89 295 840)	18,9%	39,1%
Finance charges	(10 643 235)	(737 433)	6,9%	(737 433)	6,9%	(205 259)	2,6%	259,3%
Transfers and grants	(2 626 265)	(50 187)	1,9%	(50 187)	1,9%	(38 009)	1,5%	32,0%
Net Cash from/(used) Operating Activities	**90 094 042**	**34 021 921**	**37,8%**	**34 021 921**	**37,8%**	**64 570 833**	**67,3%**	**(47,3%)**
Cash Flow from Investing Activities								
Receipts	**874 350**	**(4 453 701)**	**(509,4%)**	**(4 453 701)**	**(509,4%)**	**(1 554 306)**	**(132,3%)**	**186,5%**
Proceeds on disposal of PPE	582 671	41 311	7,1%	41 311	7,1%	(33 936)	(11,9%)	(221,7%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	327 937	98 004	29,9%	98 004	29,9%	(14 476)	3,4%	(777,0%)
Decrease (increase) in non-current investments	(36 259)	(4 593 016)	12 667,3%	(4 593 016)	12 667,3%	(1 505 893)	(114,8%)	205,0%
Payments	**(78 338 341)**	**(9 658 193)**	**12,3%**	**(9 658 193)**	**12,3%**	**(9 030 502)**	**12,3%**	**7,0%**
Capital assets	(78 338 341)	(9 658 193)	12,3%	(9 658 193)	12,3%	(9 030 502)	12,3%	7,0%
Net Cash from/(used) Investing Activities	**(77 463 991)**	**(14 111 894)**	**18,2%**	**(14 111 894)**	**18,2%**	**(10 584 808)**	**14,7%**	**33,3%**
Cash Flow from Financing Activities								
Receipts	**12 783 357**	**2 965 289**	**23,2%**	**2 965 289**	**23,2%**	**317 429**	**2,3%**	**834,2%**
Short term loans	19 723	-	-	-	-	2 799	1,6%	(100,0%)
Borrowing long term/refinancing	12 553 299	2 788 289	22,2%	2 788 289	22,2%	249 375	1,9%	1 018,1%
Increase (decrease) in consumer deposits	210 334	176 999	84,2%	176 999	84,2%	65 254	26,2%	171,2%
Payments	**(7 942 180)**	**(2 004 612)**	**25,2%**	**(2 004 612)**	**25,2%**	**(248 446)**	**3,2%**	**706,9%**
Repayment of borrowing	(7 942 180)	(2 004 612)	25,2%	(2 004 612)	25,2%	(248 446)	3,2%	706,9%
Net Cash from/(used) Financing Activities	**4 841 177**	**960 677**	**19,8%**	**960 677**	**19,8%**	**68 983**	**1,2%**	**1 292,6%**
Net Increase/(Decrease) in cash held	**17 471 227**	**20 870 704**	**119,5%**	**20 870 704**	**119,5%**	**54 055 008**	**181,3%**	**(61,4%)**
Cash/cash equivalents at the year begin:	62 691 242	25 892 223	41,3%	25 892 223	41,3%	24 528 876	43,7%	5,6%
Cash/cash equivalents at the year end:	**80 162 468**	**51 178 046**	**63,8%**	**51 178 046**	**63,8%**	**98 374 870**	**114,4%**	**(48,0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 681 208	5,4%	4 334 658	3,1%	4 103 115	2,9%	125 175 740	88,6%	141 294 721	31,5%	2 359 021	1,7%	37 436 405	26,5%
Trade and Other Receivables from Exchange Transactions - Electricity	12 939 738	24,0%	2 969 779	5,5%	1 802 945	3,3%	36 181 928	67,1%	53 894 390	12,0%	176 920	,3%	4 699 608	8,7%
Receivables from Non-exchange Transactions - Property Rates	11 117 497	12,4%	3 181 670	3,5%	4 082 480	4,5%	71 624 133	79,6%	90 005 780	20,1%	809 784	,9%	7 198 287	8,0%
Receivables from Exchange Transactions - Waste Water Management	2 573 106	6,1%	1 276 554	3,0%	1 116 454	2,6%	37 435 141	88,3%	42 401 255	9,5%	918 712	2,2%	6 484 906	15,3%
Receivables from Exchange Transactions - Waste Management	1 798 722	5,3%	815 795	2,4%	764 048	2,2%	30 771 093	90,1%	34 149 657	7,6%	452 843	1,3%	3 452 694	10,1%
Receivables from Exchange Transactions - Property Rental Debtors	240 027	5,2%	67 217	1,5%	57 273	1,2%	4 234 008	92,1%	4 598 524	1,0%	24 959	,5%	494 293	10,7%
Interest on Arrear Debtor Accounts	2 487 851	3,9%	1 321 506	2,1%	1 374 709	2,2%	57 894 960	91,8%	63 079 025	14,1%	51 014	,1%	3 312 819	5,3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	374	1,4%	636	2,4%	259	1,0%	25 687	95,3%	26 957	-	6 793	25,2%	-	-
Other	(878 199)	(4,7%)	391 220	2,1%	464 689	2,5%	18 687 946	100,1%	18 665 655	4,2%	(163 060)	(,9%)	1 239 962	6,6%
Total By Income Source	**37 960 323**	**8,5%**	**14 359 032**	**3,2%**	**13 765 972**	**3,1%**	**382 030 636**	**85,3%**	**448 115 964**	**100,0%**	**4 636 987**	**1,0%**	**64 318 974**	**14,4%**
Debtors Age Analysis By Customer Group														
Organs of State	5 211 535	15,3%	1 561 764	4,6%	2 135 408	6,3%	25 187 607	73,9%	34 096 313	7,6%	1 790	-	730 239	2,1%
Commercial	12 470 782	14,7%	3 083 273	3,6%	2 406 425	2,8%	66 939 627	78,8%	84 900 107	18,9%	188 081	,2%	3 462 300	4,1%
Households	19 471 570	6,1%	9 142 276	2,9%	8 831 248	2,8%	282 074 836	88,3%	319 519 929	71,3%	4 447 115	1,4%	60 074 024	18,8%
Other	806 436	8,4%	571 720	6,0%	392 892	4,1%	7 828 566	81,6%	9 599 614	2,1%	-	-	52 411	,5%
Total By Customer Group	**37 960 323**	**8,5%**	**14 359 032**	**3,2%**	**13 765 972**	**3,1%**	**382 030 636**	**85,3%**	**448 115 964**	**100,0%**	**4 636 987**	**1,0%**	**64 318 974**	**14,4%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	8 396 537	9,9%	3 743 732	4,4%	2 787 589	3,3%	70 070 919	82,4%	84 998 776	53,7%
Bulk Water	2 445 217	9,4%	525 539	2,0%	(326 285)	(1,3%)	23 426 018	89,9%	26 070 489	16,5%
PAYE deductions	362 287	95,5%	(214)	(,1%)	(5 082)	(1,3%)	22 243	5,9%	379 234	,2%
VAT (output less input)	88 970	98,8%	125	,1%	(642)	(,7%)	1 589	1,8%	90 042	,1%
Pensions / Retirement deductions	350 462	54,9%	10 717	1,7%	1 185	,2%	276 127	43,2%	638 491	,4%
Loan repayments	18 206	64,9%	(1 183)	(4,2%)	(1 124)	(4,0%)	12 159	43,3%	28 057	-
Trade Creditors	6 926 458	18,4%	1 269 424	3,4%	1 153 619	3,1%	28 186 774	75,0%	37 588 441	23,7%
Auditor-General	45 341	14,1%	12 730	4,0%	(3 713)	(1,2%)	267 360	83,1%	321 719	,2%
Other	1 670 262	20,5%	274 608	3,4%	261 179	3,2%	5 927 033	72,9%	8 133 082	5,1%
Medical Aid deductions	145 723	98,6%	-	-	-	-	2 055	1,4%	147 777	,1%
Total	**20 449 463**	**12,9%**	**5 835 478**	**3,7%**	**3 866 724**	**2,4%**	**128 244 442**	**81,0%**	**158 396 108**	**100,0%**

AGGREGRATED INFORMATION FOR EASTERN CAPE
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	**54 874 201**	**18 941 552**	**34,5%**	**18 941 552**	**34,5%**	**18 131 538**	**35,2%**	**4,5%**
Exchange Revenue								
Service charges - Electricity	13 038 944	3 938 277	30,2%	3 938 277	30,2%	3 198 959	27,3%	23,1%
Service charges - Water	6 053 886	1 072 504	17,7%	1 072 504	17,7%	1 191 034	20,5%	(10,0%)
Service charges - Waste Water Management	2 192 562	481 334	22,0%	481 334	22,0%	500 935	22,6%	(3,9%)
Service charges - Waste Management	1 502 382	379 248	25,2%	379 248	25,2%	387 950	27,0%	(2,2%)
Sale of Goods and Rendering of Services	591 597	129 958	22,0%	129 958	22,0%	88 392	20,1%	47,0%
Agency services	112 734	24 671	21,9%	24 671	21,9%	27 247	14,1%	(9,5%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 192 309	612 994	28,0%	612 994	28,0%	687 832	37,3%	(10,9%)
Interest earned from Current and Non Current Assets	1 106 848	181 368	16,4%	181 368	16,4%	193 302	21,2%	(6,2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	2 368	84	3,5%	84	3,5%	21	5,9%	309,5%
Rental from Fixed Assets	150 046	37 843	25,2%	37 843	25,2%	39 247	27,9%	(3,6%)
Licence and permits	90 708	19 064	21,0%	19 064	21,0%	17 849	24,5%	6,8%
Special rating levies	15 436	4 789	31,0%	4 789	31,0%	-	-	(100,0%)
Operational Revenue	643 362	49 808	7,7%	49 808	7,7%	49 499	7,6%	,6%
Non-Exchange Revenue								
Property rates	7 839 207	5 585 867	71,3%	5 585 867	71,3%	5 170 816	68,5%	8,0%
Surcharges and Taxes	129 027	12 167	9,4%	12 167	9,4%	26 017	35,8%	(53,2%)
Fines, penalties and forfeits	240 945	39 829	16,5%	39 829	16,5%	33 209	8,9%	19,9%
Licences or permits	44 085	13 791	31,3%	13 791	31,3%	12 522	26,5%	10,1%
Transfer and subsidies - Operational	16 773 928	6 001 304	35,8%	6 001 304	35,8%	5 887 086	36,4%	1,9%
Interest	386 236	61 729	16,0%	61 729	16,0%	63 548	26,0%	(2,9%)
Fuel Levy	1 660 020	266 014	16,0%	266 014	16,0%	533 712	33,3%	(50,2%)
Operational Revenue	21 605	22 676	105,0%	22 676	105,0%	23 040	-	(1,6%)
Gains on disposal of Assets	24 091	3 747	15,6%	3 747	15,6%	(14 007)	(63,8%)	(126,8%)
Other Gains	27 163	2 486	9,2%	2 486	9,2%	13 330	2 406,9%	(81,4%)
Discontinued Operations	34 711	-	-	-	-	-	-	-
Operating Expenditure	**55 439 442**	**10 735 704**	**19,4%**	**10 735 704**	**19,4%**	**11 125 580**	**21,7%**	**(3,5%)**
Employee related costs	16 478 726	3 348 714	20,3%	3 348 714	20,3%	3 328 729	21,0%	,6%
Remuneration of councillors	836 916	175 769	21,0%	175 769	21,0%	167 200	20,7%	5,1%
Bulk purchases - electricity	13 410 893	3 178 400	23,7%	3 178 400	23,7%	3 899 543	33,2%	(18,5%)
Inventory consumed	1 824 814	225 748	12,4%	225 748	12,4%	233 964	14,7%	(3,5%)
Debt impairment	5 296 376	564 732	10,7%	564 732	10,7%	387 736	7,9%	45,6%
Depreciation and amortisation	4 263 663	748 257	17,5%	748 257	17,5%	910 178	22,0%	(17,8%)
Interest	247 982	92 648	37,4%	92 648	37,4%	94 169	36,9%	(1,6%)
Contracted services	6 155 924	966 794	15,7%	966 794	15,7%	814 901	14,2%	18,6%
Transfers and subsidies	557 711	143 965	25,8%	143 965	25,8%	146 402	24,5%	(1,7%)
Irrecoverable debts written off	1 061 591	155 042	14,6%	155 042	14,6%	169 304	18,4%	(8,4%)
Operational costs	4 704 535	1 101 586	23,4%	1 101 586	23,4%	942 239	21,4%	16,9%
Losses on disposal of Assets	86 709	810	,9%	810	,9%	1 094	11,1%	(26,0%)
Other Losses	513 601	33 239	6,5%	33 239	6,5%	30 119	8,1%	10,4%
Surplus/(Deficit)	**(565 241)**	**8 205 848**	**-**	**8 205 848**	**-**	**7 005 958**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	7 891 398	1 058 236	13,4%	1 058 236	13,4%	875 572	11,4%	20,9%
Transfers and subsidies - capital (in-kind)	-	126	-	126	-	10 536	526 813 350,0%	(98,8%)
Surplus/(Deficit) after capital transfers and contributions	**7 326 157**	**9 264 209**		**9 264 209**		**7 892 066**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 326 157**	**9 264 209**		**9 264 209**		**7 892 066**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 326 157**	**9 264 209**		**9 264 209**		**7 892 066**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	16 522	-	16 522	-	18 498	30,7%	(10,7%)
Surplus/(Deficit) for the year	**7 326 157**	**9 280 731**		**9 280 731**		**7 910 565**		

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	**10 164 898**	**1 629 447**	**16,0%**	**1 629 447**	**16,0%**	**1 233 230**	**12,3%**	**32,1%**
National Government	7 216 070	1 346 102	18,7%	1 346 102	18,7%	397 955	5,8%	238,3%
Provincial Government	345 788	(16 259)	(4,7%)	(16 259)	(4,7%)	62 791	9,8%	(125,9%)
District Municipality	63 609	446	,7%	446	,7%	667	1,1%	(33,2%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	44 489	2 234	5,0%	2 234	5,0%	7 269	14,3%	(69,3%)
Transfers recognised - capital	**7 669 955**	**1 332 522**	**17,4%**	**1 332 522**	**17,4%**	**468 682**	**6,2%**	**184,3%**
Borrowing	234 623	1 684	,7%	1 684	,7%	1 113	,6%	51,3%
Internally generated funds	2 260 319	295 241	13,1%	295 241	13,1%	763 435	34,6%	(61,3%)
Capital Expenditure Functional	**10 206 585**	**1 708 325**	**16,7%**	**1 708 325**	**16,7%**	**1 409 796**	**13,9%**	**21,2%**
Municipal governance and administration	**702 598**	**194 669**	**27,7%**	**194 669**	**27,7%**	**795 806**	**104,9%**	**(75,5%)**
Executive and Council	26 692	3 519	13,2%	3 519	13,2%	5 304	24,1%	(33,6%)
Finance and administration	672 983	190 523	28,3%	190 523	28,3%	792 113	107,6%	(75,9%)
Internal audit	2 923	626	21,4%	626	21,4%	(1 612)	(275,6%)	(138,9%)
Community and Public Safety	**1 021 586**	**117 083**	**11,5%**	**117 083**	**11,5%**	**5 731**	**,6%**	**1 942,9%**
Community and Social Services	249 753	31 376	12,6%	31 376	12,6%	(71 029)	(45,4%)	(144,2%)
Sport And Recreation	166 216	22 439	13,5%	22 439	13,5%	21 881	17,4%	2,5%
Public Safety	137 519	12 602	9,2%	12 602	9,2%	4 918	3,4%	156,3%
Housing	458 134	49 629	10,8%	49 629	10,8%	48 962	8,3%	1,4%
Health	9 964	1 037	10,4%	1 037	10,4%	999	9,6%	3,8%
Economic and Environmental Services	**3 814 353**	**657 590**	**17,2%**	**657 590**	**17,2%**	**89 714**	**2,3%**	**633,0%**
Planning and Development	1 021 947	159 299	15,6%	159 299	15,6%	64 311	5,6%	147,7%
Road Transport	2 791 406	498 291	17,9%	498 291	17,9%	25 403	,9%	1 861,6%
Environmental Protection	1 000	-	-	-	-	-	-	-
Trading Services	**4 599 902**	**737 860**	**16,0%**	**737 860**	**16,0%**	**514 722**	**11,5%**	**43,4%**
Energy sources	724 045	123 968	17,1%	123 968	17,1%	(12 784)	(1,8%)	(1 069,7%)
Water Management	3 010 089	518 680	17,2%	518 680	17,2%	443 258	15,4%	17,0%
Waste Water Management	681 818	89 529	13,1%	89 529	13,1%	97 661	13,6%	(8,3%)
Waste Management	183 951	5 683	3,1%	5 683	3,1%	(13 414)	(7,8%)	(142,4%)
Other	**68 145**	**1 124**	**1,6%**	**1 124**	**1,6%**	**3 823**	**8,4%**	**(70,6%)**

Part 3: Cash Receipts and Payments

	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
Cash Flow from Operating Activities								
Receipts	**51 787 778**	**13 622 361**	**26,3%**	**13 622 361**	**26,3%**	**11 779 280**	**22,1%**	**15,6%**
Property rates	3 827 533	1 166 142	30,5%	1 166 142	30,5%	1 023 350	15,3%	14,0%
Service charges	21 067 000	1 891 360	9,0%	1 891 360	9,0%	1 970 363	11,6%	(4,0%)

Other revenue	3 902 014	3 300 424	84,6%	3 300 424	84,6%	2 622 767	47,9%	25,8%
Transfers and Subsidies - Operational	15 684 193	4 694 503	29,9%	4 694 503	29,9%	4 736 841	31,2%	(,9%)
Transfers and Subsidies - Capital	6 148 768	2 410 131	39,2%	2 410 131	39,2%	1 246 984	18,0%	93,3%
Interest	1 158 270	159 800	13,8%	159 800	13,8%	178 976	8,3%	(10,7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(44 399 824)**	**(7 299 679)**	**16,4%**	**(7 299 679)**	**16,4%**	**(7 297 931)**	**18,1%**	**-**
Suppliers and employees	(43 929 583)	(7 250 682)	16,5%	(7 250 682)	16,5%	(7 259 095)	18,2%	(,1%)
Finance charges	(144 856)	(3 962)	2,7%	(3 962)	2,7%	(5 289)	4,5%	(25,1%)
Transfers and grants	(325 386)	(45 034)	13,8%	(45 034)	13,8%	(33 547)	9,8%	34,2%
Net Cash from/(used) Operating Activities	**7 387 954**	**6 322 682**	**85,6%**	**6 322 682**	**85,6%**	**4 481 349**	**34,3%**	**41,1%**
Cash Flow from Investing Activities								
Receipts	**44 362**	**5 053**	**11,4%**	**5 053**	**11,4%**	**(48 006)**	**37,4%**	**(110,5%)**
Proceeds on disposal of PPE	36 362	13 618	37,5%	13 618	37,5%	(47 836)	(147,7%)	(128,5%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	8 000	-	-	-	-	12	-	(100,0%)
Decrease (increase) in non-current investments	-	(8 565)	-	(8 565)	-	(181)	-	4 625,5%
Payments	**(8 151 277)**	**(1 602 710)**	**19,7%**	**(1 602 710)**	**19,7%**	**(1 201 712)**	**14,7%**	**33,4%**
Capital assets	(8 151 277)	(1 602 710)	19,7%	(1 602 710)	19,7%	(1 201 712)	14,7%	33,4%
Net Cash from/(used) Investing Activities	**(8 106 914)**	**(1 597 657)**	**19,7%**	**(1 597 657)**	**19,7%**	**(1 249 717)**	**15,1%**	**27,8%**
Cash Flow from Financing Activities								
Receipts	**115 730**	**3 694**	**3,2%**	**3 694**	**3,2%**	**(2 772)**	**(7,0%)**	**(233,2%)**
Short term loans	-	-	-	-	-	(377)	5,4%	(100,0%)
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	15 730	3 694	23,5%	3 694	23,5%	(2 395)	(14,5%)	(254,2%)
Payments	**(53 962)**	**(27 619)**	**51,2%**	**(27 619)**	**51,2%**	**(19 774)**	**36,2%**	**39,7%**
Repayment of borrowing	(53 962)	(27 619)	51,2%	(27 619)	51,2%	(19 774)	36,2%	39,7%
Net Cash from/(used) Financing Activities	**61 768**	**(23 925)**	**(38,7%)**	**(23 925)**	**(38,7%)**	**(22 547)**	**149,0%**	**6,1%**
Net Increase/(Decrease) in cash held	**(657 193)**	**4 701 100**	**(715,3%)**	**4 701 100**	**(715,3%)**	**3 209 085**	**67,6%**	**46,5%**
Cash/cash equivalents at the year begin:	11 586 999	8 754 099	75,6%	8 754 099	75,6%	4 829 323	68,9%	81,3%
Cash/cash equivalents at the year end:	**10 929 806**	**13 735 886**	**125,7%**	**13 735 886**	**125,7%**	**13 073 344**	**111,2%**	**5,1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	852 166	4,5%	656 735	3,4%	1 185 412	6,2%	16 341 719	85,8%	19 036 033	37,4%	71 863	,4%	29 281 245	153,8%
Trade and Other Receivables from Exchange Transactions - Electricity	1 128 300	28,4%	353 357	8,9%	174 103	4,4%	2 316 390	58,3%	3 972 151	7,8%	30 578	,8%	2 797 181	70,4%
Receivables from Non-exchange Transactions - Property Rates	3 597 142	33,4%	434 299	4,0%	418 271	3,9%	6 321 818	58,7%	10 771 530	21,2%	13 971	,1%	2 499 826	23,2%
Receivables from Exchange Transactions - Waste Water Management	263 517	6,5%	139 622	3,4%	142 952	3,5%	3 521 460	86,6%	4 067 551	8,0%	70 180	1,7%	4 887 054	120,1%
Receivables from Exchange Transactions - Waste Management	247 168	6,1%	94 246	2,3%	85 577	2,1%	3 645 693	89,5%	4 072 684	8,0%	67 606	1,7%	2 633 185	64,7%
Receivables from Exchange Transactions - Property Rental Debtors	10 911	3,5%	6 076	1,9%	4 381	1,4%	290 299	93,1%	311 666	,6%	(96)	-	225 659	72,4%
Interest on Arrear Debtor Accounts	210 059	2,9%	212 690	2,9%	224 829	3,1%	6 660 571	91,1%	7 308 150	14,4%	12 662	,2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	374	1,4%	636	2,4%	259	1,0%	25 680	95,3%	26 950	,1%	6 793	25,2%	-	-
Other	27 903	2,2%	59 881	4,7%	147 026	11,6%	1 035 566	81,5%	1 270 375	2,5%	59 576	4,7%	9 781	,8%
Total By Income Source	**6 337 541**	**12,5%**	**1 957 542**	**3,9%**	**2 382 810**	**4,7%**	**40 159 197**	**79,0%**	**50 837 090**	**100,0%**	**333 131**	**,7%**	**42 333 931**	**83,3%**
Debtors Age Analysis By Customer Group														
Organs of State	457 632	16,8%	331 731	12,2%	295 730	10,9%	1 633 439	60,1%	2 718 532	5,3%	2 648	,1%	-	-
Commercial	2 460 185	30,6%	409 726	5,1%	244 286	3,0%	4 923 294	61,3%	8 037 490	15,8%	(6 396)	(,1%)	-	-
Households	3 312 504	8,6%	1 178 359	3,0%	1 740 906	4,5%	32 456 701	83,9%	38 688 471	76,1%	336 879	,9%	42 333 931	109,4%
Other	107 220	7,7%	37 726	2,7%	101 888	7,3%	1 145 763	82,3%	1 392 597	2,7%	-	-	-	-
Total By Customer Group	**6 337 541**	**12,5%**	**1 957 542**	**3,9%**	**2 382 810**	**4,7%**	**40 159 197**	**79,0%**	**50 837 090**	**100,0%**	**333 131**	**,7%**	**42 333 931**	**83,3%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 036 859	20,4%	207 054	4,1%	86 139	1,7%	3 749 799	73,8%	5 079 850	57,8%
Bulk Water	33 723	9,5%	6 774	1,9%	538	,2%	312 932	88,4%	353 967	4,0%
PAYE deductions	43 276	105,4%	(1 298)	(3,2%)	(4 741)	(11,5%)	3 812	9,3%	41 050	,5%
VAT (output less input)	73 793	100,0%	-	-	-	-	-	-	73 793	,8%
Pensions / Retirement deductions	42 021	78,2%	(450)	(,8%)	(450)	(,8%)	12 600	23,5%	53 721	,6%
Loan repayments	19 196	100,0%	-	-	-	-	-	-	19 196	,2%
Trade Creditors	543 627	38,2%	48 780	3,4%	(12 444)	(,9%)	844 089	59,3%	1 424 052	16,2%
Auditor-General	12 272	35,9%	3 505	10,3%	(3 743)	(11,0%)	22 105	64,8%	34 139	,4%
Other	620 084	36,3%	86 429	5,1%	144 459	8,5%	857 403	50,2%	1 708 375	19,4%
Medical Aid deductions	1 925	100,0%	-	-	-	-	-	-	1 925	-
Total	**2 426 777**	**27,6%**	**350 794**	**4,0%**	**209 757**	**2,4%**	**5 802 739**	**66,0%**	**8 790 068**	**100,0%**

AGGREGRATED INFORMATION FOR FREE STATE
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	**30 631 570**	**7 909 625**	**25,8%**	**7 909 625**	**25,8%**	**7 261 168**	**26,4%**	**8,9%**
Exchange Revenue								
Service charges - Electricity	8 898 051	2 248 062	25,3%	2 248 062	25,3%	1 935 554	24,3%	16,1%
Service charges - Water	3 870 381	763 739	19,7%	763 739	19,7%	818 376	22,4%	(6,7%)
Service charges - Waste Water Management	1 435 458	356 177	24,8%	356 177	24,8%	315 917	21,3%	12,7%
Service charges - Waste Management	868 397	223 964	25,8%	223 964	25,8%	211 324	23,3%	6,0%
Sale of Goods and Rendering of Services	183 775	23 761	12,9%	23 761	12,9%	22 434	13,4%	5,9%
Agency services	5	4	74,4%	4	74,4%	0	6,0%	1 133,3%
Interest	-	80	-	80	-	57	-	38,8%
Interest earned from Receivables	2 043 389	556 808	27,2%	556 808	27,2%	526 918	29,5%	5,7%
Interest earned from Current and Non Current Assets	163 466	47 655	29,2%	47 655	29,2%	50 644	34,2%	(5,9%)
Dividends	9 030	1 051	11,6%	1 051	11,6%	462	6,9%	127,7%
Rent on Land	3 978	917	23,0%	917	23,0%	901	7,5%	1,8%
Rental from Fixed Assets	139 167	26 743	19,2%	26 743	19,2%	25 012	21,9%	6,9%
Licence and permits	1 321	210	15,9%	210	15,9%	161	24,3%	30,6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	686 747	12 755	1,9%	12 755	1,9%	13 741	2,1%	(7,2%)
Non-Exchange Revenue								
Property rates	4 267 547	898 380	21,1%	898 380	21,1%	691 551	20,3%	29,9%
Surcharges and Taxes	-	-	-	-	-	1 086	15,2%	(100,0%)
Fines, penalties and forfeits	250 725	25 194	10,0%	25 194	10,0%	4 549	5,1%	453,8%
Licences or permits	4 669	616	13,2%	616	13,2%	448	10,8%	37,4%
Transfer and subsidies - Operational	6 609 557	2 455 396	37,1%	2 455 396	37,1%	2 372 269	38,1%	3,5%
Interest	472 724	124 315	26,3%	124 315	26,3%	120 110	40,3%	3,5%
Fuel Levy	427 562	142 521	33,3%	142 521	33,3%	147 881	33,3%	(3,6%)
Operational Revenue	12 671	1 189	9,4%	1 189	9,4%	1 619	5,4%	(26,5%)
Gains on disposal of Assets	90 335	88	,1%	88	,1%	69	,1%	27,0%
Other Gains	192 613	-	-	-	-	86	,3%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**30 579 854**	**9 458 808**	**30,9%**	**9 458 808**	**30,9%**	**6 101 516**	**23,1%**	**55,0%**
Employee related costs	8 215 823	1 950 959	23,7%	1 950 959	23,7%	1 840 280	23,4%	6,0%
Remuneration of councillors	394 108	74 177	18,8%	74 177	18,8%	76 510	19,7%	(3,1%)
Bulk purchases - electricity	7 393 639	1 963 833	26,6%	1 963 833	26,6%	1 574 671	25,1%	24,7%
Inventory consumed	2 894 951	566 199	19,6%	566 199	19,6%	489 679	30,7%	15,6%
Debt impairment	3 952 654	753 659	19,1%	753 659	19,1%	673 176	18,3%	12,0%
Depreciation and amortisation	1 894 553	295 647	15,6%	295 647	15,6%	243 861	16,1%	21,2%
Interest	695 704	241 925	34,8%	241 925	34,8%	87 310	15,3%	177,1%
Contracted services	2 267 963	387 126	17,1%	387 126	17,1%	249 260	14,5%	55,3%
Transfers and subsidies	235 427	40 089	17,0%	40 089	17,0%	49 701	20,1%	(19,3%)
Irrecoverable debts written off	301 938	2 864 382	948,7%	2 864 382	948,7%	530 719	178,1%	439,7%
Operational costs	1 917 828	320 790	16,7%	320 790	16,7%	286 342	15,9%	12,0%
Losses on disposal of Assets	63	-	-	-	-	-	-	-
Other Losses	415 203	22	-	22	-	6	-	258,8%
Surplus/(Deficit)	**51 716**	**(1 549 183)**	**-**	**(1 549 183)**	**-**	**1 159 652**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 775 113	280 233	10,1%	280 233	10,1%	332 087	12,0%	(15,6%)
Transfers and subsidies - capital (in-kind)	5 009	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 831 838**	**(1 268 950)**		**(1 268 950)**		**1 491 738**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 831 838**	**(1 268 950)**		**(1 268 950)**		**1 491 738**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 831 838**	**(1 268 950)**		**(1 268 950)**		**1 491 738**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	390 618	81 185	20,8%	81 185	20,8%	112 115	29,9%	(27,6%)
Surplus/(Deficit) for the year	**3 222 456**	**(1 187 764)**		**(1 187 764)**		**1 603 854**		

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	**3 343 028**	**(1 255 259)**	**(37,5%)**	**(1 255 259)**	**(37,5%)**	**357 492**	**10,9%**	**(451,1%)**
National Government	2 748 821	223 986	8,1%	223 986	8,1%	324 350	11,6%	(30,9%)
Provincial Government	150	(1 478)	(985,5%)	(1 478)	(985,5%)	630	-	(334,8%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	14 500	4 182	28,8%	4 182	28,8%	790	5,1%	429,6%
Transfers recognised - capital	**2 763 471**	**226 689**	**8,2%**	**226 689**	**8,2%**	**325 769**	**11,6%**	**(30,4%)**
Borrowing	20 638	-	-	-	-	-	-	-
Internally generated funds	558 918	(1 481 948)	(265,1%)	(1 481 948)	(265,1%)	31 722	6,7%	(4 771,6%)
Capital Expenditure Functional	**3 370 643**	**(1 291 251)**	**(38,3%)**	**(1 291 251)**	**(38,3%)**	**359 048**	**10,9%**	**(459,6%)**
Municipal governance and administration	**130 846**	**(1 548 404)**	**(1 183,4%)**	**(1 548 404)**	**(1 183,4%)**	**9 617**	**9,8%**	**(16 199,9%)**
Executive and Council	28 786	12 702	44,1%	12 702	44,1%	3 864	20,2%	228,8%
Finance and administration	102 061	(1 561 106)	(1 529,6%)	(1 561 106)	(1 529,6%)	5 754	7,3%	(27 232,4%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**236 195**	**53 108**	**22,5%**	**53 108**	**22,5%**	**1 951**	**,4%**	**2 621,7%**
Community and Social Services	63 366	6 371	10,1%	6 371	10,1%	1 681	3,2%	279,0%
Sport And Recreation	124 936	2 157	1,7%	2 157	1,7%	6 730	7,3%	(67,9%)
Public Safety	46 641	8 280	17,8%	8 280	17,8%	45	,2%	18 451,3%
Housing	622	36 300	5 836,0%	36 300	5 836,0%	(6 504)	(2,4%)	(658,1%)
Health	630	-	-	-	-	-	-	-
Economic and Environmental Services	**719 443**	**46 135**	**6,4%**	**46 135**	**6,4%**	**66 850**	**9,7%**	**(31,0%)**
Planning and Development	122 483	7 131	5,8%	7 131	5,8%	4 426	4,6%	61,1%
Road Transport	592 379	39 004	6,6%	39 004	6,6%	62 424	10,7%	(37,5%)
Environmental Protection	4 580	-	-	-	-	-	-	-
Trading Services	**2 283 158**	**157 910**	**6,9%**	**157 910**	**6,9%**	**280 630**	**13,6%**	**(43,7%)**
Energy sources	473 483	70 597	14,9%	70 597	14,9%	35 067	7,4%	101,3%
Water Management	1 059 521	108 555	10,2%	108 555	10,2%	173 464	21,1%	(37,4%)
Waste Water Management	698 551	6 256	,9%	6 256	,9%	66 031	9,9%	(90,5%)
Waste Management	51 602	(27 499)	(53,3%)	(27 499)	(53,3%)	6 067	6,4%	(553,3%)
Other	**1 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**27 599 175**	**9 055 490**	**32,8%**	**9 055 490**	**32,8%**	**8 243 255**	**31,4%**	**9,9%**
Property rates	3 581 405	508 487	14,2%	508 487	14,2%	439 376	16,0%	15,7%
Service charges	12 548 169	2 384 514	19,0%	2 384 514	19,0%	2 117 935	17,8%	12,6%

Other revenue	1 308 148	3 270 529	250,0%	3 270 529	250,0%	2 689 492	141,6%	21,6%
Transfers and Subsidies - Operational	6 441 721	2 470 294	38,3%	2 470 294	38,3%	2 236 488	36,0%	10,5%
Transfers and Subsidies - Capital	2 654 254	393 658	14,8%	393 658	14,8%	702 150	25,3%	(43,9%)
Interest	1 052 799	26 497	2,5%	26 497	2,5%	57 472	8,2%	(53,9%)
Dividends	12 677	1 511	11,9%	1 511	11,9%	342	5,4%	342,2%
Payments	**(22 477 009)**	**(4 411 873)**	**19,6%**	**(4 411 873)**	**19,6%**	**(4 049 952)**	**20,0%**	**8,9%**
Suppliers and employees	(21 995 252)	(4 411 568)	20,1%	(4 411 568)	20,1%	(4 049 823)	20,3%	8,9%
Finance charges	(466 667)	(306)	,1%	(306)	,1%	(119)	-	157,7%
Transfers and grants	(15 090)	-	-	-	-	(11)	2,5%	(100,0%)
Net Cash from/(used) Operating Activities	**5 122 165**	**4 643 617**	**90,7%**	**4 643 617**	**90,7%**	**4 193 303**	**70,4%**	**10,7%**
Cash Flow from Investing Activities								
Receipts	**(169 882)**	**1 831**	**(1,1%)**	**1 831**	**(1,1%)**	**696**	**(,3%)**	**163,1%**
Proceeds on disposal of PPE	121 912	443	,4%	443	,4%	725	1,0%	(38,8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(291 299)	1 368	(,5%)	1 368	(,5%)	(29)	-	(4 790,9%)
Decrease (increase) in non-current investments	(495)	20	(4,0%)	20	(4,0%)	-	-	(100,0%)
Payments	**(2 842 457)**	**(371 709)**	**13,1%**	**(371 709)**	**13,1%**	**(324 979)**	**10,0%**	**14,4%**
Capital assets	(2 842 457)	(371 709)	13,1%	(371 709)	13,1%	(324 979)	10,0%	14,4%
Net Cash from/(used) Investing Activities	**(3 012 339)**	**(369 878)**	**12,3%**	**(369 878)**	**12,3%**	**(324 283)**	**9,4%**	**14,1%**
Cash Flow from Financing Activities								
Receipts	**(1 516)**	**2 904**	**(191,5%)**	**2 904**	**(191,5%)**	**(1 562)**	**(1,1%)**	**(285,9%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(7 459)	-	-	-	-	(1 865)	(4,3%)	(100,0%)
Increase (decrease) in consumer deposits	5 943	2 904	48,9%	2 904	48,9%	302	44,4%	860,2%
Payments	**(112 876)**	**(7 166)**	**6,3%**	**(7 166)**	**6,3%**	**(6 024)**	**3,7%**	**18,9%**
Repayment of borrowing	(112 876)	(7 166)	6,3%	(7 166)	6,3%	(6 024)	3,7%	18,9%
Net Cash from/(used) Financing Activities	**(114 393)**	**(4 261)**	**3,7%**	**(4 261)**	**3,7%**	**(7 587)**	**33,8%**	**(43,8%)**
Net Increase/(Decrease) in cash held	**1 995 434**	**4 269 478**	**214,0%**	**4 269 478**	**214,0%**	**3 861 433**	**154,9%**	**10,6%**
Cash/cash equivalents at the year begin:	1 568 254	616 993	39,3%	616 993	39,3%	275 997	10,9%	123,6%
Cash/cash equivalents at the year end:	**3 563 688**	**4 348 153**	**122,0%**	**4 348 153**	**122,0%**	**3 843 062**	**76,3%**	**13,1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	629 220	4,4%	447 471	3,1%	270 735	1,9%	12 943 518	90,6%	14 290 944	33,8%	1 587 174	11,1%	351 795	2,5%
Trade and Other Receivables from Exchange Transactions - Electricity	534 446	16,1%	159 744	4,8%	94 291	2,8%	2 540 329	76,3%	3 328 810	7,9%	3 691	,1%	33 084	1,0%
Receivables from Non-exchange Transactions - Property Rates	345 797	5,7%	169 018	2,8%	156 933	2,6%	5 425 213	89,0%	6 096 961	14,4%	634 226	10,4%	131 113	2,2%
Receivables from Exchange Transactions - Waste Water Management	185 692	3,5%	119 165	2,2%	90 558	1,7%	4 925 049	92,6%	5 320 464	12,6%	416 868	7,8%	21 855	,4%
Receivables from Exchange Transactions - Waste Management	110 948	3,0%	84 632	2,3%	62 230	1,7%	3 459 889	93,1%	3 717 698	8,8%	188 242	5,1%	54 693	1,5%
Receivables from Exchange Transactions - Property Rental Debtors	2 144	,8%	2 054	,8%	2 092	,8%	248 122	97,5%	254 412	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	326 200	4,2%	268 562	3,5%	153 382	2,0%	7 006 831	90,4%	7 754 974	18,4%	74	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	4	100,0%	4	-	-	-	-	-
Other	24 066	1,6%	12 447	,8%	8 854	,6%	1 449 266	97,0%	1 494 634	3,5%	36 945	2,5%	19 688	1,3%
Total By Income Source	**2 158 512**	**5,1%**	**1 263 093**	**3,0%**	**839 074**	**2,0%**	**37 998 222**	**89,9%**	**42 258 902**	**100,0%**	**2 867 220**	**6,8%**	**612 226**	**1,4%**
Debtors Age Analysis By Customer Group														
Organs of State	424 419	10,3%	168 131	4,1%	136 644	3,3%	3 378 488	82,2%	4 107 682	9,7%	657	-	15 336	,4%
Commercial	567 334	9,0%	192 383	3,0%	136 877	2,2%	5 438 970	85,8%	6 335 565	15,0%	2 530	-	-	-
Households	1 165 250	3,7%	899 044	2,9%	555 288	1,8%	28 897 375	91,7%	31 516 957	74,6%	2 864 033	9,1%	596 891	1,9%
Other	1 509	,5%	3 535	1,2%	10 265	3,4%	283 389	94,9%	298 698	,7%	-	-	-	-
Total By Customer Group	**2 158 512**	**5,1%**	**1 263 093**	**3,0%**	**839 074**	**2,0%**	**37 998 222**	**89,9%**	**42 258 902**	**100,0%**	**2 867 220**	**6,8%**	**612 226**	**1,4%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	729 757	3,0%	526 292	2,2%	375 373	1,6%	22 553 096	93,3%	24 184 518	59,3%
Bulk Water	169 181	1,4%	139 451	1,1%	97 043	,8%	12 123 411	96,8%	12 529 085	30,7%
PAYE deductions	60 494	98,6%	997	1,6%	(257)	(,4%)	146	,2%	61 380	,2%
VAT (output less input)	2 763	100,0%	-	-	-	-	-	-	2 763	-
Pensions / Retirement deductions	81 031	22,9%	12 460	3,5%	659	,2%	259 335	73,4%	353 483	,9%
Loan repayments	677	7,9%	667	7,8%	661	7,7%	6 596	76,7%	8 600	-
Trade Creditors	139 430	4,3%	79 223	2,4%	96 957	3,0%	2 961 137	90,4%	3 276 747	8,0%
Auditor-General	11 093	22,2%	5 323	10,6%	2 200	4,4%	31 392	62,8%	50 008	,1%
Other	1 646	,5%	(9)	-	3 681	1,1%	315 724	98,3%	321 042	,8%
Medical Aid deductions	15 516	100,0%	-	-	-	-	-	-	15 516	-
Total	**1 211 586**	**3,0%**	**764 404**	**1,9%**	**576 316**	**1,4%**	**38 250 836**	**93,7%**	**40 803 143**	**100,0%**

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		
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	**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		
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	**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 Age	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

	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
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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 913 516	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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	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%**

AGGREGRATED INFORMATION FOR KWAZULU-NATAL
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	**107 159 566**	**30 944 448**	**28,9%**	**30 944 448**	**28,9%**	**29 037 369**	**29,0%**	**6,6%**
Exchange Revenue								
Service charges - Electricity	35 241 225	8 543 501	24,2%	8 543 501	24,2%	7 926 734	25,2%	7,8%
Service charges - Water	13 091 263	2 832 357	21,6%	2 832 357	21,6%	2 407 210	20,5%	17,7%
Service charges - Waste Water Management	2 948 217	701 920	23,8%	701 920	23,8%	541 745	20,3%	29,6%
Service charges - Waste Management	2 078 063	539 621	26,0%	539 621	26,0%	496 726	25,4%	8,6%
Sale of Goods and Rendering of Services	827 881	172 212	20,8%	172 212	20,8%	107 880	12,7%	59,6%
Agency services	98 958	19 595	19,8%	19 595	19,8%	18 205	19,7%	7,6%
Interest	4 025	46	1,2%	46	1,2%	34	2,8%	36,9%
Interest earned from Receivables	1 643 168	659 791	40,2%	659 791	40,2%	591 182	38,4%	11,6%
Interest earned from Current and Non Current Assets	1 345 434	259 128	19,3%	259 128	19,3%	351 595	24,9%	(26,3%)
Dividends	21 592	-	-	-	-	-	-	-
Rent on Land	3 974	674	17,0%	674	17,0%	584	20,4%	15,4%
Rental from Fixed Assets	875 406	210 404	24,0%	210 404	24,0%	266 191	20,3%	(21,0%)
Licence and permits	77 316	16 616	21,5%	16 616	21,5%	14 102	21,7%	17,8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	516 598	99 191	19,2%	99 191	19,2%	119 473	20,8%	(17,0%)
Non-Exchange Revenue								
Property rates	19 969 590	6 272 813	31,4%	6 272 813	31,4%	6 110 855	33,1%	2,7%
Surcharges and Taxes	28 143	56 098	199,3%	56 098	199,3%	89 738	18,4%	(37,5%)
Fines, penalties and forfeits	246 736	41 126	16,7%	41 126	16,7%	47 377	19,7%	(13,2%)
Licences or permits	97 290	16 311	16,8%	16 311	16,8%	21 439	21,7%	(23,9%)
Transfer and subsidies - Operational	22 191 906	8 743 739	39,4%	8 743 739	39,4%	8 234 410	38,3%	6,2%
Interest	802 813	275 926	34,4%	275 926	34,4%	249 031	36,2%	10,8%
Fuel Levy	4 250 309	1 291 880	30,4%	1 291 880	30,4%	1 247 622	30,4%	3,5%
Operational Revenue	67 034	22 676	33,8%	22 676	33,8%	1 411	26,8%	1 506,7%
Gains on disposal of Assets	41 062	14 993	36,5%	14 993	36,5%	26 949	143,5%	(44,4%)
Other Gains	691 564	153 830	22,2%	153 830	22,2%	166 875	23,6%	(7,8%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**105 714 647**	**25 517 971**	**24,1%**	**25 517 971**	**24,1%**	**24 711 488**	**25,0%**	**3,3%**
Employee related costs	28 749 133	6 329 646	22,0%	6 329 646	22,0%	5 890 898	21,8%	7,4%
Remuneration of councillors	1 055 757	237 622	22,5%	237 622	22,5%	223 647	22,1%	6,2%
Bulk purchases - electricity	29 220 560	8 351 851	28,6%	8 351 851	28,6%	8 101 479	31,2%	3,1%
Inventory consumed	8 468 981	1 637 044	19,3%	1 637 044	19,3%	1 623 498	20,6%	,8%
Debt impairment	4 722 546	1 442 179	30,5%	1 442 179	30,5%	1 759 123	34,6%	(18,0%)
Depreciation and amortisation	7 449 533	1 731 201	23,2%	1 731 201	23,2%	1 555 627	22,5%	11,3%
Interest	1 442 729	391 606	27,1%	391 606	27,1%	354 605	23,5%	10,4%
Contracted services	13 121 200	2 531 525	19,3%	2 531 525	19,3%	2 501 222	19,5%	1,2%
Transfers and subsidies	676 815	141 032	20,8%	141 032	20,8%	179 213	16,6%	(21,3%)
Irrecoverable debts written off	758 904	100 678	13,3%	100 678	13,3%	43 896	16,5%	129,4%
Operational costs	7 217 724	1 623 952	22,5%	1 623 952	22,5%	1 606 774	23,0%	1,1%
Losses on disposal of Assets	20 669	-	-	-	-	46	,2%	(100,0%)
Other Losses	2 810 096	999 634	35,6%	999 634	35,6%	871 460	36,6%	14,7%
Surplus/(Deficit)	**1 444 918**	**5 426 476**	**-**	**5 426 476**	**-**	**4 325 881**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	9 437 165	1 417 278	15,0%	1 417 278	15,0%	1 817 627	19,9%	(22,0%)
Transfers and subsidies - capital (in-kind)	236 231	0	-	0	-	529	,3%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**11 118 315**	**6 843 755**		**6 843 755**		**6 144 037**		
Income Tax	(7 142)	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**11 125 456**	**6 843 755**		**6 843 755**		**6 144 037**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 125 456**	**6 843 755**		**6 843 755**		**6 144 037**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	396 203	44 343	11,2%	44 343	11,2%	36 536	14,9%	21,4%
Surplus/(Deficit) for the year	**11 521 659**	**6 888 098**		**6 888 098**		**6 180 573**		

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	**14 446 751**	**(1 707 275)**	**(11,8%)**	**(1 707 275)**	**(11,8%)**	**1 893 051**	**12,6%**	**(190,2%)**
National Government	8 171 192	(2 032 905)	(24,9%)	(2 032 905)	(24,9%)	1 611 459	20,5%	(226,2%)
Provincial Government	542 809	15 566	2,9%	15 566	2,9%	20 635	2,8%	(24,6%)
District Municipality	150	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	1 150	-	-	-	-	-	-	-
Transfers recognised - capital	**8 715 301**	**(2 017 339)**	**(23,1%)**	**(2 017 339)**	**(23,1%)**	**1 632 095**	**18,9%**	**(223,6%)**
Borrowing	2 412 480	230 379	9,5%	230 379	9,5%	111 539	4,8%	106,5%
Internally generated funds	3 318 970	79 684	2,4%	79 684	2,4%	149 417	3,7%	(46,7%)
Capital Expenditure Functional	**14 462 699**	**(1 694 665)**	**(11,7%)**	**(1 694 665)**	**(11,7%)**	**1 825 179**	**12,2%**	**(192,8%)**
Municipal governance and administration	**1 400 813**	**(92 856)**	**(6,6%)**	**(92 856)**	**(6,6%)**	**(773)**	**-**	**11 909,4%**
Executive and Council	469 931	26 096	5,6%	26 096	5,6%	(27 584)	(4,1%)	(194,6%)
Finance and administration	928 159	(119 024)	(12,8%)	(119 024)	(12,8%)	26 789	2,7%	(544,3%)
Internal audit	2 723	72	2,6%	72	2,6%	23	2,8%	220,6%
Community and Public Safety	**2 021 916**	**179 753**	**8,9%**	**179 753**	**8,9%**	**43 453**	**1,9%**	**313,7%**
Community and Social Services	415 337	45 590	11,0%	45 590	11,0%	(93 677)	(19,2%)	(148,7%)
Sport And Recreation	512 685	36 675	7,2%	36 675	7,2%	54 300	9,8%	(32,5%)
Public Safety	287 775	21 103	7,3%	21 103	7,3%	(2 531)	(1,3%)	(933,8%)
Housing	774 184	76 995	9,9%	76 995	9,9%	85 333	8,6%	(9,8%)
Health	31 935	(610)	(1,9%)	(610)	(1,9%)	27	,1%	(2 395,9%)
Economic and Environmental Services	**3 706 018**	**245 423**	**6,6%**	**245 423**	**6,6%**	**586 394**	**15,4%**	**(58,1%)**
Planning and Development	1 101 512	118 621	10,8%	118 621	10,8%	129 062	10,9%	(8,1%)
Road Transport	2 581 869	126 289	4,9%	126 289	4,9%	455 414	17,5%	(72,3%)
Environmental Protection	22 637	512	2,3%	512	2,3%	1 918	9,2%	(73,3%)
Trading Services	**7 226 192**	**(2 035 677)**	**(28,2%)**	**(2 035 677)**	**(28,2%)**	**1 197 866**	**16,7%**	**(269,9%)**
Energy sources	1 326 606	161 474	12,2%	161 474	12,2%	169 643	16,7%	(4,8%)
Water Management	4 041 064	(2 194 279)	(54,3%)	(2 194 279)	(54,3%)	763 111	18,2%	(387,5%)
Waste Water Management	1 449 818	(4 328)	(,3%)	(4 328)	(,3%)	242 683	15,7%	(101,8%)
Waste Management	408 703	1 455	,4%	1 455	,4%	22 429	5,5%	(93,5%)
Other	**107 760**	**8 693**	**8,1%**	**8 693**	**8,1%**	**(1 761)**	**(1,8%)**	**(593,8%)**

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	**122 685 798**	**12 974 395**	**10,6%**	**12 974 395**	**10,6%**	**11 409 689**	**11,1%**	**13,7%**
Property rates	18 759 737	1 513 316	8,1%	1 513 316	8,1%	4 447 659	26,2%	(66,0%)
Service charges	54 215 013	2 392 296	4,4%	2 392 296	4,4%	2 707 748	6,1%	(11,6%)

Other revenue	15 414 206	2 836 461	18,4%	2 836 461	18,4%	3 112 515	34,9%	(8,9%)
Transfers and Subsidies - Operational	22 440 745	4 551 521	20,3%	4 551 521	20,3%	(1 558 579)	(7,2%)	(392,0%)
Transfers and Subsidies - Capital	9 471 576	1 435 425	15,2%	1 435 425	15,2%	2 368 611	25,9%	(39,4%)
Interest	2 362 928	245 358	10,4%	245 358	10,4%	331 735	17,9%	(26,0%)
Dividends	21 592	18	,1%	18	,1%	-	-	(100,0%)
Payments	**(104 415 833)**	**(4 401 350)**	**4,2%**	**(4 401 350)**	**4,2%**	**(6 182 665)**	**7,2%**	**(28,8%)**
Suppliers and employees	(102 440 515)	(4 380 777)	4,3%	(4 380 777)	4,3%	(6 157 001)	7,4%	(28,8%)
Finance charges	(1 390 058)	(19 916)	1,4%	(19 916)	1,4%	(25 664)	1,7%	(22,4%)
Transfers and grants	(585 259)	(657)	,1%	(657)	,1%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**18 269 966**	**8 573 045**	**46,9%**	**8 573 045**	**46,9%**	**5 227 024**	**30,4%**	**64,0%**
Cash Flow from Investing Activities								
Receipts	**68 055**	**27 351**	**40,2%**	**27 351**	**40,2%**	**(73 127)**	**(156,4%)**	**(137,4%)**
Proceeds on disposal of PPE	63 244	7 626	12,1%	7 626	12,1%	328	,8%	2 224,8%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	4 811	19 718	409,9%	19 718	409,9%	(72 187)	(2 042,1%)	(127,3%)
Decrease (increase) in non-current investments	-	7	-	7	-	(1 268)	-	(100,5%)
Payments	**(15 896 154)**	**(1 032 309)**	**6,5%**	**(1 032 309)**	**6,5%**	**(1 114 769)**	**7,3%**	**(7,4%)**
Capital assets	(15 896 154)	(1 032 309)	6,5%	(1 032 309)	6,5%	(1 114 769)	7,3%	(7,4%)
Net Cash from/(used) Investing Activities	**(15 828 099)**	**(1 004 959)**	**6,3%**	**(1 004 959)**	**6,3%**	**(1 187 896)**	**7,8%**	**(15,4%)**
Cash Flow from Financing Activities								
Receipts	**2 602 671**	**16 590**	**,6%**	**16 590**	**,6%**	**200 059**	**8,9%**	**(91,7%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 412 180	-	-	-	-	200 000	9,4%	(100,0%)
Increase (decrease) in consumer deposits	190 492	16 590	8,7%	16 590	8,7%	59	,1%	27 848,3%
Payments	**(1 708 819)**	**(33 441)**	**2,0%**	**(33 441)**	**2,0%**	**(35 269)**	**2,2%**	**(5,2%)**
Repayment of borrowing	(1 708 819)	(33 441)	2,0%	(33 441)	2,0%	(35 269)	2,2%	(5,2%)
Net Cash from/(used) Financing Activities	**893 852**	**(16 852)**	**(1,9%)**	**(16 852)**	**(1,9%)**	**164 790**	**27,2%**	**(110,2%)**
Net Increase/(Decrease) in cash held	**3 335 719**	**7 551 234**	**226,4%**	**7 551 234**	**226,4%**	**4 203 918**	**162,5%**	**79,6%**
Cash/cash equivalents at the year begin:	10 529 979	4 322 983	41,1%	4 322 983	41,1%	4 651 243	30,9%	(7,1%)
Cash/cash equivalents at the year end:	**13 865 698**	**12 939 528**	**93,3%**	**12 939 528**	**93,3%**	**9 165 468**	**51,9%**	**41,2%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 667 712	6,3%	660 918	2,5%	640 937	2,4%	23 664 628	88,9%	26 634 196	38,2%	(268 545)	(1,0%)	10 400 710	39,1%
Trade and Other Receivables from Exchange Transactions - Electricity	2 571 052	30,3%	427 755	5,0%	264 164	3,1%	5 224 249	61,6%	8 487 220	12,2%	5 500	,1%	1 869 344	22,0%
Receivables from Non-exchange Transactions - Property Rates	1 621 748	9,9%	592 174	3,6%	1 211 481	7,4%	12 957 480	79,1%	16 382 883	23,5%	(18)	-	4 531 191	27,7%
Receivables from Exchange Transactions - Waste Water Management	305 277	6,2%	123 932	2,5%	116 560	2,4%	4 381 143	88,9%	4 926 913	7,1%	(140)	-	1 575 921	32,0%
Receivables from Exchange Transactions - Waste Management	195 437	7,2%	71 557	2,6%	64 543	2,4%	2 400 192	87,9%	2 731 729	3,9%	(5 914)	(,2%)	764 567	28,0%
Receivables from Exchange Transactions - Property Rental Debtors	73 193	9,4%	14 819	1,9%	17 626	2,3%	676 222	86,5%	781 860	1,1%	-	-	268 634	34,4%
Interest on Arrear Debtor Accounts	221 471	3,9%	99 143	1,8%	121 085	2,1%	5 220 937	92,2%	5 662 636	8,1%	217	-	3 302 165	58,3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 186	,2%	478 939	11,4%	166 650	4,0%	3 532 065	84,4%	4 186 840	6,0%	18 743	,4%	1 207 630	28,8%
Total By Income Source	**6 665 075**	**9,5%**	**2 469 239**	**3,5%**	**2 603 047**	**3,7%**	**58 056 916**	**83,2%**	**69 794 277**	**100,0%**	**(250 156)**	**(,4%)**	**23 920 161**	**34,3%**
Debtors Age Analysis By Customer Group														
Organs of State	835 655	17,6%	237 566	5,0%	767 282	16,1%	2 916 619	61,3%	4 757 122	6,8%	(121)	-	707 217	14,9%
Commercial	2 631 707	19,9%	522 735	4,0%	403 847	3,1%	9 663 619	73,1%	13 221 908	18,9%	23 678	,2%	3 584 476	27,1%
Households	3 118 361	6,2%	1 288 049	2,6%	1 395 315	2,8%	44 594 479	88,5%	50 396 204	72,2%	(273 714)	(,5%)	19 576 057	38,8%
Other	79 352	5,6%	420 889	29,7%	36 603	2,6%	882 199	62,2%	1 419 043	2,0%	-	-	52 411	3,7%
Total By Customer Group	**6 665 075**	**9,5%**	**2 469 239**	**3,5%**	**2 603 047**	**3,7%**	**58 056 916**	**83,2%**	**69 794 277**	**100,0%**	**(250 156)**	**(,4%)**	**23 920 161**	**34,3%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 391 296	37,6%	273 665	7,4%	(126 611)	(3,4%)	2 157 209	58,4%	3 695 560	40,3%
Bulk Water	1 243 535	52,0%	57 564	2,4%	(817 903)	(34,2%)	1 906 622	79,8%	2 389 818	26,1%
PAYE deductions	205 539	100,0%	10	-	(84)	-	84	-	205 549	2,2%
VAT (output less input)	(23 720)	100,0%	-	-	-	-	-	-	(23 720)	(,3%)
Pensions / Retirement deductions	190 064	100,0%	-	-	-	-	19	-	190 083	2,1%
Loan repayments	(1 697)	26,3%	(1 850)	28,7%	(1 786)	27,7%	(1 120)	17,4%	(6 452)	(,1%)
Trade Creditors	595 557	30,1%	71 666	3,6%	58 228	2,9%	1 204 068	60,8%	1 981 686	21,6%
Auditor-General	1 379	24,9%	(232)	(4,2%)	(1 290)	(23,3%)	5 674	102,6%	5 531	,1%
Other	95 827	15,7%	13 459	2,2%	(5 325)	(,9%)	505 811	83,0%	609 773	6,7%
Medical Aid deductions	113 780	100,0%	-	-	-	-	-	-	113 780	1,2%
Total	**3 811 560**	**41,6%**	**414 282**	**4,5%**	**(894 770)**	**(9,8%)**	**5 830 535**	**63,6%**	**9 161 607**	**100,0%**

AGGREGRATED INFORMATION FOR LIMPOPO
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	**30 719 893**	**9 416 194**	**30,7%**	**9 416 194**	**30,7%**	**8 764 013**	**31,4%**	**7,4%**
Exchange Revenue								
Service charges - Electricity	6 208 540	1 386 364	22,3%	1 386 364	22,3%	1 167 920	21,7%	18,7%
Service charges - Water	2 283 916	375 876	16,5%	375 876	16,5%	337 892	17,8%	11,2%
Service charges - Waste Water Management	429 363	101 746	23,7%	101 746	23,7%	100 244	29,6%	1,5%
Service charges - Waste Management	575 623	130 984	22,8%	130 984	22,8%	121 278	23,6%	8,0%
Sale of Goods and Rendering of Services	623 888	25 681	4,1%	25 681	4,1%	24 405	5,7%	5,2%
Agency services	169 630	22 237	13,1%	22 237	13,1%	21 073	11,1%	5,5%
Interest	47 550	7 842	16,5%	7 842	16,5%	14 456	35,0%	(45,8%)
Interest earned from Receivables	757 142	201 474	26,6%	201 474	26,6%	192 173	28,4%	4,8%
Interest earned from Current and Non Current Assets	546 332	134 927	24,7%	134 927	24,7%	228 011	45,5%	(40,8%)
Dividends	-	364	-	364	-	120	-	203,6%
Rent on Land	1 709	293	17,1%	293	17,1%	305	31,0%	(4,2%)
Rental from Fixed Assets	36 223	22 879	63,2%	22 879	63,2%	8 419	27,6%	171,8%
Licence and permits	87 119	30 194	34,7%	30 194	34,7%	22 896	26,1%	31,9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	321 163	35 137	10,9%	35 137	10,9%	18 881	7,2%	86,1%
Non-Exchange Revenue								
Property rates	2 993 381	825 894	27,6%	825 894	27,6%	721 083	26,3%	14,5%
Surcharges and Taxes	4	251	6 689,9%	251	6 689,9%	54	17,2%	363,1%
Fines, penalties and forfeits	245 605	42 302	17,2%	42 302	17,2%	35 204	14,2%	20,2%
Licences or permits	41 185	15 921	38,7%	15 921	38,7%	4 708	11,6%	238,2%
Transfer and subsidies - Operational	14 816 309	5 937 768	40,1%	5 937 768	40,1%	5 637 494	39,6%	5,3%
Interest	381 755	115 473	30,2%	115 473	30,2%	102 477	35,6%	12,7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 595	1 158	32,2%	1 158	32,2%	1 681	-	(31,1%)
Gains on disposal of Assets	136 466	-	-	-	-	107	1,8%	(100,0%)
Other Gains	13 396	1 428	10,7%	1 428	10,7%	3 134	-	(54,4%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**29 087 769**	**6 177 963**	**21,2%**	**6 177 963**	**21,2%**	**5 856 177**	**21,7%**	**5,5%**
Employee related costs	8 725 558	2 014 833	23,1%	2 014 833	23,1%	1 817 970	21,7%	10,8%
Remuneration of councillors	682 586	152 994	22,4%	152 994	22,4%	135 372	21,3%	13,0%
Bulk purchases - electricity	4 614 489	1 021 774	22,1%	1 021 774	22,1%	1 063 370	27,6%	(3,9%)
Inventory consumed	1 839 447	316 376	17,2%	316 376	17,2%	382 436	21,4%	(17,3%)
Debt impairment	1 625 107	20 438	1,3%	20 438	1,3%	26 859	1,8%	(23,9%)
Depreciation and amortisation	2 586 781	603 695	23,3%	603 695	23,3%	587 018	23,6%	2,8%
Interest	218 178	23 027	10,6%	23 027	10,6%	13 273	6,0%	73,5%
Contracted services	5 306 205	1 206 338	22,7%	1 206 338	22,7%	1 107 425	24,2%	8,9%
Transfers and subsidies	195 401	20 307	10,4%	20 307	10,4%	19 912	16,0%	2,0%
Irrecoverable debts written off	174 087	17 255	9,9%	17 255	9,9%	32 104	8,0%	(46,3%)
Operational costs	3 055 472	779 255	25,5%	779 255	25,5%	670 013	22,2%	16,3%
Losses on disposal of Assets	13 053	33	,2%	33	,2%	6	-	469,4%
Other Losses	51 404	1 639	3,2%	1 639	3,2%	418	,8%	292,3%
Surplus/(Deficit)	**1 632 124**	**3 238 231**	**-**	**3 238 231**	**-**	**2 907 836**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	5 047 804	1 185 753	23,5%	1 185 753	23,5%	897 830	17,6%	32,1%
Transfers and subsidies - capital (in-kind)	51 956	-	-	-	-	3 048	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**6 731 883**	**4 423 984**		**4 423 984**		**3 808 714**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**6 731 883**	**4 423 984**		**4 423 984**		**3 808 714**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 731 883**	**4 423 984**		**4 423 984**		**3 808 714**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 731 883**	**4 423 984**		**4 423 984**		**3 808 714**		

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	**6 735 524**	**1 426 244**	**21,2%**	**1 426 244**	**21,2%**	**1 146 127**	**16,8%**	**24,4%**
National Government	4 767 261	1 031 828	21,6%	1 031 828	21,6%	841 798	17,9%	22,6%
Provincial Government	-	-	-	-	-	2 255	-	(100,0%)
District Municipality	-	9 339	-	9 339	-	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**4 767 261**	**1 041 166**	**21,8%**	**1 041 166**	**21,8%**	**844 052**	**17,9%**	**23,4%**
Borrowing	-	-	-	-	-	32 626	93,8%	(100,0%)
Internally generated funds	1 968 263	385 077	19,6%	385 077	19,6%	269 449	12,9%	42,9%
Capital Expenditure Functional	**6 735 024**	**1 433 227**	**21,3%**	**1 433 227**	**21,3%**	**1 150 976**	**16,8%**	**24,5%**
Municipal governance and administration	**375 125**	**73 811**	**19,7%**	**73 811**	**19,7%**	**29 882**	**7,0%**	**147,0%**
Executive and Council	9 951	-	-	-	-	4 085	16,8%	(100,0%)
Finance and administration	363 085	73 811	20,3%	73 811	20,3%	25 798	6,4%	186,1%
Internal audit	2 089	-	-	-	-	-	-	-
Community and Public Safety	**324 344**	**44 686**	**13,8%**	**44 686**	**13,8%**	**33 659**	**10,7%**	**32,8%**
Community and Social Services	91 674	17 259	18,8%	17 259	18,8%	6 077	6,0%	184,0%
Sport And Recreation	189 564	16 468	8,7%	16 468	8,7%	26 745	14,2%	(38,4%)
Public Safety	34 905	8 768	25,1%	8 768	25,1%	-	-	(100,0%)
Housing	8 201	2 191	26,7%	2 191	26,7%	837	5,4%	161,8%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 217 646**	**604 360**	**27,3%**	**604 360**	**27,3%**	**543 675**	**23,1%**	**11,2%**
Planning and Development	210 857	60 180	28,5%	60 180	28,5%	21 197	10,0%	183,9%
Road Transport	1 993 481	544 180	27,3%	544 180	27,3%	522 478	24,5%	4,2%
Environmental Protection	13 309	-	-	-	-	-	-	-
Trading Services	**3 817 659**	**710 369**	**18,6%**	**710 369**	**18,6%**	**543 759**	**14,6%**	**30,6%**
Energy sources	521 362	56 269	10,8%	56 269	10,8%	49 602	11,3%	13,4%
Water Management	2 863 493	601 803	21,0%	601 803	21,0%	428 842	14,8%	40,3%
Waste Water Management	266 661	36 938	13,9%	36 938	13,9%	59 188	22,9%	(37,6%)
Waste Management	166 143	15 359	9,2%	15 359	9,2%	6 127	4,4%	150,7%
Other	**250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	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
Cash Flow from Operating Activities								
Receipts	**34 936 398**	**14 736 013**	**42,2%**	**14 736 013**	**42,2%**	**12 102 777**	**37,8%**	**21,8%**
Property rates	2 358 354	511 257	21,7%	511 257	21,7%	529 768	23,0%	(3,5%)
Service charges	7 625 540	2 445 607	32,1%	2 445 607	32,1%	2 229 355	32,8%	9,7%

Other revenue	2 869 400	1 802 131	62,8%	1 802 131	62,8%	827 694	30,2%	117,7%
Transfers and Subsidies - Operational	16 009 903	7 969 645	49,8%	7 969 645	49,8%	6 441 541	44,9%	23,7%
Transfers and Subsidies - Capital	5 027 190	1 847 982	36,8%	1 847 982	36,8%	1 515 576	30,4%	21,9%
Interest	1 046 011	159 391	15,2%	159 391	15,2%	558 843	69,1%	(71,5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(25 940 297)**	**(6 720 855)**	**25,9%**	**(6 720 855)**	**25,9%**	**(5 977 580)**	**25,2%**	**12,4%**
Suppliers and employees	(25 687 346)	(6 685 261)	26,0%	(6 685 261)	26,0%	(5 938 052)	25,2%	12,6%
Finance charges	(123 308)	(31 531)	25,6%	(31 531)	25,6%	(34 475)	28,4%	(8,5%)
Transfers and grants	(129 644)	(4 063)	3,1%	(4 063)	3,1%	(5 053)	9,1%	(19,6%)
Net Cash from/(used) Operating Activities	**8 996 101**	**8 015 157**	**89,1%**	**8 015 157**	**89,1%**	**6 125 197**	**74,1%**	**30,9%**
Cash Flow from Investing Activities								
Receipts	**203 853**	**(626)**	**(,3%)**	**(626)**	**(,3%)**	**(3 052)**	**(96,0%)**	**(79,5%)**
Proceeds on disposal of PPE	205 213	1 889	,9%	1 889	,9%	5	,1%	37 686,7%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 360)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(2 516)	-	(2 516)	-	(3 057)	-	(17,7%)
Payments	**(6 767 456)**	**(1 683 398)**	**24,9%**	**(1 683 398)**	**24,9%**	**(1 373 301)**	**20,2%**	**22,6%**
Capital assets	(6 767 456)	(1 683 398)	24,9%	(1 683 398)	24,9%	(1 373 301)	20,2%	22,6%
Net Cash from/(used) Investing Activities	**(6 563 603)**	**(1 684 024)**	**25,7%**	**(1 684 024)**	**25,7%**	**(1 376 353)**	**20,3%**	**22,4%**
Cash Flow from Financing Activities								
Receipts	**211**	**(11 302)**	**(5 353,8%)**	**(11 302)**	**(5 353,8%)**	**(11 326)**	**-**	**(,2%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(11 275)	-	(11 275)	-	(11 275)	-	-
Increase (decrease) in consumer deposits	211	(27)	(12,6%)	(27)	(12,6%)	(51)	-	(47,9%)
Payments	**(56 081)**	**(3 716)**	**6,6%**	**(3 716)**	**6,6%**	**(6 791)**	**17,2%**	**(45,3%)**
Repayment of borrowing	(56 081)	(3 716)	6,6%	(3 716)	6,6%	(6 791)	17,2%	(45,3%)
Net Cash from/(used) Financing Activities	**(55 870)**	**(15 018)**	**26,9%**	**(15 018)**	**26,9%**	**(18 117)**	**46,0%**	**(17,1%)**
Net Increase/(Decrease) in cash held	**2 376 628**	**6 316 116**	**265,8%**	**6 316 116**	**265,8%**	**4 730 727**	**329,2%**	**33,5%**
Cash/cash equivalents at the year begin:	5 282 854	5 425 852	102,7%	5 425 852	102,7%	5 228 396	105,7%	3,8%
Cash/cash equivalents at the year end:	**7 659 482**	**11 721 441**	**153,0%**	**11 721 441**	**153,0%**	**9 983 385**	**156,4%**	**17,4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	187 666	2,8%	171 790	2,5%	122 063	1,8%	6 300 862	92,9%	6 782 382	30,8%	(24 295)	(,4%)	(2 597 345)	(38,3%)
Trade and Other Receivables from Exchange Transactions - Electricity	412 092	23,6%	83 196	4,8%	67 217	3,8%	1 186 685	67,8%	1 749 190	7,9%	8 488	,5%	-	-
Receivables from Non-exchange Transactions - Property Rates	264 905	5,0%	116 259	2,2%	188 359	3,6%	4 709 402	89,2%	5 278 925	23,9%	(87 581)	(1,7%)	36 158	,7%
Receivables from Exchange Transactions - Waste Water Management	45 855	4,2%	21 777	2,0%	21 473	2,0%	996 856	91,8%	1 085 962	4,9%	(3 041)	(,3%)	76	-
Receivables from Exchange Transactions - Waste Management	64 258	4,1%	29 044	1,8%	28 625	1,8%	1 452 956	92,3%	1 574 882	7,1%	(15 298)	(1,0%)	248	-
Receivables from Exchange Transactions - Property Rental Debtors	649	1,3%	211	,4%	210	,4%	47 928	97,8%	48 999	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	118 767	2,7%	70 070	1,6%	90 874	2,0%	4 198 116	93,8%	4 477 827	20,3%	(121 137)	(2,7%)	10 654	,2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33 482	3,2%	18 785	1,8%	39 016	3,7%	958 443	91,3%	1 049 726	4,8%	(240 085)	(22,9%)	2	-
Total By Income Source	**1 127 675**	**5,1%**	**511 132**	**2,3%**	**557 838**	**2,5%**	**19 851 249**	**90,0%**	**22 047 893**	**100,0%**	**(482 949)**	**(2,2%)**	**(2 550 206)**	**(11,6%)**
Debtors Age Analysis By Customer Group														
Organs of State	116 715	5,1%	95 352	4,1%	103 396	4,5%	1 985 776	86,3%	2 301 240	10,4%	(6 435)	(,3%)	4 824	,2%
Commercial	441 125	10,9%	125 999	3,1%	111 017	2,7%	3 364 676	83,2%	4 042 816	18,3%	(15 250)	(,4%)	(122 176)	(3,0%)
Households	558 234	3,6%	285 953	1,9%	296 022	1,9%	14 188 156	92,6%	15 328 366	69,5%	(461 264)	(3,0%)	(2 432 855)	(15,9%)
Other	11 601	3,1%	3 827	1,0%	47 402	12,6%	312 641	83,3%	375 471	1,7%	-	-	-	-
Total By Customer Group	**1 127 675**	**5,1%**	**511 132**	**2,3%**	**557 838**	**2,5%**	**19 851 249**	**90,0%**	**22 047 893**	**100,0%**	**(482 949)**	**(2,2%)**	**(2 550 206)**	**(11,6%)**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	269 983	15,3%	66 923	3,8%	24 052	1,4%	1 403 435	79,5%	1 764 395	45,8%
Bulk Water	20 816	19,1%	3 082	2,8%	1 425	1,3%	83 944	76,8%	109 267	2,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	195 213	10,0%	31 793	1,6%	12 241	,6%	1 712 344	87,7%	1 951 591	50,7%
Auditor-General	-	-	-	-	-	-	1	100,0%	1	-
Other	15 472	56,0%	614	2,2%	223	,8%	11 312	41,0%	27 622	,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**501 485**	**13,0%**	**102 412**	**2,7%**	**37 941**	**1,0%**	**3 211 037**	**83,3%**	**3 852 875**	**100,0%**

AGGREGRATED INFORMATION FOR MPUMALANGA
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	**32 050 302**	**9 203 506**	**28,7%**	**9 203 506**	**28,7%**	**7 642 273**	**26,6%**	**20,4%**
Exchange Revenue								
Service charges - Electricity	8 635 909	2 093 432	24,2%	2 093 432	24,2%	1 852 031	24,8%	13,0%
Service charges - Water	2 438 615	517 962	21,2%	517 962	21,2%	481 100	20,2%	7,7%
Service charges - Waste Water Management	861 757	186 689	21,7%	186 689	21,7%	187 478	24,1%	(,4%)
Service charges - Waste Management	1 025 260	256 878	25,1%	256 878	25,1%	222 792	23,0%	15,3%
Sale of Goods and Rendering of Services	135 264	29 259	21,6%	29 259	21,6%	21 843	18,3%	34,0%
Agency services	31 606	6 395	20,2%	6 395	20,2%	19 752	29,1%	(67,6%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 388 026	282 072	20,3%	282 072	20,3%	268 797	19,3%	4,9%
Interest earned from Current and Non Current Assets	191 062	39 081	20,5%	39 081	20,5%	24 997	11,0%	56,3%
Dividends	6 689	803	12,0%	803	12,0%	1 589	389,6%	(49,5%)
Rent on Land	20 830	5 764	27,7%	5 764	27,7%	5 251	26,3%	9,8%
Rental from Fixed Assets	71 939	73 307	101,9%	73 307	101,9%	16 655	21,1%	340,2%
Licence and permits	16 426	1 249	7,6%	1 249	7,6%	1 681	5,6%	(25,7%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	575 062	18 553	3,2%	18 553	3,2%	26 055	5,6%	(28,8%)
Non-Exchange Revenue								
Property rates	5 202 649	1 621 162	31,2%	1 621 162	31,2%	1 114 458	23,8%	45,5%
Surcharges and Taxes	73 281	17 259	23,6%	17 259	23,6%	20 831	62,2%	(17,1%)
Fines, penalties and forfeits	199 155	9 755	4,9%	9 755	4,9%	18 878	13,8%	(48,3%)
Licences or permits	11 730	720	6,1%	720	6,1%	533	2,8%	35,2%
Transfer and subsidies - Operational	9 599 945	3 700 844	38,6%	3 700 844	38,6%	3 205 697	35,8%	15,4%
Interest	623 909	143 822	23,1%	143 822	23,1%	132 975	26,3%	8,2%
Fuel Levy	391 888	163 287	41,7%	163 287	41,7%	-	-	(100,0%)
Operational Revenue	76 069	18 969	24,9%	18 969	24,9%	17 563	128,1%	8,0%
Gains on disposal of Assets	33 844	42	,1%	42	,1%	1 319	5,5%	(96,8%)
Other Gains	439 387	16 202	3,7%	16 202	3,7%	0	-	5 209 603,5%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**32 002 456**	**7 219 250**	**22,6%**	**7 219 250**	**22,6%**	**6 525 671**	**21,4%**	**10,6%**
Employee related costs	8 827 461	2 013 187	22,8%	2 013 187	22,8%	1 819 069	21,1%	10,7%
Remuneration of councillors	501 346	114 370	22,8%	114 370	22,8%	96 352	19,8%	18,7%
Bulk purchases - electricity	7 298 487	2 576 513	35,3%	2 576 513	35,3%	2 430 842	35,4%	6,0%
Inventory consumed	1 814 140	348 402	19,2%	348 402	19,2%	322 839	19,9%	7,9%
Debt impairment	2 969 359	682	-	682	-	6	-	11 182,1%
Depreciation and amortisation	2 738 933	336 302	12,3%	336 302	12,3%	327 043	13,4%	2,8%
Interest	832 410	278 342	33,4%	278 342	33,4%	132 557	19,9%	110,0%
Contracted services	3 573 287	713 208	20,0%	713 208	20,0%	671 206	21,3%	6,3%
Transfers and subsidies	818 310	143 420	17,5%	143 420	17,5%	251 566	36,2%	(43,0%)
Irrecoverable debts written off	546 060	180 317	33,0%	180 317	33,0%	7 823	2,5%	2 204,9%
Operational costs	2 071 299	502 745	24,3%	502 745	24,3%	466 361	23,1%	7,8%
Losses on disposal of Assets	5 210	30	,6%	30	,6%	-	-	(100,0%)
Other Losses	6 153	11 733	190,7%	11 733	190,7%	9	,3%	125 951,7%
Surplus/(Deficit)	**47 846**	**1 984 256**	**-**	**1 984 256**	**-**	**1 116 602**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 350 721	516 396	15,4%	516 396	15,4%	530 653	15,5%	(2,7%)
Transfers and subsidies - capital (in-kind)	41 500	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 440 067**	**2 500 652**		**2 500 652**		**1 647 254**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 440 067**	**2 500 652**		**2 500 652**		**1 647 254**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 440 067**	**2 500 652**		**2 500 652**		**1 647 254**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	45	-	45	-	60	-	(25,6%)
Surplus/(Deficit) for the year	**3 440 067**	**2 500 697**		**2 500 697**		**1 647 315**		

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	**4 008 414**	**689 930**	**17,2%**	**689 930**	**17,2%**	**672 180**	**15,8%**	**2,6%**
National Government	3 183 024	559 274	17,6%	559 274	17,6%	594 543	17,9%	(5,9%)
Provincial Government	-	4 456	-	4 456	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	1 136	-	(100,0%)
Transfers recognised - capital	**3 183 024**	**563 730**	**17,7%**	**563 730**	**17,7%**	**595 678**	**17,9%**	**(5,4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	825 390	126 200	15,3%	126 200	15,3%	76 502	8,2%	65,0%
Capital Expenditure Functional	**4 013 221**	**691 830**	**17,2%**	**691 830**	**17,2%**	**672 220**	**15,8%**	**2,9%**
Municipal governance and administration	**119 428**	**27 281**	**22,8%**	**27 281**	**22,8%**	**24 449**	**12,0%**	**11,6%**
Executive and Council	4 204	880	20,9%	880	20,9%	875	10,4%	,6%
Finance and administration	115 224	26 401	22,9%	26 401	22,9%	23 575	12,1%	12,0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**245 435**	**30 253**	**12,3%**	**30 253**	**12,3%**	**17 789**	**5,6%**	**70,1%**
Community and Social Services	133 829	22 379	16,7%	22 379	16,7%	10 926	9,4%	104,8%
Sport And Recreation	74 006	5 272	7,1%	5 272	7,1%	4 466	6,8%	18,1%
Public Safety	8 700	2 601	29,9%	2 601	29,9%	29	,2%	8 738,3%
Housing	28 000	-	-	-	-	2 369	10,3%	(100,0%)
Health	900	-	-	-	-	-	-	-
Economic and Environmental Services	**1 390 479**	**286 042**	**20,6%**	**286 042**	**20,6%**	**269 543**	**17,3%**	**6,1%**
Planning and Development	383 145	81 225	21,2%	81 225	21,2%	77 699	14,7%	4,5%
Road Transport	1 004 633	204 817	20,4%	204 817	20,4%	191 844	18,6%	6,8%
Environmental Protection	2 700	-	-	-	-	-	-	-
Trading Services	**2 248 044**	**348 255**	**15,5%**	**348 255**	**15,5%**	**360 438**	**16,6%**	**(3,4%)**
Energy sources	309 847	33 729	10,9%	33 729	10,9%	68 503	19,8%	(50,8%)
Water Management	1 292 299	199 092	15,4%	199 092	15,4%	189 249	16,0%	5,2%
Waste Water Management	547 904	99 184	18,1%	99 184	18,1%	88 338	16,8%	12,3%
Waste Management	97 994	16 249	16,6%	16 249	16,6%	14 349	11,8%	13,2%
Other	**9 835**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**31 197 341**	**9 910 207**	**31,8%**	**9 910 207**	**31,8%**	**10 149 948**	**34,1%**	**(2,4%)**
Property rates	4 261 901	773 136	18,1%	773 136	18,1%	2 356 078	58,3%	(67,2%)
Service charges	11 187 576	2 328 508	20,8%	2 328 508	20,8%	1 940 806	17,4%	20,0%

Other revenue	1 888 472	1 876 484	99,4%	1 876 484	99,4%	1 612 176	115,8%	16,4%
Transfers and Subsidies - Operational	9 828 179	3 401 538	34,6%	3 401 538	34,6%	3 068 825	33,1%	10,8%
Transfers and Subsidies - Capital	3 532 568	1 496 370	42,4%	1 496 370	42,4%	1 159 934	33,6%	29,0%
Interest	498 397	34 002	6,8%	34 002	6,8%	12 023	2,8%	182,8%
Dividends	250	170	67,9%	170	67,9%	106	53,7%	59,4%
Payments	**(27 017 963)**	**(5 825 458)**	**21,6%**	**(5 825 458)**	**21,6%**	**(6 439 382)**	**26,2%**	**(9,5%)**
Suppliers and employees	(26 185 518)	(5 825 458)	22,2%	(5 825 458)	22,2%	(6 439 382)	26,8%	(9,5%)
Finance charges	(685 977)	-	-	-	-	-	-	-
Transfers and grants	(146 467)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 179 379**	**4 084 749**	**97,7%**	**4 084 749**	**97,7%**	**3 710 566**	**71,7%**	**10,1%**
Cash Flow from Investing Activities								
Receipts	**607 000**	**103**	**-**	**103**	**-**	**(24 131)**	**-**	**(100,4%)**
Proceeds on disposal of PPE	13 000	42	,3%	42	,3%	1 320	-	(96,8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	594 000	61	-	61	-	(451)	-	(113,5%)
Decrease (increase) in non-current investments	-	-	-	-	-	(25 000)	-	(100,0%)
Payments	**(4 172 382)**	**(792 174)**	**19,0%**	**(792 174)**	**19,0%**	**(738 744)**	**17,3%**	**7,2%**
Capital assets	(4 172 382)	(792 174)	19,0%	(792 174)	19,0%	(738 744)	17,3%	7,2%
Net Cash from/(used) Investing Activities	**(3 565 382)**	**(792 071)**	**22,2%**	**(792 071)**	**22,2%**	**(762 875)**	**17,8%**	**3,8%**
Cash Flow from Financing Activities								
Receipts	**3 323**	**5 279**	**158,8%**	**5 279**	**158,8%**	**2 742**	**207,3%**	**92,6%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 124	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 200	5 279	240,0%	5 279	240,0%	2 742	1 028,1%	92,6%
Payments	**(74 379)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(74 379)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(71 055)**	**5 279**	**(7,4%)**	**5 279**	**(7,4%)**	**2 742**	**(1,7%)**	**92,6%**
Net Increase/(Decrease) in cash held	**542 942**	**3 297 956**	**607,4%**	**3 297 956**	**607,4%**	**2 950 433**	**399,9%**	**11,8%**
Cash/cash equivalents at the year begin:	1 369 656	1 339 169	97,8%	1 339 169	97,8%	372 032	20,3%	260,0%
Cash/cash equivalents at the year end:	**1 912 597**	**4 440 121**	**232,2%**	**4 440 121**	**232,2%**	**3 595 756**	**140,0%**	**23,5%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	241 796	3,0%	171 634	2,1%	124 379	1,6%	7 450 188	93,3%	7 987 997	22,1%	(58 625)	(,7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	533 834	11,0%	185 479	3,8%	173 385	3,6%	3 958 921	81,6%	4 851 619	13,4%	(2 925)	(,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	494 673	6,3%	284 360	3,6%	328 635	4,2%	6 779 644	86,0%	7 887 313	21,8%	(37 257)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	68 464	2,6%	93 297	3,6%	44 744	1,7%	2 394 627	92,1%	2 601 132	7,2%	(17 235)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Management	96 244	3,4%	94 230	3,3%	53 908	1,9%	2 620 281	91,5%	2 864 663	7,9%	(15 633)	(,5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	297	1,4%	134	,7%	96	,5%	20 014	97,4%	20 542	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	169 396	2,2%	138 449	1,8%	164 990	2,1%	7 282 009	93,9%	7 754 844	21,5%	(12 035)	(,2%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	77 870	3,7%	7 330	,3%	5 186	,2%	2 041 218	95,8%	2 131 604	5,9%	(35 423)	(1,7%)	-	-
Total By Income Source	**1 682 574**	**4,7%**	**974 914**	**2,7%**	**895 322**	**2,5%**	**32 546 902**	**90,2%**	**36 099 713**	**100,0%**	**(179 132)**	**(,5%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	208 298	6,3%	64 407	2,0%	113 795	3,5%	2 897 592	88,2%	3 284 092	9,1%	(714)	-	-	-
Commercial	744 209	5,5%	364 319	2,7%	367 031	2,7%	12 152 911	89,2%	13 628 470	37,8%	6 671	-	-	-
Households	687 628	3,8%	546 007	3,0%	390 321	2,2%	16 521 459	91,1%	18 145 415	50,3%	(185 089)	(1,0%)	-	-
Other	42 439	4,1%	181	-	24 175	2,3%	974 941	93,6%	1 041 736	2,9%	-	-	-	-
Total By Customer Group	**1 682 574**	**4,7%**	**974 914**	**2,7%**	**895 322**	**2,5%**	**32 546 902**	**90,2%**	**36 099 713**	**100,0%**	**(179 132)**	**(,5%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 605 976	8,9%	1 034 822	5,7%	640 215	3,5%	14 782 645	81,8%	18 063 658	54,0%
Bulk Water	86 928	4,2%	78 931	3,8%	11 571	,6%	1 899 868	91,5%	2 077 298	6,2%
PAYE deductions	10 134	43,3%	-	-	-	-	13 286	56,7%	23 421	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	23 740	97,2%	(1 292)	(5,3%)	56	,2%	1 919	7,9%	24 423	,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	265 995	2,1%	161 553	1,3%	108 945	,9%	12 116 825	95,8%	12 653 318	37,9%
Auditor-General	890	7,0%	-	-	-	-	11 864	93,0%	12 755	-
Other	17 756	3,1%	(787)	(,1%)	19 346	3,4%	529 115	93,6%	565 430	1,7%
Medical Aid deductions	2 751	100,0%	-	-	-	-	-	-	2 751	-
Total	**2 014 171**	**6,0%**	**1 273 226**	**3,8%**	**780 133**	**2,3%**	**29 355 522**	**87,8%**	**33 423 052**	**100,0%**

AGGREGRATED INFORMATION FOR NORTH WEST
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	**27 358 564**	**7 736 172**	**28,3%**	**7 736 172**	**28,3%**	**7 535 696**	**27,7%**	**2,7%**
Exchange Revenue								
Service charges - Electricity	6 549 954	1 606 802	24,5%	1 606 802	24,5%	1 670 265	21,9%	(3,8%)
Service charges - Water	2 602 864	638 563	24,5%	638 563	24,5%	623 194	25,6%	2,5%
Service charges - Waste Water Management	1 111 317	192 511	17,3%	192 511	17,3%	186 642	18,3%	3,1%
Service charges - Waste Management	791 858	183 467	23,2%	183 467	23,2%	182 564	24,6%	,5%
Sale of Goods and Rendering of Services	81 381	15 016	18,5%	15 016	18,5%	18 672	24,4%	(19,6%)
Agency services	168 903	11 751	7,0%	11 751	7,0%	40 521	28,4%	(71,0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 651 387	477 142	28,9%	477 142	28,9%	528 127	36,6%	(9,7%)
Interest earned from Current and Non Current Assets	318 322	42 711	13,4%	42 711	13,4%	38 527	19,1%	10,9%
Dividends	29	-	-	-	-	4	12,9%	(100,0%)
Rent on Land	780	1 091	139,8%	1 091	139,8%	894	125,1%	22,0%
Rental from Fixed Assets	56 141	15 901	28,3%	15 901	28,3%	10 244	18,4%	55,2%
Licence and permits	71 020	6 575	9,3%	6 575	9,3%	7 495	11,5%	(12,3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	193 404	7 486	3,9%	7 486	3,9%	28 712	19,4%	(73,9%)
Non-Exchange Revenue								
Property rates	2 916 555	736 796	25,3%	736 796	25,3%	693 984	22,1%	6,2%
Surcharges and Taxes	157	-	-	-	-	-	-	-
Fines, penalties and forfeits	93 200	10 188	10,9%	10 188	10,9%	22 814	27,6%	(55,3%)
Licences or permits	31 386	6 633	21,1%	6 633	21,1%	7 165	18,9%	(7,4%)
Transfer and subsidies - Operational	9 380 456	3 584 108	38,2%	3 584 108	38,2%	3 314 731	36,9%	8,1%
Interest	693 556	115 300	16,6%	115 300	16,6%	69 992	14,9%	64,7%
Fuel Levy	192 095	80 040	41,7%	80 040	41,7%	90 962	49,2%	(12,0%)
Operational Revenue	-	4 046	-	4 046	-	(0)	-	(1 296 859,0%)
Gains on disposal of Assets	-	44	-	44	-	109	1,5%	(59,9%)
Other Gains	453 799	-	-	-	-	67	-	(100,0%)
Discontinued Operations	0	-	-	-	-	12	-	(100,0%)
Operating Expenditure	**27 985 393**	**4 344 920**	**15,5%**	**4 344 920**	**15,5%**	**4 895 359**	**18,0%**	**(11,2%)**
Employee related costs	7 084 599	1 295 041	18,3%	1 295 041	18,3%	1 552 810	23,1%	(16,6%)
Remuneration of councillors	503 314	82 955	16,5%	82 955	16,5%	106 496	21,8%	(22,1%)
Bulk purchases - electricity	6 172 889	1 331 155	21,6%	1 331 155	21,6%	1 043 323	16,7%	27,6%
Inventory consumed	2 088 061	283 212	13,6%	283 212	13,6%	287 376	13,4%	(1,4%)
Debt impairment	2 729 978	107 432	3,9%	107 432	3,9%	-	-	(100,0%)
Depreciation and amortisation	2 401 592	240 757	10,0%	240 757	10,0%	240 333	9,6%	,2%
Interest	191 014	37 782	19,8%	37 782	19,8%	22 212	9,8%	70,1%
Contracted services	3 600 366	600 109	16,7%	600 109	16,7%	599 544	17,2%	,1%
Transfers and subsidies	97 276	16 264	16,7%	16 264	16,7%	7 830	6,5%	107,7%
Irrecoverable debts written off	1 366 858	21 427	1,6%	21 427	1,6%	738 083	251,3%	(97,1%)
Operational costs	1 749 406	329 087	18,8%	329 087	18,8%	297 250	16,4%	10,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	40	(301)	(753,0%)	(301)	(753,0%)	102	-	(394,7%)
Surplus/(Deficit)	**(626 828)**	**3 391 252**	**-**	**3 391 252**	**-**	**2 640 337**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 272 200	533 228	16,3%	533 228	16,3%	521 367	16,3%	2,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 645 372**	**3 924 480**		**3 924 480**		**3 161 704**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 645 372**	**3 924 480**		**3 924 480**		**3 161 704**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 645 372**	**3 924 480**		**3 924 480**		**3 161 704**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 645 372**	**3 924 480**		**3 924 480**		**3 161 704**		

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	**3 551 494**	**689 837**	**19,4%**	**689 837**	**19,4%**	**363 892**	**9,3%**	**89,6%**
National Government	3 179 828	487 344	15,3%	487 344	15,3%	300 808	9,6%	62,0%
Provincial Government	2 409	73	3,0%	73	3,0%	(9 683)	(1 282,5%)	(100,8%)
District Municipality	-	-	-	-	-	29 324	62,6%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	90	-	-	-	-	-	-	-
Transfers recognised - capital	**3 182 326**	**487 418**	**15,3%**	**487 418**	**15,3%**	**320 449**	**10,1%**	**52,1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	369 168	202 420	54,8%	202 420	54,8%	43 443	6,1%	365,9%
Capital Expenditure Functional	**3 555 619**	**689 837**	**19,4%**	**689 837**	**19,4%**	**364 260**	**9,3%**	**89,4%**
Municipal governance and administration	**133 345**	**137 790**	**103,3%**	**137 790**	**103,3%**	**5 906**	**1,9%**	**2 232,9%**
Executive and Council	43 032	4 026	9,4%	4 026	9,4%	1 410	2,4%	185,6%
Finance and administration	89 881	133 769	148,8%	133 769	148,8%	4 497	1,8%	2 874,7%
Internal audit	431	(5)	(1,1%)	(5)	(1,1%)	-	-	(100,0%)
Community and Public Safety	**209 041**	**21 786**	**10,4%**	**21 786**	**10,4%**	**16 763**	**6,2%**	**30,0%**
Community and Social Services	89 110	4 796	5,4%	4 796	5,4%	5 162	8,0%	(7,1%)
Sport And Recreation	78 164	12 319	15,8%	12 319	15,8%	3 607	4,3%	241,5%
Public Safety	40 967	4 022	9,8%	4 022	9,8%	4 555	4,2%	(11,7%)
Housing	500	-	-	-	-	-	-	-
Health	300	648	216,1%	648	216,1%	3 438	24,2%	(81,1%)
Economic and Environmental Services	**1 025 516**	**219 301**	**21,4%**	**219 301**	**21,4%**	**33 270**	**3,2%**	**559,2%**
Planning and Development	623 182	117 297	18,8%	117 297	18,8%	(57 656)	(10,5%)	(303,4%)
Road Transport	401 924	102 004	25,4%	102 004	25,4%	91 435	18,8%	11,6%
Environmental Protection	410	-	-	-	-	(509)	(32,4%)	(100,0%)
Trading Services	**2 187 717**	**310 960**	**14,2%**	**310 960**	**14,2%**	**308 321**	**13,6%**	**,9%**
Energy sources	310 423	28 234	9,1%	28 234	9,1%	36 993	13,4%	(23,7%)
Water Management	1 233 511	166 875	13,5%	166 875	13,5%	131 406	8,9%	27,0%
Waste Water Management	554 236	115 825	20,9%	115 825	20,9%	128 060	28,1%	(9,6%)
Waste Management	89 546	25	-	25	-	11 862	17,0%	(99,8%)
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	**24 701 069**	**5 062 095**	**20,5%**	**5 062 095**	**20,5%**	**3 844 028**	**15,4%**	**31,7%**
Property rates	2 152 125	334 927	15,6%	334 927	15,6%	295 852	12,7%	13,2%
Service charges	8 310 675	1 030 025	12,4%	1 030 025	12,4%	958 576	10,9%	7,5%

Other revenue	1 260 911	810 763	64,3%	810 763	64,3%	2 478 552	200,6%	(67,3%)
Transfers and Subsidies - Operational	9 050 491	2 317 957	25,6%	2 317 957	25,6%	(255 567)	(2,8%)	(1 007,0%)
Transfers and Subsidies - Capital	3 099 099	486 137	15,7%	486 137	15,7%	342 723	10,8%	41,8%
Interest	827 739	81 337	9,8%	81 337	9,8%	22 831	4,4%	256,3%
Dividends	29	949	3 321,7%	949	3 321,7%	1 061	3 461,2%	(10,5%)
Payments	**(21 319 488)**	**(2 902 577)**	**13,6%**	**(2 902 577)**	**13,6%**	**(1 301 824)**	**6,1%**	**123,0%**
Suppliers and employees	(21 155 486)	(2 902 577)	13,7%	(2 902 577)	13,7%	(1 301 824)	6,2%	123,0%
Finance charges	(81 835)	-	-	-	-	-	-	-
Transfers and grants	(82 167)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 381 581**	**2 159 519**	**63,9%**	**2 159 519**	**63,9%**	**2 542 203**	**66,2%**	**(15,1%)**
Cash Flow from Investing Activities								
Receipts	**17 135**	**(1 613)**	**(9,4%)**	**(1 613)**	**(9,4%)**	**1 440**	**(3,6%)**	**(212,0%)**
Proceeds on disposal of PPE	17 377	1 560	9,0%	1 560	9,0%	5 589	-	(72,1%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(89)	(1 010)	1 137,2%	(1 010)	1 137,2%	(2 710)	-	(62,7%)
Decrease (increase) in non-current investments	(153)	(2 163)	1 409,8%	(2 163)	1 409,8%	(1 439)	3,6%	50,4%
Payments	**(3 849 146)**	**(313 544)**	**8,1%**	**(313 544)**	**8,1%**	**(320 520)**	**7,7%**	**(2,2%)**
Capital assets	(3 849 146)	(313 544)	8,1%	(313 544)	8,1%	(320 520)	7,7%	(2,2%)
Net Cash from/(used) Investing Activities	**(3 832 011)**	**(315 157)**	**8,2%**	**(315 157)**	**8,2%**	**(319 080)**	**7,6%**	**(1,2%)**
Cash Flow from Financing Activities								
Receipts	**(103 368)**	**2 351**	**(2,3%)**	**2 351**	**(2,3%)**	**1 332**	**7,6%**	**76,6%**
Short term loans	8 723	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(112 091)	2 351	(2,1%)	2 351	(2,1%)	1 332	-	76,6%
Payments	**(207 497)**	**(119)**	**,1%**	**(119)**	**,1%**	**(33)**	**-**	**265,6%**
Repayment of borrowing	(207 497)	(119)	,1%	(119)	,1%	(33)	-	265,6%
Net Cash from/(used) Financing Activities	**(310 865)**	**2 232**	**(,7%)**	**2 232**	**(,7%)**	**1 299**	**(2,6%)**	**71,8%**
Net Increase/(Decrease) in cash held	**(761 295)**	**1 846 594**	**(242,6%)**	**1 846 594**	**(242,6%)**	**2 224 423**	**(516,6%)**	**(17,0%)**
Cash/cash equivalents at the year begin:	2 419 369	1 083 742	44,8%	1 083 742	44,8%	180 018	8,4%	502,0%
Cash/cash equivalents at the year end:	**1 658 075**	**2 571 042**	**155,1%**	**2 571 042**	**155,1%**	**2 840 093**	**165,5%**	**(9,5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	296 523	2,9%	207 656	2,0%	164 639	1,6%	9 554 215	93,5%	10 223 033	26,9%	288 558	2,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	476 356	15,2%	194 252	6,2%	112 186	3,6%	2 360 844	75,1%	3 143 638	8,3%	39 679	1,3%	-	-
Receivables from Non-exchange Transactions - Property Rates	211 260	4,0%	105 651	2,0%	184 650	3,5%	4 735 188	90,4%	5 236 749	13,8%	(8 408)	(,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	71 394	2,7%	50 174	1,9%	44 678	1,7%	2 522 865	93,8%	2 689 110	7,1%	144 971	5,4%	-	-
Receivables from Exchange Transactions - Waste Management	50 804	1,6%	48 486	1,5%	48 625	1,5%	3 012 609	95,3%	3 160 523	8,3%	74 336	2,4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 281	1,2%	800	,8%	4 858	4,6%	98 396	93,4%	105 335	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	237 318	2,0%	190 822	1,6%	210 426	1,8%	11 107 816	94,6%	11 746 382	30,9%	971	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	3	100,0%	3	-	-	-	-	-
Other	(37 458)	(2,3%)	37 675	2,3%	22 110	1,3%	1 626 231	98,6%	1 648 558	4,3%	3 603	,2%	-	-
Total By Income Source	**1 307 477**	**3,4%**	**835 515**	**2,2%**	**792 172**	**2,1%**	**35 018 166**	**92,3%**	**37 953 329**	**100,0%**	**543 709**	**1,4%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	58 117	2,3%	77 304	3,1%	106 214	4,3%	2 249 911	90,3%	2 491 546	6,6%	4 284	,2%	-	-
Commercial	443 459	10,4%	164 823	3,9%	125 537	2,9%	3 535 454	82,8%	4 269 274	11,2%	28 612	,7%	-	-
Households	705 733	2,4%	548 866	1,9%	498 077	1,7%	27 519 181	94,0%	29 271 858	77,1%	510 813	1,7%	-	-
Other	100 168	5,2%	44 521	2,3%	62 343	3,2%	1 713 619	89,2%	1 920 652	5,1%	-	-	-	-
Total By Customer Group	**1 307 477**	**3,4%**	**835 515**	**2,2%**	**792 172**	**2,1%**	**35 018 166**	**92,3%**	**37 953 329**	**100,0%**	**543 709**	**1,4%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	457 173	6,6%	700 546	10,1%	275 397	4,0%	5 488 562	79,3%	6 921 678	48,3%
Bulk Water	339 052	8,9%	73 502	1,9%	99 568	2,6%	3 313 139	86,6%	3 825 261	26,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(277)	(34,9%)	125	15,7%	(642)	(80,9%)	1 587	200,1%	793	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	643	100,0%	643	-
Trade Creditors	175 289	11,7%	46 247	3,1%	100 942	6,7%	1 175 784	78,5%	1 498 262	10,5%
Auditor-General	5 863	15,2%	(162)	(,4%)	(2 472)	(6,4%)	35 236	91,6%	38 465	,3%
Other	181 816	8,9%	(13 620)	(,7%)	65 489	3,2%	1 815 971	88,6%	2 049 656	14,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 158 917**	**8,1%**	**806 638**	**5,6%**	**538 282**	**3,8%**	**11 830 922**	**82,5%**	**14 334 759**	**100,0%**

AGGREGRATED INFORMATION FOR NORTHERN CAPE
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	**11 806 812**	**2 980 103**	**25,2%**	**2 980 103**	**25,2%**	**2 659 912**	**25,7%**	**12,0%**
Exchange Revenue								
Service charges - Electricity	3 372 327	725 031	21,5%	725 031	21,5%	634 489	22,3%	14,3%
Service charges - Water	1 018 904	176 076	17,3%	176 076	17,3%	186 870	19,6%	(5,8%)
Service charges - Waste Water Management	466 816	106 346	22,8%	106 346	22,8%	99 278	23,0%	7,1%
Service charges - Waste Management	385 060	88 725	23,0%	88 725	23,0%	82 313	23,7%	7,8%
Sale of Goods and Rendering of Services	60 821	12 563	20,7%	12 563	20,7%	14 054	24,3%	(10,6%)
Agency services	10 147	4 306	42,4%	4 306	42,4%	3 818	30,4%	12,8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	531 143	159 176	30,0%	159 176	30,0%	120 694	26,1%	31,9%
Interest earned from Current and Non Current Assets	106 081	14 364	13,5%	14 364	13,5%	13 144	18,3%	9,3%
Dividends	2	-	-	-	-	-	-	-
Rent on Land	2 838	199	7,0%	199	7,0%	457	18,6%	(56,5%)
Rental from Fixed Assets	63 845	15 824	24,8%	15 824	24,8%	12 065	17,4%	31,2%
Licence and permits	18 292	2 742	15,0%	2 742	15,0%	3 001	18,6%	(8,6%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	144 683	8 421	5,8%	8 421	5,8%	13 423	14,4%	(37,3%)
Non-Exchange Revenue								
Property rates	1 788 875	558 873	31,2%	558 873	31,2%	525 510	32,8%	6,3%
Surcharges and Taxes	14 113	11	,1%	11	,1%	9	,1%	22,2%
Fines, penalties and forfeits	107 681	6 815	6,3%	6 815	6,3%	8 818	9,5%	(22,7%)
Licences or permits	13 513	4 263	31,5%	4 263	31,5%	4 078	31,1%	4,5%
Transfer and subsidies - Operational	2 940 943	1 025 709	34,9%	1 025 709	34,9%	864 535	31,3%	18,6%
Interest	244 900	60 705	24,8%	60 705	24,8%	55 202	28,6%	10,0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	75 002	9 193	12,3%	9 193	12,3%	17 201	27,1%	(46,6%)
Gains on disposal of Assets	57 672	485	,8%	485	,8%	372	1,6%	30,3%
Other Gains	383 155	276	,1%	276	,1%	581	,3%	(52,5%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**11 604 667**	**2 199 086**	**19,0%**	**2 199 086**	**19,0%**	**1 953 560**	**18,7%**	**12,6%**
Employee related costs	3 936 538	814 131	20,7%	814 131	20,7%	768 633	21,0%	5,9%
Remuneration of councillors	248 311	52 379	21,1%	52 379	21,1%	52 224	22,4%	,3%
Bulk purchases - electricity	2 755 214	626 535	22,7%	626 535	22,7%	521 162	21,7%	20,2%
Inventory consumed	769 630	140 620	18,3%	140 620	18,3%	106 924	14,1%	31,5%
Debt impairment	845 135	152 270	18,0%	152 270	18,0%	93 075	13,4%	63,6%
Depreciation and amortisation	861 261	40 374	4,7%	40 374	4,7%	62 722	7,8%	(35,6%)
Interest	174 042	17 874	10,3%	17 874	10,3%	11 175	6,9%	59,9%
Contracted services	759 670	145 761	19,2%	145 761	19,2%	148 040	21,2%	(1,5%)
Transfers and subsidies	27 047	2 163	8,0%	2 163	8,0%	2 195	9,0%	(1,4%)
Irrecoverable debts written off	166 450	3 275	2,0%	3 275	2,0%	6 446	6,4%	(49,2%)
Operational costs	952 065	188 211	19,8%	188 211	19,8%	180 962	21,8%	4,0%
Losses on disposal of Assets	23 682	-	-	-	-	-	-	-
Other Losses	85 623	15 492	18,1%	15 492	18,1%	-	-	(100,0%)
Surplus/(Deficit)	**202 145**	**781 017**	**-**	**781 017**	**-**	**706 352**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	1 684 140	250 194	14,9%	250 194	14,9%	123 817	7,6%	102,1%
Transfers and subsidies - capital (in-kind)	112 125	-	-	-	-	120	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**1 998 410**	**1 031 211**		**1 031 211**		**830 289**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 998 410**	**1 031 211**		**1 031 211**		**830 289**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 998 410**	**1 031 211**		**1 031 211**		**830 289**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 998 410**	**1 031 211**		**1 031 211**		**830 289**		

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	**2 013 454**	**(34 504)**	**(1,7%)**	**(34 504)**	**(1,7%)**	**224 676**	**12,1%**	**(115,4%)**
National Government	1 700 543	154 434	9,1%	154 434	9,1%	222 092	13,5%	(30,5%)
Provincial Government	46 015	-	-	-	-	(111)	(22,6%)	(100,0%)
District Municipality	0	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	1 199	-	1 199	-	(19)	-	(6 257,4%)
Transfers recognised - capital	**1 746 558**	**155 634**	**8,9%**	**155 634**	**8,9%**	**221 962**	**13,4%**	**(29,9%)**
Borrowing	35 150	-	-	-	-	486	24,3%	(100,0%)
Internally generated funds	231 747	(190 138)	(82,0%)	(190 138)	(82,0%)	2 228	1,1%	(8 635,5%)
Capital Expenditure Functional	**2 060 918**	**(35 078)**	**(1,7%)**	**(35 078)**	**(1,7%)**	**224 663**	**12,1%**	**(115,6%)**
Municipal governance and administration	**131 148**	**(199 278)**	**(151,9%)**	**(199 278)**	**(151,9%)**	**(899)**	**(,8%)**	**22 069,4%**
Executive and Council	30 261	(201 886)	(667,2%)	(201 886)	(667,2%)	(1 221)	(4,6%)	16 439,9%
Finance and administration	100 383	2 608	2,6%	2 608	2,6%	322	,4%	710,6%
Internal audit	505	-	-	-	-	-	-	-
Community and Public Safety	**122 891**	**16 597**	**13,5%**	**16 597**	**13,5%**	**(6 325)**	**(7,5%)**	**(362,4%)**
Community and Social Services	49 742	7 823	15,7%	7 823	15,7%	(8 006)	(23,2%)	(197,7%)
Sport And Recreation	71 123	8 751	12,3%	8 751	12,3%	1 556	3,3%	462,6%
Public Safety	2 010	22	1,1%	22	1,1%	408	12,2%	(94,5%)
Housing	-	-	-	-	-	(273)	-	(100,0%)
Health	16	-	-	-	-	(9)	-	(100,0%)
Economic and Environmental Services	**183 777**	**20 246**	**11,0%**	**20 246**	**11,0%**	**51 877**	**20,7%**	**(61,0%)**
Planning and Development	54 609	11 633	21,3%	11 633	21,3%	11 148	14,6%	4,4%
Road Transport	128 868	8 613	6,7%	8 613	6,7%	40 753	23,3%	(78,9%)
Environmental Protection	300	-	-	-	-	(24)	(17,5%)	(100,0%)
Trading Services	**1 619 653**	**125 726**	**7,8%**	**125 726**	**7,8%**	**180 011**	**12,8%**	**(30,2%)**
Energy sources	260 666	1 702	,7%	1 702	,7%	19 721	13,2%	(91,4%)
Water Management	1 064 048	86 308	8,1%	86 308	8,1%	128 985	12,5%	(33,1%)
Waste Water Management	292 990	38 081	13,0%	38 081	13,0%	29 722	12,9%	28,1%
Waste Management	1 950	(365)	(18,7%)	(365)	(18,7%)	1 584	83,4%	(123,1%)
Other	**3 448**	**1 631**	**47,3%**	**1 631**	**47,3%**	**-**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

	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
Cash Flow from Operating Activities								
Receipts	**13 206 450**	**3 274 951**	**24,8%**	**3 274 951**	**24,8%**	**4 648 733**	**43,2%**	**(29,6%)**
Property rates	1 464 944	294 542	20,1%	294 542	20,1%	399 556	28,2%	(26,3%)
Service charges	4 798 016	815 047	17,0%	815 047	17,0%	1 510 999	36,9%	(46,1%)

Other revenue	1 994 975	325 909	16,3%	325 909	16,3%	(178 085)	(15,1%)	(283,0%)
Transfers and Subsidies - Operational	2 902 713	1 298 982	44,8%	1 298 982	44,8%	2 239 096	91,6%	(42,0%)
Transfers and Subsidies - Capital	1 663 571	520 448	31,3%	520 448	31,3%	667 207	46,1%	(22,0%)
Interest	382 231	20 020	5,2%	20 020	5,2%	9 961	5,3%	101,0%
Dividends	-	3	-	3	-	-	-	(100,0%)
Payments	**(9 514 076)**	**(2 421 728)**	**25,5%**	**(2 421 728)**	**25,5%**	**(1 990 948)**	**23,6%**	**21,6%**
Suppliers and employees	(9 379 345)	(2 422 917)	25,8%	(2 422 917)	25,8%	(1 993 058)	23,9%	21,6%
Finance charges	(126 833)	1 188	(,9%)	1 188	(,9%)	2 110	(1,9%)	(43,7%)
Transfers and grants	(7 898)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 692 374**	**853 223**	**23,1%**	**853 223**	**23,1%**	**2 657 785**	**115,1%**	**(67,9%)**
Cash Flow from Investing Activities								
Receipts	**22 684**	**(368)**	**(1,6%)**	**(368)**	**(1,6%)**	**(46 913)**	**(274,8%)**	**(99,2%)**
Proceeds on disposal of PPE	24 133	(89)	(,4%)	(89)	(,4%)	4 664	26,3%	(101,9%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(57)	(280)	488,2%	(280)	488,2%	(1 135)	-	(75,4%)
Decrease (increase) in non-current investments	(1 392)	-	-	-	-	(50 442)	7 455,5%	(100,0%)
Payments	**(1 862 953)**	**(310 005)**	**16,6%**	**(310 005)**	**16,6%**	**(224 590)**	**12,4%**	**38,0%**
Capital assets	(1 862 953)	(310 005)	16,6%	(310 005)	16,6%	(224 590)	12,4%	38,0%
Net Cash from/(used) Investing Activities	**(1 840 269)**	**(310 373)**	**16,9%**	**(310 373)**	**16,9%**	**(271 503)**	**15,1%**	**14,3%**
Cash Flow from Financing Activities								
Receipts	**31 090**	**502**	**1,6%**	**502**	**1,6%**	**5 203**	**114,6%**	**(90,4%)**
Short term loans	11 000	-	-	-	-	4 979	-	(100,0%)
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	90	502	559,9%	502	559,9%	224	11,1%	123,6%
Payments	**(18 944)**	**-**	**-**	**-**	**-**	**438**	**(3,0%)**	**(100,0%)**
Repayment of borrowing	(18 944)	-	-	-	-	438	(3,0%)	(100,0%)
Net Cash from/(used) Financing Activities	**12 146**	**502**	**4,1%**	**502**	**4,1%**	**5 641**	**(55,7%)**	**(91,1%)**
Net Increase/(Decrease) in cash held	**1 864 251**	**543 351**	**29,1%**	**543 351**	**29,1%**	**2 391 924**	**478,6%**	**(77,3%)**
Cash/cash equivalents at the year begin:	825 313	219 278	26,6%	219 278	26,6%	291 238	39,3%	(24,7%)
Cash/cash equivalents at the year end:	**2 689 564**	**919 424**	**34,2%**	**919 424**	**34,2%**	**2 609 030**	**210,4%**	**(64,8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	120 999	3,6%	66 918	2,0%	80 194	2,4%	3 082 804	92,0%	3 350 915	23,4%	(833)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	202 872	14,9%	85 653	6,3%	67 039	4,9%	1 005 091	73,9%	1 360 655	9,5%	(113)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	146 298	4,5%	151 286	4,6%	266 375	8,2%	2 691 449	82,7%	3 255 408	22,7%	(556)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	59 109	3,8%	31 534	2,0%	32 461	2,1%	1 444 018	92,1%	1 567 122	10,9%	(736)	-	-	-
Receivables from Exchange Transactions - Waste Management	52 448	3,5%	26 754	1,8%	29 777	2,0%	1 388 206	92,7%	1 497 184	10,4%	(384)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 826	1,8%	1 931	1,2%	1 810	1,1%	151 265	95,8%	157 832	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	50 738	2,1%	49 251	2,0%	50 726	2,1%	2 322 270	93,9%	2 472 985	17,3%	(579)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 645)	(1,1%)	11 484	1,7%	9 353	1,4%	654 582	98,0%	667 773	4,7%	(205)	-	-	-
Total By Income Source	**627 645**	**4,4%**	**424 810**	**3,0%**	**537 734**	**3,8%**	**12 739 686**	**88,9%**	**14 329 874**	**100,0%**	**(3 407)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	84 782	4,3%	100 196	5,1%	177 405	9,1%	1 596 823	81,5%	1 959 205	13,7%	-	-	-	-
Commercial	229 266	9,6%	119 959	5,0%	103 554	4,3%	1 937 732	81,1%	2 390 511	16,7%	(101)	-	-	-
Households	290 252	3,2%	193 712	2,2%	207 945	2,3%	8 270 472	92,3%	8 962 381	62,5%	(3 306)	-	-	-
Other	23 345	2,3%	10 943	1,1%	48 830	4,8%	934 659	91,8%	1 017 777	7,1%	-	-	-	-
Total By Customer Group	**627 645**	**4,4%**	**424 810**	**3,0%**	**537 734**	**3,8%**	**12 739 686**	**88,9%**	**14 329 874**	**100,0%**	**(3 407)**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	143 111	3,7%	191 131	4,9%	88 228	2,3%	3 442 950	89,1%	3 865 420	51,3%
Bulk Water	26 869	3,5%	19 845	2,6%	27 271	3,6%	694 195	90,4%	768 179	10,2%
PAYE deductions	13 889	74,4%	77	,4%	-	-	4 692	25,1%	18 658	,2%
VAT (output less input)	148	98,3%	-	-	-	-	3	1,7%	150	-
Pensions / Retirement deductions	11 033	79,4%	-	-	920	6,6%	1 943	14,0%	13 897	,2%
Loan repayments	31	,5%	-	-	-	-	6 039	99,5%	6 071	,1%
Trade Creditors	66 025	3,9%	19 209	1,1%	22 737	1,4%	1 576 155	93,6%	1 684 126	22,4%
Auditor-General	8 090	6,4%	604	,5%	883	,7%	116 797	92,4%	126 374	1,7%
Other	14 922	1,4%	39 600	3,8%	24 168	2,3%	956 111	92,4%	1 034 801	13,7%
Medical Aid deductions	10 665	83,8%	-	-	-	-	2 055	16,2%	12 720	,2%
Total	**294 783**	**3,9%**	**270 466**	**3,6%**	**164 207**	**2,2%**	**6 800 940**	**90,3%**	**7 530 396**	**100,0%**

AGGREGRATED INFORMATION FOR WESTERN CAPE
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	**104 186 848**	**27 371 718**	**26,3%**	**27 371 718**	**26,3%**	**25 369 626**	**27,0%**	**7,9%**
Exchange Revenue								
Service charges - Electricity	35 433 219	9 761 491	27,5%	9 761 491	27,5%	9 167 544	29,1%	6,5%
Service charges - Water	8 381 610	1 802 280	21,5%	1 802 280	21,5%	1 622 159	22,1%	11,1%
Service charges - Waste Water Management	4 550 952	1 087 043	23,9%	1 087 043	23,9%	990 636	25,1%	9,7%
Service charges - Waste Management	3 167 731	798 798	25,2%	798 798	25,2%	745 481	26,4%	7,2%
Sale of Goods and Rendering of Services	1 725 375	398 148	23,1%	398 148	23,1%	354 566	26,9%	12,3%
Agency services	792 504	152 756	19,3%	152 756	19,3%	155 494	18,9%	(1,8%)
Interest	12	-	-	-	-	-	-	-
Interest earned from Receivables	648 012	156 907	24,2%	156 907	24,2%	159 340	26,9%	(1,5%)
Interest earned from Current and Non Current Assets	1 579 401	586 810	37,2%	586 810	37,2%	590 551	32,5%	(,6%)
Dividends	2	-	-	-	-	-	-	-
Rent on Land	1 248	485	38,9%	485	38,9%	390	15,1%	24,4%
Rental from Fixed Assets	886 679	232 697	26,2%	232 697	26,2%	237 565	29,6%	(2,0%)
Licence and permits	25 934	5 887	22,7%	5 887	22,7%	5 276	24,0%	11,6%
Special rating levies	509 526	125 865	24,7%	125 865	24,7%	-	-	(100,0%)
Operational Revenue	1 288 441	252 011	19,6%	252 011	19,6%	267 584	24,2%	(5,8%)
Non-Exchange Revenue								
Property rates	18 727 782	5 076 821	27,1%	5 076 821	27,1%	4 742 236	27,5%	7,1%
Surcharges and Taxes	17 839	1 025	5,7%	1 025	5,7%	107 134	19,6%	(99,0%)
Fines, penalties and forfeits	3 216 486	588 765	18,3%	588 765	18,3%	558 389	17,8%	5,4%
Licences or permits	77 562	18 694	24,1%	18 694	24,1%	17 469	20,8%	7,0%
Transfer and subsidies - Operational	12 311 032	4 047 160	32,9%	4 047 160	32,9%	3 722 175	31,8%	8,7%
Interest	176 960	52 118	29,5%	52 118	29,5%	56 427	34,6%	(7,6%)
Fuel Levy	2 939 374	988 806	33,6%	988 806	33,6%	952 217	33,6%	3,8%
Operational Revenue	1 104 973	246 139	22,3%	246 139	22,3%	58 894	25,9%	317,9%
Gains on disposal of Assets	94 246	8 883	9,4%	8 883	9,4%	4 175	3,8%	112,8%
Other Gains	6 529 948	982 127	15,0%	982 127	15,0%	853 924	14,6%	15,0%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**104 544 225**	**20 814 539**	**19,9%**	**20 814 539**	**19,9%**	**20 118 515**	**21,3%**	**3,5%**
Employee related costs	30 831 469	6 438 329	20,9%	6 438 329	20,9%	5 936 437	20,8%	8,5%
Remuneration of councillors	572 300	125 161	21,9%	125 161	21,9%	117 430	21,0%	6,6%
Bulk purchases - electricity	27 124 487	6 341 872	23,4%	6 341 872	23,4%	6 420 799	27,4%	(1,2%)
Inventory consumed	9 789 196	1 507 560	15,4%	1 507 560	15,4%	1 464 627	16,5%	2,9%
Debt impairment	4 376 782	796 223	18,2%	796 223	18,2%	608 840	14,9%	30,8%
Depreciation and amortisation	6 141 763	1 384 641	22,5%	1 384 641	22,5%	1 329 882	22,7%	4,1%
Interest	2 139 371	293 096	13,7%	293 096	13,7%	295 736	15,6%	(,9%)
Contracted services	15 205 948	2 029 753	13,3%	2 029 753	13,3%	1 884 456	14,1%	7,7%
Transfers and subsidies	614 629	103 357	16,8%	103 357	16,8%	140 103	22,8%	(26,2%)
Irrecoverable debts written off	862 710	247 485	28,7%	247 485	28,7%	383 767	52,2%	(35,5%)
Operational costs	6 197 342	1 463 066	23,6%	1 463 066	23,6%	1 452 251	25,2%	,7%
Losses on disposal of Assets	26 710	22	,1%	22	,1%	2 152	6,5%	(99,0%)
Other Losses	661 518	83 974	12,7%	83 974	12,7%	82 036	12,0%	2,4%
Surplus/(Deficit)	**(357 377)**	**6 557 178**	**-**	**6 557 178**	**-**	**5 251 110**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	5 816 539	684 357	11,8%	684 357	11,8%	653 758	10,9%	4,7%
Transfers and subsidies - capital (in-kind)	46 050	279	,6%	279	,6%	79 985	-	(99,7%)
Surplus/(Deficit) after capital transfers and contributions	**5 505 213**	**7 241 815**		**7 241 815**		**5 984 853**		
Income Tax	11 407	1 964	17,2%	1 964	17,2%	4 007	129,5%	(51,0%)
Surplus/(Deficit) after income tax	**5 493 805**	**7 239 851**		**7 239 851**		**5 980 846**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	1 450	16,8%	1 450	16,8%	2 958	131,5%	(51,0%)
Surplus/(Deficit) attributable to municipality	**5 502 427**	**7 241 300**		**7 241 300**		**5 983 804**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**5 502 427**	**7 241 300**		**7 241 300**		**5 983 804**		

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	**18 392 897**	**2 444 792**	**13,3%**	**2 444 792**	**13,3%**	**1 895 550**	**10,6%**	**29,0%**
National Government	5 218 435	692 883	13,3%	692 883	13,3%	568 997	11,1%	21,8%
Provincial Government	424 327	84 452	19,9%	84 452	19,9%	27 627	4,1%	205,7%
District Municipality	185	170	91,9%	170	91,9%	77	13,3%	122,2%
Transfers and subsidies - capital (monetary alloc)(Departm Age	168 147	25 535	15,2%	25 535	15,2%	20 420	10,2%	25,1%
Transfers recognised - capital	**5 811 095**	**803 040**	**13,8%**	**803 040**	**13,8%**	**617 120**	**10,3%**	**30,1%**
Borrowing	6 526 519	605 890	9,3%	605 890	9,3%	838 979	9,4%	(27,8%)
Internally generated funds	6 055 284	1 035 862	17,1%	1 035 862	17,1%	439 451	14,2%	135,7%
Capital Expenditure Functional	**18 438 947**	**2 512 939**	**13,6%**	**2 512 939**	**13,6%**	**2 173 830**	**12,1%**	**15,6%**
Municipal governance and administration	**1 703 121**	**466 273**	**27,4%**	**466 273**	**27,4%**	**538 692**	**38,0%**	**(13,4%)**
Executive and Council	33 030	1 011	3,1%	1 011	3,1%	475	5,4%	112,8%
Finance and administration	1 668 931	465 219	27,9%	465 219	27,9%	538 154	38,2%	(13,6%)
Internal audit	1 160	43	3,7%	43	3,7%	64	5,4%	(32,1%)
Community and Public Safety	**2 530 822**	**395 835**	**15,6%**	**395 835**	**15,6%**	**298 277**	**13,7%**	**32,7%**
Community and Social Services	294 671	39 109	13,3%	39 109	13,3%	23 094	10,4%	69,3%
Sport And Recreation	417 398	41 637	10,0%	41 637	10,0%	26 006	6,8%	60,1%
Public Safety	356 725	58 544	16,4%	58 544	16,4%	25 474	8,1%	129,8%
Housing	1 400 214	252 751	18,1%	252 751	18,1%	219 176	18,2%	15,3%
Health	61 813	3 795	6,1%	3 795	6,1%	4 527	7,6%	(16,2%)
Economic and Environmental Services	**4 510 658**	**608 519**	**13,5%**	**608 519**	**13,5%**	**342 140**	**7,9%**	**77,9%**
Planning and Development	375 824	24 107	6,4%	24 107	6,4%	21 548	6,5%	11,9%
Road Transport	3 817 250	510 946	13,4%	510 946	13,4%	300 448	8,1%	70,1%
Environmental Protection	317 584	73 466	23,1%	73 466	23,1%	20 143	7,7%	264,7%
Trading Services	**9 614 768**	**1 027 523**	**10,7%**	**1 027 523**	**10,7%**	**985 543**	**9,9%**	**4,3%**
Energy sources	2 231 624	359 379	16,1%	359 379	16,1%	261 824	11,7%	37,3%
Water Management	2 498 903	224 546	9,0%	224 546	9,0%	253 796	11,6%	(11,5%)
Waste Water Management	4 507 069	402 245	8,9%	402 245	8,9%	426 223	8,5%	(5,6%)
Waste Management	377 172	41 353	11,0%	41 353	11,0%	43 700	7,5%	(5,4%)
Other	**79 579**	**14 788**	**18,6%**	**14 788**	**18,6%**	**9 179**	**17,0%**	**61,1%**

Part 3: Cash Receipts and Payments

	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
Cash Flow from Operating Activities								
Receipts	**100 022 369**	**29 750 910**	**29,7%**	**29 750 910**	**29,7%**	**29 087 229**	**32,2%**	**2,3%**
Property rates	18 481 784	7 071 172	38,3%	7 071 172	38,3%	7 649 922	44,6%	(7,6%)
Service charges	52 308 091	12 354 755	23,6%	12 354 755	23,6%	11 284 665	25,1%	9,5%

Other revenue	9 063 383	3 946 218	43,5%	3 946 218	43,5%	3 576 945	44,6%	10,3%
Transfers and Subsidies - Operational	12 492 268	5 435 196	43,5%	5 435 196	43,5%	5 183 138	43,5%	4,9%
Transfers and Subsidies - Capital	5 998 258	476 186	7,9%	476 186	7,9%	896 205	14,0%	(46,9%)
Interest	1 678 585	467 383	27,8%	467 383	27,8%	496 356	27,7%	(5,8%)
Dividends	2	-	-	-	-	-	-	-
Payments	**(86 670 501)**	**(23 603 629)**	**27,2%**	**(23 603 629)**	**27,2%**	**(15 744 322)**	**20,3%**	**49,9%**
Suppliers and employees	(85 894 534)	(23 584 167)	27,5%	(23 584 167)	27,5%	(15 736 191)	20,4%	49,9%
Finance charges	(561 207)	(19 029)	3,4%	(19 029)	3,4%	(7 931)	1,4%	139,9%
Transfers and grants	(214 760)	(433)	,2%	(433)	,2%	(200)	,2%	116,2%
Net Cash from/(used) Operating Activities	**13 351 869**	**6 147 281**	**46,0%**	**6 147 281**	**46,0%**	**13 342 907**	**107,0%**	**(53,9%)**
Cash Flow from Investing Activities								
Receipts	**779 435**	**(4 463 285)**	**(572,6%)**	**(4 463 285)**	**(572,6%)**	**(1 361 532)**	**(175,8%)**	**227,8%**
Proceeds on disposal of PPE	97 674	16 220	16,6%	16 220	16,6%	1 269	1,2%	1 178,0%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	14 268	77 265	541,5%	77 265	541,5%	61 442	469,3%	25,8%
Decrease (increase) in non-current investments	667 493	(4 556 770)	(682,7%)	(4 556 770)	(682,7%)	(1 424 242)	(217,2%)	219,9%
Payments	**(18 274 557)**	**(3 085 270)**	**16,9%**	**(3 085 270)**	**16,9%**	**(3 427 815)**	**19,4%**	**(10,0%)**
Capital assets	(18 274 557)	(3 085 270)	16,9%	(3 085 270)	16,9%	(3 427 815)	19,4%	(10,0%)
Net Cash from/(used) Investing Activities	**(17 495 122)**	**(7 548 555)**	**43,1%**	**(7 548 555)**	**43,1%**	**(4 789 347)**	**28,3%**	**57,6%**
Cash Flow from Financing Activities								
Receipts	**6 488 525**	**2 888 158**	**44,5%**	**2 888 158**	**44,5%**	**93 986**	**1,1%**	**2 973,0%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 462 215	2 800 000	43,3%	2 800 000	43,3%	63 000	,7%	4 344,4%
Increase (decrease) in consumer deposits	26 310	88 158	335,1%	88 158	335,1%	30 986	90,4%	184,5%
Payments	**(1 705 156)**	**(149 817)**	**8,8%**	**(149 817)**	**8,8%**	**(17 498)**	**,5%**	**756,2%**
Repayment of borrowing	(1 705 156)	(149 817)	8,8%	(149 817)	8,8%	(17 498)	,5%	756,2%
Net Cash from/(used) Financing Activities	**4 783 368**	**2 738 342**	**57,2%**	**2 738 342**	**57,2%**	**76 488**	**1,4%**	**3 480,1%**
Net Increase/(Decrease) in cash held	**640 115**	**1 337 069**	**208,9%**	**1 337 069**	**208,9%**	**8 630 048**	**816,4%**	**(84,5%)**
Cash/cash equivalents at the year begin:	23 379 959	7 299 000	31,2%	7 299 000	31,2%	5 758 636	32,7%	26,7%
Cash/cash equivalents at the year end:	**24 020 074**	**9 244 438**	**38,5%**	**9 244 438**	**38,5%**	**29 608 450**	**158,4%**	**(68,8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	771 609	19,6%	128 772	3,3%	120 213	3,0%	2 924 056	74,1%	3 944 650	24,5%	425	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 174 761	62,2%	125 362	3,6%	87 872	2,5%	1 107 368	31,7%	3 495 363	21,7%	28	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 421 107	38,1%	129 395	3,5%	181 092	4,9%	1 997 738	53,6%	3 729 332	23,1%	(358)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	422 143	20,7%	70 408	3,4%	60 285	2,9%	1 490 932	73,0%	2 043 767	12,7%	288	-	-	-
Receivables from Exchange Transactions - Waste Management	290 794	18,3%	56 073	3,5%	46 122	2,9%	1 199 563	75,3%	1 592 553	9,9%	351	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	143 008	14,0%	16 933	1,7%	1 364	,1%	863 155	84,3%	1 024 461	6,4%	-	-	-	-
Interest on Arrear Debtor Accounts	97 156	12,4%	52 698	6,7%	10 619	1,4%	623 300	79,5%	783 773	4,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(326 203)	65,8%	(172 370)	34,8%	(6 076)	1,2%	9 091	(1,8%)	(495 558)	(3,1%)	(77)	-	-	-
Total By Income Source	**4 994 375**	**31,0%**	**407 270**	**2,5%**	**501 491**	**3,1%**	**10 215 204**	**63,4%**	**16 118 340**	**100,0%**	**656**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	72 975	43,8%	(107 469)	(64,5%)	47 719	28,6%	153 460	92,1%	166 685	1,0%	-	-	-	-
Commercial	2 151 627	62,5%	125 155	3,6%	97 015	2,8%	1 067 238	31,0%	3 441 036	21,3%	(509)	-	-	-
Households	2 462 415	22,2%	373 749	3,4%	307 072	2,8%	7 923 881	71,6%	11 067 117	68,7%	1 165	-	-	-
Other	307 357	21,3%	15 834	1,1%	49 686	3,4%	1 070 624	74,2%	1 443 502	9,0%	-	-	-	-
Total By Customer Group	**4 994 375**	**31,0%**	**407 270**	**2,5%**	**501 491**	**3,1%**	**10 215 204**	**63,4%**	**16 118 340**	**100,0%**	**656**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	436 135	69,7%	10 148	1,6%	10 570	1,7%	169 257	27,0%	626 110	63,6%
Bulk Water	1 288	7,8%	49	,3%	-	-	15 246	91,9%	16 583	1,7%
PAYE deductions	28 954	99,2%	-	-	-	-	221	,8%	29 175	3,0%
VAT (output less input)	35 529	100,0%	-	-	-	-	-	-	35 529	3,6%
Pensions / Retirement deductions	2 573	89,2%	-	-	-	-	311	10,8%	2 884	,3%
Loan repayments	-	-	-	-	-	-	0	100,0%	0	-
Trade Creditors	81 672	54,8%	39 438	26,4%	3 884	2,6%	24 112	16,2%	149 106	15,1%
Auditor-General	2 336	4,8%	1 477	3,0%	508	1,0%	44 280	91,1%	48 601	4,9%
Other	62 204	81,8%	557	,7%	45	,1%	13 274	17,4%	76 078	7,7%
Medical Aid deductions	1 085	100,0%	-	-	-	-	-	-	1 085	,1%
Total	**651 775**	**66,2%**	**51 668**	**5,2%**	**15 007**	**1,5%**	**266 702**	**27,1%**	**985 153**	**100,0%**