FREE STATE: MATJHABENG (FS184)
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	**4 536 590**	**1 115 570**	**24,6%**	**1 115 570**	**24,6%**	**1 061 575**	**25,4%**	**5,1%**
Exchange Revenue								
Service charges - Electricity	939 762	253 872	27,0%	253 872	27,0%	248 913	30,5%	2,0%
Service charges - Water	633 687	139 885	22,1%	139 885	22,1%	122 381	21,1%	14,3%
Service charges - Waste Water Management	250 389	68 198	27,2%	68 198	27,2%	62 051	26,3%	9,9%
Service charges - Waste Management	162 414	42 694	26,3%	42 694	26,3%	38 384	25,1%	11,2%
Sale of Goods and Rendering of Services	38 098	1 970	5,2%	1 970	5,2%	1 087	3,0%	81,2%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	426 526	123 524	29,0%	123 524	29,0%	126 077	31,3%	(2,0%)
Interest earned from Current and Non Current Assets	5 472	1 649	30,1%	1 649	30,1%	286	5,5%	476,4%
Dividends	42	18	42,5%	18	42,5%	32	80,1%	(43,8%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	51 666	6 378	12,3%	6 378	12,3%	6 038	20,2%	5,6%
Licence and permits	244	151	61,7%	151	61,7%	87	37,6%	73,9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	560 915	1 048	,2%	1 048	,2%	1 548	,3%	(32,3%)
Non-Exchange Revenue								
Property rates	516 354	130 530	25,3%	130 530	25,3%	127 102	25,7%	2,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 780	645	2,0%	645	2,0%	338	1,1%	90,5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	781 418	324 368	41,5%	324 368	41,5%	306 669	41,6%	5,8%
Interest	57 820	20 639	35,7%	20 639	35,7%	20 581	37,2%	,3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	80 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**4 523 421**	**351 438**	**7,8%**	**351 438**	**7,8%**	**105 129**	**3,1%**	**234,3%**
Employee related costs	1 051 160	269 772	25,7%	269 772	25,7%	270 021	27,0%	(,1%)
Remuneration of councillors	43 417	2 364	5,4%	2 364	5,4%	2 276	5,5%	3,9%
Bulk purchases - electricity	848 251	113 392	13,4%	113 392	13,4%	(157 390)	(20,9%)	(172,0%)
Inventory consumed	1 322 156	124 592	9,4%	124 592	9,4%	(63 708)	(29,3%)	(295,6%)
Debt impairment	255 959	-	-	-	-	-	-	-
Depreciation and amortisation	279 381	-	-	-	-	-	-	-
Interest	206 612	6 227	3,0%	6 227	3,0%	44	-	13 961,1%
Contracted services	129 277	16 730	12,9%	16 730	12,9%	20 450	19,8%	(18,2%)
Transfers and subsidies	1 494	-	-	-	-	-	-	-
Irrecoverable debts written off	100 000	(208 153)	(208,2%)	(208 153)	(208,2%)	3 754	3,8%	(5 644,2%)
Operational costs	285 715	26 513	9,3%	26 513	9,3%	29 681	11,2%	(10,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 169**	**764 132**	**-**	**764 132**	**-**	**956 446**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	148 301	30 322	20,4%	30 322	20,4%	31 662	17,2%	(4,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**161 470**	**794 454**		**794 454**		**988 108**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**161 470**	**794 454**		**794 454**		**988 108**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**161 470**	**794 454**		**794 454**		**988 108**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**161 470**	**794 454**		**794 454**		**988 108**		

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	**140 263**	**59 013**	**42,1%**	**59 013**	**42,1%**	**27 680**	**13,8%**	**113,2%**
National Government	111 679	24 211	21,7%	24 211	21,7%	23 138	12,6%	4,6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**111 679**	**24 211**	**21,7%**	**24 211**	**21,7%**	**23 138**	**12,6%**	**4,6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	28 584	34 803	121,8%	34 803	121,8%	4 543	26,7%	666,1%
Capital Expenditure Functional	**140 263**	**59 013**	**42,1%**	**59 013**	**42,1%**	**27 680**	**13,8%**	**113,2%**
Municipal governance and administration	**7 000**	**18 645**	**266,4%**	**18 645**	**266,4%**	**3 172**	**31,7%**	**487,8%**
Executive and Council	7 000	16 174	231,1%	16 174	231,1%	3 067	30,7%	427,3%
Finance and administration	-	2 471	-	2 471	-	105	-	2 258,2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**35 414**	**1 134**	**3,2%**	**1 134**	**3,2%**	**1 211**	**34,3%**	**(6,3%)**
Community and Social Services	24 775	1 010	4,1%	1 010	4,1%	1 191	-	(15,2%)
Sport And Recreation	10 639	124	1,2%	124	1,2%	20	,6%	517,7%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 000**	**9 778**	**195,6%**	**9 778**	**195,6%**	**12 049**	**37,4%**	**(18,8%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	5 000	9 778	195,6%	9 778	195,6%	12 049	37,4%	(18,8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**92 849**	**29 455**	**31,7%**	**29 455**	**31,7%**	**11 249**	**7,3%**	**161,9%**
Energy sources	29 246	17 856	61,1%	17 856	61,1%	4 950	17,6%	260,7%
Water Management	15 969	8 654	54,2%	8 654	54,2%	2 538	126,9%	241,0%
Waste Water Management	47 634	2 945	6,2%	2 945	6,2%	3 760	3,0%	(21,7%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**3 821 262**	**396 663**	**10,4%**	**396 663**	**10,4%**	**315 638**	**9,2%**	**25,7%**
Property rates	462 938	64 949	14,0%	64 949	14,0%	56 075	11,3%	15,8%
Service charges	1 792 766	239 433	13,4%	239 433	13,4%	222 660	11,2%	7,5%

Other revenue	630 424	(279 960)	(44,4%)	(279 960)	(44,4%)	(298 962)	(727,0%)	(6,4%)
Transfers and Subsidies - Operational	795 664	327 346	41,1%	327 346	41,1%	308 375	41,8%	6,2%
Transfers and Subsidies - Capital	133 955	36 938	27,6%	36 938	27,6%	24 072	13,1%	53,4%
Interest	5 472	7 939	145,1%	7 939	145,1%	3 386	65,6%	134,5%
Dividends	42	18	42,5%	18	42,5%	32	80,1%	(43,8%)
Payments	**(3 566 665)**	**(743 943)**	**20,9%**	**(743 943)**	**20,9%**	**(326 419)**	**10,0%**	**127,9%**
Suppliers and employees	(3 360 053)	(743 943)	22,1%	(743 943)	22,1%	(326 419)	10,7%	127,9%
Finance charges	(206 612)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**254 597**	**(347 280)**	**(136,4%)**	**(347 280)**	**(136,4%)**	**(10 781)**	**(5,8%)**	**3 121,4%**
Cash Flow from Investing Activities								
Receipts	**(211 794)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	80 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(291 299)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(495)	-	-	-	-	-	-	-
Payments	**(140 263)**	**(59 013)**	**42,1%**	**(59 013)**	**42,1%**	**(27 680)**	**13,8%**	**113,2%**
Capital assets	(140 263)	(59 013)	42,1%	(59 013)	42,1%	(27 680)	13,8%	113,2%
Net Cash from/(used) Investing Activities	**(352 057)**	**(59 013)**	**16,8%**	**(59 013)**	**16,8%**	**(27 680)**	**6,7%**	**113,2%**
Cash Flow from Financing Activities								
Receipts	**-**	**523**	**-**	**523**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	523	-	523	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**523**	**-**	**523**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(97 460)**	**(405 770)**	**416,3%**	**(405 770)**	**416,3%**	**(38 461)**	**17,0%**	**955,0%**
Cash/cash equivalents at the year begin:	-	32 609	-	32 609	-	(354 058)	(34,3%)	(109,2%)
Cash/cash equivalents at the year end:	**(97 460)**	**(382 192)**	**392,2%**	**(382 192)**	**392,2%**	**6 166**	**,8%**	**(6 298,6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	62 831	2,3%	142 093	5,3%	49 888	1,8%	2 449 047	90,6%	2 703 858	29,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	103 054	13,1%	74 269	9,4%	31 654	4,0%	578 405	73,5%	787 382	8,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	39 775	3,9%	52 717	5,2%	24 532	2,4%	893 376	88,4%	1 010 400	11,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	25 213	2,0%	48 823	4,0%	21 555	1,7%	1 137 781	92,2%	1 233 372	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 818	2,1%	32 496	4,3%	13 433	1,8%	697 483	91,9%	759 229	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 732	1,0%	1 803	1,0%	1 718	1,0%	174 172	97,1%	179 425	2,0%	-	-	-	-
Interest on Arrear Debtor Accounts	48 083	2,1%	105 892	4,5%	47 743	2,0%	2 129 307	91,3%	2 331 025	25,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 007	1,3%	2 029	2,5%	342	,4%	76 485	95,8%	79 862	,9%	-	-	-	-
Total By Income Source	**297 513**	**3,3%**	**460 121**	**5,1%**	**190 863**	**2,1%**	**8 136 056**	**89,6%**	**9 084 554**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	17 419	6,4%	14 351	5,3%	15 662	5,7%	225 693	82,6%	273 124	3,0%	-	-	-	-
Commercial	92 941	5,6%	33 470	2,0%	27 822	1,7%	1 510 688	90,7%	1 664 921	18,3%	-	-	-	-
Households	187 153	2,6%	412 301	5,8%	147 380	2,1%	6 399 676	89,5%	7 146 509	78,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**297 513**	**3,3%**	**460 121**	**5,1%**	**190 863**	**2,1%**	**8 136 056**	**89,6%**	**9 084 554**	**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	238 525	3,4%	159 704	2,2%	21	-	6 706 573	94,4%	7 104 824	39,1%
Bulk Water	147 181	1,4%	121 072	1,1%	86 446	,8%	10 326 149	96,7%	10 680 848	58,8%
PAYE deductions	14 638	100,0%	-	-	-	-	-	-	14 638	,1%
VAT (output less input)	2 706	100,0%	-	-	-	-	-	-	2 706	-
Pensions / Retirement deductions	16 017	59,0%	11 132	41,0%	-	-	-	-	27 149	,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 065	5,7%	9 868	3,0%	7 519	2,3%	296 764	89,1%	333 216	1,8%
Auditor-General	2 604	77,0%	544	16,1%	235	6,9%	-	-	3 383	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	11 851	100,0%	-	-	-	-	-	-	11 851	,1%
Total	**452 587**	**2,5%**	**302 320**	**1,7%**	**94 221**	**,5%**	**17 329 487**	**95,3%**	**18 178 614**	**100,0%**

Contact Details

Municipal Manager	Ms Lauretta Williams	057 391 3135
Chief Financial Officer	Mr Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	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	**9 534 756**	**2 169 845**	**22,8%**	**2 169 845**	**22,8%**	**1 996 324**	**25,6%**	**8,7%**
Property rates	1 149 408	236 442	20,6%	236 442	20,6%	223 147	19,5%	6,0%
Service charges	6 295 967	1 174 123	18,6%	1 174 123	18,6%	956 917	17,5%	22,7%

Other revenue	486 128	160 735	33,1%	160 735	33,1%	289 518	(160,3%)	(44,5%)
Transfers and Subsidies - Operational	1 269 423	534 953	42,1%	534 953	42,1%	499 525	41,7%	7,1%
Transfers and Subsidies - Capital	148 165	35 812	24,2%	35 812	24,2%	15 178	10,7%	135,9%
Interest	185 664	27 781	15,0%	27 781	15,0%	12 038	194,9%	130,8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(7 600 259)**	**(1 825 882)**	**24,0%**	**(1 825 882)**	**24,0%**	**(1 501 221)**	**22,6%**	**21,6%**
Suppliers and employees	(7 600 259)	(1 825 882)	24,0%	(1 825 882)	24,0%	(1 501 221)	22,6%	21,6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 934 496**	**343 963**	**17,8%**	**343 963**	**17,8%**	**495 103**	**43,4%**	**(30,5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(436 673)**	**(37 844)**	**8,7%**	**(37 844)**	**8,7%**	**(17 767)**	**5,8%**	**113,0%**
Capital assets	(436 673)	(37 844)	8,7%	(37 844)	8,7%	(17 767)	5,8%	113,0%
Net Cash from/(used) Investing Activities	**(436 673)**	**(37 844)**	**8,7%**	**(37 844)**	**8,7%**	**(17 767)**	**5,8%**	**113,0%**
Cash Flow from Financing Activities								
Receipts	**-**	**20 937**	**-**	**20 937**	**-**	**1 437**	**-**	**1 357,3%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	20 937	-	20 937	-	1 437	-	1 357,3%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**20 937**	**-**	**20 937**	**-**	**1 437**	**-**	**1 357,3%**
Net Increase/(Decrease) in cash held	**1 497 823**	**327 056**	**21,8%**	**327 056**	**21,8%**	**478 773**	**57,6%**	**(31,7%)**
Cash/cash equivalents at the year begin:	823 004	319 645	38,8%	319 645	38,8%	3 720	,9%	8 491,7%
Cash/cash equivalents at the year end:	**2 320 828**	**544 328**	**23,5%**	**544 328**	**23,5%**	**482 493**	**39,4%**	**12,8%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
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	**5 336 131**	**1 327 631**	**24,9%**	**1 327 631**	**24,9%**	**671 535**	**15,9%**	**97,7%**
Exchange Revenue								
Service charges - Electricity	1 961 927	389 533	19,9%	389 533	19,9%	306 302	19,6%	27,2%
Service charges - Water	713 901	119 986	16,8%	119 986	16,8%	93 292	18,5%	28,6%
Service charges - Waste Water Management	386 460	90 653	23,5%	90 653	23,5%	48 602	14,5%	86,5%
Service charges - Waste Management	162 653	44 087	27,1%	44 087	27,1%	24 623	17,3%	79,0%
Sale of Goods and Rendering of Services	26 042	6 560	25,2%	6 560	25,2%	5 195	30,6%	26,3%
Agency services	65 154	12 799	19,6%	12 799	19,6%	8 337	20,6%	53,5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	171 327	33 990	19,8%	33 990	19,8%	27 658	25,8%	22,9%
Interest earned from Current and Non Current Assets	20 860	6 669	32,0%	6 669	32,0%	3 684	21,9%	81,0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 550	1 197	21,6%	1 197	21,6%	873	20,0%	37,2%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	44 448	62 668	141,0%	62 668	141,0%	20 141	47,3%	211,1%
Non-Exchange Revenue								
Property rates	920 928	213 147	23,1%	213 147	23,1%	115 862	17,0%	84,0%
Surcharges and Taxes	43 180	133	,3%	133	,3%	9	-	1 357,2%
Fines, penalties and forfeits	37 747	34 679	91,9%	34 679	91,9%	1 861	5,1%	1 763,4%
Licences or permits	1 056	6	,6%	6	,6%	6	,6%	(8,5%)
Transfer and subsidies - Operational	729 963	299 997	41,1%	299 997	41,1%	5 435	,8%	5 419,3%
Interest	44 851	11 491	25,6%	11 491	25,6%	9 583	-	19,9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1	-	1	-	-	-	(100,0%)
Other Gains	85	35	40,9%	35	40,9%	72	-	(51,5%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**5 087 451**	**1 023 079**	**20,1%**	**1 023 079**	**20,1%**	**647 949**	**15,8%**	**57,9%**
Employee related costs	1 203 522	278 603	23,1%	278 603	23,1%	142 168	13,5%	96,0%
Remuneration of councillors	51 634	9 876	19,1%	9 876	19,1%	23 132	51,3%	(57,3%)
Bulk purchases - electricity	1 520 376	343 831	22,6%	343 831	22,6%	245 067	19,6%	40,3%
Inventory consumed	704 721	137 598	19,5%	137 598	19,5%	95 848	18,3%	43,6%
Debt impairment	386 424	33 601	8,7%	33 601	8,7%	-	-	(100,0%)
Depreciation and amortisation	286 928	61 257	21,3%	61 257	21,3%	46 553	17,0%	31,6%
Interest	18 494	2 897	15,7%	2 897	15,7%	2 437	10,3%	18,9%
Contracted services	621 933	86 603	13,9%	86 603	13,9%	50 119	13,9%	72,8%
Transfers and subsidies	10 686	755	7,1%	755	7,1%	226	3,3%	234,3%
Irrecoverable debts written off	-	1 284	-	1 284	-	-	-	(100,0%)
Operational costs	282 713	66 487	23,5%	66 487	23,5%	42 235	19,0%	57,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	20	288	1 412,5%	288	1 412,5%	163	-	77,0%
Surplus/(Deficit)	**248 680**	**304 552**	**-**	**304 552**	**-**	**23 586**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	288 561	70 344	24,4%	70 344	24,4%	64 568	20,5%	8,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**537 241**	**374 896**		**374 896**		**88 155**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**537 241**	**374 896**		**374 896**		**88 155**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**537 241**	**374 896**		**374 896**		**88 155**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**537 241**	**374 896**		**374 896**		**88 155**		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	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	**5 463 730**	**1 403 725**	**25,7%**	**1 403 725**	**25,7%**	**631 033**	**14,7%**	**122,4%**
Property rates	791 998	253 116	32,0%	253 116	32,0%	243 359	40,1%	4,0%
Service charges	2 773 583	655 776	23,6%	655 776	23,6%	203 696	9,0%	221,9%

Other revenue	706 503	57 911	8,2%	57 911	8,2%	173 701	40,9%	(66,7%)
Transfers and Subsidies - Operational	730 753	371 580	50,8%	371 580	50,8%	7 188	1,1%	5 069,7%
Transfers and Subsidies - Capital	288 561	50 561	17,5%	50 561	17,5%	3 070	1,0%	1 546,7%
Interest	172 332	14 781	8,6%	14 781	8,6%	18	,1%	81 105,1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(4 980 186)**	**(1 058 442)**	**21,3%**	**(1 058 442)**	**21,3%**	**(247 812)**	**6,2%**	**327,1%**
Suppliers and employees	(4 951 006)	(1 058 442)	21,4%	(1 058 442)	21,4%	(246 407)	6,2%	329,6%
Finance charges	(18 494)	-	-	-	-	(1 406)	5,9%	(100,0%)
Transfers and grants	(10 686)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**483 544**	**345 283**	**71,4%**	**345 283**	**71,4%**	**383 221**	**137,3%**	**(9,9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**50**	**-**	**50**	**-**	**(63)**	**-**	**(178,8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	50	-	50	-	(63)	-	(178,8%)
Payments	**(424 230)**	**(160 021)**	**37,7%**	**(160 021)**	**37,7%**	**(95 372)**	**23,1%**	**67,8%**
Capital assets	(424 230)	(160 021)	37,7%	(160 021)	37,7%	(95 372)	23,1%	67,8%
Net Cash from/(used) Investing Activities	**(424 230)**	**(159 972)**	**37,7%**	**(159 972)**	**37,7%**	**(95 435)**	**23,1%**	**67,6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**(11 554)**	**-**	**(11 554)**	**-**	**(7 951)**	**-**	**45,3%**
Repayment of borrowing	-	(11 554)	-	(11 554)	-	(7 951)	-	45,3%
Net Cash from/(used) Financing Activities	**-**	**(11 554)**	**-**	**(11 554)**	**-**	**(7 951)**	**-**	**45,3%**
Net Increase/(Decrease) in cash held	**59 314**	**173 758**	**292,9%**	**173 758**	**292,9%**	**279 834**	**(209,8%)**	**(37,9%)**
Cash/cash equivalents at the year begin:	144 508	201 071	139,1%	201 071	139,1%	-	-	(100,0%)
Cash/cash equivalents at the year end:	**203 822**	**294 802**	**144,6%**	**294 802**	**144,6%**	**162 790**	**1 461,2%**	**81,1%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**9 535 505**	**2 479 203**	**26,0%**	**2 479 203**	**26,0%**	**2 293 405**	**25,6%**	**8,1%**
Exchange Revenue								
Service charges - Electricity	4 702 555	1 083 502	23,0%	1 083 502	23,0%	926 873	21,6%	16,9%
Service charges - Water	1 161 224	274 511	23,6%	274 511	23,6%	308 058	30,5%	(10,9%)
Service charges - Waste Water Management	229 216	62 354	27,2%	62 354	27,2%	74 303	33,7%	(16,1%)
Service charges - Waste Management	166 268	42 618	25,6%	42 618	25,6%	36 423	23,4%	17,0%
Sale of Goods and Rendering of Services	23 403	4 068	17,4%	4 068	17,4%	3 574	8,5%	13,8%
Agency services	5 508	1 299	23,6%	1 299	23,6%	968	126,6%	34,2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	256 057	112 706	44,0%	112 706	44,0%	64 316	27,9%	75,2%
Interest earned from Current and Non Current Assets	19 996	12 304	61,5%	12 304	61,5%	8 195	42,8%	50,1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	44 672	7 047	15,8%	7 047	15,8%	7 472	6,6%	(5,7%)
Licence and permits	3 097	1 014	32,8%	1 014	32,8%	508	20,0%	99,6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	102 112	11 163	10,9%	11 163	10,9%	23 190	11,4%	(51,9%)
Non-Exchange Revenue								
Property rates	1 721 665	434 237	25,2%	434 237	25,2%	448 827	27,2%	(3,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 213	2 213	18,1%	2 213	18,1%	3 674	31,4%	(39,8%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 017 129	387 087	38,1%	387 087	38,1%	357 125	37,7%	8,4%
Interest	66 114	33 751	51,0%	33 751	51,0%	29 898	50,2%	12,9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	4 277	9 328	218,1%	9 328	218,1%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**8 463 202**	**2 141 895**	**25,3%**	**2 141 895**	**25,3%**	**2 060 248**	**24,6%**	**4,0%**
Employee related costs	1 900 195	393 853	20,7%	393 853	20,7%	383 824	20,8%	2,6%
Remuneration of councillors	70 450	14 873	21,1%	14 873	21,1%	14 263	21,5%	4,3%
Bulk purchases - electricity	3 522 533	1 096 913	31,1%	1 096 913	31,1%	1 134 908	36,1%	(3,3%)
Inventory consumed	995 039	295 462	29,7%	295 462	29,7%	278 453	28,0%	6,1%
Debt impairment	420 000	-	-	-	-	-	-	-
Depreciation and amortisation	390 012	84 919	21,8%	84 919	21,8%	97 824	27,0%	(13,2%)
Interest	56 180	10 693	19,0%	10 693	19,0%	5 184	12,1%	106,3%
Contracted services	811 629	150 074	18,5%	150 074	18,5%	100 325	9,8%	49,6%
Transfers and subsidies	72 457	14 277	19,7%	14 277	19,7%	13 000	18,7%	9,8%
Irrecoverable debts written off	-	15 159	-	15 159	-	4 525	-	235,0%
Operational costs	224 708	66 216	29,5%	66 216	29,5%	28 616	14,7%	131,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(543)	-	(543)	-	(675)	-	(19,5%)
Surplus/(Deficit)	**1 072 303**	**337 308**	**-**	**337 308**	**-**	**233 157**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	379 300	53 750	14,2%	53 750	14,2%	39 933	8,7%	34,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 451 603**	**391 058**		**391 058**		**273 090**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 451 603**	**391 058**		**391 058**		**273 090**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 451 603**	**391 058**		**391 058**		**273 090**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 451 603**	**391 058**		**391 058**		**273 090**		

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	**653 856**	**67 979**	**10,4%**	**67 979**	**10,4%**	**34 932**	**4,2%**	**94,6%**
National Government	376 127	44 836	11,9%	44 836	11,9%	22 823	7,0%	96,5%
Provincial Government	2 550	-	-	-	-	7 113	5,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**378 677**	**44 836**	**11,8%**	**44 836**	**11,8%**	**29 936**	**6,6%**	**49,8%**
Borrowing	177 180	19 734	11,1%	19 734	11,1%	1 199	,5%	1 545,8%
Internally generated funds	98 000	3 408	3,5%	3 408	3,5%	3 797	2,9%	(10,2%)
Capital Expenditure Functional	**653 856**	**67 979**	**10,4%**	**67 979**	**10,4%**	**77 767**	**9,4%**	**(12,6%)**
Municipal governance and administration	**58 000**	**21 924**	**37,8%**	**21 924**	**37,8%**	**2 505**	**,8%**	**775,2%**
Executive and Council	-	20 240	-	20 240	-	1 557	,6%	1 199,6%
Finance and administration	58 000	1 684	2,9%	1 684	2,9%	948	2,4%	77,7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**17 167**	**2 234**	**13,0%**	**2 234**	**13,0%**	**11 933**	**7,0%**	**(81,3%)**
Community and Social Services	17 167	2 276	13,3%	2 276	13,3%	(13)	(,1%)	(18 152,5%)
Sport And Recreation	-	(41)	-	(41)	-	2 222	18,6%	(101,9%)
Public Safety	-	-	-	-	-	190	4,4%	(100,0%)
Housing	-	-	-	-	-	9 534	7,4%	(100,0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**160 584**	**19 024**	**11,8%**	**19 024**	**11,8%**	**37 941**	**30,5%**	**(49,9%)**
Planning and Development	30 000	5 180	17,3%	5 180	17,3%	619	2,6%	736,4%
Road Transport	130 584	13 843	10,6%	13 843	10,6%	37 322	37,0%	(62,9%)
Environmental Protection	-	-	-	-	-	(0)	-	(100,0%)
Trading Services	**418 105**	**24 797**	**5,9%**	**24 797**	**5,9%**	**25 389**	**11,8%**	**(2,3%)**
Energy sources	196 988	-	-	-	-	-	-	-
Water Management	108 900	5 496	5,0%	5 496	5,0%	14 178	14,1%	(61,2%)
Waste Water Management	112 217	19 301	17,2%	19 301	17,2%	8 721	9,0%	121,3%
Waste Management	-	-	-	-	-	2 489	24,7%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**(1)**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**8 333 003**	**(5 610)**	**(,1%)**	**(5 610)**	**(,1%)**	**201 923**	**2,4%**	**(102,8%)**
Property rates	1 532 282	(13 181)	(,9%)	(13 181)	(,9%)	(36 511)	(2,5%)	(63,9%)
Service charges	5 220 730	1 524	-	1 524	-	1 070	-	42,4%

Other revenue	194 260	(44 542)	(22,9%)	(44 542)	(22,9%)	124 826	16,3%	(135,7%)
Transfers and Subsidies - Operational	989 608	(4 342)	(,4%)	(4 342)	(,4%)	25 622	2,7%	(116,9%)
Transfers and Subsidies - Capital	376 127	54 932	14,6%	54 932	14,6%	86 915	19,0%	(36,8%)
Interest	19 996	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(7 447 306)**	**55 744**	**(,7%)**	**55 744**	**(,7%)**	**37 519**	**(,5%)**	**48,6%**
Suppliers and employees	(7 318 669)	55 744	(,8%)	55 744	(,8%)	37 519	(,5%)	48,6%
Finance charges	(56 180)	-	-	-	-	-	-	-
Transfers and grants	(72 457)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**885 697**	**50 134**	**5,7%**	**50 134**	**5,7%**	**239 442**	**42,1%**	**(79,1%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(221)**	**-**	**(221)**	**-**	**(355)**	**-**	**(37,8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(221)	-	(221)	-	(355)	-	(37,8%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(653 856)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(653 856)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(653 856)**	**(221)**	**-**	**(221)**	**-**	**(355)**	**-**	**(37,8%)**
Cash Flow from Financing Activities								
Receipts	**177 180**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	177 180	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(90 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(90 000)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**87 180**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**319 020**	**49 913**	**15,6%**	**49 913**	**15,6%**	**239 087**	**(214,2%)**	**(79,1%)**
Cash/cash equivalents at the year begin:	366 387	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**685 407**	**49 913**	**7,3%**	**49 913**	**7,3%**	**239 087**	**125,7%**	**(79,1%)**

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	173 730	5,0%	53 671	1,5%	50 176	1,4%	3 207 476	92,0%	3 485 053	38,0%	-	-	6 786 648	194,7%
Trade and Other Receivables from Exchange Transactions - Electricity	509 393	48,8%	18 931	1,8%	16 984	1,6%	498 061	47,7%	1 043 369	11,4%	-	-	606 858	58,2%
Receivables from Non-exchange Transactions - Property Rates	178 349	11,7%	34 386	2,3%	30 857	2,0%	1 274 626	84,0%	1 518 218	16,5%	-	-	2 416 378	159,2%
Receivables from Exchange Transactions - Waste Water Management	35 189	6,9%	8 277	1,6%	8 198	1,6%	458 403	89,9%	510 067	5,6%	-	-	955 445	187,3%
Receivables from Exchange Transactions - Waste Management	19 066	6,8%	4 976	1,8%	4 461	1,6%	250 957	89,8%	279 460	3,0%	-	-	516 782	184,9%
Receivables from Exchange Transactions - Property Rental Debtors	3 461	4,8%	1 029	1,4%	1 408	1,9%	66 854	91,9%	72 753	,8%	-	-	150 099	206,3%
Interest on Arrear Debtor Accounts	99 489	4,7%	47 635	2,3%	55 877	2,7%	1 901 083	90,4%	2 104 084	22,9%	-	-	3 141 473	149,3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 221	,7%	173	,1%	184	,1%	162 493	99,0%	164 071	1,8%	-	-	479 214	292,1%
Total By Income Source	**1 019 899**	**11,1%**	**169 078**	**1,8%**	**168 145**	**1,8%**	**7 819 953**	**85,2%**	**9 177 075**	**100,0%**	**-**	**-**	**15 052 896**	**164,0%**
Debtors Age Analysis By Customer Group														
Organs of State	115 139	39,2%	13 992	4,8%	8 972	3,1%	155 713	53,0%	293 815	3,2%	-	-	235 364	80,1%
Commercial	489 236	29,7%	33 445	2,0%	35 062	2,1%	1 090 510	66,2%	1 648 253	18,0%	-	-	1 806 802	109,6%
Households	415 524	5,7%	121 642	1,7%	124 111	1,7%	6 573 731	90,9%	7 235 008	78,8%	-	-	13 010 730	179,8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 019 899**	**11,1%**	**169 078**	**1,8%**	**168 145**	**1,8%**	**7 819 953**	**85,2%**	**9 177 075**	**100,0%**	**-**	**-**	**15 052 896**	**164,0%**

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	1 039 225	52,7%	50 711	2,6%	(282 626)	(14,3%)	1 164 502	59,1%	1 971 813	59,8%
Bulk Water	1 107 965	92,2%	39 255	3,3%	(862 461)	(71,8%)	917 250	76,3%	1 202 009	36,4%
PAYE deductions	20	66,7%	10	33,3%	(84)	(287,8%)	84	287,8%	29	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	90 818	73,2%	5 108	4,1%	25 061	20,2%	3 008	2,4%	123 994	3,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 238 028**	**67,9%**	**95 084**	**2,9%**	**(1 120 110)**	**(34,0%)**	**2 084 844**	**63,2%**	**3 297 845**	**100,0%**

Contact Details

Municipal Manager	Mr Simon Felani Mndebele	033 392 2002
Chief Financial Officer	Mrs Nelisiwe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**2 705 642**	**791 762**	**29,3%**	**791 762**	**29,3%**	**790 347**	**31,9%**	**,2%**
Exchange Revenue								
Service charges - Electricity	1 015 627	283 021	27,9%	283 021	27,9%	268 284	30,8%	5,5%
Service charges - Water	252 278	60 987	24,2%	60 987	24,2%	59 430	25,1%	2,6%
Service charges - Waste Water Management	164 016	37 708	23,0%	37 708	23,0%	36 140	25,4%	4,3%
Service charges - Waste Management	119 286	30 367	25,5%	30 367	25,5%	28 599	24,9%	6,2%
Sale of Goods and Rendering of Services	5 237	1 931	36,9%	1 931	36,9%	1 449	10,2%	33,2%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 695	907	24,6%	907	24,6%	882	88,8%	2,9%
Interest earned from Current and Non Current Assets	5 927	2 019	34,1%	2 019	34,1%	1 044	18,7%	93,4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 342	3 151	25,5%	3 151	25,5%	2 797	24,0%	12,7%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 436	689	48,0%	689	48,0%	145	10,7%	374,7%
Non-Exchange Revenue								
Property rates	455 840	115 945	25,4%	115 945	25,4%	115 444	29,6%	,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 057	994	12,3%	994	12,3%	928	12,2%	7,1%
Licences or permits	38	15	40,1%	15	40,1%	4	10,9%	288,3%
Transfer and subsidies - Operational	652 424	250 421	38,4%	250 421	38,4%	274 097	40,5%	(8,6%)
Interest	3 336	1 294	38,8%	1 294	38,8%	1 242	39,5%	4,1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	2 057	-	2 057	-	-	-	(100,0%)
Gains on disposal of Assets	6 102	256	4,2%	256	4,2%	(138)	(2,4%)	(285,9%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**2 849 756**	**658 817**	**23,1%**	**658 817**	**23,1%**	**642 167**	**24,5%**	**2,6%**
Employee related costs	773 264	190 744	24,7%	190 744	24,7%	165 324	22,9%	15,4%
Remuneration of councillors	31 207	7 472	23,9%	7 472	23,9%	7 061	25,7%	5,8%
Bulk purchases - electricity	784 460	176 442	22,5%	176 442	22,5%	180 698	25,8%	(2,4%)
Inventory consumed	183 946	60 876	33,1%	60 876	33,1%	53 747	38,9%	13,3%
Debt impairment	212 471	-	-	-	-	-	-	-
Depreciation and amortisation	396 826	101 051	25,5%	101 051	25,5%	97 539	27,7%	3,6%
Interest	25 915	5 406	20,9%	5 406	20,9%	6 715	22,2%	(19,5%)
Contracted services	186 523	59 614	32,0%	59 614	32,0%	77 260	38,2%	(22,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 659	25 316	27,0%	25 316	27,0%	12 871	13,7%	96,7%
Operational costs	161 485	31 897	19,8%	31 897	19,8%	40 951	27,2%	(22,1%)
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(144 114)**	**132 945**	**-**	**132 945**	**-**	**148 180**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	232 168	24 983	10,8%	24 983	10,8%	13 939	8,6%	79,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**88 054**	**157 929**		**157 929**		**162 119**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**88 054**	**157 929**		**157 929**		**162 119**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**88 054**	**157 929**		**157 929**		**162 119**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**88 054**	**157 929**		**157 929**		**162 119**		

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	**235 558**	**24 896**	**10,6%**	**24 896**	**10,6%**	**13 074**	**7,5%**	**90,4%**
National Government	231 380	24 575	10,6%	24 575	10,6%	12 016	7,9%	104,5%
Provincial Government	788	186	23,6%	186	23,6%	105	1,0%	77,2%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**232 168**	**24 761**	**10,7%**	**24 761**	**10,7%**	**12 121**	**7,5%**	**104,3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 390	135	4,0%	135	4,0%	954	8,6%	(85,8%)
Capital Expenditure Functional	**235 558**	**24 896**	**10,6%**	**24 896**	**10,6%**	**13 074**	**7,5%**	**90,4%**
Municipal governance and administration	**3 500**	**321**	**9,2%**	**321**	**9,2%**	**460**	**14,2%**	**(30,2%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	3 500	321	9,2%	321	9,2%	460	14,2%	(30,2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**18 802**	**1 820**	**9,7%**	**1 820**	**9,7%**	**2 286**	**11,3%**	**(20,4%)**
Community and Social Services	378	-	-	-	-	144	20,7%	(100,0%)
Sport And Recreation	18 424	1 820	9,9%	1 820	9,9%	2 142	11,3%	(15,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**73 444**	**10 895**	**14,8%**	**10 895**	**14,8%**	**1 326**	**2,4%**	**721,4%**
Planning and Development	250	74	29,8%	74	29,8%	-	-	(100,0%)
Road Transport	73 194	10 821	14,8%	10 821	14,8%	1 326	2,4%	715,8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**139 812**	**11 859**	**8,5%**	**11 859**	**8,5%**	**8 652**	**9,8%**	**37,1%**
Energy sources	41 300	-	-	-	-	-	-	-
Water Management	65 790	11 859	18,0%	11 859	18,0%	8 494	16,3%	39,6%
Waste Water Management	32 722	-	-	-	-	158	1,3%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**349**	**5,8%**	**(100,0%)**

Part 3: Cash Receipts and Payments

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**2 805 732**	**1 489 490**	**53,1%**	**1 489 490**	**53,1%**	**1 523 137**	**61,7%**	**(2,2%)**
Property rates	391 927	91 100	23,2%	91 100	23,2%	341 167	88,4%	(73,3%)
Service charges	1 304 866	343 820	26,3%	343 820	26,3%	548 918	45,6%	(37,4%)

Other revenue	229 420	611 132	266,4%	611 132	266,4%	210 759	482,6%	190,0%
Transfers and Subsidies - Operational	641 924	374 350	58,3%	374 350	58,3%	320 601	48,1%	16,8%
Transfers and Subsidies - Capital	231 668	65 876	28,4%	65 876	28,4%	99 939	61,5%	(34,1%)
Interest	5 927	3 211	54,2%	3 211	54,2%	1 754	31,4%	83,1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 396 418)**	**(863 311)**	**36,0%**	**(863 311)**	**36,0%**	**(933 758)**	**47,1%**	**(7,5%)**
Suppliers and employees	(2 370 504)	(852 100)	35,9%	(852 100)	35,9%	(916 959)	46,9%	(7,1%)
Finance charges	(25 915)	(11 211)	43,3%	(11 211)	43,3%	(16 799)	55,4%	(33,3%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**409 313**	**626 179**	**153,0%**	**626 179**	**153,0%**	**589 379**	**122,2%**	**6,2%**
Cash Flow from Investing Activities								
Receipts	**20 000**	**5 702**	**28,5%**	**5 702**	**28,5%**	**5**	**-**	**123 937,7%**
Proceeds on disposal of PPE	20 000	5 702	28,5%	5 702	28,5%	5	-	123 937,7%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(235 558)**	**(40 026)**	**17,0%**	**(40 026)**	**17,0%**	**(36 196)**	**20,9%**	**10,6%**
Capital assets	(235 558)	(40 026)	17,0%	(40 026)	17,0%	(36 196)	20,9%	10,6%
Net Cash from/(used) Investing Activities	**(215 558)**	**(34 324)**	**15,9%**	**(34 324)**	**15,9%**	**(36 192)**	**22,1%**	**(5,2%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(36 903)**	**(10 383)**	**28,1%**	**(10 383)**	**28,1%**	**(14 392)**	**43,6%**	**(27,9%)**
Repayment of borrowing	(36 903)	(10 383)	28,1%	(10 383)	28,1%	(14 392)	43,6%	(27,9%)
Net Cash from/(used) Financing Activities	**(36 903)**	**(10 383)**	**28,1%**	**(10 383)**	**28,1%**	**(14 392)**	**43,6%**	**(27,9%)**
Net Increase/(Decrease) in cash held	**156 852**	**581 472**	**370,7%**	**581 472**	**370,7%**	**538 795**	**188,4%**	**7,9%**
Cash/cash equivalents at the year begin:	224 440	84 522	37,7%	84 522	37,7%	29 721	45,3%	184,4%
Cash/cash equivalents at the year end:	381 292	666 944	174,9%	666 944	174,9%	564 834	160,6%	18,1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 736	3,0%	16 115	2,1%	12 098	1,6%	706 165	93,3%	757 115	32,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	59 763	66,9%	3 343	3,7%	1 813	2,0%	24 420	27,3%	89 339	3,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34 609	9,5%	10 044	2,8%	9 509	2,6%	309 853	85,1%	364 015	15,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 968	2,0%	9 557	1,4%	8 884	1,3%	665 158	95,4%	697 568	30,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 945	2,9%	7 486	2,0%	6 457	1,7%	346 224	93,3%	371 113	16,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	606	7,2%	295	3,5%	258	3,1%	7 298	86,3%	8 457	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 046	3,3%	790	2,5%	768	2,5%	28 672	91,7%	31 276	1,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 042)	290,7%	997	(15,2%)	188	(2,9%)	11 305	(172,6%)	(6 551)	(,3%)	-	-	-	-
Total By Income Source	**124 631**	**5,4%**	**48 628**	**2,1%**	**39 977**	**1,7%**	**2 099 096**	**90,8%**	**2 312 331**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 738	8,4%	2 525	12,2%	991	4,8%	15 447	74,6%	20 700	,9%	-	-	-	-
Commercial	49 597	29,0%	5 027	2,9%	4 449	2,6%	111 776	65,4%	170 849	7,4%	-	-	-	-
Households	73 274	3,5%	41 050	1,9%	34 513	1,6%	1 971 564	93,0%	2 120 401	91,7%	-	-	-	-
Other	23	5,9%	26	6,8%	24	6,3%	309	81,1%	381	-	-	-	-	-
Total By Customer Group	**124 631**	**5,4%**	**48 628**	**2,1%**	**39 977**	**1,7%**	**2 099 096**	**90,8%**	**2 312 331**	**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	94 445	17,5%	106 688	19,8%	100 104	18,6%	237 090	44,0%	538 327	63,0%
Bulk Water	22 490	7,4%	21 893	7,2%	21 064	6,9%	240 188	78,6%	305 635	35,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	602	18,3%	4	,1%	2 473	75,1%	212	6,4%	3 292	,4%
Auditor-General	974	100,0%	-	-	-	-	-	-	974	,1%
Other	210	3,5%	-	-	2 000	32,9%	3 861	63,6%	6 071	,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**118 722**	**13,9%**	**128 586**	**15,1%**	**125 641**	**14,7%**	**481 351**	**56,3%**	**854 300**	**100,0%**

Contact Details

Municipal Manager	Mr Zamokwakhe Wesley Mcineka	034 328 7750
Chief Financial Officer	Mrs Pearl Hlengiwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**5 862 917**	**1 576 343**	**26,9%**	**1 576 343**	**26,9%**	**1 546 939**	**27,6%**	**1,9%**
Exchange Revenue								
Service charges - Electricity	2 647 650	688 627	26,0%	688 627	26,0%	665 781	26,2%	3,4%
Service charges - Water	638 791	138 323	21,7%	138 323	21,7%	135 196	21,0%	2,3%
Service charges - Waste Water Management	141 541	37 392	26,4%	37 392	26,4%	33 277	25,2%	12,4%
Service charges - Waste Management	127 626	33 585	26,3%	33 585	26,3%	30 608	25,4%	9,7%
Sale of Goods and Rendering of Services	72 919	10 238	14,0%	10 238	14,0%	14 924	19,8%	(31,4%)
Agency services	8 365	847	10,1%	847	10,1%	1 437	17,2%	(41,1%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	73	247,5%	73	247,5%	0	,5%	49 748,6%
Interest earned from Current and Non Current Assets	45 000	8 546	19,0%	8 546	19,0%	8 355	18,6%	2,3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	2 924	555	19,0%	555	19,0%	321	16,8%	73,1%
Rental from Fixed Assets	19 839	3 070	15,5%	3 070	15,5%	2 817	14,2%	9,0%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	15 824	5 725	36,2%	5 725	36,2%	4 940	42,5%	15,9%
Non-Exchange Revenue								
Property rates	840 481	244 623	29,1%	244 623	29,1%	236 747	30,4%	3,3%
Surcharges and Taxes	7 886	607	7,7%	607	7,7%	1 369	22,1%	(55,7%)
Fines, penalties and forfeits	5 526	1 809	32,7%	1 809	32,7%	2 105	17,1%	(14,1%)
Licences or permits	3 632	974	26,8%	974	26,8%	927	25,5%	5,1%
Transfer and subsidies - Operational	621 195	246 949	39,8%	246 949	39,8%	235 386	40,1%	4,9%
Interest	1 870	518	27,7%	518	27,7%	639	73,5%	(19,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	5 492	-	(100,0%)
Other Gains	661 816	153 883	23,3%	153 883	23,3%	166 615	27,3%	(7,6%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**6 008 928**	**1 428 323**	**23,8%**	**1 428 323**	**23,8%**	**1 501 904**	**26,9%**	**(4,9%)**
Employee related costs	1 328 011	292 904	22,1%	292 904	22,1%	271 785	21,6%	7,8%
Remuneration of councillors	41 753	8 509	20,4%	8 509	20,4%	7 847	22,3%	8,4%
Bulk purchases - electricity	2 034 474	488 555	24,0%	488 555	24,0%	550 344	30,5%	(11,2%)
Inventory consumed	444 991	114 427	25,7%	114 427	25,7%	121 893	24,7%	(6,1%)
Debt impairment	225 087	54 739	24,3%	54 739	24,3%	57 408	20,9%	(4,6%)
Depreciation and amortisation	342 632	90 072	26,3%	90 072	26,3%	87 836	28,7%	2,5%
Interest	191 420	48 655	25,4%	48 655	25,4%	45 886	25,7%	6,0%
Contracted services	492 958	76 701	15,6%	76 701	15,6%	130 567	27,4%	(41,3%)
Transfers and subsidies	7 293	652	8,9%	652	8,9%	140	1,9%	364,5%
Irrecoverable debts written off	-	24 649	-	24 649	-	2 640	-	833,8%
Operational costs	426 930	100 925	23,6%	100 925	23,6%	94 180	24,2%	7,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	473 380	127 535	26,9%	127 535	26,9%	131 376	35,5%	(2,9%)
Surplus/(Deficit)	**(146 012)**	**148 020**	**-**	**148 020**	**-**	**45 035**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	227 359	25 884	11,4%	25 884	11,4%	91 018	41,6%	(71,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**81 347**	**173 904**		**173 904**		**136 052**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 347**	**173 904**		**173 904**		**136 052**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 347**	**173 904**		**173 904**		**136 052**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 347**	**173 904**		**173 904**		**136 052**		

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	**457 359**	**59 875**	**13,1%**	**59 875**	**13,1%**	**137 066**	**22,4%**	**(56,3%)**
National Government	227 359	22 508	9,9%	22 508	9,9%	82 641	37,8%	(72,8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**227 359**	**22 508**	**9,9%**	**22 508**	**9,9%**	**82 641**	**37,7%**	**(72,8%)**
Borrowing	210 000	36 002	17,1%	36 002	17,1%	54 099	14,2%	(33,5%)
Internally generated funds	20 000	1 365	6,8%	1 365	6,8%	326	2,7%	318,6%
Capital Expenditure Functional	**457 359**	**59 875**	**13,1%**	**59 875**	**13,1%**	**137 066**	**22,4%**	**(56,3%)**
Municipal governance and administration	**23 812**	**1 384**	**5,8%**	**1 384**	**5,8%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	23 812	1 384	5,8%	1 384	5,8%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**41 414**	**441**	**1,1%**	**441**	**1,1%**	**12 030**	**37,0%**	**(96,3%)**
Community and Social Services	8 878	441	5,0%	441	5,0%	243	2,6%	81,8%
Sport And Recreation	28 923	-	-	-	-	11 787	60,9%	(100,0%)
Public Safety	813	-	-	-	-	-	-	-
Housing	2 801	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**95 841**	**10 460**	**10,9%**	**10 460**	**10,9%**	**34 294**	**32,9%**	**(69,5%)**
Planning and Development	43 000	-	-	-	-	3 422	9,7%	(100,0%)
Road Transport	52 508	10 460	19,9%	10 460	19,9%	30 873	44,7%	(66,1%)
Environmental Protection	333	-	-	-	-	-	-	-
Trading Services	**294 607**	**39 246**	**13,3%**	**39 246**	**13,3%**	**90 742**	**22,5%**	**(56,7%)**
Energy sources	49 111	-	-	-	-	2 210	2,9%	(100,0%)
Water Management	178 662	25 633	14,3%	25 633	14,3%	52 705	21,4%	(51,4%)
Waste Water Management	59 349	13 613	22,9%	13 613	22,9%	35 826	55,3%	(62,0%)
Waste Management	7 484	-	-	-	-	-	-	-
Other	**1 685**	**8 343**	**495,1%**	**8 343**	**495,1%**	**-**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**5 649 077**	**1 600 187**	**28,3%**	**1 600 187**	**28,3%**	**1 602 702**	**29,9%**	**(,2%)**
Property rates	792 840	195 473	24,7%	195 473	24,7%	150 258	19,9%	30,1%
Service charges	3 887 673	932 150	24,0%	932 150	24,0%	835 208	22,7%	11,6%

Other revenue	75 010	68 332	91,1%	68 332	91,1%	275 289	394,0%	(75,2%)
Transfers and Subsidies - Operational	621 195	248 263	40,0%	248 263	40,0%	235 368	40,1%	5,5%
Transfers and Subsidies - Capital	227 359	151 227	66,5%	151 227	66,5%	101 789	46,5%	48,6%
Interest	45 000	4 743	10,5%	4 743	10,5%	4 790	10,6%	(1,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(5 057 022)**	**(1 261 867)**	**25,0%**	**(1 261 867)**	**25,0%**	**(1 372 344)**	**29,5%**	**(8,1%)**
Suppliers and employees	(4 858 308)	(1 261 867)	26,0%	(1 261 867)	26,0%	(1 372 344)	30,7%	(8,1%)
Finance charges	(191 420)	-	-	-	-	-	-	-
Transfers and grants	(7 293)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**592 056**	**338 321**	**57,1%**	**338 321**	**57,1%**	**230 357**	**32,9%**	**46,9%**
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	**(525 963)**	**(132 715)**	**25,2%**	**(132 715)**	**25,2%**	**(196 062)**	**27,9%**	**(32,3%)**
Capital assets	(525 963)	(132 715)	25,2%	(132 715)	25,2%	(196 062)	27,9%	(32,3%)
Net Cash from/(used) Investing Activities	**(525 963)**	**(132 715)**	**25,2%**	**(132 715)**	**25,2%**	**(196 062)**	**27,9%**	**(32,3%)**
Cash Flow from Financing Activities								
Receipts	**210 000**	**-**	**-**	**-**	**-**	**200 000**	**52,6%**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	210 000	-	-	-	-	200 000	52,6%	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(218 413)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(218 413)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(8 413)**	**-**	**-**	**-**	**-**	**200 000**	**100,9%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**57 680**	**205 606**	**356,5%**	**205 606**	**356,5%**	**234 296**	**119,7%**	**(12,2%)**
Cash/cash equivalents at the year begin:	147 424	249 473	169,2%	249 473	169,2%	239 715	77,3%	4,1%
Cash/cash equivalents at the year end:	**205 104**	**456 563**	**222,6%**	**456 563**	**222,6%**	**506 763**	**100,2%**	**(9,9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	101 726	32,9%	4 031	1,3%	6 467	2,1%	196 999	63,7%	309 222	31,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	275 530	89,7%	2 916	,9%	2 482	,8%	26 189	8,5%	307 117	30,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	71 703	29,7%	15 798	6,5%	39 346	16,3%	114 905	47,5%	241 753	24,2%	4 674	1,9%	-	-
Receivables from Exchange Transactions - Waste Water Management	13 601	35,3%	1 199	3,1%	1 532	4,0%	22 155	57,6%	38 486	3,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 608	37,4%	805	2,6%	1 682	5,4%	16 968	54,6%	31 063	3,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5 532	11,1%	815	1,6%	1 392	2,8%	41 959	84,4%	49 698	5,0%	-	-	-	-
Interest on Arrear Debtor Accounts	449	18,0%	4	,2%	13	,5%	2 033	81,4%	2 499	,3%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 962	21,9%	626	3,5%	851	4,7%	12 676	70,0%	18 115	1,8%	19 658	108,5%	-	-
Total By Income Source	**484 111**	**48,5%**	**26 194**	**2,6%**	**53 765**	**5,4%**	**433 884**	**43,5%**	**997 953**	**100,0%**	**24 332**	**2,4%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	188 839	56,8%	12 034	3,6%	38 446	11,6%	93 334	28,1%	332 652	33,3%	-	-	-	-
Commercial	221 039	63,9%	5 269	1,5%	5 398	1,6%	114 169	33,0%	345 876	34,7%	24 332	7,0%	-	-
Households	72 782	23,9%	8 539	2,8%	9 507	3,1%	213 359	70,1%	304 186	30,5%	-	-	-	-
Other	1 452	9,5%	351	2,3%	414	2,7%	13 021	85,4%	15 239	1,5%	-	-	-	-
Total By Customer Group	**484 111**	**48,5%**	**26 194**	**2,6%**	**53 765**	**5,4%**	**433 884**	**43,5%**	**997 953**	**100,0%**	**24 332**	**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	154 005	100,0%	-	-	-	-	-	-	154 005	72,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	16 863	100,0%	-	-	-	-	-	-	16 863	7,9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 597	100,0%	-	-	-	-	-	-	14 597	6,8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 787	100,0%	-	-	-	-	-	-	27 787	13,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**213 252**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**213 252**	**100,0%**

Contact Details

Municipal Manager	Mr Phakama Noble Mhlongo	035 907 5167
Chief Financial Officer	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
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	**5 850 979**	**1 620 326**	**27,7%**	**1 620 326**	**27,7%**	**1 454 917**	**27,4%**	**11,4%**
Exchange Revenue								
Service charges - Electricity	2 226 730	451 400	20,3%	451 400	20,3%	363 548	18,3%	24,2%
Service charges - Water	424 132	84 206	19,9%	84 206	19,9%	68 798	18,0%	22,4%
Service charges - Waste Water Management	165 527	46 835	28,3%	46 835	28,3%	46 393	29,7%	1,0%
Service charges - Waste Management	159 147	43 559	27,4%	43 559	27,4%	41 513	27,6%	4,9%
Sale of Goods and Rendering of Services	22 289	7 437	33,4%	7 437	33,4%	9 503	63,8%	(21,7%)
Agency services	35 475	5 777	16,3%	5 777	16,3%	6 028	18,0%	(4,2%)
Interest	0	-	-	-	-	-	-	-
Interest earned from Receivables	99 384	18 205	18,3%	18 205	18,3%	23 157	24,7%	(21,4%)
Interest earned from Current and Non Current Assets	52 986	23 466	44,3%	23 466	44,3%	17 222	40,1%	36,3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 125	18 248	95,4%	18 248	95,4%	5 258	40,0%	247,1%
Licence and permits	16 179	17 324	107,1%	17 324	107,1%	14 862	97,4%	16,6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	25 667	7 502	29,2%	7 502	29,2%	1 360	3,3%	451,7%
Non-Exchange Revenue								
Property rates	669 774	185 487	27,7%	185 487	27,7%	180 123	28,1%	3,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	46 801	5 840	12,5%	5 840	12,5%	9 579	21,7%	(39,0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 862 915	690 698	37,1%	690 698	37,1%	652 912	39,2%	5,8%
Interest	24 846	14 344	57,7%	14 344	57,7%	14 525	62,0%	(1,2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	137	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**5 724 364**	**1 180 139**	**20,6%**	**1 180 139**	**20,6%**	**1 413 310**	**27,5%**	**(16,5%)**
Employee related costs	1 374 637	287 388	20,9%	287 388	20,9%	261 616	19,5%	9,9%
Remuneration of councillors	66 479	15 802	23,8%	15 802	23,8%	10 631	22,4%	48,6%
Bulk purchases - electricity	1 469 753	288 177	19,6%	288 177	19,6%	379 185	29,1%	(24,0%)
Inventory consumed	344 497	48 134	14,0%	48 134	14,0%	84 504	25,7%	(43,0%)
Debt impairment	280 169	-	-	-	-	-	-	-
Depreciation and amortisation	407 814	233 333	57,2%	233 333	57,2%	290 794	75,2%	(19,8%)
Interest	40 124	2 953	7,4%	2 953	7,4%	3 209	7,5%	(8,0%)
Contracted services	1 269 378	204 886	16,1%	204 886	16,1%	246 956	25,2%	(17,0%)
Transfers and subsidies	60 480	4 063	6,7%	4 063	6,7%	5 090	48,6%	(20,2%)
Irrecoverable debts written off	-	(233)	-	(233)	-	33 795	27,2%	(100,7%)
Operational costs	411 033	95 637	23,3%	95 637	23,3%	97 141	23,5%	(1,5%)
Losses on disposal of Assets	-	-	-	-	-	(4)	-	(100,0%)
Other Losses	-	-	-	-	-	392	-	(100,0%)
Surplus/(Deficit)	**126 616**	**440 187**	**-**	**440 187**	**-**	**41 607**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	595 575	95 611	16,1%	95 611	16,1%	93 296	13,2%	2,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**722 190**	**535 798**		**535 798**		**134 903**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**722 190**	**535 798**		**535 798**		**134 903**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**722 190**	**535 798**		**535 798**		**134 903**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**722 190**	**535 798**		**535 798**		**134 903**		

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	**716 061**	**99 404**	**13,9%**	**99 404**	**13,9%**	**131 566**	**16,0%**	**(24,4%)**
National Government	517 891	83 242	16,1%	83 242	16,1%	81 892	13,3%	1,6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**517 891**	**83 242**	**16,1%**	**83 242**	**16,1%**	**81 892**	**13,3%**	**1,6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	198 169	16 162	8,2%	16 162	8,2%	49 673	24,3%	(67,5%)
Capital Expenditure Functional	**716 061**	**99 404**	**13,9%**	**99 404**	**13,9%**	**131 566**	**16,0%**	**(24,4%)**
Municipal governance and administration	**61 223**	**2 200**	**3,6%**	**2 200**	**3,6%**	**3 048**	**8,0%**	**(27,8%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	61 223	2 200	3,6%	2 200	3,6%	3 048	8,0%	(27,8%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**84 832**	**6 849**	**8,1%**	**6 849**	**8,1%**	**9 331**	**9,8%**	**(26,6%)**
Community and Social Services	9 917	-	-	-	-	-	-	-
Sport And Recreation	74 915	6 849	9,1%	6 849	9,1%	9 331	12,8%	(26,6%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**122 155**	**31 310**	**25,6%**	**31 310**	**25,6%**	**50 585**	**16,9%**	**(38,1%)**
Planning and Development	6 000	-	-	-	-	-	-	-
Road Transport	116 155	31 310	27,0%	31 310	27,0%	50 585	18,0%	(38,1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**447 851**	**59 044**	**13,2%**	**59 044**	**13,2%**	**68 602**	**17,7%**	**(13,9%)**
Energy sources	93 586	666	,7%	666	,7%	877	1,6%	(24,0%)
Water Management	251 403	41 273	16,4%	41 273	16,4%	54 681	22,1%	(24,5%)
Waste Water Management	70 940	16 564	23,3%	16 564	23,3%	13 043	22,2%	27,0%
Waste Management	31 922	541	1,7%	541	1,7%	-	-	(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	**6 098 014**	**2 031 837**	**33,3%**	**2 031 837**	**33,3%**	**1 803 516**	**31,9%**	**12,7%**
Property rates	589 401	161 209	27,4%	161 209	27,4%	139 984	25,1%	15,2%
Service charges	2 618 473	666 327	25,4%	666 327	25,4%	588 286	25,3%	13,3%

Other revenue	275 056	85 187	31,0%	85 187	31,0%	130 636	50,8%	(34,8%)
Transfers and Subsidies - Operational	1 862 915	779 833	41,9%	779 833	41,9%	686 633	41,2%	13,6%
Transfers and Subsidies - Capital	595 575	302 664	50,8%	302 664	50,8%	234 933	33,2%	28,8%
Interest	156 594	36 617	23,4%	36 617	23,4%	23 044	17,0%	58,9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(5 356 342)**	**(1 282 310)**	**23,9%**	**(1 282 310)**	**23,9%**	**(1 183 976)**	**24,5%**	**8,3%**
Suppliers and employees	(5 260 768)	(1 246 716)	23,7%	(1 246 716)	23,7%	(1 144 451)	24,0%	8,9%
Finance charges	(38 118)	(31 531)	82,7%	(31 531)	82,7%	(34 475)	84,9%	(8,5%)
Transfers and grants	(57 456)	(4 063)	7,1%	(4 063)	7,1%	(5 050)	50,7%	(19,5%)
Net Cash from/(used) Operating Activities	**741 672**	**749 527**	**101,1%**	**749 527**	**101,1%**	**619 540**	**74,9%**	**21,0%**
Cash Flow from Investing Activities								
Receipts	**192**	**1**	**,5%**	**1**	**,5%**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	192	1	,5%	1	,5%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(680 258)**	**(169 934)**	**25,0%**	**(169 934)**	**25,0%**	**(179 036)**	**23,0%**	**(5,1%)**
Capital assets	(680 258)	(169 934)	25,0%	(169 934)	25,0%	(179 036)	23,0%	(5,1%)
Net Cash from/(used) Investing Activities	**(680 066)**	**(169 933)**	**25,0%**	**(169 933)**	**25,0%**	**(179 036)**	**23,0%**	**(5,1%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**61 606**	**579 594**	**940,8%**	**579 594**	**940,8%**	**440 504**	**919,2%**	**31,6%**
Cash/cash equivalents at the year begin:	229 950	708 477	308,1%	708 477	308,1%	343 278	186,2%	106,4%
Cash/cash equivalents at the year end:	**291 556**	**1 288 071**	**441,8%**	**1 288 071**	**441,8%**	**783 782**	**337,4%**	**64,3%**

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	37 765	11,5%	8 592	2,6%	6 845	2,1%	274 122	83,7%	327 324	15,2%	(25 118)	(7,7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	101 667	36,0%	21 918	7,8%	12 007	4,2%	147 058	52,0%	282 651	13,1%	(3 398)	(1,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	60 446	10,7%	24 791	4,4%	17 262	3,0%	464 282	81,9%	566 780	26,3%	(9 463)	(1,7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	18 655	11,9%	8 314	5,3%	6 690	4,3%	123 215	78,5%	156 874	7,3%	(3 005)	(1,9%)	-	-
Receivables from Exchange Transactions - Waste Management	15 409	8,5%	7 233	4,0%	6 501	3,6%	151 408	83,9%	180 551	8,4%	(2 810)	(1,6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	103	100,0%	103	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 855	2,3%	11 596	2,3%	11 229	2,2%	475 135	93,2%	509 814	23,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 552	4,4%	4 773	3,7%	3 314	2,6%	113 692	89,3%	127 331	5,9%	(4 382)	(3,4%)	-	-
Total By Income Source	**251 348**	**11,7%**	**87 217**	**4,1%**	**63 848**	**3,0%**	**1 749 015**	**81,3%**	**2 151 429**	**100,0%**	**(48 177)**	**(2,2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	33 241	9,7%	14 810	4,3%	10 275	3,0%	284 479	83,0%	342 805	15,9%	(6 416)	(1,9%)	-	-
Commercial	108 040	24,8%	23 632	5,4%	13 962	3,2%	290 340	66,6%	435 975	20,3%	(859)	(,2%)	-	-
Households	110 067	8,0%	48 775	3,6%	39 612	2,9%	1 174 196	85,5%	1 372 649	63,8%	(40 902)	(3,0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**251 348**	**11,7%**	**87 217**	**4,1%**	**63 848**	**3,0%**	**1 749 015**	**81,3%**	**2 151 429**	**100,0%**	**(48 177)**	**(2,2%)**	**-**	**-**

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	37 160	100,0%	-	-	-	-	-	-	37 160	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**37 160**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**37 160**	**100,0%**

Contact Details

Municipal Manager	Ms Thuso Nemugumoni	015 290 2102
Chief Financial Officer	Mr Thabo Nonyane	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
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	**3 359 877**	**937 032**	**27,9%**	**937 032**	**27,9%**	**777 492**	**23,6%**	**20,5%**
Exchange Revenue								
Service charges - Electricity	994 107	276 000	27,8%	276 000	27,8%	195 623	19,7%	41,1%
Service charges - Water	714 085	163 011	22,8%	163 011	22,8%	128 453	18,0%	26,9%
Service charges - Waste Water Management	182 706	40 175	22,0%	40 175	22,0%	40 720	22,3%	(1,3%)
Service charges - Waste Management	180 036	48 583	27,0%	48 583	27,0%	38 913	21,6%	24,9%
Sale of Goods and Rendering of Services	7 832	1 647	21,0%	1 647	21,0%	1 280	19,8%	28,7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	223 921	56 407	25,2%	56 407	25,2%	63 953	29,9%	(11,8%)
Interest earned from Current and Non Current Assets	15 943	1 242	7,8%	1 242	7,8%	1 650	10,1%	(24,8%)
Dividends	26	-	-	-	-	171	683,1%	(100,0%)
Rent on Land	4	-	-	-	-	-	-	-
Rental from Fixed Assets	10 918	2 396	21,9%	2 396	21,9%	1 941	34,1%	23,5%
Licence and permits	-	4	-	4	-	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	6 567	393	6,0%	393	6,0%	692	11,8%	(43,2%)
Non-Exchange Revenue								
Property rates	456 203	113 901	25,0%	113 901	25,0%	96 861	21,8%	17,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 536	2 331	11,9%	2 331	11,9%	2 268	11,4%	2,8%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 875	222 823	42,6%	222 823	42,6%	196 342	39,9%	13,5%
Interest	22 620	8 119	35,9%	8 119	35,9%	8 625	39,8%	(5,9%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**3 788 023**	**916 298**	**24,2%**	**916 298**	**24,2%**	**917 276**	**23,0%**	**(,1%)**
Employee related costs	800 000	197 549	24,7%	197 549	24,7%	169 598	21,5%	16,5%
Remuneration of councillors	37 005	7 928	21,4%	7 928	21,4%	7 706	21,7%	2,9%
Bulk purchases - electricity	828 130	336 536	40,6%	336 536	40,6%	435 823	51,0%	(22,8%)
Inventory consumed	576 933	159 579	27,7%	159 579	27,7%	140 229	27,2%	13,8%
Debt impairment	526 975	-	-	-	-	-	-	-
Depreciation and amortisation	152 108	28 572	18,8%	28 572	18,8%	32 522	19,6%	(12,1%)
Interest	177 400	82 616	46,6%	82 616	46,6%	48 044	34,3%	72,0%
Contracted services	400 000	55 760	13,9%	55 760	13,9%	55 895	16,9%	(,2%)
Transfers and subsidies	-	7 545	-	7 545	-	9 619	33,9%	(21,6%)
Irrecoverable debts written off	126 727	13 583	10,7%	13 583	10,7%	-	-	(100,0%)
Operational costs	162 744	26 632	16,4%	26 632	16,4%	17 841	12,4%	49,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(428 146)**	**20 733**	**-**	**20 733**	**-**	**(139 784)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	110 975	25 589	23,1%	25 589	23,1%	36 326	30,9%	(29,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(317 171)**	**46 322**		**46 322**		**(103 458)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(317 171)**	**46 322**		**46 322**		**(103 458)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(317 171)**	**46 322**		**46 322**		**(103 458)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(317 171)**	**46 322**		**46 322**		**(103 458)**		

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	**216 314**	**48 010**	**22,2%**	**48 010**	**22,2%**	**49 631**	**18,1%**	**(3,3%)**
National Government	107 426	22 675	21,1%	22 675	21,1%	38 294	33,6%	(40,8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**107 426**	**22 675**	**21,1%**	**22 675**	**21,1%**	**38 294**	**33,6%**	**(40,8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	108 888	25 335	23,3%	25 335	23,3%	11 337	7,1%	123,5%
Capital Expenditure Functional	**216 314**	**48 010**	**22,2%**	**48 010**	**22,2%**	**49 631**	**18,1%**	**(3,3%)**
Municipal governance and administration	**12 200**	**3 605**	**29,6%**	**3 605**	**29,6%**	**447**	**1,2%**	**706,8%**
Executive and Council	1 500	162	10,8%	162	10,8%	19	6,2%	775,5%
Finance and administration	10 700	3 443	32,2%	3 443	32,2%	428	1,2%	703,9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**12 588**	**187**	**1,5%**	**187**	**1,5%**	**8**	**-**	**2 345,1%**
Community and Social Services	12 300	187	1,5%	187	1,5%	8	,1%	2 345,1%
Sport And Recreation	288	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**65 742**	**19 046**	**29,0%**	**19 046**	**29,0%**	**15 703**	**23,3%**	**21,3%**
Planning and Development	49 842	8 308	16,7%	8 308	16,7%	15 703	27,4%	(47,1%)
Road Transport	15 100	10 739	71,1%	10 739	71,1%	-	-	(100,0%)
Environmental Protection	800	-	-	-	-	-	-	-
Trading Services	**125 785**	**25 172**	**20,0%**	**25 172**	**20,0%**	**33 473**	**22,0%**	**(24,8%)**
Energy sources	83 100	19 172	23,1%	19 172	23,1%	23 099	34,3%	(17,0%)
Water Management	25 000	4 039	16,2%	4 039	16,2%	-	-	(100,0%)
Waste Water Management	-	1 960	-	1 960	-	3 020	7,9%	(35,1%)
Waste Management	17 685	-	-	-	-	7 354	43,8%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**2 615 325**	**813 427**	**31,1%**	**813 427**	**31,1%**	**701 547**	**21,3%**	**15,9%**
Property rates	337 049	87 944	26,1%	87 944	26,1%	81 382	19,3%	8,1%
Service charges	1 505 611	419 745	27,9%	419 745	27,9%	351 102	15,9%	19,6%

Other revenue	122 388	11 793	9,6%	11 793	9,6%	10 974	29,0%	7,5%
Transfers and Subsidies - Operational	522 875	222 067	42,5%	222 067	42,5%	209 494	42,6%	6,0%
Transfers and Subsidies - Capital	110 975	66 146	59,6%	66 146	59,6%	46 587	39,6%	42,0%
Interest	16 401	5 732	34,9%	5 732	34,9%	2 008	12,3%	185,4%
Dividends	26	-	-	-	-	-	-	-
Payments	**(2 759 018)**	**(518 929)**	**18,8%**	**(518 929)**	**18,8%**	**(406 245)**	**14,5%**	**27,7%**
Suppliers and employees	(2 625 968)	(518 929)	19,8%	(518 929)	19,8%	(406 245)	14,5%	27,7%
Finance charges	(133 050)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(143 693)**	**294 499**	**(204,9%)**	**294 499**	**(204,9%)**	**295 302**	**59,6%**	**(,3%)**
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	**(216 314)**	**(59 031)**	**27,3%**	**(59 031)**	**27,3%**	**(56 009)**	**29,1%**	**5,4%**
Capital assets	(216 314)	(59 031)	27,3%	(59 031)	27,3%	(56 009)	29,1%	5,4%
Net Cash from/(used) Investing Activities	**(216 314)**	**(59 031)**	**27,3%**	**(59 031)**	**27,3%**	**(56 009)**	**29,1%**	**5,4%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(360 007)**	**235 467**	**(65,4%)**	**235 467**	**(65,4%)**	**239 294**	**79,0%**	**(1,6%)**
Cash/cash equivalents at the year begin:	25 751	49 732	193,1%	49 732	193,1%	26 162	10,2%	90,1%
Cash/cash equivalents at the year end:	**(334 256)**	**285 290**	**(85,4%)**	**285 290**	**(85,4%)**	**265 053**	**47,4%**	**7,6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	90 258	6,8%	79 280	5,9%	22 709	1,7%	1 141 612	85,6%	1 333 858	31,5%	(12 940)	(1,0%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	60 596	10,8%	38 611	6,9%	15 870	2,8%	446 738	79,5%	561 815	13,3%	(4 953)	(,9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	33 861	8,1%	23 470	5,6%	11 643	2,8%	351 249	83,6%	420 223	9,9%	(1 367)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	16 888	3,3%	53 074	10,5%	9 812	1,9%	427 332	84,3%	507 106	12,0%	(4 717)	(,9%)	-	-
Receivables from Exchange Transactions - Waste Management	25 796	5,3%	51 503	10,7%	9 944	2,1%	395 916	81,9%	483 160	11,4%	(4 406)	(,9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 123	2,4%	21 482	2,3%	21 650	2,4%	850 392	92,9%	915 648	21,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	438	3,8%	932	8,2%	1 852	16,2%	8 185	71,8%	11 407	,3%	(15 588)	(136,6%)	-	-
Total By Income Source	**249 961**	**5,9%**	**268 351**	**6,3%**	**93 481**	**2,2%**	**3 621 424**	**85,5%**	**4 233 217**	**100,0%**	**(43 971)**	**(1,0%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 252	15,2%	4 029	7,4%	2 145	3,9%	39 967	73,5%	54 393	1,3%	-	-	-	-
Commercial	78 188	22,3%	13 574	3,9%	8 443	2,4%	251 034	71,5%	351 239	8,3%	-	-	-	-
Households	163 522	4,3%	250 748	6,6%	82 893	2,2%	3 330 423	87,0%	3 827 585	90,4%	(43 971)	(1,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**249 961**	**5,9%**	**268 351**	**6,3%**	**93 481**	**2,2%**	**3 621 424**	**85,5%**	**4 233 217**	**100,0%**	**(43 971)**	**(1,0%)**	**-**	**-**

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	96 772	3,3%	177 024	6,0%	131 821	4,4%	2 557 277	86,3%	2 962 894	41,4%
Bulk Water	13 248	7,1%	54	-	7 062	3,8%	165 358	89,0%	185 722	2,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	82 111	2,0%	72 739	1,8%	43 834	1,1%	3 816 361	95,1%	4 015 046	56,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**192 131**	**2,7%**	**249 816**	**3,5%**	**182 718**	**2,6%**	**6 538 996**	**91,3%**	**7 163 662**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget	2025/26 First Quarter		2025/26 Year to Date		2024/25 First Quarter		Q1 of 2024/25 to Q1 of 2025/26
	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	**5 692 537**	**1 438 840**	**25,3%**	**1 438 840**	**25,3%**	**1 260 487**	**25,6%**	**14,1%**
Exchange Revenue								
Service charges - Electricity	2 319 235	496 218	21,4%	496 218	21,4%	469 924	25,3%	5,6%
Service charges - Water	579 391	86 505	14,9%	86 505	14,9%	100 137	18,0%	(13,6%)
Service charges - Waste Water Management	178 860	33 727	18,9%	33 727	18,9%	37 691	22,0%	(10,5%)
Service charges - Waste Management	224 491	54 493	24,3%	54 493	24,3%	42 854	19,9%	27,2%
Sale of Goods and Rendering of Services	21 863	4 865	22,3%	4 865	22,3%	5 353	31,3%	(9,1%)
Agency services	3 163	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	382 119	91 735	24,0%	91 735	24,0%	91 585	24,7%	,2%
Interest earned from Current and Non Current Assets	9 882	456	4,6%	456	4,6%	-	-	(100,0%)
Dividends	6 439	803	12,5%	803	12,5%	1 419	676,2%	(43,4%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 783	5 574	28,2%	5 574	28,2%	4 734	21,9%	17,7%
Licence and permits	354	46	13,0%	46	13,0%	41	9,2%	12,8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	55 684	(3 402)	(6,1%)	(3 402)	(6,1%)	3 077	5,0%	(210,6%)
Non-Exchange Revenue								
Property rates	1 111 596	362 709	32,6%	362 709	32,6%	205 932	23,8%	76,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 554	1 177	4,6%	1 177	4,6%	7 539	23,8%	(84,4%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	659 968	271 309	41,1%	271 309	41,1%	268 523	41,2%	1,0%
Interest	94 156	32 101	34,1%	32 101	34,1%	21 678	24,2%	48,1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	526	-	526	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**5 663 183**	**1 342 645**	**23,7%**	**1 342 645**	**23,7%**	**1 056 264**	**20,7%**	**27,1%**
Employee related costs	1 226 472	282 991	23,1%	282 991	23,1%	256 342	22,0%	10,4%
Remuneration of councillors	37 681	8 650	23,0%	8 650	23,0%	7 769	21,7%	11,3%
Bulk purchases - electricity	1 741 131	705 977	40,5%	705 977	40,5%	551 688	33,0%	28,0%
Inventory consumed	266 263	38 577	14,5%	38 577	14,5%	36 637	13,5%	5,3%
Debt impairment	801 514	50	-	50	-	-	-	(100,0%)
Depreciation and amortisation	325 371	-	-	-	-	-	-	-
Interest	193 008	83 164	43,1%	83 164	43,1%	22 796	19,8%	264,8%
Contracted services	719 018	141 306	19,7%	141 306	19,7%	118 918	28,0%	18,8%
Transfers and subsidies	9 893	301	3,0%	301	3,0%	78	1,3%	287,7%
Irrecoverable debts written off	135 214	-	-	-	-	-	-	-
Operational costs	206 575	80 229	38,8%	80 229	38,8%	62 036	29,5%	29,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1 043	1 400	134,2%	1 400	134,2%	-	-	(100,0%)
Surplus/(Deficit)	**29 355**	**96 195**	**-**	**96 195**	**-**	**204 223**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	221 702	32 888	14,8%	32 888	14,8%	46 034	22,5%	(28,6%)
Transfers and subsidies - capital (in-kind)	11 000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**262 057**	**129 084**		**129 084**		**250 258**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**262 057**	**129 084**		**129 084**		**250 258**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**262 057**	**129 084**		**129 084**		**250 258**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**262 057**	**129 084**		**129 084**		**250 258**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget	2025/26 First Quarter		2025/26 Year to Date		2024/25 First Quarter		Q1 of 2024/25 to Q1 of 2025/26
	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	**241 252**	**28 296**	**11,7%**	**28 296**	**11,7%**	**39 698**	**18,9%**	**(28,7%)**
National Government	221 702	28 117	12,7%	28 117	12,7%	39 406	19,4%	(28,6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**221 702**	**28 117**	**12,7%**	**28 117**	**12,7%**	**39 406**	**19,4%**	**(28,6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	19 550	178	,9%	178	,9%	292	4,2%	(38,9%)
Capital Expenditure Functional	**241 252**	**28 296**	**11,7%**	**28 296**	**11,7%**	**39 698**	**18,9%**	**(28,7%)**
Municipal governance and administration	**17 850**	**58**	**,3%**	**58**	**,3%**	**145**	**2,2%**	**(59,6%)**
Executive and Council	100	29	28,5%	29	28,5%	67	49,6%	(57,4%)
Finance and administration	17 750	30	,2%	30	,2%	78	1,2%	(61,5%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**300**	**120**	**40,0%**	**120**	**40,0%**	**148**	**109,3%**	**(18,6%)**
Community and Social Services	200	120	60,0%	120	60,0%	148	109,3%	(18,6%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	100	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 700**	**2 028**	**12,9%**	**2 028**	**12,9%**	**721**	**2,3%**	**181,3%**
Planning and Development	100	-	-	-	-	-	-	-
Road Transport	15 000	2 028	13,5%	2 028	13,5%	721	2,3%	181,3%
Environmental Protection	600	-	-	-	-	-	-	-
Trading Services	**207 402**	**26 089**	**12,6%**	**26 089**	**12,6%**	**38 685**	**22,5%**	**(32,6%)**
Energy sources	30 731	-	-	-	-	3 744	14,4%	(100,0%)
Water Management	80 594	14 619	18,1%	14 619	18,1%	17 648	27,7%	(17,2%)
Waste Water Management	93 977	11 470	12,2%	11 470	12,2%	17 293	21,1%	(33,7%)
Waste Management	2 100	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget	2025/26 First Quarter		2025/26 Year to Date		2024/25 First Quarter		Q1 of 2024/25 to Q1 of 2025/26
	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	**4 063 259**	**1 063 245**	**26,2%**	**1 063 245**	**26,2%**	**1 009 989**	**23,8%**	**5,3%**
Property rates	778 117	145 875	18,7%	145 875	18,7%	131 385	19,0%	11,0%
Service charges	2 311 384	517 517	22,4%	517 517	22,4%	449 008	17,2%	15,3%

Other revenue	75 767	26 536	35,0%	26 536	35,0%	55 827	41,8%	(52,5%)
Transfers and Subsidies - Operational	659 968	300 530	45,5%	300 530	45,5%	271 232	44,3%	10,8%
Transfers and Subsidies - Capital	221 702	72 162	32,5%	72 162	32,5%	102 430	55,2%	(29,5%)
Interest	16 321	456	2,8%	456	2,8%	-	-	(100,0%)
Dividends	-	170	-	170	-	106	-	59,4%
Payments	**(4 401 084)**	**(854 428)**	**19,4%**	**(854 428)**	**19,4%**	**(799 180)**	**19,7%**	**6,9%**
Suppliers and employees	(4 198 183)	(854 428)	20,4%	(854 428)	20,4%	(799 180)	20,3%	6,9%
Finance charges	(193 008)	-	-	-	-	-	-	-
Transfers and grants	(9 893)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(337 825)**	**208 817**	**(61,8%)**	**208 817**	**(61,8%)**	**210 809**	**111,9%**	**(,9%)**
Cash Flow from Investing Activities								
Receipts	**594 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	594 000	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(241 252)**	**(62 964)**	**26,1%**	**(62 964)**	**26,1%**	**(57 943)**	**30,4%**	**8,7%**
Capital assets	(241 252)	(62 964)	26,1%	(62 964)	26,1%	(57 943)	30,4%	8,7%
Net Cash from/(used) Investing Activities	**352 748**	**(62 964)**	**(17,8%)**	**(62 964)**	**(17,8%)**	**(57 943)**	**30,4%**	**8,7%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**14 923**	**145 853**	**977,4%**	**145 853**	**977,4%**	**152 866**	**(6 315,5%)**	**(4,6%)**
Cash/cash equivalents at the year begin:	45 535	105 882	232,5%	105 882	232,5%	48 130	274,2%	120,0%
Cash/cash equivalents at the year end:	**60 458**	**251 735**	**416,4%**	**251 735**	**416,4%**	**198 136**	**1 309,2%**	**27,1%**

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	29 723	1,3%	20 340	,9%	25 243	1,1%	2 164 595	96,6%	2 239 901	19,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	148 292	6,1%	85 470	3,5%	78 092	3,2%	2 105 974	87,1%	2 417 828	21,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	109 580	5,2%	81 927	3,9%	78 062	3,7%	1 819 427	87,1%	2 088 997	18,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 748	1,4%	7 464	,9%	9 075	1,1%	766 302	96,6%	793 590	6,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 257	2,8%	15 349	2,2%	12 706	1,9%	639 207	93,1%	686 520	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	3 089	100,0%	3 089	-	-	-	-	-
Interest on Arrear Debtor Accounts	43 371	2,7%	42 843	2,6%	43 424	2,7%	1 493 823	92,0%	1 623 462	14,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 303	,8%	439	-	90	-	1 617 645	99,2%	1 630 476	14,2%	-	-	-	-
Total By Income Source	**373 274**	**3,3%**	**253 832**	**2,2%**	**246 693**	**2,1%**	**10 610 063**	**92,4%**	**11 483 863**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 557	6,7%	8 412	4,5%	8 413	4,5%	157 603	84,3%	186 985	1,6%	-	-	-	-
Commercial	221 880	2,4%	177 216	1,9%	175 008	1,9%	8 841 636	93,9%	9 415 741	82,0%	-	-	-	-
Households	138 837	7,4%	68 204	3,6%	63 272	3,4%	1 610 825	85,6%	1 881 137	16,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**373 274**	**3,3%**	**253 832**	**2,2%**	**246 693**	**2,1%**	**10 610 063**	**92,4%**	**11 483 863**	**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	207 366	2,6%	345 235	4,3%	261 791	3,2%	7 261 138	89,9%	8 075 530	74,7%
Bulk Water	-	-	-	-	-	-	60 855	100,0%	60 855	,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	313	100,0%	0	-	314	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	42 199	1,6%	7 902	,3%	2 068	,1%	2 617 864	98,0%	2 670 033	24,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**249 565**	**2,3%**	**353 136**	**3,3%**	**264 173**	**2,4%**	**9 939 858**	**92,0%**	**10 806 732**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**2 740 944**	**730 592**	**26,7%**	**730 592**	**26,7%**	**698 682**	**27,8%**	**4,6%**
Exchange Revenue								
Service charges - Electricity	1 069 967	281 114	26,3%	281 114	26,3%	271 659	31,0%	3,5%
Service charges - Water	140 587	19 587	13,9%	19 587	13,9%	36 582	28,2%	(46,5%)
Service charges - Waste Water Management	117 311	29 351	25,0%	29 351	25,0%	27 924	26,9%	5,1%
Service charges - Waste Management	133 093	33 191	24,9%	33 191	24,9%	31 221	25,7%	6,3%
Sale of Goods and Rendering of Services	8 914	1 689	19,0%	1 689	19,0%	2 987	34,3%	(43,4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 973	3 729	16,2%	3 729	16,2%	3 427	43,8%	8,8%
Interest earned from Current and Non Current Assets	9 405	1 004	10,7%	1 004	10,7%	1 194	4,1%	(15,9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	20 601	5 637	27,4%	5 637	27,4%	5 233	26,5%	7,7%
Rental from Fixed Assets	1 646	922	56,0%	922	56,0%	615	39,0%	49,9%
Licence and permits	469	95	20,3%	95	20,3%	22	,3%	323,1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	75 415	4 655	6,2%	4 655	6,2%	2 375	2,4%	96,0%
Non-Exchange Revenue								
Property rates	677 734	172 526	25,5%	172 526	25,5%	163 443	25,6%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 106	2 242	8,6%	2 242	8,6%	1 835	7,4%	22,2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	383 978	157 634	41,1%	157 634	41,1%	147 512	41,3%	6,9%
Interest	8 959	1 538	17,2%	1 538	17,2%	2 653	31,0%	(42,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	8 812	-	-	-	-	-	-	-
Gains on disposal of Assets	15 660	-	-	-	-	-	-	-
Other Gains	19 314	15 676	81,2%	15 676	81,2%	0	-	5 040 499,7%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**2 516 131**	**635 476**	**25,3%**	**635 476**	**25,3%**	**667 380**	**25,4%**	**(4,8%)**
Employee related costs	889 734	212 084	23,8%	212 084	23,8%	209 441	24,8%	1,3%
Remuneration of councillors	34 861	7 297	20,9%	7 297	20,9%	7 077	22,0%	3,1%
Bulk purchases - electricity	877 856	202 870	23,1%	202 870	23,1%	276 885	35,1%	(26,7%)
Inventory consumed	95 861	26 227	27,4%	26 227	27,4%	21 355	27,8%	22,8%
Debt impairment	(241 935)	-	-	-	-	1	-	(100,0%)
Depreciation and amortisation	270 364	62 311	23,0%	62 311	23,0%	60 392	23,1%	3,2%
Interest	105 408	-	-	-	-	14	-	(100,0%)
Contracted services	233 455	59 133	25,3%	59 133	25,3%	42 169	16,7%	40,2%
Transfers and subsidies	4 488	80	1,8%	80	1,8%	29	,4%	177,4%
Irrecoverable debts written off	20 618	-	-	-	-	-	-	-
Operational costs	220 764	55 064	24,9%	55 064	24,9%	50 017	27,0%	10,1%
Losses on disposal of Assets	2 088	-	-	-	-	-	-	-
Other Losses	2 569	10 409	405,1%	10 409	405,1%	-	-	(100,0%)
Surplus/(Deficit)	**224 813**	**95 117**	**-**	**95 117**	**-**	**31 302**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	89 600	5 529	6,2%	5 529	6,2%	13 364	7,9%	(58,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**314 413**	**100 645**		**100 645**		**44 666**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**314 413**	**100 645**		**100 645**		**44 666**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**314 413**	**100 645**		**100 645**		**44 666**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**314 413**	**100 645**		**100 645**		**44 666**		

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	**119 790**	**9 260**	**7,7%**	**9 260**	**7,7%**	**16 725**	**7,9%**	**(44,6%)**
National Government	89 073	9 215	10,3%	9 215	10,3%	14 516	8,5%	(36,5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**89 073**	**9 215**	**10,3%**	**9 215**	**10,3%**	**14 516**	**8,5%**	**(36,5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	30 717	44	,1%	44	,1%	2 209	5,3%	(98,0%)
Capital Expenditure Functional	**119 790**	**9 260**	**7,7%**	**9 260**	**7,7%**	**16 725**	**7,9%**	**(44,6%)**
Municipal governance and administration	**12 717**	**44**	**,3%**	**44**	**,3%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	12 717	44	,3%	44	,3%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**6 900**	**275**	**4,0%**	**275**	**4,0%**	**2 970**	**16,5%**	**(90,7%)**
Community and Social Services	3 500	-	-	-	-	2 970	27,0%	(100,0%)
Sport And Recreation	3 400	275	8,1%	275	8,1%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 900**	**2 533**	**15,0%**	**2 533**	**15,0%**	**3 998**	**21,0%**	**(36,6%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	16 900	2 533	15,0%	2 533	15,0%	3 998	21,0%	(36,6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**83 273**	**6 407**	**7,7%**	**6 407**	**7,7%**	**9 757**	**5,7%**	**(34,3%)**
Energy sources	24 877	607	2,4%	607	2,4%	-	-	(100,0%)
Water Management	35 596	2 244	6,3%	2 244	6,3%	7 839	8,1%	(71,4%)
Waste Water Management	19 800	3 556	18,0%	3 556	18,0%	1 919	9,0%	85,3%
Waste Management	3 000	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**3 381 084**	**617 340**	**18,3%**	**617 340**	**18,3%**	**693 538**	**23,3%**	**(11,0%)**
Property rates	643 848	76 139	11,8%	76 139	11,8%	62 614	10,3%	21,6%
Service charges	2 103 573	219 393	10,4%	219 393	10,4%	196 840	12,2%	11,5%

Other revenue	120 345	92 743	77,1%	92 743	77,1%	200 252	104,1%	(53,7%)
Transfers and Subsidies - Operational	383 978	205 650	53,6%	205 650	53,6%	188 018	52,7%	9,4%
Transfers and Subsidies - Capital	89 600	23 085	25,8%	23 085	25,8%	44 621	26,2%	(48,3%)
Interest	39 740	331	,8%	331	,8%	1 193	2,7%	(72,3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 655 800)**	**(514 873)**	**19,4%**	**(514 873)**	**19,4%**	**(624 099)**	**24,8%**	**(17,5%)**
Suppliers and employees	(2 546 134)	(514 873)	20,2%	(514 873)	20,2%	(624 099)	26,1%	(17,5%)
Finance charges	(105 408)	-	-	-	-	-	-	-
Transfers and grants	(4 258)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**725 283**	**102 468**	**14,1%**	**102 468**	**14,1%**	**69 439**	**14,9%**	**47,6%**
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	**(126 261)**	**(33 908)**	**26,9%**	**(33 908)**	**26,9%**	**(75 062)**	**33,6%**	**(54,8%)**
Capital assets	(126 261)	(33 908)	26,9%	(33 908)	26,9%	(75 062)	33,6%	(54,8%)
Net Cash from/(used) Investing Activities	**(126 261)**	**(33 908)**	**26,9%**	**(33 908)**	**26,9%**	**(75 062)**	**33,6%**	**(54,8%)**
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(43 498)**	-	-	-	-	-	-	-
Repayment of borrowing	(43 498)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(43 498)**	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**555 524**	**68 560**	**12,3%**	**68 560**	**12,3%**	**(5 623)**	**(5,2%)**	**(1 319,2%)**
Cash/cash equivalents at the year begin:	47 606	32 123	67,5%	32 123	67,5%	4 672	3,7%	587,6%
Cash/cash equivalents at the year end:	**603 131**	**98 479**	**16,3%**	**98 479**	**16,3%**	**11 158**	**4,8%**	**782,6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 096	15,5%	3 165	4,8%	2 882	4,4%	49 165	75,3%	65 308	10,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	60 244	44,8%	7 964	5,9%	5 334	4,0%	60 862	45,3%	134 403	21,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 139	21,8%	15 096	7,1%	11 739	5,6%	138 223	65,4%	211 197	33,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 470	15,8%	2 958	5,5%	2 361	4,4%	39 703	74,2%	53 491	8,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 589	16,4%	2 778	4,7%	2 082	3,6%	44 080	75,3%	58 529	9,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	20	100,0%	20	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 530	4,3%	2 422	4,1%	2 132	3,6%	52 122	88,0%	59 206	9,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 157	6,4%	2 852	5,8%	615	1,2%	42 717	86,6%	49 341	7,8%	-	-	-	-
Total By Income Source	**140 224**	**22,2%**	**37 235**	**5,9%**	**27 143**	**4,3%**	**426 893**	**67,6%**	**631 495**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 471	23,1%	5 786	12,8%	5 451	12,0%	23 667	52,2%	45 375	7,2%	-	-	-	-
Commercial	80 197	29,3%	15 974	5,8%	10 787	3,9%	166 817	60,9%	273 775	43,4%	-	-	-	-
Households	49 556	15,9%	15 475	5,0%	10 906	3,5%	236 408	75,7%	312 345	49,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**140 224**	**22,2%**	**37 235**	**5,9%**	**27 143**	**4,3%**	**426 893**	**67,6%**	**631 495**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	30	100,0%	30	,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 004	30,4%	1 332	3,1%	798	1,9%	27 634	64,6%	42 769	99,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**13 004**	**30,4%**	**1 332**	**3,1%**	**798**	**1,9%**	**27 664**	**64,6%**	**42 799**	**100,0%**

Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Chief Financial Officer	Mr Mothiba Mogofe	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**4 778 061**	**1 450 574**	**30,4%**	**1 450 574**	**30,4%**	**1 289 582**	**28,9%**	**12,5%**
Exchange Revenue								
Service charges - Electricity	1 886 167	486 632	25,8%	486 632	25,8%	446 746	27,0%	8,9%
Service charges - Water	127 078	31 064	24,4%	31 064	24,4%	28 444	23,7%	9,2%
Service charges - Waste Water Management	27 165	7 920	29,2%	7 920	29,2%	5 811	22,7%	36,3%
Service charges - Waste Management	175 911	45 800	26,0%	45 800	26,0%	41 514	25,0%	10,3%
Sale of Goods and Rendering of Services	16 424	10 934	66,6%	10 934	66,6%	3 367	22,5%	224,8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 955	13 195	22,8%	13 195	22,8%	6 254	11,4%	111,0%
Interest earned from Current and Non Current Assets	11 447	5 771	50,4%	5 771	50,4%	2 689	25,8%	114,7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 415	57 084	889,9%	57 084	889,9%	1 460	25,0%	3 810,9%
Licence and permits	174	102	58,6%	102	58,6%	46	29,3%	119,8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	89 114	9 785	11,0%	9 785	11,0%	12 657	7,1%	(22,7%)
Non-Exchange Revenue								
Property rates	1 122 539	272 606	24,3%	272 606	24,3%	258 129	24,4%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 367	891	20,4%	891	20,4%	625	15,7%	42,5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 212 731	497 731	41,0%	497 731	41,0%	471 100	41,6%	5,7%
Interest	40 574	11 058	27,3%	11 058	27,3%	10 741	28,1%	3,0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**4 556 981**	**1 117 659**	**24,5%**	**1 117 659**	**24,5%**	**1 061 805**	**25,0%**	**5,3%**
Employee related costs	1 291 089	350 417	27,1%	350 417	27,1%	332 441	25,1%	5,4%
Remuneration of councillors	64 660	16 474	25,5%	16 474	25,5%	15 657	20,9%	5,2%
Bulk purchases - electricity	1 380 692	493 798	35,8%	493 798	35,8%	453 429	31,0%	8,9%
Inventory consumed	124 771	15 118	12,1%	15 118	12,1%	15 342	17,8%	(1,5%)
Debt impairment	309 758	-	-	-	-	-	-	-
Depreciation and amortisation	757 582	103 084	13,6%	103 084	13,6%	138 490	24,5%	(25,6%)
Interest	81 008	8 860	10,9%	8 860	10,9%	9 927	13,3%	(10,8%)
Contracted services	426 176	70 211	16,5%	70 211	16,5%	65 998	17,0%	6,4%
Transfers and subsidies	24 374	8 281	34,0%	8 281	34,0%	-	-	(100,0%)
Irrecoverable debts written off	-	4 589	-	4 589	-	422	2,7%	986,5%
Operational costs	96 869	46 827	48,3%	46 827	48,3%	30 099	31,6%	55,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**221 080**	**332 914**	**-**	**332 914**	**-**	**227 777**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	466 984	135 545	29,0%	135 545	29,0%	124 418	26,8%	8,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**688 064**	**468 459**		**468 459**		**352 195**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**688 064**	**468 459**		**468 459**		**352 195**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**688 064**	**468 459**		**468 459**		**352 195**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**688 064**	**468 459**		**468 459**		**352 195**		

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	**720 934**	**149 171**	**20,7%**	**149 171**	**20,7%**	**125 014**	**19,0%**	**19,3%**
National Government	466 984	117 865	25,2%	117 865	25,2%	108 189	23,3%	8,9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	1 136	-	(100,0%)
Transfers recognised - capital	**466 984**	**117 865**	**25,2%**	**117 865**	**25,2%**	**109 325**	**23,6%**	**7,8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	253 950	31 306	12,3%	31 306	12,3%	15 690	8,2%	99,5%
Capital Expenditure Functional	**720 934**	**149 171**	**20,7%**	**149 171**	**20,7%**	**125 014**	**19,0%**	**19,3%**
Municipal governance and administration	**17 750**	**9 504**	**53,5%**	**9 504**	**53,5%**	**-**	**-**	**(100,0%)**
Executive and Council	1 000	-	-	-	-	-	-	-
Finance and administration	16 750	9 504	56,7%	9 504	56,7%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**30 800**	**2 497**	**8,1%**	**2 497**	**8,1%**	**-**	**-**	**(100,0%)**
Community and Social Services	13 900	1 401	10,1%	1 401	10,1%	-	-	(100,0%)
Sport And Recreation	15 300	1 096	7,2%	1 096	7,2%	-	-	(100,0%)
Public Safety	1 600	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**326 684**	**90 602**	**27,7%**	**90 602**	**27,7%**	**84 192**	**25,6%**	**7,6%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	326 684	90 602	27,7%	90 602	27,7%	84 192	25,6%	7,6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**337 500**	**46 568**	**13,8%**	**46 568**	**13,8%**	**40 822**	**14,3%**	**14,1%**
Energy sources	60 000	675	1,1%	675	1,1%	12 731	18,5%	(94,7%)
Water Management	194 000	12 267	6,3%	12 267	6,3%	7 723	6,4%	58,8%
Waste Water Management	58 000	19 126	33,0%	19 126	33,0%	15 316	18,3%	24,9%
Waste Management	25 500	14 500	56,9%	14 500	56,9%	5 053	40,4%	187,0%
Other	**8 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**5 345 734**	**2 859 672**	**53,5%**	**2 859 672**	**53,5%**	**3 400 745**	**71,4%**	**(15,9%)**
Property rates	1 058 433	234 603	22,2%	234 603	22,2%	1 895 049	188,4%	(87,6%)
Service charges	2 069 591	526 417	25,4%	526 417	25,4%	433 573	23,2%	21,4%

Other revenue	526 549	1 303 264	247,5%	1 303 264	247,5%	328 318	175,3%	297,0%
Transfers and Subsidies - Operational	1 212 731	498 148	41,1%	498 148	41,1%	472 049	41,6%	5,5%
Transfers and Subsidies - Capital	466 984	291 644	62,5%	291 644	62,5%	272 550	58,7%	7,0%
Interest	11 447	5 596	48,9%	5 596	48,9%	(793)	(,8%)	(805,3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(4 469 393)**	**(1 681 803)**	**37,6%**	**(1 681 803)**	**37,6%**	**(3 121 790)**	**78,5%**	**(46,1%)**
Suppliers and employees	(4 395 112)	(1 681 803)	38,3%	(1 681 803)	38,3%	(3 121 790)	80,0%	(46,1%)
Finance charges	(49 907)	-	-	-	-	-	-	-
Transfers and grants	(24 374)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**876 341**	**1 177 869**	**134,4%**	**1 177 869**	**134,4%**	**278 955**	**35,6%**	**322,2%**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(720 934)**	**(149 171)**	**20,7%**	**(149 171)**	**20,7%**	**(125 014)**	**19,0%**	**19,3%**
Capital assets	(720 934)	(149 171)	20,7%	(149 171)	20,7%	(125 014)	19,0%	19,3%
Net Cash from/(used) Investing Activities	**(720 934)**	**(149 171)**	**20,7%**	**(149 171)**	**20,7%**	**(125 014)**	**19,0%**	**19,3%**
Cash Flow from Financing Activities								
Receipts	-	**1 894**	-	**1 894**	-	-	-	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 894	-	1 894	-	-	-	(100,0%)
Payments	**(16 653)**	-	-	-	-	-	-	-
Repayment of borrowing	(16 653)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(16 653)**	**1 894**	**(11,4%)**	**1 894**	**(11,4%)**	-	-	**(100,0%)**
Net Increase/(Decrease) in cash held	**138 754**	**1 030 593**	**742,7%**	**1 030 593**	**742,7%**	**153 941**	**140,7%**	**569,5%**
Cash/cash equivalents at the year begin:	140 091	142 711	101,9%	142 711	101,9%	(65 727)	(32,0%)	(317,1%)
Cash/cash equivalents at the year end:	**278 845**	**1 173 347**	**420,8%**	**1 173 347**	**420,8%**	**294 032**	**93,4%**	**299,1%**

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	11 620	7,5%	32	-	7 463	4,8%	135 293	87,6%	154 407	10,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	106 570	33,3%	1 503	,5%	33 882	10,6%	178 267	55,7%	320 222	21,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	58 640	11,6%	162	-	30 327	6,0%	417 033	82,4%	506 161	34,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 545	8,5%	63	,2%	1 582	5,3%	25 914	86,1%	30 104	2,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 828	7,5%	34	-	7 287	4,2%	151 985	88,3%	172 135	11,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	162	3,9%	-	-	95	2,3%	3 872	93,8%	4 130	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	8 749	4,5%	1	-	8 436	4,3%	177 709	91,2%	194 895	13,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57 635	55,1%	936	,9%	1 283	1,2%	44 720	42,8%	104 574	7,0%	-	-	-	-
Total By Income Source	**258 749**	**17,4%**	**2 731**	**,2%**	**90 356**	**6,1%**	**1 134 793**	**76,3%**	**1 486 628**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	96 286	29,2%	19	-	31 628	9,6%	201 902	61,2%	329 835	22,2%	-	-	-	-
Commercial	80 397	23,1%	817	,2%	22 837	6,5%	244 615	70,2%	348 665	23,5%	-	-	-	-
Households	78 168	10,3%	1 885	,2%	32 803	4,3%	648 739	85,2%	761 594	51,2%	-	-	-	-
Other	3 899	8,4%	11	-	3 088	6,6%	39 537	85,0%	46 534	3,1%	-	-	-	-
Total By Customer Group	**258 749**	**17,4%**	**2 731**	**,2%**	**90 356**	**6,1%**	**1 134 793**	**76,3%**	**1 486 628**	**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	157 850	8,3%	195 173	10,2%	40 928	2,1%	1 514 275	79,4%	1 908 226	65,9%
Bulk Water	1 734	,6%	4 975	1,6%	4 509	1,4%	302 494	96,4%	313 712	10,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 603	2,5%	17 238	2,6%	41 219	6,2%	594 905	88,8%	669 966	23,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 263	36,3%	4	,1%	1 269	36,4%	948	27,2%	3 484	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**177 451**	**6,1%**	**217 391**	**7,5%**	**87 925**	**3,0%**	**2 412 622**	**83,3%**	**2 895 388**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
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	**3 234 188**	**912 667**	**28,2%**	**912 667**	**28,2%**	**878 754**	**29,7%**	**3,9%**
Exchange Revenue								
Service charges - Electricity	1 218 923	294 391	24,2%	294 391	24,2%	273 221	24,9%	7,7%
Service charges - Water	362 722	70 882	19,5%	70 882	19,5%	74 699	21,7%	(5,1%)
Service charges - Waste Water Management	106 274	28 622	26,9%	28 622	26,9%	28 396	29,6%	,8%
Service charges - Waste Management	73 593	22 125	30,1%	22 125	30,1%	21 370	29,6%	3,5%
Sale of Goods and Rendering of Services	18 644	6 202	33,3%	6 202	33,3%	6 626	41,5%	(6,4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	142 100	46 426	32,7%	46 426	32,7%	39 496	32,9%	17,5%
Interest earned from Current and Non Current Assets	18 000	152	,8%	152	,8%	1 455	16,2%	(89,6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	29 740	8 068	27,1%	8 068	27,1%	7 604	27,4%	6,1%
Licence and permits	1 000	106	10,6%	106	10,6%	181	15,1%	(41,5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 383	786	23,2%	786	23,2%	682	18,1%	15,4%
Non-Exchange Revenue								
Property rates	717 920	271 496	37,8%	271 496	37,8%	259 359	37,7%	4,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 743	3 489	10,0%	3 489	10,0%	5 464	17,0%	(36,1%)
Licences or permits	8 200	3 024	36,9%	3 024	36,9%	2 871	35,9%	5,3%
Transfer and subsidies - Operational	323 676	127 693	39,5%	127 693	39,5%	117 543	39,3%	8,6%
Interest	117 020	26 326	22,5%	26 326	22,5%	24 736	26,9%	6,4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	58 250	2 879	4,9%	2 879	4,9%	15 043	29,6%	(80,9%)
Gains on disposal of Assets	-	-	-	-	-	6	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**3 212 506**	**792 110**	**24,7%**	**792 110**	**24,7%**	**664 058**	**22,7%**	**19,3%**
Employee related costs	1 004 532	212 684	21,2%	212 684	21,2%	196 382	20,7%	8,3%
Remuneration of councillors	37 083	8 262	22,3%	8 262	22,3%	8 420	22,7%	(1,9%)
Bulk purchases - electricity	1 000 000	328 362	32,8%	328 362	32,8%	239 998	26,7%	36,8%
Inventory consumed	331 852	63 222	19,1%	63 222	19,1%	53 952	16,9%	17,2%
Debt impairment	437 149	109 287	25,0%	109 287	25,0%	88 812	25,0%	23,1%
Depreciation and amortisation	90 200	-	-	-	-	22 425	25,0%	(100,0%)
Interest	15 880	5	-	5	-	1	-	533,8%
Contracted services	45 856	3 673	8,0%	3 673	8,0%	11 163	27,4%	(67,1%)
Transfers and subsidies	4 300	650	15,1%	650	15,1%	-	-	(100,0%)
Irrecoverable debts written off	-	6	-	6	-	1	-	584,5%
Operational costs	176 654	50 704	28,7%	50 704	28,7%	42 904	28,3%	18,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	69 000	15 253	22,1%	15 253	22,1%	-	-	(100,0%)
Surplus/(Deficit)	**21 682**	**120 558**	**-**	**120 558**	**-**	**214 696**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	684 166	103 603	15,1%	103 603	15,1%	36 892	6,4%	180,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**705 848**	**224 160**		**224 160**		**251 587**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**705 848**	**224 160**		**224 160**		**251 587**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**705 848**	**224 160**		**224 160**		**251 587**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**705 848**	**224 160**		**224 160**		**251 587**		

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	**627 331**	**94 214**	**15,0%**	**94 214**	**15,0%**	**41 783**	**6,8%**	**125,5%**
National Government	594 927	90 089	15,1%	90 089	15,1%	36 892	6,4%	144,2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**594 927**	**90 089**	**15,1%**	**90 089**	**15,1%**	**36 892**	**6,4%**	**144,2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	32 404	4 125	12,7%	4 125	12,7%	4 891	11,8%	(15,7%)
Capital Expenditure Functional	**627 331**	**94 214**	**15,0%**	**94 214**	**15,0%**	**41 783**	**6,8%**	**125,5%**
Municipal governance and administration	**22 435**	**436**	**1,9%**	**436**	**1,9%**	**85**	**,3%**	**410,0%**
Executive and Council	21 565	436	2,0%	436	2,0%	85	,3%	410,0%
Finance and administration	870	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**11 797**	**5 217**	**44,2%**	**5 217**	**44,2%**	**525**	**7,3%**	**893,8%**
Community and Social Services	11 797	5 217	44,2%	5 217	44,2%	525	10,5%	893,8%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 913**	**4 299**	**24,0%**	**4 299**	**24,0%**	**9 341**	**19,3%**	**(54,0%)**
Planning and Development	7 043	1 384	19,6%	1 384	19,6%	25	,4%	5 503,2%
Road Transport	10 870	2 915	26,8%	2 915	26,8%	9 316	21,8%	(68,7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**571 739**	**82 632**	**14,5%**	**82 632**	**14,5%**	**31 831**	**6,0%**	**159,6%**
Energy sources	30 000	3 877	12,9%	3 877	12,9%	-	-	(100,0%)
Water Management	499 565	77 973	15,6%	77 973	15,6%	31 570	6,1%	147,0%
Waste Water Management	42 174	782	1,9%	782	1,9%	261	3,1%	199,8%
Waste Management	-	-	-	-	-	-	-	-
Other	**3 448**	**1 631**	**47,3%**	**1 631**	**47,3%**	**-**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**4 367 395**	**977 215**	**22,4%**	**977 215**	**22,4%**	**1 058 033**	**33,5%**	**(7,6%)**
Property rates	610 232	196 382	32,2%	196 382	32,2%	117 828	17,4%	66,7%
Service charges	1 891 008	322 544	17,1%	322 544	17,1%	310 834	20,5%	3,8%

Other revenue	811 788	(19 685)	(2,4%)	(19 685)	(2,4%)	366 000	396,4%	(105,4%)
Transfers and Subsidies - Operational	323 676	130 684	40,4%	130 684	40,4%	122 609	41,0%	6,6%
Transfers and Subsidies - Capital	684 166	338 046	49,4%	338 046	49,4%	133 768	23,4%	152,7%
Interest	46 525	9 244	19,9%	9 244	19,9%	6 994	77,7%	32,2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(3 223 619)**	**(956 230)**	**29,7%**	**(956 230)**	**29,7%**	**(931 115)**	**36,3%**	**2,7%**
Suppliers and employees	(3 207 739)	(957 437)	29,8%	(957 437)	29,8%	(933 235)	36,7%	2,6%
Finance charges	(15 880)	1 207	(7,6%)	1 207	(7,6%)	2 121	(11,9%)	(43,1%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 143 776**	**20 985**	**1,8%**	**20 985**	**1,8%**	**126 918**	**21,2%**	**(83,5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**6**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	6	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(721 431)**	**(94 214)**	**13,1%**	**(94 214)**	**13,1%**	**(41 783)**	**6,8%**	**125,5%**
Capital assets	(721 431)	(94 214)	13,1%	(94 214)	13,1%	(41 783)	6,8%	125,5%
Net Cash from/(used) Investing Activities	**(721 431)**	**(94 214)**	**13,1%**	**(94 214)**	**13,1%**	**(41 777)**	**6,8%**	**125,5%**
Cash Flow from Financing Activities								
Receipts	**-**	**30**	**-**	**30**	**-**	**63**	**3,1%**	**(52,1%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	30	-	30	-	63	3,1%	(52,1%)
Payments	**(16 688)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 688)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(16 688)**	**30**	**(,2%)**	**30**	**(,2%)**	**63**	**(,5%)**	**(52,1%)**
Net Increase/(Decrease) in cash held	**405 657**	**(73 199)**	**(18,0%)**	**(73 199)**	**(18,0%)**	**85 204**	**(307,9%)**	**(185,9%)**
Cash/cash equivalents at the year begin:	130 891	17 395	13,3%	17 395	13,3%	104 605	103,8%	(83,4%)
Cash/cash equivalents at the year end:	**536 548**	**90 709**	**16,9%**	**90 709**	**16,9%**	**198 931**	**272,0%**	**(54,4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	41 230	4,8%	27 466	3,2%	19 518	2,3%	772 341	89,7%	860 555	19,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	80 124	20,7%	43 084	11,1%	21 604	5,6%	243 038	62,7%	387 851	8,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43 405	4,6%	21 889	2,3%	116 735	12,4%	762 084	80,7%	944 113	21,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 411	3,3%	7 413	2,4%	6 888	2,2%	290 180	92,2%	314 892	7,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 376	3,4%	5 684	2,3%	5 221	2,1%	223 810	92,1%	243 091	5,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	962	,9%	948	,9%	987	,9%	103 349	97,3%	106 246	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	23 738	2,0%	23 232	2,0%	23 690	2,0%	1 104 575	94,0%	1 175 236	26,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 071	1,6%	7 684	1,8%	7 037	1,6%	408 441	94,9%	430 232	9,6%	-	-	-	-
Total By Income Source	**215 317**	**4,8%**	**137 400**	**3,1%**	**201 681**	**4,5%**	**3 907 819**	**87,6%**	**4 462 217**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	40 455	4,8%	28 078	3,3%	112 266	13,3%	662 789	78,6%	843 588	18,9%	-	-	-	-
Commercial	76 698	10,3%	35 854	4,8%	22 000	3,0%	607 823	81,9%	742 375	16,6%	-	-	-	-
Households	95 292	3,5%	70 721	2,6%	65 052	2,4%	2 509 095	91,6%	2 740 160	61,4%	-	-	-	-
Other	2 872	2,1%	2 747	2,0%	2 363	1,7%	128 112	94,1%	136 095	3,0%	-	-	-	-
Total By Customer Group	**215 317**	**4,8%**	**137 400**	**3,1%**	**201 681**	**4,5%**	**3 907 819**	**87,6%**	**4 462 217**	**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	81 800	6,3%	129 313	10,0%	46 873	3,6%	1 035 399	80,1%	1 293 386	84,4%
Bulk Water	20 043	11,9%	14 866	8,8%	21 434	12,7%	111 822	66,5%	168 166	11,0%
PAYE deductions	11 731	100,0%	-	-	-	-	-	-	11 731	,8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	8 671	100,0%	-	-	-	-	-	-	8 671	,6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 078	80,0%	1 581	17,9%	184	2,1%	1	-	8 843	,6%
Auditor-General	1 984	100,0%	-	-	-	-	-	-	1 984	,1%
Other	959	3,0%	12 101	38,4%	-	-	18 440	58,5%	31 500	2,1%
Medical Aid deductions	8 270	100,0%	-	-	-	-	-	-	8 270	,5%
Total	**140 536**	**9,2%**	**157 861**	**10,3%**	**68 491**	**4,5%**	**1 165 662**	**76,1%**	**1 532 549**	**100,0%**

Contact Details

Municipal Manager	Mr Bartholomew Serapelo Matlala	053 830 6100
Chief Financial Officer	Ms Euphonia Lehlohonolo Rapodile	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**2 873 017**	**960 237**	**33,4%**	**960 237**	**33,4%**	**898 788**	**32,3%**	**6,8%**
Exchange Revenue								
Service charges - Electricity	758 091	199 317	26,3%	199 317	26,3%	179 221	23,7%	11,2%
Service charges - Water	197 266	43 816	22,2%	43 816	22,2%	53 382	30,5%	(17,9%)
Service charges - Waste Water Management	63 864	12 555	19,7%	12 555	19,7%	15 835	28,7%	(20,7%)
Service charges - Waste Management	71 045	16 570	23,3%	16 570	23,3%	16 998	25,3%	(2,5%)
Sale of Goods and Rendering of Services	5 015	2 374	47,3%	2 374	47,3%	1 429	30,5%	66,1%
Agency services	17 000	3 530	20,8%	3 530	20,8%	4 801	25,5%	(26,5%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	90 265	43 023	47,7%	43 023	47,7%	20 988	30,3%	105,0%
Interest earned from Current and Non Current Assets	15 896	4 271	26,9%	4 271	26,9%	5 921	33,0%	(27,9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	30	15	50,1%	15	50,1%	4	49,7%	311,9%
Rental from Fixed Assets	3 150	2 760	87,6%	2 760	87,6%	367	17,8%	651,8%
Licence and permits	6 071	1 639	27,0%	1 639	27,0%	2 347	7 391,8%	(30,2%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	386	163	42,2%	163	42,2%	100	8,1%	62,1%
Non-Exchange Revenue								
Property rates	395 379	114 194	28,9%	114 194	28,9%	116 536	27,7%	(2,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 831	(0)	-	(0)	-	1	-	(133,3%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 196 011	493 031	41,2%	493 031	41,2%	468 635	41,2%	5,2%
Interest	50 719	22 338	44,0%	22 338	44,0%	12 192	24,4%	83,2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	640	-	640	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	31	-	(100,0%)
Discontinued Operations	0	-	-	-	-	-	-	-
Operating Expenditure	**2 818 588**	**726 821**	**25,8%**	**726 821**	**25,8%**	**315 074**	**11,7%**	**130,7%**
Employee related costs	738 467	196 530	26,6%	196 530	26,6%	180 403	24,7%	8,9%
Remuneration of councillors	39 691	8 909	22,4%	8 909	22,4%	8 635	22,2%	3,2%
Bulk purchases - electricity	711 000	192 328	27,1%	192 328	27,1%	29 096	4,4%	561,0%
Inventory consumed	108 770	28 747	26,4%	28 747	26,4%	14 423	7,7%	99,3%
Debt impairment	429 728	107 432	25,0%	107 432	25,0%	-	-	(100,0%)
Depreciation and amortisation	317 075	79 269	25,0%	79 269	25,0%	-	-	(100,0%)
Interest	23 181	13 655	58,9%	13 655	58,9%	-	-	(100,0%)
Contracted services	262 981	66 311	25,2%	66 311	25,2%	69 250	24,0%	(4,2%)
Transfers and subsidies	7 700	7 659	99,5%	7 659	99,5%	-	-	(100,0%)
Irrecoverable debts written off	-	7 808	-	7 808	-	-	-	(100,0%)
Operational costs	179 996	18 175	10,1%	18 175	10,1%	13 267	6,3%	37,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**54 429**	**233 416**	**-**	**233 416**	**-**	**583 714**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	373 906	-	-	-	-	37 620	10,9%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**428 335**	**233 416**		**233 416**		**621 334**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**428 335**	**233 416**		**233 416**		**621 334**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**428 335**	**233 416**		**233 416**		**621 334**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**428 335**	**233 416**		**233 416**		**621 334**		

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	**373 906**	**45 947**	**12,3%**	**45 947**	**12,3%**	**48 752**	**14,1%**	**(5,8%)**
National Government	373 906	45 947	12,3%	45 947	12,3%	47 695	13,8%	(3,7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**373 906**	**45 947**	**12,3%**	**45 947**	**12,3%**	**47 695**	**13,8%**	**(3,7%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	1 057	-	(100,0%)
Capital Expenditure Functional	**373 906**	**45 947**	**12,3%**	**45 947**	**12,3%**	**48 752**	**14,1%**	**(5,8%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**657**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	657	-	(100,0%)
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**34 206**	**732**	**2,1%**	**732**	**2,1%**	**4 142**	**-**	**(82,3%)**
Community and Social Services	28 206	-	-	-	-	3 491	-	(100,0%)
Sport And Recreation	6 000	-	-	-	-	-	-	-
Public Safety	-	732	-	732	-	651	-	12,4%
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**101 533**	**19 356**	**19,1%**	**19 356**	**19,1%**	**30 071**	**17,7%**	**(35,6%)**
Planning and Development	2 000	-	-	-	-	1 825	-	(100,0%)
Road Transport	99 533	19 356	19,4%	19 356	19,4%	28 246	16,7%	(31,5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**238 167**	**25 858**	**10,9%**	**25 858**	**10,9%**	**13 882**	**7,9%**	**86,3%**
Energy sources	109 537	4 908	4,5%	4 908	4,5%	5 068	17,1%	(3,2%)
Water Management	72 000	8 412	11,7%	8 412	11,7%	-	-	(100,0%)
Waste Water Management	31 000	12 538	40,4%	12 538	40,4%	8 814	22,0%	42,3%
Waste Management	25 630	-	-	-	-	-	-	-
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	**2 769 274**	**1 317 966**	**47,6%**	**1 317 966**	**47,6%**	**1 362 448**	**48,2%**	**(3,3%)**
Property rates	300 488	55 309	18,4%	55 309	18,4%	49 497	15,7%	11,7%
Service charges	756 293	227 932	30,1%	227 932	30,1%	193 163	21,5%	18,0%

Other revenue	34 480	401 147	1 163,4%	401 147	1 163,4%	530 237	2 362,1%	(24,3%)
Transfers and Subsidies - Operational	1 196 011	495 700	41,4%	495 700	41,4%	469 917	41,6%	5,5%
Transfers and Subsidies - Capital	373 906	130 512	34,9%	130 512	34,9%	111 586	31,5%	17,0%
Interest	108 096	7 366	6,8%	7 366	6,8%	8 047	7,5%	(8,5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 121 850)**	**(882 975)**	**41,6%**	**(882 975)**	**41,6%**	**(596 779)**	**25,1%**	**48,0%**
Suppliers and employees	(2 121 850)	(882 975)	41,6%	(882 975)	41,6%	(596 779)	25,1%	48,0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**647 424**	**434 991**	**67,2%**	**434 991**	**67,2%**	**765 668**	**168,6%**	**(43,2%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(111)**	**-**	**(100,0%)**
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	-	-	-	-	-	(111)	-	(100,0%)
Payments	**(373 906)**	**(45 947)**	**12,3%**	**(45 947)**	**12,3%**	**(48 752)**	**14,1%**	**(5,8%)**
Capital assets	(373 906)	(45 947)	12,3%	(45 947)	12,3%	(48 752)	14,1%	(5,8%)
Net Cash from/(used) Investing Activities	**(373 906)**	**(45 947)**	**12,3%**	**(45 947)**	**12,3%**	**(48 863)**	**14,1%**	**(6,0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(187 228)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(187 228)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(187 228)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**86 290**	**389 045**	**450,9%**	**389 045**	**450,9%**	**716 806**	**1 188,6%**	**(45,7%)**
Cash/cash equivalents at the year begin:	10 278	92 480	899,8%	92 480	899,8%	(200 744)	(195,2%)	(146,1%)
Cash/cash equivalents at the year end:	96 568	481 382	498,5%	481 382	498,5%	790 475	484,5%	(39,1%)

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	20 888	2,1%	23 791	2,4%	12 800	1,3%	942 035	94,2%	999 515	23,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	75 849	21,7%	18 670	5,4%	11 441	3,3%	242 995	69,6%	348 955	8,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 272	3,2%	23 332	2,3%	21 321	2,1%	958 023	92,5%	1 035 949	24,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 689	2,1%	6 554	2,1%	4 181	1,3%	301 685	94,5%	319 110	7,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 675	1,6%	4 551	1,3%	4 319	1,3%	329 950	95,8%	344 495	8,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	53	100,0%	53	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 161	2,1%	22 017	2,1%	22 153	2,1%	999 826	93,8%	1 066 157	25,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 107	1,1%	3 202	3,1%	2 970	2,9%	96 500	93,0%	103 778	2,5%	-	-	-	-
Total By Income Source	**165 643**	**3,9%**	**102 117**	**2,4%**	**79 184**	**1,9%**	**3 871 067**	**91,8%**	**4 218 012**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	16 064	6,3%	8 243	3,2%	6 700	2,6%	225 819	87,9%	256 826	6,1%	-	-	-	-
Commercial	70 430	12,6%	21 685	3,9%	16 571	3,0%	451 637	80,6%	560 324	13,3%	-	-	-	-
Households	79 117	2,3%	72 152	2,1%	55 869	1,6%	3 189 792	93,9%	3 396 929	80,5%	-	-	-	-
Other	32	,8%	37	,9%	44	1,1%	3 819	97,1%	3 932	,1%	-	-	-	-
Total By Customer Group	**165 643**	**3,9%**	**102 117**	**2,4%**	**79 184**	**1,9%**	**3 871 067**	**91,8%**	**4 218 012**	**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	129 100	5,8%	153 822	7,0%	116 095	5,3%	1 810 382	81,9%	2 209 399	89,9%
Bulk Water	39 899	19,1%	3 621	1,7%	1 930	,9%	163 293	78,2%	208 743	8,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 602	62,9%	5 660	15,8%	7 659	21,3%	-	-	35 920	1,5%
Auditor-General	1 953	54,4%	323	9,0%	16	,4%	1 299	36,2%	3 590	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**193 554**	**7,9%**	**163 425**	**6,6%**	**125 699**	**5,1%**	**1 974 974**	**80,4%**	**2 457 653**	**100,0%**

Contact Details

Municipal Manager	Mr Quiet Kgatla	012 318 9220
Chief Financial Officer	Mr Siza Rikhotso	012 318 9223

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
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	**6 957 367**	**1 819 485**	**26,2%**	**1 819 485**	**26,2%**	**1 855 894**	**23,0%**	**(2,0%)**
Exchange Revenue								
Service charges - Electricity	2 513 530	657 663	26,2%	657 663	26,2%	693 422	17,5%	(5,2%)
Service charges - Water	617 929	171 303	27,7%	171 303	27,7%	168 248	25,7%	1,8%
Service charges - Waste Water Management	527 552	61 198	11,6%	61 198	11,6%	55 368	11,5%	10,5%
Service charges - Waste Management	199 542	51 033	25,6%	51 033	25,6%	47 845	25,1%	6,7%
Sale of Goods and Rendering of Services	34 228	3 122	9,1%	3 122	9,1%	10 111	31,9%	(69,1%)
Agency services	143 375	7 907	5,5%	7 907	5,5%	35 634	31,4%	(77,8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	486 728	139 240	28,6%	139 240	28,6%	154 879	44,1%	(10,1%)
Interest earned from Current and Non Current Assets	93 352	-	-	-	-	5 077	12,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 537	3 973	31,7%	3 973	31,7%	1 954	13,4%	103,4%
Licence and permits	13 309	5	-	5	-	14	,1%	(62,4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	20 526	617	3,0%	617	3,0%	1 055	5,5%	(41,5%)
Non-Exchange Revenue								
Property rates	600 129	150 691	25,1%	150 691	25,1%	140 176	23,7%	7,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16 794	958	5,7%	958	5,7%	20 251	201,4%	(95,3%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 469 034	541 705	36,9%	541 705	36,9%	521 749	37,5%	3,8%
Interest	208 800	30 025	14,4%	30 025	14,4%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	44	-	44	-	109	1,5%	(59,9%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**6 732 718**	**802 358**	**11,9%**	**802 358**	**11,9%**	**1 158 646**	**15,4%**	**(30,8%)**
Employee related costs	1 034 790	17	-	17	-	220 034	21,9%	(100,0%)
Remuneration of councillors	77 587	-	-	-	-	17 594	23,5%	(100,0%)
Bulk purchases - electricity	2 423 181	491 068	20,3%	491 068	20,3%	499 113	16,9%	(1,6%)
Inventory consumed	658 033	106 528	16,2%	106 528	16,2%	94 274	14,0%	13,0%
Debt impairment	752 019	-	-	-	-	-	-	-
Depreciation and amortisation	491 025	30 909	6,3%	30 909	6,3%	92 727	17,7%	(66,7%)
Interest	66 725	-	-	-	-	-	-	-
Contracted services	892 108	116 007	13,0%	116 007	13,0%	171 434	16,4%	(32,3%)
Transfers and subsidies	20 967	260	1,2%	260	1,2%	235	1,0%	10,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	316 282	57 569	18,2%	57 569	18,2%	63 234	19,2%	(9,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**224 649**	**1 017 127**	**-**	**1 017 127**	**-**	**697 247**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	381 155	49 570	13,0%	49 570	13,0%	56 532	13,9%	(12,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**605 804**	**1 066 697**		**1 066 697**		**753 779**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**605 804**	**1 066 697**		**1 066 697**		**753 779**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**605 804**	**1 066 697**		**1 066 697**		**753 779**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**605 804**	**1 066 697**		**1 066 697**		**753 779**		

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	**482 704**	**43 324**	**9,0%**	**43 324**	**9,0%**	**81 291**	**12,7%**	**(46,7%)**
National Government	380 673	43 324	11,4%	43 324	11,4%	80 710	20,0%	(46,3%)
Provincial Government	482	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**381 155**	**43 324**	**11,4%**	**43 324**	**11,4%**	**80 710**	**20,0%**	**(46,3%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	101 550	-	-	-	-	581	,2%	(100,0%)
Capital Expenditure Functional	**482 704**	**43 324**	**9,0%**	**43 324**	**9,0%**	**81 291**	**12,7%**	**(46,7%)**
Municipal governance and administration	**22 645**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	3 643	-	-	-	-	-	-	-
Finance and administration	18 910	-	-	-	-	-	-	-
Internal audit	91	-	-	-	-	-	-	-
Community and Public Safety	**20 804**	**-**	**-**	**-**	**-**	**1 503**	**3,7%**	**(100,0%)**
Community and Social Services	7 987	-	-	-	-	69	,7%	(100,0%)
Sport And Recreation	503	-	-	-	-	1 434	62,9%	(100,0%)
Public Safety	11 815	-	-	-	-	-	-	-
Housing	500	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**323 713**	**35 195**	**10,9%**	**35 195**	**10,9%**	**28 666**	**8,6%**	**22,8%**
Planning and Development	291 712	34 576	11,9%	34 576	11,9%	12 586	4,5%	174,7%
Road Transport	32 001	619	1,9%	619	1,9%	16 080	31,4%	(96,2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**115 542**	**8 128**	**7,0%**	**8 128**	**7,0%**	**51 122**	**29,7%**	**(84,1%)**
Energy sources	46 917	-	-	-	-	4 586	6,5%	(100,0%)
Water Management	48 800	8 128	16,7%	8 128	16,7%	22 426	25,3%	(63,8%)
Waste Water Management	19 275	-	-	-	-	24 110	226,0%	(100,0%)
Waste Management	550	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**5 825 116**	**-**	**-**	**-**	**-**	**1 135 819**	**16,8%**	**(100,0%)**
Property rates	524 420	-	-	-	-	-	-	-
Service charges	3 116 273	-	-	-	-	-	-	-

Other revenue	232 482	-	-	-	-	1 135 819	592,2%	(100,0%)
Transfers and Subsidies - Operational	1 477 434	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	381 155	-	-	-	-	-	-	-
Interest	93 352	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(5 374 965)**	**(78 470)**	**1,5%**	**(78 470)**	**1,5%**	**(31)**	**-**	**252 645,4%**
Suppliers and employees	(5 326 998)	(78 470)	1,5%	(78 470)	1,5%	(31)	-	252 645,4%
Finance charges	(27 000)	-	-	-	-	-	-	-
Transfers and grants	(20 967)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**450 151**	**(78 470)**	**(17,4%)**	**(78 470)**	**(17,4%)**	**1 135 788**	**174,9%**	**(106,9%)**
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	**(558 409)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(558 409)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(558 409)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(108 258)**	**(78 470)**	**72,5%**	**(78 470)**	**72,5%**	**1 135 788**	**(1 282,0%)**	**(106,9%)**
Cash/cash equivalents at the year begin:	542 172	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**433 914**	**(78 470)**	**(18,1%)**	**(78 470)**	**(18,1%)**	**1 135 788**	**(1 282,0%)**	**(106,9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	75 822	3,6%	51 400	2,5%	38 171	1,8%	1 916 041	92,1%	2 081 435	22,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	133 139	17,1%	72 142	9,3%	36 739	4,7%	535 960	68,9%	777 980	8,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	50 263	6,0%	27 167	3,2%	20 476	2,4%	740 107	88,3%	838 013	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 490	3,7%	17 061	2,7%	14 742	2,3%	585 021	91,4%	640 314	6,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 567	2,8%	14 570	2,1%	12 613	1,8%	648 661	93,3%	695 411	7,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	908	1,9%	783	1,7%	658	1,4%	45 035	95,0%	47 384	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	55 788	1,6%	54 792	1,6%	53 548	1,5%	3 295 851	95,3%	3 459 979	37,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 111	2,9%	28 825	3,9%	11 537	1,6%	670 105	91,6%	731 578	7,9%	-	-	-	-
Total By Income Source	**380 086**	**4,1%**	**266 740**	**2,9%**	**188 483**	**2,0%**	**8 436 783**	**91,0%**	**9 272 093**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18 906	12,9%	13 593	9,3%	7 751	5,3%	105 938	72,5%	146 188	1,6%	-	-	-	-
Commercial	111 729	18,4%	56 418	9,3%	24 189	4,0%	413 453	68,3%	605 790	6,5%	-	-	-	-
Households	189 296	2,6%	147 317	2,0%	123 183	1,7%	6 825 628	93,7%	7 285 424	78,6%	-	-	-	-
Other	60 154	4,9%	49 412	4,0%	33 361	2,7%	1 091 764	88,4%	1 234 691	13,3%	-	-	-	-
Total By Customer Group	**380 086**	**4,1%**	**266 740**	**2,9%**	**188 483**	**2,0%**	**8 436 783**	**91,0%**	**9 272 093**	**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	-	-	-	-	(9)	(77,8%)	20	177,8%	11	-
Bulk Water	38 080	26,9%	-	-	-	-	103 291	73,1%	141 371	36,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	643	100,0%	643	,2%
Trade Creditors	66 512	29,7%	9 238	4,1%	(792)	(,4%)	149 205	66,6%	224 163	57,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	0	-	(0)	-	(43)	(,2%)	22 671	100,2%	22 627	5,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**104 592**	**26,9%**	**9 237**	**2,4%**	**(844)**	**(,2%)**	**275 830**	**70,9%**	**388 815**	**100,0%**

Contact Details

Municipal Manager	Adv Ashmar Khuduge	014 590 3551
Chief Financial Officer	Mr Godfrey Ditsele	014 590 3312

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
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	**4 571 805**	**1 329 151**	**29,1%**	**1 329 151**	**29,1%**	**1 253 777**	**29,4%**	**6,0%**
Exchange Revenue								
Service charges - Electricity	1 220 696	319 974	26,2%	319 974	26,2%	325 791	29,4%	(1,8%)
Service charges - Water	883 876	219 633	24,8%	219 633	24,8%	191 743	22,7%	14,5%
Service charges - Waste Water Management	184 570	37 921	20,5%	37 921	20,5%	37 262	21,1%	1,8%
Service charges - Waste Management	229 597	50 558	22,0%	50 558	22,0%	50 506	23,0%	,1%
Sale of Goods and Rendering of Services	10 307	2 472	24,0%	2 472	24,0%	3 235	33,0%	(23,6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	669 331	190 138	28,4%	190 138	28,4%	170 227	33,5%	11,7%
Interest earned from Current and Non Current Assets	11 138	2 587	23,2%	2 587	23,2%	1 631	15,9%	58,6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 890	1 777	18,0%	1 777	18,0%	2 488	25,2%	(28,6%)
Licence and permits	7 769	2 048	26,4%	2 048	26,4%	2 044	27,5%	,2%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	54 224	6 895	12,7%	6 895	12,7%	9 292	18,2%	(25,8%)
Non-Exchange Revenue								
Property rates	522 318	187 467	35,9%	187 467	35,9%	173 683	29,3%	7,9%
Surcharges and Taxes	157	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 249	3 991	32,6%	3 991	32,6%	1 397	11,9%	185,6%
Licences or permits	850	-	-	-	-	-	-	-
Transfer and subsidies - Operational	700 077	284 547	40,6%	284 547	40,6%	267 446	40,7%	6,4%
Interest	54 756	19 144	35,0%	19 144	35,0%	16 995	31,0%	12,6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	36	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**5 083 260**	**678 735**	**13,4%**	**678 735**	**13,4%**	**547 838**	**12,9%**	**23,9%**
Employee related costs	853 770	195 240	22,9%	195 240	22,9%	187 812	23,6%	4,0%
Remuneration of councillors	48 505	9 932	20,5%	9 932	20,5%	9 045	19,6%	9,8%
Bulk purchases - electricity	1 042 475	217 337	20,8%	217 337	20,8%	62 383	6,7%	248,4%
Inventory consumed	731 789	100 876	13,8%	100 876	13,8%	135 121	31,1%	(25,3%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	401 098	73 461	18,3%	73 461	18,3%	81 874	19,9%	(10,3%)
Interest	10 591	31	,3%	31	,3%	144	1,4%	(78,3%)
Contracted services	399 736	45 069	11,3%	45 069	11,3%	45 617	12,5%	(1,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 330 878	2 056	,2%	2 056	,2%	820	-	150,8%
Operational costs	264 419	34 732	13,1%	34 732	13,1%	25 024	10,1%	38,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(511 454)**	**650 417**	**-**	**650 417**	**-**	**705 938**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	217 985	2 745	1,3%	2 745	1,3%	18 481	9,9%	(85,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(293 469)**	**653 161**		**653 161**		**724 419**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(293 469)**	**653 161**		**653 161**		**724 419**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(293 469)**	**653 161**		**653 161**		**724 419**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(293 469)**	**653 161**		**653 161**		**724 419**		

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	**265 985**	**9 059**	**3,4%**	**9 059**	**3,4%**	**26 031**	**11,0%**	**(65,2%)**
National Government	217 985	5 135	2,4%	5 135	2,4%	26 002	14,0%	(80,2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**217 985**	**5 135**	**2,4%**	**5 135**	**2,4%**	**26 002**	**14,0%**	**(80,2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	48 000	3 923	8,2%	3 923	8,2%	29	,1%	13 566,4%
Capital Expenditure Functional	**265 985**	**9 059**	**3,4%**	**9 059**	**3,4%**	**26 031**	**11,0%**	**(65,2%)**
Municipal governance and administration	**36 500**	**3 923**	**10,7%**	**3 923**	**10,7%**	**29**	**,1%**	**13 566,4%**
Executive and Council	33 500	3 618	10,8%	3 618	10,8%	29	,1%	12 504,2%
Finance and administration	3 000	305	10,2%	305	10,2%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**20 850**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	1 000	-	-	-	-	-	-	-
Sport And Recreation	19 850	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 000**	**-**	**-**	**-**	**-**	**8 745**	**68,3%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	11 000	-	-	-	-	8 745	68,3%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**197 636**	**5 135**	**2,6%**	**5 135**	**2,6%**	**17 257**	**11,3%**	**(70,2%)**
Energy sources	33 110	-	-	-	-	533	10,4%	(100,0%)
Water Management	52 518	2 239	4,3%	2 239	4,3%	10 685	30,1%	(79,0%)
Waste Water Management	65 434	2 896	4,4%	2 896	4,4%	5 861	7,9%	(50,6%)
Waste Management	46 573	-	-	-	-	178	,5%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**3 351 272**	**1 786 103**	**53,3%**	**1 786 103**	**53,3%**	**1 523 076**	**51,6%**	**17,3%**
Property rates	365 623	110 788	30,3%	110 788	30,3%	103 149	26,7%	7,4%
Service charges	1 770 510	347 951	19,7%	347 951	19,7%	327 394	21,4%	6,3%

Other revenue	85 139	916 557	1 076,5%	916 557	1 076,5%	754 273	911,2%	21,5%
Transfers and Subsidies - Operational	694 663	289 468	41,7%	289 468	41,7%	273 248	41,5%	5,9%
Transfers and Subsidies - Capital	223 399	115 544	51,7%	115 544	51,7%	61 708	33,1%	87,2%
Interest	211 938	5 795	2,7%	5 795	2,7%	3 305	3,0%	75,3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(3 601 284)**	**(644 063)**	**17,9%**	**(644 063)**	**17,9%**	**(222 761)**	**7,3%**	**189,1%**
Suppliers and employees	(3 601 284)	(644 063)	17,9%	(644 063)	17,9%	(222 761)	7,3%	189,1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(250 012)**	**1 142 040**	**(456,8%)**	**1 142 040**	**(456,8%)**	**1 300 315**	**(1 092,2%)**	**(12,2%)**
Cash Flow from Investing Activities								
Receipts	**10 856**	**1 180**	**10,9%**	**1 180**	**10,9%**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	10 856	1 180	10,9%	1 180	10,9%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(265 985)**	**(9 059)**	**3,4%**	**(9 059)**	**3,4%**	**(26 031)**	**11,0%**	**(65,2%)**
Capital assets	(265 985)	(9 059)	3,4%	(9 059)	3,4%	(26 031)	11,0%	(65,2%)
Net Cash from/(used) Investing Activities	**(255 129)**	**(7 879)**	**3,1%**	**(7 879)**	**3,1%**	**(26 031)**	**11,0%**	**(69,7%)**
Cash Flow from Financing Activities								
Receipts	**2 525**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 525	-	-	-	-	-	-	-
Payments	**(1 200)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 200)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**1 325**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(503 817)**	**1 134 161**	**(225,1%)**	**1 134 161**	**(225,1%)**	**1 274 285**	**(353,9%)**	**(11,0%)**
Cash/cash equivalents at the year begin:	214 255	43 645	20,4%	43 645	20,4%	64 359	69,4%	(32,2%)
Cash/cash equivalents at the year end:	**(289 562)**	**1 290 919**	**(445,8%)**	**1 290 919**	**(445,8%)**	**1 456 566**	**(544,7%)**	**(11,4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	85 215	2,3%	83 843	2,2%	64 386	1,7%	3 537 719	93,8%	3 771 164	34,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	106 853	12,4%	42 815	5,0%	27 925	3,2%	683 562	79,4%	861 156	7,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	42 085	6,3%	16 149	2,4%	62 004	9,3%	544 992	81,9%	665 230	6,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 684	2,1%	7 151	1,5%	6 610	1,4%	448 617	95,0%	472 062	4,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 103	2,0%	14 450	1,5%	13 625	1,4%	916 026	95,1%	963 205	8,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	72 140	1,9%	70 743	1,8%	69 743	1,8%	3 630 249	94,5%	3 842 876	34,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 784	2,1%	10 110	2,4%	6 157	1,4%	402 641	94,1%	427 691	3,9%	-	-	-	-
Total By Income Source	**343 864**	**3,1%**	**245 261**	**2,2%**	**250 451**	**2,3%**	**10 163 807**	**92,4%**	**11 003 383**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14 164	8,7%	7 775	4,8%	45 821	28,2%	94 977	58,4%	162 736	1,5%	-	-	-	-
Commercial	98 625	10,7%	31 242	3,4%	27 772	3,0%	765 088	82,9%	922 727	8,4%	-	-	-	-
Households	231 076	2,3%	206 244	2,1%	176 859	1,8%	9 303 742	93,8%	9 917 921	90,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**343 864**	**3,1%**	**245 261**	**2,2%**	**250 451**	**2,3%**	**10 163 807**	**92,4%**	**11 003 383**	**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	123 382	4,2%	408 551	13,8%	-	-	2 426 970	82,0%	2 958 903	52,1%
Bulk Water	144 279	5,5%	72 125	2,8%	69 174	2,7%	2 323 403	89,1%	2 608 982	45,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 910	29,2%	3 207	2,9%	59 573	54,4%	14 741	13,5%	109 431	1,9%
Auditor-General	1 871	67,6%	15	,6%	8	,3%	875	31,6%	2 769	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**301 441**	**5,3%**	**483 898**	**8,5%**	**128 755**	**2,3%**	**4 765 990**	**83,9%**	**5 680 084**	**100,0%**

Contact Details

Municipal Manager	Ms Lesego Seametso	018 487 8009
Chief Financial Officer	Ms Mercy Phetla	018 487 8017

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: J B MARKS (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**2 330 863**	**742 085**	**31,8%**	**742 085**	**31,8%**	**709 900**	**31,8%**	**4,5%**
Exchange Revenue								
Service charges - Electricity	1 090 384	352 998	32,4%	352 998	32,4%	326 035	33,6%	8,3%
Service charges - Water	138 771	39 962	28,8%	39 962	28,8%	52 086	42,4%	(23,3%)
Service charges - Waste Water Management	108 819	30 107	27,7%	30 107	27,7%	26 486	28,1%	13,7%
Service charges - Waste Management	68 420	17 249	25,2%	17 249	25,2%	16 465	26,2%	4,8%
Sale of Goods and Rendering of Services	4 368	1 074	24,6%	1 074	24,6%	801	14,5%	34,1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 194	23 273	24,2%	23 273	24,2%	24 490	28,8%	(5,0%)
Interest earned from Current and Non Current Assets	16 941	5 526	32,6%	5 526	32,6%	3 848	30,0%	43,6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 786	831	22,0%	831	22,0%	694	16,2%	19,9%
Licence and permits	9	-	-	-	-	1	7,2%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	41	1	2,0%	1	2,0%	(9)	(15,1%)	(109,3%)
Non-Exchange Revenue								
Property rates	299 273	76 910	25,7%	76 910	25,7%	71 481	17,7%	7,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 963	-	-	-	-	1	-	(100,0%)
Licences or permits	15 557	4 324	27,8%	4 324	27,8%	3 420	20,6%	26,4%
Transfer and subsidies - Operational	445 267	182 770	41,0%	182 770	41,0%	177 769	42,2%	2,8%
Interest	27 070	7 060	26,1%	7 060	26,1%	6 321	32,1%	11,7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	12	-	(100,0%)
Operating Expenditure	**2 481 714**	**538 395**	**21,7%**	**538 395**	**21,7%**	**507 920**	**22,8%**	**6,0%**
Employee related costs	642 582	155 697	24,2%	155 697	24,2%	154 041	25,6%	1,1%
Remuneration of councillors	37 880	5 239	13,8%	5 239	13,8%	7 320	22,4%	(28,4%)
Bulk purchases - electricity	1 065 828	273 978	25,7%	273 978	25,7%	258 456	30,0%	6,0%
Inventory consumed	46 668	11 026	23,6%	11 026	23,6%	9 983	22,6%	10,5%
Debt impairment	99 019	-	-	-	-	-	-	-
Depreciation and amortisation	192 717	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	286 495	58 178	20,3%	58 178	20,3%	48 184	19,7%	20,7%
Transfers and subsidies	650	118	18,1%	118	18,1%	260	13,7%	(54,8%)
Irrecoverable debts written off	20 000	-	-	-	-	-	-	-
Operational costs	89 875	34 159	38,0%	34 159	38,0%	29 676	33,4%	15,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(150 851)**	**203 690**	**-**	**203 690**	**-**	**201 981**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	210 364	-	-	-	-	48 413	25,1%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**59 513**	**203 690**		**203 690**		**250 394**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**59 513**	**203 690**		**203 690**		**250 394**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**59 513**	**203 690**		**203 690**		**250 394**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**59 513**	**203 690**		**203 690**		**250 394**		

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	**234 198**	**25 230**	**10,8%**	**25 230**	**10,8%**	**31 406**	**13,7%**	**(19,7%)**
National Government	206 288	31 622	15,3%	31 622	15,3%	28 966	15,0%	9,2%
Provincial Government	1 200	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**207 488**	**31 622**	**15,2%**	**31 622**	**15,2%**	**28 966**	**15,0%**	**9,2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	26 710	(6 392)	(23,9%)	(6 392)	(23,9%)	2 440	6,6%	(361,9%)
Capital Expenditure Functional	**234 198**	**25 230**	**10,8%**	**25 230**	**10,8%**	**31 406**	**13,7%**	**(19,7%)**
Municipal governance and administration	**4 640**	**(2 528)**	**(54,5%)**	**(2 528)**	**(54,5%)**	**18**	**-**	**(13 950,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 640	(2 528)	(54,5%)	(2 528)	(54,5%)	18	-	(13 950,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**30 999**	**4 298**	**13,9%**	**4 298**	**13,9%**	**-**	**-**	**(100,0%)**
Community and Social Services	1 200	-	-	-	-	-	-	-
Sport And Recreation	22 799	4 292	18,8%	4 292	18,8%	-	-	(100,0%)
Public Safety	7 000	6	,1%	6	,1%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 220**	**3 211**	**19,8%**	**3 211**	**19,8%**	**994**	**8,9%**	**223,0%**
Planning and Development	10 100	1 991	19,7%	1 991	19,7%	-	-	(100,0%)
Road Transport	6 000	1 221	20,3%	1 221	20,3%	994	16,1%	22,8%
Environmental Protection	120	-	-	-	-	-	-	-
Trading Services	**182 339**	**20 250**	**11,1%**	**20 250**	**11,1%**	**30 394**	**14,5%**	**(33,4%)**
Energy sources	10 000	2 758	27,6%	2 758	27,6%	2 214	7,4%	24,6%
Water Management	62 490	13 218	21,2%	13 218	21,2%	8 186	9,0%	61,5%
Waste Water Management	109 849	4 274	3,9%	4 274	3,9%	8 310	11,2%	(48,6%)
Waste Management	-	-	-	-	-	11 683	80,6%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**2 342 543**	**611 824**	**26,1%**	**611 824**	**26,1%**	**715 584**	**34,9%**	**(14,5%)**
Property rates	291 782	80 509	27,6%	80 509	27,6%	50 100	13,2%	60,7%
Service charges	1 232 137	390 772	31,7%	390 772	31,7%	332 024	34,8%	17,7%

Other revenue	39 729	(141 023)	(355,0%)	(141 023)	(355,0%)	100 521	(4 018,2%)	(240,3%)
Transfers and Subsidies - Operational	445 267	186 425	41,9%	186 425	41,9%	177 769	42,2%	4,9%
Transfers and Subsidies - Capital	210 364	84 969	40,4%	84 969	40,4%	48 413	25,1%	75,5%
Interest	123 264	9 252	7,5%	9 252	7,5%	5 705	5,5%	62,2%
Dividends	-	921	-	921	-	1 052	31 637,3%	(12,5%)
Payments	**(2 168 780)**	**(731 507)**	**33,7%**	**(731 507)**	**33,7%**	**(342 649)**	**18,3%**	**113,5%**
Suppliers and employees	(2 169 280)	(731 507)	33,7%	(731 507)	33,7%	(342 649)	18,3%	113,5%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	500	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**173 763**	**(119 683)**	**(68,9%)**	**(119 683)**	**(68,9%)**	**372 934**	**210,9%**	**(132,1%)**
Cash Flow from Investing Activities								
Receipts	**(6)**	**(2 088)**	**36 255,1%**	**(2 088)**	**36 255,1%**	**(1 210)**	**3,0%**	**72,5%**
Proceeds on disposal of PPE	(6)	75	(1 310,6%)	75	(1 310,6%)	118	-	(35,8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(2 163)	-	(2 163)	-	(1 328)	3,3%	62,9%
Payments	**(234 198)**	**(48 618)**	**20,8%**	**(48 618)**	**20,8%**	**(39 949)**	**17,4%**	**21,7%**
Capital assets	(234 198)	(48 618)	20,8%	(48 618)	20,8%	(39 949)	17,4%	21,7%
Net Cash from/(used) Investing Activities	**(234 204)**	**(50 706)**	**21,7%**	**(50 706)**	**21,7%**	**(41 159)**	**15,2%**	**23,2%**
Cash Flow from Financing Activities								
Receipts	**-**	**2 266**	**-**	**2 266**	**-**	**1 332**	**-**	**70,2%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2 266	-	2 266	-	1 332	-	70,2%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**2 266**	**-**	**2 266**	**-**	**1 332**	**-**	**70,2%**
Net Increase/(Decrease) in cash held	**(60 441)**	**(168 123)**	**278,2%**	**(168 123)**	**278,2%**	**333 107**	**(357,5%)**	**(150,5%)**
Cash/cash equivalents at the year begin:	158 679	76 088	48,0%	76 088	48,0%	43 622	13,2%	74,4%
Cash/cash equivalents at the year end:	**98 238**	**(41 754)**	**(42,5%)**	**(41 754)**	**(42,5%)**	**368 253**	**154,9%**	**(111,3%)**

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	5 733	2,8%	12 968	6,4%	7 735	3,8%	177 359	87,0%	203 795	12,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	104 650	24,9%	49 237	11,7%	13 942	3,3%	251 638	60,0%	419 467	25,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 951	,9%	11 553	5,2%	7 812	3,5%	202 852	90,5%	224 167	13,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 177	3,5%	8 608	4,9%	3 702	2,1%	155 587	89,4%	174 074	10,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 141	3,5%	3 573	2,4%	2 558	1,7%	136 868	92,4%	148 140	8,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	19,6%	11	3,0%	6	1,5%	296	75,9%	389	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 018	2,1%	11 203	2,3%	11 067	2,3%	449 247	93,3%	481 535	29,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(24 609)	(552,0%)	373	8,4%	278	6,2%	28 417	637,4%	4 458	,3%	-	-	-	-
Total By Income Source	**109 136**	**6,6%**	**97 527**	**5,9%**	**47 099**	**2,8%**	**1 402 264**	**84,7%**	**1 656 026**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 256	2,6%	22 427	18,2%	4 967	4,0%	92 634	75,1%	123 284	7,4%	-	-	-	-
Commercial	50 504	9,7%	33 688	6,4%	16 068	3,1%	422 151	80,8%	522 410	31,5%	-	-	-	-
Households	54 110	5,5%	40 645	4,1%	25 334	2,6%	866 668	87,8%	986 758	59,6%	-	-	-	-
Other	1 266	5,4%	767	3,3%	730	3,1%	20 811	88,3%	23 573	1,4%	-	-	-	-
Total By Customer Group	**109 136**	**6,6%**	**97 527**	**5,9%**	**47 099**	**2,8%**	**1 402 264**	**84,7%**	**1 656 026**	**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	150 611	22,8%	126 707	19,2%	124 012	18,8%	259 027	39,2%	660 357	91,7%
Bulk Water	2 633	5,2%	5 835	11,4%	-	-	42 519	83,4%	50 987	7,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	225	24,8%	-	-	-	-	684	75,2%	909	,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 064	40,5%	-	-	-	-	4 505	59,5%	7 568	1,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**156 533**	**21,7%**	**132 542**	**18,4%**	**124 012**	**17,2%**	**306 734**	**42,6%**	**719 822**	**100,0%**

Contact Details

Municipal Manager	Mr Kgomotso Kumbe	018 299 5003
Chief Financial Officer	Mr Tshepang Ngqobe	018 299 5153

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
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	**3 706 184**	**968 482**	**26,1%**	**968 482**	**26,1%**	**892 997**	**26,8%**	**8,5%**
Exchange Revenue								
Service charges - Electricity	1 823 805	507 584	27,8%	507 584	27,8%	462 747	28,6%	9,7%
Service charges - Water	295 928	51 953	17,6%	51 953	17,6%	45 828	18,6%	13,4%
Service charges - Waste Water Management	185 368	44 239	23,9%	44 239	23,9%	41 193	24,7%	7,4%
Service charges - Waste Management	195 619	50 194	25,7%	50 194	25,7%	46 513	25,1%	7,9%
Sale of Goods and Rendering of Services	37 416	3 794	10,1%	3 794	10,1%	10 396	30,0%	(63,5%)
Agency services	19 551	4 946	25,3%	4 946	25,3%	4 677	23,1%	5,7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 841	5 000	26,5%	5 000	26,5%	5 208	28,9%	(4,0%)
Interest earned from Current and Non Current Assets	75 000	23 587	31,4%	23 587	31,4%	19 775	34,1%	19,3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	9	2	24,2%	2	24,2%	2	20,9%	20,7%
Rental from Fixed Assets	6 577	2 075	31,5%	2 075	31,5%	2 090	33,3%	(,7%)
Licence and permits	4 169	899	21,6%	899	21,6%	962	26,6%	(6,5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	86 702	5 936	6,8%	5 936	6,8%	1 880	29,3%	215,8%
Non-Exchange Revenue								
Property rates	538 383	161 344	30,0%	161 344	30,0%	153 071	31,3%	5,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	124 676	1 147	,9%	1 147	,9%	1 117	,9%	2,7%
Licences or permits	12	894	7 635,9%	894	7 635,9%	17	760,7%	5 217,8%
Transfer and subsidies - Operational	269 125	104 138	38,7%	104 138	38,7%	96 702	39,1%	7,7%
Interest	3 303	751	22,7%	751	22,7%	820	26,0%	(8,5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 000	-	-	-	-	-	-	-
Other Gains	18 700	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**3 677 015**	**832 218**	**22,6%**	**832 218**	**22,6%**	**901 412**	**27,1%**	**(7,7%)**
Employee related costs	963 942	197 042	20,4%	197 042	20,4%	187 842	21,0%	4,9%
Remuneration of councillors	41 280	8 700	21,1%	8 700	21,1%	8 307	21,1%	4,7%
Bulk purchases - electricity	1 463 347	426 909	29,2%	426 909	29,2%	444 309	36,4%	(3,9%)
Inventory consumed	131 411	13 357	10,2%	13 357	10,2%	16 677	12,7%	(19,9%)
Debt impairment	78 676	(4 148)	(5,3%)	(4 148)	(5,3%)	25 801	40,8%	(116,1%)
Depreciation and amortisation	283 543	67 518	23,8%	67 518	23,8%	68 423	25,0%	(1,3%)
Interest	147 210	37 379	25,4%	37 379	25,4%	39 639	24,9%	(5,7%)
Contracted services	275 369	32 149	11,7%	32 149	11,7%	29 892	12,7%	7,5%
Transfers and subsidies	6 190	467	7,5%	467	7,5%	30 404	82,9%	(98,5%)
Irrecoverable debts written off	108 466	19 358	17,8%	19 358	17,8%	19 224	17,4%	,7%
Operational costs	170 481	33 486	19,6%	33 486	19,6%	30 894	19,6%	8,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	7 100	-	-	-	-	-	-	-
Surplus/(Deficit)	**29 169**	**136 264**	**-**	**136 264**	**-**	**(8 415)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	571 153	27 074	4,7%	27 074	4,7%	18 165	2,7%	49,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**600 322**	**163 337**		**163 337**		**9 750**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**600 322**	**163 337**		**163 337**		**9 750**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**600 322**	**163 337**		**163 337**		**9 750**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**600 322**	**163 337**		**163 337**		**9 750**		

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	**714 166**	**39 833**	**5,6%**	**39 833**	**5,6%**	**36 423**	**4,8%**	**9,4%**
National Government	509 719	25 692	5,0%	25 692	5,0%	21 475	3,6%	19,6%
Provincial Government	33 434	1 382	4,1%	1 382	4,1%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	20 000	3 926	19,6%	3 926	19,6%	1 221	15,3%	221,6%
Transfers recognised - capital	**563 153**	**31 000**	**5,5%**	**31 000**	**5,5%**	**22 696**	**3,4%**	**36,6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	151 013	8 833	5,8%	8 833	5,8%	13 727	13,5%	(35,7%)
Capital Expenditure Functional	**714 166**	**39 833**	**5,6%**	**39 833**	**5,6%**	**36 423**	**4,8%**	**9,4%**
Municipal governance and administration	**39 804**	**2 371**	**6,0%**	**2 371**	**6,0%**	**2 029**	**8,6%**	**16,8%**
Executive and Council	-	-	-	-	-	10	84,8%	(100,0%)
Finance and administration	39 804	2 371	6,0%	2 371	6,0%	2 020	8,6%	17,4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**79 967**	**120**	**,2%**	**120**	**,2%**	**345**	**,4%**	**(65,1%)**
Community and Social Services	4 925	12	,3%	12	,3%	56	1,3%	(77,7%)
Sport And Recreation	12 847	68	,5%	68	,5%	79	,7%	(14,6%)
Public Safety	7 725	16	,2%	16	,2%	81	,9%	(80,2%)
Housing	54 470	24	-	24	-	129	,2%	(81,3%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 990**	**5 450**	**10,5%**	**5 450**	**10,5%**	**5 204**	**8,2%**	**4,7%**
Planning and Development	315	31	9,8%	31	9,8%	44	14,5%	(29,4%)
Road Transport	51 675	5 419	10,5%	5 419	10,5%	5 160	8,2%	5,0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**541 180**	**31 892**	**5,9%**	**31 892**	**5,9%**	**28 845**	**4,9%**	**10,6%**
Energy sources	65 782	15 821	24,1%	15 821	24,1%	13 492	37,7%	17,3%
Water Management	27 057	1 203	4,4%	1 203	4,4%	2 258	16,4%	(46,7%)
Waste Water Management	438 342	14 838	3,4%	14 838	3,4%	8 621	1,6%	72,1%
Waste Management	10 000	30	,3%	30	,3%	4 474	57,9%	(99,3%)
Other	**1 225**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**4 062 227**	**1 418 030**	**34,9%**	**1 418 030**	**34,9%**	**1 199 894**	**31,9%**	**18,2%**
Property rates	522 231	131 513	25,2%	131 513	25,2%	127 827	27,1%	2,9%
Service charges	2 425 699	661 867	27,3%	661 867	27,3%	557 769	26,2%	18,7%

Other revenue	176 874	394 895	223,3%	394 895	223,3%	330 203	181,6%	19,6%
Transfers and Subsidies - Operational	269 125	106 484	39,6%	106 484	39,6%	104 217	43,0%	2,2%
Transfers and Subsidies - Capital	571 153	99 751	17,5%	99 751	17,5%	57 017	8,6%	75,0%
Interest	97 144	23 520	24,2%	23 520	24,2%	22 862	28,9%	2,9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(3 199 230)**	**(841 826)**	**26,3%**	**(841 826)**	**26,3%**	**(804 635)**	**28,0%**	**4,6%**
Suppliers and employees	(3 045 830)	(841 415)	27,6%	(841 415)	27,6%	(804 635)	30,0%	4,6%
Finance charges	(147 210)	(411)	,3%	(411)	,3%	-	-	(100,0%)
Transfers and grants	(6 190)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**862 997**	**576 204**	**66,8%**	**576 204**	**66,8%**	**395 259**	**44,4%**	**45,8%**
Cash Flow from Investing Activities								
Receipts	**3 003**	**-**	**-**	**-**	**-**	**3**	**,1%**	**(100,0%)**
Proceeds on disposal of PPE	3 003	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	3	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(714 166)**	**(39 833)**	**5,6%**	**(39 833)**	**5,6%**	**(36 423)**	**4,8%**	**9,4%**
Capital assets	(714 166)	(39 833)	5,6%	(39 833)	5,6%	(36 423)	4,8%	9,4%
Net Cash from/(used) Investing Activities	**(711 163)**	**(39 833)**	**5,6%**	**(39 833)**	**5,6%**	**(36 420)**	**4,8%**	**9,4%**
Cash Flow from Financing Activities								
Receipts	**-**	**422**	**-**	**422**	**-**	**(34)**	**-**	**(1 351,6%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	422	-	422	-	(34)	-	(1 351,6%)
Payments	**(102 172)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(102 172)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(102 172)**	**422**	**(,4%)**	**422**	**(,4%)**	**(34)**	**-**	**(1 351,6%)**
Net Increase/(Decrease) in cash held	**49 662**	**536 793**	**1 080,9%**	**536 793**	**1 080,9%**	**358 805**	**972,2%**	**49,6%**
Cash/cash equivalents at the year begin:	750 000	1 028 889	137,2%	1 028 889	137,2%	697 523	100,9%	47,5%
Cash/cash equivalents at the year end:	799 662	1 565 726	195,8%	1 565 726	195,8%	1 056 311	145,0%	48,2%

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	20 813	17,3%	7 059	5,9%	4 794	4,0%	87 844	72,9%	120 511	19,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	116 267	70,4%	9 724	5,9%	3 238	2,0%	35 854	21,7%	165 083	26,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 188	54,7%	4 141	5,6%	2 109	2,9%	27 023	36,8%	73 461	11,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 591	20,3%	3 319	5,0%	2 331	3,5%	47 554	71,2%	66 794	10,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 653	15,8%	4 423	4,5%	3 298	3,3%	75 430	76,3%	98 804	15,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	461	5,1%	336	3,7%	250	2,8%	7 951	88,4%	8 998	1,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57 882	58,6%	3 417	3,5%	1 570	1,6%	35 987	36,4%	98 855	15,6%	-	-	-	-
Total By Income Source	**264 856**	**41,9%**	**32 419**	**5,1%**	**17 590**	**2,8%**	**317 642**	**50,2%**	**632 506**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	16 988	50,8%	4 595	13,7%	2 013	6,0%	9 838	29,4%	33 433	5,3%	-	-	-	-
Commercial	111 127	72,9%	6 208	4,1%	2 295	1,5%	32 751	21,5%	152 381	24,1%	-	-	-	-
Households	80 570	22,3%	18 659	5,2%	12 104	3,3%	250 374	69,2%	361 707	57,2%	-	-	-	-
Other	56 171	66,1%	2 957	3,5%	1 177	1,4%	24 679	29,0%	84 984	13,4%	-	-	-	-
Total By Customer Group	**264 856**	**41,9%**	**32 419**	**5,1%**	**17 590**	**2,8%**	**317 642**	**50,2%**	**632 506**	**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	156 418	100,0%	-	-	-	-	-	-	156 418	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**156 418**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**156 418**	**100,0%**

Contact Details

Municipal Manager	Dr Johan Leibbrandt	021 807 4615
Chief Financial Officer	Mr Bradley Brown	021 807 4623

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**2 869 321**	**677 965**	**23,6%**	**677 965**	**23,6%**	**734 687**	**29,0%**	**(7,7%)**
Exchange Revenue								
Service charges - Electricity	1 215 949	249 574	20,5%	249 574	20,5%	306 437	29,8%	(18,6%)
Service charges - Water	201 453	17 361	8,6%	17 361	8,6%	39 876	21,8%	(56,5%)
Service charges - Waste Water Management	132 113	38 731	29,3%	38 731	29,3%	35 783	29,1%	8,2%
Service charges - Waste Management	112 789	34 595	30,7%	34 595	30,7%	32 430	28,2%	6,7%
Sale of Goods and Rendering of Services	25 591	9 202	36,0%	9 202	36,0%	7 081	28,7%	29,9%
Agency services	3 961	840	21,2%	840	21,2%	818	21,6%	2,6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 972	5 430	28,6%	5 430	28,6%	6 208	34,2%	(12,5%)
Interest earned from Current and Non Current Assets	63 980	14 022	21,9%	14 022	21,9%	15 292	34,6%	(8,3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 249	2 878	20,2%	2 878	20,2%	2 550	18,7%	12,9%
Licence and permits	8 754	1 594	18,2%	1 594	18,2%	1 502	17,9%	6,1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	59 231	3 372	5,7%	3 372	5,7%	12 447	26,1%	(72,9%)
Non-Exchange Revenue								
Property rates	571 651	200 530	35,1%	200 530	35,1%	188 178	37,0%	6,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	173 403	47	-	47	-	82	,1%	(42,6%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 585	97 170	37,3%	97 170	37,3%	84 945	34,6%	14,4%
Interest	3 426	1 008	29,4%	1 008	29,4%	1 057	31,5%	(4,7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 214	1 611	50,1%	1 611	50,1%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**2 741 081**	**341 000**	**12,4%**	**341 000**	**12,4%**	**336 996**	**13,4%**	**1,2%**
Employee related costs	729 635	0	-	0	-	-	-	(100,0%)
Remuneration of councillors	24 593	-	-	-	-	-	-	-
Bulk purchases - electricity	805 126	192 356	23,9%	192 356	23,9%	198 593	27,8%	(3,1%)
Inventory consumed	122 965	17 075	13,9%	17 075	13,9%	13 096	11,6%	30,4%
Debt impairment	77 289	-	-	-	-	-	-	-
Depreciation and amortisation	225 960	49 319	21,8%	49 319	21,8%	36 638	14,7%	34,6%
Interest	77 649	-	-	-	-	-	-	-
Contracted services	328 381	36 935	11,2%	36 935	11,2%	32 136	10,8%	14,9%
Transfers and subsidies	22 631	3 578	15,8%	3 578	15,8%	5 097	24,6%	(29,8%)
Irrecoverable debts written off	126 724	21	-	21	-	16 297	13,4%	(99,9%)
Operational costs	199 498	41 716	20,9%	41 716	20,9%	35 140	20,7%	18,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	630	-	-	-	-	-	-	-
Surplus/(Deficit)	**128 240**	**336 965**	**-**	**336 965**	**-**	**397 692**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	98 415	15 664	15,9%	15 664	15,9%	3 799	3,8%	312,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**226 656**	**352 629**		**352 629**		**401 491**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**226 656**	**352 629**		**352 629**		**401 491**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**226 656**	**352 629**		**352 629**		**401 491**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**226 656**	**352 629**		**352 629**		**401 491**		

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	**642 490**	**51 099**	**8,0%**	**51 099**	**8,0%**	**27 343**	**4,6%**	**86,9%**
National Government	63 693	14 612	22,9%	14 612	22,9%	567	,8%	2 476,6%
Provincial Government	21 885	1 053	4,8%	1 053	4,8%	3 273	12,1%	(67,8%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	33 057	6 113	18,5%	6 113	18,5%	5 088	13,2%	20,1%
Transfers recognised - capital	**118 636**	**21 777**	**18,4%**	**21 777**	**18,4%**	**8 928**	**6,5%**	**143,9%**
Borrowing	198 019	6 200	3,1%	6 200	3,1%	8 323	4,2%	(25,5%)
Internally generated funds	325 835	23 121	7,1%	23 121	7,1%	10 092	3,9%	129,1%
Capital Expenditure Functional	**642 490**	**51 099**	**8,0%**	**51 099**	**8,0%**	**27 343**	**4,6%**	**86,9%**
Municipal governance and administration	**55 320**	**2 385**	**4,3%**	**2 385**	**4,3%**	**137**	**,2%**	**1 644,7%**
Executive and Council	100	-	-	-	-	7	18,7%	(100,0%)
Finance and administration	55 220	2 385	4,3%	2 385	4,3%	129	,2%	1 745,8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**106 629**	**18 691**	**17,5%**	**18 691**	**17,5%**	**1 852**	**2,2%**	**909,3%**
Community and Social Services	56 631	11 352	20,0%	11 352	20,0%	505	1,3%	2 146,6%
Sport And Recreation	10 093	1 438	14,2%	1 438	14,2%	160	1,2%	798,4%
Public Safety	8 261	3 138	38,0%	3 138	38,0%	687	5,8%	356,6%
Housing	31 644	2 764	8,7%	2 764	8,7%	499	2,8%	453,5%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**99 849**	**8 347**	**8,4%**	**8 347**	**8,4%**	**12 142**	**11,4%**	**(31,3%)**
Planning and Development	5 135	2 606	50,7%	2 606	50,7%	3 279	18,1%	(20,5%)
Road Transport	94 464	5 729	6,1%	5 729	6,1%	8 841	10,3%	(35,2%)
Environmental Protection	250	12	4,9%	12	4,9%	23	,9%	(45,9%)
Trading Services	**380 693**	**21 675**	**5,7%**	**21 675**	**5,7%**	**13 212**	**3,8%**	**64,1%**
Energy sources	126 332	3 242	2,6%	3 242	2,6%	4 010	4,6%	(19,1%)
Water Management	148 159	13 137	8,9%	13 137	8,9%	4 850	3,1%	170,8%
Waste Water Management	87 200	5 296	6,1%	5 296	6,1%	886	1,1%	497,7%
Waste Management	19 002	-	-	-	-	3 465	11,4%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**3 063 238**	**821 905**	**26,8%**	**821 905**	**26,8%**	**733 302**	**27,2%**	**12,1%**
Property rates	548 788	347 110	63,3%	347 110	63,3%	348 354	71,3%	(,4%)
Service charges	1 858 920	385 430	20,7%	385 430	20,7%	350 777	21,8%	9,9%

Other revenue	230 996	40 384	17,5%	40 384	17,5%	30 571	14,6%	32,1%
Transfers and Subsidies - Operational	262 139	2 515	1,0%	2 515	1,0%	1 600	,7%	57,2%
Transfers and Subsidies - Capital	98 415	42 192	42,9%	42 192	42,9%	2 000	2,0%	2 009,6%
Interest	63 980	4 272	6,7%	4 272	6,7%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 490 240)**	**(384 487)**	**15,4%**	**(384 487)**	**15,4%**	**(472 869)**	**21,2%**	**(18,7%)**
Suppliers and employees	(2 405 393)	(384 487)	16,0%	(384 487)	16,0%	(472 869)	21,9%	(18,7%)
Finance charges	(62 215)	-	-	-	-	-	-	-
Transfers and grants	(22 631)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**572 998**	**437 417**	**76,3%**	**437 417**	**76,3%**	**260 433**	**56,4%**	**68,0%**
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	**(738 582)**	**(130 026)**	**17,6%**	**(130 026)**	**17,6%**	**(94 795)**	**13,8%**	**37,2%**
Capital assets	(738 582)	(130 026)	17,6%	(130 026)	17,6%	(94 795)	13,8%	37,2%
Net Cash from/(used) Investing Activities	**(738 582)**	**(130 026)**	**17,6%**	**(130 026)**	**17,6%**	**(94 795)**	**13,8%**	**37,2%**
Cash Flow from Financing Activities								
Receipts	**198 019**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	198 019	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(62 215)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(62 215)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**135 804**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(29 780)**	**307 391**	**(1 032,2%)**	**307 391**	**(1 032,2%)**	**165 638**	**(181,0%)**	**85,6%**
Cash/cash equivalents at the year begin:	678 807	-	-	-	-	615 785	99,1%	(100,0%)
Cash/cash equivalents at the year end:	**649 027**	**853 871**	**131,6%**	**853 871**	**131,6%**	**775 056**	**146,3%**	**10,2%**

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	15 489	10,7%	3 014	2,1%	3 703	2,6%	122 270	84,6%	144 477	27,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	95 171	85,8%	1 230	1,1%	884	,8%	13 585	12,3%	110 870	20,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 467	48,2%	1 662	3,0%	1 052	1,9%	25 709	46,8%	54 890	10,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 117	25,2%	902	2,0%	668	1,5%	31 422	71,2%	44 110	8,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 241	19,5%	1 108	1,9%	809	1,4%	44 376	77,1%	57 535	10,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 263	7,2%	391	2,2%	274	1,6%	15 602	89,0%	17 530	3,3%	-	-	-	-
Interest on Arrear Debtor Accounts	156	,2%	135	,2%	182	,2%	87 867	99,5%	88 340	16,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	229	1,5%	153	1,0%	89	,6%	14 439	96,8%	14 911	2,8%	-	-	-	-
Total By Income Source	**161 135**	**30,3%**	**8 597**	**1,6%**	**7 661**	**1,4%**	**355 270**	**66,7%**	**532 663**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 490	43,5%	1 364	5,7%	659	2,7%	11 601	48,1%	24 114	4,5%	-	-	-	-
Commercial	67 307	60,3%	627	,6%	859	,8%	42 831	38,4%	111 623	21,0%	-	-	-	-
Households	68 577	18,6%	6 274	1,7%	5 971	1,6%	286 949	78,0%	367 772	69,0%	-	-	-	-
Other	14 761	50,6%	331	1,1%	172	,6%	13 889	47,6%	29 154	5,5%	-	-	-	-
Total By Customer Group	**161 135**	**30,3%**	**8 597**	**1,6%**	**7 661**	**1,4%**	**355 270**	**66,7%**	**532 663**	**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	9 897	100,0%	-	-	-	-	-	-	9 897	47,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 167	100,0%	-	-	-	-	-	-	11 167	53,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**21 064**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**21 064**	**100,0%**

Contact Details

Municipal Manager	Ms Ms Geraldine Mettler	021 808 8025
Chief Financial Officer	Mr Mr Kevin Carolus	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**3 869 689**	**836 022**	**21,6%**	**836 022**	**21,6%**	**771 419**	**21,7%**	**8,4%**
Exchange Revenue								
Service charges - Electricity	1 272 286	287 595	22,6%	287 595	22,6%	255 538	22,7%	12,5%
Service charges - Water	242 591	42 560	17,5%	42 560	17,5%	35 656	14,5%	19,4%
Service charges - Waste Water Management	200 295	53 266	26,6%	53 266	26,6%	45 534	26,6%	17,0%
Service charges - Waste Management	181 444	47 422	26,1%	47 422	26,1%	41 368	25,5%	14,6%
Sale of Goods and Rendering of Services	156 916	36 636	23,3%	36 636	23,3%	26 679	19,5%	37,3%
Agency services	21 653	5 321	24,6%	5 321	24,6%	4 187	20,2%	27,1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 368	1 835	7,9%	1 835	7,9%	6 064	27,2%	(69,7%)
Interest earned from Current and Non Current Assets	32 395	33 931	104,7%	33 931	104,7%	20 692	34,5%	64,0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 680	3 214	56,6%	3 214	56,6%	3 172	59,6%	1,3%
Licence and permits	847	222	26,2%	222	26,2%	297	38,0%	(25,4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	80 857	10 338	12,8%	10 338	12,8%	13 464	22,5%	(23,2%)
Non-Exchange Revenue								
Property rates	511 915	147 256	28,8%	147 256	28,8%	137 008	28,5%	7,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	98 076	5 766	5,9%	5 766	5,9%	3 084	3,3%	87,0%
Licences or permits	4 565	375	8,2%	375	8,2%	538	12,3%	(30,2%)
Transfer and subsidies - Operational	765 031	153 002	20,0%	153 002	20,0%	171 025	24,5%	(10,5%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	24 377	7 282	29,9%	7 282	29,9%	7 121	28,5%	2,3%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	247 394	-	-	-	-	(10)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**3 907 341**	**638 651**	**16,3%**	**638 651**	**16,3%**	**587 597**	**16,8%**	**8,7%**
Employee related costs	866 553	176 654	20,4%	176 654	20,4%	156 170	19,0%	13,1%
Remuneration of councillors	32 676	6 690	20,5%	6 690	20,5%	6 411	20,6%	4,4%
Bulk purchases - electricity	987 428	212 213	21,5%	212 213	21,5%	214 375	27,3%	(1,0%)
Inventory consumed	347 151	20 829	6,0%	20 829	6,0%	20 103	5,6%	3,6%
Debt impairment	104 898	-	-	-	-	-	-	-
Depreciation and amortisation	279 237	44 355	15,9%	44 355	15,9%	51 322	25,0%	(13,6%)
Interest	69 770	-	-	-	-	-	-	-
Contracted services	873 085	120 484	13,8%	120 484	13,8%	93 025	11,2%	29,5%
Transfers and subsidies	105 770	1 647	1,6%	1 647	1,6%	898	1,0%	83,4%
Irrecoverable debts written off	11 854	25 003	210,9%	25 003	210,9%	10 878	96,4%	129,8%
Operational costs	178 305	30 646	17,2%	30 646	17,2%	34 649	22,2%	(11,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	50 615	130	,3%	130	,3%	(234)	(,5%)	(155,7%)
Surplus/(Deficit)	**(37 652)**	**197 371**	-	**197 371**	-	**183 822**	-	-
Transfers and subsidies - capital (monetary allocations)	119 582	32 694	27,3%	32 694	27,3%	161 408	41,7%	(79,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**81 931**	**230 065**		**230 065**		**345 230**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 931**	**230 065**		**230 065**		**345 230**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 931**	**230 065**		**230 065**		**345 230**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 931**	**230 065**		**230 065**		**345 230**		

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	**907 018**	**159 022**	**17,5%**	**159 022**	**17,5%**	**206 025**	**16,8%**	**(22,8%)**
National Government	142 410	28 933	20,3%	28 933	20,3%	115 567	34,0%	(75,0%)
Provincial Government	696	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	**143 106**	**28 933**	**20,2%**	**28 933**	**20,2%**	**115 567**	**33,9%**	**(75,0%)**
Borrowing	563 940	112 934	20,0%	112 934	20,0%	57 666	12,4%	95,8%
Internally generated funds	199 973	17 155	8,6%	17 155	8,6%	32 792	7,8%	(47,7%)
Capital Expenditure Functional	**907 018**	**159 022**	**17,5%**	**159 022**	**17,5%**	**206 025**	**16,8%**	**(22,8%)**
Municipal governance and administration	**40 896**	**6 296**	**15,4%**	**6 296**	**15,4%**	**747**	**4,4%**	**743,1%**
Executive and Council	15	-	-	-	-	-	-	-
Finance and administration	40 826	6 260	15,3%	6 260	15,3%	747	4,4%	738,3%
Internal audit	55	36	65,6%	36	65,6%	-	-	(100,0%)
Community and Public Safety	**30 082**	**855**	**2,8%**	**855**	**2,8%**	**10 519**	**11,0%**	**(91,9%)**
Community and Social Services	3 660	(0)	-	(0)	-	187	1,7%	(100,1%)
Sport And Recreation	6 230	-	-	-	-	9 714	20,1%	(100,0%)
Public Safety	15 752	856	5,4%	856	5,4%	618	2,0%	38,5%
Housing	840	-	-	-	-	-	-	-
Health	3 600	-	-	-	-	-	-	-
Economic and Environmental Services	**197 041**	**75 168**	**38,1%**	**75 168**	**38,1%**	**47 549**	**13,6%**	**58,1%**
Planning and Development	11 212	103	,9%	103	,9%	3 475	10,3%	(97,0%)
Road Transport	185 829	75 065	40,4%	75 065	40,4%	44 074	14,0%	70,3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**638 999**	**76 703**	**12,0%**	**76 703**	**12,0%**	**147 211**	**19,3%**	**(47,9%)**
Energy sources	140 552	3 379	2,4%	3 379	2,4%	10 983	5,6%	(69,2%)
Water Management	232 825	39 035	16,8%	39 035	16,8%	103 058	35,5%	(62,1%)
Waste Water Management	243 772	33 049	13,6%	33 049	13,6%	32 752	12,8%	,9%
Waste Management	21 850	1 239	5,7%	1 239	5,7%	417	1,8%	196,7%
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	**4 169 993**	**2 698 025**	**64,7%**	**2 698 025**	**64,7%**	**2 973 176**	**71,2%**	**(9,3%)**
Property rates	547 846	2 288 380	417,7%	2 288 380	417,7%	2 435 235	522,6%	(6,0%)
Service charges	2 303 190	170 950	7,4%	170 950	7,4%	156 978	9,4%	8,9%

Other revenue	366 949	53 139	14,5%	53 139	14,5%	52 742	9,9%	,8%
Transfers and Subsidies - Operational	833 785	152 591	18,3%	152 591	18,3%	94 860	13,6%	60,9%
Transfers and Subsidies - Capital	85 828	32 965	38,4%	32 965	38,4%	233 361	31,1%	(85,9%)
Interest	32 395	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(3 636 703)**	**(1 713 725)**	**47,1%**	**(1 713 725)**	**47,1%**	**(800 843)**	**24,2%**	**114,0%**
Suppliers and employees	(3 468 761)	(1 713 725)	49,4%	(1 713 725)	49,4%	(800 843)	24,8%	114,0%
Finance charges	(70 813)	-	-	-	-	-	-	-
Transfers and grants	(97 129)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**533 290**	**984 300**	**184,6%**	**984 300**	**184,6%**	**2 172 333**	**249,5%**	**(54,7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**79 784**	**-**	**79 784**	**-**	**65 918**	**-**	**21,0%**
Proceeds on disposal of PPE	-	479	-	479	-	115	-	318,1%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	79 305	-	79 305	-	65 803	-	20,5%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(907 018)**	**(177 803)**	**19,6%**	**(177 803)**	**19,6%**	**(234 784)**	**19,2%**	**(24,3%)**
Capital assets	(907 018)	(177 803)	19,6%	(177 803)	19,6%	(234 784)	19,2%	(24,3%)
Net Cash from/(used) Investing Activities	**(907 018)**	**(98 019)**	**10,8%**	**(98 019)**	**10,8%**	**(168 866)**	**13,8%**	**(42,0%)**
Cash Flow from Financing Activities								
Receipts	**563 464**	**80**	**-**	**80**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	563 940	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(476)	80	(16,7%)	80	(16,7%)	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**563 464**	**80**	**-**	**80**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**189 735**	**886 360**	**467,2%**	**886 360**	**467,2%**	**2 003 467**	**1 789,9%**	**(55,8%)**
Cash/cash equivalents at the year begin:	693 192	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**882 927**	**886 366**	**100,4%**	**886 366**	**100,4%**	**3 360 484**	**837,7%**	**(73,6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 195	21,1%	6 433	4,1%	5 523	3,5%	112 283	71,3%	157 434	21,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	205 741	82,8%	4 244	1,7%	3 399	1,4%	35 040	14,1%	248 424	33,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 069	56,8%	1 866	2,8%	1 437	2,1%	25 660	38,3%	67 033	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	26 305	25,0%	4 332	4,1%	3 657	3,5%	70 952	67,4%	105 246	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	25 057	24,7%	4 306	4,2%	3 654	3,6%	68 304	67,4%	101 322	13,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	61	20,1%	26	8,5%	20	6,6%	198	64,8%	306	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 490	3,2%	311	,7%	384	,8%	43 681	95,2%	45 866	6,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 983)	(83,6%)	1 117	4,9%	1 418	6,2%	39 156	172,4%	22 708	3,0%	-	-	-	-
Total By Income Source	**310 936**	**41,6%**	**22 636**	**3,0%**	**19 491**	**2,6%**	**395 276**	**52,8%**	**748 338**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 876	61,6%	763	4,3%	532	3,0%	5 476	31,0%	17 647	2,4%	-	-	-	-
Commercial	71 204	63,5%	1 955	1,7%	1 706	1,5%	37 233	33,2%	112 099	15,0%	-	-	-	-
Households	227 571	37,1%	19 850	3,2%	17 131	2,8%	349 361	56,9%	613 912	82,0%	-	-	-	-
Other	1 285	27,4%	68	1,4%	123	2,6%	3 205	68,5%	4 680	,6%	-	-	-	-
Total By Customer Group	**310 936**	**41,6%**	**22 636**	**3,0%**	**19 491**	**2,6%**	**395 276**	**52,8%**	**748 338**	**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	118 659	100,0%	-	-	-	-	-	-	118 659	71,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 784	100,0%	-	-	-	-	-	-	9 784	5,9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 106	88,8%	4 020	11,1%	16	-	-	-	36 142	21,8%
Auditor-General	826	100,0%	-	-	-	-	-	-	826	,5%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**161 375**	**97,6%**	**4 020**	**2,4%**	**16**	**-**	**-**	**-**	**165 411**	**100,0%**

Contact Details

Municipal Manager	Mr Godfrey Louw	044 801 9069
Chief Financial Officer	Mr Riaan Du Plessis	044 801 9033

Source Local Government Database

1. All figures in this report are unaudited.