

**AGGREGATED INFORMATION FOR NATIONAL
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	627 876 378	178 449 460	28,4%	154 320 932	24,6%	332 770 391	53,0%	148 445 726	54,2%	4,0%
Exchange Revenue										
Service charges - Electricity	199 323 248	52 414 661	26,3%	42 469 659	21,3%	94 984 320	47,6%	41 070 103	49,5%	3,4%
Service charges - Water	70 263 499	15 317 519	21,8%	16 281 736	23,2%	31 599 254	45,0%	15 605 623	46,9%	4,3%
Service charges - Waste Water Management	30 197 944	7 272 752	24,1%	7 155 798	23,7%	14 428 550	47,8%	6 630 585	46,5%	7,9%
Service charges - Waste Management	18 650 720	4 618 508	24,8%	4 265 438	22,9%	8 883 946	47,6%	4 123 942	48,6%	3,4%
Sale of Goods and Rendering of Services	6 090 393	1 254 401	20,7%	1 164 267	19,2%	2 418 668	40,0%	1 343 547	43,0%	(13,3%)
Agency services	2 344 639	467 782	20,0%	529 166	22,6%	996 947	42,5%	425 007	40,8%	24,5%
Interest	51 586	7 968	15,4%	6 083	11,8%	14 051	27,2%	9 218	55,9%	(34,0%)
Interest earned from Receivables	14 635 649	4 835 742	33,0%	5 059 622	34,6%	9 895 364	67,6%	3 872 148	66,6%	30,7%
Interest earned from Current and Non Current Assets	5 972 079	1 416 695	23,7%	1 369 100	22,9%	2 785 794	46,6%	1 521 514	54,5%	(10,0%)
Dividends	37 344	2 218	5,9%	2 946	7,9%	5 164	13,8%	33 194	79,2%	(91,1%)
Rent on Land	37 724	10 899	28,9%	40 716	107,9%	51 616	136,8%	13 526	67,9%	201,0%
Rental from Fixed Assets	3 193 404	849 023	26,6%	711 910	22,3%	1 560 933	48,9%	791 883	45,5%	(10,1%)
Licence and permits	433 752	93 483	21,6%	85 291	19,7%	178 774	41,2%	85 850	39,7%	(7,7%)
Special rating levies	524 962	130 654	24,9%	132 517	25,2%	263 171	50,1%	-	-	(100,0%)
Operational Revenue	6 274 759	1 003 810	16,0%	1 047 037	16,7%	2 050 846	32,7%	1 010 500	36,4%	3,6%
Non-Exchange Revenue										
Property rates	107 981 789	32 357 145	30,0%	26 248 487	24,3%	58 605 633	54,3%	23 773 903	54,6%	10,4%
Surcharges and Taxes	637 792	187 707	29,4%	239 004	37,5%	426 711	66,9%	404 732	48,4%	(40,9%)
Fines, penalties and forfeits	6 225 660	989 326	15,9%	1 355 024	21,8%	2 344 350	37,7%	947 131	32,6%	43,1%
Licences or permits	327 970	78 028	23,8%	65 667	20,0%	143 695	43,8%	161 959	48,9%	(59,5%)
Transfer and subsidies - Operational	120 091 225	46 653 587	38,8%	37 527 412	31,2%	84 181 000	70,1%	38 806 879	70,1%	(3,3%)
Interest	5 151 090	1 510 315	29,3%	1 526 192	29,6%	3 036 507	58,9%	1 891 337	75,4%	(19,3%)
Fuel Levy	17 895 330	5 229 550	29,2%	4 409 103	24,6%	9 638 653	53,9%	3 956 357	53,2%	11,4%
Operational Revenue	2 116 523	563 504	26,6%	546 505	25,8%	1 110 009	52,4%	453 562	123,7%	20,5%
Gains on disposal of Assets	481 928	28 210	5,9%	32 332	6,7%	60 542	12,6%	45 391	22,0%	(28,8%)
Other Gains	8 940 651	1 155 973	12,9%	2 046 953	22,9%	3 202 927	35,8%	1 465 144	35,7%	39,7%
Discontinued Operations	34 712	-	-	2 966	8,5%	2 966	8,5%	2 691	6,6%	10,2%
Operating Expenditure	619 154 177	140 512 012	22,7%	143 344 022	23,2%	283 856 034	45,8%	(590 438 763)	47,7%	(124,3%)
Employee related costs	167 224 575	37 208 854	22,3%	40 493 620	24,2%	77 702 474	46,5%	(689 953 350)	47,2%	(105,9%)
Remuneration of councillors	5 593 373	1 197 695	21,4%	1 253 173	22,4%	2 450 868	43,8%	1 329 116	46,3%	(5,7%)
Bulk purchases - electricity	163 185 760	41 720 194	25,6%	33 689 063	20,6%	75 409 257	46,2%	33 902 913	53,8%	(6,4%)
Inventory consumed	53 518 052	10 601 696	19,8%	12 490 012	23,3%	23 091 708	43,1%	11 214 591	45,0%	11,1%
Debt impairment	48 260 552	8 613 375	17,8%	8 633 679	17,9%	17 247 054	35,7%	5 960 404	30,1%	44,9%
Depreciation and amortisation	40 793 207	7 584 999	18,6%	8 940 690	21,9%	16 525 689	40,5%	8 730 149	40,6%	2,4%
Interest	11 848 284	3 164 880	26,7%	4 386 715	37,0%	7 551 596	63,7%	4 147 302	56,5%	5,8%
Contracted services	71 151 843	11 755 873	16,5%	18 556 094	26,1%	30 311 967	42,6%	17 842 315	43,9%	4,0%
Transfers and subsidies	4 428 285	2 832 176	64,0%	1 588 119	35,9%	4 420 295	99,8%	3 029 079	118,2%	(47,6%)
Irrecoverable debts written off	5 279 662	3 633 070	68,8%	711 686	13,5%	4 344 756	82,3%	1 232 546	91,8%	(42,3%)
Operational costs	39 664 123	10 187 979	25,7%	10 567 551	26,6%	20 755 530	52,3%	10 278 345	50,7%	2,8%
Losses on disposal of Assets	180 236	11 283	6,3%	14 236	7,9%	25 519	14,2%	(20 691)	99,8%	(168,8%)
Other Losses	8 026 225	1 999 937	24,9%	2 019 385	25,2%	4 019 322	50,1%	1 868 518	52,1%	8,1%
Surplus/(Deficit)	8 722 201	37 937 448	-	10 976 909	-	48 914 357	-	738 884 489	-	-
Transfers and subsidies - capital (monetary allocations)	48 893 203	6 795 291	13,9%	12 286 993	25,1%	19 082 285	39,0%	9 715 689	33,7%	26,5%
Transfers and subsidies - capital (in-kind)	605 011	405	,1%	58 999	9,8%	59 404	9,8%	(393 511)	(82,8%)	(115,0%)
Surplus/(Deficit) after capital transfers and contributions	58 220 416	44 733 145	-	23 322 902	-	68 056 046	-	748 206 667	-	-
Income Tax	51 596	17 860	34,6%	(12 109)	(23,5%)	5 750	11,1%	7 502	37,1%	(261,4%)
Surplus/(Deficit) after income tax	58 168 820	44 715 285	-	23 335 011	-	68 050 296	-	748 199 165	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	1 450	16,8%	2 382	27,6%	3 831	44,4%	6 801	434,0%	(65,0%)
Surplus/(Deficit) attributable to municipality	58 177 441	44 716 735	-	23 337 393	-	68 054 127	-	748 205 966	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	786 821	845 363	107,4%	770 216	97,9%	1 615 579	205,3%	469 329	131,4%	64,1%
Surplus/(Deficit) for the year	58 964 262	45 562 098	-	24 107 608	-	69 669 706	-	748 675 295	-	-

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	78 692 079	5 402 613	6,9%	22 528 816	28,6%	27 931 429	35,5%	4 748 109	17,7%	374,5%
National Government	45 045 979	3 260 512	7,2%	15 332 480	34,0%	18 592 992	41,3%	8 554 505	31,9%	79,2%
Provincial Government	1 507 612	90 276	6,0%	270 399	17,9%	360 675	23,9%	387 191	22,6%	(30,2%)
District Municipality	63 944	9 954	15,6%	141	,2%	10 095	15,8%	110 118	127,1%	(99,9%)
Transfers and subsidies - capital (monetary alloc)/Departm	1 285 412	174 185	13,6%	361 409	28,1%	535 595	41,7%	176 976	35,3%	104,2%
Transfers recognised - capital	47 902 947	3 534 927	7,4%	15 964 429	33,3%	19 499 357	40,7%	9 228 790	31,8%	73,0%
Borrowing	12 799 650	1 171 851	9,2%	2 588 402	20,2%	3 760 253	29,4%	2 994 877	30,1%	(13,6%)
Internally generated funds	17 989 481	696 635	3,9%	3 975 984	22,1%	4 671 819	26,0%	(7 475 559)	(34,7%)	(153,2%)
Capital Expenditure Functional	78 879 394	5 534 566	7,0%	22 584 653	28,6%	28 119 220	35,6%	5 045 160	18,4%	347,6%
Municipal governance and administration	6 107 525	(821 127)	(13,4%)	1 961 965	32,1%	1 140 838	18,7%	(8 586 352)	(106,5%)	(122,8%)
Executive and Council	721 078	(149 899)	(20,8%)	94 332	13,1%	(55 566)	(7,7%)	(8 856 783)	(97,6%)	(101,1%)
Finance and administration	5 376 324	(671 975)	(12,5%)	1 866 852	34,7%	1 194 877	22,2%	269 591	30,7%	592,5%
Internal audit	10 123	746	7,4%	781	7,7%	1 527	15,1%	840	(7,9%)	(7,0%)
Community and Public Safety	10 409 352	1 195 776	11,5%	2 286 184	22,0%	3 481 960	33,5%	1 728 249	24,2%	32,3%
Community and Social Services	1 641 063	189 640	11,6%	320 444	19,5%	510 084	31,1%	328 397	11,7%	(2,4%)
Sport And Recreation	1 789 822	148 568	8,4%	430 718	24,3%	579 286	32,7%	374 534	31,4%	15,0%
Public Safety	1 075 857	160 965	15,0%	201 083	18,7%	362 049	33,7%	108 373	14,8%	85,5%
Housing	5 758 942	691 731	12,0%	1 318 494	22,9%	2 010 215	34,9%	878 099	27,5%	50,2%
Health	163 667	4 871	3,0%	15 456	9,4%	20 327	12,4%	38 846	15,9%	(60,2%)
Economic and Environmental Services	20 931 929	3 003 833	14,4%	5 278 014	25,2%	8 281 848	39,6%	4 439 575	31,1%	18,9%
Planning and Development	4 220 094	629 957	14,9%	1 031 781	24,4%	1 661 738	39,4%	756 188	23,8%	36,4%
Road Transport	16 319 828	2 299 858	14,1%	4 192 249	25,7%	6 492 107	39,8%	3 625 746	33,3%	15,6%
Environmental Protection	392 007	74 018	18,9%	53 985	13,8%	128 003	32,7%	57 641	23,2%	(6,3%)
Trading Services	41 087 287	2 118 780	5,2%	12 998 484	31,6%	15 117 264	36,8%	7 434 717	31,3%	74,8%
Energy sources	8 863 238	1 224 961	13,8%	1 531 204	17,3%	2 756 165	31,1%	1 466 560	28,1%	4,4%
Water										

Other revenue	48 893 722	26 209 330	53.6%	27 159 357	55.5%	53 368 687	109.2%	21 791 680	100.9%	24.6%
Transfers and Subsidies - Operational	114 876 730	44 780 585	39.0%	39 119 394	34.1%	83 899 979	73.0%	41 889 472	66.2%	(6.6%)
Transfers and Subsidies - Capital	46 146 453	11 680 190	25.3%	11 147 899	24.2%	22 828 089	49.5%	10 474 063	44.3%	6.4%
Interest	10 818 150	(1 657 192)	(15.3%)	882 667	8.2%	(774 525)	(7.2%)	(6 199 141)	(38.2%)	(114.2%)
Dividends	34 549	2 651	7.7%	2 853	8.3%	5 503	15.9%	33 474	79.3%	(91.5%)
Payments	(530 988 020)	(125 022 956)	23.5%	(117 994 209)	22.2%	(243 017 164)	45.8%	(135 054 752)	46.5%	(12.6%)
Suppliers and employees	(517 718 520)	(124 235 335)	24.0%	(116 004 235)	22.4%	(240 239 571)	46.4%	(134 238 125)	47.3%	(13.6%)
Finance charges	(10 643 235)	(737 433)	6.9%	(1 874 309)	17.6%	(2 611 742)	24.5%	(747 581)	12.1%	150.7%
Transfers and grants	(2 626 265)	(50 187)	1.9%	(115 664)	4.4%	(165 851)	6.3%	(69 046)	4.1%	67.5%
Net Cash from/(used) Operating Activities	90 094 042	34 021 921	37.8%	36 239 453	40.2%	70 261 375	78.0%	32 380 112	101.1%	11.9%
Cash Flow from Investing Activities										
Receipts	874 350	(4 453 701)	(509.4%)	(58 505)	(6.7%)	(4 512 205)	(516.1%)	(1 836 973)	(286.6%)	(96.8%)
Proceeds on disposal of PPE	562 671	41 311	7.1%	25 262	4.3%	66 573	11.4%	92 302	20.5%	(72.6%)
Decrease (increase) in non-current debtors (not used)	327 937	98 004	29.9%	1 151 535	351.1%	1 249 530	381.0%	(117 535)	31.3%	(1 079.7%)
Decrease (increase) in non-current receivables	(36 259)	(4 589 016)	12 667.3%	(1 235 292)	3 406.9%	(5 828 308)	16 074.1%	(1 811 740)	(252.8%)	(31.8%)
Payments	(78 338 341)	(9 658 193)	12.3%	(14 991 927)	19.1%	(24 650 120)	31.5%	(12 646 609)	29.6%	18.5%
Capital assets	(78 338 341)	(9 658 193)	12.3%	(14 991 927)	19.1%	(24 650 120)	31.5%	(12 646 609)	29.6%	18.5%
Net Cash from/(used) Investing Activities	(77 463 991)	(14 111 894)	18.2%	(15 050 432)	19.4%	(29 162 326)	37.6%	(14 483 582)	34.8%	3.9%
Cash Flow from Financing Activities										
Receipts	12 783 357	2 965 289	23.2%	244 619	1.9%	3 209 908	25.1%	1 540 537	13.4%	(84.1%)
Short term loans	19 723	-	-	-	-	(4 032)	(.7%)	(4 032)	(100.0%)	-
Borrowing long term/refinancing	12 563 299	2 788 289	22.2%	198 276	1.6%	2 986 966	23.8%	1 484 881	12.9%	(86.6%)
Increase (decrease) in consumer deposits	210 334	176 999	84.2%	46 343	22.0%	223 342	106.2%	59 687	50.2%	(22.4%)
Payments	(7 942 180)	(2 004 612)	25.2%	(1 995 369)	25.1%	(3 999 980)	50.4%	(1 692 931)	24.7%	17.9%
Repayment of borrowing	(7 942 180)	(2 004 612)	25.2%	(1 995 369)	25.1%	(3 999 980)	50.4%	(1 692 931)	24.7%	17.9%
Net Cash from/(used) Financing Activities	4 841 177	960 677	19.8%	(1 750 749)	(36.2%)	(790 073)	(16.3%)	(152 395)	(1.4%)	1 048.8%
Net Increase/(Decrease) in cash held	17 471 227	20 870 704	119.5%	19 438 272	111.3%	40 308 976	230.7%	17 744 135	240.8%	9.5%
Cash/cash equivalents at the year begin:	62 691 242	25 892 223	41.3%	65 438 831	104.4%	25 892 223	41.3%	91 097 375	43.7%	(28.2%)
Cash/cash equivalents at the year end:	80 162 468	51 178 046	63.8%	89 504 649	111.7%	89 504 649	111.7%	111 982 789	130.3%	(20.1%)

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	7 456 266	4.9%	4 459 308	3.0%	4 047 614	2.7%	135 023 961	89.4%	150 987 149	32.3%	2 797 944	1.9%	75 642 650	50.1%
Trade and Other Receivables from Exchange Transactions - Electricity	10 875 065	20.2%	2 882 639	5.4%	2 225 657	4.1%	37 796 956	70.3%	53 780 516	11.5%	257 964	.5%	8 483 849	15.8%
Receivables from Non-exchange Transactions - Property Rates	9 500 950	10.3%	3 126 524	3.4%	2 574 301	2.8%	77 484 357	83.6%	92 686 131	19.8%	814 713	.9%	10 303 643	11.1%
Receivables from Exchange Transactions - Waste Water Management	2 529 145	5.6%	1 271 649	2.8%	1 193 161	2.7%	39 904 792	88.9%	44 898 746	9.6%	1 115 667	2.5%	12 885 950	28.7%
Receivables from Exchange Transactions - Waste Management	1 582 004	4.5%	811 576	2.3%	719 833	2.0%	32 415 125	91.2%	35 528 538	7.6%	548 202	1.5%	6 861 122	19.3%
Receivables from Exchange Transactions - Property Rental Debtors	224 228	5.5%	97 592	2.4%	77 882	1.9%	3 685 896	90.2%	4 085 599	.9%	63 896	1.6%	890 573	21.8%
Interest on Arrear Debtor Accounts	2 209 503	3.3%	1 670 928	2.5%	1 745 048	2.6%	62 335 825	91.7%	67 961 303	14.5%	107 277	.2%	6 713 786	9.9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	553	1.4%	1 161	2.8%	309	.8%	38 899	95.1%	40 922	-	12 747	31.1%	-	-
Other	(1 119 674)	(6.5%)	82 549	.5%	225 246	1.3%	18 083 764	104.7%	17 271 885	3.7%	(348 316)	(2.0%)	1 794 550	10.4%
Total By Income Source	33 258 040	7.1%	14 403 925	3.1%	12 809 251	2.7%	406 769 574	87.1%	467 240 789	100.0%	5 370 095	1.1%	123 576 122	26.4%
Debtors Age Analysis By Customer Group														
Organs of State	2 282 069	8.3%	1 140 234	4.1%	1 055 899	3.8%	23 166 632	83.8%	27 644 834	5.9%	12 267	-	967 252	3.5%
Commercial	13 051 985	13.8%	3 714 891	3.9%	2 845 560	3.0%	75 102 635	79.3%	94 715 070	20.3%	160 373	.2%	5 408 474	5.7%
Households	17 367 702	5.2%	9 257 471	2.8%	8 583 234	2.6%	300 110 181	89.5%	335 318 588	71.8%	5 190 234	1.5%	117 142 300	34.9%
Other	556 284	5.8%	291 328	3.0%	324 558	3.4%	8 390 127	87.7%	9 562 297	2.0%	7 221	.1%	58 096	.6%
Total By Customer Group	33 258 040	7.1%	14 403 925	3.1%	12 809 251	2.7%	406 769 574	87.1%	467 240 789	100.0%	5 370 095	1.1%	123 576 122	26.4%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 956 554	6.8%	2 116 459	2.4%	1 754 724	2.0%	78 051 250	88.8%	87 878 987	54.7%
Bulk Water	1 265 956	4.6%	498 741	1.8%	449 096	1.6%	25 120 795	91.9%	27 334 588	17.0%
PAYE deductions	380 538	95.5%	(9 453)	(2.4%)	(156)	-	27 470	6.9%	398 400	2.2%
VAT (output less input)	78 516	98.4%	277	.3%	187	.2%	796	1.0%	79 775	.4%
Pensions / Retirement deductions	359 420	52.0%	(15 042)	(2.2%)	1 723	.2%	345 026	49.9%	691 127	4.2%
Loan repayments	4 410	2.6%	2 184	1.3%	(481)	(.3%)	162 604	96.4%	168 717	1.1%
Trade Creditors	6 986 040	19.7%	1 614 416	4.5%	844 703	2.4%	26 055 267	73.3%	35 546 486	22.1%
Auditor-General	68 196	14.0%	76 810	15.8%	69 133	14.2%	272 688	56.0%	486 826	3.3%
Other	1 548 837	19.2%	271 499	3.4%	370 767	4.6%	5 884 794	72.9%	8 075 897	5.0%
Medical Aid deductions	135 433	98.5%	33	-	-	-	2 025	1.5%	137 490	.1%
Total	16 783 899	10.4%	4 555 923	2.8%	3 489 696	2.2%	135 968 776	84.6%	160 798 294	100.0%

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**AGGREGATED INFORMATION FOR EASTERN CAPE
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	54 874 201	18 941 552	34,5%	9 226 598	16,8%	28 168 150	51,3%	11 911 018	58,3%	(22,5%)
Exchange Revenue										
Service charges - Electricity	13 038 944	3 938 277	30,2%	1 618 817	12,4%	5 557 094	42,6%	2 895 646	52,0%	(44,1%)
Service charges - Water	6 053 086	1 072 504	17,7%	737 863	12,2%	1 810 367	29,9%	1 507 748	46,4%	(51,1%)
Service charges - Waste Water Management	2 192 562	481 334	22,0%	288 982	13,2%	770 316	35,1%	460 767	43,4%	(37,3%)
Service charges - Waste Management	1 502 382	379 248	25,2%	236 384	15,7%	615 632	41,0%	309 309	48,6%	(23,6%)
Sale of Goods and Rendering of Services	591 597	129 958	22,0%	92 545	15,6%	222 903	37,6%	79 964	38,3%	15,7%
Agency services	112 734	24 671	21,9%	22 124	19,6%	46 795	41,5%	18 647	23,7%	18,6%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 192 309	612 994	28,0%	374 782	17,1%	987 776	45,1%	674 169	73,8%	(44,4%)
Interest earned from Current and Non Current Assets	1 106 848	181 368	16,4%	131 348	11,9%	312 716	28,3%	231 140	46,6%	(43,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 368	84	3,5%	1 752	74,0%	1 836	77,5%	41	17,6%	4 176,3%
Rental from Fixed Assets	150 046	37 843	25,2%	25 150	16,8%	62 993	42,0%	33 674	51,8%	(25,3%)
Licence and permits	90 708	19 064	21,0%	10 839	11,9%	29 903	33,0%	21 287	53,8%	(49,1%)
Special rating levies	15 436	4 789	31,0%	3 024	19,6%	7 813	50,6%	-	-	(100,0%)
Operational Revenue	643 362	49 808	7,7%	72 984	11,3%	122 792	19,1%	118 004	25,8%	(38,2%)
Non-Exchange Revenue										
Property rates	7 839 207	5 585 867	71,3%	752 860	9,6%	6 338 727	80,9%	693 035	77,7%	8,6%
Surcharges and Taxes	129 027	12 167	9,4%	21 705	16,8%	33 872	26,3%	56 165	113,2%	(61,4%)
Fines, penalties and forfeits	240 945	39 829	16,5%	49 720	20,6%	89 549	37,2%	23 238	15,1%	114,0%
Licences or permits	44 085	13 791	31,3%	13 039	29,6%	26 829	60,9%	15 550	59,5%	(16,1%)
Transfer and subsidies - Operational	16 773 928	6 001 304	35,8%	4 398 643	26,2%	10 399 947	62,0%	4 688 618	65,4%	(6,2%)
Interest	386 236	61 729	16,0%	63 827	16,5%	125 556	32,5%	63 602	52,0%	4%
Fuel Levy	1 660 020	266 014	16,0%	266 014	16,0%	532 028	32,0%	-	-	(100,0%)
Operational Revenue	21 605	22 676	105,0%	19 686	91,1%	42 362	196,1%	17 056	-	15,4%
Gains on disposal of Assets	24 091	3 747	15,6%	2 223	9,2%	5 970	24,8%	5 373	(39,3%)	(58,6%)
Other Gains	27 163	2 486	9,2%	22 287	82,0%	24 773	91,2%	2 013	2 043,5%	(1 207,4%)
Discontinued Operations	34 711	-	-	-	-	-	-	-	-	-
Operating Expenditure	55 439 442	10 735 704	19,4%	7 950 526	14,3%	18 686 230	33,7%	11 009 924	43,1%	(27,8%)
Employee related costs	16 478 726	3 348 714	20,3%	2 580 179	15,7%	5 928 892	36,0%	3 840 916	45,3%	(32,8%)
Remuneration of councillors	836 916	175 769	21,0%	160 437	19,2%	336 207	40,2%	200 569	45,5%	(20,0%)
Bank purchases - electricity	13 410 893	3 178 040	23,7%	1 375 442	10,3%	4 553 842	34,0%	2 531 250	54,7%	(45,7%)
Inventory consumed	1 824 814	225 748	12,4%	270 821	14,8%	496 569	27,2%	311 790	34,4%	(13,1%)
Debt impairment	5 296 376	564 732	10,7%	507 594	9,6%	1 072 326	20,2%	490 503	17,9%	3,5%
Depreciation and amortisation	4 263 663	748 257	17,5%	731 911	17,2%	1 480 168	34,7%	879 189	43,2%	(16,8%)
Interest	247 982	92 648	37,4%	65 200	26,3%	157 848	63,7%	65 509	62,6%	(5,5%)
Contracted services	6 155 924	966 794	15,7%	1 151 063	18,7%	2 117 857	34,4%	1 267 649	36,2%	(9,2%)
Transfers and subsidies	557 711	143 965	25,8%	112 988	20,3%	256 953	46,1%	152 542	50,0%	(25,9%)
Irrecoverable debts written off	1 061 591	155 042	14,6%	(37 696)	(3,6%)	117 346	11,1%	77 437	26,9%	(148,7%)
Operational costs	4 704 535	1 101 586	23,4%	999 167	21,2%	2 100 753	44,7%	1 124 577	46,9%	(11,2%)
Losses on disposal of Assets	86 709	810	9%	1 018	1,2%	1 828	2,1%	43 438	452,4%	(97,7%)
Other Losses	513 801	33 239	6,5%	32 403	6,3%	65 642	12,8%	24 555	14,7%	32,0%
Surplus/(Deficit)	(565 241)	8 205 848	-	1 276 072	-	9 481 920	-	901 094	-	-
Transfers and subsidies - capital (monetary allocations)	7 891 398	1 058 236	13,4%	1 717 657	21,8%	2 775 893	35,2%	1 433 275	30,0%	19,8%
Transfers and subsidies - capital (in-kind)	-	126	-	-	-	10 874	-	1 070 489 750,0%	100,0%	-
Surplus/(Deficit) after capital transfers and contributions	7 326 157	9 264 209	-	2 993 729	-	12 257 938	-	2 345 242	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	7 326 157	9 264 209	-	2 993 729	-	12 257 938	-	2 345 242	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 326 157	9 264 209	-	2 993 729	-	12 257 938	-	2 345 242	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	16 522	-	16 522	-	33 043	-	19 889	63,6%	(16,9%)
Surplus/(Deficit) for the year	7 326 157	9 280 731	-	3 010 251	-	12 290 982	-	2 365 132	-	-

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	10 164 898	1 629 447	16,0%	2 143 607	21,1%	3 773 054	37,1%	1 811 612	30,4%	18,3%
National Government	7 216 070	1 346 102	18,7%	1 700 731	23,6%	3 046 833	42,2%	1 801 937	32,1%	(5,6%)
Provincial Government	345 788	(16 259)	(4,7%)	54 687	15,8%	38 427	11,1%	(2 341)	9,4%	(2 435,8%)
District Municipality	63 609	446	7%	-	-	446	7%	-	1,1%	-
Transfers and subsidies - capital (monetary alloc)/Department of Public Works	44 489	2 234	5,0%	4 660	10,5%	6 894	15,5%	19 016	51,7%	(75,5%)
Transfers recognised - capital	7 669 955	1 332 522	17,4%	1 760 078	22,9%	3 092 600	40,3%	1 818 612	30,0%	(3,2%)
Borrowing	234 623	1 684	7%	2 571	1,1%	4 255	1,8%	57 298	30,1%	(95,5%)
Internally generated funds	2 260 319	295 241	13,1%	380 958	16,9%	676 198	29,9%	(64 299)	31,7%	(692,5%)
Capital Expenditure Functional	10 206 585	1 708 325	16,7%	2 174 460	21,3%	3 882 785	38,0%	1 856 454	32,1%	17,1%
Municipal governance and administration	702 998	194 669	27,7%	162 322	23,1%	356 991	50,8%	(321 009)	62,6%	(150,6%)
Executive and Council	26 692	3 519	13,2%	1 667	6,2%	5 186	19,4%	1 894	32,7%	(12,0%)
Finance and administration	672 983	190 523	28,3%	160 653	23,9%	351 176	52,2%	(322 972)	63,7%	(149,7%)
Internal audit	2 923	626	21,4%	3	-	629	21,5%	69	263,8%	(96,4%)
Community and Public Safety	1 021 586	117 083	11,5%	136 371	13,3%	253 454	24,8%	206 670	20,6%	(34,0%)
Community and Social Services	249 753	31 376	12,6%	30 131	12,1%	61 507	24,6%	31 949	(25,0%)	(5,7%)
Sport And Recreation	166 216	22 439	13,5%	15 418	9,3%	37 857	22,8%	49 783	56,8%	(69,0%)
Public Safety	137 519	12 602	9,2%	7 513	5,5%	20 115	14,6%	29 070	23,2%	(74,2%)
Housing	458 134	49 629	10,8%	80 394	17,5%	130 024	28,4%	93 551	24,2%	(14,1%)
Health	9 964	1 037	10,4%	2 915	29,3%	3 962	39,7%	2 316	31,9%	25,9%
Economic and Environmental Services	3 814 553	657 590	17,2%	961 101	25,2%	1 618 691	42,4%	994 978	28,2%	(3,4%)
Planning and Development	1 021 947	159 299	15,6%	305 551	29,9%	464 850	45,5%	229 527	25,6%	33,1%
Road Transport	2 791 406	498 291	17,9%	655 550	23,5%	1 153 841	41,3%	765 449	29,3%	(14,4%)
Environmental Protection	1 000	-	-	-	-	-	-	1	1%	(100,0%)
Trading Services	4 589 902	737 860	16,0%	905 785	19,7%	1 643 645	35,7%	974 844	33,2%	(7,1%)
Energy sources	724 045	123 968	17,1%	126 316	17,4%	250 283	34,6%	190 827	24,6%	(33,8%)
Water Management	3 010 089	518 680	17,2%	688 462	22,9%	1 207 142	40,1%	621 676	37,1%	10,7%
Waste Water Management	681 818	89 529	13,1%	73 461	10,8%	162 990	23,9%	117 796	30,0%	(37,6%)
Waste Management	183 951	5 683	3,1%	17 547	9,5%	23 230	12,6%	44 544	18,1%	(60,6%)
Other	68 145	1 124	1,6%	8 880	13,0%	10 004	14,7%	971	10,5%	814,3%

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						

Other revenue	3 902 014	3 300 424	84.6%	3 419 261	87.6%	6 719 685	172.2%	2 512 243	93.8%	36.1%
Transfers and Subsidies - Operational	15 684 193	4 694 503	29.9%	3 322 747	21.2%	8 017 250	51.1%	5 995 690	70.7%	(44.6%)
Transfers and Subsidies - Capital	6 148 768	2 410 131	39.2%	1 433 344	23.3%	3 843 474	62.5%	2 224 279	50.0%	(35.6%)
Interest	1 158 270	159 800	13.8%	165 061	14.3%	324 862	28.0%	156 735	15.6%	5.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(44 399 824)	(7 299 679)	16.4%	(8 808 919)	19.8%	(16 108 597)	36.3%	(6 655 835)	34.6%	32.3%
Suppliers and employees	(43 929 583)	(7 250 682)	16.5%	(8 758 342)	19.9%	(16 009 024)	36.4%	(6 618 397)	34.8%	32.3%
Finance charges	(144 856)	(3 962)	2.7%	(5 157)	3.6%	(9 119)	6.3%	(228)	4.7%	2 161.0%
Transfers and grants	(325 386)	(45 034)	13.8%	(45 420)	14.0%	(90 454)	27.8%	(37 211)	20.7%	22.1%
Net Cash from/(used) Operating Activities	7 387 954	6 322 682	85.6%	2 312 144	31.3%	8 634 826	116.9%	6 581 873	84.7%	(64.9%)
Cash Flow from Investing Activities										
Receipts	44 362	5 053	11.4%	(11 711)	(26.4%)	(6 658)	(15.0%)	79 981	(24.9%)	(114.6%)
Proceeds on disposal of PPE	36 362	13 618	37.5%	183	.5%	13 801	38.0%	80 142	99.7%	(99.8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	96	1.2%	-	-	12	-	696.8%
Decrease (Increase) in non-current receivables	8 000	(8 565)	-	(11 989)	-	(20 555)	-	(173)	-	6 828.1%
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(8 151 277)	(1 602 710)	19.7%	(2 036 938)	25.0%	(3 639 648)	44.7%	(1 776 898)	36.5%	14.6%
Capital assets	(8 151 277)	(1 602 710)	19.7%	(2 036 938)	25.0%	(3 639 648)	44.7%	(1 776 898)	36.5%	14.6%
Net Cash from/(used) Investing Activities	(8 106 914)	(1 597 657)	19.7%	(2 048 649)	25.3%	(3 646 306)	45.0%	(1 696 918)	35.5%	20.7%
Cash Flow from Financing Activities										
Receipts	115 730	3 694	3.2%	5 477	4.7%	9 171	7.9%	(3 484)	(15.8%)	(257.2%)
Short term loans	-	-	-	-	-	-	-	(377)	10.8%	(100.0%)
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	(1 272)	(4.2%)	(100.0%)
Increase (decrease) in consumer deposits	15 730	3 694	23.5%	5 477	34.8%	9 171	58.3%	(1 835)	(25.7%)	(398.4%)
Payments	(53 962)	(27 619)	51.2%	(9 198)	17.0%	(36 817)	68.2%	(11 598)	57.4%	(20.7%)
Repayment of borrowing	(53 962)	(27 619)	51.2%	(9 198)	17.0%	(36 817)	68.2%	(11 598)	57.4%	(20.7%)
Net Cash from/(used) Financing Activities	61 768	(23 925)	(38.7%)	(3 722)	(6.0%)	(27 647)	(44.8%)	(15 082)	248.7%	(75.3%)
Net Increase/(Decrease) in cash held	(657 193)	4 701 100	(715.3%)	259 773	(39.5%)	4 960 874	(754.9%)	4 869 873	170.2%	(94.7%)
Cash/cash equivalents at the year begin:	11 586 999	8 754 099	75.6%	13 735 841	118.5%	8 754 099	75.6%	13 213 262	68.9%	4.0%
Cash/cash equivalents at the year end:	10 929 806	13 735 898	125.7%	14 013 331	128.2%	14 013 331	128.2%	18 099 314	154.0%	(22.6%)

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	848 274	4.0%	647 019	3.1%	757 419	3.6%	18 697 628	89.2%	20 950 340	39.3%	124 044	.6%	62 472 842	298.2%
Trade and Other Receivables from Exchange Transactions - Electricity	910 484	25.1%	280 100	7.7%	261 581	7.2%	2 179 779	60.0%	3 631 944	6.8%	48 981	1.3%	5 732 586	157.8%
Receivables from Non-exchange Transactions - Property Rates	2 390 663	23.9%	269 683	2.7%	219 808	2.2%	7 114 244	71.2%	9 994 397	18.8%	39 132	.4%	2 792 128	27.9%
Receivables from Exchange Transactions - Waste Water Management	249 362	5.6%	141 648	3.2%	134 995	3.0%	3 903 439	88.1%	4 429 444	8.3%	86 879	2.0%	10 171 313	229.6%
Receivables from Exchange Transactions - Waste Management	197 518	4.7%	100 593	2.4%	81 482	1.9%	3 839 060	91.0%	4 218 653	7.9%	76 769	1.8%	5 452 055	129.2%
Receivables from Exchange Transactions - Property Rental Debtors	8 177	2.6%	5 923	1.9%	3 582	1.1%	296 785	94.4%	314 467	.6%	(96)	-	458 662	145.9%
Interest on Arrear Debtor Accounts	261 405	3.2%	251 134	3.0%	236 868	2.9%	7 519 468	90.9%	8 268 874	15.5%	23 124	.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	399	1.5%	273	1.0%	263	1.0%	26 403	96.6%	27 338	.1%	12 747	46.6%	-	-
Other	35 315	2.4%	62 704	4.3%	62 753	4.3%	1 299 292	89.0%	1 460 064	2.7%	64 345	4.4%	19 542	1.3%
Total By Income Source	4 901 596	9.2%	1 759 077	3.3%	1 758 750	3.3%	44 876 098	84.2%	53 295 521	100.0%	475 925	.9%	87 099 127	163.4%
Debtors Age Analysis By Customer Group														
Organs of State	223 755	8.6%	152 869	5.9%	132 111	5.1%	2 081 740	80.4%	2 590 475	4.9%	5 226	.2%	-	-
Commercial	1 909 051	24.3%	385 114	4.9%	336 154	4.3%	5 211 074	66.5%	7 841 394	14.7%	(48)	-	-	-
Households	2 721 658	6.6%	1 177 617	2.8%	1 252 284	3.0%	36 267 662	87.6%	41 419 222	77.7%	470 747	1.1%	87 099 127	210.3%
Other	47 132	3.3%	43 477	3.0%	38 201	2.6%	1 315 621	91.1%	1 444 431	2.7%	-	-	-	-
Total By Customer Group	4 901 596	9.2%	1 759 077	3.3%	1 758 750	3.3%	44 876 098	84.2%	53 295 521	100.0%	475 925	.9%	87 099 127	163.4%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	764 350	15.3%	61 786	1.2%	100 506	2.0%	4 063 666	81.4%	4 990 309	57.2%
Bulk Water	45 820	12.9%	947	.3%	870	.2%	307 045	86.6%	354 682	4.1%
PAYE deductions	43 920	99.7%	-	-	-	-	141	.3%	44 061	.5%
VAT (output less input)	116 860	100.0%	-	-	-	-	-	-	116 860	1.3%
Pensions / Retirement deductions	42 740	82.1%	(1 450)	(2.8%)	(450)	(.9%)	11 250	21.6%	52 089	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	695 399	53.6%	99 763	7.7%	42 732	3.3%	459 635	35.4%	1 297 529	14.9%
Auditor-General	8 045	16.2%	15 978	32.3%	8 048	16.3%	17 446	35.2%	49 517	.6%
Other	579 594	31.9%	25 425	1.4%	52 237	2.9%	1 161 477	63.9%	1 818 734	20.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 296 727	26.3%	202 449	2.3%	203 943	2.3%	6 020 660	69.0%	8 723 780	100.0%

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**AGGREGATED INFORMATION FOR FREE STATE
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	30 631 570	7 909 625	25,8%	6 820 075	22,3%	14 729 700	48,1%	6 151 123	48,7%	10,9%
Exchange Revenue										
Service charges - Electricity	8 898 051	2 248 062	25,3%	1 599 913	18,0%	3 847 975	43,2%	1 419 635	42,1%	12,8%
Service charges - Water	3 870 381	763 739	19,7%	861 024	22,2%	1 624 763	42,0%	807 847	44,6%	6,6%
Service charges - Waste Water Management	1 435 458	366 177	24,8%	371 589	25,9%	727 766	50,7%	350 298	44,9%	6,1%
Service charges - Waste Management	868 397	223 964	25,8%	231 592	26,7%	455 556	52,5%	195 193	44,8%	18,6%
Sale of Goods and Rendering of Services	183 775	23 761	12,9%	465	3%	24 225	13,2%	22 436	26,7%	(97,9%)
Agency services	5	4	74,4%	1	19,1%	5	93,5%	1	22,1%	18,8%
Interest	-	80	-	27	-	107	-	58	-	(53,5%)
Interest earned from Receivables	2 043 389	556 808	27,2%	581 943	28,5%	1 138 752	55,7%	525 388	58,8%	10,8%
Interest earned from Current and Non Current Assets	163 466	47 655	29,2%	54 220	33,2%	101 875	62,3%	23 146	49,8%	134,3%
Dividends	9 030	1 051	11,6%	1 635	18,1%	2 686	29,7%	2 145	38,9%	(23,8%)
Rent on Land	3 978	917	23,0%	888	22,3%	1 805	45,4%	554	12,1%	60,3%
Rental from Fixed Assets	139 167	26 743	19,2%	25 909	18,6%	52 652	37,8%	25 809	44,6%	4%
Licence and permits	1 321	210	15,9%	229	17,3%	439	33,2%	903	160,6%	(74,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	686 747	12 755	1,9%	29 230	4,3%	41 985	6,1%	19 418	5,0%	50,5%
Non-Exchange Revenue										
Property rates	4 267 547	898 380	21,1%	829 204	19,4%	1 727 584	40,5%	980 400	49,2%	(15,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	2 411	49,0%	(100,0%)
Fines, penalties and forfeits	250 725	25 194	10,0%	4 721	1,9%	29 915	11,9%	10 102	16,3%	(53,3%)
Licences or permits	4 669	616	13,2%	597	12,8%	1 212	26,0%	547	23,9%	9,1%
Transfer and subsidies - Operational	6 609 557	2 455 396	37,1%	1 944 783	29,4%	4 400 179	66,6%	1 501 746	62,2%	29,5%
Interest	472 724	124 315	26,3%	138 309	29,3%	262 624	55,6%	115 651	79,1%	19,6%
Fuel Levy	427 562	142 521	33,3%	142 521	33,3%	285 042	66,7%	147 881	66,7%	(3,6%)
Operational Revenue	12 671	1 189	9,4%	1 194	9,4%	2 383	18,8%	514	7,1%	132,4%
Gains on disposal of Assets	90 335	88	,1%	75	,1%	163	,2%	38	,1%	96,9%
Other Gains	192 613	-	-	6	-	6	-	5	,3%	15,6%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	30 579 854	9 458 808	30,9%	6 495 850	21,2%	15 954 658	52,2%	5 867 779	45,3%	10,7%
Employer related costs	8 215 823	1 950 959	23,7%	1 990 377	24,2%	3 941 336	48,0%	1 751 095	45,7%	13,7%
Remuneration of councillors	394 108	74 177	18,8%	79 019	20,1%	153 195	38,9%	77 303	39,5%	2,2%
Bulk purchases - electricity	7 393 639	1 963 833	26,6%	1 407 414	19,0%	3 371 247	45,6%	1 784 493	53,5%	(21,1%)
Inventory consumed	2 894 951	566 199	19,6%	732 939	25,3%	1 299 138	44,9%	424 473	57,3%	72,7%
Debt impairment	3 952 654	753 659	19,1%	742 336	18,8%	1 495 995	37,8%	608 488	34,9%	22,0%
Depreciation and amortisation	1 894 553	295 647	15,6%	301 074	15,9%	596 721	31,5%	371 718	40,5%	(19,0%)
Interest	695 704	241 925	34,8%	141 421	20,3%	383 346	55,1%	66 199	26,9%	113,6%
Contracted services	2 267 963	387 126	17,1%	526 681	23,2%	913 808	40,3%	411 277	38,3%	28,1%
Transfers and subsidies	235 427	40 089	17,0%	52 123	22,1%	92 212	39,2%	23 304	29,5%	123,7%
Irrecoverable debts written off	301 938	2 864 382	948,7%	137 968	45,7%	3 002 350	994,4%	(41 155)	164,3%	(435,2%)
Operational costs	1 917 828	320 790	16,7%	384 489	20,0%	705 280	36,8%	390 582	37,5%	(1,6%)
Losses on disposal of Assets	63	-	-	-	-	-	-	-	-	-
Other Losses	415 203	22	-	9	-	31	-	2	-	497,4%
Surplus/(Deficit)	51 716	(1 549 183)	-	324 225	-	(1 224 958)	-	283 345	-	-
Transfers and subsidies - capital (monetary allocations)	2 775 113	280 233	10,1%	552 345	19,9%	832 578	30,0%	572 568	32,6%	(3,5%)
Transfers and subsidies - capital (in-kind)	5 009	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 831 838	(1 268 950)	-	876 570	-	(392 380)	-	855 913	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 831 838	(1 268 950)	-	876 570	-	(392 380)	-	855 913	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 831 838	(1 268 950)	-	876 570	-	(392 380)	-	855 913	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	390 618	81 185	20,8%	84 057	21,5%	165 242	42,3%	94 684	55,1%	(11,2%)
Surplus/(Deficit) for the year	3 222 456	(1 187 764)	-	960 627	-	(227 137)	-	950 597	-	-

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	3 343 028	(1 255 259)	(37,5%)	693 864	20,8%	(561 395)	(16,8%)	673 038	31,4%	3,1%
National Government	2 748 821	223 986	8,1%	609 022	22,2%	833 008	30,3%	584 186	32,6%	4,3%
Provincial Government	150	(1 478)	(985,5%)	(5 228)	(3 485,5%)	(6 706)	(4 471,0%)	104	-	(5 117,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	14 500	4 182	28,8%	2 450	16,9%	6 631	45,7%	1 507	14,9%	62,6%
Transfers recognised - capital	2 763 471	226 689	8,2%	606 243	21,9%	832 933	30,1%	585 797	32,5%	3,5%
Borrowing	20 638	-	-	-	-	-	-	-	-	-
Internally generated funds	558 918	(1 481 948)	(265,1%)	87 621	15,7%	(1 394 328)	(249,5%)	87 241	25,0%	4%
Capital Expenditure Functional	3 370 643	(1 291 251)	(38,3%)	701 540	20,8%	(589 711)	(17,5%)	673 474	31,4%	4,2%
Municipal governance and administration	130 846	(1 548 404)	(1 183,4%)	10 719	8,2%	(1 537 684)	(1 175,2%)	7 205	17,2%	48,8%
Executive and Council	28 786	12 702	44,1%	4 810	16,7%	17 512	60,8%	442	22,5%	988,6%
Finance and administration	102 061	(1 561 106)	(1 529,6%)	5 910	5,8%	(1 555 196)	(1 523,8%)	6 764	15,9%	(12,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	236 195	53 108	22,5%	26 594	11,3%	79 701	33,7%	41 176	9,8%	(35,4%)
Community and Social Services	63 366	6 371	10,1%	8 611	13,6%	14 982	23,6%	20 889	42,7%	(58,8%)
Sport And Recreation	124 936	2 157	1,7%	16 694	13,4%	18 851	15,1%	6 817	14,7%	144,9%
Public Safety	46 641	8 280	17,8%	6 533	14,0%	14 813	31,8%	466	1,9%	1 301,3%
Housing	622	36 300	5 836,0%	(5 432)	(873,3%)	30 868	4 962,6%	13 001	2,4%	(141,8%)
Health	630	-	-	188	29,8%	188	29,8%	3	3%	5 304,1%
Economic and Environmental Services	719 443	46 135	6,4%	158 147	22,0%	204 282	28,4%	111 010	25,9%	42,5%
Planning and Development	122 483	7 131	5,8%	30 765	25,1%	37 896	30,9%	18 651	24,1%	65,0%
Road Transport	592 379	39 004	6,6%	127 382	21,5%	166 387	28,1%	92 360	26,5%	37,9%
Environmental Protection	4 580	-	-	-	-	-	-	(1)	-	(100,0%)
Trading Services	2 283 158	157 910	6,9%	506 080	22,2%	663 990	29,1%	514 082	38,6%	(1,6%)
Energy sources	473 483	70 597	14,9%	100 021	21,1%	170 617	36,0%	123 483	33,3%	(19,0%)
Water Management	1 069 521	108 555	10,2%	221 829	20,9%	330 384	31,2%	228 073	48,9%	(2,7%)
Waste Water Management	698 551	6 256	,9%	182 369	26,1%	188 625	27,0%	134 212	30,0%	35,9%
Waste Management	51 602	(27 499)	(53,3%)	1 862	3,6%	(25 637)	(49,7%)	28 314	36,0%	(93,4%)
Other	1 000	-	-	-	-	-	-	-	-	-

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	27 599 175	9 055 490	32,8%	10 225 240	37,0%	19 280 730	69,9%	7 162 380	58,8%	42,8%
Property rates	3 581 405	508 487	14,2%	463 914	13,0%	972 401	27,2%	500 459	34,3%	(7,3%)

Other revenue	1 308 148	3 270 529	250.0%	5 053 657	386.3%	8 324 186	636.3%	2 888 704	293.6%	74.9%
Transfers and Subsidies - Operational	6 441 721	2 470 294	38.3%	2 095 682	32.5%	4 565 975	70.9%	1 367 682	58.1%	53.2%
Transfers and Subsidies - Capital	2 654 254	393 658	14.8%	485 007	18.3%	878 666	33.1%	467 441	42.2%	3.8%
Interest	1 052 998	26 497	2.5%	60 279	5.7%	86 776	8.2%	54 579	16.0%	10.4%
Dividends	12 677	1 511	11.9%	2 021	15.9%	3 532	27.9%	2 414	43.2%	(16.3%)
Payments	(22 477 009)	(4 411 873)	19.6%	(4 482 898)	19.9%	(8 894 771)	39.6%	(5 202 335)	45.7%	(13.8%)
Suppliers and employees	(21 995 252)	(4 411 568)	20.1%	(4 482 592)	20.4%	(8 894 160)	40.4%	(5 201 739)	46.3%	(13.8%)
Finance charges	(466 667)	(306)	.1%	(306)	.1%	(611)	.1%	(596)	.2%	(48.7%)
Transfers and grants	(15 090)	-	-	-	-	-	-	-	2.5%	-
Net Cash from/(used) Operating Activities	5 122 165	4 643 617	90.7%	5 742 342	112.1%	10 385 959	202.8%	1 960 045	103.3%	193.0%
Cash Flow from Investing Activities										
Receipts	(169 882)	1 831	(1.1%)	377	(.2%)	2 208	(1.3%)	68	(.4%)	451.5%
Proceeds on disposal of PPE	121 912	443	.4%	259	.2%	703	.6%	65	1.1%	301.9%
Decrease (Increase) in non-current debtors (not used)	(291 289)	1 368	(.5%)	34	-	1 401	(.5%)	4	-	776.0%
Decrease (Increase) in non-current receivables	(495)	20	(4.0%)	84	(17.0%)	104	(21.0%)	-	-	(100.0%)
Payments	(2 842 457)	(371 709)	13.1%	(702 079)	24.7%	(1 073 788)	37.8%	(628 718)	29.4%	11.7%
Capital assets	(2 842 457)	(371 709)	13.1%	(702 079)	24.7%	(1 073 788)	37.8%	(628 718)	29.4%	11.7%
Net Cash from/(used) Investing Activities	(3 012 339)	(369 878)	12.3%	(701 702)	23.3%	(1 071 580)	35.6%	(628 650)	27.7%	11.6%
Cash Flow from Financing Activities										
Receipts	(1 516)	2 904	(191.5%)	2 367	(156.1%)	5 271	(347.6%)	(606)	(1.6%)	(490.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(7 459)	-	-	-	-	-	-	(1 243)	(7.1%)	(100.0%)
Increase (decrease) in consumer deposits	5 943	2 904	48.9%	2 367	39.8%	5 271	88.7%	637	138.1%	271.5%
Payments	(112 876)	(7 166)	6.3%	(41 419)	36.7%	(48 584)	43.0%	(82 956)	55.0%	(50.1%)
Repayment of borrowing	(112 876)	(7 166)	6.3%	(41 419)	36.7%	(48 584)	43.0%	(82 956)	55.0%	(50.1%)
Net Cash from/(used) Financing Activities	(114 393)	(4 261)	3.7%	(39 052)	34.1%	(43 313)	37.9%	(83 562)	406.1%	(53.3%)
Net Increase/(Decrease) in cash held	1 995 434	4 269 478	214.0%	5 001 588	250.7%	9 271 066	464.6%	1 247 833	205.0%	300.8%
Cash/cash equivalents at the year begin:	1 568 254	616 993	39.3%	4 276 081	272.7%	616 993	39.3%	3 726 681	10.9%	14.7%
Cash/cash equivalents at the year end:	3 563 688	4 348 153	122.0%	9 417 347	264.3%	9 417 347	264.3%	5 702 408	113.3%	65.1%

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	587 531	3.7%	360 203	2.3%	328 893	2.1%	14 457 738	91.9%	15 734 365	35.7%	1 571 693	10.0%	700 363	4.5%
Trade and Other Receivables from Exchange Transactions - Electricity	229 172	9.7%	88 974	3.8%	69 711	3.0%	1 964 746	83.5%	2 352 603	5.3%	8 079	.3%	71 687	3.0%
Receivables from Non-exchange Transactions - Property Rates	326 354	5.1%	148 429	2.3%	134 354	2.1%	5 800 589	90.5%	6 409 726	14.5%	617 008	9.6%	271 388	4.2%
Receivables from Exchange Transactions - Waste Water Management	179 041	3.2%	97 028	1.7%	92 312	1.7%	5 184 917	93.4%	5 553 299	12.6%	406 926	7.3%	87 419	1.6%
Receivables from Exchange Transactions - Waste Management	106 223	2.8%	64 435	1.6%	62 448	1.6%	3 602 685	93.9%	3 835 791	8.7%	176 429	4.6%	87 642	2.3%
Receivables from Exchange Transactions - Property Rental Debtors	2 108	.8%	1 961	.8%	1 956	.8%	250 409	97.7%	256 434	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	328 040	3.9%	246 238	2.9%	227 163	2.7%	7 582 036	90.4%	8 383 478	19.0%	80	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33 312	2.1%	16 729	1.1%	13 393	.9%	1 498 993	95.9%	1 562 428	3.5%	31 474	2.0%	32 745	2.1%
Total By Income Source	1 791 782	4.1%	1 023 996	2.3%	930 229	2.1%	40 342 116	91.5%	44 088 123	100.0%	2 811 688	6.4%	1 251 244	2.8%
Debtors Age Analysis By Customer Group														
Organs of State	268 803	5.9%	181 970	4.0%	138 470	3.0%	3 978 816	87.1%	4 568 060	10.4%	1 063	-	15 336	.3%
Commercial	469 066	7.5%	165 875	2.6%	150 253	2.4%	5 477 555	87.5%	6 262 750	14.2%	(12 767)	(.2%)	-	-
Households	1 051 804	3.2%	669 523	2.0%	638 141	1.9%	30 589 188	92.8%	32 948 656	74.7%	2 823 393	8.6%	1 235 908	3.8%
Other	2 110	.7%	6 627	2.1%	3 365	1.1%	296 556	96.1%	308 658	.7%	-	-	-	-
Total By Customer Group	1 791 782	4.1%	1 023 996	2.3%	930 229	2.1%	40 342 116	91.5%	44 088 123	100.0%	2 811 688	6.4%	1 251 244	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	619 403	2.5%	295 105	1.2%	399 109	1.6%	23 923 839	94.8%	25 237 455	59.9%
Bulk Water	111 679	.9%	154 858	1.2%	154 474	1.2%	12 490 402	96.7%	12 911 413	30.6%
PAYE deductions	60 945	98.0%	1 209	1.9%	34	.1%	(0)	-	62 188	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	79 278	23.2%	653	.2%	656	.2%	261 307	76.4%	341 893	.8%
Loan repayments	562	44.2%	677	53.2%	-	-	32	2.5%	1 271	-
Trade Creditors	111 271	3.5%	85 450	2.7%	85 981	2.7%	2 926 080	91.2%	3 208 781	7.6%
Auditor-General	10 280	13.3%	20 727	26.9%	9 407	12.2%	36 708	47.6%	77 122	.2%
Other	(16 672)	(6.1%)	8 699	3.2%	2 601	1.0%	278 640	102.0%	273 267	.6%
Medical Aid deductions	15 311	97.1%	33	.2%	-	-	432	2.7%	15 776	.4%
Total	992 055	2.4%	567 410	1.3%	652 262	1.5%	39 917 440	94.8%	42 129 166	100.0%

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**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%)	(58,9%)
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%	669 502	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				

Other revenue	11 192 214	8 040 412	71.8%	7 028 636	62.8%	15 069 048	134.6%	5 370 916	89.9%	30.9%
Transfers and Subsidies - Operational	20 026 517	12 640 950	63.1%	8 245 848	41.2%	20 886 798	104.3%	1 321 339	53.3%	524.1%
Transfers and Subsidies - Capital	8 551 169	2 613 853	30.6%	2 449 831	28.6%	5 063 685	59.2%	1 220 698	32.3%	100.7%
Interest	1 811 189	(2 850 982)	(157.4%)	1 71 790	9.5%	(2 679 192)	(147.9%)	(1 649 025)	(57.2%)	(110.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(189 233 030)	(67 435 807)	35.6%	(55 579 414)	29.4%	(123 015 220)	65.0%	(42 590 556)	45.8%	30.5%
Suppliers and employees	(181 050 941)	(66 771 929)	36.9%	(53 920 305)	29.8%	(120 692 235)	66.7%	(42 142 427)	46.5%	27.9%
Finance charges	(7 062 495)	(663 877)	9.4%	(1 596 607)	22.6%	(2 260 484)	32.0%	(448 129)	12.6%	256.3%
Transfers and grants	(1 119 594)	-	-	(62 501)	5.6%	(62 501)	-	-	(1.1%)	(100.0%)
Net Cash from/(used) Operating Activities	25 712 653	(6 777 352)	(26.4%)	2 844 548	11.1%	(3 932 803)	(15.3%)	22 198 070	160.6%	(87.2%)
Cash Flow from Investing Activities										
Receipts	(698 294)	(22 146)	3.2%	(507 380)	72.7%	(529 526)	75.8%	(3 935)	(.5%)	12 794.0%
Proceeds on disposal of PPE	3 754	1	-	-	-	1	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	(337)	893	(261.9%)	1 173 007	(348 108.3%)	1 173 899	(348 370.2%)	(3 285)	236.2%	(35 806.2%)
Decrease (Increase) in non-current receivables	(701 711)	(23 029)	3.3%	(1 680 386)	239.5%	(1 703 416)	242.8%	(650)	(1.1%)	258 488.2%
Decrease (Increase) in non-current investments	(16 521 959)	(467 075)	2.8%	(2 841 690)	17.2%	(3 308 764)	20.0%	(869 013)	9.9%	227.0%
Capital assets	(16 521 959)	(467 075)	2.8%	(2 841 690)	17.2%	(3 308 764)	20.0%	(869 013)	9.9%	227.0%
Net Cash from/(used) Investing Activities	(17 220 253)	(489 221)	2.8%	(3 349 069)	19.4%	(3 838 280)	22.3%	(872 948)	10.5%	283.7%
Cash Flow from Financing Activities										
Receipts	3 646 691	57 112	1.6%	(11 205)	(.3%)	45 907	1.3%	44 001	2.8%	(125.5%)
Short term loans	-	-	-	-	-	-	-	(1 809)	(4.9%)	(100.0%)
Borrowing long term/refinancing	3 565 240	(436)	-	(449)	-	(885)	-	(1 329)	(1.1%)	(66.2%)
Increase (decrease) in consumer deposits	81 451	57 548	70.7%	(10 756)	(13.2%)	46 792	57.4%	47 138	98.3%	(122.8%)
Payments	(4 004 465)	(1 782 734)	44.5%	(1 261 819)	31.5%	(3 044 554)	76.0%	(1 429 191)	63.8%	(11.7%)
Repayment of borrowing	(4 004 465)	(1 782 734)	44.5%	(1 261 819)	31.5%	(3 044 554)	76.0%	(1 429 191)	63.8%	(11.7%)
Net Cash from/(used) Financing Activities	(357 774)	(1 725 622)	482.3%	(1 273 025)	355.8%	(2 998 647)	838.1%	(1 385 190)	(947.2%)	(8.1%)
Net Increase/(Decrease) in cash held	8 134 626	(8 992 194)	(110.5%)	(1 777 546)	(21.9%)	(10 769 740)	(132.4%)	19 939 932	250.3%	(108.9%)
Cash/cash equivalents at the year begin:	5 728 658	(3 168 893)	(55.3%)	(9 106 535)	(159.0%)	(3 168 893)	(55.3%)	15 393 304	69.5%	(159.2%)
Cash/cash equivalents at the year end:	13 863 484	(8 741 987)	(63.1%)	(8 790 470)	(63.4%)	(8 790 470)	(63.4%)	37 377 297	178.6%	(123.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 932 727	5.6%	1 807 384	3.4%	1 556 608	3.0%	46 096 479	88.0%	52 393 198	31.6%	889 288	1.7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 544 391	18.6%	1 224 918	5.0%	986 926	4.0%	17 723 452	72.4%	24 479 727	14.8%	141 241	.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	3 061 161	9.2%	1 241 015	3.7%	989 951	3.0%	27 985 273	84.1%	33 277 399	20.1%	324 235	1.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 107 683	5.8%	607 743	3.2%	617 097	3.2%	16 763 516	87.8%	19 096 039	11.5%	351 681	1.8%	-	-
Receivables from Exchange Transactions - Waste Management	603 819	4.5%	312 266	2.3%	288 628	2.2%	12 190 943	91.0%	13 395 655	8.1%	190 098	1.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19 641	1.5%	43 562	3.3%	45 938	3.5%	1 216 637	91.8%	1 325 777	.8%	64 018	4.8%	-	-
Interest on Arrear Debtor Accounts	779 802	4.7%	476 340	2.9%	591 225	3.6%	14 605 568	88.8%	16 452 935	9.9%	197 116	1.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(950 613)	(17.8%)	(77 505)	(1.4%)	68 515	1.1%	6 316 401	118.1%	5 346 798	3.2%	(8 272)	(.2%)	5 725	.1%
Total By Income Source	12 098 610	7.3%	5 635 723	3.4%	5 134 888	3.1%	142 898 309	86.2%	165 767 530	100.0%	2 149 405	1.3%	5 725	-
Debtors Age Analysis By Customer Group														
Organs of State	460 141	9.2%	178 872	3.6%	235 861	4.7%	4 110 045	82.4%	4 984 919	3.0%	2 649	.1%	5 725	.1%
Commercial	4 907 756	12.7%	1 565 524	4.1%	1 174 450	3.1%	30 859 192	80.1%	38 505 922	23.2%	221 862	.6%	-	-
Households	6 696 461	5.5%	3 873 508	3.2%	3 655 066	3.0%	107 337 583	88.3%	121 562 618	73.3%	1 924 895	1.6%	-	-
Other	34 252	4.8%	17 818	2.5%	69 511	9.7%	592 489	83.0%	714 070	.4%	-	-	-	-
Total By Customer Group	12 098 610	7.3%	5 635 723	3.4%	5 134 888	3.1%	142 898 309	86.2%	165 767 530	100.0%	2 149 405	1.3%	5 725	-

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	1 889 249	9.3%	332 621	1.6%	1 388 894	6.8%	16 733 896	82.3%	20 344 660	53.7%
Bulk Water	470 771	10.8%	131 743	3.0%	51 854	1.2%	3 718 945	85.0%	4 373 312	11.5%
PAYE deductions	16 919	100.0%	-	-	-	-	-	-	16 919	-
VAT (output less input)	582	100.0%	-	-	-	-	-	-	582	-
Pensions / Retirement deductions	15 461	100.0%	-	-	-	-	-	-	15 461	-
Loan repayments	3 848	100.0%	-	-	-	-	-	-	3 848	-
Trade Creditors	4 180 156	36.7%	1 028 212	9.0%	308 858	2.7%	5 867 516	51.5%	11 384 741	30.0%
Auditor-General	15 929	47.7%	1 019	3.1%	16 418	49.2%	12	-	33 377	.1%
Other	730 338	42.1%	157 404	9.1%	181 543	10.5%	664 254	38.3%	1 733 538	4.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 323 252	19.3%	1 650 998	4.4%	1 947 567	5.1%	26 984 622	71.2%	37 906 439	100.0%

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AGGREGATED INFORMATION FOR KWAZULU-NATAL
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 Main 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	107 159 566	30 944 448	28,9%	28 413 593	26,5%	59 358 040	55,4%	26 801 857	55,8%	6,0%
Exchange Revenue										
Service charges - Electricity	35 241 225	8 543 501	24,2%	8 014 863	22,7%	16 558 364	47,0%	7 334 974	48,5%	9,3%
Service charges - Water	13 091 063	2 832 357	21,6%	3 154 044	24,1%	5 986 401	45,7%	2 860 858	44,8%	10,2%
Service charges - Waste Water Management	2 948 217	701 920	23,8%	783 653	26,6%	1 485 573	50,4%	563 842	41,5%	39,0%
Service charges - Waste Management	2 078 063	539 621	26,0%	538 174	25,9%	1 077 795	51,9%	491 051	50,5%	9,6%
Sale of Goods and Rendering of Services	827 881	172 212	20,8%	144 548	17,5%	316 759	38,3%	206 080	36,9%	(29,9%)
Agency services	98 958	19 595	19,8%	19 119	19,3%	38 714	39,1%	23 333	44,9%	(18,1%)
Interest	4 025	46	1,2%	-	-	46	1,2%	975	82,4%	(100,0%)
Interest earned from Receivables	1 643 168	659 791	40,2%	719 459	43,8%	1 379 250	83,9%	665 914	81,8%	8,0%
Interest earned from Current and Non Current Assets	1 345 434	259 128	19,3%	217 572	16,2%	476 700	35,4%	339 937	48,9%	(36,0%)
Dividends	21 592	-	-	-	-	-	-	29 000	77,3%	(100,0%)
Rent on Land	3 974	674	17,0%	1 040	26,2%	1 714	43,1%	754	46,7%	37,9%
Rental from Fixed Assets	875 406	210 404	24,0%	221 720	25,3%	432 124	49,4%	279 651	41,6%	(20,7%)
Licence and permits	77 316	16 616	21,5%	15 390	19,9%	32 007	41,4%	14 530	44,0%	5,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	516 598	99 191	19,2%	105 947	20,5%	205 138	39,7%	174 370	51,2%	(39,2%)
Non-Exchange Revenue										
Property rates	19 969 590	6 272 813	31,4%	5 248 221	26,3%	11 521 034	57,7%	4 840 743	59,3%	8,4%
Surcharges and Taxes	28 143	56 098	199,3%	92 042	327,0%	148 140	526,4%	78 745	34,6%	16,9%
Fines, penalties and forfeits	246 736	41 126	16,7%	43 340	17,6%	84 466	34,2%	54 102	42,2%	(19,9%)
Licences or permits	97 290	16 311	16,8%	15 864	16,3%	32 175	33,1%	21 734	43,7%	(27,0%)
Transfer and subsidies - Operational	22 191 906	8 743 739	39,4%	7 324 206	33,0%	16 067 945	72,4%	7 144 488	71,4%	2,5%
Interest	802 813	275 926	34,4%	292 384	36,4%	568 310	70,8%	261 583	74,3%	11,8%
Fuel Levy	4 250 309	1 291 880	30,4%	1 291 880	30,4%	2 583 760	60,8%	1 247 622	60,8%	3,5%
Operational Revenue	67 034	22 676	33,8%	12 568	18,8%	35 264	52,6%	775	41,5%	1 524,1%
Gains on disposal of Assets	41 062	14 993	36,5%	2 212	5,4%	17 205	41,9%	18 847	243,9%	(88,3%)
Other Gains	691 564	153 830	22,2%	155 325	22,5%	309 155	44,7%	147 950	44,5%	5,0%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	105 714 647	25 517 971	24,1%	25 490 188	24,1%	51 008 160	48,3%	24 302 547	49,6%	4,9%
Employee related costs	28 749 133	6 329 646	22,0%	7 386 049	25,7%	13 715 695	47,7%	7 163 286	48,4%	3,1%
Remuneration of councillors	1 055 757	237 622	22,5%	266 420	25,2%	504 042	47,7%	253 833	47,2%	5,0%
Bulk purchases - electricity	29 220 560	8 351 851	28,6%	6 545 946	22,4%	14 897 797	51,0%	5 649 688	53,0%	15,9%
Inventory consumed	8 468 981	1 637 044	19,3%	2 089 540	24,7%	3 726 584	44,0%	1 627 976	41,3%	28,4%
Debt impairment	4 722 546	1 442 179	30,5%	486 925	10,3%	1 929 104	40,8%	732 864	49,0%	(33,6%)
Depreciation and amortisation	7 449 533	1 731 201	23,2%	1 702 342	22,9%	3 433 543	46,1%	1 631 712	46,1%	4,3%
Interest	1 442 729	391 606	27,1%	387 534	26,9%	779 140	54,0%	377 422	48,5%	2,7%
Contracted services	13 121 200	2 531 525	19,3%	3 591 802	27,4%	6 123 327	46,7%	3 692 901	48,2%	(2,7%)
Transfers and subsidies	676 815	141 032	20,8%	141 468	20,9%	282 500	41,7%	238 528	38,8%	(40,7%)
Irrecoverable debts written off	758 904	100 678	13,3%	97 212	12,8%	197 890	26,1%	24 768	25,8%	292,5%
Operational costs	7 217 724	1 623 952	22,5%	1 954 456	27,1%	3 578 409	49,6%	1 976 630	51,3%	(1,1%)
Losses on disposal of Assets	20 669	-	-	990	4,8%	990	4,8%	(42)	-	(2 484,6%)
Other Losses	2 810 096	999 634	35,6%	839 505	29,9%	1 839 139	65,4%	932 980	75,9%	(10,0%)
Surplus/(Deficit)	1 444 918	5 426 476	-	2 923 404	-	8 349 881	-	2 499 309	-	-
Transfers and subsidies - capital (monetary allocations)	9 437 165	1 417 278	15,0%	2 930 786	31,1%	4 348 064	46,1%	2 093 060	42,8%	40,0%
Transfers and subsidies - capital (in-kind)	236 231	0	-	32 737	13,9%	32 737	13,9%	(508 769)	(252,6%)	(106,4%)
Surplus/(Deficit) after capital transfers and contributions	11 118 315	6 843 755	-	5 886 927	-	12 730 682	-	4 083 600	-	-
Income Tax	(7 142)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 125 456	6 843 755	-	5 886 927	-	12 730 682	-	4 083 600	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 125 456	6 843 755	-	5 886 927	-	12 730 682	-	4 083 600	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	396 203	44 343	11,2%	88 115	22,2%	132 457	33,4%	35 599	29,3%	147,5%
Surplus/(Deficit) for the year	11 521 659	6 888 098	-	5 975 042	-	12 863 140	-	4 119 200	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main 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	14 446 751	(1 707 275)	(11,8%)	6 409 405	44,4%	4 702 129	32,5%	2 704 339	30,7%	137,0%
National Government	8 171 192	(2 032 905)	(24,9%)	5 576 513	68,2%	3 543 608	43,4%	1 877 639	44,4%	197,0%
Provincial Government	542 809	15 566	2,9%	71 670	13,2%	87 235	16,1%	80 446	13,6%	(10,9%)
District Municipality	150	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	1 150	-	-	130	11,3%	130	11,3%	-	-	(100,0%)
Transfers recognised - capital	8 715 301	(2 017 339)	(23,1%)	5 648 312	64,8%	3 630 973	41,7%	1 958 085	41,7%	188,5%
Borrowing	2 412 480	230 379	9,5%	479 910	19,9%	710 290	29,4%	390 064	21,8%	23,0%
Internally generated funds	3 318 970	79 684	2,4%	281 182	8,5%	360 866	10,9%	356 190	12,4%	(21,1%)
Capital Expenditure Functional	14 462 699	(1 694 665)	(11,7%)	6 423 007	44,4%	4 728 342	32,7%	2 969 266	31,9%	116,3%
Municipal governance and administration	1 400 813	(92 856)	(6,6%)	2 012 810	14,5%	1 09 954	7,8%	110 795	6,5%	83,0%
Executive and Council	469 931	26 096	5,6%	54 801	11,7%	80 897	17,2%	66 904	18,1%	(18,1%)
Finance and administration	928 159	(119 024)	(12,8%)	147 288	15,9%	28 263	3,0%	43 709	7,0%	237,0%
Internal audit	2 723	72	2,6%	721	26,5%	794	29,1%	182	25,3%	296,5%
Community and Public Safety	2 021 916	179 753	8,9%	513 994	25,4%	693 747	34,3%	492 885	23,8%	4,3%
Community and Social Services	415 337	45 590	11,0%	90 611	21,8%	136 201	32,8%	133 759	8,2%	(32,3%)
Sport And Recreation	512 685	36 675	7,2%	150 547	29,4%	187 222	36,5%	108 577	29,5%	38,7%
Public Safety	287 775	21 103	7,3%	88 496	30,8%	109 599	38,1%	21 484	10,0%	311,9%
Housing	774 184	76 955	9,9%	183 512	23,7%	260 507	33,6%	225 581	31,5%	(18,6%)
Health	31 935	(610)	(1,9%)	829	2,6%	220	7%	3 484	10,3%	(76,2%)
Economic and Environmental Services	3 706 018	245 423	6,6%	987 938	26,7%	1 233 360	33,3%	699 771	33,8%	41,2%
Planning and Development	1 101 512	118 621	10,8%	299 307	27,2%	417 928	37,9%	227 749	30,3%	31,4%
Road Transport	2 581 869	126 289	4,9%	688 447	26,7%	814 737	31,6%	464 978	35,3%	48,1%
Environmental Protection	22 637	512	2,3%	183	8%	696	3,1%	7 043	42,9%	(97,4%)
Trading Services	7 226 192	(2 035 677)	(28,2%)	4 711 150	65,2%	2 675 473	37,0%	1 657 470	39,8%	184,2%
Energy sources	1 326 606	161 474	12,2%	(123 350)	(9,3%)	38 124	2,9%	200 830	36,6%	(161,4%)
Water Management	4 041 064	(2 194 279)	(54,3%)	4 005 642	99,1%	1 811 364	44,8%	1 023 417	42,5%	291,4%
Waste Water Management	1 449 818	(4 328)	(0,3%)	769 452	53,1%	765 125	52,8%	381 261	40,3%	101,8%
Waste Management	408 703	1 455	0,4%	59 405	14,5%	60 861	14,9%	51 962	18,3%	14,3%
Other	107 760	8 693	8,1%	7 115	6,6%	15 808	14,7%	8 345	6,8%	(14,7%)

Part 3: Cash Receipts and Payments

**AGGREGATED INFORMATION FOR LIMPOPO
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	30 719 893	9 416 194	30,7%	8 043 032	26,2%	17 459 226	56,8%	7 445 256	58,1%	8,0%
Exchange Revenue										
Service charges - Electricity	6 208 540	1 386 364	22,3%	1 230 633	19,8%	2 616 997	42,2%	1 156 416	43,2%	6,4%
Service charges - Water	2 283 016	375 876	16,5%	376 739	16,5%	752 616	33,0%	335 682	35,5%	12,2%
Service charges - Waste Water Management	429 363	101 746	23,7%	100 123	23,3%	201 869	47,0%	98 624	58,8%	1,5%
Service charges - Waste Management	575 623	130 984	22,8%	128 261	22,3%	259 245	45,0%	123 176	47,6%	4,1%
Sale of Goods and Rendering of Services	623 888	25 681	4,1%	19 082	3,1%	44 763	7,2%	43 335	15,7%	(56,0%)
Agency services	169 630	22 237	13,1%	27 013	15,9%	49 250	29,0%	19 065	21,2%	41,7%
Interest	47 560	7 842	16,5%	6 056	12,7%	13 898	29,2%	8 185	54,8%	(26,0%)
Interest earned from Receivables	757 142	201 474	26,6%	218 468	28,9%	419 942	55,5%	192 627	56,8%	13,4%
Interest earned from Current and Non Current Assets	546 332	134 927	24,7%	108 415	19,8%	243 342	44,5%	77 816	61,0%	39,3%
Dividends	-	364	-	414	-	778	-	-	-	(100,0%)
Rent on Land	1 709	293	17,1%	249	14,6%	542	31,7%	295	60,9%	(15,5%)
Rental from Fixed Assets	36 223	22 879	63,2%	34 521	95,3%	57 400	158,5%	14 047	73,6%	145,7%
Licence and permits	87 119	30 194	34,7%	23 761	27,3%	53 955	61,9%	17 795	46,4%	33,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	321 163	35 137	10,9%	24 251	7,6%	59 388	18,5%	29 266	18,5%	(17,1%)
Non-Exchange Revenue										
Property rates	2 993 381	825 894	27,6%	735 608	24,6%	1 561 502	52,2%	664 309	50,5%	10,7%
Surcharges and Taxes	4	251	6 689,9%	271	7 231,0%	522	13 920,9%	25	25,3%	966,0%
Fines, penalties and forfeits	245 605	42 302	17,2%	88 010	35,8%	130 312	53,1%	18 963	21,9%	364,1%
Licences or permits	41 185	15 921	38,7%	11 751	28,5%	27 672	67,2%	7 119	29,2%	65,1%
Transfer and subsidies - Operational	14 816 309	5 937 768	40,1%	4 786 417	32,3%	10 724 185	72,4%	4 525 278	71,4%	5,8%
Interest	381 755	115 473	30,2%	118 299	31,0%	233 772	61,2%	109 493	73,7%	8,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 595	1 158	32,2%	1 215	33,8%	2 373	66,0%	1 602	-	(24,2%)
Gains on disposal of Assets	136 466	-	-	7	-	7	-	17	2,1%	(58,2%)
Other Gains	13 396	1 428	10,7%	552	4,1%	1 981	14,8%	(574)	-	(196,2%)
Discontinued Operations	-	-	-	2 915	-	2 915	-	2 694	-	8,2%
Operating Expenditure	29 087 769	6 177 963	21,2%	6 940 050	23,9%	13 118 013	45,1%	6 427 966	45,5%	8,0%
Employment related costs	8 725 558	2 014 833	23,1%	2 097 100	24,0%	4 111 933	47,1%	1 930 533	44,7%	8,6%
Remuneration of councillors	682 586	152 994	22,4%	152 715	22,4%	305 708	44,8%	184 717	50,4%	(17,3%)
Bulk purchases - electricity	4 614 489	1 021 774	22,1%	1 061 941	23,0%	2 083 714	45,2%	758 896	47,4%	39,9%
Inventory consumed	1 839 447	316 376	17,2%	416 486	22,6%	732 861	39,8%	424 372	45,1%	(1,9%)
Debt impairment	1 625 107	20 438	1,3%	193 476	11,9%	213 914	13,2%	62 905	6,2%	207,6%
Depreciation and amortisation	2 586 781	603 695	23,3%	656 315	25,4%	1 260 011	48,7%	748 683	53,6%	(12,3%)
Interest	218 178	23 027	10,6%	40 403	18,5%	63 430	29,1%	10 616	10,8%	280,6%
Contracted services	5 306 205	1 206 338	22,7%	1 449 491	27,3%	2 655 829	50,1%	1 412 820	55,1%	2,6%
Transfers and subsidies	195 401	20 307	10,4%	34 135	17,5%	54 442	27,9%	28 625	38,9%	19,2%
Irrecoverable debts written off	174 087	17 255	9,9%	82 936	47,6%	100 191	57,6%	151 421	45,6%	(45,2%)
Operational costs	3 055 472	779 255	25,5%	755 052	24,7%	1 534 308	50,2%	714 251	45,9%	5,7%
Losses on disposal of Assets	13 053	33	0,2%	-	-	33	0,2%	12	0,1%	(100,0%)
Other Losses	51 404	1 639	3,2%	-	-	1 639	3,2%	115	1,0%	(100,0%)
Surplus/(Deficit)	1 632 124	3 238 231	-	1 102 982	-	4 341 213	-	1 017 290	-	-
Transfers and subsidies - capital (monetary allocations)	5 047 804	1 185 753	23,5%	1 471 141	29,1%	2 656 894	52,6%	1 366 808	44,4%	7,6%
Transfers and subsidies - capital (in-kind)	51 956	-	-	-	-	-	-	557	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	6 731 883	4 423 984	-	2 574 124	-	6 998 108	-	2 384 654	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	6 731 883	4 423 984	-	2 574 124	-	6 998 108	-	2 384 654	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 731 883	4 423 984	-	2 574 124	-	6 998 108	-	2 384 654	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 731 883	4 423 984	-	2 574 124	-	6 998 108	-	2 384 654	-	-

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	6 735 524	1 426 244	21,2%	2 625 609	39,0%	4 051 852	60,2%	1 874 366	44,2%	40,1%
National Government	4 767 261	1 031 828	21,6%	1 437 242	30,1%	2 469 069	51,8%	1 314 317	45,7%	9,4%
Provincial Government	-	-	-	921	-	921	-	4 729	-	(80,5%)
District Municipality	-	9 339	-	-	-	9 339	-	106 057	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	107	29,6%	(100,0%)
Transfers recognised - capital	4 767 261	1 041 166	21,8%	1 438 162	30,2%	2 479 328	52,0%	1 425 210	48,1%	9%
Borrowing	-	-	-	-	-	-	-	10 380	123,6%	(100,0%)
Internally generated funds	1 968 263	385 077	19,6%	1 187 447	60,3%	1 572 524	79,9%	438 776	34,0%	170,6%
Capital Expenditure Functional	6 735 024	1 433 227	21,3%	2 625 295	39,0%	4 058 521	60,3%	1 877 322	44,3%	39,8%
Municipal governance and administration	375 125	73 811	19,7%	844 144	225,0%	917 955	244,7%	89 719	28,1%	840,9%
Executive and Council	9 951	3 811	38,1%	55	6%	55	6%	4 645	35,9%	(98,8%)
Finance and administration	363 065	73 811	20,3%	844 089	232,5%	917 900	252,8%	85 075	27,7%	982,2%
Internal audit	2 089	-	-	-	-	-	-	-	-	-
Community and Public Safety	324 344	44 886	13,8%	73 822	22,8%	118 508	36,5%	37 210	22,5%	98,4%
Community and Social Services	91 674	17 259	18,8%	19 783	21,6%	37 042	40,4%	12 314	18,2%	60,7%
Sport And Recreation	189 564	16 468	8,7%	49 253	26,0%	65 721	34,7%	24 568	27,2%	100,5%
Public Safety	34 905	8 768	25,1%	3 999	11,5%	12 767	36,6%	64	7%	6 182,8%
Housing	8 201	2 191	26,7%	787	9,6%	2 979	36,3%	264	7,2%	198,3%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 217 646	604 360	27,3%	592 937	26,7%	1 197 297	54,0%	664 258	51,3%	(10,7%)
Planning and Development	210 857	60 180	28,5%	37 496	17,8%	97 677	46,3%	38 514	28,1%	(2,6%)
Road Transport	1 993 481	544 180	27,3%	555 441	27,9%	1 099 620	55,2%	625 744	53,9%	(11,2%)
Environmental Protection	13 309	-	-	-	-	-	-	-	-	-
Trading Services	3 817 659	710 369	18,6%	1 114 391	29,2%	1 824 760	47,8%	1 086 135	43,7%	2,6%
Energy sources	521 362	56 269	10,8%	81 574	15,6%	137 843	26,4%	64 672	26,0%	26,1%
Water Management	2 863 493	601 803	21,0%	956 956	33,4%	1 557 758	54,4%	881 725	45,3%	8,4%
Waste Water Management	266 661	36 938	13,9%	53 059	19,9%	89 997	33,7%	86 152	56,1%	(38,4%)
Waste Management	166 143	15 359	9,2%	23 803	14,3%	39 162	23,6%	53 586	43,2%	(55,6%)
Other	250	-	-	-	-	-	-	-	-	-

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	34 936 398	14 736 013	42,2%	12 242 424	35,0%	26 978 436	77,2%	10 733 967	71,4%	14,1%
Property rates	2 358 354	511 257	21,7%	563 831	23,9%	1 075 087				

AGGREGATED INFORMATION FOR MPUMALANGA
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	32 050 302	9 203 506	28,7%	8 653 377	27,0%	17 856 883	55,7%	7 317 899	52,0%	18,2%
Exchange Revenue										
Service charges - Electricity	8 635 909	2 093 432	24,2%	1 873 319	21,7%	3 966 751	45,9%	1 559 658	45,6%	20,2%
Service charges - Water	2 438 615	517 962	21,2%	553 071	22,7%	1 071 033	43,9%	469 302	39,9%	18,1%
Service charges - Waste Water Management	861 757	186 689	21,7%	196 732	22,8%	383 421	44,5%	185 125	47,9%	6,3%
Service charges - Waste Management	1 025 260	256 878	25,1%	260 688	25,4%	517 565	50,5%	227 354	46,4%	14,7%
Sale of Goods and Rendering of Services	135 264	29 259	21,6%	20 724	15,3%	49 982	37,0%	20 328	35,3%	1,9%
Agency services	31 606	6 395	20,2%	7 890	25,0%	14 285	45,2%	20 649	59,6%	(61,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 388 026	282 072	20,3%	322 720	23,3%	604 792	43,6%	275 992	39,1%	16,9%
Interest earned from Current and Non Current Assets	191 062	39 061	20,5%	32 822	17,2%	71 903	37,6%	26 479	22,7%	24,0%
Dividends	6 689	803	12,0%	898	13,4%	1 700	25,4%	2 049	89,0%	(56,2%)
Rent on Land	20 830	5 764	27,7%	6 050	29,0%	11 814	56,7%	4 879	50,8%	24,0%
Rent from Fixed Assets	71 939	73 307	101,9%	(28 404)	(39,5%)	44 904	62,4%	13 195	37,8%	(315,3%)
Licence and permits	16 426	1 249	7,6%	1 797	10,9%	3 047	18,5%	3 740	18,1%	(52,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	575 062	18 553	3,2%	18 938	3,3%	37 492	6,5%	33 740	12,8%	(43,9%)
Non-Exchange Revenue										
Property rates	5 202 649	1 621 162	31,2%	1 629 856	31,3%	3 251 018	62,5%	1 340 551	52,5%	21,6%
Surcharges and Taxes	73 281	17 259	23,6%	16 379	22,4%	33 637	45,9%	40 932	184,4%	(60,0%)
Fines, penalties and forfeits	199 155	9 755	4,9%	15 633	7,8%	25 388	12,7%	23 261	30,7%	(32,8%)
Licences or permits	11 730	720	6,1%	1 974	16,8%	2 694	23,0%	3 455	21,2%	(42,8%)
Transfer and subsidies - Operational	9 599 945	3 700 844	38,6%	3 068 770	32,0%	6 769 614	70,5%	2 811 320	67,1%	9,2%
Interest	623 909	143 822	23,1%	179 918	28,8%	323 740	51,9%	109 508	48,0%	64,3%
Fuel Levy	391 888	163 287	41,7%	130 629	33,3%	293 916	75,0%	125 673	33,3%	3,9%
Operational Revenue	76 069	18 969	24,9%	19 158	25,2%	38 127	50,1%	16 430	24,7%	16,6%
Gains on disposal of Assets	33 844	42	0,1%	1 914	5,7%	1 966	5,8%	55	5,7%	3 381,6%
Other Gains	439 387	16 202	3,7%	321 900	73,3%	338 102	76,9%	6 226	30,3%	5 070,5%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	32 002 456	7 219 250	22,6%	7 486 492	23,4%	14 705 742	46,0%	7 164 665	44,9%	4,5%
Employee related costs	8 827 461	2 013 187	22,8%	2 169 148	24,6%	4 182 335	47,4%	2 172 605	46,3%	(2%)
Remuneration of councillors	501 346	114 370	22,8%	110 901	22,1%	225 271	44,9%	121 521	44,9%	(8,7%)
Bulk purchases - electricity	7 298 487	2 576 513	35,3%	1 698 335	23,3%	4 274 848	58,6%	1 772 253	61,3%	(4,2%)
Inventory consumed	1 814 140	348 402	19,2%	490 526	27,0%	838 928	46,2%	414 517	45,5%	18,3%
Debt impairment	2 969 359	682	0,2%	4 662	0,2%	5 345	0,2%	35	0,2%	13 036,8%
Depreciation and amortisation	2 738 533	336 302	12,3%	493 222	18,0%	829 525	30,3%	598 209	37,9%	(17,6%)
Interest	832 410	278 342	33,4%	355 609	42,7%	633 951	76,2%	231 389	54,6%	53,7%
Contracted services	3 573 287	713 208	20,0%	1 180 377	33,0%	1 893 585	53,0%	1 007 413	53,3%	17,2%
Transfers and subsidies	818 310	143 420	17,5%	334 015	40,8%	477 435	58,3%	300 036	79,5%	11,3%
Irrecoverable debts written off	546 060	180 317	33,0%	71 946	13,2%	252 262	46,2%	29 760	11,8%	141,8%
Operational costs	2 071 299	502 745	24,3%	575 063	27,8%	1 077 808	52,0%	569 740	51,3%	9%
Losses on disposal of Assets	5 210	30	0,6%	26	0,5%	56	1,1%	(59 126)	(1 478,2%)	(100,0%)
Other Losses	6 153	11 733	190,7%	2 662	43,3%	14 395	233,9%	6 314	182,7%	(57,8%)
Surplus/(Deficit)	47 846	1 984 256	-	1 166 885	-	3 151 141	-	153 234	-	-
Transfers and subsidies - capital (monetary allocations)	3 350 721	516 396	15,4%	967 505	28,9%	1 483 901	44,3%	623 208	33,8%	55,2%
Transfers and subsidies - capital (in-kind)	41 500	-	-	-	-	-	-	371	0,3%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	3 440 067	2 500 652	-	2 134 390	-	4 635 042	-	776 813	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 440 067	2 500 652	-	2 134 390	-	4 635 042	-	776 813	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 440 067	2 500 652	-	2 134 390	-	4 635 042	-	776 813	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	45	-	(17)	-	28	-	9	-	(292,0%)
Surplus/(Deficit) for the year	3 440 067	2 500 697	-	2 134 373	-	4 635 070	-	776 822	-	-

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	4 008 414	689 930	17,2%	1 023 764	25,5%	1 713 694	42,8%	923 704	37,5%	10,8%
National Government	3 183 024	559 274	17,6%	855 557	26,9%	1 414 831	44,4%	802 257	42,0%	6,6%
Provincial Government	-	4 456	-	1 392	-	5 848	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	229	-	229	-	-	-	(100,0%)
Transfers recognised - capital	3 183 024	563 730	17,7%	857 178	26,9%	1 420 908	44,6%	802 257	42,1%	6,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	825 390	126 200	15,3%	166 586	20,2%	292 786	35,5%	121 447	21,2%	37,2%
Capital Expenditure Functional	4 013 221	691 830	17,2%	1 029 818	25,7%	1 721 649	42,9%	924 526	37,5%	11,4%
Municipal governance and administration	119 428	27 281	22,8%	44 315	37,1%	71 596	59,9%	25 936	24,8%	70,9%
Executive and Council	4 204	880	20,9%	880	20,9%	880	20,9%	3 231	48,7%	(100,0%)
Finance and administration	115 224	26 401	22,9%	44 315	38,5%	70 717	61,4%	22 705	23,8%	95,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	245 435	30 253	12,3%	41 090	16,7%	71 342	29,1%	36 747	17,2%	11,8%
Community and Social Services	133 829	22 379	16,7%	33 471	25,0%	55 850	41,7%	25 717	31,4%	30,1%
Sport And Recreation	74 006	5 272	7,1%	6 082	8,2%	11 354	15,3%	9 974	21,9%	(39,0%)
Public Safety	8 700	2 601	29,9%	1 537	17,7%	4 138	47,6%	1 056	6,2%	45,6%
Housing	28 000	-	-	-	-	-	-	-	-	-
Health	900	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 390 479	286 042	20,6%	402 008	28,9%	688 050	49,5%	347 875	39,5%	15,6%
Planning and Development	383 145	81 225	21,2%	90 016	23,5%	171 241	44,7%	128 375	39,0%	(29,9%)
Road Transport	1 004 633	204 817	20,4%	311 462	31,0%	516 279	51,4%	219 135	39,9%	42,1%
Environmental Protection	2 700	-	-	530	19,6%	530	19,6%	365	8,9%	45,2%
Trading Services	2 248 044	348 255	15,5%	542 406	24,1%	890 661	39,6%	513 931	40,2%	5,5%
Energy sources	309 847	33 729	10,9%	95 509	31,8%	132 237	42,7%	103 408	49,8%	(4,7%)
Water Management	1 292 299	199 092	15,4%	287 801	22,3%	486 894	37,7%	230 392	35,5%	24,9%
Waste Water Management	547 904	99 184	18,1%	144 381	26,4%	243 565	44,5%	143 312	44,1%	7%
Waste Management	97 994	16 249	16,6%	11 716	12,0%	27 965	28,5%	36 818	41,9%	(68,2%)
Other	9 835	-	-	-	-	-	-	38	3,4%	(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	31 197 341	9 910 207	31,8%	8 517 025	27,3%	18 427 232	59,1%	10 543 868	69,6%	(19,2%)</

**AGGREGATED INFORMATION FOR NORTH WEST
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	27 358 564	7 736 172	28,3%	4 665 607	17,1%	12 401 779	45,3%	6 557 315	51,9%	(28,8%)
Exchange Revenue										
Service charges - Electricity	6 549 954	1 606 802	24,5%	222 238	3,4%	1 829 140	27,9%	1 293 957	38,9%	(82,8%)
Service charges - Water	2 602 864	638 563	24,5%	398 266	15,3%	1 036 919	39,8%	721 726	55,2%	(44,8%)
Service charges - Waste Water Management	1 111 317	192 511	17,3%	190 892	17,2%	383 403	34,5%	191 035	37,0%	(1,1%)
Service charges - Waste Management	791 858	183 467	23,2%	175 221	22,1%	358 688	45,3%	186 419	49,8%	(6,0%)
Sale of Goods and Rendering of Services	81 381	15 016	18,5%	12 576	15,5%	27 993	33,9%	19 503	49,9%	(35,5%)
Agency services	168 903	11 751	7,0%	20 297	12,0%	32 048	19,0%	34 239	52,5%	(40,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 651 387	477 142	28,9%	531 641	32,2%	1 008 783	61,1%	484 085	70,2%	9,8%
Interest earned from Current and Non Current Assets	318 322	42 711	13,4%	41 349	13,0%	84 060	26,4%	43 511	40,7%	(5,0%)
Dividends	29	-	-	-	-	-	-	-	-	-
Rent on Land	780	1 091	139,8%	996	127,6%	2 086	267,5%	937	256,3%	6,2%
Rental from Fixed Assets	56 141	15 901	28,3%	8 439	15,0%	24 341	43,4%	11 428	39,0%	(26,2%)
Licence and permits	71 020	6 575	9,3%	8 188	11,5%	14 763	20,8%	8 525	24,6%	(4,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	193 404	7 486	3,9%	14 961	7,7%	22 448	11,6%	32 068	41,1%	(53,3%)
Non-Exchange Revenue										
Property rates	2 916 555	736 796	25,3%	652 838	22,4%	1 389 634	47,6%	607 747	41,5%	7,4%
Surcharges and Taxes	157	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	93 200	10 188	10,9%	13 272	14,2%	23 460	25,2%	39 274	75,2%	(66,2%)
Licences or permits	31 386	6 633	21,1%	5 832	18,6%	12 465	39,7%	6 529	36,2%	(10,7%)
Transfer and subsidies - Operational	9 380 456	3 584 108	38,2%	2 175 299	23,2%	5 759 406	61,4%	2 767 755	67,6%	(21,4%)
Interest	693 556	115 300	16,6%	118 447	17,1%	233 746	33,7%	107 121	37,6%	10,6%
Fuel Levy	192 095	80 040	41,7%	64 031	33,3%	144 071	75,0%	-	49,2%	(100,0%)
Operational Revenue	-	4 046	-	645	-	4 691	-	(0)	-	(632 418,6%)
Gains on disposal of Assets	-	44	-	9 938	-	9 982	-	1 225	18,6%	711,1%
Other Gains	453 799	-	-	-	-	-	-	232	,1%	(100,0%)
Discontinued Operations	0	-	-	51	50 594,0%	51	50 594,0%	(3)	-	(2 039,2%)
Operating Expenditure	27 985 393	4 344 920	15,5%	5 799 362	20,7%	10 144 282	36,2%	5 589 837	38,6%	3,7%
Employment related costs	7 084 599	1 295 041	18,3%	1 520 552	21,5%	2 815 593	39,7%	1 672 835	48,1%	(9,1%)
Remuneration of councillors	503 314	82 955	16,5%	101 114	20,1%	184 070	36,6%	116 922	45,8%	(13,5%)
Bulk purchases - electricity	6 172 889	1 331 155	21,6%	1 511 313	24,5%	2 842 468	46,0%	1 327 801	37,9%	13,8%
Inventory consumed	2 088 061	283 212	13,6%	604 527	29,0%	887 739	42,5%	579 468	40,4%	4,3%
Debt impairment	2 729 978	107 432	3,9%	158 652	5,8%	266 084	9,7%	-	-	(100,0%)
Depreciation and amortisation	2 401 592	240 757	10,0%	284 175	11,8%	524 931	21,9%	259 038	19,9%	9,7%
Interest	191 014	37 782	19,8%	75 858	39,7%	113 640	59,5%	75 235	42,9%	8%
Contracted services	3 600 366	600 109	16,7%	1 031 504	28,6%	1 631 613	45,3%	1 034 719	47,0%	(3,3%)
Transfers and subsidies	97 276	16 264	16,7%	11 364	11,7%	27 628	28,4%	12 570	17,0%	(9,6%)
Irrecoverable debts written off	1 366 858	21 427	1,6%	3 382	,2%	24 809	1,8%	(28 463)	241,7%	(111,9%)
Operational costs	1 749 406	329 087	18,8%	497 551	28,4%	826 637	47,3%	540 557	46,2%	(8,0%)
Losses on disposal of Assets	-	-	-	0	-	0	-	-	-	(100,0%)
Other Losses	40	(301)	(753,0%)	(629)	(1 573,5%)	(931)	(2 326,5%)	(846)	-	(25,6%)
Surplus/(Deficit)	(626 828)	3 391 252	-	(1 133 755)	-	2 257 497	-	967 479	-	-
Transfers and subsidies - capital (monetary allocations)	3 272 200	533 228	16,3%	777 922	23,8%	1 311 150	40,1%	675 038	37,5%	15,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 645 372	3 924 480	-	(355 833)	-	3 568 648	-	1 642 517	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 645 372	3 924 480	-	(355 833)	-	3 568 648	-	1 642 517	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 645 372	3 924 480	-	(355 833)	-	3 568 648	-	1 642 517	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 645 372	3 924 480	-	(355 833)	-	3 568 648	-	1 642 517	-	-

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	3 551 494	689 837	19,4%	790 163	22,2%	1 480 001	41,7%	(9 981 434)	(246,8%)	(107,9%)
National Government	3 179 828	487 344	15,3%	736 436	23,2%	1 223 780	38,5%	(432 293)	(4,2%)	(270,4%)
Provincial Government	2 409	73	3,0%	70	2,9%	143	5,9%	8 760	(122,2%)	(99,2%)
District Municipality	-	-	-	-	-	-	-	3 889	70,9%	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Age	90	-	-	-	-	-	-	(93)	(238,7%)	(100,0%)
Transfers recognised - capital	3 182 326	487 418	15,3%	736 506	23,1%	1 223 923	38,5%	(420 577)	(3,1%)	(275,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	369 168	202 420	54,8%	53 658	14,5%	256 078	69,4%	(9 560 857)	(1 343,1%)	(100,0%)
Capital Expenditure Functional	3 555 619	689 837	19,4%	791 159	22,3%	1 480 997	41,7%	(9 980 266)	(246,6%)	(107,9%)
Municipal governance and administration	133 345	137 790	103,3%	14 928	11,2%	152 718	114,5%	(9 110 536)	(2 926,3%)	(100,2%)
Executive and Council	43 032	4 026	9,4%	1 043	2,4%	5 069	11,8%	(8 960 072)	(15 529,5%)	(100,0%)
Finance and administration	89 881	133 769	148,8%	13 885	15,4%	147 654	164,3%	(150 760)	(57,3%)	(109,2%)
Internal audit	431	(5)	(1,1%)	-	-	(5)	(1,1%)	296	34,3%	(100,0%)
Community and Public Safety	209 041	21 786	10,4%	72 395	34,6%	94 181	45,1%	(36 247)	(7,2%)	(29,7%)
Community and Social Services	89 110	4 796	5,4%	8 487	9,5%	13 284	14,9%	(28 446)	(36,1%)	(129,8%)
Sport And Recreation	78 164	12 319	15,8%	63 290	81,0%	75 609	96,7%	8 621	14,7%	634,2%
Public Safety	40 967	4 022	9,8%	618	1,5%	4 640	11,3%	(20 310)	(14,5%)	(103,0%)
Housing	500	-	-	-	-	-	-	-	-	-
Health	300	648	216,1%	-	-	648	216,1%	3 889	51,7%	(100,0%)
Economic and Environmental Services	1 025 516	219 301	21,4%	267 681	26,1%	486 982	47,5%	(10 267)	2,2%	(2 707,2%)
Planning and Development	623 182	117 297	18,8%	132 267	21,2%	249 564	40,0%	(126 389)	(33,4%)	(204,7%)
Road Transport	401 924	102 004	25,4%	135 413	33,7%	237 418	59,1%	115 867	42,6%	16,9%
Environmental Protection	410	-	-	-	-	-	-	255	(16,1%)	(100,0%)
Trading Services	2 187 717	310 960	14,2%	436 156	19,9%	747 116	34,2%	(824 266)	(22,7%)	(152,9%)
Energy sources	310 423	28 234	9,1%	28 439	9,2%	56 674	18,3%	65 293	37,1%	(56,4%)
Water Management	1 233 511	166 875	13,5%	256 248	20,7%	422 124	34,2%	(415 716)	(19,3%)	(161,4%)
Waste Water Management	554 236	115 825	20,9%	145 342	26,2%	261 167	47,1%	(492 155)	(79,8%)	(129,5%)
Waste Management	89 546	25	,2%	7 127	8,0%	7 151	8,0%	18 311	43,2%	(61,1%)
Other	-	-	-	-	-	-	-	1 050	21,1%	(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	24 701 069	5 062 095	20,5%	4 699 413	19,0%	9 761 508	39,5%	10 473 064	57,2%	(55,1%)
Property rates	2 152 125	334 927	15,6%	376 688	17,5%	711 616	33,1%	356 421	28,1%	5,7%
Service charges	8 310 675	1 0								

**AGGREGATED INFORMATION FOR NORTHERN CAPE
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 Main 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	11 806 812	2 980 103	25,2%	2 445 075	20,7%	5 425 178	45,9%	2 463 519	49,6%	(,7%)
Exchange Revenue										
Service charges - Electricity	3 372 327	725 031	21,5%	685 630	20,3%	1 410 651	41,8%	607 862	43,8%	12,8%
Service charges - Water	1 018 904	176 076	17,3%	213 653	21,0%	389 728	38,2%	262 776	47,2%	(16,7%)
Service charges - Waste Water Management	466 816	106 346	22,8%	107 441	23,0%	213 788	45,8%	105 900	47,5%	1,5%
Service charges - Waste Management	385 060	88 725	23,0%	89 074	23,1%	177 799	46,2%	87 531	48,9%	1,8%
Sale of Goods and Rendering of Services	60 821	12 563	20,7%	9 332	15,3%	21 896	36,0%	11 146	43,5%	(16,3%)
Agency services	10 147	4 306	42,4%	1 864	18,4%	6 169	60,8%	1 438	41,8%	29,6%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	531 143	159 176	30,0%	161 166	30,3%	320 343	60,3%	131 570	54,5%	22,5%
Interest earned from Current and Non Current Assets	106 081	14 364	13,5%	14 893	14,0%	29 257	27,6%	20 373	46,6%	(26,9%)
Dividends	2	-	-	-	-	-	-	-	-	-
Rent on Land	2 838	199	7,0%	726	25,6%	925	32,6%	534	40,4%	35,9%
Rental from Fixed Assets	63 845	15 824	24,8%	15 012	23,5%	30 835	48,3%	14 054	37,7%	6,8%
Licence and permits	18 292	2 742	15,0%	2 823	15,4%	5 965	30,4%	2 821	36,0%	,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	144 683	8 421	5,8%	11 406	7,9%	19 827	13,7%	3 770	18,5%	202,6%
Non-Exchange Revenue										
Property rates	1 788 875	558 873	31,2%	357 776	20,0%	916 649	51,2%	325 087	53,1%	10,1%
Surcharges and Taxes	14 113	11	,1%	12	,1%	22	,2%	9	,1%	27,1%
Fines, penalties and forfeits	107 681	6 815	6,3%	280	,3%	7 095	6,6%	15 654	26,3%	(98,2%)
Licences or permits	13 513	4 263	31,5%	2 152	15,9%	6 414	47,5%	3 262	56,0%	(34,0%)
Transfer and subsidies - Operational	2 940 943	1 025 709	34,9%	695 474	23,6%	1 721 183	58,5%	802 047	60,4%	(13,3%)
Interest	244 900	60 705	24,8%	66 753	27,3%	127 458	52,0%	56 067	57,6%	19,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	75 002	9 193	12,3%	9 226	12,3%	18 419	24,6%	8 643	40,7%	6,7%
Gains on disposal of Assets	57 672	485	,8%	392	,7%	877	1,5%	2 840	13,9%	(86,2%)
Other Gains	383 155	276	,1%	-	-	276	,1%	133	,3%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	11 604 667	2 199 086	19,0%	2 300 889	19,8%	4 499 975	38,8%	2 209 945	39,8%	4,1%
Employer related costs	3 936 538	814 131	20,7%	892 043	22,7%	1 706 174	43,3%	855 555	44,4%	4,3%
Remuneration of councillors	248 311	52 379	21,1%	54 854	22,1%	107 233	43,2%	58 396	47,4%	(6,1%)
Bulk purchases - electricity	2 755 214	626 535	22,7%	490 133	17,8%	1 116 668	40,5%	478 660	41,7%	2,4%
Inventory consumed	769 630	140 620	18,3%	162 772	21,1%	303 392	39,4%	177 995	37,7%	(8,6%)
Debt impairment	845 135	152 270	18,0%	118 733	14,0%	271 003	32,1%	93 077	26,9%	27,6%
Depreciation and amortisation	861 261	40 374	4,7%	47 446	5,5%	87 820	10,2%	78 457	17,5%	(39,5%)
Interest	174 042	17 874	10,3%	72 554	41,7%	90 429	52,0%	32 428	26,9%	123,7%
Contracted services	759 670	145 761	19,2%	189 528	24,9%	335 289	44,1%	167 789	45,3%	13,0%
Transfers and subsidies	27 047	2 163	8,0%	13 197	48,8%	15 360	56,8%	11 286	55,5%	16,9%
Irrecoverable debts written off	166 450	3 275	2,0%	4 178	2,5%	7 454	4,5%	2 972	9,4%	40,6%
Operational costs	952 065	188 211	19,8%	245 030	25,7%	433 241	45,5%	215 308	47,8%	13,8%
Losses on disposal of Assets	23 682	-	-	45	,2%	45	,2%	-	-	(100,0%)
Other Losses	85 623	15 492	18,1%	10 375	12,1%	25 867	30,2%	38 022	50,0%	(72,7%)
Surplus/(Deficit)	202 145	781 017	-	144 186	-	925 203	-	253 574	-	-
Transfers and subsidies - capital (monetary allocations)	1 684 140	250 194	14,9%	493 613	29,3%	743 807	44,2%	378 192	30,7%	30,5%
Transfers and subsidies - capital (in-kind)	112 125	-	-	-	-	-	-	111	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	1 998 410	1 031 211	-	637 799	-	1 669 010	-	631 876	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 998 410	1 031 211	-	637 799	-	1 669 010	-	631 876	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 998 410	1 031 211	-	637 799	-	1 669 010	-	631 876	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 998 410	1 031 211	-	637 799	-	1 669 010	-	631 876	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main 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	2 013 454	(34 504)	(1,7%)	491 758	24,4%	457 254	22,7%	503 140	39,2%	(2,3%)
National Government	1 700 543	154 434	9,1%	456 282	26,8%	610 716	35,9%	457 126	41,2%	(,2%)
Provincial Government	46 015	-	-	-	-	-	-	7	(21,1%)	(100,0%)
District Municipality	0	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	1 199	-	3 686	-	4 885	-	6 091	-	(39,5%)
Transfers recognised - capital	1 746 558	155 634	8,9%	459 967	26,3%	615 601	35,2%	463 224	41,5%	(,7%)
Borrowing	35 150	-	-	849	2,4%	849	2,4%	-	24,3%	(100,0%)
Internally generated funds	231 747	(190 138)	(82,0%)	30 942	13,4%	(159 196)	(68,7%)	39 917	20,4%	(22,5%)
Capital Expenditure Functional	2 060 918	(35 078)	(1,7%)	491 781	23,9%	456 703	22,2%	503 255	39,1%	(2,3%)
Municipal governance and administration	131 148	(199 278)	(151,9%)	16 428	12,5%	(182 850)	(139,4%)	29 745	25,6%	(44,8%)
Executive and Council	30 261	(201 886)	(667,2%)	9 009	29,8%	(192 877)	(637,4%)	23 408	82,5%	(61,5%)
Finance and administration	100 383	2 608	2,6%	7 420	7,4%	10 027	10,0%	6 269	7,7%	18,4%
Internal audit	505	-	-	-	-	-	-	68	9,0%	(100,0%)
Community and Public Safety	122 891	16 597	13,5%	17 260	14,0%	33 856	27,5%	10 122	4,5%	70,5%
Community and Social Services	49 742	7 823	15,7%	2 947	5,9%	10 770	21,7%	1 909	(17,7%)	54,3%
Sport And Recreation	71 123	8 751	12,3%	13 954	19,6%	22 705	31,9%	8 102	20,6%	72,2%
Public Safety	2 010	22	1,1%	359	17,8%	381	19,0%	111	15,6%	224,2%
Housing	-	-	-	-	-	-	-	-	-	-
Health	16	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	183 777	20 246	11,0%	56 838	30,9%	77 084	41,9%	75 209	50,6%	(24,4%)
Planning and Development	54 609	11 633	21,3%	13 212	24,2%	24 845	45,5%	13 563	32,4%	(2,6%)
Road Transport	128 868	8 613	6,7%	43 627	33,9%	52 240	40,5%	61 644	58,6%	(29,2%)
Environmental Protection	300	-	-	-	-	-	-	1	(16,5%)	(100,0%)
Trading Services	1 619 653	125 726	7,8%	400 847	24,7%	526 573	32,5%	387 934	40,3%	3,3%
Energy sources	260 666	1 702	,7%	45 973	17,6%	47 675	18,3%	27 893	31,8%	64,8%
Water Management	1 064 048	86 308	8,1%	311 496	29,3%	397 804	37,4%	299 234	41,7%	4,1%
Waste Water Management	292 990	38 081	13,0%	42 178	14,4%	80 259	27,4%	60 741	39,4%	(30,6%)
Waste Management	1 950	(365)	(18,7%)	1 200	61,5%	835	42,8%	66	86,8%	1 727,0%
Other	3 448	1 631	47,3%	408	11,8%	2 039	59,1%	246	16,4%	66,0%

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main 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	13 206 450	3 274 951	24,8%	2 976 731	22,5%	6 251 682	47,3%	4 442 739	84,5%	(33,0%)
Property rates	1 464 944	294 542	20,1%	238 817	16,3%	533 359	36,4%	449 966	60,1%	(46,9%)
Service charges	4 798 016	815 047	17,0%	862 130	18,0%	1 677 177	35,0%	2 052 810	87,1%	(58,0%)

**AGGREGATED INFORMATION FOR WESTERN CAPE
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	104 186 848	27 371 718	26,3%	26 616 750	25,5%	53 988 468	51,8%	24 068 746	52,6%	10,6%
Exchange Revenue										
Service charges - Electricity	35 433 219	9 761 491	27,5%	8 491 354	24,0%	18 252 845	51,5%	7 812 533	53,9%	8,7%
Service charges - Water	8 381 610	1 802 280	21,5%	2 227 657	26,6%	4 029 937	48,1%	1 877 428	47,6%	18,7%
Service charges - Waste Water Management	4 550 952	1 087 043	23,9%	1 174 955	25,8%	2 261 998	49,7%	1 007 384	50,7%	16,6%
Service charges - Waste Management	3 167 731	798 798	25,2%	737 530	23,3%	1 536 328	48,5%	694 935	50,9%	6,1%
Sale of Goods and Rendering of Services	1 725 375	398 148	23,1%	436 936	25,3%	835 085	48,4%	424 143	59,1%	3,0%
Agency services	792 504	152 756	19,3%	210 390	26,5%	363 146	45,8%	216 608	45,3%	(2,9%)
Interest	12	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	648 012	156 907	24,2%	168 482	26,0%	325 389	50,2%	163 527	54,6%	3,0%
Interest earned from Current and Non Current Assets	1 579 401	586 810	37,2%	697 384	44,2%	1 284 193	81,3%	584 217	64,7%	19,4%
Dividends	2	-	-	-	-	-	-	-	-	-
Rent on Land	1 248	485	38,9%	482	38,6%	967	77,5%	249	24,8%	93,3%
Rental from Fixed Assets	886 679	232 697	26,2%	232 203	26,2%	464 900	52,4%	239 855	59,5%	(3,2%)
Licence and permits	25 934	5 887	22,7%	5 910	22,8%	11 797	45,5%	6 410	53,2%	(7,8%)
Special rating levies	509 526	125 865	24,7%	129 493	25,4%	255 358	50,1%	-	-	(100,0%)
Operational Revenue	1 288 441	252 011	19,6%	334 651	26,0%	586 662	45,5%	295 313	50,9%	13,3%
Non-Exchange Revenue										
Property rates	18 727 782	5 076 821	27,1%	4 556 156	24,3%	9 632 977	51,4%	4 189 736	51,7%	8,7%
Surcharges and Taxes	17 839	1 025	5,7%	1 280	7,2%	2 306	12,9%	142 082	45,7%	(99,1%)
Fines, penalties and forfeits	3 216 486	588 765	18,3%	861 688	26,8%	1 450 453	45,1%	558 040	35,6%	54,4%
Licences or permits	77 562	18 694	24,1%	13 519	17,4%	32 213	41,5%	15 865	39,7%	(14,8%)
Transfer and subsidies - Operational	12 311 032	4 047 160	32,9%	3 487 080	28,3%	7 534 240	61,2%	3 466 518	61,5%	6%
Interest	176 960	52 118	29,5%	54 607	30,9%	106 725	60,3%	52 224	66,5%	4,6%
Fuel Levy	2 939 374	988 806	33,6%	979 073	33,3%	1 967 879	66,9%	937 279	66,7%	4,5%
Operational Revenue	1 104 973	246 139	22,3%	253 279	22,9%	499 418	45,2%	54 794	49,9%	362,2%
Gains on disposal of Assets	84 246	8 883	9,4%	15 980	16,9%	24 843	26,4%	16 913	19,4%	(5,6%)
Other Gains	6 529 948	982 127	15,0%	1 546 681	23,7%	2 528 808	38,7%	1 312 694	37,1%	17,8%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	104 544 225	20 814 539	19,9%	25 642 718	24,5%	46 457 257	44,4%	22 343 718	44,9%	14,8%
Employee related costs	30 831 469	6 438 329	20,9%	8 237 973	26,7%	14 676 303	47,6%	7 195 655	45,9%	14,5%
Remuneration of councillors	572 300	125 161	21,9%	137 156	24,0%	262 318	45,8%	138 114	45,7%	(7%)
Bulk purchases - electricity	27 124 487	6 341 872	23,4%	6 203 492	22,9%	12 545 364	46,3%	5 371 437	50,3%	15,5%
Inventory consumed	9 789 196	1 507 560	15,4%	2 263 727	23,1%	3 771 288	38,5%	2 035 453	39,4%	11,2%
Debt impairment	4 376 782	796 223	18,2%	833 197	19,0%	1 629 420	37,2%	332 848	23,1%	150,3%
Depreciation and amortisation	6 141 763	1 384 641	22,5%	1 484 266	24,2%	2 869 266	46,7%	1 385 427	46,3%	7,2%
Interest	2 139 371	293 096	13,7%	484 865	22,7%	777 961	36,4%	423 465	37,8%	14,5%
Contracted services	15 205 948	2 029 753	13,3%	3 844 829	25,3%	5 874 582	38,6%	3 512 121	40,3%	9,5%
Transfers and subsidies	614 629	103 357	16,8%	111 277	18,1%	214 635	34,9%	125 926	43,3%	(11,6%)
Irrecoverable debts written off	862 710	247 485	28,7%	284 304	33,0%	531 789	61,6%	294 391	92,2%	(3,4%)
Operational costs	6 197 342	1 463 066	23,6%	1 461 144	23,6%	2 924 209	47,2%	1 423 104	49,9%	2,7%
Losses on disposal of Assets	26 710	22	,1%	10 941	41,0%	10 963	41,0%	6 291	25,3%	73,9%
Other Losses	661 518	83 174	12,7%	285 188	43,1%	369 162	55,8%	99 486	26,6%	186,7%
Surplus/(Deficit)	(357 377)	6 557 178	-	974 032	-	7 531 210	-	1 725 029	-	-
Transfers and subsidies - capital (monetary allocations)	5 816 539	684 357	11,8%	1 475 819	25,4%	2 160 177	37,1%	1 241 126	31,5%	18,9%
Transfers and subsidies - capital (in-kind)	46 050	279	,6%	570	1,2%	850	1,8%	198	-	188,6%
Surplus/(Deficit) after capital transfers and contributions	5 505 213	7 241 815	-	2 450 422	-	9 692 236	-	2 966 352	-	-
Income Tax	11 407	1 964	17,2%	3 227	28,3%	5 191	45,5%	9 215	427,3%	(65,0%)
Surplus/(Deficit) after income tax	5 493 805	7 239 851	-	2 447 195	-	9 687 046	-	2 957 138	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	1 450	16,8%	2 382	27,6%	3 831	44,4%	6 801	434,0%	(65,0%)
Surplus/(Deficit) attributable to municipality	5 502 427	7 241 300	-	2 449 577	-	9 690 877	-	2 963 939	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 502 427	7 241 300	-	2 449 577	-	9 690 877	-	2 963 939	-	-

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	18 392 897	2 444 792	13,3%	4 450 895	24,2%	6 895 687	37,5%	4 181 827	33,8%	6,4%
National Government	5 218 435	692 883	13,3%	1 413 195	27,1%	2 106 078	40,4%	1 047 669	31,7%	34,9%
Provincial Government	4 242 327	84 452	19,9%	68 609	16,2%	153 061	36,1%	201 128	33,8%	(65,9%)
District Municipality	185	170	91,9%	141	76,2%	311	168,1%	172	43,2%	(18,1%)
Transfers and subsidies - capital (monetary alloc)/Departm Age	168 147	25 535	15,2%	30 595	18,2%	56 131	33,4%	40 512	30,5%	(24,5%)
Transfers recognised - capital	5 811 095	803 040	13,8%	1 512 540	26,0%	2 315 580	39,8%	1 289 482	31,9%	17,3%
Borrowing	6 526 519	605 890	9,3%	1 579 192	24,2%	2 185 082	33,5%	2 157 753	33,7%	(26,8%)
Internally generated funds	6 055 284	1 035 862	17,1%	1 359 163	22,4%	2 395 025	39,6%	734 593	37,9%	85,0%
Capital Expenditure Functional	18 438 947	2 512 939	13,6%	4 451 465	24,1%	6 964 404	37,8%	4 184 185	35,4%	6,4%
Municipal governance and administration	1 703 121	466 273	27,4%	419 676	24,6%	885 949	52,0%	355 014	63,1%	18,2%
Executive and Council	33 030	1 011	3,1%	2 240	6,8%	3 250	9,8%	1 596	23,7%	40,4%
Finance and administration	1 688 831	465 219	27,9%	417 422	25,0%	882 640	52,9%	353 414	63,3%	18,1%
Internal audit	1 160	43	3,7%	45	1,3%	58	5,0%	5	5,8%	201,5%
Community and Public Safety	2 530 822	395 835	15,6%	628 769	24,8%	1 024 604	40,5%	528 512	37,9%	19,0%
Community and Social Services	294 671	39 109	13,3%	73 842	25,1%	112 951	38,3%	33 865	25,7%	118,0%
Sport And Recreation	417 398	41 637	10,0%	96 775	23,2%	138 411	33,2%	138 593	42,8%	(30,2%)
Public Safety	356 725	58 544	16,4%	56 908	16,0%	115 452	32,4%	73 564	31,5%	(22,6%)
Housing	1 400 214	252 751	18,1%	389 720	27,8%	642 471	45,9%	275 456	41,2%	41,5%
Health	61 813	3 795	6,1%	11 524	18,6%	15 319	24,8%	7 034	19,5%	63,8%
Economic and Environmental Services	4 510 658	608 519	13,5%	1 080 806	24,0%	1 689 325	37,5%	1 050 891	32,3%	2,8%
Planning and Development	375 824	24 107	6,4%	61 604	16,4%	85 711	22,8%	58 318	24,0%	5,6%
Road Transport	3 817 250	510 946	13,4%	967 009	25,3%	1 477 955	38,7%	943 762	33,4%	2,5%
Environmental Protection	317 584	73 466	23,1%	52 193	16,4%	125 659	39,6%	48 811	26,5%	6,9%
Trading Services	9 614 768	1 027 523	10,7%	2 308 140	24,0%	3 335 664	34,7%	2 245 066	32,3%	2,8%
Energy sources	2 231 624	359 379	16,1%	516 521	23,1%	875 901	39,2%	390 482	29,3%	32,3%
Water Management	2 498 903	224 546	9,0%	515 216	20,6%	739 762	29,6%	571 985	37,8%	(9,9%)
Waste Water Management	4 507 069	402 245	8,9%	1 199 974	26,6%	1 602 220	35,5%	1 115 667	30,9%	7,6%
Waste Management	377 172	41 353	11,0%	76 429	20,3%	117 782	31,2%	166 932	36,0%	(54,2%)
Other	79 579	14 788	18,6%	14 074	17,7%	28 862	36,3%	4 701	25,8%	199,4%

Part 3: Cash Receipts and Payments

	2025/26							2024/25	
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Other revenue	9 063 383	3 946 218	43.5%	3 649 377	40.3%	7 595 595	83.8%	3 399 925	87.0%	7.3%
Transfers and Subsidies - Operational	12 492 268	5 435 196	43.5%	5 749 349	46.0%	11 184 544	89.5%	4 377 663	80.2%	31.3%
Transfers and Subsidies - Capital	5 998 258	476 186	7.9%	488 131	8.1%	964 317	16.1%	649 786	24.2%	(24.9%)
Interest	1 678 885	467 383	27.8%	(64 685)	(3.9%)	402 698	24.0%	340 402	46.7%	(119.0%)
Dividends	2	-	-	-	-	-	-	-	-	-
Payments	(86 670 501)	(23 603 629)	27.2%	(21 868 566)	25.2%	(45 472 195)	52.5%	(56 688 074)	93.2%	(61.4%)
Suppliers and employees	(85 894 534)	(23 584 167)	27.5%	(21 702 360)	25.3%	(45 286 527)	52.7%	(56 511 771)	93.8%	(61.6%)
Finance charges	(561 207)	(19 029)	3.4%	(163 884)	29.2%	(182 913)	32.6%	(176 293)	33.2%	(7.0%)
Transfers and grants	(214 760)	(433)	2%	(2 322)	1.1%	(2 755)	1.3%	(10)	2%	23 631.3%
Net Cash from/(used) Operating Activities	13 351 869	6 147 281	46.0%	4 847 387	36.3%	10 994 668	82.3%	(30 818 196)	(140.1%)	(115.7%)
Cash Flow from Investing Activities										
Receipts	779 435	(4 463 285)	(572.6%)	398 994	51.2%	(4 064 291)	(521.4%)	(1 948 686)	(427.5%)	(120.5%)
Proceeds on disposal of PPE	97 674	16 220	16.6%	13 053	13.4%	29 272	30.0%	6 520	7.4%	100.2%
Decrease (Increase) in non-current debtors (not used)	14 268	77 255	541.5%	(7 095)	(49.7%)	70 170	491.8%	1 331	479.4%	(633.2%)
Decrease (Increase) in non-current receivables	667 493	(4 556 770)	(682.7%)	393 036	58.9%	(4 163 734)	(623.8%)	(1 956 637)	(515.7%)	(120.1%)
Payments	(18 274 557)	(3 085 270)	16.9%	(4 310 320)	23.6%	(7 395 590)	40.5%	(3 912 355)	41.5%	10.2%
Capital assets	(18 274 557)	(3 085 270)	16.9%	(4 310 320)	23.6%	(7 395 590)	40.5%	(3 912 355)	41.5%	10.2%
Net Cash from/(used) Investing Activities	(17 495 122)	(7 548 555)	43.1%	(3 911 326)	22.4%	(11 459 881)	65.5%	(5 861 040)	62.9%	(33.3%)
Cash Flow from Financing Activities										
Receipts	6 488 525	2 888 158	44.5%	43 149	7%	2 931 307	45.2%	1 508 606	18.3%	(97.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 462 215	2 800 000	43.3%	-	-	2 800 000	43.3%	1 500 000	17.9%	(100.0%)
Increase (decrease) in consumer deposits	26 310	88 158	335.1%	43 149	164.0%	131 307	499.1%	8 606	115.6%	401.4%
Payments	(1 705 156)	(149 817)	8.8%	(463 569)	27.2%	(613 386)	36.0%	45 387	(9%)	(1 121.4%)
Repayment of borrowing	(1 705 156)	(149 817)	8.8%	(463 569)	27.2%	(613 386)	36.0%	45 387	(9%)	(1 121.4%)
Net Cash from/(used) Financing Activities	4 783 368	2 738 342	57.2%	(420 421)	(8.8%)	2 317 921	48.5%	1 553 993	29.6%	(127.1%)
Net Increase/(Decrease) in cash held	640 115	1 337 069	208.9%	515 640	80.6%	1 852 709	289.4%	(35 125 243)	(2 506.6%)	(101.5%)
Cash/cash equivalents at the year begin:	23 379 959	7 299 000	31.2%	23 490 104	100.5%	7 299 000	31.2%	29 621 136	32.7%	(20.7%)
Cash/cash equivalents at the year end:	24 020 074	9 244 438	38.5%	25 388 111	105.7%	25 388 111	105.7%	(5 506 064)	(29.5%)	(561.1%)

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	900 631	21.3%	175 956	4.2%	112 293	2.7%	3 030 270	71.8%	4 219 150	26.3%	(943)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 547 817	53.1%	161 379	5.5%	101 227	3.5%	1 102 398	37.8%	2 912 821	18.1%	(350)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 223 712	34.5%	168 015	4.7%	105 028	3.0%	2 050 818	57.8%	3 547 574	22.1%	(1 231)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	450 556	21.1%	86 717	4.1%	66 165	3.1%	1 535 059	71.8%	2 138 496	13.3%	76	-	-	-
Receivables from Exchange Transactions - Waste Management	262 998	16.1%	66 938	4.1%	46 211	2.8%	1 256 287	77.0%	1 632 435	10.2%	(587)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	150 823	14.4%	18 210	1.7%	867	0.1%	877 588	83.8%	1 047 489	6.5%	(27)	-	-	-
Interest on Arrear Debtor Accounts	104 983	12.0%	50 606	5.8%	47 063	5.4%	671 962	76.8%	874 614	5.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(75 975)	24.2%	(18 014)	5.7%	(21 495)	6.8%	(198 524)	63.2%	(314 009)	(2.0%)	(264)	0.1%	-	-
Total By Income Source	4 565 545	28.4%	709 807	4.4%	457 359	2.8%	10 325 858	64.3%	16 058 570	100.0%	(3 326)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	224 202	73.6%	51 635	16.9%	40 395	13.3%	(11 558)	(3.8%)	304 674	1.9%	(4)	-	-	-
Commercial	1 745 676	56.8%	138 580	4.5%	73 120	2.4%	1 114 730	36.3%	3 072 305	19.1%	(1 147)	-	-	-
Households	2 288 920	20.4%	453 890	4.1%	292 080	2.6%	8 161 889	72.9%	11 196 778	69.7%	(2 175)	-	-	-
Other	306 547	20.6%	65 703	4.4%	51 765	3.5%	1 060 798	71.4%	1 484 812	9.2%	-	-	-	-
Total By Customer Group	4 565 545	28.4%	709 807	4.4%	457 359	2.8%	10 325 858	64.3%	16 058 570	100.0%	(3 326)	-	-	-

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	138 413	41.2%	7 529	2.2%	6 430	1.9%	183 954	54.7%	336 326	53.9%
Bulk Water	1 312	7.9%	-	-	-	-	15 246	92.1%	16 559	2.7%
PAYE deductions	20 393	98.9%	-	-	-	-	221	1.1%	20 614	3.3%
VAT (output less input)	31 001	100.0%	-	-	-	-	-	-	31 001	5.0%
Pensions / Retirement deductions	2 789	90.0%	-	-	-	-	311	10.0%	3 101	5%
Loan repayments	-	-	-	-	-	-	0	100.0%	0	-
Trade Creditors	12 501	15.5%	16 369	20.3%	5 689	7.0%	46 172	57.2%	80 731	12.9%
Auditor-General	3 348	5.8%	4 143	7.2%	4 087	7.1%	45 699	79.8%	57 277	9.2%
Other	64 623	82.5%	454	0.6%	(404)	(5%)	13 653	17.4%	78 326	12.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	274 381	44.0%	28 495	4.6%	15 802	2.5%	305 256	48.9%	623 934	100.0%

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