

GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	65 495 405	18 177 798	27,8%	16 364 837	25,0%	34 542 636	52,7%	14 044 239	50,1%	16,5%
Exchange Revenue										
Service charges - Electricity	27 521 065	7 500 109	27,3%	6 086 978	22,1%	13 587 087	49,4%	5 196 307	46,4%	17,4%
Service charges - Water	7 535 002	2 045 200	27,1%	2 335 420	31,0%	4 380 620	58,1%	1 687 566	45,6%	38,4%
Service charges - Waste Water Management	4 990 963	1 273 691	25,5%	1 178 620	23,6%	2 452 311	49,1%	1 073 017	41,7%	9,8%
Service charges - Waste Management	1 778 881	412 531	23,2%	392 397	22,1%	804 928	45,2%	350 301	42,2%	12,0%
Sale of Goods and Rendering of Services	161 522	43 313	26,8%	37 260	23,1%	80 573	49,9%	42 849	48,1%	(13,0%)
Agency services	348 281	97 207	27,9%	84 389	24,2%	181 576	52,1%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 093 924	382 686	35,0%	394 958	36,1%	777 643	71,1%	37 114	8,5%	964,2%
Interest earned from Current and Non Current Assets	137 206	31 930	23,3%	26 709	19,5%	58 640	42,7%	22 104	34,9%	20,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	17	-	1	-	18	-	9	-	(89,5%)
Rental from Fixed Assets	173 844	43 198	24,8%	39 019	22,4%	82 217	47,3%	41 550	52,8%	(6,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	183 177	38 916	21,2%	27 905	15,2%	66 820	36,5%	41 118	160,2%	(32,1%)
Non-Exchange Revenue										
Property rates	10 833 546	2 697 145	24,9%	2 568 093	23,7%	5 265 238	48,6%	2 255 803	51,4%	13,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	819 240	57 080	7,0%	68 890	8,4%	125 971	15,4%	26 265	15,8%	162,3%
Licences or permits	-	-	-	-	-	86 054	-	86 054	57,0%	(100,0%)
Transfer and subsidies - Operational	7 078 485	2 601 029	36,7%	2 168 551	30,6%	4 769 580	67,4%	2 096 845	68,5%	3,4%
Interest	288 513	117 829	40,8%	127 693	44,3%	245 522	85,1%	304 586	221,6%	(58,1%)
Fuel Levy	1 795 381	598 460	33,3%	598 460	33,3%	1 196 920	66,7%	608 928	66,7%	(1,7%)
Operational Revenue	765 574	237 457	31,4%	229 513	30,4%	466 971	61,8%	183 289	-	25,2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	532	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	64 845 129	10 430 470	16,1%	15 097 616	23,3%	25 528 085	39,4%	14 317 275	48,5%	5,5%
Employee related costs	13 477 155	2 919 084	21,7%	2 907 225	21,6%	5 826 309	43,2%	2 864 452	45,1%	1,5%
Remuneration of councillors	177 669	39 367	22,2%	44 536	25,1%	83 903	47,2%	38 211	44,2%	16,6%
Bulk purchases - electricity	22 806 142	2 134 356	9,4%	4 804 291	21,1%	6 938 647	30,4%	4 959 743	57,4%	(3,1%)
Inventory consumed	7 984 478	1 428 428	17,9%	1 750 701	21,9%	3 179 130	39,8%	1 505 571	48,8%	16,3%
Debt impairment	5 927 855	1 470 884	24,8%	1 470 884	24,8%	2 941 767	49,6%	1 426 303	43,6%	3,1%
Depreciation and amortisation	3 203 404	692 718	21,6%	669 224	20,9%	1 361 942	42,5%	678 737	43,0%	(1,4%)
Interest	1 626 591	35 493	2,2%	435 775	26,8%	471 267	29,0%	537 221	28,6%	(18,9%)
Contracted services	6 786 135	1 188 177	17,5%	2 238 584	33,0%	3 426 761	50,5%	1 723 183	41,8%	29,9%
Transfers and subsidies	962 104	117 250	12,2%	220 689	22,9%	337 939	35,1%	163 959	30,4%	34,6%
Irrecoverable debts written off	1 830	19 221	1,0%	22 820	1,2%	19 221	1,0%	1 056 111	181,1%	(100,0%)
Operational costs	1 891 768	385 492	20,4%	555 708	29,4%	941 200	49,8%	406 946	48,0%	36,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	1 984	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	405	-	(100,0%)
Surplus/(Deficit)	650 275	7 747 329	-	1 267 222	-	9 014 550	-	(273 036)	-	-
Transfers and subsidies - capital (monetary allocations)	2 487 849	63 294	2,5%	959 037	38,5%	1 022 331	41,1%	292 975	12,7%	227,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 138 125	7 810 622	-	2 226 259	-	10 036 881	-	19 939	-	-
Income Tax	2 448	-	-	-	-	-	-	(1 713)	81,4%	(100,0%)
Surplus/(Deficit) after income tax	3 135 676	7 810 622	-	2 226 259	-	10 036 881	-	21 652	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 135 676	7 810 622	-	2 226 259	-	10 036 881	-	21 652	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 135 676	7 810 622	-	2 226 259	-	10 036 881	-	21 652	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	3 197 115	137 679	4,3%	1 217 581	38,1%	1 355 260	42,4%	334 597	12,8%	263,9%
National Government	2 275 149	55 613	2,4%	1 068 125	46,9%	1 123 738	49,4%	262 670	11,4%	306,6%
Provincial Government	12 200	-	-	-	-	-	-	269	2,2%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 287 349	55 613	2,4%	1 068 125	46,7%	1 123 738	49,1%	262 939	11,3%	306,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	909 766	82 066	9,0%	149 456	16,4%	231 522	25,4%	71 658	19,8%	108,6%
Capital Expenditure Functional	3 197 115	137 679	4,3%	1 217 581	38,1%	1 355 260	42,4%	334 441	12,8%	264,1%
Municipal governance and administration	163 000	839	,5%	54 160	33,2%	54 998	33,7%	52 956	18,8%	2,3%
Executive and Council	43 000	839	2,0%	21 696	50,5%	22 535	52,4%	7 872	26,0%	175,6%
Finance and administration	120 000	-	-	32 464	27,1%	32 464	27,1%	45 084	17,8%	(28,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	650 293	29 187	4,5%	214 818	33,0%	244 005	37,5%	114 355	21,4%	87,9%
Community and Social Services	11 600	-	-	-	-	-	-	9 603	31,5%	(100,0%)
Sport And Recreation	59 300	-	-	7 800	13,2%	7 800	13,2%	362	9%	2 053,3%
Public Safety	80 000	28 940	36,2%	17 055	21,3%	45 955	57,5%	5 268	17,6%	223,8%
Housing	497 143	247	-	189 963	38,2%	190 210	38,3%	99 122	22,7%	91,6%
Health	2 250	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	620 286	516	,1%	252 725	40,7%	253 241	40,8%	18 448	2,7%	1 269,9%
Planning and Development	20 736	95	,5%	3 374	16,3%	3 469	16,7%	7 088	20,1%	(52,4%)
Road Transport	570 850	422	,1%	249 266	43,7%	249 687	43,7%	11 360	1,8%	2 094,2%
Environmental Protection	28 700	-	-	85	,3%	85	,3%	-	-	(100,0%)
Trading Services	1 763 536	107 137	6,1%	695 879	39,5%	803 016	45,5%	148 682	13,1%	368,0%
Energy sources	513 082	72 107	14,1%	258 363	50,4%	330 469	64,4%	17 208	4,6%	1 401,4%
Water Management	757 159	517	,1%	308 246	40,7%	308 764	40,8%	105 947	17,4%	190,9%
Waste Water Management	294 996	34 513	11,7%	78 769	26,7%	113 282	38,4%	25 527	46,7%	208,6%
Waste Management	198 300	-	-	50 501	25,5%	50 501	25,5%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	59 528 619	11 492 439	19,3%	13 491 268	22,7%	24 983 707	42,0%	10 686 105	44,1%	26,3%
Property rates	9 752 502	2 112 018	21,7%	2 146 246	22,0%	4 258 264	43,7%	2 065 075	49,7%	3,9%
Service charges	37 781 176	8 637 018	22,9%	8 934 140	23,6%	17 571 158	46,5%	7 881 839	45,7%	13,4%

Other revenue	1 532 915	87 085	5,7%	(712 110)	(46,5%)	(625 024)	(40,8%)	(21 205)	31,5%	3 258,1%
Transfers and Subsidies - Operational	6 381 353	2 673 311	41,9%	2 161 331	33,9%	4 834 641	75,8%	2 043 954	75,7%	5,7%
Transfers and Subsidies - Capital	2 958 935	1 025 371	34,7%	945 466	32,0%	1 970 837	66,6%	433 277	38,2%	118,2%
Interest	1 121 738	(3 042 364)	(271,2%)	16 194	1,4%	(3 026 170)	(269,8%)	(1 716 834)	(141,6%)	(100,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(53 616 545)	(19 935 089)	37,2%	(16 550 072)	30,9%	(36 485 161)	68,0%	(16 175 870)	50,6%	2,3%
Suppliers and employees	(51 878 948)	(19 935 089)	38,4%	(16 550 072)	31,9%	(36 485 161)	70,3%	(16 175 870)	52,4%	2,3%
Finance charges	(776 567)	-	-	-	-	-	-	-	-	-
Transfers and grants	(961 030)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 912 074	(8 442 650)	(142,8%)	(3 058 804)	(51,7%)	(11 501 454)	(194,5%)	(5 489 764)	(44,8%)	(44,3%)
Cash Flow from Investing Activities										
Receipts	(108 199)	(12)	-	(15)	-	(27)	-	(547)	,6%	(97,3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(337)	(12)	3,7%	(15)	4,4%	(27)	8,1%	(14)	2,3%	4,4%
Decrease (increase) in non-current investments	(107 862)	-	-	-	-	-	-	(532)	-	(100,0%)
Payments	(3 676 682)	(137 679)	3,7%	(1 217 581)	33,1%	(1 355 260)	36,9%	(334 597)	12,8%	263,9%
Capital assets	(3 676 682)	(137 679)	3,7%	(1 217 581)	33,1%	(1 355 260)	36,9%	(334 597)	12,8%	263,9%
Net Cash from/(used) Investing Activities	(3 784 881)	(137 692)	3,6%	(1 217 596)	32,2%	(1 355 287)	36,8%	(335 144)	12,4%	263,3%
Cash Flow from Financing Activities										
Receipts	81 451	35 094	43,1%	7 909	9,7%	43 003	52,8%	44 683	106,9%	(82,3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(436)	-	(449)	-	(885)	-	(785)	-	(42,8%)
Increase (decrease) in consumer deposits	81 451	35 530	43,6%	8 357	10,3%	43 888	53,9%	45 468	93,9%	(81,6%)
Payments	(785 631)	(51 667)	6,6%	(336 499)	42,8%	(388 165)	49,4%	(409 214)	49,4%	(17,8%)
Repayment of borrowing	(785 631)	(51 667)	6,6%	(336 499)	42,8%	(388 165)	49,4%	(409 214)	49,4%	(17,8%)
Net Cash from/(used) Financing Activities	(704 180)	(16 572)	2,4%	(328 590)	46,7%	(345 162)	49,0%	(364 530)	44,7%	(9,9%)
Net Increase/(Decrease) in cash held	1 423 013	(8 596 914)	(604,1%)	(4 604 990)	(323,6%)	(13 201 904)	(927,7%)	(6 189 439)	(908,7%)	(25,6%)
Cash/cash equivalents at the year begin:	1 058 896	1 197 511	113,1%	(7 399 403)	(698,8%)	1 197 511	113,1%	4 449 319	49,7%	(266,3%)
Cash/cash equivalents at the year end:	2 481 909	(7 399 403)	(298,1%)	(12 004 393)	(483,7%)	(12 004 393)	(483,7%)	(1 740 120)	(79,3%)	589,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	981 134	7,8%	745 154	6,0%	554 405	4,4%	10 240 714	81,8%	12 521 408	35,4%	597 944	4,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 968 882	42,8%	385 321	8,4%	221 180	4,8%	2 029 806	44,1%	4 605 189	13,0%	70 240	1,5%	-	-
Receivables from Non-exchange Transactions - Property Rates	700 927	10,6%	301 867	4,6%	241 459	3,6%	5 374 595	81,2%	6 618 848	18,7%	307 609	4,6%	-	-
Receivables from Exchange Transactions - Waste Water Management	298 138	8,4%	200 489	5,7%	153 082	4,3%	2 877 040	81,5%	3 528 749	10,0%	292 730	8,3%	-	-
Receivables from Exchange Transactions - Waste Management	142 154	6,1%	72 944	3,1%	61 700	2,6%	2 058 332	88,1%	2 335 130	6,6%	119 317	5,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 430	9%	5 341	1,4%	5 099	1,3%	373 963	96,4%	387 834	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	167 954	3,9%	181 222	4,2%	176 740	4,1%	3 805 357	87,9%	4 331 273	12,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56 715	5,6%	48 874	4,8%	25 560	2,5%	883 511	87,1%	1 014 659	2,9%	-	-	-	-
Total By Income Source	4 319 333	12,2%	1 941 213	5,5%	1 439 226	4,1%	27 643 319	78,2%	35 343 091	100,0%	1 387 840	3,9%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	92 186	23,5%	61 338	15,6%	53 957	13,7%	185 432	47,2%	392 913	1,1%	-	-	-	-
Commercial	2 317 553	28,8%	488 858	6,1%	313 834	3,9%	4 916 493	61,2%	8 036 738	22,7%	-	-	-	-
Households	1 901 399	7,2%	1 384 352	5,2%	1 066 054	4,0%	22 138 873	83,6%	26 490 677	75,0%	1 387 840	5,2%	-	-
Other	8 196	1,9%	6 665	1,6%	5 381	1,3%	402 520	95,2%	422 762	1,2%	-	-	-	-
Total By Customer Group	4 319 333	12,2%	1 941 213	5,5%	1 439 226	4,1%	27 643 319	78,2%	35 343 091	100,0%	1 387 840	3,9%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 671 542	100,0%	-	-	-	-	-	-	1 671 542	74,5%
Bulk Water	558 458	100,0%	-	-	-	-	-	-	558 458	24,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	12 244	100,0%	-	-	-	-	-	-	12 244	5%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 242 244	100,0%	-	-	-	-	-	-	2 242 244	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	84 820 301	24 573 157	29,0%	23 993 560	28,3%	48 566 717	57,3%	21 432 835	58,4%	11,9%
Exchange Revenue										
Service charges - Electricity	25 584 204	6 631 153	25,9%	6 291 664	24,6%	12 922 817	50,5%	5 694 412	55,0%	10,5%
Service charges - Water	11 889 649	2 766 629	23,3%	2 844 012	23,9%	5 610 641	47,2%	2 727 953	49,8%	4,3%
Service charges - Waste Water Management	8 101 381	2 074 163	25,6%	2 059 692	25,4%	4 133 855	51,0%	1 864 831	51,0%	10,5%
Service charges - Waste Management	3 337 410	835 555	25,0%	841 079	25,2%	1 676 634	50,2%	792 847	51,1%	6,1%
Sale of Goods and Rendering of Services	983 502	265 425	27,0%	257 550	26,2%	522 975	53,2%	299 345	39,9%	(14,0%)
Agency services	407 228	94 372	23,2%	88 202	21,7%	182 574	44,8%	50 571	37,5%	74,4%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	567 356	746 174	131,5%	1 058 170	186,5%	1 804 344	318,0%	615 813	292,7%	71,8%
Interest earned from Current and Non Current Assets	199 899	24 944	12,5%	16 912	8,5%	41 856	20,9%	29 104	43,6%	(41,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	469 692	91 216	19,4%	69 423	14,8%	160 639	34,2%	77 004	36,2%	(9,8%)
Licence and permits	-	1 072	-	855	-	1 927	-	633	-	35,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	947 578	299 544	31,6%	276 154	29,1%	575 698	60,8%	(17 814)	26,4%	(1 650,2%)
Non-Exchange Revenue										
Property rates	18 136 267	4 390 049	24,2%	5 018 748	27,7%	9 408 797	51,9%	4 512 829	52,3%	11,2%
Surcharges and Taxes	332 047	100 764	30,3%	107 135	32,3%	207 899	62,6%	84 344	55,9%	27,0%
Fines, penalties and forfeits	176 770	61 398	34,7%	134 310	76,0%	195 708	110,7%	19 508	42,9%	588,5%
Licences or permits	3 994	773	19,4%	640	16,0%	1 414	35,4%	1 196	53,0%	(46,5%)
Transfer and subsidies - Operational	8 980 278	4 987 369	55,5%	4 482 579	49,9%	9 469 948	105,5%	4 272 447	105,5%	4,9%
Interest	127 429	59 970	47,1%	65 752	51,6%	125 722	98,7%	64 012	96,7%	2,7%
Fuel Levy	4 572 290	1 143 073	25,0%	381 024	8,3%	1 524 097	33,3%	343 967	33,3%	10,8%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 328	(73)	(2,2%)	(390)	(11,7%)	(463)	(13,9%)	83	3,6%	(570,3%)
Other Gains	-	(411)	-	47	-	(364)	-	(52)	-	(191,2%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	80 669 613	26 069 663	32,3%	23 540 517	29,2%	49 610 180	61,5%	21 461 864	59,3%	9,7%
Employee related costs	21 654 002	5 674 583	26,2%	6 356 441	29,4%	12 031 024	55,6%	6 058 280	55,1%	4,9%
Remuneration of councillors	202 021	46 039	22,8%	46 824	23,2%	92 863	46,0%	45 789	47,0%	2,3%
Bulk purchases - electricity	17 582 825	7 098 276	40,4%	4 325 497	24,6%	11 423 773	65,0%	3 871 955	67,9%	11,7%
Inventory consumed	7 234 991	1 925 048	26,6%	2 004 223	27,7%	3 929 271	54,3%	1 727 864	53,2%	16,0%
Debt impairment	8 076 200	1 988 938	24,6%	2 581 023	32,0%	4 569 961	56,6%	894 808	33,6%	188,4%
Depreciation and amortisation	5 643 271	1 236 992	21,9%	1 226 367	21,7%	2 463 359	43,7%	674 140	35,8%	81,9%
Interest	2 627 256	1 466 994	55,8%	1 510 506	57,5%	2 977 500	113,3%	1 206 653	100,8%	25,2%
Contracted services	7 323 519	955 748	13,1%	1 573 004	21,5%	2 528 752	34,5%	1 719 843	41,4%	(8,5%)
Transfers and subsidies	113 739	2 102 285	1 848,3%	545 927	480,0%	2 648 212	2 328,3%	1 948 757	2 413,7%	(72,0%)
Irrecoverable debts written off	-	954	-	4 642	-	5 596	-	540 170	-	(99,1%)
Operational costs	6 829 056	2 761 894	40,4%	2 554 888	37,4%	5 316 782	77,9%	2 041 304	59,2%	25,2%
Losses on disposal of Assets	4 140	10 389	250,9%	1 216	29,4%	11 605	280,3%	1 566 994	1 566,9%	(109,2%)
Other Losses	3 378 592	801 522	23,7%	809 980	24,0%	1 611 482	47,7%	745 549	51,8%	8,6%
Surplus/(Deficit)	4 150 688	(1 496 506)	-	453 043	-	(1 043 463)	-	(29 030)	-	-
Transfers and subsidies - capital (monetary allocations)	4 100 420	246 654	6,0%	720 237	17,6%	966 891	23,6%	282 366	18,0%	155,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 251 108	(1 249 852)	-	1 173 281	-	(76 572)	-	253 337	-	-
Income Tax	44 883	15 896	35,4%	(15 896)	(35,4%)	-	-	-	-	(100,0%)
Surplus/(Deficit) after income tax	8 206 225	(1 265 748)	-	1 189 176	-	(76 572)	-	253 337	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 206 225	(1 265 748)	-	1 189 176	-	(76 572)	-	253 337	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	703 269	-	581 539	-	1 284 808	-	319 147	-	82,2%
Surplus/(Deficit) for the year	8 206 225	(562 479)	-	1 770 716	-	1 208 236	-	572 483	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	8 700 420	712 504	8,2%	1 508 931	17,3%	2 221 435	25,5%	1 299 510	28,4%	16,1%
National Government	3 636 672	227 531	6,3%	651 907	17,9%	879 438	24,2%	502 204	28,5%	29,8%
Provincial Government	10 700	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	903 048	140 769	15,6%	318 621	35,3%	459 390	50,9%	138 348	48,2%	130,3%
Transfers recognised - capital	4 550 420	368 300	8,1%	970 528	21,3%	1 338 828	29,4%	640 553	30,9%	51,5%
Borrowing	3 500 000	329 039	9,4%	497 870	14,2%	826 909	23,6%	364 101	24,2%	36,7%
Internally generated funds	650 000	15 165	2,3%	40 533	6,2%	55 698	8,6%	294 857	29,5%	(86,3%)
Capital Expenditure Functional	8 700 420	712 504	8,2%	1 508 931	17,3%	2 221 435	25,5%	1 299 510	28,4%	16,1%
Municipal governance and administration	874 832	56 721	6,5%	78 306	9,0%	135 027	15,4%	172 962	19,0%	(54,7%)
Executive and Council	12 186	56 721	468,3%	421	3,5%	421	3,5%	527	4,8%	(20,1%)
Finance and administration	862 645	-	-	77 885	9,0%	134 606	15,6%	172 215	19,4%	(54,8%)
Internal audit	-	-	-	-	-	-	-	228	27,5%	(100,0%)
Community and Public Safety	2 464 066	148 799	6,0%	621 454	25,2%	770 253	31,3%	263 377	25,6%	136,0%
Community and Social Services	202 955	7 957	3,9%	49 648	24,5%	57 605	28,4%	82 576	36,6%	(39,9%)
Sport And Recreation	16 860	1 089	6,5%	1 268	7,5%	2 357	14,0%	4 308	26,8%	(70,6%)
Public Safety	40 688	15 159	37,3%	3 492	8,6%	18 651	45,8%	(4 613)	(10,0%)	(175,7%)
Housing	2 165 705	124 594	5,8%	567 046	26,2%	691 640	31,9%	159 362	24,8%	256,8%
Health	37 859	-	-	-	-	-	-	21 745	37,5%	(100,0%)
Economic and Environmental Services	1 746 988	168 906	9,7%	335 848	19,2%	504 754	28,9%	295 940	25,2%	13,5%
Planning and Development	195 375	32 391	16,6%	23 874	12,2%	56 265	28,8%	91 543	61,0%	(73,9%)
Road Transport	1 551 036	136 515	8,8%	311 974	20,1%	448 489	28,9%	203 232	20,9%	53,5%
Environmental Protection	587	-	-	-	-	-	-	1 165	4,4%	(100,0%)
Trading Services	3 546 298	327 011	9,2%	444 808	12,5%	771 819	21,8%	553 610	36,0%	(19,7%)
Energy sources	1 360 773	181 588	13,3%	193 631	14,2%	375 219	27,6%	289 307	38,3%	(33,1%)
Water Management	1 328 870	98 993	7,4%	110 493	8,3%	209 486	15,8%	155 954	33,1%	(29,2%)
Waste Water Management	368 010	40 692	11,1%	46 109	12,5%	86 801	23,6%	81 954	47,6%	(43,7%)
Waste Management	488 645	5 738	1,2%	94 575	19,4%	100 313	20,5%	26 395	18,1%	258,3%
Other	68 226	11 067	16,2%	28 515	41,8%	39 582	58,0%	13 620	22,9%	109,4%

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	82 832 331	28								

Other revenue	7 767 345	7 221 396	93.0%	5 837 434	75.2%	13 058 830	168.1%	3 901 931	150.4%	49.6%
Transfers and Subsidies - Operational	8 980 278	5 376 413	59.9%	3 926 168	43.7%	9 302 581	103.6%	251 204	60.5%	1 462.9%
Transfers and Subsidies - Capital	4 550 420	858 961	18.9%	46 366	1.0%	905 327	19.9%	818 849	34.0%	(94.3%)
Interest	199 899	79 505	39.8%	47 236	23.6%	126 741	63.4%	56 102	60.7%	(15.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(63 626 425)	(27 801 868)	43.7%	(24 168 936)	38.0%	(51 970 804)	81.7%	(19 548 003)	77.5%	23.6%
Suppliers and employees	(60 871 297)	(27 151 501)	44.6%	(23 166 682)	38.1%	(50 318 183)	82.7%	(19 101 910)	80.1%	21.3%
Finance charges	(2 627 256)	(650 368)	24.8%	(1 002 254)	38.1%	(1 652 622)	62.9%	(446 093)	23.0%	124.7%
Transfers and grants	(127 872)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 205 905	234 472	1.2%	562 982	2.9%	797 454	4.2%	(886 280)	4%	(163.5%)
Cash Flow from Investing Activities										
Receipts	(590 522)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 328	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	(593 850)	-	-	-	-	-	-	-	-	-
Payments	(8 700 420)	-	-	-	-	-	-	-	-	-
Capital assets	(8 700 420)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(9 290 942)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	3 500 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 500 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 183 807)	(1 719 111)	54.0%	(617 287)	19.4%	(2 336 398)	73.4%	(992 750)	72.0%	(37.8%)
Repayment of borrowing	(3 183 807)	(1 719 111)	54.0%	(617 287)	19.4%	(2 336 398)	73.4%	(992 750)	72.0%	(37.8%)
Net Cash from/(used) Financing Activities	316 193	(1 719 111)	(543.7%)	(617 287)	(195.2%)	(2 336 398)	(738.9%)	(992 750)	(111.9%)	(37.8%)
Net Increase/(Decrease) in cash held	10 231 156	(1 484 640)	(14.5%)	(54 305)	(.5%)	(1 538 944)	(15.0%)	(1 879 031)	(11.5%)	(97.1%)
Cash/cash equivalents at the year begin:	2 730 891	(4 918 534)	(180.1%)	(3 669 895)	(134.4%)	(4 918 534)	(180.1%)	(1 441 006)	(59.3%)	154.7%
Cash/cash equivalents at the year end:	12 962 048	(3 282 017)	(25.3%)	(4 103 659)	(31.7%)	(4 103 659)	(31.7%)	(2 318 228)	(23.4%)	77.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	849 413	3.3%	515 947	2.0%	548 230	2.1%	23 825 536	92.6%	25 739 125	35.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 461 829	12.4%	441 618	3.8%	426 144	3.6%	9 413 384	80.2%	11 742 976	16.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	946 664	5.6%	580 385	3.5%	517 504	3.1%	14 742 319	87.8%	16 786 872	23.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	533 907	4.5%	303 914	2.6%	369 798	3.1%	10 616 174	89.8%	11 823 792	16.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	197 954	2.8%	136 235	2.0%	137 754	2.0%	6 482 668	93.2%	6 954 611	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(306)	(.2%)	35 058	20.4%	34 708	20.2%	102 276	59.6%	171 736	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(153 000)	11.3%	(155 289)	11.5%	(121 419)	9.0%	(922 935)	68.2%	(1 352 643)	(1.9%)	-	-	-	-
Total By Income Source	3 836 461	5.3%	1 857 868	2.6%	1 912 718	2.7%	64 259 422	89.4%	71 866 470	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	61 751	2.5%	51 510	2.1%	44 969	1.8%	2 329 275	93.6%	2 487 505	3.5%	-	-	-	-
Commercial	1 325 061	11.4%	405 124	3.5%	352 101	3.0%	9 517 174	82.0%	11 599 460	16.1%	-	-	-	-
Households	2 449 649	4.2%	1 401 234	2.4%	1 515 648	2.6%	52 412 974	90.7%	57 779 505	80.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 836 461	5.3%	1 857 868	2.6%	1 912 718	2.7%	64 259 422	89.4%	71 866 470	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 751 485	40.4%	594 328	6.4%	197 857	2.1%	4 740 355	51.1%	9 284 026	85.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	681 256	42.7%	152 033	9.5%	180 314	11.3%	581 188	36.4%	1 594 790	14.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 432 741	40.7%	746 361	6.9%	378 171	3.5%	5 321 543	48.9%	10 878 816	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	53 380 626	14 478 023	27,1%	13 142 658	24,6%	27 620 681	51,7%	14 335 445	54,0%	(8,3%)
Exchange Revenue										
Service charges - Electricity	19 684 755	5 555 243	27,8%	4 460 613	22,3%	10 015 856	50,1%	4 197 696	51,2%	6,3%
Service charges - Water	6 906 904	1 551 841	22,5%	1 649 374	23,9%	3 201 215	46,3%	1 617 219	54,4%	2,0%
Service charges - Waste Water Management	1 929 950	450 959	23,4%	446 630	23,1%	897 589	46,5%	446 001	46,3%	-1%
Service charges - Waste Management	2 376 232	585 819	24,7%	447 527	18,8%	1 033 345	43,5%	479 592	47,7%	(6,7%)
Sale of Goods and Rendering of Services	554 994	113 820	20,5%	108 501	19,5%	222 321	40,1%	142 539	46,7%	(23,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 369 722	432 724	31,6%	347 244	25,4%	779 968	56,9%	(35 732)	63,0%	(1 071,8%)
Interest earned from Current and Non Current Assets	154 925	29 596	19,1%	5 461	3,5%	35 056	22,6%	78 440	188,6%	(93,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	26 706	-	26 706	-	-	-	(100,0%)
Rental from Fixed Assets	225 024	69 072	30,7%	58 353	25,9%	127 425	56,6%	29 800	27,5%	95,8%
Licence and permits	42 197	9 762	23,1%	15 399	36,5%	25 161	59,6%	9 052	36,3%	70,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	642 577	100 652	15,7%	122 153	19,0%	222 805	34,7%	129 469	40,7%	(5,7%)
Non-Exchange Revenue										
Property rates	11 195 496	2 679 052	23,9%	2 876 721	25,7%	5 555 773	49,6%	2 551 932	50,9%	12,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	220 269	49 801	22,6%	63 457	28,8%	113 258	51,4%	67 278	30,5%	(5,7%)
Licences or permits	-	220	-	240	-	459	-	475	-	(49,5%)
Transfer and subsidies - Operational	5 412 741	1 973 910	36,5%	1 722 833	31,8%	3 696 743	68,3%	3 460 189	66,8%	(50,2%)
Interest	698 428	320 083	45,8%	235 977	33,8%	566 060	79,6%	616 580	108,4%	(61,7%)
Fuel Levy	1 666 411	555 470	33,3%	555 470	33,3%	1 110 940	66,7%	545 007	66,7%	1,9%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	52 057 409	11 859 089	22,8%	11 461 130	22,0%	23 320 220	44,8%	(717 081 615)	46,2%	(101,6%)
Employee related costs	13 910 915	3 178 258	22,8%	3 122 729	22,4%	6 300 986	45,3%	(726 634 467)	43,7%	(100,4%)
Remuneration of councillors	171 124	35 471	20,7%	40 497	23,7%	75 969	44,4%	33 118	41,1%	22,3%
Bulk purchases - electricity	17 297 830	5 257 219	30,4%	2 541 378	14,7%	7 798 597	45,1%	3 413 999	44,4%	(25,6%)
Inventory consumed	5 308 476	950 631	17,9%	1 435 518	27,0%	2 386 149	44,9%	1 251 016	47,7%	14,7%
Debt impairment	4 836 850	1 212 557	25,1%	1 206 551	24,9%	2 419 109	50,0%	796 882	49,9%	51,4%
Depreciation and amortisation	2 447 187	8 071	0,3%	1 117 467	45,7%	1 125 538	46,0%	1 137 147	36,2%	(1,7%)
Interest	1 365 894	75 893	5,6%	517 889	37,9%	593 782	43,5%	889 534	57,4%	(41,8%)
Contracted services	4 735 838	639 887	13,5%	1 155 743	24,4%	1 795 630	37,9%	1 415 581	44,3%	(18,4%)
Transfers and subsidies	94 151	72	0,1%	386	0,4%	457	0,5%	17 962	739,8%	(97,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	1 889 143	501 030	26,5%	322 973	17,1%	824 003	43,6%	597 613	56,8%	(46,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 323 217	2 618 934	-	1 681 528	-	4 300 461	-	731 417 060	-	-
Transfers and subsidies - capital (monetary allocations)	2 026 506	388 959	19,2%	(154 538)	(7,6%)	234 422	11,6%	474 768	34,1%	(132,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 349 723	3 007 893	-	1 526 990	-	4 534 883	-	731 891 828	-	-
Income Tax	-	-	-	580	-	560	-	-	-	(100,0%)
Surplus/(Deficit) after income tax	3 349 723	3 007 893	-	1 526 431	-	4 534 324	-	731 891 828	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 349 723	3 007 893	-	1 526 431	-	4 534 324	-	731 891 828	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 349 723	3 007 893	-	1 526 431	-	4 534 324	-	731 891 828	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	2 459 328	443 828	18,0%	685 582	27,9%	1 129 409	45,9%	(19 817)	13,1%	(3 559,6%)
National Government	2 020 354	334 859	16,5%	527 058	26,1%	861 417	42,6%	38 977	14,1%	1 252,2%
Provincial Government	10 000	2 400	24,0%	4 057	40,6%	6 457	64,6%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	149 967	-	-	-	-	-	-	(29 717)	0,5%	(100,0%)
Transfers recognised - capital	2 180 341	336 759	15,4%	531 115	24,4%	867 874	39,8%	9 260	13,0%	5 635,6%
Borrowing	-	-	-	3 515	-	3 515	-	-	-	(100,0%)
Internally generated funds	278 987	107 068	38,4%	150 952	54,1%	258 020	92,5%	(29 076)	14,0%	(619,2%)
Capital Expenditure Functional	2 459 328	443 828	18,0%	682 067	27,7%	1 125 895	45,8%	(47 489)	8,8%	(1 536,3%)
Municipal governance and administration	281 237	49 963	17,8%	100 942	35,9%	150 905	53,7%	(20 129)	26,0%	(601,5%)
Executive and Council	15 000	2 400	16,0%	(2 400)	(16,0%)	(7 247)	-	(12 882)	(66,9%)	(902,2%)
Finance and administration	266 237	47 563	17,9%	103 342	38,8%	150 905	56,7%	(12 882)	26,0%	(902,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	465 373	148 644	31,9%	(88 659)	(19,1%)	59 985	12,9%	1 240	5,2%	(7 248,6%)
Community and Social Services	10 000	5 243	52,4%	1 273	12,7%	6 516	65,2%	(319)	(3,6%)	(498,6%)
Sport And Recreation	16 000	-	-	3 166	19,8%	3 166	19,8%	-	-	(100,0%)
Public Safety	9 000	877	9,7%	6 703	74,5%	7 579	84,2%	-	-	(100,0%)
Housing	412 373	142 524	34,6%	(99 801)	(24,2%)	42 723	10,4%	1 184	6,2%	(8 530,3%)
Health	18 000	-	-	-	-	-	-	376	1,4%	(100,0%)
Economic and Environmental Services	644 022	84 079	13,1%	74 136	11,5%	158 216	24,6%	70 190	18,6%	5,6%
Planning and Development	26 500	52	0,2%	2 850	10,8%	2 902	10,9%	-	-	(100,0%)
Road Transport	617 522	84 028	13,6%	70 292	11,4%	154 320	25,0%	70 190	18,6%	-1%
Environmental Protection	-	-	-	994	-	994	-	-	-	(100,0%)
Trading Services	1 063 697	161 141	15,1%	594 695	55,9%	755 836	71,1%	(98 789)	3,2%	(702,0%)
Energy sources	472 500	99 863	21,1%	145 976	30,9%	245 839	52,0%	(52 146)	2,6%	(379,9%)
Water Management	253 140	23 251	9,2%	236 375	93,4%	259 627	102,6%	(19 128)	-	(1 335,7%)
Waste Water Management	328 807	31 104	9,5%	214 083	65,1%	245 188	74,6%	(34 515)	4,7%	(720,3%)
Waste Management	9 250	6 922	74,8%	(1 739)	(18,8%)	5 183	56,0%	7 000	100,0%	(124,8%)
Other	5 000	-	-	953	19,1%	953	19,1%	-	-	(100,0%)

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	47 821 011	14 767 398	30,9%	14 129 851	29,5%	28 897 249	60,4%	28 398 752	79,0%	(50,2%)
Property rates	11 195 496	2 155 828	19,3%	2 241 098	20,0%	4 396 925	39,3%	39 970 996	361,8%	(94,4%)
Service charges	35 877 517	9 257 117	25,8%	8 666 094	24,2%	17 923 211	50,0%	(8 676 003)	-	(199,9%)

Other revenue	-	12 550	-	1 098 390	-	1 110 940	-	57 071	2.9%	1 824.6%
Transfers and Subsidies - Operational	689 709	2 910 144	421.9%	957 619	138.8%	3 867 763	560.8%	(2 336 579)	3.2%	(141.0%)
Transfers and Subsidies - Capital	-	346 759	-	1 109 717	-	1 456 476	-	(571 450)	-	(294.2%)
Interest	58 288	85 000	145.8%	56 934	97.7%	141 934	243.5%	(45 282)	-	(225.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(51 019 941)	(14 714 246)	28.8%	(9 315 109)	18.3%	(24 029 355)	47.1%	(1 337 273)	2.8%	596.6%
Suppliers and employees	(47 520 428)	(14 714 246)	31.0%	(8 658 830)	18.2%	(23 373 076)	49.2%	(1 337 273)	2.9%	547.5%
Finance charges	(3 492 253)	-	-	(593 778)	17.0%	(593 778)	17.0%	-	-	(100.0%)
Transfers and grants	(7 259)	-	-	(62 501)	861.0%	(62 501)	861.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	(3 198 930)	53 152	(1.7%)	4 814 741	(150.5%)	4 867 893	(152.2%)	27 061 479	648.1%	(82.2%)
Cash Flow from Investing Activities										
Receipts		(22 008)		(507 061)		(529 069)		(3 271)		15 402.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	895	-	1 173 022	-	1 173 916	-	(3 271)	-	(35 962.3%)
Decrease (Increase) in non-current investments	-	(22 902)	-	(1 680 083)	-	(1 702 965)	-	-	-	(100.0%)
Payments	(2 459 328)			(1 125 895)	45.8%	(1 125 895)	45.8%			(100.0%)
Capital assets	(2 459 328)	-	-	(1 125 895)	45.8%	(1 125 895)	45.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(2 459 328)	(22 008)	.9%	(1 632 956)	66.4%	(1 654 963)	67.3%	(3 271)		49 823.7%
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments				(277 769)		(277 769)				(100.0%)
Repayment of borrowing	-	-	-	(277 769)	-	(277 769)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities				(277 769)		(277 769)				(100.0%)
Net Increase/(Decrease) in cash held	(5 658 259)	31 144	(.6%)	2 904 016	(51.3%)	2 935 161	(51.9%)	27 058 208	648.0%	(89.3%)
Cash/cash equivalents at the year begin:	(567 346)	(567 346)	-	(541 805)	-	(567 346)	-	8 151 884	-	(106.6%)
Cash/cash equivalents at the year end:	(5 658 259)	(536 202)	9.5%	4 835 281	(85.5%)	4 835 281	(85.5%)	36 252 344	573.8%	(86.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	725 781	11.1%	237 817	3.7%	239 706	3.7%	5 311 170	81.5%	6 514 474	21.7%	348 384	5.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	484 529	14.0%	93 948	2.7%	135 662	3.9%	2 740 297	79.3%	3 454 436	11.5%	37 561	1.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 086 773	19.6%	202 574	3.7%	84 464	1.5%	4 166 498	75.2%	5 540 309	18.4%	31 951	.6%	-	-
Receivables from Exchange Transactions - Waste Water Management	171 836	12.3%	42 231	3.0%	40 456	2.9%	1 139 043	81.7%	1 383 566	4.6%	69 073	5.0%	-	-
Receivables from Exchange Transactions - Waste Management	193 992	9.9%	58 916	3.0%	48 849	2.5%	1 666 641	84.7%	1 968 398	6.5%	86 067	4.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15 517	2.2%	2 693	.4%	5 625	.8%	674 148	96.6%	697 983	2.3%	64 028	9.2%	-	-
Interest on Arrear Debtor Accounts	509 462	6.0%	212 232	2.5%	332 415	3.9%	7 421 423	87.6%	8 475 532	28.2%	197 103	2.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(886 899)	(43.7%)	(8 108)	(.4%)	73 531	3.6%	2 851 392	140.5%	2 029 916	6.7%	21 195	1.0%	-	-
Total By Income Source	2 300 991	7.7%	842 302	2.8%	960 709	3.2%	25 970 612	86.4%	30 074 615	100.0%	855 362	2.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	228 340	20.2%	14 767	1.3%	95 765	8.5%	788 842	70.0%	1 127 714	3.7%	-	-	-	-
Commercial	467 782	4.9%	263 539	2.8%	222 823	2.4%	8 524 583	89.9%	9 478 727	31.5%	125 565	1.3%	-	-
Households	1 604 870	8.2%	563 995	2.9%	642 122	3.3%	16 657 186	85.6%	19 468 173	64.7%	729 797	3.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 300 991	7.7%	842 302	2.8%	960 709	3.2%	25 970 612	86.4%	30 074 615	100.0%	855 362	2.8%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	110 316	2.3%	1 116 196	23.1%	3 604 771	74.6%	4 831 283	84.5%
Bulk Water	11 163	100.0%	-	-	-	-	-	-	11 163	2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	305 599	36.4%	364 126	43.4%	62 949	7.5%	106 333	12.7%	839 006	14.7%
Auditor-General	-	-	-	-	16 418	99.9%	12	.1%	16 430	.3%
Other	22 349	100.0%	-	-	-	-	-	-	22 349	.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	339 110	5.9%	474 442	8.3%	1 195 563	20.9%	3 711 116	64.9%	5 720 231	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	9 498 043	2 708 462	28,5%	2 313 343	24,4%	5 021 805	52,9%	2 081 767	53,0%	11,1%
Exchange Revenue										
Service charges - Electricity	3 952 903	1 318 876	33,4%	908 446	23,0%	2 227 322	56,3%	781 879	51,3%	16,2%
Service charges - Water	1 789 026	329 427	18,3%	455 824	25,3%	785 251	43,6%	301 194	39,6%	51,3%
Service charges - Waste Water Management	394 955	80 801	20,5%	90 692	23,0%	171 493	43,4%	86 658	47,4%	4,7%
Service charges - Waste Management	212 194	53 715	25,3%	52 819	24,9%	106 534	50,2%	51 044	44,2%	3,5%
Sale of Goods and Rendering of Services	59 797	9 633	16,1%	12 332	20,6%	21 965	36,7%	14 355	70,3%	(14,1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	168 540	38 008	22,6%	45 215	26,8%	83 223	49,4%	40 437	71,2%	11,8%
Interest earned from Current and Non Current Assets	6 030	1 271	21,1%	964	16,0%	2 235	37,1%	1 464	44,9%	(34,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 236	4 636	24,1%	4 391	22,8%	9 026	46,9%	4 776	51,8%	(8,1%)
Licence and permits	292	20	6,8%	22	7,7%	42	14,5%	52	37,7%	(57,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 695	6 987	51,0%	3 437	25,1%	10 425	76,1%	3 655	64,0%	(6,0%)
Non-Exchange Revenue										
Property rates	1 352 245	338 680	25,0%	339 594	25,1%	678 274	50,2%	320 106	50,9%	6,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	219 540	1 401	,6%	519	,2%	1 920	,9%	70 012	101,4%	(99,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 269 423	518 180	40,8%	392 205	30,9%	910 385	71,7%	398 993	71,3%	(1,7%)
Interest	29 359	6 827	23,3%	6 883	23,4%	13 711	46,7%	7 140	101,1%	(3,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	9 114 055	2 166 354	23,8%	1 463 764	16,1%	3 630 118	39,8%	2 646 649	53,4%	(44,7%)
Employment related costs	1 658 495	349 776	21,1%	343 361	20,7%	693 137	41,8%	319 871	41,7%	7,3%
Remuneration of councillors	70 188	16 287	23,2%	18 460	26,3%	34 747	49,5%	18 445	48,8%	,1%
Bulk purchases - electricity	3 103 568	583 099	18,8%	746 104	24,0%	1 329 203	42,8%	1 044 573	55,1%	(28,6%)
Inventory consumed	1 616 906	929 413	57,5%	(159 880)	(9,9%)	769 533	47,6%	288 326	46,3%	(155,5%)
Debt impairment	1 165 997	-	-	-	-	-	-	513 509	94,7%	(100,0%)
Depreciation and amortisation	355 737	87 349	24,6%	87 349	24,6%	174 698	49,1%	93 844	29,6%	(6,9%)
Interest	-	80 769	-	135 396	-	216 165	-	118 960	-	13,8%
Contracted services	783 109	94 589	12,1%	212 691	27,2%	307 280	39,2%	196 643	28,8%	8,2%
Transfers and subsidies	2 200	341	15,5%	165	7,5%	506	23,0%	18	8,9%	845,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	357 856	24 730	6,9%	80 118	22,4%	104 849	29,3%	52 462	47,7%	52,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	383 988	542 108	-	849 579	-	1 391 687	-	(564 883)	-	-
Transfers and subsidies - capital (monetary allocations)	148 165	14 003	9,5%	62 561	42,2%	76 564	51,7%	38 147	26,8%	64,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	532 153	556 112	-	912 140	-	1 468 251	-	(526 736)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	532 153	556 112	-	912 140	-	1 468 251	-	(526 736)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	532 153	556 112	-	912 140	-	1 468 251	-	(526 736)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	532 153	556 112	-	912 140	-	1 468 251	-	(526 736)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	379 716	37 844	10,0%	69 255	18,2%	107 099	28,2%	69 958	28,4%	(1,0%)
National Government	146 665	25 254	17,2%	45 186	30,8%	70 440	48,0%	60 053	51,7%	(24,8%)
Provincial Government	1 500	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	148 165	25 254	17,0%	45 186	30,5%	70 440	47,5%	60 053	46,9%	(24,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	231 550	12 590	5,4%	24 068	10,4%	36 658	15,8%	9 905	12,6%	143,0%
Capital Expenditure Functional	379 716	37 844	10,0%	69 255	18,2%	107 099	28,2%	69 958	28,4%	(1,0%)
Municipal governance and administration	41 925	36	,1%	4 080	9,7%	4 116	9,8%	1 672	16,3%	144,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	41 925	36	,1%	4 080	9,7%	4 116	9,8%	1 672	16,3%	144,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	28 049	102	,4%	748	2,7%	850	3,0%	-	-	(100,0%)
Community and Social Services	14 269	102	,7%	130	,9%	233	1,6%	-	-	(100,0%)
Sport And Recreation	2 280	-	-	618	27,1%	618	27,1%	-	-	(100,0%)
Public Safety	11 500	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 708	6 138	13,1%	10 434	22,3%	16 572	35,5%	48 472	48,4%	(78,5%)
Planning and Development	825	-	-	692	83,9%	692	83,9%	48 472	50,3%	(98,6%)
Road Transport	45 882	6 138	13,4%	9 742	21,2%	15 879	34,6%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	263 034	31 568	12,0%	53 992	20,5%	85 561	32,5%	19 814	18,2%	172,5%
Energy sources	164 000	12 554	7,7%	11 637	7,1%	24 192	14,8%	8 233	12,5%	41,3%
Water Management	68 258	17 735	26,0%	12 243	17,9%	29 978	43,9%	-	-	(100,0%)
Waste Water Management	7 646	1 278	16,7%	23 594	308,6%	24 872	325,3%	-	-	(100,0%)
Waste Management	23 129	-	-	6 519	28,2%	6 519	28,2%	11 581	72,0%	(43,7%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	9 534 756	2 169 845	22,8%	2 223 261	23,3%	4 393 107	46,1%	2 063 307	52,1%	7,8%
Property rates	1 149 408	236 442	20,6%	238 711	20,8%	475 153	41,3%	218 239	38,5%	9,4%
Service charges	6 295 967	1 174 123	18,6%	1 123 442	17,8%	2 297 565	36,5%	983 166	35,4%	14,3%

Other revenue	486 128	160 735	33.1%	416 171	85.6%	576 906	118.7%	369 838	(365.2%)	12.5%
Transfers and Subsidies - Operational	1 269 423	534 953	42.1%	384 934	30.3%	919 887	72.5%	384 235	73.7%	2%
Transfers and Subsidies - Capital	148 165	35 812	24.2%	42 714	28.8%	78 526	53.0%	83 908	69.7%	(49.1%)
Interest	185 664	27 781	15.0%	17 290	9.3%	45 071	24.3%	23 931	582.4%	(27.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(7 600 259)	(1 825 882)	24.0%	(2 481 954)	32.7%	(4 307 837)	56.7%	(2 455 119)	59.5%	1.1%
Suppliers and employees	(7 600 259)	(1 825 882)	24.0%	(2 481 954)	32.7%	(4 307 837)	56.7%	(2 455 119)	59.5%	1.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 934 496	343 963	17.8%	(258 693)	(13.4%)	85 270	4.4%	(391 812)	9.1%	(34.0%)
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	(436 673)	(37 844)	8.7%	(69 255)	15.9%	(107 099)	24.5%	(69 958)	28.4%	(1.0%)
Capital assets	(436 673)	(37 844)	8.7%	(69 255)	15.9%	(107 099)	24.5%	(69 958)	28.4%	(1.0%)
Net Cash from/(used) Investing Activities	(436 673)	(37 844)	8.7%	(69 255)	15.9%	(107 099)	24.5%	(69 958)	28.4%	(1.0%)
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	20 937	-	(19 618)	-	1 319	-	1 071	-	(1 931.2%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	20 937	-	(19 618)	-	1 319	-	1 071	-	(1 931.2%)
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities		20 937		(19 618)		1 319		1 071		(1 931.2%)
Net Increase/(Decrease) in cash held	1 497 823	327 056	21.8%	(347 566)	(23.2%)	(20 510)	(1.4%)	(460 699)	2.2%	(24.6%)
Cash/cash equivalents at the year begin:	823 004	319 645	38.8%	544 328	66.1%	319 645	38.8%	482 493	9%	12.8%
Cash/cash equivalents at the year end:	2 320 828	544 328	23.5%	196 762	8.5%	196 762	8.5%	21 794	1.8%	802.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	185 544	4.5%	199 461	4.8%	126 796	3.1%	3 612 278	87.6%	4 123 079	34.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	291 185	9.2%	241 654	7.6%	154 321	4.9%	2 484 884	78.3%	3 172 044	26.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	100 452	6.1%	59 336	3.6%	45 447	2.8%	1 428 541	87.4%	1 633 777	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	35 428	3.2%	28 826	2.6%	23 611	2.1%	1 023 462	92.1%	1 111 326	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 473	2.6%	14 376	2.0%	13 359	1.9%	655 443	93.4%	701 652	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	18 283	3.3%	17 730	3.2%	16 660	3.0%	506 474	90.6%	599 145	4.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22 376	2.8%	28 727	3.7%	28 815	3.7%	706 806	89.8%	786 724	6.5%	-	-	-	-
Total By Income Source	671 740	5.6%	589 110	4.9%	409 011	3.4%	10 417 888	86.2%	12 087 748	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	22 392	4.1%	36 933	6.7%	20 398	3.7%	470 293	85.5%	550 016	4.6%	-	-	-	-
Commercial	355 679	10.2%	272 506	7.8%	169 470	4.9%	2 677 429	77.0%	3 475 083	28.7%	-	-	-	-
Households	293 669	3.6%	279 671	3.5%	219 143	2.7%	7 270 166	90.2%	8 062 649	66.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	671 740	5.6%	589 110	4.9%	409 011	3.4%	10 417 888	86.2%	12 087 748	100.0%				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(106 720)	(1.1%)	128 236	1.3%	82 341	8%	9 880 768	99.0%	9 984 625	84.5%
Bulk Water	(180 158)	(10.2%)	77 112	4.4%	11 591	7%	1 855 595	105.2%	1 764 140	14.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 512	4.1%	112	2%	370	6%	57 580	95.1%	60 573	5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(284 366)	(2.4%)	205 460	1.7%	94 302	8%	11 793 943	99.9%	11 809 338	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 019 473	519 283	25,7%	453 144	22,4%	972 427	48,2%	440 055	51,1%	3,0%
Exchange Revenue										
Service charges - Electricity	705 979	185 313	26,3%	154 933	21,9%	340 235	48,2%	143 763	50,4%	7,8%
Service charges - Water	322 106	78 145	24,3%	69 953	21,7%	148 099	46,0%	71 843	48,2%	(2,6%)
Service charges - Waste Water Management	74 628	17 837	23,9%	17 855	23,9%	35 692	47,8%	17 322	49,2%	3,1%
Service charges - Waste Management	70 941	17 801	25,1%	17 811	25,1%	35 612	50,2%	16 060	48,5%	10,9%
Sale of Goods and Rendering of Services	9 742	4 382	45,0%	372	3,8%	4 755	48,8%	1 880	43,9%	(80,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 440	5 022	17,7%	5 232	18,4%	10 253	36,1%	6 045	48,0%	(13,4%)
Interest earned from Current and Non Current Assets	48 822	9 588	19,6%	9 324	19,1%	18 912	38,7%	11 333	54,0%	(17,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 230	282	22,9%	436	35,4%	718	58,3%	283	47,9%	54,1%
Licence and permits	-	-	-	0	-	0	-	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 036	1 089	21,6%	225	4,5%	1 314	26,1%	343	16,5%	(34,4%)
Non-Exchange Revenue										
Property rates	423 566	95 783	22,6%	95 108	22,5%	190 891	45,1%	87 714	50,0%	8,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	88 471	13 156	14,9%	8 655	9,8%	21 811	24,7%	7 490	23,8%	15,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	218 111	84 433	38,7%	68 148	31,2%	152 581	70,0%	71 361	72,3%	(4,5%)
Interest	22 501	6 453	28,7%	5 101	22,7%	11 554	51,3%	4 618	56,3%	10,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 110 703	443 685	21,0%	489 491	23,2%	933 176	44,2%	392 502	45,1%	24,7%
Employer related costs	476 021	107 559	22,6%	104 584	22,0%	212 142	44,6%	105 058	47,9%	(5%)
Remuneration of councillors	15 431	3 726	24,1%	4 224	27,4%	7 950	51,5%	4 431	52,8%	(4,7%)
Bulk purchases - electricity	638 155	176 116	27,6%	130 889	20,5%	307 005	48,1%	104 919	53,0%	24,8%
Inventory consumed	187 478	34 514	18,4%	34 439	18,4%	68 953	36,8%	32 785	45,0%	5,0%
Debt impairment	209 165	11 601	5,5%	63 310	30,3%	74 911	35,8%	5 739	10,9%	1 003,2%
Depreciation and amortisation	126 861	30 722	24,2%	30 984	24,4%	61 706	48,6%	24 431	48,7%	26,8%
Interest	25 718	1 099	4,3%	14 190	55,2%	15 289	59,4%	11 885	54,5%	19,4%
Contracted services	221 088	30 065	13,6%	51 225	23,2%	81 290	36,8%	55 547	32,1%	(7,8%)
Transfers and subsidies	2 662	244	9,2%	380	14,3%	624	23,4%	598	40,1%	(36,4%)
Irrecoverable debts written off	7 155	4 058	56,7%	6 148	85,9%	10 206	142,6%	2 814	76,6%	118,5%
Operational costs	137 553	24 233	17,6%	27 199	19,8%	51 432	37,4%	22 275	49,1%	22,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	63 416	19 749	31,1%	21 919	34,6%	41 668	65,7%	22 021	72,1%	(5%)
Surplus/(Deficit)	(91 230)	75 598	-	(36 347)	-	39 251	-	47 553	-	-
Transfers and subsidies - capital (monetary allocations)	106 314	13 240	12,5%	39 588	37,2%	52 828	49,7%	47 918	58,3%	(17,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	1 300	100,0%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	15 084	88 838	-	3 241	-	92 079	-	96 771	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	15 084	88 838	-	3 241	-	92 079	-	96 771	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 084	88 838	-	3 241	-	92 079	-	96 771	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 084	88 838	-	3 241	-	92 079	-	96 771	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	235 715	25 412	10,8%	76 493	32,5%	101 905	43,2%	70 773	36,2%	8,1%
National Government	83 802	11 164	13,3%	37 150	44,3%	48 314	57,7%	41 276	61,1%	(10,0%)
Provincial Government	5 746	420	7,3%	1 250	21,7%	1 669	29,0%	854	9,5%	46,3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	4 000	266	6,6%	1 040	26,0%	1 306	32,6%	2 046	34,1%	(49,2%)
Transfers recognised - capital	93 548	11 850	12,7%	39 439	42,2%	51 289	54,8%	44 176	55,9%	(10,7%)
Borrowing	70 240	4 859	6,9%	24 495	34,9%	29 354	41,8%	15 262	18,1%	60,3%
Internally generated funds	171 927	8 704	12,1%	12 560	17,5%	21 263	29,6%	11 315	22,5%	11,0%
Capital Expenditure Functional	235 715	25 412	10,8%	76 493	32,5%	101 905	43,2%	72 073	36,5%	6,1%
Municipal governance and administration	8 310	3 769	45,3%	2 375	28,6%	6 144	73,9%	5 624	48,7%	(57,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 310	3 769	45,3%	2 375	28,6%	6 144	73,9%	5 624	48,7%	(57,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	21 161	1 871	8,8%	6 200	29,3%	8 071	38,1%	12 278	40,5%	(49,5%)
Community and Social Services	5 442	420	7,7%	1 250	23,0%	1 669	30,7%	854	11,9%	46,3%
Sport And Recreation	12 364	1 403	11,3%	3 678	29,7%	5 081	41,1%	10 306	57,6%	(64,3%)
Public Safety	3 354	48	1,4%	1 272	37,9%	1 321	39,4%	1 118	27,3%	13,8%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 285	13 985	31,6%	21 993	49,7%	35 978	81,2%	26 122	52,9%	(15,8%)
Planning and Development	4 370	461	10,5%	409	9,4%	870	19,9%	2 818	38,8%	(85,5%)
Road Transport	39 915	13 524	33,9%	21 584	54,1%	35 108	88,0%	23 304	56,1%	(7,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	161 959	5 787	3,6%	45 926	28,4%	51 713	31,9%	28 049	29,1%	63,7%
Energy sources	49 864	2 017	4,0%	18 660	37,4%	20 677	41,5%	13 636	35,4%	36,8%
Water Management	41 886	2 964	7,1%	14 539	34,9%	17 503	42,0%	14 078	51,2%	3,3%
Waste Water Management	23 459	806	3,4%	2 612	11,1%	3 419	14,6%	325	1,3%	705,0%
Waste Management	46 950	-	-	10 115	21,5%	10 115	21,5%	10	-	101 049,8%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 867 926	890 859	47,7%	437 872	23,4%	1 328 730	71,1%	1 234 460	171,8%	(64,5%)
Property rates	381 210	78 024	20,5%	79 865	21,0%	157 889	41,4%	71 114	45,4%	12,3%
Service charges	1 094 023	265 650	24,3%	244 730	22,4%	510 380	46,7%	241 559	53,7%	1,3%

Other revenue	20 946	391 954	1 871.3%	(15 442)	(73.7%)	376 512	1 797.6%	772 700	9 775.9%	(102.0%)
Transfers and Subsidies - Operational	218 111	95 272	43.7%	65 897	30.2%	161 169	73.9%	58 079	63.9%	13.5%
Transfers and Subsidies - Capital	104 814	48 074	45.9%	42 225	40.3%	90 299	86.2%	85 225	93.1%	(50.5%)
Interest	48 822	11 886	24.3%	20 596	42.2%	32 482	66.5%	5 782	39.0%	256.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 735 472)	(561 721)	32.4%	(530 450)	30.6%	(1 092 171)	62.9%	(440 433)	61.1%	20.4%
Suppliers and employees	(1 709 754)	(561 721)	32.9%	(530 450)	31.0%	(1 092 171)	63.9%	(440 433)	62.0%	20.4%
Finance charges	(25 718)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	132 454	329 138	248.5%	(92 579)	(69.9%)	236 559	178.6%	794 027	2 334.2%	(111.7%)
Cash Flow from Investing Activities										
Receipts	426	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	426	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(235 715)	(25 412)	10.8%	(76 493)	32.5%	(101 905)	43.2%	(72 073)	38.0%	6.1%
Capital assets	(235 715)	(25 412)	10.8%	(76 493)	32.5%	(101 905)	43.2%	(72 073)	38.0%	6.1%
Net Cash from/(used) Investing Activities	(235 289)	(25 412)	10.8%	(76 493)	32.5%	(101 905)	43.3%	(72 073)	38.0%	6.1%
Cash Flow from Financing Activities										
Receipts	65 240	382	.6%	(1 259)	(1.9%)	(877)	(1.3%)	(2 352)	(5.3%)	(46.5%)
Short term loans	-	-	-	-	-	-	-	(1 809)	(4.3%)	(100.0%)
Borrowing long term/refinancing	65 240	-	-	-	-	-	-	(544)	(33.4%)	(100.0%)
Increase (decrease) in consumer deposits	-	382	.6%	(1 259)	(1.9%)	(877)	(1.3%)	-	-	(100.0%)
Payments	(35 027)	(402)	1.1%	(18 810)	53.7%	(19 213)	54.9%	(11 322)	27.6%	66.1%
Repayment of borrowing	(35 027)	(402)	1.1%	(18 810)	53.7%	(19 213)	54.9%	(11 322)	27.6%	66.1%
Net Cash from/(used) Financing Activities	30 213	(20)	(1%)	(20 070)	(66.4%)	(20 090)	(66.5%)	(13 674)	(35.9%)	46.8%
Net Increase/(Decrease) in cash held	(72 623)	303 705	(418.2%)	(189 142)	260.4%	114 563	(157.8%)	708 280	(1 360.9%)	(126.7%)
Cash/cash equivalents at the year begin:	494 487	464 001	93.8%	767 706	155.3%	464 001	93.8%	1 547 077	86.8%	(50.4%)
Cash/cash equivalents at the year end:	421 864	767 706	182.0%	578 565	137.1%	578 565	137.1%	2 255 357	524.4%	(74.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 474	13.1%	10 431	5.6%	6 868	3.7%	144 641	77.6%	186 413	24.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 929	39.6%	2 334	4.6%	1 348	2.7%	26 726	53.1%	50 336	6.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 969	9.5%	9 733	3.8%	7 911	3.1%	213 229	83.5%	255 242	33.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 812	9.6%	1 770	3.5%	1 529	3.0%	42 040	83.8%	50 151	6.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 581	8.4%	2 039	3.7%	1 742	3.2%	46 235	84.7%	54 596	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 487	2.8%	3 390	2.7%	4 770	3.9%	112 230	90.6%	123 876	16.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 359	8.2%	1 356	2.6%	3 055	5.8%	44 158	83.4%	52 927	6.8%	-	-	-	-
Total By Income Source	86 009	11.1%	31 052	4.0%	27 223	3.5%	629 258	81.3%	773 542	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 202	8.0%	1 848	4.6%	1 908	4.8%	32 868	82.5%	39 826	5.1%	-	-	-	-
Commercial	31 421	32.1%	3 257	3.3%	2 670	2.7%	60 688	61.9%	98 036	12.7%	-	-	-	-
Households	51 386	8.1%	25 946	4.1%	22 645	3.6%	535 702	84.3%	635 680	82.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	86 009	11.1%	31 052	4.0%	27 223	3.5%	629 258	81.3%	773 542	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	46 785	100.0%	-	-	-	-	-	-	46 785	68.8%
Bulk Water	19 324	100.0%	-	-	-	-	-	-	19 324	28.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 884	100.0%	-	-	-	-	-	-	1 884	2.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	67 992	100.0%	-	-	-	-	-	-	67 992	100.0%

Contact Details

Municipal Manager	Mr Phumudzo Magodi	016 360 7412
Chief Financial Officer	Mrs Koobashni Desai	016 360 7449

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 453 050	421 013	29,0%	388 990	26,8%	810 003	55,7%	364 342	56,7%	6,8%
Exchange Revenue										
Service charges - Electricity	569 823	161 134	28,3%	128 449	22,5%	289 583	50,8%	130 383	48,6%	(1,5%)
Service charges - Water	203 341	45 337	22,3%	57 534	28,3%	102 861	50,6%	45 284	48,9%	27,0%
Service charges - Waste Water Management	52 908	14 553	27,5%	14 612	27,6%	29 165	55,1%	11 114	55,5%	31,5%
Service charges - Waste Management	53 462	15 124	28,3%	14 847	27,8%	29 971	56,1%	12 094	48,4%	22,8%
Sale of Goods and Rendering of Services	3 692	1 132	30,7%	933	25,3%	2 065	55,9%	833	59,1%	12,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	53 407	13 767	25,8%	14 077	26,4%	27 845	52,1%	12 409	52,3%	13,4%
Interest earned from Current and Non Current Assets	6 604	1 206	18,3%	2 234	33,8%	3 440	52,1%	4 203	120,3%	(46,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 935	1 327	19,1%	1 400	20,2%	2 727	39,3%	2 318	49,1%	(39,6%)
Licence and permits	86	18	21,5%	17	19,9%	35	41,3%	11	335,5%	50,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	983	3 223	328,0%	598	60,8%	3 821	388,8%	3 653	238,9%	(83,6%)
Non-Exchange Revenue										
Property rates	244 499	60 851	24,9%	60 684	24,8%	121 535	49,7%	58 567	66,2%	3,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 000	869	12,4%	1 517	21,7%	2 385	34,1%	2 608	53,0%	(41,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	245 854	101 048	41,1%	90 551	36,8%	191 599	77,9%	80 863	75,7%	12,0%
Interest	4 456	1 425	32,0%	1 546	34,7%	2 971	66,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 410 965	359 121	25,5%	472 990	33,5%	832 110	59,0%	346 596	49,6%	36,5%
Employee related costs	296 964	69 437	23,4%	74 255	25,0%	143 692	48,4%	66 633	46,7%	11,4%
Remuneration of councillors	14 318	3 763	26,3%	3 486	24,3%	7 249	50,6%	3 735	51,2%	(6,6%)
Bulk purchases - electricity	450 020	112 885	25,1%	110 785	24,6%	223 670	49,7%	93 529	47,5%	18,5%
Inventory consumed	181 749	43 332	23,8%	35 374	19,5%	78 706	43,3%	44 334	50,6%	(20,2%)
Debt impairment	145 442	58 179	40,0%	155 845	107,2%	214 024	147,2%	2 439	-	6 289,7%
Depreciation and amortisation	54 255	9 927	18,3%	13 030	24,0%	22 957	42,3%	23 902	50,4%	(45,5%)
Interest	29 480	6 105	20,7%	15 201	51,6%	21 306	72,3%	9 095	82,6%	67,1%
Contracted services	143 189	27 457	19,2%	42 707	29,8%	70 164	49,0%	33 224	39,3%	28,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	2 280	-	(2 199)	-	81	-	39 995	53,1%	(105,5%)
Operational costs	95 548	25 755	27,0%	24 505	25,6%	50 261	52,6%	29 712	63,7%	(17,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42 085	61 892	-	(84 000)	-	(22 108)	-	17 746	-	-
Transfers and subsidies - capital (monetary allocations)	114 173	18 580	16,3%	28 285	24,8%	46 865	41,0%	23 824	48,5%	18,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	156 258	80 472	-	(55 715)	-	24 757	-	41 570	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	156 258	80 472	-	(55 715)	-	24 757	-	41 570	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	156 258	80 472	-	(55 715)	-	24 757	-	41 570	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	156 258	80 472	-	(55 715)	-	24 757	-	41 570	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	104 388	16 833	16,1%	29 023	27,8%	45 856	43,9%	21 476	47,1%	35,1%
National Government	95 288	15 839	16,3%	23 586	24,8%	39 075	41,0%	17 038	45,4%	38,4%
Provincial Government	4 100	647	15,8%	-	-	647	15,8%	3 889	82,8%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	99 388	16 137	16,2%	23 586	23,7%	39 723	40,0%	20 928	48,8%	12,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	696	13,9%	5 437	108,7%	6 133	122,7%	548	12,2%	892,4%
Capital Expenditure Functional	104 388	16 833	16,1%	29 023	27,8%	45 856	43,9%	21 704	43,7%	33,7%
Municipal governance and administration	2 200	-	-	-	-	-	-	228	13,0%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 200	-	-	-	-	-	-	228	13,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 100	647	15,8%	-	-	647	15,8%	4 297	39,5%	(100,0%)
Community and Social Services	2 100	647	30,8%	-	-	647	30,8%	2 794	129,7%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	407	4,1%	(100,0%)
Public Safety	2 000	-	-	-	-	-	-	1 096	26,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 394	14 240	33,6%	11 632	27,4%	25 872	61,0%	7 470	69,9%	55,7%
Planning and Development	14 294	-	-	4 387	30,7%	4 387	30,7%	-	9,6%	(100,0%)
Road Transport	28 100	14 240	50,7%	7 245	25,8%	21 485	76,5%	7 470	80,0%	(3,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	55 694	1 946	3,5%	17 391	31,2%	19 337	34,7%	9 709	33,4%	79,1%
Energy sources	21 000	696	3,3%	5 437	25,9%	6 133	29,2%	6 605	43,4%	(17,7%)
Water Management	28 820	1 249	4,3%	7 064	24,6%	8 333	28,9%	-	-	(100,0%)
Waste Water Management	5 874	-	-	4 871	82,9%	4 871	82,9%	3 104	16,0%	56,9%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 476 978	428 797	29,0%	336 270	22,8%	765 067	51,8%	331 458	51,7%	1,5%
Property rates	228 890	69 369	30,3%	43 395	19,0%	112 764	49,3%	45 823	39,5%	(5,3%)
Service charges	865 228	179 342	20,7%	171 017	19,8%	350 359	40,5%	168 346	40,0%	1,6%

Other revenue	20 159	11 300	56.1%	10 027	49.7%	21 327	105.8%	13 079	155.7%	(23.3%)
Transfers and Subsidies - Operational	250 404	106 267	42.4%	75 867	30.3%	182 134	72.7%	74 745	88.6%	1.5%
Transfers and Subsidies - Capital	111 323	61 920	55.6%	35 464	31.9%	97 384	87.5%	27 689	79.3%	28.1%
Interest	975	599	61.5%	500	51.3%	1 100	112.8%	1 775	101.4%	(71.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 165 238)	(195 895)	16.8%	(159 776)	13.7%	(355 671)	30.5%	(140 270)	25.9%	13.9%
Suppliers and employees	(1 157 233)	(195 895)	16.9%	(159 776)	13.8%	(355 671)	30.7%	(140 270)	24.8%	13.9%
Finance charges	(8 005)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	311 740	232 902	74.7%	176 494	56.6%	409 397	131.3%	191 188	3 073.8%	(7.7%)
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(98 495)	(24 778)	25.2%	(38 933)	39.5%	(63 711)	64.7%	(24 756)	73.4%	57.3%
Capital assets	(98 495)	(24 778)	25.2%	(38 933)	39.5%	(63 711)	64.7%	(24 756)	73.4%	57.3%
Net Cash from/(used) Investing Activities	(98 495)	(24 778)	25.2%	(38 933)	39.5%	(63 711)	64.7%	(24 756)	73.4%	57.3%
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	697	-	1 762	-	2 459	-	598	-	194.6%
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	697	-	1 762	-	2 459	-	598	-	194.6%
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	697	-	1 762	-	2 459	-	598	-	194.6%
Net Increase/(Decrease) in cash held	213 245	208 821	97.9%	139 324	65.3%	348 145	163.3%	167 031	(317.9%)	(16.6%)
Cash/cash equivalents at the year begin:	1 777	50 172	2 823.8%	258 993	14 576.7%	50 172	2 823.8%	174 511	48.4%	48.4%
Cash/cash equivalents at the year end:	215 021	258 993	120.5%	398 317	185.2%	398 317	185.2%	341 542	(389.0%)	16.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 816	3.5%	16 095	2.7%	13 785	2.3%	544 108	91.5%	594 804	31.6%	(83 776)	(14.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 116	6.5%	17 358	3.2%	13 211	2.4%	474 127	87.8%	539 812	28.7%	(53 561)	(9.9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	17 395	9.2%	9 341	4.9%	6 749	3.6%	156 566	82.4%	190 050	10.1%	(15 635)	(6.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	5 205	3.9%	3 774	2.8%	3 407	2.6%	121 202	90.7%	133 588	7.1%	(20 201)	(15.1%)	-	-
Receivables from Exchange Transactions - Waste Management	5 514	3.1%	4 347	2.4%	4 099	2.3%	163 821	92.1%	177 781	9.4%	(24 677)	(13.9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 627	3.0%	5 480	2.9%	5 331	2.8%	172 764	91.3%	189 202	10.1%	1	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	-	30	.1%	3	-	56 295	99.9%	56 350	3.0%	(30 414)	(54.0%)	-	-
Total By Income Source	89 696	4.8%	56 424	3.0%	46 585	2.5%	1 688 882	89.8%	1 881 587	100.0%	(228 263)	(12.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 928	5.7%	6 083	3.5%	5 178	3.0%	152 417	87.8%	173 606	9.2%	(583)	(.3%)	-	-
Commercial	27 912	12.0%	8 865	3.8%	4 999	2.2%	190 493	82.0%	232 268	12.3%	(1 785)	(.8%)	-	-
Households	51 856	3.5%	41 477	2.8%	36 408	2.5%	1 345 972	91.2%	1 475 713	78.4%	(225 895)	(15.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	89 696	4.8%	56 424	3.0%	46 585	2.5%	1 688 882	89.8%	1 881 587	100.0%	(228 263)	(12.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	26 000	7.2%	30 770	8.5%	304 699	84.3%	361 469	74.8%
Bulk Water	-	-	-	-	-	-	11 453	100.0%	11 453	2.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 609	7.8%	1 623	1.5%	518	.5%	99 513	90.3%	110 263	22.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 609	1.8%	27 623	5.7%	31 288	6.5%	415 664	86.0%	483 184	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Other revenue	448 939	105 171	23.4%	123 135	27.4%	228 306	50.9%	116 695	52.1%	5.5%
Transfers and Subsidies - Operational	339 802	137 835	40.6%	115 890	34.1%	253 725	74.7%	103 797	74.1%	11.7%
Transfers and Subsidies - Capital	5 000	2 000	40.0%	1 000	20.0%	3 000	60.0%	1 500	64.0%	(33.3%)
Interest	5 392	1 603	29.7%	1 519	28.2%	3 122	57.9%	1 218	67.4%	24.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(781 621)	(185 891)	23.8%	(233 342)	29.9%	(419 233)	53.6%	(217 122)	56.2%	7.5%
Suppliers and employees	(781 621)	(185 891)	23.8%	(233 342)	29.9%	(419 233)	53.6%	(217 122)	56.2%	7.5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	17 511	60 718	346.7%	8 203	46.8%	68 921	393.6%	6 088	(3 336.3%)	34.7%
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	1	-	-	-	1	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	1	-	-	-	1	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(9 230)	(383)	4.1%	(1 462)	15.8%	(1 845)	20.0%	(2 347)	39.0%	(37.7%)
Capital assets	(9 230)	(383)	4.1%	(1 462)	15.8%	(1 845)	20.0%	(2 347)	39.0%	(37.7%)
Net Cash from/(used) Investing Activities	(9 230)	(382)	4.1%	(1 462)	15.8%	(1 844)	20.0%	(2 347)	39.4%	(37.7%)
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	2	-	2	-	3	-	-	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2	-	2	-	3	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	2	-	2	-	3	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	8 282	60 338	728.6%	6 742	81.4%	67 080	810.0%	3 740	(489.5%)	80.3%
Cash/cash equivalents at the year begin:	61 016	59 172	97.0%	119 509	195.9%	59 172	97.0%	64 027	112.4%	86.7%
Cash/cash equivalents at the year end:	69 297	119 509	172.5%	126 251	182.2%	126 251	182.2%	67 768	346.5%	86.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36	3.6%	-	-	-	-	954	96.4%	990	100.0%	-	-	5 725	578.1%
Total By Income Source	36	3.6%	-	-	-	-	954	96.4%	990	100.0%	-	-	5 725	578.1%
Debtors Age Analysis By Customer Group														
Organs of State	36	3.6%	-	-	-	-	954	96.4%	990	100.0%	-	-	5 725	578.1%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	36	3.6%	-	-	-	-	954	96.4%	990	100.0%	-	-	5 725	578.1%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	582	100.0%	-	-	-	-	-	-	582	5%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	30 694	27.8%	-	-	-	-	79 581	72.2%	110 275	99.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	31 277	28.2%	-	-	-	-	79 581	71.8%	110 858	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	5 336 131	1 327 631	24,9%	1 236 358	23,2%	2 563 989	48,0%	1 490 399	51,3%	(17,0%)
Exchange Revenue										
Service charges - Electricity	1 961 927	389 533	19,9%	437 993	22,3%	827 437	42,2%	664 207	62,2%	(34,1%)
Service charges - Water	713 901	119 986	16,8%	131 807	18,5%	251 793	35,3%	170 723	52,3%	(22,8%)
Service charges - Waste Water Management	386 460	90 653	23,5%	83 459	21,6%	174 112	45,1%	102 863	45,2%	(18,9%)
Service charges - Waste Management	162 653	44 087	27,1%	42 560	26,2%	86 647	53,3%	47 823	50,8%	(11,0%)
Sale of Goods and Rendering of Services	26 042	6 560	25,2%	7 899	30,3%	14 460	55,5%	11 732	99,8%	(32,7%)
Agency services	65 154	12 799	19,6%	8 408	12,9%	21 207	32,5%	11 192	48,1%	(24,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	171 327	33 990	19,8%	37 771	22,0%	71 761	41,9%	49 047	71,7%	(23,0%)
Interest earned from Current and Non Current Assets	20 860	6 669	32,0%	3 396	16,3%	10 065	48,3%	8 391	71,8%	(59,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 550	1 197	21,6%	1 664	30,0%	2 861	51,5%	1 770	60,5%	(6,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	44 448	62 668	141,0%	7 674	17,3%	70 342	158,3%	44 461	151,6%	(82,7%)
Non-Exchange Revenue										
Property rates	920 928	213 147	23,1%	224 276	24,4%	437 423	47,5%	72 820	27,7%	208,0%
Surcharges and Taxes	43 180	133	0,3%	180	0,4%	313	0,7%	18	0,1%	911,5%
Fines, penalties and forfeits	37 747	34 679	91,9%	(4 418)	(11,7%)	30 262	80,2%	9 528	31,5%	(146,4%)
Licences or permits	1 056	6	0,6%	5	0,5%	11	1,1%	6	1,2%	(1,6%)
Transfer and subsidies - Operational	729 963	299 997	41,1%	241 270	33,1%	541 267	74,2%	276 659	41,4%	(12,8%)
Interest	44 851	11 491	25,6%	12 349	27,5%	23 840	53,2%	19 150	-	(35,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1	-	-	-	1	-	-	-	-
Other Gains	85	35	40,9%	154	181,7%	189	222,7%	10	-	1 480,9%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 087 451	1 023 079	20,1%	1 154 942	22,7%	2 178 021	42,8%	1 258 635	46,5%	(8,2%)
Employee related costs	1 203 522	278 603	23,1%	287 584	23,9%	566 187	47,0%	350 170	46,8%	(17,9%)
Remuneration of councillors	51 634	9 876	19,1%	11 104	21,5%	20 980	40,6%	11 916	77,8%	(6,8%)
Bulk purchases - electricity	1 520 376	343 831	22,6%	331 115	21,8%	674 946	44,4%	408 857	52,4%	(19,0%)
Inventory consumed	704 721	137 598	19,5%	180 056	25,5%	317 653	45,1%	183 518	53,3%	(1,9%)
Debt impairment	386 424	33 601	8,7%	100 804	26,1%	134 405	34,8%	-	-	(100,0%)
Depreciation and amortisation	286 528	61 257	21,3%	61 257	21,3%	122 514	42,7%	95 490	52,0%	(35,9%)
Interest	18 494	2 897	15,7%	2 688	14,5%	5 584	30,2%	7 593	42,4%	(64,6%)
Contracted services	621 933	86 603	13,9%	129 292	20,8%	215 895	34,7%	132 473	50,6%	(2,4%)
Transfers and subsidies	10 886	755	7,1%	2 044	19,1%	2 800	26,2%	1 395	23,4%	46,5%
Irrecoverable debts written off	-	1 284	-	584	-	1 868	-	-	-	(100,0%)
Operational costs	282 713	66 487	23,5%	48 415	17,1%	114 901	40,6%	67 306	49,2%	(28,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	20	288	1 412,5%	-	-	288	1 412,5%	(84)	-	(100,0%)
Surplus/(Deficit)	248 680	304 552	-	81 416	-	385 968	-	231 764	-	-
Transfers and subsidies - capital (monetary allocations)	286 561	70 344	24,4%	102 081	35,4%	172 425	59,8%	103 889	53,6%	(1,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	537 241	374 896	-	183 497	-	558 393	-	335 653	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	537 241	374 896	-	183 497	-	558 393	-	335 653	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	537 241	374 896	-	183 497	-	558 393	-	335 653	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	537 241	374 896	-	183 497	-	558 393	-	335 653	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	500 649	70 477	14,1%	130 351	26,0%	200 828	40,1%	99 746	39,1%	30,7%
National Government	287 421	61 168	21,3%	88 766	30,9%	149 934	52,2%	87 742	48,2%	1,2%
Provincial Government	1 430	-	-	-	-	-	-	780	16,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	288 851	61 168	21,2%	88 766	30,7%	149 934	51,9%	88 523	47,7%	3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	211 798	9 309	4,4%	41 585	19,6%	50 894	24,0%	11 223	11,7%	270,5%
Capital Expenditure Functional	500 649	70 477	14,1%	130 351	26,0%	200 828	40,1%	99 746	39,1%	30,7%
Municipal governance and administration	21 559	2 770	12,9%	1 544	7,2%	4 315	20,0%	5 385	21,7%	(71,3%)
Executive and Council	2 005	182	9,1%	29	1,5%	211	10,5%	20	10,5%	49,1%
Finance and administration	19 262	2 580	13,4%	1 473	7,6%	4 053	21,0%	5 366	23,3%	(72,5%)
Internal audit	292	9	3,0%	42	14,3%	51	17,4%	-	-	(100,0%)
Community and Public Safety	46 633	6 499	13,9%	19 068	40,9%	25 567	54,8%	15 358	42,7%	24,2%
Community and Social Services	4 952	-	-	173	3,5%	173	3,5%	932	19,8%	(81,5%)
Sport And Recreation	16 490	-	-	102	0,6%	102	0,6%	3 848	30,2%	(97,4%)
Public Safety	11 324	-	-	6 499	57,4%	6 499	57,4%	-	-	(100,0%)
Housing	13 867	6 499	46,9%	12 294	88,7%	18 794	135,5%	10 578	48,0%	16,2%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	136 031	18 831	13,8%	27 565	20,3%	46 396	34,1%	17 749	54,4%	55,3%
Planning and Development	64 434	17 466	27,1%	25 976	40,3%	43 442	67,4%	17 665	55,8%	47,0%
Road Transport	71 397	1 325	1,9%	1 590	2,2%	2 915	4,1%	84	8,1%	1 798,4%
Environmental Protection	200	39	19,6%	-	-	39	19,6%	-	-	-
Trading Services	296 367	42 377	14,3%	82 112	27,7%	124 489	42,0%	61 253	35,8%	34,1%
Energy sources	43 283	-	-	2 627	6,1%	2 627	6,1%	2 061	4,1%	27,5%
Water Management	81 604	13 524	16,6%	13 286	16,3%	26 809	32,9%	23 070	39,5%	(42,4%)
Waste Water Management	144 768	28 853	19,9%	62 102	42,9%	90 955	62,8%	33 909	53,8%	83,1%
Waste Management	26 712	-	-	4 097	15,3%	4 097	15,3%	2 212	31,9%	85,2%
Other	60	-	-	61	102,4%	61	102,4%	-	-	(100,0%)

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	5 463 730	1 403 725	25,7%	1 487 185	27,2%	2 890 910	52,9%	1 710 361	54,4%	(13,0%)
Property rates	791 998	253 116	32,0%	323 253	40,8%	576 369	72,8%	420 677	109,5%	(23,2%)
Service charges	2 773 583	655 776	23,6%	639 844	23,1%	1 295 619	46,7%	775 167	43,3%	(17,5%)

Other revenue	706 503	57 911	8,2%	130 944	18,5%	188 855	26,7%	9 130	43,0%	1 334,2%
Transfers and Subsidies - Operational	730 753	371 580	50,8%	291 649	39,9%	663 229	90,8%	345 789	51,8%	(15,7%)
Transfers and Subsidies - Capital	288 561	50 561	17,5%	90 490	31,4%	141 051	48,9%	152 652	49,6%	(40,7%)
Interest	172 332	14 781	8,6%	11 006	6,4%	25 787	15,0%	6 945	41,4%	58,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(4 980 186)	(1 058 442)	21,3%	(1 420 174)	28,5%	(2 478 616)	49,8%	(1 613 368)	46,2%	(12,0%)
Suppliers and employees	(4 951 006)	(1 058 442)	21,4%	(1 419 600)	28,7%	(2 478 041)	50,1%	(1 611 332)	46,5%	(11,9%)
Finance charges	(18 494)	-	-	(575)	3,1%	(575)	3,1%	(2 036)	14,5%	(71,8%)
Transfers and grants	(10 686)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	483 544	345 283	71,4%	67 011	13,9%	412 294	85,3%	96 993	172,0%	(30,9%)
Cash Flow from Investing Activities										
Receipts		50		(145)		(96)		5		(3 141,1%)
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	-	(145)	-	(96)	-	5	-	(3 141,1%)
Payments	(424 230)	(160 021)	37,7%	(117 228)	27,6%	(277 249)	65,4%	(145 038)	58,3%	(19,2%)
Capital assets	(424 230)	(160 021)	37,7%	(117 228)	27,6%	(277 249)	65,4%	(145 038)	58,3%	(19,2%)
Net Cash from/(used) Investing Activities	(424 230)	(159 972)	37,7%	(117 374)	27,7%	(277 345)	65,4%	(145 033)	58,3%	(19,1%)
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments		(11 554)		(11 454)		(23 008)		(15 905)		(28,0%)
Repayment of borrowing	-	(11 554)	-	(11 454)	-	(23 008)	-	(15 905)	-	(28,0%)
Net Cash from/(used) Financing Activities		(11 554)		(11 454)		(23 008)		(15 905)		(28,0%)
Net Increase/(Decrease) in cash held	59 314	173 758	292,9%	(61 817)	(104,2%)	111 941	188,7%	(63 945)	(161,9%)	(3,3%)
Cash/cash equivalents at the year begin:	144 508	201 071	139,1%	294 802	204,0%	201 071	139,1%	229 208	28,6%	
Cash/cash equivalents at the year end:	203 822	294 802	144,6%	232 985	114,3%	232 985	114,3%	165 262	1 483,4%	41,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	67 835	12,3%	20 275	3,7%	17 735	3,2%	447 633	80,9%	553 478	12,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	228 307	44,1%	22 264	4,3%	15 932	3,1%	251 567	48,6%	518 070	12,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	107 269	12,8%	17 488	2,1%	27 786	3,3%	687 754	81,8%	840 297	19,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	44 008	6,4%	14 535	2,1%	14 410	2,1%	614 092	89,4%	687 045	15,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	21 627	4,3%	7 191	1,4%	7 670	1,5%	460 844	92,7%	497 333	11,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	859	5,9%	347	2,4%	402	2,7%	13 022	89,0%	14 630	3%	-	-	-	-
Interest on Arrear Debtor Accounts	33 552	5,2%	15 700	2,4%	15 395	2,4%	584 916	90,0%	649 563	15,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30 377	5,5%	7 812	1,4%	69 865	10,9%	453 162	82,2%	551 216	12,8%	-	-	-	-
Total By Income Source	533 834	12,4%	105 612	2,4%	159 194	3,7%	3 512 991	81,5%	4 311 632	100,0%				
Debtors Age Analysis By Customer Group														
Organs of State	36 932	31,0%	1 780	1,5%	9 457	7,9%	70 905	59,5%	119 074	2,8%	-	-	-	-
Commercial	235 454	26,8%	22 865	2,6%	19 693	2,2%	600 235	68,3%	878 246	20,4%	-	-	-	-
Households	237 806	7,9%	71 931	2,4%	67 948	2,3%	2 620 066	87,4%	2 997 752	69,5%	-	-	-	-
Other	23 642	7,5%	9 036	2,9%	62 096	19,6%	221 786	70,1%	316 560	7,3%	-	-	-	-
Total By Customer Group	533 834	12,4%	105 612	2,4%	159 194	3,7%	3 512 991	81,5%	4 311 632	100,0%				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	129 083	100,0%	-	-	-	-	-	-	129 083	39,2%
Bulk Water	65 234	100,0%	-	-	-	-	-	-	65 234	19,8%
PAYE deductions	16 919	100,0%	-	-	-	-	-	-	16 919	5,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	15 461	100,0%	-	-	-	-	-	-	15 461	4,7%
Loan repayments	3 848	100,0%	-	-	-	-	-	-	3 848	1,2%
Trade Creditors	98 765	100,0%	-	-	-	-	-	-	98 765	30,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	58	100,0%	-	-	-	-	-	-	58	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	329 368	100,0%							329 368	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAUFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 898 509	597 611	20,6%	557 419	19,2%	1 155 030	39,8%	512 722	39,5%	8,7%
Exchange Revenue										
Service charges - Electricity	481 628	69 385	14,4%	35 893	7,5%	105 278	21,9%	52 192	24,1%	(31,2%)
Service charges - Water	633 537	102 184	16,1%	115 986	18,3%	218 170	34,4%	131 266	52,3%	(11,6%)
Service charges - Waste Water Management	102 355	20 781	20,3%	21 194	20,7%	41 974	41,0%	24 074	60,5%	(12,0%)
Service charges - Waste Management	112 285	26 384	23,5%	26 290	23,4%	52 675	46,9%	23 446	47,8%	12,1%
Sale of Goods and Rendering of Services	3 646	946	25,9%	819	22,5%	1 764	48,4%	326	33,4%	151,1%
Agency services	17 695	-	-	12 156	68,7%	12 156	68,7%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	192 599	36 934	19,2%	35 913	18,6%	72 847	37,8%	(362)	(,3%)	(10 027,8%)
Interest earned from Current and Non Current Assets	11 744	1 366	11,6%	1 567	13,3%	2 933	25,0%	12 170	97,7%	(87,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	1 376	-	1 825	-	3 202	-	5 274	52 920 459,1%	(65,4%)
Rental from Fixed Assets	3 164	413	13,0%	400	12,6%	813	25,7%	737	81,6%	(45,7%)
Licence and permits	2 069	-	-	-	-	-	-	1	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 201	(5)	(,2%)	43	1,3%	37	1,2%	4	,1%	870,3%
Non-Exchange Revenue										
Property rates	582 735	167 814	28,8%	163 777	28,1%	331 591	56,9%	173 337	48,3%	(5,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 290	215	,7%	58	,2%	273	,9%	(960)	(39,2%)	(106,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	358 803	132 972	37,1%	103 153	28,7%	236 125	65,8%	91 219	61,6%	13,1%
Interest	152 699	36 847	24,1%	38 346	25,1%	75 193	49,2%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	209 059	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 762 021	637 218	23,1%	559 467	20,3%	1 196 685	43,3%	371 149	31,0%	50,7%
Employee related costs	466 721	109 522	23,5%	108 824	23,3%	218 345	46,8%	78 434	36,8%	38,7%
Remuneration of councillors	28 460	7 318	25,7%	6 704	23,6%	14 023	49,3%	5 314	39,5%	26,2%
Bulk purchases - electricity	589 037	202 044	34,3%	129 176	21,9%	331 220	56,2%	112 043	54,0%	15,3%
Inventory consumed	356 090	50 968	14,3%	48 844	13,7%	99 812	28,0%	84 581	50,5%	(42,3%)
Debt impairment	730 363	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	157 984	42 450	26,9%	-	-	42 450	26,9%	47	-	(100,0%)
Interest	116 202	69 786	60,1%	78 314	67,4%	148 100	127,5%	56 101	47,0%	39,6%
Contracted services	173 859	101 894	58,6%	97 773	56,2%	199 667	114,8%	(16 247)	73,4%	(701,8%)
Transfers and subsidies	596	125	20,9%	83	13,9%	208	34,8%	40	17,2%	110,0%
Irrecoverable debts written off	32 079	574	1,8%	53 028	165,3%	53 602	167,1%	35 650	48,7%	48,7%
Operational costs	70 071	19 591	28,0%	18 728	26,7%	38 319	54,7%	15 186	30,8%	23,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	40 559	32 946	81,2%	17 994	44,4%	50 940	125,6%	-	-	(100,0%)
Surplus/(Deficit)	136 488	(39 606)	-	(2 048)	-	(41 654)	-	141 574	-	-
Transfers and subsidies - capital (monetary allocations)	124 091	16 224	13,1%	43 585	35,1%	59 809	48,2%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	260 579	(23 382)	-	41 537	-	18 155	-	141 574	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	260 579	(23 382)	-	41 537	-	18 155	-	141 574	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	260 579	(23 382)	-	41 537	-	18 155	-	141 574	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	260 579	(23 382)	-	41 537	-	18 155	-	141 574	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	155 111	20 123	13,0%	36 944	23,8%	57 067	36,8%	33 168	(103,2%)	11,4%
National Government	124 111	16 193	13,0%	35 789	28,8%	51 982	41,9%	32 997	(95,3%)	8,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	124 111	16 193	13,0%	35 789	28,8%	51 982	41,9%	32 997	(97,9%)	8,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 000	3 929	12,7%	1 155	3,7%	5 084	16,4%	171	(144,8%)	577,0%
Capital Expenditure Functional	155 111	20 123	13,0%	36 835	23,7%	56 958	36,7%	33 168	(103,2%)	11,1%
Municipal governance and administration	3 000	1 321	44,0%	1 155	38,5%	2 476	82,5%	171	(96,5%)	577,0%
Executive and Council	3 000	334	11,1%	962	32,1%	1 296	43,2%	-	-	(100,0%)
Finance and administration	-	987	-	193	-	1 180	-	171	-	(112,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 000	568	14,2%	24	,6%	592	14,8%	-	(183,4%)	100,0%
Community and Social Services	2 000	568	28,4%	-	-	568	28,4%	-	(534,5%)	-
Sport And Recreation	2 000	-	-	24	1,2%	24	1,2%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 533	3 753	8,4%	14 405	32,3%	18 158	40,8%	6 275	(120,1%)	129,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	44 533	3 753	8,4%	14 405	32,3%	18 158	40,8%	6 275	(120,1%)	129,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	103 578	14 481	14,0%	21 251	20,5%	35 732	34,5%	26 722	(88,4%)	(20,5%)
Energy sources	44 601	6 727	15,1%	4 374	9,8%	11 101	24,9%	5 516	(278,7%)	(20,7%)
Water Management	39 980	1 673	4,2%	5 215	13,0%	6 888	17,2%	10 295	(124,0%)	(49,3%)
Waste Water Management	10 497	6 081	57,9%	11 495	109,5%	17 576	167,4%	10 911	9,6%	5,4%
Waste Management	8 500	-	-	167	2,0%	167	2,0%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 947 176	148 965	7,6%	363 877	18,7%	512 442	26,3%	574 245	14,0%	(36,6%)
Property rates	408 037	25 097	6,2%	68 133	16,7%	93 230	22,8%	116 478	31,4%	(41,5%)
Service charges	1 004 719	127 489	12,7%	224 993	22,4%	352 481	35,1%	124 272	21,9%	81,0%

Other revenue	64 329	(59 512)	(92,5%)	70 751	110,0%	11 238	17,5%	128 495	(804,9%)	(44,9%)
Transfers and Subsidies - Operational	334 256	86 067	25,7%	-	-	86 067	25,7%	154 264	45,8%	(100,0%)
Transfers and Subsidies - Capital	124 091	-	-	-	-	-	-	34 093	20,5%	(100,0%)
Interest	11 744	(30 575)	(260,4%)	-	-	(30 575)	(260,4%)	16 643	16,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 410 734)	(383 156)	27,2%	(149 143)	10,6%	(532 299)	37,7%	(349 118)	(51,7%)	(57,3%)
Suppliers and employees	(1 295 938)	(369 646)	28,5%	(149 143)	11,5%	(518 789)	40,0%	(349 118)	(57,5%)	(57,3%)
Finance charges	(114 200)	(13 510)	11,8%	-	-	(13 510)	11,8%	-	-	-
Transfers and grants	(596)	-	-	-	-	-	-	-	(72,7%)	-
Net Cash from/(used) Operating Activities	536 442	(234 591)	(43,7%)	214 733	40,0%	(19 858)	(3,7%)	225 127	160,9%	(4,6%)
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	(185 613)	(15 685)	8,5%	(43 584)	23,5%	(59 269)	31,9%	(46 371)	21,8%	(6,0%)
Capital assets	(185 613)	(15 685)	8,5%	(43 584)	23,5%	(59 269)	31,9%	(46 371)	21,8%	(6,0%)
Net Cash from/(used) Investing Activities	(185 613)	(15 685)	8,5%	(43 584)	23,5%	(59 269)	31,9%	(46 371)	21,8%	(6,0%)
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities										
Net Increase/(Decrease) in cash held	350 830	(250 276)	(71,3%)	171 150	48,8%	(79 127)	(22,6%)	178 756	224,0%	(4,3%)
Cash/cash equivalents at the year begin:	209 992	(61 869)	(29,5%)	196 090	93,4%	(61 869)	(29,5%)	838 405	(76,6%)	(76,6%)
Cash/cash equivalents at the year end:	560 822	167 157	29,8%	367 240	65,5%	367 240	65,5%	1 017 161	149,4%	(63,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	45 716	2,9%	41 712	2,7%	30 506	2,0%	1 442 947	92,4%	1 560 881	22,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(4)	-	8	-	(3)	-	88 706	100,0%	88 707	1,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	36 163	3,8%	36 488	3,8%	37 285	3,9%	841 078	88,4%	951 014	13,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 710	6,1%	4 639	6,0%	3 796	4,9%	64 616	83,1%	77 760	1,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 072	2,3%	8 954	2,1%	7 045	1,6%	405 464	94,0%	431 535	6,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	141	3,0%	122	2,6%	104	2,2%	4 338	92,2%	4 705	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	26 657	1,6%	26 309	1,6%	26 010	1,6%	1 553 404	95,2%	1 632 380	23,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(24 994)	(1,2%)	(1 106)	(1,1%)	(11 035)	(5,1%)	2 180 885	101,7%	2 143 749	31,1%	-	-	-	-
Total By Income Source	98 461	1,4%	117 125	1,7%	93 707	1,4%	6 581 438	95,5%	6 890 731	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	245	9%	590	2,2%	426	1,6%	25 535	95,3%	26 795	4%	-	-	-	-
Commercial	53 378	1,3%	64 142	1,6%	56 528	1,4%	3 940 731	95,8%	4 114 778	59,7%	-	-	-	-
Households	42 424	1,5%	50 277	1,8%	34 720	1,3%	2 646 989	95,4%	2 774 410	40,3%	-	-	-	-
Other	2 414	(9,6%)	2 117	(8,4%)	2 034	(8,1%)	(31 817)	126,0%	(25 252)	(4%)	-	-	-	-
Total By Customer Group	98 461	1,4%	117 125	1,7%	93 707	1,4%	6 581 438	95,5%	6 890 731	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	46 560	2,6%	60 349	3,4%	64 400	3,6%	1 595 790	90,3%	1 767 099	52,6%
Bulk Water	(37 973)	(2,5%)	36 089	2,4%	40 263	2,7%	1 451 301	97,4%	1 489 680	44,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(23 713)	(25,2%)	36 240	38,5%	13 279	14,1%	68 377	72,6%	94 183	2,8%
Auditor-General	(818)	(407,2%)	1 019	507,2%	-	-	-	-	201	-
Other	(4 019)	(66,3%)	5 371	88,5%	1 229	20,3%	3 485	57,4%	6 066	2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(19 963)	(6,6%)	139 068	4,1%	119 170	3,5%	3 118 953	92,9%	3 357 229	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	3 395 948	882 544	26,0%	757 390	22,3%	1 639 934	48,3%	716 386	53,7%	5,7%
Exchange Revenue										
Service charges - Electricity	1 182 996	300 826	25,4%	227 785	19,3%	528 611	44,7%	140 576	41,3%	62,0%
Service charges - Water	516 886	99 410	19,2%	99 429	19,2%	198 839	38,5%	10 207	7,4%	874,2%
Service charges - Waste Water Management	167 902	35 548	21,2%	28 677	17,1%	64 225	38,3%	41 931	49,7%	(31,6%)
Service charges - Waste Management	152 295	25 808	16,9%	33 184	21,8%	58 992	38,7%	35 767	50,0%	(7,2%)
Sale of Goods and Rendering of Services	6 722	1 930	28,7%	1 829	27,2%	3 759	55,9%	1 873	88,3%	(2,4%)
Agency services	30 634	6 689	21,8%	4 792	15,6%	11 481	37,5%	7 713	50,6%	(37,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	135 758	39 994	29,5%	42 262	31,1%	82 256	60,6%	34 105	68,8%	23,9%
Interest earned from Current and Non Current Assets	16 500	1 674	10,1%	2 489	15,1%	4 163	25,2%	5 717	68,2%	(56,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 230	1 243	23,8%	1 175	22,5%	2 418	46,2%	1 127	43,7%	4,2%
Licence and permits	269	59	22,0%	60	22,2%	119	44,1%	90	29,7%	(33,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 523	7 219	46,5%	(5 205)	(33,5%)	2 013	13,0%	(33)	4,3%	15 633,7%
Non-Exchange Revenue										
Property rates	586 920	138 017	23,5%	138 969	23,7%	276 987	47,2%	99 188	61,0%	40,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 800	6 752	27,2%	5 371	21,7%	12 124	48,9%	2 767	29,8%	94,1%
Licences or permits	-	-	-	-	-	-	-	18	375,0%	(100,0%)
Transfer and subsidies - Operational	553 513	217 376	39,3%	176 572	31,9%	393 948	71,2%	164 878	72,0%	7,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	170 460	81,2%	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 363 801	871 582	25,9%	814 313	24,2%	1 685 895	50,1%	745 762	56,2%	9,2%
Employee related costs	664 351	174 642	26,3%	176 594	26,6%	351 237	52,9%	116 789	53,0%	51,2%
Remuneration of councillors	37 653	11 088	29,4%	8 878	23,6%	19 966	53,0%	8 721	55,1%	1,8%
Bulk purchases - electricity	1 207 148	420 435	34,8%	275 813	22,8%	696 247	57,7%	218 817	59,4%	26,0%
Inventory consumed	449 768	75 806	16,9%	128 638	28,6%	204 444	45,5%	99 386	63,1%	29,4%
Debt impairment	276 000	-	-	9 687	3,5%	9 687	3,5%	3	16,6%	287 352,5%
Depreciation and amortisation	168 415	33 700	20,0%	30 004	17,8%	63 704	37,8%	47 020	50,4%	(36,2%)
Interest	86 641	49 359	57,0%	53 061	61,2%	102 420	118,2%	27 827	79,8%	90,7%
Contracted services	294 532	44 275	15,0%	80 965	27,5%	125 239	42,5%	60 118	38,9%	34,7%
Transfers and subsidies	3 831	-	-	180	4,7%	180	4,7%	414	15,0%	(56,5%)
Irrecoverable debts written off	-	14 837	-	5 253	-	20 090	-	92 225	503,4%	(94,3%)
Operational costs	175 462	47 440	27,0%	45 240	25,8%	92 680	52,8%	74 442	51,2%	(39,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	32 147	10 962	-	(56 923)	-	(45 961)	-	(29 376)	-	-
Transfers and subsidies - capital (monetary allocations)	214 294	38 318	17,9%	97 892	45,7%	136 210	63,6%	66 912	48,8%	46,3%
Transfers and subsidies - capital (in-kind)	112 141	-	-	25 692	22,9%	25 692	22,9%	101 848	361,2%	(74,8%)
Surplus/(Deficit) after capital transfers and contributions	358 582	49 280	-	66 660	-	115 940	-	139 385	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	358 582	49 280	-	66 660	-	115 940	-	139 385	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	358 582	49 280	-	66 660	-	115 940	-	139 385	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	358 582	49 280	-	66 660	-	115 940	-	139 385	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	291 422	54 021	18,5%	144 031	49,4%	198 052	68,0%	145 726	80,6%	(1,2%)
National Government	186 343	50 794	27,3%	68 560	36,8%	119 353	64,1%	57 095	49,9%	20,1%
Provincial Government	97 688	-	-	72 873	74,6%	72 873	74,6%	88 564	361,2%	(17,7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	284 030	50 794	17,9%	141 433	49,8%	192 227	67,7%	145 659	82,3%	(2,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 391	3 228	43,7%	2 598	35,1%	5 625	76,8%	68	14,1%	3 743,8%
Capital Expenditure Functional	291 422	54 021	18,5%	144 031	49,4%	198 052	68,0%	151 454	82,9%	(4,9%)
Municipal governance and administration	5 913	3 488	59,0%	2 598	43,9%	6 086	102,9%	5 824	125,8%	(55,4%)
Executive and Council	5 913	3 488	59,0%	2 598	43,9%	6 086	102,9%	5 824	125,8%	(55,4%)
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 696	357	3,3%	2 138	20,0%	2 495	23,3%	268	3,0%	699,3%
Community and Social Services	261	-	-	87	33,3%	87	33,3%	-	-	(100,0%)
Sport And Recreation	10 435	357	3,4%	2 051	19,7%	2 408	23,1%	268	3,1%	666,8%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 783	5 769	14,9%	21 821	56,3%	27 591	71,1%	14 892	50,2%	46,5%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	38 783	5 769	14,9%	21 821	56,3%	27 591	71,1%	14 892	50,2%	46,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	236 030	44 407	18,8%	117 474	49,8%	161 881	68,6%	130 471	97,8%	(10,0%)
Energy sources	36 078	14 055	39,0%	16 498	45,7%	30 553	84,7%	9 249	61,9%	78,4%
Water Management	19 698	1 528	7,8%	7 895	40,1%	9 423	47,8%	2 771	36,5%	184,9%
Waste Water Management	159 385	28 824	18,1%	85 274	53,5%	114 097	71,6%	117 759	117,8%	(27,6%)
Waste Management	20 870	-	-	7 807	37,4%	7 807	37,4%	692	51,1%	1 029,0%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	3 340 501	900 496	27,0%	884 341	26,5%	1 784 837	53,4%	769 677	54,4%	14,9%
Property rates	528 228	94 274	17,8%	119 879	22,7%	214 153	40,5%	109 856	52,4%	9,1%
Service charges	1 902 222	393 476	20,7%	388 303	20,4%	781 779	41,1%	374 456	46,2%	3,7%

Other revenue	99 678	48 612	48.8%	67 131	67.3%	115 742	116.1%	21 554	46.9%	211.4%
Transfers and Subsidies - Operational	553 513	242 739	43.9%	172 639	31.2%	415 378	75.0%	159 912	75.4%	8.0%
Transfers and Subsidies - Capital	256 859	121 396	47.3%	136 389	53.1%	257 785	100.4%	103 883	69.0%	31.3%
Interest	-	-	-	-	-	-	-	16	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 956 464)	(686 998)	23.2%	(500 973)	16.9%	(1 187 972)	40.2%	(233 108)	20.1%	114.9%
Suppliers and employees	(2 956 464)	(686 998)	23.2%	(500 973)	16.9%	(1 187 972)	40.2%	(233 108)	20.1%	114.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	384 037	213 498	55.6%	383 368	99.8%	596 865	155.4%	536 569	284.9%	(28.6%)
Cash Flow from Investing Activities										
Receipts	-	(176)	-	(158)	-	(335)	-	(122)	-	29.3%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(176)	-	(158)	-	(335)	-	(122)	-	29.3%
Payments	(291 422)	(61 628)	21.1%	(151 160)	51.9%	(212 788)	73.0%	(173 839)	104.2%	(13.0%)
Capital assets	(291 422)	(61 628)	21.1%	(151 160)	51.9%	(212 788)	73.0%	(173 839)	104.2%	(13.0%)
Net Cash from/(used) Investing Activities	(291 422)	(61 804)	21.2%	(151 318)	51.9%	(213 122)	73.1%	(173 961)	104.3%	(13.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities										
Net Increase/(Decrease) in cash held	92 615	151 694	163.8%	232 050	250.6%	383 743	414.3%	362 608	624.0%	(36.0%)
Cash/cash equivalents at the year begin:	193 798	83 495	43.1%	235 189	121.4%	83 495	43.1%	616 922	187.2%	(61.9%)
Cash/cash equivalents at the year end:	286 413	235 189	82.1%	467 238	163.1%	467 238	163.1%	979 530	438.5%	(52.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	32 014	5.3%	21 492	3.6%	18 577	3.1%	527 452	88.0%	599 536	23.7%	26 737	4.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	54 553	17.8%	20 372	6.7%	19 082	6.2%	211 892	69.3%	305 900	12.1%	87 001	28.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	40 976	8.9%	23 660	5.2%	21 218	4.6%	372 329	81.3%	458 183	18.1%	310	1.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	9 640	3.3%	7 565	2.6%	7 008	2.4%	265 848	91.7%	290 061	11.5%	10 078	3.5%	-	-
Receivables from Exchange Transactions - Waste Management	9 451	3.4%	7 264	2.6%	6 009	2.3%	251 494	91.6%	274 619	10.9%	9 391	3.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	48 889	100.0%	48 889	1.9%	(10)	-	-	-
Interest on Arrear Debtor Accounts	14 741	3.0%	14 237	2.9%	13 867	2.9%	442 564	91.2%	485 409	19.2%	12	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	396	6%	201	3%	140	2%	62 173	98.8%	62 910	2.5%	947	1.5%	-	-
Total By Income Source	161 771	6.4%	94 792	3.8%	86 302	3.4%	2 182 642	86.4%	2 525 507	100.0%	134 465	5.3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 129	7.7%	4 022	6.0%	3 803	5.7%	53 525	80.5%	66 479	2.6%	3 232	4.9%	-	-
Commercial	93 240	16.0%	36 145	6.2%	32 120	5.5%	419 464	72.2%	580 968	23.0%	98 082	16.9%	-	-
Households	63 403	3.4%	54 625	2.9%	50 379	2.7%	1 709 654	91.0%	1 878 060	74.4%	33 152	1.8%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	161 771	6.4%	94 792	3.8%	86 302	3.4%	2 182 642	86.4%	2 525 507	100.0%	134 465	5.3%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	101 999	6.6%	7 720	5%	95 188	6.1%	1 347 867	86.8%	1 552 775	53.7%
Bulk Water	34 722	7.7%	18 542	4.1%	-	-	400 596	88.3%	453 860	15.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34 134	3.9%	31 274	3.6%	30 039	3.4%	783 693	89.1%	879 140	30.4%
Auditor-General	4 503	100.0%	-	-	-	-	-	-	4 503	2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	175 358	6.1%	57 537	2.0%	125 227	4.3%	2 532 157	87.6%	2 890 279	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Other revenue	45 271	3 210	7.1%	2 206	4.9%	5 415	12.0%	1 640	11.2%	34.5%
Transfers and Subsidies - Operational	278 915	106 370	38.1%	93 854	33.6%	200 224	71.8%	81 940	123.6%	14.5%
Transfers and Subsidies - Capital	3 000	63 000	2 100.0%	-	-	63 000	2 100.0%	51 071	-	(100.0%)
Interest	6 336	802	12.7%	515	8.1%	1 317	20.8%	679	-	(24.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(340 143)	(86 617)	25.5%	(69 484)	20.4%	(156 101)	45.9%	(80 874)	43.0%	(14.1%)
Suppliers and employees	(327 993)	(86 617)	26.4%	(69 484)	21.2%	(156 101)	47.6%	(80 873)	44.9%	(14.1%)
Finance charges	-	-	-	-	-	-	-	(0)	.1%	(100.0%)
Transfers and grants	(12 150)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(6 620)	86 764	(1 310.6%)	27 091	(409.2%)	113 855	(1 719.8%)	54 456	(1 898.4%)	(50.3%)
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	(4 151)	(3 645)	87.8%	(99)	2.4%	(3 744)	90.2%	(33)	35.7%	200.2%
Capital assets	(4 151)	(3 645)	87.8%	(99)	2.4%	(3 744)	90.2%	(33)	35.7%	200.2%
Net Cash from/(used) Investing Activities	(4 151)	(3 645)	87.8%	(99)	2.4%	(3 744)	90.2%	(33)	35.7%	200.2%
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities										
Net Increase/(Decrease) in cash held	(10 772)	83 119	(771.6%)	26 992	(250.6%)	110 111	(1 022.2%)	54 423	(1 483.7%)	(50.4%)
Cash/cash equivalents at the year begin:	10 490	3 789	36.1%	87 950	838.4%	3 789	36.1%	280 464	51.8%	(68.6%)
Cash/cash equivalents at the year end:	(282)	87 950	(31 211.0%)	114 943	(40 789.8%)	114 943	(40 789.8%)	334 886	(9 856.6%)	(65.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	64	2.8%	42	1.8%	49	2.2%	2 103	93.2%	2 257	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	172	6.1%	142	5.1%	128	4.6%	2 364	84.2%	2 807	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	40	.6%	40	.6%	37	.6%	6 436	98.2%	6 553	56.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	276	2.4%	224	1.9%	214	1.8%	10 903	93.9%	11 617	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	276	2.4%	224	1.9%	214	1.8%	10 903	93.9%	11 617	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	276	2.4%	224	1.9%	214	1.8%	10 903	93.9%	11 617	100.0%				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	882	5.2%	508	3.0%	3 846	22.8%	11 665	69.0%	16 901	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	882	5.2%	508	3.0%	3 846	22.8%	11 665	69.0%	16 901	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR GAUTENG
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	229 088 622	63 946 141	27,9%	59 436 825	25,9%	123 382 966	53,9%	55 728 993	54,3%	6,7%
Exchange Revenue										
Service charges - Electricity	81 945 080	22 111 700	27,0%	18 732 801	22,9%	40 844 502	49,8%	16 991 423	50,6%	10,2%
Service charges - Water	30 522 060	7 138 160	23,4%	7 759 330	25,4%	14 897 490	48,8%	6 763 255	48,8%	14,7%
Service charges - Waste Water Management	16 201 502	4 058 985	25,1%	3 941 431	24,3%	8 000 416	49,4%	3 667 611	47,1%	7,5%
Service charges - Waste Management	8 256 354	2 016 824	24,4%	1 868 513	22,6%	3 885 337	47,1%	1 808 975	47,9%	3,3%
Sale of Goods and Rendering of Services	1 820 412	447 804	24,6%	428 059	23,5%	875 863	48,1%	516 612	43,5%	(17,1%)
Agency services	960 152	226 068	23,5%	220 468	23,0%	446 536	46,5%	91 028	40,6%	142,2%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 781 073	1 729 378	45,7%	1 980 960	52,4%	3 710 337	98,1%	758 877	76,2%	161,0%
Interest earned from Current and Non Current Assets	615 134	110 651	18,0%	71 096	11,6%	1 817 747	29,5%	174 895	62,7%	(59,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	1 393	-	28 533	-	29 926	-	5 283	3 043,8%	440,1%
Rental from Fixed Assets	913 956	213 425	23,4%	177 359	19,4%	390 784	42,8%	160 170	37,9%	10,7%
Licence and permits	45 616	10 945	24,0%	16 353	35,8%	27 298	59,8%	9 839	30,0%	66,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 905 299	520 447	27,3%	434 668	22,8%	955 114	50,1%	304 552	47,7%	42,7%
Non-Exchange Revenue										
Property rates	44 276 203	10 780 538	24,3%	11 485 970	25,9%	22 286 508	50,3%	10 132 295	51,3%	13,4%
Surcharges and Taxes	375 227	100 897	26,9%	107 315	28,6%	208 212	55,5%	84 362	47,3%	27,2%
Fines, penalties and forfeits	1 625 127	225 351	13,9%	278 361	17,1%	503 712	31,0%	204 498	30,0%	36,1%
Licences or permits	6 550	1 079	16,5%	940	14,4%	2 019	30,8%	87 899	56,8%	(98,9%)
Transfer and subsidies - Operational	25 467 149	11 157 559	43,8%	9 646 741	37,9%	20 804 300	81,7%	11 099 110	80,7%	(13,1%)
Interest	1 368 235	560 927	41,0%	493 647	36,1%	1 054 573	77,1%	1 016 087	108,2%	(51,4%)
Fuel Levy	8 034 082	2 297 003	28,6%	1 534 954	19,1%	3 831 957	47,7%	1 497 902	48,5%	2,5%
Operational Revenue	755 574	237 457	31,4%	229 513	30,4%	466 971	61,8%	353 749	171,7%	(35,1%)
Gains on disposal of Assets	4 211	(71)	(1,7%)	(390)	(9,3%)	(461)	(11,0%)	83	3,0%	(570,3%)
Other Gains	209 626	(376)	(2,2%)	202	.1%	(175)	(1,1%)	490	(6,8%)	(68,9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	222 195 725	54 043 770	24,3%	55 237 947	24,9%	109 281 717	49,2%	(675 355 143)	51,9%	(108,2%)
Employee related costs	54 375 267	13 004 014	23,9%	13 620 200	25,0%	26 624 214	49,0%	(716 535 830)	48,7%	(101,9%)
Remuneration of councillors	798 735	182 268	22,8%	190 556	23,9%	372 824	46,7%	177 741	47,5%	7,2%
Bulk purchases - electricity	65 195 102	16 328 262	25,0%	13 395 048	20,5%	29 723 309	45,6%	14 228 436	57,2%	(5,9%)
Inventory consumed	24 028 830	5 576 536	23,2%	5 458 674	22,7%	11 035 209	45,9%	5 218 547	49,4%	4,6%
Debt impairment	21 742 615	4 775 760	22,0%	5 588 104	25,7%	10 363 863	47,7%	3 639 683	40,2%	53,5%
Depreciation and amortisation	12 455 128	2 204 126	17,7%	3 239 578	26,0%	5 443 704	43,7%	2 777 717	37,6%	16,6%
Interest	5 906 854	1 788 580	30,3%	2 763 273	46,8%	4 551 853	77,1%	2 865 039	69,6%	(3,6%)
Contracted services	21 161 280	3 175 258	15,0%	5 590 820	26,4%	8 766 078	41,4%	5 335 627	41,9%	4,8%
Transfers and subsidies	1 205 670	2 221 578	184,3%	777 551	64,5%	2 999 129	248,8%	2 136 262	370,8%	(63,6%)
Irrecoverable debts written off	41 064	43 207	105,2%	67 456	164,3%	110 663	269,5%	721 415	299,8%	(90,6%)
Operational costs	11 798 452	3 879 287	32,9%	3 695 599	31,3%	7 574 886	64,2%	3 323 596	56,2%	11,2%
Losses on disposal of Assets	4 140	10 389	250,9%	1 216	29,4%	(11 605)	(280,3%)	(11 264)	1 570,6%	(110,8%)
Other Losses	3 482 988	854 505	24,5%	849 873	24,4%	1 704 378	48,9%	767 890	52,1%	10,7%
Surplus/(Deficit)	6 892 897	9 902 372		4 198 877		14 101 249		731 084 136		
Transfers and subsidies - capital (monetary allocations)	9 618 123	869 616	9,0%	1 900 204	19,8%	2 769 820	28,8%	1 332 414	22,9%	42,6%
Transfers and subsidies - capital (in-kind)	112 141	-	-	25 692	22,9%	25 692	22,9%	103 148	349,7%	(75,1%)
Surplus/(Deficit) after capital transfers and contributions	16 622 162	10 771 987		6 124 773		16 896 761		732 519 699		
Income Tax	47 331	15 896	33,6%	(15 336)	(32,4%)	560	1,2%	(1 713)	4,3%	795,5%
Surplus/(Deficit) after income tax	16 575 831	10 756 092		6 140 109		16 896 201		732 521 412		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 575 831	10 756 092		6 140 109		16 896 201		732 521 412		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	703 269	-	581 539	-	1 284 808	-	319 147	-	82,2%
Surplus/(Deficit) for the year	16 575 831	11 459 360		6 721 649		18 181 009		732 840 558		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	16 035 618	1 519 403	9,5%	3 899 751	24,3%	5 419 154	33,8%	2 057 516	22,5%	89,5%
National Government	8 860 805	797 566	9,0%	2 547 504	28,8%	3 345 069	37,8%	1 101 667	20,3%	131,2%
Provincial Government	146 114	3 467	2,4%	78 279	53,6%	81 746	55,9%	94 357	116,0%	(17,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	1 057 035	141 035	13,3%	319 661	30,2%	460 696	43,6%	110 678	35,4%	188,8%
Transfers recognised - capital	10 063 954	942 067	9,4%	2 945 443	29,3%	3 887 511	38,6%	1 306 701	22,1%	125,4%
Borrowing	3 570 240	333 898	9,4%	525 880	14,7%	859 778	24,1%	379 382	24,0%	38,6%
Internally generated funds	2 401 424	243 437	10,1%	428 428	17,8%	671 865	28,0%	371 433	22,3%	15,3%
Capital Expenditure Functional	16 035 738	1 519 403	9,5%	3 896 127	24,3%	5 415 530	33,8%	2 036 944	21,8%	91,3%
Municipal governance and administration	1 411 101	119 587	8,5%	246 622	17,5%	366 209	26,0%	226 779	19,2%	8,7%
Executive and Council	75 191	3 754	5,0%	20 709	27,5%	24 463	32,5%	1 171	16,1%	1 668,0%
Finance and administration	1 335 618	115 824	8,7%	225 871	16,9%	341 695	25,6%	225 388	19,3%	2%
Internal audit	292	9	3,0%	42	14,3%	51	17,4%	220	7,5%	(81,0%)
Community and Public Safety	3 697 120	336 676	9,1%	775 890	21,0%	1 112 566	30,1%	411 173	22,0%	88,7%
Community and Social Services	253 580	14 938	5,9%	52 561	20,7%	67 498	26,6%	96 440	26,1%	(45,5%)
Sport And Recreation	135 729	2 849	2,1%	18 707	13,8%	21 556	15,9%	19 499	18,0%	(4,1%)
Public Safety	160 616	45 024	28,0%	35 120	21,9%	80 144	49,9%	2 868	(4,2%)	1 124,6%
Housing	3 089 086	273 865	8,9%	669 520	21,7%	943 367	30,5%	270 245	22,7%	147,7%
Health	58 109	-	-	-	-	-	-	22 120	25,6%	(100,0%)
Economic and Environmental Services	3 364 039	316 217	9,4%	770 559	22,9%	1 086 776	32,3%	505 851	20,0%	52,3%
Planning and Development	326 534	50 465	15,5%	61 562	18,9%	112 026	34,3%	167 880	52,7%	(63,3%)
Road Transport	3 008 018	265 713	8,8%	707 918	23,5%	973 632	32,4%	336 805	15,2%	110,2%
Environmental Protection	29 487	39	.1%	1 079	3,7%	1 118	3,8%	1 165	3,3%	(7,4%)
Trading Services	7 490 192	735 855	9,8%	2 073 528	27,7%	2 809 383	37,5%	879 521	23,4%	135,8%
Energy sources	2 705 181	389 608	14,4%	657 203	24,3%	1 046 811	38,7%	299 671	20,5%	119,3%
Water Management	2 619 215	161 434	6,2%	715 375	27,3%	876 810	33,5%	292 988	20,8%	144,2%
Waste Water Management	1 343 441	172 152	12,8%	528 908	39,4%	701 060	52,2%	238 974	37,1%	121,3%
Waste Management	822 356	12 660	1,5%	172 042	20,9%	184 702	22,5%	47 889	17,6%	259,3%
Other	73 286	11 067	15,1%	29 529	40,3%	40 596	55,4%	13 620	21,5%	116,8%

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to				

