EASTERN CAPE: BUFFALO CITY (BUF)
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	**10 953 569**	**3 064 923**	**28,0%**	**3 064 923**	**28,0%**	**2 921 539**	**28,8%**	**4,9%**
Exchange Revenue								
Service charges - Electricity	3 197 096	886 134	27,7%	886 134	27,7%	804 473	28,4%	10,2%
Service charges - Water	1 000 901	218 597	21,8%	218 597	21,8%	211 741	23,2%	3,2%
Service charges - Waste Water Management	632 342	160 103	25,3%	160 103	25,3%	150 726	25,0%	6,2%
Service charges - Waste Management	561 494	118 313	21,1%	118 313	21,1%	119 067	22,2%	(,6%)
Sale of Goods and Rendering of Services	159 693	31 009	19,4%	31 009	19,4%	30 664	20,0%	1,1%
Agency services	29 389	8 651	29,4%	8 651	29,4%	12 687	45,0%	(31,8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	231 858	99 429	42,9%	99 429	42,9%	91 137	41,0%	9,1%
Interest earned from Current and Non Current Assets	71 134	14 560	20,5%	14 560	20,5%	20 646	80,5%	(29,5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	25 306	9 321	36,8%	9 321	36,8%	6 763	27,9%	37,8%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	92 056	9 162	10,0%	9 162	10,0%	11 360	12,9%	(19,3%)
Non-Exchange Revenue								
Property rates	2 328 401	661 317	28,4%	661 317	28,4%	656 519	28,9%	,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 108	2 127	21,0%	2 127	21,0%	3 661	37,8%	(41,9%)
Licences or permits	14 625	3 306	22,6%	3 306	22,6%	3 156	22,5%	4,8%
Transfer and subsidies - Operational	1 801 124	558 938	31,0%	558 938	31,0%	523 547	32,0%	6,8%
Interest	-	1 998	-	1 998	-	1 345	-	48,6%
Fuel Levy	798 042	266 014	33,3%	266 014	33,3%	259 044	33,3%	2,7%
Operational Revenue	-	15 943	-	15 943	-	14 705	-	8,4%
Gains on disposal of Assets	-	-	-	-	-	297	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**10 951 601**	**2 986 756**	**27,3%**	**2 986 756**	**27,3%**	**2 899 297**	**28,6%**	**3,0%**
Employee related costs	2 932 056	708 833	24,2%	708 833	24,2%	649 523	22,1%	9,1%
Remuneration of councillors	81 578	17 743	21,7%	17 743	21,7%	16 710	21,5%	6,2%
Bulk purchases - electricity	3 193 457	980 458	30,7%	980 458	30,7%	953 018	33,6%	2,9%
Inventory consumed	289 608	73 872	25,5%	73 872	25,5%	58 134	20,8%	27,1%
Debt impairment	1 891 898	472 894	25,0%	472 894	25,0%	403 062	24,0%	17,3%
Depreciation and amortisation	595 663	394 807	66,3%	394 807	66,3%	490 782	86,5%	(19,6%)
Interest	6 551	1 950	29,8%	1 950	29,8%	2 560	28,6%	(23,9%)
Contracted services	1 165 425	135 730	11,6%	135 730	11,6%	95 179	10,0%	42,6%
Transfers and subsidies	117 729	32 242	27,4%	32 242	27,4%	28 853	20,2%	11,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	556 263	136 305	24,5%	136 305	24,5%	177 952	33,5%	(23,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	121 371	31 923	26,3%	31 923	26,3%	23 524	20,5%	35,7%
Surplus/(Deficit)	**1 968**	**78 167**	**-**	**78 167**	**-**	**22 242**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	808 900	20 283	2,5%	20 283	2,5%	66 741	8,5%	(69,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**810 868**	**98 450**		**98 450**		**88 982**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**810 868**	**98 450**		**98 450**		**88 982**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**810 868**	**98 450**		**98 450**		**88 982**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	16 522	-	16 522	-	18 498	-	(10,7%)
Surplus/(Deficit) for the year	**810 868**	**114 972**		**114 972**		**107 481**		

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	**1 159 709**	**118 910**	**10,3%**	**118 910**	**10,3%**	**92 808**	**7,5%**	**28,1%**
National Government	808 685	71 831	8,9%	71 831	8,9%	68 532	8,7%	4,8%
Provincial Government	115	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**808 800**	**71 831**	**8,9%**	**71 831**	**8,9%**	**68 532**	**8,7%**	**4,8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	350 908	47 079	13,4%	47 079	13,4%	24 275	5,5%	93,9%
Capital Expenditure Functional	**1 159 709**	**118 910**	**10,3%**	**118 910**	**10,3%**	**92 808**	**7,5%**	**28,1%**
Municipal governance and administration	**91 138**	**11 845**	**13,0%**	**11 845**	**13,0%**	**9 324**	**5,2%**	**27,0%**
Executive and Council	6 250	13	,2%	13	,2%	-	-	(100,0%)
Finance and administration	84 888	11 832	13,9%	11 832	13,9%	9 324	5,5%	26,9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**312 504**	**39 780**	**12,7%**	**39 780**	**12,7%**	**33 619**	**11,8%**	**18,3%**
Community and Social Services	45 915	3 082	6,7%	3 082	6,7%	2 721	16,2%	13,3%
Sport And Recreation	36 582	795	2,2%	795	2,2%	2 319	9,9%	(65,7%)
Public Safety	41 700	4 389	10,5%	4 389	10,5%	-	-	(100,0%)
Housing	182 007	30 769	16,9%	30 769	16,9%	27 872	12,3%	10,4%
Health	6 300	745	11,8%	745	11,8%	707	10,1%	5,3%
Economic and Environmental Services	**112 870**	**9 006**	**8,0%**	**9 006**	**8,0%**	**26 205**	**12,0%**	**(65,6%)**
Planning and Development	38 562	3 961	10,3%	3 961	10,3%	6 252	9,4%	(36,6%)
Road Transport	74 309	5 044	6,8%	5 044	6,8%	19 952	13,1%	(74,7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**583 729**	**57 155**	**9,8%**	**57 155**	**9,8%**	**18 710**	**3,7%**	**205,5%**
Energy sources	186 195	23 669	12,7%	23 669	12,7%	13 899	8,8%	70,3%
Water Management	161 031	18 599	11,5%	18 599	11,5%	2 183	1,3%	751,8%
Waste Water Management	133 909	10 591	7,9%	10 591	7,9%	2 578	2,3%	310,8%
Waste Management	102 594	4 297	4,2%	4 297	4,2%	49	,1%	8 608,1%
Other	**59 467**	**1 124**	**1,9%**	**1 124**	**1,9%**	**4 950**	**11,5%**	**(77,3%)**

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	**9 918 175**	**3 933 823**	**39,7%**	**3 933 823**	**39,7%**	**3 970 279**	**44,1%**	**(,9%)**
Property rates	1 769 585	472 797	26,7%	472 797	26,7%	404 939	22,8%	16,8%
Service charges	4 097 793	1 058 777	25,8%	1 058 777	25,8%	936 981	24,5%	13,0%

Other revenue	1 243 438	1 550 976	124,7%	1 550 976	124,7%	1 790 500	203,5%	(13,4%)
Transfers and Subsidies - Operational	1 741 520	636 034	36,5%	636 034	36,5%	520 807	33,6%	22,1%
Transfers and Subsidies - Capital	808 685	188 954	23,4%	188 954	23,4%	287 154	36,4%	(34,2%)
Interest	257 153	26 285	10,2%	26 285	10,2%	29 897	15,9%	(12,1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(8 702 448)**	**(2 533 186)**	**29,1%**	**(2 533 186)**	**29,1%**	**(2 158 995)**	**28,1%**	**17,3%**
Suppliers and employees	(8 609 507)	(2 502 501)	29,1%	(2 502 501)	29,1%	(2 129 806)	28,3%	17,5%
Finance charges	(6 551)	(3 878)	59,2%	(3 878)	59,2%	(5 102)	36,7%	(24,0%)
Transfers and grants	(86 389)	(26 807)	31,0%	(26 807)	31,0%	(24 087)	16,9%	11,3%
Net Cash from/(used) Operating Activities	**1 215 726**	**1 400 637**	**115,2%**	**1 400 637**	**115,2%**	**1 811 284**	**136,7%**	**(22,7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**308**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	308	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(1 159 709)**	**(118 910)**	**10,3%**	**(118 910)**	**10,3%**	**(92 808)**	**7,5%**	**28,1%**
Capital assets	(1 159 709)	(118 910)	10,3%	(118 910)	10,3%	(92 808)	7,5%	28,1%
Net Cash from/(used) Investing Activities	**(1 159 709)**	**(118 910)**	**10,3%**	**(118 910)**	**10,3%**	**(92 499)**	**7,5%**	**28,6%**
Cash Flow from Financing Activities								
Receipts	**3 340**	**1 559**	**46,7%**	**1 559**	**46,7%**	**(3 429)**	**(104,7%)**	**(145,5%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 340	1 559	46,7%	1 559	46,7%	(3 429)	(104,7%)	(145,5%)
Payments	**(25 086)**	**(15 318)**	**61,1%**	**(15 318)**	**61,1%**	**(14 094)**	**48,9%**	**8,7%**
Repayment of borrowing	(25 086)	(15 318)	61,1%	(15 318)	61,1%	(14 094)	48,9%	8,7%
Net Cash from/(used) Financing Activities	**(21 746)**	**(13 759)**	**63,3%**	**(13 759)**	**63,3%**	**(17 523)**	**68,6%**	**(21,5%)**
Net Increase/(Decrease) in cash held	**34 272**	**1 267 969**	**3 699,7%**	**1 267 969**	**3 699,7%**	**1 701 262**	**2 486,0%**	**(25,5%)**
Cash/cash equivalents at the year begin:	856 795	729 682	85,2%	729 682	85,2%	708 289	96,4%	3,0%
Cash/cash equivalents at the year end:	**891 066**	**1 998 997**	**224,3%**	**1 998 997**	**224,3%**	**2 422 184**	**301,5%**	**(17,5%)**

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	123 069	4,9%	85 624	3,4%	62 053	2,5%	2 243 031	89,2%	2 513 777	27,0%	71 954	2,9%	59 373	2,4%
Trade and Other Receivables from Exchange Transactions - Electricity	315 204	23,1%	109 633	8,0%	71 669	5,2%	869 300	63,6%	1 365 807	14,7%	24 915	1,8%	172 659	12,6%
Receivables from Non-exchange Transactions - Property Rates	231 642	11,8%	78 295	4,0%	63 497	3,2%	1 581 921	80,9%	1 955 355	21,0%	9 610	,5%	155 057	7,9%
Receivables from Exchange Transactions - Waste Water Management	67 449	8,4%	35 338	4,4%	27 932	3,5%	668 700	83,6%	799 419	8,6%	77 343	9,7%	40 267	5,0%
Receivables from Exchange Transactions - Waste Management	44 327	4,4%	29 962	3,0%	28 614	2,8%	905 210	89,8%	1 008 113	10,8%	79 149	7,9%	35 756	3,5%
Receivables from Exchange Transactions - Property Rental Debtors	263	2,1%	260	2,1%	257	2,1%	11 708	93,8%	12 487	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	36 163	2,8%	35 276	2,7%	35 899	2,7%	1 204 628	91,8%	1 311 966	14,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	6 793	-	-	-
Other	13 336	3,9%	9 300	2,7%	15 530	4,6%	301 993	88,8%	340 159	3,7%	66 901	19,7%	9 781	2,9%
Total By Income Source	**831 453**	**8,9%**	**383 688**	**4,1%**	**305 451**	**3,3%**	**7 786 491**	**83,7%**	**9 307 083**	**100,0%**	**336 665**	**3,6%**	**472 894**	**5,1%**
Debtors Age Analysis By Customer Group														
Organs of State	84 970	46,3%	20 202	11,0%	13 357	7,3%	65 018	35,4%	183 547	2,0%	-	-	-	-
Commercial	323 608	18,7%	98 381	5,7%	69 445	4,0%	1 237 819	71,6%	1 729 252	18,6%	-	-	-	-
Households	422 875	5,7%	265 104	3,6%	222 650	3,0%	6 483 655	87,7%	7 394 284	79,4%	336 665	4,6%	472 894	6,4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**831 453**	**8,9%**	**383 688**	**4,1%**	**305 451**	**3,3%**	**7 786 491**	**83,7%**	**9 307 083**	**100,0%**	**336 665**	**3,6%**	**472 894**	**5,1%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	310 409	100,0%	-	-	-	-	-	-	310 409	23,9%
Bulk Water	31 922	100,0%	-	-	-	-	-	-	31 922	2,5%
PAYE deductions	39 472	100,0%	-	-	-	-	-	-	39 472	3,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	39 485	100,0%	-	-	-	-	-	-	39 485	3,0%
Loan repayments	19 196	100,0%	-	-	-	-	-	-	19 196	1,5%
Trade Creditors	260 357	100,0%	-	-	-	-	-	-	260 357	20,0%
Auditor-General	2 192	100,0%	-	-	-	-	-	-	2 192	,2%
Other	596 730	100,0%	-	-	-	-	-	-	596 730	45,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 299 763**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 299 763**	**100,0%**

Contact Details

Municipal Manager	Mr Mxolisi Yawa	043 705 1901
Chief Financial Officer	Mr Vincent Pillay	043 705 1887

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
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	**19 555 749**	**7 018 760**	**35,9%**	**7 018 760**	**35,9%**	**7 053 752**	**38,9%**	**(,5%)**
Exchange Revenue								
Service charges - Electricity	6 464 349	1 993 656	30,8%	1 993 656	30,8%	1 680 570	28,8%	18,6%
Service charges - Water	2 983 123	389 732	13,1%	389 732	13,1%	572 844	19,5%	(32,0%)
Service charges - Waste Water Management	817 519	142 140	17,4%	142 140	17,4%	197 836	21,5%	(28,2%)
Service charges - Waste Management	348 080	56 016	16,1%	56 016	16,1%	77 311	23,4%	(27,5%)
Sale of Goods and Rendering of Services	114 371	19 985	17,5%	19 985	17,5%	25 829	22,0%	(22,6%)
Agency services	4 255	687	16,1%	687	16,1%	964	23,7%	(28,7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 106 615	269 915	24,4%	269 915	24,4%	356 823	36,0%	(24,4%)
Interest earned from Current and Non Current Assets	291 739	22 235	7,6%	22 235	7,6%	9 932	4,4%	123,9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	42 603	7 535	17,7%	7 535	17,7%	15 062	39,1%	(50,0%)
Licence and permits	21 319	3 867	18,1%	3 867	18,1%	5 493	27,3%	(29,6%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	29 273	7 677	26,2%	7 677	26,2%	6 747	20,7%	13,8%
Non-Exchange Revenue								
Property rates	3 299 358	3 394 110	102,9%	3 394 110	102,9%	3 173 007	101,0%	7,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	67 973	12 094	17,8%	12 094	17,8%	7 760	12,1%	55,8%
Licences or permits	1	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2 944 497	699 111	23,7%	699 111	23,7%	648 889	24,6%	7,7%
Interest	158 695	-	-	-	-	-	-	-
Fuel Levy	861 978	-	-	-	-	274 668	33,3%	(100,0%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	17	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**19 533 147**	**2 423 561**	**12,4%**	**2 423 561**	**12,4%**	**3 659 130**	**20,2%**	**(33,8%)**
Employee related costs	4 886 977	662 441	13,6%	662 441	13,6%	907 024	19,1%	(27,0%)
Remuneration of councillors	98 334	13 874	14,1%	13 874	14,1%	20 225	21,4%	(31,4%)
Bulk purchases - electricity	7 277 226	1 346 390	18,5%	1 346 390	18,5%	2 132 455	33,6%	(36,9%)
Inventory consumed	510 815	47 692	9,3%	47 692	9,3%	74 838	21,1%	(36,3%)
Debt impairment	1 946 427	-	-	-	-	-	-	-
Depreciation and amortisation	1 051 415	-	-	-	-	-	-	-
Interest	72 173	31 667	43,9%	31 667	43,9%	10 396	9,3%	204,6%
Contracted services	1 659 963	112 839	6,8%	112 839	6,8%	169 457	9,7%	(33,4%)
Transfers and subsidies	94 962	36 841	38,8%	36 841	38,8%	40 684	48,2%	(9,4%)
Irrecoverable debts written off	726 946	47 078	6,5%	47 078	6,5%	123 278	21,1%	(61,8%)
Operational costs	821 988	124 740	15,2%	124 740	15,2%	180 774	20,0%	(31,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	385 921	-	-	-	-	-	-	-
Surplus/(Deficit)	**22 602**	**4 595 199**	**-**	**4 595 199**	**-**	**3 394 622**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	1 366 561	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 389 163**	**4 595 199**		**4 595 199**		**3 394 622**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 389 163**	**4 595 199**		**4 595 199**		**3 394 622**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 389 163**	**4 595 199**		**4 595 199**		**3 394 622**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 389 163**	**4 595 199**		**4 595 199**		**3 394 622**		

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	**2 091 286**	**84 255**	**4,0%**	**84 255**	**4,0%**	**86 805**	**4,5%**	**(2,9%)**
National Government	1 325 029	55 416	4,2%	55 416	4,2%	51 384	4,6%	7,8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	43 000	4 827	11,2%	4 827	11,2%	9 746	22,7%	(50,5%)
Transfers recognised - capital	**1 368 029**	**60 243**	**4,4%**	**60 243**	**4,4%**	**61 130**	**5,3%**	**(1,5%)**
Borrowing	60 500	-	-	-	-	-	-	-
Internally generated funds	662 757	24 012	3,6%	24 012	3,6%	25 675	4,1%	(6,5%)
Capital Expenditure Functional	**2 150 128**	**84 255**	**3,9%**	**84 255**	**3,9%**	**93 096**	**4,7%**	**(9,5%)**
Municipal governance and administration	**270 443**	**2 423**	**,9%**	**2 423**	**,9%**	**9 413**	**4,3%**	**(74,3%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	270 443	2 423	,9%	2 423	,9%	9 413	4,3%	(74,3%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**199 467**	**590**	**,3%**	**590**	**,3%**	**648**	**,4%**	**(9,0%)**
Community and Social Services	73 580	500	,7%	500	,7%	648	1,3%	(22,9%)
Sport And Recreation	77 340	-	-	-	-	-	-	-
Public Safety	46 647	90	,2%	90	,2%	-	-	(100,0%)
Housing	600	-	-	-	-	-	-	-
Health	1 300	-	-	-	-	-	-	-
Economic and Environmental Services	**549 435**	**38 069**	**6,9%**	**38 069**	**6,9%**	**36 501**	**7,2%**	**4,3%**
Planning and Development	58 842	-	-	-	-	-	-	-
Road Transport	489 593	38 069	7,8%	38 069	7,8%	36 501	8,1%	4,3%
Environmental Protection	1 000	-	-	-	-	-	-	-
Trading Services	**1 122 783**	**43 173**	**3,8%**	**43 173**	**3,8%**	**46 534**	**4,3%**	**(7,2%)**
Energy sources	205 123	16 959	8,3%	16 959	8,3%	34 354	13,9%	(50,6%)
Water Management	554 787	18 660	3,4%	18 660	3,4%	963	,2%	1 837,9%
Waste Water Management	324 873	7 555	2,3%	7 555	2,3%	11 216	3,4%	(32,6%)
Waste Management	38 000	-	-	-	-	-	-	-
Other	**8 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**14 417 914**	**321 327**	**2,2%**	**321 327**	**2,2%**	**252 424**	**1,4%**	**27,3%**
Property rates	146 923	321 178	218,6%	321 178	218,6%	223 717	7,2%	43,6%
Service charges	11 177 045	-	-	-	-	28 706	,3%	(100,0%)

Other revenue	670 041	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	2 330 627	149	-	149	-	-	-	(100,0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	93 279	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(14 544 867)**	**(365 975)**	**2,5%**	**(365 975)**	**2,5%**	**(177 214)**	**1,3%**	**106,5%**
Suppliers and employees	(14 544 867)	(365 975)	2,5%	(365 975)	2,5%	(177 214)	1,3%	106,5%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(126 953)**	**(44 648)**	**35,2%**	**(44 648)**	**35,2%**	**75 210**	**2,0%**	**(159,4%)**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(126 953)**	**(44 648)**	**35,2%**	**(44 648)**	**35,2%**	**75 210**	**2,1%**	**(159,4%)**
Cash/cash equivalents at the year begin:	4 515 032	3 848 318	85,2%	3 848 318	85,2%	-	-	(100,0%)
Cash/cash equivalents at the year end:	**4 388 079**	**3 851 627**	**87,8%**	**3 851 627**	**87,8%**	**4 504 870**	**98,4%**	**(14,5%)**

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	419 306	3,9%	340 098	3,2%	814 797	7,6%	9 152 339	85,3%	10 726 541	43,9%	47 629	,4%	29 221 872	272,4%
Trade and Other Receivables from Exchange Transactions - Electricity	599 373	38,9%	149 755	9,7%	51 796	3,4%	739 730	48,0%	1 540 654	6,3%	850	,1%	2 624 521	170,4%
Receivables from Non-exchange Transactions - Property Rates	2 764 871	58,1%	236 812	5,0%	43 869	,9%	1 713 114	36,0%	4 758 666	19,5%	14 800	,3%	2 344 769	49,3%
Receivables from Exchange Transactions - Waste Water Management	114 316	6,7%	59 363	3,5%	47 907	2,8%	1 476 111	86,9%	1 697 697	7,0%	10 263	,6%	4 846 787	285,5%
Receivables from Exchange Transactions - Waste Management	51 157	6,1%	24 578	3,0%	16 665	2,0%	739 550	88,9%	831 951	3,4%	8 468	1,0%	2 597 429	312,2%
Receivables from Exchange Transactions - Property Rental Debtors	6 348	9,8%	2 665	4,1%	1 119	1,7%	54 591	84,3%	64 723	,3%	-	-	225 659	348,7%
Interest on Arrear Debtor Accounts	143 302	3,3%	152 504	3,5%	160 441	3,7%	3 855 789	89,4%	4 312 036	17,7%	12 663	,3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20 965	4,4%	5 205	1,1%	7 995	1,7%	440 956	92,8%	475 122	1,9%	1 971	,4%	-	-
Total By Income Source	**4 119 637**	**16,9%**	**970 982**	**4,0%**	**1 144 590**	**4,7%**	**18 172 179**	**74,5%**	**24 407 388**	**100,0%**	**96 642**	**,4%**	**41 861 037**	**171,5%**
Debtors Age Analysis By Customer Group														
Organs of State	99 765	21,0%	180 235	38,0%	11 761	2,5%	183 122	38,6%	474 883	1,9%	-	-	-	-
Commercial	1 843 553	43,7%	208 798	5,0%	77 977	1,8%	2 086 754	49,5%	4 217 082	17,3%	-	-	-	-
Households	2 176 319	11,0%	581 950	3,0%	1 054 852	5,4%	15 902 303	80,7%	19 715 424	80,8%	96 642	,5%	41 861 037	212,3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 119 637**	**16,9%**	**970 982**	**4,0%**	**1 144 590**	**4,7%**	**18 172 179**	**74,5%**	**24 407 388**	**100,0%**	**96 642**	**,4%**	**41 861 037**	**171,5%**

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	553 649	100,0%	-	-	-	-	-	-	553 649	37,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	72 995	35,8%	1 740	,9%	405	,2%	128 914	63,2%	204 054	13,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	66 706	9,3%	146 683	20,5%	503 321	70,2%	716 710	48,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**626 644**	**42,5%**	**68 446**	**4,6%**	**147 088**	**10,0%**	**632 235**	**42,9%**	**1 474 414**	**100,0%**

Contact Details

Municipal Manager	Mr Lonwabo Ngoqo (Acting)	041 506 3208
Chief Financial Officer	Mr Jackson Ngcelwane	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
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	**11 640 587**	**3 230 437**	**27,8%**	**3 230 437**	**27,8%**	**2 791 335**	**26,2%**	**15,7%**
Exchange Revenue								
Service charges - Electricity	4 419 517	1 289 795	29,2%	1 289 795	29,2%	1 125 611	27,2%	14,6%
Service charges - Water	1 645 063	368 472	22,4%	368 472	22,4%	370 013	25,7%	(,4%)
Service charges - Waste Water Management	589 015	128 566	21,8%	128 566	21,8%	103 055	18,4%	24,8%
Service charges - Waste Management	200 849	49 764	24,8%	49 764	24,8%	47 480	24,0%	4,8%
Sale of Goods and Rendering of Services	67 108	12 396	18,5%	12 396	18,5%	13 815	20,5%	(10,3%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	618 133	166 422	26,9%	166 422	26,9%	150 915	29,4%	10,3%
Interest earned from Current and Non Current Assets	87 518	29 744	34,0%	29 744	34,0%	16 299	20,8%	82,5%
Dividends	10	6	66,0%	6	66,0%	6	48,0%	8,3%
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	47 274	11 294	23,9%	11 294	23,9%	11 118	23,0%	1,6%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	43 081	10 406	24,2%	10 406	24,2%	8 787	20,8%	18,4%
Non-Exchange Revenue								
Property rates	1 744 100	430 367	24,7%	430 367	24,7%	264 851	16,0%	62,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	52 207	23 035	44,1%	23 035	44,1%	3 395	10,5%	578,4%
Licences or permits	1 827	444	24,3%	444	24,3%	429	28,5%	3,5%
Transfer and subsidies - Operational	1 361 141	512 763	37,7%	512 763	37,7%	479 773	37,6%	6,9%
Interest	195 462	54 440	27,9%	54 440	27,9%	47 821	31,8%	13,8%
Fuel Levy	427 562	142 521	33,3%	142 521	33,3%	147 881	33,3%	(3,6%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 335	-	-	-	-	-	-	-
Other Gains	130 386	-	-	-	-	86	6,2%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**11 274 887**	**5 855 301**	**51,9%**	**5 855 301**	**51,9%**	**3 132 832**	**32,1%**	**86,9%**
Employee related costs	2 655 658	687 456	25,9%	687 456	25,9%	645 247	25,7%	6,5%
Remuneration of councillors	83 728	18 989	22,7%	18 989	22,7%	17 647	22,1%	7,6%
Bulk purchases - electricity	2 974 985	931 353	31,3%	931 353	31,3%	920 857	35,8%	1,1%
Inventory consumed	717 735	287 836	40,1%	287 836	40,1%	429 426	66,9%	(33,0%)
Debt impairment	2 245 155	558 643	24,9%	558 643	24,9%	479 391	25,0%	16,5%
Depreciation and amortisation	752 070	219 836	29,2%	219 836	29,2%	128 513	30,5%	71,1%
Interest	12 723	13 690	107,6%	13 690	107,6%	4 344	16,0%	215,1%
Contracted services	815 537	145 981	17,9%	145 981	17,9%	65 290	10,5%	123,6%
Transfers and subsidies	15 000	-	-	-	-	-	-	-
Irrecoverable debts written off	-	2 904 397	-	2 904 397	-	338 440	-	758,2%
Operational costs	602 868	87 091	14,4%	87 091	14,4%	103 671	17,5%	(16,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	399 427	28	-	28	-	6	-	354,7%
Surplus/(Deficit)	**365 700**	**(2 624 864)**	**-**	**(2 624 864)**	**-**	**(341 497)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	1 017 011	70 616	6,9%	70 616	6,9%	65 238	6,3%	8,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 382 711**	**(2 554 248)**		**(2 554 248)**		**(276 259)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 382 711**	**(2 554 248)**		**(2 554 248)**		**(276 259)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 382 711**	**(2 554 248)**		**(2 554 248)**		**(276 259)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	120 000	30 000	25,0%	30 000	25,0%	30 000	25,0%	-
Surplus/(Deficit) for the year	**1 502 711**	**(2 524 248)**		**(2 524 248)**		**(246 259)**		

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	**1 343 987**	**104 526**	**7,8%**	**104 526**	**7,8%**	**49 782**	**3,7%**	**110,0%**
National Government	1 000 769	71 636	7,2%	71 636	7,2%	31 014	3,0%	131,0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	14 500	4 182	28,8%	4 182	28,8%	790	5,6%	429,6%
Transfers recognised - capital	**1 015 269**	**75 817**	**7,5%**	**75 817**	**7,5%**	**31 804**	**3,1%**	**138,4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	328 719	28 709	8,7%	28 709	8,7%	17 979	5,9%	59,7%
Capital Expenditure Functional	**1 343 987**	**104 526**	**7,8%**	**104 526**	**7,8%**	**49 782**	**3,7%**	**110,0%**
Municipal governance and administration	**35 275**	**(3 547)**	**(10,1%)**	**(3 547)**	**(10,1%)**	**506**	**,9%**	**(800,8%)**
Executive and Council	13 525	(3 547)	(26,2%)	(3 547)	(26,2%)	-	-	(100,0%)
Finance and administration	21 750	-	-	-	-	506	1,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**72 790**	**33 762**	**46,4%**	**33 762**	**46,4%**	**(6 137)**	**(1,9%)**	**(650,2%)**
Community and Social Services	10 000	-	-	-	-	-	-	-
Sport And Recreation	51 300	(2 535)	(4,9%)	(2 535)	(4,9%)	368	1,2%	(789,4%)
Public Safety	10 990	-	-	-	-	-	-	-
Housing	-	36 296	-	36 296	-	(6 504)	(2,4%)	(658,0%)
Health	500	-	-	-	-	-	-	-
Economic and Environmental Services	**394 870**	**20 410**	**5,2%**	**20 410**	**5,2%**	**2 727**	**,7%**	**648,5%**
Planning and Development	55 298	4 048	7,3%	4 048	7,3%	890	1,6%	354,8%
Road Transport	335 072	16 362	4,9%	16 362	4,9%	1 837	,6%	790,8%
Environmental Protection	4 500	-	-	-	-	-	-	-
Trading Services	**841 053**	**53 901**	**6,4%**	**53 901**	**6,4%**	**52 686**	**9,3%**	**2,3%**
Energy sources	321 660	42 756	13,3%	42 756	13,3%	19 584	7,0%	118,3%
Water Management	191 948	5 719	3,0%	5 719	3,0%	6 195	4,5%	(7,7%)
Waste Water Management	305 869	3 232	1,1%	3 232	1,1%	26 906	27,5%	(88,0%)
Waste Management	21 576	2 195	10,2%	2 195	10,2%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**10 993 090**	**5 949 758**	**54,1%**	**5 949 758**	**54,1%**	**4 910 525**	**48,7%**	**21,2%**
Property rates	1 356 910	264 690	19,5%	264 690	19,5%	233 067	18,1%	13,6%
Service charges	5 845 097	1 396 417	23,9%	1 396 417	23,9%	1 261 889	23,9%	10,7%

Other revenue	600 297	3 401 695	566,7%	3 401 695	566,7%	2 582 566	423,7%	31,7%
Transfers and Subsidies - Operational	1 361 141	737 394	54,2%	737 394	54,2%	486 751	38,2%	51,5%
Transfers and Subsidies - Capital	1 017 011	105 176	10,3%	105 176	10,3%	324 744	31,4%	(67,6%)
Interest	812 623	44 380	5,5%	44 380	5,5%	21 503	3,7%	106,4%
Dividends	10	6	66,0%	6	66,0%	6	48,0%	8,3%
Payments	**(8 963 471)**	**(1 647 709)**	**18,4%**	**(1 647 709)**	**18,4%**	**(1 746 957)**	**21,9%**	**(5,7%)**
Suppliers and employees	(8 948 471)	(1 647 709)	18,4%	(1 647 709)	18,4%	(1 746 957)	21,9%	(5,7%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(15 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**2 029 619**	**4 302 049**	**212,0%**	**4 302 049**	**212,0%**	**3 163 568**	**150,7%**	**36,0%**
Cash Flow from Investing Activities								
Receipts	**10 335**	**1 368**	**13,2%**	**1 368**	**13,2%**	**(29)**	**(,3%)**	**(4 790,9%)**
Proceeds on disposal of PPE	10 335	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	1 368	-	1 368	-	(29)	-	(4 790,9%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(1 343 987)**	**(104 526)**	**7,8%**	**(104 526)**	**7,8%**	**(49 782)**	**3,7%**	**110,0%**
Capital assets	(1 343 987)	(104 526)	7,8%	(104 526)	7,8%	(49 782)	3,7%	110,0%
Net Cash from/(used) Investing Activities	**(1 333 652)**	**(103 159)**	**7,7%**	**(103 159)**	**7,7%**	**(49 811)**	**3,7%**	**107,1%**
Cash Flow from Financing Activities								
Receipts	**3 094**	**201**	**6,5%**	**201**	**6,5%**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 094	201	6,5%	201	6,5%	-	-	(100,0%)
Payments	**(107 755)**	**(5 900)**	**5,5%**	**(5 900)**	**5,5%**	**(5 222)**	**3,4%**	**13,0%**
Repayment of borrowing	(107 755)	(5 900)	5,5%	(5 900)	5,5%	(5 222)	3,4%	13,0%
Net Cash from/(used) Financing Activities	**(104 661)**	**(5 699)**	**5,4%**	**(5 699)**	**5,4%**	**(5 222)**	**8,7%**	**9,1%**
Net Increase/(Decrease) in cash held	**591 305**	**4 193 192**	**709,1%**	**4 193 192**	**709,1%**	**3 108 535**	**438,2%**	**34,9%**
Cash/cash equivalents at the year begin:	494 861	(281 943)	(57,0%)	(281 943)	(57,0%)	(170 178)	(23,9%)	65,7%
Cash/cash equivalents at the year end:	**1 086 166**	**3 870 995**	**356,4%**	**3 870 995**	**356,4%**	**2 938 357**	**206,9%**	**31,7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	296 110	6,6%	195 336	4,4%	105 433	2,4%	3 884 809	86,7%	4 481 688	44,8%	1 606 249	35,8%	327 575	7,3%
Trade and Other Receivables from Exchange Transactions - Electricity	257 168	23,1%	22 987	2,1%	21 744	2,0%	812 883	72,9%	1 114 782	11,1%	-	-	22 046	2,0%
Receivables from Non-exchange Transactions - Property Rates	170 990	8,2%	49 904	2,4%	40 604	1,9%	1 830 851	87,5%	2 092 350	20,9%	636 245	30,4%	112 787	5,4%
Receivables from Exchange Transactions - Waste Water Management	73 330	6,2%	22 901	1,9%	20 745	1,7%	1 073 430	90,2%	1 190 406	11,9%	423 049	35,5%	21 855	1,8%
Receivables from Exchange Transactions - Waste Management	27 157	4,9%	10 042	1,8%	9 066	1,6%	512 437	91,7%	558 702	5,6%	197 462	35,3%	54 693	9,8%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	133 868	66,4%	67 431	33,5%	0	-	281	,1%	201 581	2,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 225	2,5%	2 621	,7%	3 461	,9%	356 279	95,9%	371 586	3,7%	41 392	11,1%	19 688	5,3%
Total By Income Source	**967 849**	**9,7%**	**371 222**	**3,7%**	**201 054**	**2,0%**	**8 470 969**	**84,6%**	**10 011 095**	**100,0%**	**2 904 397**	**29,0%**	**558 643**	**5,6%**
Debtors Age Analysis By Customer Group														
Organs of State	315 300	17,0%	100 864	5,4%	56 809	3,1%	1 382 892	74,5%	1 855 866	18,5%	36	-	15 336	,8%
Commercial	243 084	11,7%	74 148	3,6%	39 704	1,9%	1 729 122	82,9%	2 086 058	20,8%	-	-	-	-
Households	409 465	6,7%	196 210	3,2%	104 542	1,7%	5 358 955	88,3%	6 069 171	60,6%	2 904 361	47,9%	543 307	9,0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**967 849**	**9,7%**	**371 222**	**3,7%**	**201 054**	**2,0%**	**8 470 969**	**84,6%**	**10 011 095**	**100,0%**	**2 904 397**	**29,0%**	**558 643**	**5,6%**

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	257 368	100,0%	-	-	-	-	-	-	257 368	65,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	36 306	100,0%	-	-	-	-	-	-	36 306	9,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	59 937	100,0%	-	-	-	-	-	-	59 937	15,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	39 537	100,0%	8	-	2	-	-	-	39 547	10,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**393 148**	**100,0%**	**8**	**-**	**2**	**-**	**-**	**-**	**393 158**	**100,0%**

Contact Details

Municipal Manager	Mr Sello More	051 405 8621
Chief Financial Officer	Ms Zuziwe Lydia Thekisho	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**59 528 619**	**11 492 439**	**19,3%**	**11 492 439**	**19,3%**	**16 205 023**	**26,6%**	**(29,1%)**
Property rates	9 752 502	2 112 018	21,7%	2 112 018	21,7%	1 929 390	24,0%	9,5%
Service charges	37 781 176	8 637 018	22,9%	8 637 018	22,9%	8 066 904	23,1%	7,1%

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	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	1 931 273	100,0%	-	-	-	-	-	-	1 931 273	77,8%
Bulk Water	551 769	100,0%	-	-	-	-	-	-	551 769	22,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 483 042**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 483 042**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	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	**82 832 331**	**28 036 340**	**33,8%**	**28 036 340**	**33,8%**	**27 026 780**	**36,7%**	**3,7%**
Property rates	18 443 516	3 752 954	20,3%	3 752 954	20,3%	3 871 401	21,3%	(3,1%)
Service charges	42 890 873	10 747 110	25,1%	10 747 110	25,1%	10 553 315	29,6%	1,8%

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	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	**47 821 011**	**14 767 398**	**30,9%**	**14 767 398**	**30,9%**	**13 886 907**	**26,0%**	**6,3%**
Property rates	11 195 496	2 155 828	19,3%	2 155 828	19,3%	2 083 262	17,9%	3,5%
Service charges	35 877 517	9 257 117	25,8%	9 257 117	25,8%	8 680 333	26,7%	6,6%

Other revenue	-	12 550	-	12 550	-	-	-	(100,0%)
Transfers and Subsidies - Operational	689 709	2 910 144	421,9%	2 910 144	421,9%	2 506 580	46,9%	16,1%
Transfers and Subsidies - Capital	-	346 759	-	346 759	-	571 450	28,9%	(39,3%)
Interest	58 288	85 000	145,8%	85 000	145,8%	45 282	64,2%	87,7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(51 019 941)**	**(14 714 246)**	**28,8%**	**(14 714 246)**	**28,8%**	**-**	**-**	**(100,0%)**
Suppliers and employees	(47 520 428)	(14 714 246)	31,0%	(14 714 246)	31,0%	-	-	(100,0%)
Finance charges	(3 492 253)	-	-	-	-	-	-	-
Transfers and grants	(7 259)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(3 198 930)**	**53 152**	**(1,7%)**	**53 152**	**(1,7%)**	**13 886 907**	**219,8%**	**(99,6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(22 008)**	**-**	**(22 008)**	**-**	**594**	**-**	**(3 804,3%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	895	-	895	-	594	-	50,6%
Decrease (increase) in non-current investments	-	(22 902)	-	(22 902)	-	-	-	(100,0%)
Payments	**(2 459 328)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(2 459 328)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(2 459 328)**	**(22 008)**	**,9%**	**(22 008)**	**,9%**	**594**	**-**	**(3 804,3%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(5 658 259)**	**31 144**	**(,6%)**	**31 144**	**(,6%)**	**13 887 501**	**219,8%**	**(99,8%)**
Cash/cash equivalents at the year begin:	-	(567 346)	-	(567 346)	-	1 744 266	-	(132,5%)
Cash/cash equivalents at the year end:	**(5 658 259)**	**(536 202)**	**9,5%**	**(536 202)**	**9,5%**	**15 536 615**	**245,9%**	**(103,5%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
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	**60 395 849**	**17 002 418**	**28,2%**	**17 002 418**	**28,2%**	**15 776 742**	**28,1%**	**7,8%**
Exchange Revenue								
Service charges - Electricity	22 101 835	5 468 948	24,7%	5 468 948	24,7%	5 145 974	26,2%	6,3%
Service charges - Water	8 889 108	1 866 155	21,0%	1 866 155	21,0%	1 488 226	19,1%	25,4%
Service charges - Waste Water Management	1 965 820	439 410	22,4%	439 410	22,4%	296 969	16,9%	48,0%
Service charges - Waste Management	1 126 808	285 148	25,3%	285 148	25,3%	256 360	24,1%	11,2%
Sale of Goods and Rendering of Services	415 214	86 314	20,8%	86 314	20,8%	59 480	16,1%	45,1%
Agency services	36 673	7 467	20,4%	7 467	20,4%	5 952	17,7%	25,4%
Interest	4 000	46	1,2%	46	1,2%	1	,1%	4 771,6%
Interest earned from Receivables	798 817	406 904	50,9%	406 904	50,9%	387 079	50,6%	5,1%
Interest earned from Current and Non Current Assets	716 166	119 200	16,6%	119 200	16,6%	185 992	22,6%	(35,9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	600	-	-	-	-	139	23,1%	(100,0%)
Rental from Fixed Assets	725 574	180 180	24,8%	180 180	24,8%	237 733	21,5%	(24,2%)
Licence and permits	8 165	1 966	24,1%	1 966	24,1%	875	10,8%	124,8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	239 242	49 380	20,6%	49 380	20,6%	68 561	29,3%	(28,0%)
Non-Exchange Revenue								
Property rates	12 825 000	4 290 373	33,5%	4 290 373	33,5%	4 022 015	34,0%	6,7%
Surcharges and Taxes	-	50 844	-	50 844	-	80 941	17,9%	(37,2%)
Fines, penalties and forfeits	31 475	9 888	31,4%	9 888	31,4%	3 715	31,2%	166,2%
Licences or permits	54 774	9 590	17,5%	9 590	17,5%	12 940	27,2%	(25,9%)
Transfer and subsidies - Operational	6 071 456	2 260 387	37,2%	2 260 387	37,2%	2 087 765	35,8%	8,3%
Interest	485 750	173 805	35,8%	173 805	35,8%	167 047	35,9%	4,0%
Fuel Levy	3 875 640	1 291 880	33,3%	1 291 880	33,3%	1 247 622	33,3%	3,5%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	11 892	4 531	38,1%	4 531	38,1%	21 116	192,0%	(78,5%)
Other Gains	11 840	0	-	0	-	240	,4%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**60 121 874**	**14 785 930**	**24,6%**	**14 785 930**	**24,6%**	**14 490 559**	**26,0%**	**2,0%**
Employee related costs	15 170 402	3 122 526	20,6%	3 122 526	20,6%	2 960 644	20,7%	5,5%
Remuneration of councillors	160 102	36 425	22,8%	36 425	22,8%	35 020	23,0%	4,0%
Bulk purchases - electricity	18 721 853	5 476 775	29,3%	5 476 775	29,3%	5 177 855	31,2%	5,8%
Inventory consumed	5 380 003	862 611	16,0%	862 611	16,0%	902 079	18,5%	(4,4%)
Debt impairment	3 104 016	1 359 411	43,8%	1 359 411	43,8%	1 695 125	56,3%	(19,8%)
Depreciation and amortisation	3 424 737	876 610	25,6%	876 610	25,6%	731 940	23,5%	19,8%
Interest	1 050 579	273 627	26,0%	273 627	26,0%	263 074	23,1%	4,0%
Contracted services	7 456 264	1 278 758	17,2%	1 278 758	17,2%	1 270 222	18,2%	,7%
Transfers and subsidies	373 799	64 467	17,2%	64 467	17,2%	123 998	16,0%	(48,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	3 269 403	613 652	18,8%	613 652	18,8%	638 888	20,9%	(4,0%)
Losses on disposal of Assets	463	-	-	-	-	46	10,3%	(100,0%)
Other Losses	2 010 256	821 068	40,8%	821 068	40,8%	691 668	40,8%	18,7%
Surplus/(Deficit)	**273 975**	**2 216 488**	**-**	**2 216 488**	**-**	**1 286 183**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 239 406	241 737	7,5%	241 737	7,5%	334 421	9,7%	(27,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	71	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**3 513 381**	**2 458 225**		**2 458 225**		**1 620 675**		
Income Tax	(7 142)	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 520 522**	**2 458 225**		**2 458 225**		**1 620 675**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 520 522**	**2 458 225**		**2 458 225**		**1 620 675**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	374 583	44 343	11,8%	44 343	11,8%	36 536	14,9%	21,4%
Surplus/(Deficit) for the year	**3 895 105**	**2 502 567**		**2 502 567**		**1 657 212**		

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	**7 296 796**	**682 501**	**9,4%**	**682 501**	**9,4%**	**600 527**	**7,8%**	**13,7%**
National Government	2 809 838	377 416	13,4%	377 416	13,4%	419 010	14,3%	(9,9%)
Provincial Government	429 568	7 838	1,8%	7 838	1,8%	3 255	,6%	140,8%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**3 239 406**	**385 253**	**11,9%**	**385 253**	**11,9%**	**422 265**	**12,2%**	**(8,8%)**
Borrowing	2 000 000	190 636	9,5%	190 636	9,5%	55 989	3,7%	240,5%
Internally generated funds	2 057 390	106 612	5,2%	106 612	5,2%	122 273	4,5%	(12,8%)
Capital Expenditure Functional	**7 296 796**	**682 501**	**9,4%**	**682 501**	**9,4%**	**600 527**	**7,8%**	**13,7%**
Municipal governance and administration	**977 175**	**24 653**	**2,5%**	**24 653**	**2,5%**	**18 975**	**2,4%**	**29,9%**
Executive and Council	424 132	718	,2%	718	,2%	1 381	,4%	(48,0%)
Finance and administration	552 039	23 935	4,3%	23 935	4,3%	17 594	4,0%	36,0%
Internal audit	1 004	-	-	-	-	-	-	-
Community and Public Safety	**1 491 962**	**108 408**	**7,3%**	**108 408**	**7,3%**	**105 084**	**6,8%**	**3,2%**
Community and Social Services	207 084	7 212	3,5%	7 212	3,5%	9 614	4,5%	(25,0%)
Sport And Recreation	265 056	8 857	3,3%	8 857	3,3%	21 556	6,5%	(58,9%)
Public Safety	244 155	18 203	7,5%	18 203	7,5%	732	,5%	2 388,1%
Housing	743 812	74 746	10,0%	74 746	10,0%	73 155	8,9%	2,2%
Health	31 855	(610)	(1,9%)	(610)	(1,9%)	27	,1%	(2 395,9%)
Economic and Environmental Services	**1 723 041**	**89 359**	**5,2%**	**89 359**	**5,2%**	**188 893**	**9,9%**	**(52,7%)**
Planning and Development	405 451	14 707	3,6%	14 707	3,6%	77 865	16,2%	(81,1%)
Road Transport	1 295 786	74 139	5,7%	74 139	5,7%	108 944	7,7%	(31,9%)
Environmental Protection	21 804	512	2,4%	512	2,4%	2 085	10,5%	(75,4%)
Trading Services	**3 004 400**	**459 869**	**15,3%**	**459 869**	**15,3%**	**286 062**	**8,6%**	**60,8%**
Energy sources	784 347	125 083	15,9%	125 083	15,9%	89 200	14,8%	40,2%
Water Management	1 153 395	173 313	15,0%	173 313	15,0%	64 136	4,4%	170,2%
Waste Water Management	713 045	141 643	19,9%	141 643	19,9%	117 748	12,9%	20,3%
Waste Management	353 613	19 830	5,6%	19 830	5,6%	14 977	4,4%	32,4%
Other	**100 218**	**211**	**,2%**	**211**	**,2%**	**1 514**	**2,1%**	**(86,0%)**

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	**72 032 307**	**(126 871)**	**(,2%)**	**(126 871)**	**(,2%)**	**3 255 547**	**5,9%**	**(103,9%)**
Property rates	12 389 327	383 330	3,1%	383 330	3,1%	3 290 790	29,9%	(88,4%)
Service charges	36 677 538	(458 761)	(1,3%)	(458 761)	(1,3%)	(37 107)	(,1%)	1 136,3%

Other revenue	12 062 132	(51 440)	(,4%)	(51 440)	(,4%)	1 864	-	(2 859,1%)
Transfers and Subsidies - Operational	6 205 696	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 239 406	-	-	-	-	-	-	-
Interest	1 458 208	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(64 083 926)**	**(22 998)**	**-**	**(22 998)**	**-**	**3 416**	**-**	**(773,3%)**
Suppliers and employees	(62 656 638)	(22 998)	-	(22 998)	-	3 416	-	(773,3%)
Finance charges	(1 053 490)	-	-	-	-	-	-	-
Transfers and grants	(373 799)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**7 948 381**	**(149 869)**	**(1,9%)**	**(149 869)**	**(1,9%)**	**3 258 962**	**41,5%**	**(104,6%)**
Cash Flow from Investing Activities								
Receipts	**15 302**	**19 939**	**130,3%**	**19 939**	**130,3%**	**(71 832)**	**(285,9%)**	**(127,8%)**
Proceeds on disposal of PPE	12 101	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	3 201	19 939	622,9%	19 939	622,9%	(71 832)	(2 675,3%)	(127,8%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(7 941 787)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(7 941 787)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(7 926 486)**	**19 939**	**(,3%)**	**19 939**	**(,3%)**	**(71 832)**	**,9%**	**(127,8%)**
Cash Flow from Financing Activities								
Receipts	**2 185 638**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 000 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	185 638	-	-	-	-	-	-	-
Payments	**(1 251 771)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 251 771)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**933 867**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**955 763**	**(129 931)**	**(13,6%)**	**(129 931)**	**(13,6%)**	**3 187 130**	**513,7%**	**(104,1%)**
Cash/cash equivalents at the year begin:	5 378 446	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**6 334 209**	**(129 931)**	**(2,1%)**	**(129 931)**	**(2,1%)**	**3 187 130**	**32,0%**	**(104,1%)**

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	1 109 959	6,6%	476 919	2,8%	435 204	2,6%	14 788 543	88,0%	16 810 625	40,1%	-	-	3 579 620	21,3%
Trade and Other Receivables from Exchange Transactions - Electricity	1 477 004	23,7%	325 388	5,2%	202 327	3,2%	4 225 614	67,8%	6 230 333	14,9%	-	-	1 262 485	20,3%
Receivables from Non-exchange Transactions - Property Rates	959 207	9,6%	402 248	4,0%	913 252	9,2%	7 694 225	77,2%	9 968 932	23,8%	-	-	2 114 813	21,2%
Receivables from Exchange Transactions - Waste Water Management	189 768	6,7%	81 876	2,9%	72 019	2,6%	2 478 724	87,8%	2 822 387	6,7%	-	-	606 102	21,5%
Receivables from Exchange Transactions - Waste Management	98 625	8,6%	36 444	3,2%	31 596	2,7%	984 164	85,5%	1 150 829	2,7%	-	-	244 712	21,3%
Receivables from Exchange Transactions - Property Rental Debtors	59 948	10,0%	14 123	2,3%	12 760	2,1%	514 313	85,6%	601 144	1,4%	-	-	118 535	19,7%
Interest on Arrear Debtor Accounts	33 839	4,9%	12 593	1,8%	3 943	,6%	644 392	92,7%	694 767	1,7%	-	-	147 883	21,3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44 614	1,2%	466 155	12,9%	152 661	4,2%	2 960 800	81,7%	3 624 229	8,6%	-	-	728 416	20,1%
Total By Income Source	**3 972 964**	**9,5%**	**1 815 747**	**4,3%**	**1 823 760**	**4,4%**	**34 290 775**	**81,8%**	**41 903 246**	**100,0%**	**-**	**-**	**8 802 566**	**21,0%**
Debtors Age Analysis By Customer Group														
Organs of State	351 360	17,4%	123 057	6,1%	571 984	28,3%	975 586	48,2%	2 021 987	4,8%	-	-	471 853	23,3%
Commercial	1 545 163	18,0%	372 267	4,3%	270 984	3,2%	6 401 238	74,5%	8 589 652	20,5%	-	-	1 772 440	20,6%
Households	2 066 672	6,7%	898 918	2,9%	976 530	3,2%	26 809 797	87,2%	30 751 916	73,4%	-	-	6 505 863	21,2%
Other	9 769	1,8%	421 506	78,1%	4 263	,8%	104 154	19,3%	539 691	1,3%	-	-	52 411	9,7%
Total By Customer Group	**3 972 964**	**9,5%**	**1 815 747**	**4,3%**	**1 823 760**	**4,4%**	**34 290 775**	**81,8%**	**41 903 246**	**100,0%**	**-**	**-**	**8 802 566**	**21,0%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	186 423	100,0%	-	-	-	-	-	-	186 423	21,6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	174 745	100,0%	-	-	-	-	-	-	174 745	20,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	328 812	84,7%	196	,1%	6 805	1,8%	-	-	387 980	45,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	113 780	100,0%	-	-	-	-	-	-	113 780	13,2%
Total	**803 761**	**93,1%**	**196**	**-**	**6 805**	**,8%**	**52 166**	**6,0%**	**862 929**	**100,0%**

Contact Details

Municipal Manager	Mr Thompson Bongumusa Mbhele (Known As M	031 311 2132
Chief Financial Officer	Mr Sandile Mnguni	031 311 1101

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
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	**71 161 512**	**18 845 092**	**26,5%**	**18 845 092**	**26,5%**	**17 375 482**	**27,0%**	**8,5%**
Exchange Revenue								
Service charges - Electricity	23 610 833	6 835 534	29,0%	6 835 534	29,0%	6 506 808	30,6%	5,1%
Service charges - Water	5 771 137	1 279 934	22,2%	1 279 934	22,2%	1 132 971	22,7%	13,0%
Service charges - Waste Water Management	2 966 006	686 868	23,2%	686 868	23,2%	559 467	22,0%	22,8%
Service charges - Waste Management	1 658 640	402 854	24,3%	402 854	24,3%	368 451	24,3%	9,3%
Sale of Goods and Rendering of Services	815 257	204 636	25,1%	204 636	25,1%	195 336	28,9%	4,8%
Agency services	302 874	70 488	23,3%	70 488	23,3%	69 030	23,3%	2,1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	339 731	87 334	25,7%	87 334	25,7%	86 147	27,1%	1,4%
Interest earned from Current and Non Current Assets	778 395	395 849	50,9%	395 849	50,9%	408 176	37,7%	(3,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	744 999	193 660	26,0%	193 660	26,0%	198 828	29,5%	(2,6%)
Licence and permits	205	267	130,3%	267	130,3%	260	132,3%	2,9%
Special rating levies	494 107	121 914	24,7%	121 914	24,7%	-	-	(100,0%)
Operational Revenue	647 672	139 933	21,6%	139 933	21,6%	162 774	27,4%	(14,0%)
Non-Exchange Revenue								
Property rates	13 761 592	3 367 095	24,5%	3 367 095	24,5%	3 146 975	24,8%	7,0%
Surcharges and Taxes	-	-	-	-	-	105 387	24,5%	(100,0%)
Fines, penalties and forfeits	1 878 556	465 764	24,8%	465 764	24,8%	465 080	24,6%	,1%
Licences or permits	50 301	12 692	25,2%	12 692	25,2%	12 478	22,0%	1,7%
Transfer and subsidies - Operational	7 329 561	2 425 973	33,1%	2 425 973	33,1%	2 163 224	31,3%	12,1%
Interest	98 675	31 461	31,9%	31 461	31,9%	38 165	40,4%	(17,6%)
Fuel Levy	2 851 776	950 592	33,3%	950 592	33,3%	916 516	33,3%	3,7%
Operational Revenue	906 078	191 596	21,1%	191 596	21,1%	-	-	(100,0%)
Gains on disposal of Assets	70 772	-	-	-	-	-	-	-
Other Gains	6 084 343	980 648	16,1%	980 648	16,1%	839 408	15,6%	16,8%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**71 663 224**	**14 555 908**	**20,3%**	**14 555 908**	**20,3%**	**13 820 566**	**21,4%**	**5,3%**
Employee related costs	21 003 489	4 497 700	21,4%	4 497 700	21,4%	4 117 502	21,2%	9,2%
Remuneration of councillors	197 729	47 061	23,8%	47 061	23,8%	44 108	22,0%	6,7%
Bulk purchases - electricity	17 755 086	4 057 316	22,9%	4 057 316	22,9%	4 116 202	26,6%	(1,4%)
Inventory consumed	7 970 354	1 283 142	16,1%	1 283 142	16,1%	1 190 677	16,7%	7,8%
Debt impairment	3 217 478	683 867	21,3%	683 867	21,3%	336 713	11,8%	103,1%
Depreciation and amortisation	4 025 354	976 352	24,3%	976 352	24,3%	937 161	24,3%	4,2%
Interest	1 428 206	221 743	15,5%	221 743	15,5%	215 019	17,7%	3,1%
Contracted services	11 229 839	1 552 642	13,8%	1 552 642	13,8%	1 461 218	14,8%	6,3%
Transfers and subsidies	346 993	72 568	20,9%	72 568	20,9%	74 259	23,4%	(2,3%)
Irrecoverable debts written off	123 382	130 470	105,7%	130 470	105,7%	269 754	143,1%	(51,6%)
Operational costs	3 830 721	949 641	24,8%	949 641	24,8%	991 970	27,8%	(4,3%)
Losses on disposal of Assets	2 500	-	-	-	-	31	1,4%	(100,0%)
Other Losses	532 092	83 406	15,7%	83 406	15,7%	65 953	11,7%	26,5%
Surplus/(Deficit)	**(501 713)**	**4 289 184**	**-**	**4 289 184**	**-**	**3 554 916**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 855 190	493 347	12,8%	493 347	12,8%	374 585	10,5%	31,7%
Transfers and subsidies - capital (in-kind)	-	217	-	217	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**3 353 477**	**4 782 748**		**4 782 748**		**3 929 501**		
Income Tax	11 407	1 964	17,2%	1 964	17,2%	4 007	129,5%	(51,0%)
Surplus/(Deficit) after income tax	**3 342 070**	**4 780 784**		**4 780 784**		**3 925 494**		
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	**3 350 691**	**4 782 233**		**4 782 233**		**3 928 452**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 350 691**	**4 782 233**		**4 782 233**		**3 928 452**		

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	**12 937 678**	**1 817 080**	**14,0%**	**1 817 080**	**14,0%**	**1 389 403**	**11,5%**	**30,8%**
National Government	3 735 882	475 531	12,7%	475 531	12,7%	360 694	10,6%	31,8%
Provincial Government	6 657	2 319	34,8%	2 319	34,8%	973	4,1%	138,4%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	112 651	15 497	13,8%	15 497	13,8%	12 912	9,7%	20,0%
Transfers recognised - capital	**3 855 190**	**493 347**	**12,8%**	**493 347**	**12,8%**	**374 578**	**10,5%**	**31,7%**
Borrowing	5 000 000	439 490	8,8%	439 490	8,8%	719 066	9,9%	(38,9%)
Internally generated funds	4 082 488	884 243	21,7%	884 243	21,7%	295 759	23,8%	199,0%
Capital Expenditure Functional	**12 937 678**	**1 817 080**	**14,0%**	**1 817 080**	**14,0%**	**1 389 403**	**11,5%**	**30,8%**
Municipal governance and administration	**1 338 710**	**366 021**	**27,3%**	**366 021**	**27,3%**	**278 581**	**24,1%**	**31,4%**
Executive and Council	27 948	294	1,1%	294	1,1%	413	16,5%	(28,8%)
Finance and administration	1 310 672	365 720	27,9%	365 720	27,9%	278 104	24,2%	31,5%
Internal audit	90	7	7,9%	7	7,9%	64	80,3%	(88,8%)
Community and Public Safety	**1 864 454**	**336 643**	**18,1%**	**336 643**	**18,1%**	**194 286**	**12,6%**	**73,3%**
Community and Social Services	138 247	24 892	18,0%	24 892	18,0%	14 939	12,8%	66,6%
Sport And Recreation	235 626	15 692	6,7%	15 692	6,7%	13 213	6,9%	18,8%
Public Safety	231 780	51 351	22,2%	51 351	22,2%	25 190	12,7%	103,9%
Housing	1 202 911	240 945	20,0%	240 945	20,0%	136 436	14,0%	76,6%
Health	55 890	3 763	6,7%	3 763	6,7%	4 507	7,8%	(16,5%)
Economic and Environmental Services	**3 604 890**	**437 604**	**12,1%**	**437 604**	**12,1%**	**234 435**	**7,3%**	**86,7%**
Planning and Development	280 769	12 801	4,6%	12 801	4,6%	10 004	4,4%	28,0%
Road Transport	3 013 970	353 476	11,7%	353 476	11,7%	204 447	7,5%	72,9%
Environmental Protection	310 151	71 328	23,0%	71 328	23,0%	19 984	7,8%	256,9%
Trading Services	**6 052 141**	**662 025**	**10,9%**	**662 025**	**10,9%**	**672 924**	**11,0%**	**(1,6%)**
Energy sources	1 228 075	257 735	21,0%	257 735	21,0%	193 858	16,1%	33,0%
Water Management	1 478 230	110 579	7,5%	110 579	7,5%	134 296	10,9%	(17,7%)
Waste Water Management	3 258 361	281 636	8,6%	281 636	8,6%	322 306	9,0%	(12,6%)
Waste Management	87 476	12 074	13,8%	12 074	13,8%	22 464	21,8%	(46,3%)
Other	**77 484**	**14 788**	**19,1%**	**14 788**	**19,1%**	**9 179**	**17,2%**	**61,1%**

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	**65 088 044**	**19 343 314**	**29,7%**	**19 343 314**	**29,7%**	**18 061 718**	**30,7%**	**7,1%**
Property rates	13 655 731	3 734 056	27,3%	3 734 056	27,3%	3 602 665	28,3%	3,6%
Service charges	33 822 077	8 833 147	26,1%	8 833 147	26,1%	8 071 630	27,4%	9,4%

Other revenue	5 648 650	2 550 609	45,2%	2 550 609	45,2%	2 161 770	41,5%	18,0%
Transfers and Subsidies - Operational	7 117 374	3 819 667	53,7%	3 819 667	53,7%	3 582 306	51,8%	6,6%
Transfers and Subsidies - Capital	4 066 817	26 824	,7%	26 824	,7%	235 710	6,6%	(88,6%)
Interest	777 395	379 012	48,8%	379 012	48,8%	407 636	37,6%	(7,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(58 202 800)**	**(15 682 018)**	**26,9%**	**(15 682 018)**	**26,9%**	**(8 958 492)**	**17,1%**	**75,1%**
Suppliers and employees	(58 202 800)	(15 682 018)	26,9%	(15 682 018)	26,9%	(8 958 492)	17,1%	75,1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 885 244**	**3 661 296**	**53,2%**	**3 661 296**	**53,2%**	**9 103 225**	**139,9%**	**(59,8%)**
Cash Flow from Investing Activities								
Receipts	**248 007**	**(4 521 262)**	**(1 823,0%)**	**(4 521 262)**	**(1 823,0%)**	**(1 374 265)**	**(189,1%)**	**229,0%**
Proceeds on disposal of PPE	70 772	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	3 029	38	1,3%	38	1,3%	132	6,2%	(71,2%)
Decrease (increase) in non-current investments	174 207	(4 521 300)	(2 595,4%)	(4 521 300)	(2 595,4%)	(1 374 397)	(206,5%)	229,0%
Payments	**(12 937 678)**	**(2 260 269)**	**17,5%**	**(2 260 269)**	**17,5%**	**(2 549 965)**	**21,1%**	**(11,4%)**
Capital assets	(12 937 678)	(2 260 269)	17,5%	(2 260 269)	17,5%	(2 549 965)	21,1%	(11,4%)
Net Cash from/(used) Investing Activities	**(12 689 670)**	**(6 781 532)**	**53,4%**	**(6 781 532)**	**53,4%**	**(3 924 230)**	**34,6%**	**72,8%**
Cash Flow from Financing Activities								
Receipts	**5 022 041**	**2 879 653**	**57,3%**	**2 879 653**	**57,3%**	**28 215**	**,4%**	**10 106,3%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 000 000	2 800 000	56,0%	2 800 000	56,0%	-	-	(100,0%)
Increase (decrease) in consumer deposits	22 041	79 653	361,4%	79 653	361,4%	28 215	119,7%	182,3%
Payments	**(1 139 343)**	**(129 481)**	**11,4%**	**(129 481)**	**11,4%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	(1 139 343)	(129 481)	11,4%	(129 481)	11,4%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**3 882 699**	**2 750 173**	**70,8%**	**2 750 173**	**70,8%**	**28 215**	**,6%**	**9 647,4%**
Net Increase/(Decrease) in cash held	**(1 921 728)**	**(370 063)**	**19,3%**	**(370 063)**	**19,3%**	**5 207 210**	**(1 539,4%)**	**(107,1%)**
Cash/cash equivalents at the year begin:	15 968 628	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**14 046 900**	**(370 063)**	**(2,6%)**	**(370 063)**	**(2,6%)**	**17 912 979**	**164,6%**	**(102,1%)**

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	503 914	20,3%	66 443	2,7%	72 367	2,9%	1 845 132	74,2%	2 487 856	28,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 276 597	60,9%	50 713	2,4%	47 806	2,3%	719 918	34,4%	2 095 034	23,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	902 471	38,5%	72 222	3,1%	67 396	2,9%	1 301 970	55,5%	2 344 059	26,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	267 259	25,7%	32 740	3,1%	31 492	3,0%	707 971	68,1%	1 039 462	11,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	125 337	20,8%	17 258	2,9%	16 906	2,8%	442 963	73,5%	602 464	6,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	136 941	14,2%	14 088	1,5%	(990)	(,1%)	811 634	84,4%	961 672	10,8%	-	-	-	-
Interest on Arrear Debtor Accounts	82 321	60,7%	42 333	31,2%	210	,2%	10 831	8,0%	135 695	1,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(274 815)	35,6%	(213 343)	27,6%	(16 570)	2,1%	(266 908)	34,6%	(771 636)	(8,7%)	-	-	-	-
Total By Income Source	**3 020 025**	**34,0%**	**82 453**	**,9%**	**218 617**	**2,5%**	**5 573 511**	**62,7%**	**8 894 606**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(18 267)	19,1%	(133 341)	139,3%	23 715	(24,8%)	32 201	(33,7%)	(95 691)	(1,1%)	-	-	-	-
Commercial	1 578 193	73,2%	44 366	2,1%	36 909	1,7%	497 226	23,1%	2 156 694	24,2%	-	-	-	-
Households	1 366 919	22,7%	168 986	2,8%	131 403	2,2%	4 348 184	72,3%	6 015 491	67,6%	-	-	-	-
Other	93 180	11,4%	2 443	,3%	26 589	3,3%	695 900	85,1%	818 112	9,2%	-	-	-	-
Total By Customer Group	**3 020 025**	**34,0%**	**82 453**	**,9%**	**218 617**	**2,5%**	**5 573 511**	**62,7%**	**8 894 606**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(41 588)	99,9%	-	-	(39)	,1%	-	-	(41 627)	54,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(34 484)	100,0%	-	-	-	-	-	-	(34 484)	45,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(76 072)**	**99,9%**	**-**	**-**	**(39)**	**,1%**	**-**	**-**	**(76 111)**	**100,0%**

Contact Details

Municipal Manager	Mr Lungelo Mbandazayo	021 400 1330
Chief Financial Officer	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR CATEGORY A (METRO)
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	**377 403 598**	**106 390 608**	**28,2%**	**106 390 608**	**28,2%**	**97 321 714**	**28,2%**	**9,3%**
Exchange Revenue								
Service charges - Electricity	132 883 654	36 160 571	27,2%	36 160 571	27,2%	33 543 848	28,0%	7,8%
Service charges - Water	46 621 688	10 486 561	22,5%	10 486 561	22,5%	9 556 763	22,8%	9,7%
Service charges - Waste Water Management	21 992 995	5 355 900	24,4%	5 355 900	24,4%	4 683 362	22,5%	14,4%
Service charges - Waste Management	11 388 394	2 746 000	24,1%	2 746 000	24,1%	2 507 284	24,0%	9,5%
Sale of Goods and Rendering of Services	3 271 661	776 898	23,7%	776 898	23,7%	630 421	19,5%	23,2%
Agency services	1 128 700	278 872	24,7%	278 872	24,7%	184 113	24,5%	51,5%
Interest	4 000	46	1,2%	46	1,2%	1	,1%	4 771,6%
Interest earned from Receivables	6 126 156	2 591 588	42,3%	2 591 588	42,3%	2 535 380	48,3%	2,2%
Interest earned from Current and Non Current Assets	2 436 982	668 058	27,4%	668 058	27,4%	765 756	28,9%	(12,8%)
Dividends	10	6	66,0%	6	66,0%	6	48,0%	8,3%
Rent on Land	600	17	2,8%	17	2,8%	139	23,2%	(87,8%)
Rental from Fixed Assets	2 454 316	605 477	24,7%	605 477	24,7%	617 323	23,0%	(1,9%)
Licence and permits	71 886	16 935	23,6%	16 935	23,6%	14 253	19,8%	18,8%
Special rating levies	494 107	121 914	24,7%	121 914	24,7%	-	-	(100,0%)
Operational Revenue	2 824 657	655 671	23,2%	655 671	23,2%	769 703	29,1%	(14,8%)
Non-Exchange Revenue								
Property rates	74 123 760	21 909 507	29,6%	21 909 507	29,6%	20 552 037	30,4%	6,6%
Surcharges and Taxes	332 047	151 608	45,7%	151 608	45,7%	279 387	23,3%	(45,7%)
Fines, penalties and forfeits	3 256 599	681 187	20,9%	681 187	20,9%	661 780	20,1%	2,9%
Licences or permits	125 522	27 025	21,5%	27 025	21,5%	129 595	28,9%	(79,1%)
Transfer and subsidies - Operational	40 979 284	16 019 480	39,1%	16 019 480	39,1%	13 175 200	34,0%	21,6%
Interest	2 052 951	759 588	37,0%	759 588	37,0%	615 031	36,7%	23,5%
Fuel Levy	16 849 080	4 948 010	29,4%	4 948 010	29,4%	5 031 568	31,2%	(1,7%)
Operational Revenue	1 661 652	444 997	26,8%	444 997	26,8%	207 363	-	114,6%
Gains on disposal of Assets	96 327	4 458	4,6%	4 458	4,6%	21 604	24,8%	(79,4%)
Other Gains	6 226 569	980 237	15,7%	980 237	15,7%	839 798	15,4%	16,7%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**371 116 885**	**88 966 679**	**24,0%**	**88 966 679**	**24,0%**	**815 615 712**	**238,2%**	**(89,1%)**
Employee related costs	95 690 653	21 450 881	22,4%	21 450 881	22,4%	749 381 247	837,2%	(97,1%)
Remuneration of councillors	1 172 285	254 970	21,7%	254 970	21,7%	249 215	22,1%	2,3%
Bulk purchases - electricity	107 609 405	27 282 142	25,4%	27 282 142	25,4%	30 489 690	32,1%	(10,5%)
Inventory consumed	35 396 458	6 859 260	19,4%	6 859 260	19,4%	6 934 730	22,3%	(1,1%)
Debt impairment	31 245 878	7 747 193	24,8%	7 747 193	24,8%	7 224 431	24,2%	7,2%
Depreciation and amortisation	21 143 102	4 405 388	20,8%	4 405 388	20,8%	4 177 888	20,3%	5,4%
Interest	8 189 973	2 121 057	25,9%	2 121 057	25,9%	1 912 629	22,6%	10,9%
Contracted services	41 172 520	6 009 763	14,6%	6 009 763	14,6%	6 037 175	15,6%	(,5%)
Transfers and subsidies	2 118 478	2 425 724	114,5%	2 425 724	114,5%	1 716 077	76,3%	41,4%
Irrecoverable debts written off	852 159	3 102 119	364,0%	3 102 119	364,0%	806 397	104,3%	284,7%
Operational costs	19 691 210	5 559 845	28,2%	5 559 845	28,2%	4 999 649	26,2%	11,2%
Losses on disposal of Assets	7 104	10 389	146,3%	10 389	146,3%	126 226	1 269,9%	(91,8%)
Other Losses	6 827 661	1 737 948	25,5%	1 737 948	25,5%	1 560 357	26,3%	11,4%
Surplus/(Deficit)	**6 286 713**	**17 423 930**	**-**	**17 423 930**	**-**	**(718 293 999)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	18 901 843	1 524 890	8,1%	1 524 890	8,1%	1 482 258	8,1%	2,9%
Transfers and subsidies - capital (in-kind)	-	217	-	217	-	71	-	205,2%
Surplus/(Deficit) after capital transfers and contributions	**25 188 556**	**18 949 036**		**18 949 036**		**(716 811 670)**		
Income Tax	51 596	17 860	34,6%	17 860	34,6%	7 617	18,7%	134,5%
Surplus/(Deficit) after income tax	**25 136 960**	**18 931 177**		**18 931 177**		**(716 819 287)**		
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	**25 145 581**	**18 932 626**		**18 932 626**		**(716 816 329)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	494 583	794 133	160,6%	794 133	160,6%	343 804	94,0%	131,0%
Surplus/(Deficit) for the year	**25 640 164**	**19 726 759**		**19 726 759**		**(716 472 525)**		

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	**39 186 319**	**4 101 284**	**10,5%**	**4 101 284**	**10,5%**	**3 381 928**	**9,2%**	**21,3%**
National Government	17 612 377	1 669 332	9,5%	1 669 332	9,5%	1 592 609	9,5%	4,8%
Provincial Government	469 240	12 557	2,7%	12 557	2,7%	4 228	,7%	197,0%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	1 223 186	165 274	13,5%	165 274	13,5%	138 789	16,7%	19,1%
Transfers recognised - capital	**19 304 804**	**1 847 164**	**9,6%**	**1 847 164**	**9,6%**	**1 735 627**	**9,5%**	**6,4%**
Borrowing	10 560 500	959 165	9,1%	959 165	9,1%	1 015 061	8,9%	(5,5%)
Internally generated funds	9 321 016	1 294 956	13,9%	1 294 956	13,9%	631 240	8,7%	105,1%
Capital Expenditure Functional	**39 245 161**	**4 101 284**	**10,5%**	**4 101 284**	**10,5%**	**3 319 177**	**9,0%**	**23,6%**
Municipal governance and administration	**4 031 809**	**508 917**	**12,6%**	**508 917**	**12,6%**	**418 594**	**10,5%**	**21,6%**
Executive and Council	542 041	716	,1%	716	,1%	11 633	2,6%	(93,8%)
Finance and administration	3 488 674	508 194	14,6%	508 194	14,6%	406 898	11,5%	24,9%
Internal audit	1 094	7	,6%	7	,6%	64	5,1%	(88,8%)
Community and Public Safety	**7 520 909**	**845 813**	**11,2%**	**845 813**	**11,2%**	**563 819**	**8,5%**	**50,0%**
Community and Social Services	699 381	48 886	7,0%	48 886	7,0%	17 439	2,7%	180,3%
Sport And Recreation	758 065	23 898	3,2%	23 898	3,2%	38 113	5,4%	(37,3%)
Public Safety	704 959	119 009	16,9%	119 009	16,9%	25 922	5,0%	359,1%
Housing	5 204 550	650 122	12,5%	650 122	12,5%	477 103	10,4%	36,3%
Health	153 954	3 898	2,5%	3 898	2,5%	5 241	2,8%	(25,6%)
Economic and Environmental Services	**9 396 412**	**847 951**	**9,0%**	**847 951**	**9,0%**	**632 256**	**6,9%**	**34,1%**
Planning and Development	1 081 532	68 055	6,3%	68 055	6,3%	113 963	10,3%	(40,3%)
Road Transport	7 948 138	708 056	8,9%	708 056	8,9%	496 183	6,5%	42,7%
Environmental Protection	366 742	71 840	19,6%	71 840	19,6%	22 110	7,1%	224,9%
Trading Services	**17 977 636**	**1 871 412**	**10,4%**	**1 871 412**	**10,4%**	**1 685 769**	**10,0%**	**11,0%**
Energy sources	5 071 754	819 759	16,2%	819 759	16,2%	636 289	12,9%	28,8%
Water Management	5 878 559	449 631	7,6%	449 631	7,6%	351 817	6,8%	27,8%
Waste Water Management	5 727 869	550 965	9,6%	550 965	9,6%	640 416	10,9%	(14,0%)
Waste Management	1 299 454	51 057	3,9%	51 057	3,9%	57 246	6,1%	(10,8%)
Other	**318 395**	**27 190**	**8,5%**	**27 190**	**8,5%**	**18 739**	**7,4%**	**45,1%**

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	**362 631 491**	**83 717 527**	**23,1%**	**83 717 527**	**23,1%**	**87 569 202**	**25,8%**	**(4,4%)**
Property rates	68 709 990	13 196 850	19,2%	13 196 850	19,2%	15 639 231	23,1%	(15,6%)
Service charges	208 169 116	39 470 825	19,0%	39 470 825	19,0%	37 562 652	21,1%	5,1%

Other revenue	29 524 818	14 772 871	50,0%	14 772 871	50,0%	16 264 974	50,6%	(9,2%)
Transfers and Subsidies - Operational	34 807 699	16 153 111	46,4%	16 153 111	46,4%	14 571 600	38,7%	10,9%
Transfers and Subsidies - Capital	16 641 275	2 552 046	15,3%	2 552 046	15,3%	2 557 649	14,1%	(,2%)
Interest	4 778 584	(2 428 181)	(50,8%)	(2 428 181)	(50,8%)	973 091	18,0%	(349,5%)
Dividends	10	6	66,0%	6	66,0%	6	48,0%	8,3%
Payments	**(322 760 425)**	**(82 703 089)**	**25,6%**	**(82 703 089)**	**25,6%**	**(51 693 007)**	**17,7%**	**60,0%**
Suppliers and employees	(313 232 958)	(82 022 036)	26,2%	(82 022 036)	26,2%	(51 531 334)	18,1%	59,2%
Finance charges	(7 956 117)	(654 246)	8,2%	(654 246)	8,2%	(137 586)	2,4%	375,5%
Transfers and grants	(1 571 350)	(26 807)	1,7%	(26 807)	1,7%	(24 087)	1,3%	11,3%
Net Cash from/(used) Operating Activities	**39 871 067**	**1 014 438**	**2,5%**	**1 014 438**	**2,5%**	**35 876 195**	**76,9%**	**(97,2%)**
Cash Flow from Investing Activities								
Receipts	**(425 076)**	**(4 521 976)**	**1 063,8%**	**(4 521 976)**	**1 063,8%**	**(1 445 235)**	**(110,8%)**	**212,9%**
Proceeds on disposal of PPE	96 536	-	-	-	-	308	,3%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 893	22 227	377,2%	22 227	377,2%	(71 147)	45,3%	(131,2%)
Decrease (increase) in non-current investments	(527 505)	(4 544 203)	861,5%	(4 544 203)	861,5%	(1 374 397)	(100,8%)	230,6%
Payments	**(38 219 592)**	**(2 621 385)**	**6,9%**	**(2 621 385)**	**6,9%**	**(2 730 632)**	**8,4%**	**(4,0%)**
Capital assets	(38 219 592)	(2 621 385)	6,9%	(2 621 385)	6,9%	(2 730 632)	8,4%	(4,0%)
Net Cash from/(used) Investing Activities	**(38 644 668)**	**(7 143 360)**	**18,5%**	**(7 143 360)**	**18,5%**	**(4 175 868)**	**13,3%**	**71,1%**
Cash Flow from Financing Activities								
Receipts	**10 795 563**	**2 916 508**	**27,0%**	**2 916 508**	**27,0%**	**55 011**	**,5%**	**5 201,7%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 500 000	2 799 564	26,7%	2 799 564	26,7%	-	-	(100,0%)
Increase (decrease) in consumer deposits	295 563	116 944	39,6%	116 944	39,6%	55 011	24,8%	112,6%
Payments	**(6 493 392)**	**(1 921 476)**	**29,6%**	**(1 921 476)**	**29,6%**	**(174 497)**	**2,6%**	**1 001,2%**
Repayment of borrowing	(6 493 392)	(1 921 476)	29,6%	(1 921 476)	29,6%	(174 497)	2,6%	1 001,2%
Net Cash from/(used) Financing Activities	**4 302 171**	**995 032**	**23,1%**	**995 032**	**23,1%**	**(119 486)**	**(2,4%)**	**(932,8%)**
Net Increase/(Decrease) in cash held	**5 528 570**	**(5 133 890)**	**(92,9%)**	**(5 133 890)**	**(92,9%)**	**31 580 842**	**155,9%**	**(116,3%)**
Cash/cash equivalents at the year begin:	31 003 548	7 688	-	7 688	-	2 709 846	10,5%	(99,7%)
Cash/cash equivalents at the year end:	**36 532 119**	**(1 995 996)**	**(5,5%)**	**(1 995 996)**	**(5,5%)**	**50 455 112**	**109,5%**	**(104,0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 999 148	6,3%	2 747 842	3,5%	2 675 753	3,4%	68 503 305	86,8%	78 926 048	35,0%	2 555 654	3,2%	33 188 440	42,1%
Trade and Other Receivables from Exchange Transactions - Electricity	7 998 565	25,7%	1 635 746	5,3%	918 296	2,9%	20 604 013	66,1%	31 156 621	13,8%	116 448	,4%	4 081 712	13,1%
Receivables from Non-exchange Transactions - Property Rates	7 690 075	15,9%	1 858 292	3,8%	2 131 292	4,4%	36 725 603	75,9%	48 405 261	21,4%	971 153	2,0%	4 727 426	9,8%
Receivables from Exchange Transactions - Waste Water Management	1 754 986	7,5%	800 887	3,4%	698 981	3,0%	20 144 502	86,1%	23 399 355	10,4%	831 062	3,6%	5 515 011	23,6%
Receivables from Exchange Transactions - Waste Management	965 684	6,4%	383 692	2,6%	397 781	2,6%	13 290 501	88,4%	15 037 658	6,7%	462 172	3,1%	2 932 590	19,5%
Receivables from Exchange Transactions - Property Rental Debtors	208 375	6,0%	54 277	1,6%	36 317	1,0%	3 166 907	91,4%	3 465 876	1,5%	25 055	,7%	344 194	9,9%
Interest on Arrear Debtor Accounts	1 385 349	7,6%	472 205	2,6%	469 664	2,6%	16 004 654	87,3%	18 331 872	8,1%	183 492	1,0%	147 883	,8%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	6 793	-	-	-
Other	(1 034 739)	(14,6%)	154 463	2,2%	204 726	2,9%	7 748 065	109,6%	7 072 515	3,1%	130 099	1,8%	757 885	10,7%
Total By Income Source	**23 967 443**	**10,6%**	**8 107 404**	**3,6%**	**7 532 809**	**3,3%**	**186 187 550**	**82,5%**	**225 795 207**	**100,0%**	**5 281 928**	**2,3%**	**51 695 140**	**22,9%**
Debtors Age Analysis By Customer Group														
Organs of State	3 706 707	23,4%	830 210	5,2%	1 017 943	6,4%	10 283 701	64,9%	15 838 561	7,0%	36	-	487 189	3,1%
Commercial	7 313 738	18,7%	1 397 372	3,6%	1 010 688	2,6%	29 339 053	75,1%	39 060 851	17,3%	95 636	,2%	1 772 440	4,5%
Households	12 830 016	7,6%	5 449 748	3,2%	5 467 438	3,2%	145 377 824	86,0%	169 125 025	74,9%	5 186 255	3,1%	49 383 101	29,2%
Other	116 982	6,6%	430 074	24,3%	36 741	2,1%	1 186 971	67,0%	1 770 769	,8%	-	-	52 411	3,0%
Total By Customer Group	**23 967 443**	**10,6%**	**8 107 404**	**3,6%**	**7 532 809**	**3,3%**	**186 187 550**	**82,5%**	**225 795 207**	**100,0%**	**5 281 928**	**2,3%**	**51 695 140**	**22,9%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 052 699	35,5%	430 316	5,0%	1 116 196	13,0%	4 004 771	46,5%	8 603 983	35,2%
Bulk Water	583 691	98,2%	10 696	1,8%	-	-	-	-	594 387	2,4%
PAYE deductions	262 202	100,0%	-	-	-	-	-	-	262 202	1,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	274 167	100,0%	-	-	-	-	-	-	274 167	1,1%
Loan repayments	19 196	100,0%	-	-	-	-	-	-	19 196	,1%
Trade Creditors	5 309 065	45,6%	630 084	5,4%	732 565	6,3%	4 907 646	42,2%	11 631 526	47,6%
Auditor-General	4 422	77,8%	1 249	22,0%	-	-	11	,2%	5 683	-
Other	1 184 955	40,6%	189 910	6,5%	155 643	5,3%	1 388 615	47,6%	2 919 123	12,0%
Medical Aid deductions	113 780	100,0%	-	-	-	-	-	-	113 780	,5%
Total	**10 804 178**	**44,2%**	**1 262 255**	**5,2%**	**2 004 404**	**8,2%**	**10 353 209**	**42,4%**	**24 424 046**	**100,0%**