

**FREE STATE: MATJHABENG (FS184)**  
**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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>4 536 590</b>	<b>1 115 570</b>	<b>24,6%</b>	<b>981 166</b>	<b>21,6%</b>	<b>2 096 736</b>	<b>46,2%</b>	<b>952 473</b>	<b>48,3%</b>	<b>3,0%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	939 762	253 872	27,0%	213 194	22,7%	466 977	49,7%	193 581	54,1%	10,1%
Service charges - Water	633 687	139 865	22,1%	145 539	23,0%	285 414	45,0%	132 224	43,8%	10,1%
Service charges - Waste Water Management	250 389	68 198	27,2%	62 772	25,1%	130 970	52,3%	60 697	52,0%	3,4%
Service charges - Waste Management	162 414	42 694	26,3%	39 129	24,1%	81 823	50,4%	37 055	49,2%	5,6%
Sale of Goods and Rendering of Services	38 098	1 970	5,2%	1 556	4,1%	3 526	9,3%	2 730	10,6%	(43,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	426 526	123 524	29,0%	130 587	30,6%	254 111	59,6%	131 440	64,0%	(,6%)
Interest earned from Current and Non Current Assets	5 472	1 649	30,1%	1 235	22,6%	2 884	52,7%	386	13,0%	220,0%
Dividends	42	18	42,5%	19	44,3%	37	86,7%	17	123,2%	8,8%
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	51 666	6 378	12,3%	6 102	11,8%	12 479	24,2%	5 999	40,3%	1,7%
Licence and permits	244	151	61,7%	105	43,0%	256	104,8%	447	231,6%	(76,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	560 915	1 048	,2%	1 491	,3%	2 539	,5%	1 991	,7%	(25,1%)
<b>Non-Exchange Revenue</b>										
Property rates	516 354	130 530	25,3%	96 115	18,6%	226 645	43,9%	126 537	51,3%	(24,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 780	645	2,0%	668	2,1%	1 313	4,1%	308	2,2%	116,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	781 418	324 368	41,5%	261 066	33,4%	585 434	74,9%	238 273	73,9%	9,6%
Interest	57 820	20 639	35,7%	21 689	37,5%	42 328	73,2%	20 786	74,7%	4,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	80 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>4 523 421</b>	<b>351 438</b>	<b>7,8%</b>	<b>551 595</b>	<b>12,2%</b>	<b>903 033</b>	<b>20,0%</b>	<b>1 087 142</b>	<b>34,8%</b>	<b>(49,3%)</b>
Employee related costs	1 051 160	269 772	25,7%	256 321	24,4%	526 093	50,0%	249 142	51,9%	2,9%
Remuneration of councillors	43 417	2 364	5,4%	2 364	5,4%	4 729	10,9%	2 301	11,1%	2,8%
Bulk purchases - electricity	848 251	113 392	13,4%	76 614	9,0%	190 006	22,4%	453 657	39,4%	(83,1%)
Inventory consumed	1 322 156	124 592	9,4%	138 339	10,5%	262 931	19,9%	264 484	92,4%	(47,7%)
Debt impairment	255 959	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	279 381	-	-	-	-	-	-	-	-	-
Interest	206 612	6 227	3,0%	164	,1%	6 391	3,1%	61	,1%	170,8%
Contracted services	129 277	16 730	12,9%	24 880	19,2%	41 611	32,2%	47 140	65,6%	(47,2%)
Transfers and subsidies	1 494	-	-	26	1,7%	26	1,7%	-	-	(100,0%)
Irrecoverable debts written off	100 000	(208 153)	(208,2%)	1 700	1,7%	(206 453)	(206,5%)	19 499	23,3%	(91,3%)
Operational costs	285 715	26 513	9,3%	51 186	17,9%	77 699	27,2%	50 859	30,5%	,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>13 169</b>	<b>764 132</b>	<b>-</b>	<b>429 570</b>	<b>-</b>	<b>1 193 703</b>	<b>-</b>	<b>(134 669)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	146 301	30 322	20,4%	39 565	26,7%	69 887	47,1%	87 991	65,2%	(55,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>161 470</b>	<b>794 454</b>	<b>-</b>	<b>469 136</b>	<b>-</b>	<b>1 263 590</b>	<b>-</b>	<b>(46 678)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>161 470</b>	<b>794 454</b>	<b>-</b>	<b>469 136</b>	<b>-</b>	<b>1 263 590</b>	<b>-</b>	<b>(46 678)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>161 470</b>	<b>794 454</b>	<b>-</b>	<b>469 136</b>	<b>-</b>	<b>1 263 590</b>	<b>-</b>	<b>(46 678)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>161 470</b>	<b>794 454</b>	<b>-</b>	<b>469 136</b>	<b>-</b>	<b>1 263 590</b>	<b>-</b>	<b>(46 678)</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>140 263</b>	<b>59 013</b>	<b>42,1%</b>	<b>38 642</b>	<b>27,5%</b>	<b>97 656</b>	<b>69,6%</b>	<b>83 119</b>	<b>55,2%</b>	<b>(53,5%)</b>
National Government	111 679	24 211	21,7%	35 631	31,9%	59 841	53,6%	79 268	55,8%	(55,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>111 679</b>	<b>24 211</b>	<b>21,7%</b>	<b>35 631</b>	<b>31,9%</b>	<b>59 841</b>	<b>53,6%</b>	<b>79 268</b>	<b>55,8%</b>	<b>(55,1%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 584	34 803	121,8%	3 012	10,5%	37 814	132,3%	3 851	49,4%	(21,8%)
<b>Capital Expenditure Functional</b>	<b>140 263</b>	<b>59 013</b>	<b>42,1%</b>	<b>38 642</b>	<b>27,5%</b>	<b>97 656</b>	<b>69,6%</b>	<b>83 119</b>	<b>55,2%</b>	<b>(53,5%)</b>
<b>Municipal governance and administration</b>	<b>7 000</b>	<b>16 645</b>	<b>238,1%</b>	<b>380</b>	<b>5,4%</b>	<b>19 025</b>	<b>271,8%</b>	<b>1 966</b>	<b>51,4%</b>	<b>(80,7%)</b>
Executive and Council	7 000	16 174	231,1%	20	,3%	16 194	231,3%	35	31,0%	(41,5%)
Finance and administration	-	2 471	-	360	-	2 831	-	1 931	-	(81,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>35 414</b>	<b>1 134</b>	<b>3,2%</b>	<b>1 506</b>	<b>4,3%</b>	<b>2 640</b>	<b>7,5%</b>	<b>5 070</b>	<b>178,1%</b>	<b>(70,3%)</b>
Community and Social Services	24 775	1 010	4,1%	1 177	4,8%	2 187	8,8%	4 705	-	(75,0%)
Sport And Recreation	10 639	124	1,2%	-	-	124	1,2%	-	,6%	-
Public Safety	-	-	-	329	-	329	-	365	-	(9,9%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>5 000</b>	<b>9 778</b>	<b>195,6%</b>	<b>4 088</b>	<b>81,8%</b>	<b>13 866</b>	<b>277,3%</b>	<b>35 750</b>	<b>148,5%</b>	<b>(88,6%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 000	9 778	195,6%	4 088	81,8%	13 866	277,3%	35 750	148,5%	(88,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>92 849</b>	<b>29 455</b>	<b>31,7%</b>	<b>32 669</b>	<b>35,2%</b>	<b>62 124</b>	<b>66,9%</b>	<b>40 334</b>	<b>33,3%</b>	<b>(19,0%)</b>
Energy sources	29 246	17 856	61,1%	4 805	16,4%	22 661	77,5%	12 491	62,1%	(61,5%)
Water Management	15 969	8 654	54,2%	18 712	117,2%	27 366	171,4%	12 509	752,3%	49,6%
Waste Water Management	47 634	2 945	6,2%	9 151	19,2%	12 096	25,4%	15 334	15,3%	(40,3%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>3 821 262</b>	<b>396 663</b>	<b>10,4%</b>	<b>444 719</b>	<b>11,6%</b>	<b>841 382</b>	<b>22,0%</b>	<b>374 604</b>	<b>20,0%</b>	<b>18,7%</b>
Property rates	462 938	64 949	14,0%	61 563	13,3%	126 512	27,3%	71 540	25,8%	(13,9%)
Service charges	1 792 766	239 433	13,4%	233 761	13,0%	473 194	26,4%	241 206	23,4%	(3,1%)

Other revenue	630 424	(279 960)	(44.4%)	(153 953)	(24.4%)	(433 913)	(68.8%)	(252 383)	(1 340.7%)	(39.0%)
Transfers and Subsidies - Operational	795 664	327 346	41.1%	260 584	32.8%	587 930	73.9%	237 065	74.0%	9.9%
Transfers and Subsidies - Capital	133 955	36 938	27.6%	36 890	27.5%	73 828	55.1%	74 417	53.7%	(50.4%)
Interest	5 472	7 939	145.1%	5 856	107.0%	13 795	252.1%	2 742	118.7%	113.5%
Dividends	42	18	42.5%	19	44.3%	37	86.7%	17	123.2%	8.8%
<b>Payments</b>	<b>(3 566 665)</b>	<b>(743 943)</b>	<b>20.9%</b>	<b>(668 449)</b>	<b>18.7%</b>	<b>(1 412 391)</b>	<b>39.6%</b>	<b>(1 034 058)</b>	<b>41.7%</b>	<b>(35.4%)</b>
Suppliers and employees	(3 360 053)	(743 943)	22.1%	(668 449)	19.9%	(1 412 391)	42.0%	(1 034 058)	44.4%	(35.4%)
Finance charges	(206 612)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>254 597</b>	<b>(347 280)</b>	<b>(136.4%)</b>	<b>(223 730)</b>	<b>(87.9%)</b>	<b>(571 010)</b>	<b>(224.3%)</b>	<b>(659 454)</b>	<b>(359.0%)</b>	<b>(66.1%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>(211 794)</b>	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	80 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	(291 299)	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(455)	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(140 263)</b>	<b>(59 013)</b>	<b>42.1%</b>	<b>(38 642)</b>	<b>27.5%</b>	<b>(97 656)</b>	<b>69.6%</b>	<b>(83 119)</b>	<b>55.2%</b>	<b>(53.5%)</b>
Capital assets	(140 263)	(59 013)	42.1%	(38 642)	27.5%	(97 656)	69.6%	(83 119)	55.2%	(53.5%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(352 057)</b>	<b>(59 013)</b>	<b>16.8%</b>	<b>(38 642)</b>	<b>11.0%</b>	<b>(97 656)</b>	<b>27.7%</b>	<b>(83 119)</b>	<b>26.9%</b>	<b>(53.5%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	523	-	520	-	1 043	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	523	-	520	-	1 043	-	-	-	(100.0%)
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	523	-	520	-	1 043	-	-	-	(100.0%)
<b>Net Increase/(Decrease) in cash held</b>	<b>(97 460)</b>	<b>(405 770)</b>	<b>416.3%</b>	<b>(261 852)</b>	<b>268.7%</b>	<b>(667 622)</b>	<b>685.0%</b>	<b>(742 573)</b>	<b>346.2%</b>	<b>(64.7%)</b>
Cash/cash equivalents at the year begin:	32 609	(405 770)	-	(405 770)	-	32 609	6 166	(34.3%)	(6 681.0%)	-
Cash/cash equivalents at the year end:	(97 460)	(382 192)	392.2%	(644 043)	660.8%	(644 043)	660.8%	(736 407)	(91.2%)	(12.5%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	58 442	2.1%	52 183	1.8%	51 168	1.8%	2 672 870	94.3%	2 834 663	29.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	87 340	10.6%	37 444	4.5%	31 158	3.8%	669 123	81.1%	825 065	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 143	3.6%	28 055	2.6%	24 708	2.3%	974 053	91.5%	1 064 959	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 297	1.8%	20 918	1.6%	20 043	1.6%	1 220 409	95.0%	1 284 667	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 472	1.8%	12 786	1.6%	12 333	1.6%	752 890	95.0%	782 480	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 730	0.9%	1 719	0.9%	1 715	0.9%	179 316	97.2%	184 480	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	52 310	2.1%	51 272	2.1%	48 854	2.0%	2 291 219	93.8%	2 443 655	25.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	545	0.7%	612	0.8%	319	0.4%	78 205	98.1%	79 682	0.8%	-	-	-	-
<b>Total By Income Source</b>	<b>276 279</b>	<b>2.9%</b>	<b>204 989</b>	<b>2.2%</b>	<b>190 300</b>	<b>2.0%</b>	<b>8 838 084</b>	<b>92.9%</b>	<b>9 509 652</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	16 120	5.5%	14 622	4.9%	14 088	4.8%	250 599	84.8%	295 429	3.1%	-	-	-	-
Commercial	89 181	5.2%	36 103	2.1%	30 590	1.8%	1 568 945	91.0%	1 724 820	18.1%	-	-	-	-
Households	170 978	2.3%	154 263	2.1%	145 622	1.9%	7 018 540	93.7%	7 489 403	78.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>276 279</b>	<b>2.9%</b>	<b>204 989</b>	<b>2.2%</b>	<b>190 300</b>	<b>2.0%</b>	<b>8 838 084</b>	<b>92.9%</b>	<b>9 509 652</b>	<b>100.0%</b>	-	-	-	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	93 099	1.3%	91 781	1.3%	98 959	1.4%	7 021 593	96.1%	7 305 431	39.0%
Bulk Water	102 833	0.9%	128 466	1.2%	132 814	1.2%	10 680 848	96.7%	11 044 961	59.0%
PAYE deductions	15 453	100.0%	-	-	-	-	-	-	15 453	0.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 502	100.0%	-	-	-	-	-	-	14 502	0.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 127	4.5%	7 458	2.4%	11 560	3.7%	280 544	89.4%	313 689	1.7%
Auditor-General	1 477	11.3%	4 506	34.6%	3 652	28.1%	3 383	26.0%	13 019	0.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	11 646	100.0%	-	-	-	-	-	-	11 646	0.1%
<b>Total</b>	<b>253 136</b>	<b>1.4%</b>	<b>232 211</b>	<b>1.2%</b>	<b>246 985</b>	<b>1.3%</b>	<b>17 986 368</b>	<b>96.1%</b>	<b>18 718 700</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>9 498 043</b>	<b>2 708 462</b>	<b>28,5%</b>	<b>2 313 343</b>	<b>24,4%</b>	<b>5 021 805</b>	<b>52,9%</b>	<b>2 081 767</b>	<b>53,0%</b>	<b>11,1%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	3 952 903	1 318 876	33,4%	908 446	23,0%	2 227 322	56,3%	781 879	51,3%	16,2%
Service charges - Water	1 789 026	329 427	18,3%	455 824	25,3%	785 251	43,6%	301 194	39,6%	51,3%
Service charges - Waste Water Management	394 955	80 801	20,5%	90 692	23,0%	171 493	43,4%	86 658	47,4%	4,7%
Service charges - Waste Management	212 194	53 715	25,3%	52 819	24,9%	106 534	50,2%	51 044	44,2%	3,5%
Sale of Goods and Rendering of Services	59 797	9 633	16,1%	12 332	20,6%	21 965	36,7%	14 355	70,3%	(14,1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	168 540	38 008	22,6%	45 215	26,8%	83 223	49,4%	40 437	71,2%	11,8%
Interest earned from Current and Non Current Assets	6 030	1 271	21,1%	964	16,0%	2 235	37,1%	1 464	44,9%	(34,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 236	4 636	24,1%	4 391	22,8%	9 026	46,9%	4 776	51,8%	(8,1%)
Licence and permits	292	20	6,8%	22	7,7%	42	14,5%	52	37,7%	(57,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 695	6 987	51,0%	3 437	25,1%	10 425	76,1%	3 655	64,0%	(6,0%)
<b>Non-Exchange Revenue</b>										
Property rates	1 352 245	338 680	25,0%	339 594	25,1%	678 274	50,2%	320 106	50,9%	6,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	219 540	1 401	,6%	519	,2%	1 920	,9%	70 012	101,4%	(99,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 269 423	518 180	40,8%	392 205	30,9%	910 385	71,7%	398 993	71,3%	(1,7%)
Interest	29 359	6 827	23,3%	6 883	23,4%	13 711	46,7%	7 140	101,1%	(3,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>9 114 055</b>	<b>2 166 354</b>	<b>23,8%</b>	<b>1 463 764</b>	<b>16,1%</b>	<b>3 630 118</b>	<b>39,8%</b>	<b>2 646 649</b>	<b>53,4%</b>	<b>(44,7%)</b>
Employment related costs	1 658 495	349 776	21,1%	343 361	20,7%	693 137	41,8%	319 871	41,7%	7,3%
Remuneration of councillors	70 188	16 287	23,2%	18 460	26,3%	34 747	49,5%	18 445	48,8%	,1%
Bulk purchases - electricity	3 103 668	583 099	18,8%	746 104	24,0%	1 329 203	42,8%	1 044 573	55,1%	(28,6%)
Inventory consumed	1 616 906	929 413	57,5%	(159 880)	(9,9%)	769 533	47,6%	288 326	46,3%	(155,5%)
Debt impairment	1 165 997	-	-	-	-	-	-	513 509	94,7%	(100,0%)
Depreciation and amortisation	355 737	87 349	24,6%	87 349	24,6%	174 698	49,1%	93 844	29,6%	(6,9%)
Interest	-	80 769	-	135 396	-	216 165	-	118 960	-	13,8%
Contracted services	783 109	94 589	12,1%	212 691	27,2%	307 280	39,2%	196 643	28,8%	8,2%
Transfers and subsidies	2 200	341	15,5%	165	7,5%	506	23,0%	18	8,9%	845,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	357 856	24 730	6,9%	80 118	22,4%	104 849	29,3%	52 462	47,7%	52,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>383 988</b>	<b>542 108</b>	<b>-</b>	<b>849 579</b>	<b>-</b>	<b>1 391 687</b>	<b>-</b>	<b>(564 883)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	148 165	14 003	9,5%	62 561	42,2%	76 564	51,7%	38 147	26,8%	64,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>532 153</b>	<b>556 112</b>	<b>-</b>	<b>912 140</b>	<b>-</b>	<b>1 468 251</b>	<b>-</b>	<b>(526 736)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>532 153</b>	<b>556 112</b>	<b>-</b>	<b>912 140</b>	<b>-</b>	<b>1 468 251</b>	<b>-</b>	<b>(526 736)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>532 153</b>	<b>556 112</b>	<b>-</b>	<b>912 140</b>	<b>-</b>	<b>1 468 251</b>	<b>-</b>	<b>(526 736)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>532 153</b>	<b>556 112</b>	<b>-</b>	<b>912 140</b>	<b>-</b>	<b>1 468 251</b>	<b>-</b>	<b>(526 736)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

Other revenue	486 128	160 735	33.1%	416 171	85.6%	576 906	118.7%	369 838	(365.2%)	12.5%
Transfers and Subsidies - Operational	1 269 423	534 953	42.1%	384 934	30.3%	919 887	72.5%	384 235	73.7%	2%
Transfers and Subsidies - Capital	148 165	35 812	24.2%	42 714	28.8%	78 526	53.0%	83 908	69.7%	(49.1%)
Interest	185 664	27 781	15.0%	17 290	9.3%	45 071	24.3%	23 931	582.4%	(27.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(7 600 259)</b>	<b>(1 825 882)</b>	<b>24.0%</b>	<b>(2 481 954)</b>	<b>32.7%</b>	<b>(4 307 837)</b>	<b>56.7%</b>	<b>(2 455 119)</b>	<b>59.5%</b>	<b>1.1%</b>
Suppliers and employees	(7 600 259)	(1 825 882)	24.0%	(2 481 954)	32.7%	(4 307 837)	56.7%	(2 455 119)	59.5%	1.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>1 934 496</b>	<b>343 963</b>	<b>17.8%</b>	<b>(258 693)</b>	<b>(13.4%)</b>	<b>85 270</b>	<b>4.4%</b>	<b>(391 812)</b>	<b>9.1%</b>	<b>(34.0%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(436 673)</b>	<b>(37 844)</b>	<b>8.7%</b>	<b>(69 255)</b>	<b>15.9%</b>	<b>(107 099)</b>	<b>24.5%</b>	<b>(69 958)</b>	<b>28.4%</b>	<b>(1.0%)</b>
Capital assets	(436 673)	(37 844)	8.7%	(69 255)	15.9%	(107 099)	24.5%	(69 958)	28.4%	(1.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(436 673)</b>	<b>(37 844)</b>	<b>8.7%</b>	<b>(69 255)</b>	<b>15.9%</b>	<b>(107 099)</b>	<b>24.5%</b>	<b>(69 958)</b>	<b>28.4%</b>	<b>(1.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	20 937	-	(19 618)	-	1 319	-	1 071	-	(1 931.2%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	20 937	-	(19 618)	-	1 319	-	1 071	-	(1 931.2%)
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>		<b>20 937</b>		<b>(19 618)</b>		<b>1 319</b>		<b>1 071</b>		<b>(1 931.2%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>1 497 823</b>	<b>327 056</b>	<b>21.8%</b>	<b>(347 566)</b>	<b>(23.2%)</b>	<b>(20 510)</b>	<b>(1.4%)</b>	<b>(460 699)</b>	<b>2.2%</b>	<b>(24.6%)</b>
Cash/cash equivalents at the year begin:	823 004	319 645	38.8%	544 328	66.1%	319 645	38.8%	482 493	9%	12.8%
Cash/cash equivalents at the year end:	<b>2 320 828</b>	<b>646 701</b>	<b>23.5%</b>	<b>196 762</b>	<b>8.5%</b>	<b>196 762</b>	<b>8.5%</b>	<b>21 794</b>	<b>1.8%</b>	<b>802.8%</b>

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

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: MOGALE CITY (GT481)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>5 336 131</b>	<b>1 327 631</b>	<b>24,9%</b>	<b>1 236 358</b>	<b>23,2%</b>	<b>2 563 989</b>	<b>48,0%</b>	<b>1 490 399</b>	<b>51,3%</b>	<b>(17,0%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	1 961 927	389 533	19,9%	437 993	22,3%	827 437	42,2%	664 207	62,2%	(34,1%)
Service charges - Water	713 901	119 986	16,8%	131 807	18,5%	251 793	35,3%	170 723	52,3%	(22,8%)
Service charges - Waste Water Management	386 460	90 653	23,5%	83 459	21,6%	174 112	45,1%	102 863	45,2%	(18,9%)
Service charges - Waste Management	162 653	44 087	27,1%	42 560	26,2%	86 647	53,3%	47 823	50,8%	(11,0%)
Sale of Goods and Rendering of Services	26 042	6 560	25,2%	7 899	30,3%	14 460	55,5%	11 732	99,8%	(32,7%)
Agency services	65 154	12 799	19,6%	8 408	12,9%	21 207	32,5%	11 192	48,1%	(24,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	171 327	33 990	19,8%	37 771	22,0%	71 761	41,9%	49 047	71,7%	(23,0%)
Interest earned from Current and Non Current Assets	20 860	6 669	32,0%	3 396	16,3%	10 065	48,3%	8 391	71,8%	(59,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 550	1 197	21,6%	1 664	30,0%	2 861	51,5%	1 770	60,5%	(6,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	44 448	62 668	141,0%	7 674	17,3%	70 342	158,3%	44 461	151,6%	(82,7%)
<b>Non-Exchange Revenue</b>										
Property rates	920 928	213 147	23,1%	224 276	24,4%	437 423	47,5%	72 820	27,7%	208,0%
Surcharges and Taxes	43 180	133	,3%	180	,4%	313	,7%	18	,1%	911,5%
Fines, penalties and forfeits	37 747	34 679	91,9%	(4 418)	(11,7%)	30 262	80,2%	9 528	31,5%	(146,4%)
Licences or permits	1 056	6	,6%	5	,5%	11	1,1%	6	,6%	(1,6%)
Transfer and subsidies - Operational	729 963	299 997	41,1%	241 270	33,1%	541 267	74,2%	276 659	41,4%	(12,8%)
Interest	44 851	11 491	25,6%	12 349	27,5%	23 840	53,2%	19 150	-	(35,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1	-	-	-	1	-	-	-	-
Other Gains	85	35	40,9%	154	181,7%	189	222,7%	10	-	1 480,9%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>5 087 451</b>	<b>1 023 079</b>	<b>20,1%</b>	<b>1 154 942</b>	<b>22,7%</b>	<b>2 178 021</b>	<b>42,8%</b>	<b>1 258 635</b>	<b>46,5%</b>	<b>(8,2%)</b>
Employee related costs	1 203 522	278 603	23,1%	287 584	23,9%	566 187	47,0%	350 170	46,8%	(17,9%)
Remuneration of councillors	51 634	9 876	19,1%	11 104	21,5%	20 980	40,6%	11 916	77,8%	(6,8%)
Bulk purchases - electricity	1 520 376	343 831	22,6%	331 115	21,8%	674 946	44,4%	408 857	52,4%	(19,0%)
Inventory consumed	704 721	137 598	19,5%	180 056	25,5%	317 653	45,1%	183 518	53,3%	(1,9%)
Debt impairment	386 424	33 601	8,7%	100 804	26,1%	134 405	34,8%	-	-	(100,0%)
Depreciation and amortisation	286 528	61 257	21,3%	61 257	21,3%	122 514	42,7%	95 490	52,0%	(35,9%)
Interest	18 494	2 897	15,7%	2 688	14,5%	5 584	30,2%	7 593	42,4%	(64,6%)
Contracted services	621 933	86 603	13,9%	129 292	20,8%	215 895	34,7%	132 473	50,6%	(2,4%)
Transfers and subsidies	10 886	755	7,1%	2 044	19,1%	2 800	26,2%	1 395	23,4%	46,5%
Irrecoverable debts written off	-	1 284	-	584	-	1 868	-	-	-	(100,0%)
Operational costs	282 713	66 487	23,5%	48 415	17,1%	114 901	40,6%	67 306	49,2%	(28,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	20	288	1 412,5%	-	-	288	1 412,5%	(84)	-	(100,0%)
<b>Surplus/(Deficit)</b>	<b>248 680</b>	<b>304 552</b>	<b>-</b>	<b>81 416</b>	<b>-</b>	<b>385 968</b>	<b>-</b>	<b>231 764</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	286 561	70 344	24,4%	102 081	35,4%	172 425	59,8%	103 889	53,6%	(1,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>537 241</b>	<b>374 896</b>	<b>-</b>	<b>183 497</b>	<b>-</b>	<b>558 393</b>	<b>-</b>	<b>335 653</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>537 241</b>	<b>374 896</b>	<b>-</b>	<b>183 497</b>	<b>-</b>	<b>558 393</b>	<b>-</b>	<b>335 653</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>537 241</b>	<b>374 896</b>	<b>-</b>	<b>183 497</b>	<b>-</b>	<b>558 393</b>	<b>-</b>	<b>335 653</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>537 241</b>	<b>374 896</b>	<b>-</b>	<b>183 497</b>	<b>-</b>	<b>558 393</b>	<b>-</b>	<b>335 653</b>	<b>-</b>	<b>-</b>

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

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>5 463 730</b>	<b>1 403 725</b>	<b>25,7%</b>	<b>1 487 185</b>	<b>27,2%</b>	<b>2 890 910</b>	<b>52,9%</b>	<b>1 710 361</b>	<b>54,4%</b>	<b>(13,0%)</b>
Property rates	791 998	253 116	32,0%	323 253	40,8%	576 369	72,8%	420 677	109,5%	(23,2%)
Service charges	2 773 583	655 776	23,6%	639 844	23,1%	1 295 619	46,7%	775 167	43,3%	(17,5%)

Other revenue	706 503	57 911	8,2%	130 944	18,5%	188 855	26,7%	9 130	43,0%	1 334,2%
Transfers and Subsidies - Operational	730 753	371 580	50,8%	291 649	39,9%	663 229	90,8%	345 789	51,8%	(15,7%)
Transfers and Subsidies - Capital	288 561	50 561	17,5%	90 490	31,4%	141 051	48,9%	152 652	49,6%	(40,7%)
Interest	172 332	14 781	8,6%	11 006	6,4%	25 787	15,0%	6 945	41,4%	58,5%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(4 980 186)</b>	<b>(1 058 442)</b>	<b>21,3%</b>	<b>(1 420 174)</b>	<b>28,5%</b>	<b>(2 478 616)</b>	<b>49,8%</b>	<b>(1 613 368)</b>	<b>46,2%</b>	<b>(12,0%)</b>
Suppliers and employees	(4 951 006)	(1 058 442)	21,4%	(1 419 600)	28,7%	(2 478 041)	50,1%	(1 611 332)	46,5%	(11,9%)
Finance charges	(18 494)	-	-	(575)	3,1%	(575)	3,1%	(2 036)	14,5%	(71,8%)
Transfers and grants	(10 686)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>483 544</b>	<b>345 283</b>	<b>71,4%</b>	<b>67 011</b>	<b>13,9%</b>	<b>412 294</b>	<b>85,3%</b>	<b>96 993</b>	<b>172,0%</b>	<b>(30,9%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>		<b>50</b>		<b>(145)</b>		<b>(96)</b>		<b>5</b>		<b>(3 141,1%)</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	50	-	(145)	-	(96)	-	5	-	(3 141,1%)
<b>Payments</b>	<b>(424 230)</b>	<b>(160 021)</b>	<b>37,7%</b>	<b>(117 228)</b>	<b>27,6%</b>	<b>(277 249)</b>	<b>65,4%</b>	<b>(145 038)</b>	<b>58,3%</b>	<b>(19,2%)</b>
Capital assets	(424 230)	(160 021)	37,7%	(117 228)	27,6%	(277 249)	65,4%	(145 038)	58,3%	(19,2%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(424 230)</b>	<b>(159 972)</b>	<b>37,7%</b>	<b>(117 374)</b>	<b>27,7%</b>	<b>(277 345)</b>	<b>65,4%</b>	<b>(145 033)</b>	<b>58,3%</b>	<b>(19,1%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>		<b>(11 554)</b>		<b>(11 454)</b>		<b>(23 008)</b>		<b>(15 905)</b>		<b>(28,0%)</b>
Repayment of borrowing	-	(11 554)	-	(11 454)	-	(23 008)	-	(15 905)	-	(28,0%)
<b>Net Cash from/(used) Financing Activities</b>		<b>(11 554)</b>		<b>(11 454)</b>		<b>(23 008)</b>		<b>(15 905)</b>		<b>(28,0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>59 314</b>	<b>173 758</b>	<b>292,9%</b>	<b>(61 817)</b>	<b>(104,2%)</b>	<b>111 941</b>	<b>188,7%</b>	<b>(63 945)</b>	<b>(161,9%)</b>	<b>(3,3%)</b>
Cash/cash equivalents at the year begin:	144 508	201 071	139,1%	294 802	204,0%	201 071	139,1%	229 208	28,6%	
Cash/cash equivalents at the year end:	203 822	294 802	144,6%	232 985	114,3%	232 985	114,3%	165 262	1 483,4%	41,0%

#### Part 4: Debtor Age Analysis

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

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MSUNDUZI (KZN225)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>9 535 505</b>	<b>2 479 203</b>	<b>26,0%</b>	<b>2 243 502</b>	<b>23,5%</b>	<b>4 722 705</b>	<b>49,5%</b>	<b>2 124 977</b>	<b>49,3%</b>	<b>5,6%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	4 702 565	1 083 502	23,0%	919 176	19,5%	2 002 678	42,6%	837 038	41,0%	9,8%
Service charges - Water	1 161 224	274 511	23,6%	268 633	23,1%	543 144	46,8%	262 302	56,5%	2,4%
Service charges - Waste Water Management	229 216	62 354	27,2%	66 569	29,0%	128 922	56,2%	48 539	55,7%	37,1%
Service charges - Waste Management	166 268	42 618	25,6%	42 317	25,5%	84 934	51,1%	36 229	46,8%	16,8%
Sale of Goods and Rendering of Services	23 403	4 068	17,4%	2 919	12,5%	6 987	29,9%	4 782	19,9%	(39,0%)
Agency services	5 508	1 299	23,6%	1 103	20,0%	2 402	43,6%	526	195,3%	109,7%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	256 057	112 706	44,0%	108 221	42,3%	220 927	86,3%	101 866	72,0%	6,2%
Interest earned from Current and Non Current Assets	19 996	12 304	61,5%	14 450	72,3%	26 754	133,8%	5 409	71,1%	167,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	44 672	7 047	15,8%	10 812	24,2%	17 860	40,0%	7 910	13,5%	36,7%
Licence and permits	3 097	1 014	32,8%	1 184	38,2%	2 198	71,0%	608	43,8%	94,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	102 112	11 163	10,9%	12 319	12,1%	23 482	23,0%	12 232	17,4%	,7%
<b>Non-Exchange Revenue</b>										
Property rates	1 721 665	434 237	25,2%	423 785	24,6%	858 022	49,8%	442 840	54,1%	(4,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 213	2 213	18,1%	2 348	19,2%	4 961	37,3%	2 951	56,7%	(20,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 017 129	387 087	38,1%	336 817	33,1%	723 904	71,2%	332 782	72,9%	1,2%
Interest	66 114	33 751	51,0%	33 079	50,0%	66 830	101,1%	27 266	96,0%	21,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	4 277	9 328	218,1%	(229)	(5,4%)	9 099	212,8%	1 697	-	(113,5%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>8 463 202</b>	<b>2 141 895</b>	<b>25,3%</b>	<b>2 221 263</b>	<b>26,2%</b>	<b>4 363 157</b>	<b>51,6%</b>	<b>1 698 571</b>	<b>44,9%</b>	<b>30,8%</b>
Employee related costs	1 900 195	393 853	20,7%	460 297	24,2%	854 151	45,0%	444 507	44,8%	3,6%
Remuneration of councillors	70 450	14 873	21,1%	14 662	20,8%	29 535	41,9%	14 356	43,1%	2,1%
Bulk purchases - electricity	3 522 533	1 096 913	31,1%	864 232	24,5%	1 961 146	55,7%	531 744	53,0%	62,5%
Inventory consumed	995 039	295 462	29,7%	399 918	40,2%	695 381	69,9%	284 429	56,7%	40,6%
Debt impairment	420 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	390 012	84 919	21,8%	85 451	21,9%	170 369	43,7%	98 728	54,3%	(13,4%)
Interest	56 180	10 693	19,0%	10 693	19,0%	21 385	38,1%	4 738	23,2%	125,7%
Contracted services	811 629	150 074	18,5%	288 064	35,5%	438 138	54,0%	262 078	35,4%	9,9%
Transfers and subsidies	72 457	14 277	19,7%	14 150	19,5%	28 426	39,2%	13 081	37,4%	8,2%
Irrecoverable debts written off	-	15 159	-	32 292	-	47 450	-	884	-	3 553,3%
Operational costs	224 708	66 216	29,5%	51 613	23,0%	117 829	52,4%	43 625	37,2%	18,3%
Losses on disposal of Assets	-	-	-	(2)	-	(2)	-	-	-	(100,0%)
Other Losses	-	(543)	-	(108)	-	(651)	-	402	-	(126,8%)
<b>Surplus/(Deficit)</b>	<b>1 072 303</b>	<b>337 308</b>	<b>-</b>	<b>22 239</b>	<b>-</b>	<b>359 547</b>	<b>-</b>	<b>426 405</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	379 900	53 750	14,2%	94 902	25,0%	148 652	39,2%	121 407	35,3%	(21,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	(509 383)	-	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 451 603</b>	<b>391 058</b>	<b>-</b>	<b>117 141</b>	<b>-</b>	<b>508 199</b>	<b>-</b>	<b>38 429</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>1 451 603</b>	<b>391 058</b>	<b>-</b>	<b>117 141</b>	<b>-</b>	<b>508 199</b>	<b>-</b>	<b>38 429</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 451 603</b>	<b>391 058</b>	<b>-</b>	<b>117 141</b>	<b>-</b>	<b>508 199</b>	<b>-</b>	<b>38 429</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1 451 603</b>	<b>391 058</b>	<b>-</b>	<b>117 141</b>	<b>-</b>	<b>508 199</b>	<b>-</b>	<b>38 429</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>653 856</b>	<b>67 979</b>	<b>10,4%</b>	<b>150 102</b>	<b>23,0%</b>	<b>218 080</b>	<b>33,4%</b>	<b>90 180</b>	<b>15,2%</b>	<b>66,4%</b>
National Government	376 127	44 836	11,9%	60 767	16,2%	105 604	28,1%	54 200	23,6%	12,1%
Provincial Government	2 550	-	-	15 328	601,1%	15 328	601,1%	26 430	25,6%	(42,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>378 677</b>	<b>44 836</b>	<b>11,8%</b>	<b>76 095</b>	<b>20,1%</b>	<b>120 931</b>	<b>31,9%</b>	<b>80 630</b>	<b>24,2%</b>	<b>(5,6%)</b>
Borrowing	177 180	19 734	11,1%	26 686	15,1%	46 420	26,2%	9 551	4,6%	179,4%
Internally generated funds	98 000	3 408	3,5%	47 321	48,3%	50 729	51,8%	-	2,9%	(100,0%)
<b>Capital Expenditure Functional</b>	<b>653 856</b>	<b>67 979</b>	<b>10,4%</b>	<b>168 542</b>	<b>25,8%</b>	<b>236 520</b>	<b>36,2%</b>	<b>205 039</b>	<b>34,3%</b>	<b>(17,8%)</b>
<b>Municipal governance and administration</b>	<b>58 000</b>	<b>21 924</b>	<b>37,8%</b>	<b>37 003</b>	<b>63,8%</b>	<b>58 926</b>	<b>101,6%</b>	<b>38 667</b>	<b>13,3%</b>	<b>(4,3%)</b>
Executive and Council	-	20 240	-	32 616	-	52 856	-	16 632	6,8%	93,8%
Finance and administration	58 000	1 684	2,9%	4 449	7,7%	6 132	10,6%	21 901	57,1%	(79,7%)
Internal audit	-	-	-	(62)	-	(62)	-	(66)	-	(6,9%)
<b>Community and Public Safety</b>	<b>17 167</b>	<b>2 234</b>	<b>13,0%</b>	<b>15 682</b>	<b>91,4%</b>	<b>17 916</b>	<b>104,4%</b>	<b>33 825</b>	<b>26,8%</b>	<b>(53,6%)</b>
Community and Social Services	17 167	2 276	13,3%	(3 034)	(17,7%)	(758)	(4,4%)	2 387	9,6%	(227,1%)
Sport And Recreation	-	(41)	-	(24)	-	(66)	-	4 724	58,2%	(100,5%)
Public Safety	-	-	-	(80)	-	(80)	-	21	5,0%	(473,3%)
Housing	-	-	-	18 820	-	18 820	-	26 692	28,0%	(29,5%)
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>160 584</b>	<b>19 024</b>	<b>11,8%</b>	<b>74 229</b>	<b>46,2%</b>	<b>93 253</b>	<b>58,1%</b>	<b>58 110</b>	<b>77,2%</b>	<b>27,7%</b>
Planning and Development	30 000	5 180	17,3%	6 327	21,1%	11 507	38,4%	9 455	43,0%	(33,1%)
Road Transport	130 584	13 843	10,6%	67 916	52,0%	81 759	62,6%	48 644	85,1%	39,6%
Environmental Protection	-	-	-	(13)	-	(13)	-	11	-	(213,5%)
<b>Trading Services</b>	<b>418 105</b>	<b>24 797</b>	<b>5,9%</b>	<b>41 714</b>	<b>10,0%</b>	<b>66 511</b>	<b>15,9%</b>	<b>74 446</b>	<b>46,3%</b>	<b>(44,0%)</b>
Energy sources	196 588	-	-	-	-	-	-	(1 443)	(18,0%)	(100,0%)
Water Management	108 500	5 496	5,0%	12 298	11,3%	17 794	16,3%	45 036	59,0%	(72,7%)
Waste Water Management	112 217	19 301	17,2%	29 199	26,0%	48 500	43,2%	26 163	35,9%	11,6%
Waste Management	-	-	-	218	-	218	-	4 689	71,4%	(95,4%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>-</b>	<b>(87)</b>	<b>-</b>	<b>(9)</b>	<b>(,3%)</b>	<b>862,7%</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>8 333 003</b>	<b>(5 610)</b>	<b>(,1%)</b>	<b>143 758</b>	<b>1,7%</b>	<b>138 148</b>	<b>1,7%</b>	<b>(5 342 598)</b>	<b>(61,3%)</b>	<b>(102,7%)</b>
Property rates	1 532 282	(13 181)	(,9%)	8 605	,6%	(4 576)	(,3%)	84 232	3,2%	(89,8%)
Service charges	5 220 730	1 524	-	2 749	,1%	4 273	,1%	5 221	,1%	(47,3%)

Other revenue	194 260	(44 542)	(22,9%)	41 956	21,6%	(2 586)	(1,3%)	715 918	109,8%	(94,1%)
Transfers and Subsidies - Operational	989 608	(4 342)	(,4%)	(26 117)	(2,6%)	(30 459)	(3,1%)	11 596	3,9%	(325,2%)
Transfers and Subsidies - Capital	376 127	54 932	14,6%	116 564	31,0%	171 496	45,6%	(15 804)	15,6%	(837,5%)
Interest	19 996	-	-	-	-	-	-	(6 143 760)	(32 107,2%)	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(7 447 306)</b>	<b>55 744</b>	<b>(,7%)</b>	<b>(45 107)</b>	<b>,6%</b>	<b>10 637</b>	<b>(,1%)</b>	<b>(6 553)</b>	<b>(,4%)</b>	<b>588,3%</b>
Suppliers and employees	(7 318 669)	55 744	(,8%)	(45 107)	,6%	10 637	(,1%)	(6 553)	(,4%)	588,3%
Finance charges	(56 180)	-	-	-	-	-	-	-	-	-
Transfers and grants	(72 457)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>885 697</b>	<b>50 134</b>	<b>5,7%</b>	<b>98 651</b>	<b>11,1%</b>	<b>148 785</b>	<b>16,8%</b>	<b>(5 349 151)</b>	<b>(899,5%)</b>	<b>(101,8%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>		<b>(221)</b>		<b>7 815</b>		<b>7 594</b>		<b>2 627</b>		<b>197,5%</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	7 815	-	7 594	-	2 627	-	197,5%
Decrease (Increase) in non-current investments	-	(221)	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(653 856)</b>									
Capital assets	(653 856)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(653 856)</b>	<b>(221)</b>		<b>7 815</b>	<b>(1,2%)</b>	<b>7 594</b>	<b>(1,2%)</b>	<b>2 627</b>	<b>(,3%)</b>	<b>197,5%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>177 180</b>									
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	177 180	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(90 000)</b>									
Repayment of borrowing	(90 000)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>87 180</b>									
<b>Net Increase/(Decrease) in cash held</b>	<b>319 020</b>	<b>49 913</b>	<b>15,6%</b>	<b>106 466</b>	<b>33,4%</b>	<b>156 379</b>	<b>49,0%</b>	<b>(5 346 524)</b>	<b>4 576,1%</b>	<b>(102,0%)</b>
Cash/cash equivalents at the year begin:	366 387	-	-	49 913	13,6%	-	-	239 087	-	(79,1%)
Cash/cash equivalents at the year end:	<b>685 407</b>	<b>49 913</b>	<b>7,3%</b>	<b>156 379</b>	<b>22,8%</b>	<b>156 379</b>	<b>22,8%</b>	<b>(5 107 437)</b>	<b>(2 685,7%)</b>	<b>(103,1%)</b>

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	166 199	4,6%	53 347	1,5%	50 681	1,4%	3 330 573	92,5%	3 600 800	38,3%	-	-	13 903 745	386,1%
Trade and Other Receivables from Exchange Transactions - Electricity	366 532	39,3%	14 292	1,5%	20 458	2,2%	532 099	57,0%	933 382	9,9%	-	-	1 325 444	142,0%
Receivables from Non-exchange Transactions - Property Rates	186 714	11,8%	42 646	2,7%	36 501	2,3%	1 322 279	83,3%	1 588 141	16,9%	-	-	4 945 409	311,4%
Receivables from Exchange Transactions - Waste Water Management	35 579	6,7%	9 008	1,7%	8 434	1,6%	477 315	90,0%	530 337	5,6%	-	-	1 964 699	370,5%
Receivables from Exchange Transactions - Waste Management	19 053	6,6%	5 092	1,8%	4 764	1,6%	261 057	90,0%	289 966	3,1%	-	-	1 056 338	364,3%
Receivables from Exchange Transactions - Property Rental Debtors	2 925	4,0%	1 293	1,8%	1 230	1,7%	68 160	92,6%	73 608	,8%	-	-	305 057	414,4%
Interest on Arrear Debtor Accounts	94 798	4,3%	47 796	2,2%	48 592	2,2%	2 019 620	91,4%	2 210 806	23,5%	-	-	6 532 681	295,5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 234	,8%	240	,1%	179	,1%	162 343	99,0%	163 997	1,7%	-	-	957 075	583,6%
<b>Total By Income Source</b>	<b>873 034</b>	<b>9,3%</b>	<b>173 715</b>	<b>1,8%</b>	<b>170 841</b>	<b>1,8%</b>	<b>8 173 447</b>	<b>87,0%</b>	<b>9 391 036</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>30 990 449</b>	<b>330,0%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	76 430	25,9%	23 993	8,1%	11 278	3,8%	183 450	62,2%	295 152	3,1%	-	-	488 915	165,6%
Commercial	402 966	25,0%	30 146	1,9%	36 438	2,3%	1 142 699	70,9%	1 612 249	17,2%	-	-	3 753 311	232,8%
Households	393 638	5,3%	119 576	1,6%	123 124	1,6%	6 847 297	91,5%	7 483 635	79,7%	-	-	26 748 223	357,4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>873 034</b>	<b>9,3%</b>	<b>173 715</b>	<b>1,8%</b>	<b>170 841</b>	<b>1,8%</b>	<b>8 173 447</b>	<b>87,0%</b>	<b>9 391 036</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>30 990 449</b>	<b>330,0%</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	845 563	39,5%	293 551	13,7%	(1 376 812)	(64,3%)	2 379 883	111,1%	2 142 185	59,0%
Bulk Water	281 557	20,1%	56 429	4,0%	82 319	5,9%	980 370	70,0%	1 400 676	38,6%
PAYE deductions	15	29,2%	8	14,6%	10	18,8%	20	37,5%	52	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	71 760	80,1%	(1 633)	(1,8%)	6 465	7,2%	13 004	14,5%	89 595	2,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 198 895</b>	<b>33,0%</b>	<b>348 355</b>	<b>9,6%</b>	<b>(1 288 019)</b>	<b>(35,5%)</b>	<b>3 373 277</b>	<b>92,9%</b>	<b>3 632 508</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: NEWCASTLE (KZN252)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>2 705 642</b>	<b>791 762</b>	<b>29,3%</b>	<b>731 880</b>	<b>27,1%</b>	<b>1 523 642</b>	<b>56,3%</b>	<b>706 974</b>	<b>60,4%</b>	<b>3,5%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	1 015 627	283 021	27,9%	241 247	23,8%	524 268	51,6%	219 699	56,1%	9,8%
Service charges - Water	252 276	60 967	24,2%	62 626	24,8%	123 613	49,0%	59 750	49,9%	6,6%
Service charges - Waste Water Management	164 016	37 708	23,0%	37 888	23,1%	75 596	46,1%	35 682	50,4%	6,2%
Service charges - Waste Management	119 286	30 367	25,5%	30 381	25,5%	60 749	50,9%	27 949	49,2%	8,7%
Sale of Goods and Rendering of Services	5 237	1 931	36,9%	1 947	37,2%	3 878	74,0%	2 480	27,7%	(21,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 695	907	24,6%	853	23,1%	1 761	47,7%	714	160,6%	19,5%
Interest earned from Current and Non Current Assets	5 927	2 019	34,1%	2 055	34,7%	4 074	68,7%	1 211	40,3%	69,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 342	3 151	25,5%	3 375	27,3%	6 526	52,9%	2 578	46,2%	30,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 436	689	48,0%	107	7,4%	796	55,4%	235	28,1%	(54,5%)
<b>Non-Exchange Revenue</b>										
Property rates	455 840	115 945	25,4%	116 512	25,6%	232 457	51,0%	107 276	57,2%	8,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 057	994	12,3%	1 919	23,8%	2 912	36,1%	1 242	28,6%	54,4%
Licences or permits	38	15	40,1%	6	15,4%	21	55,5%	7	30,3%	(16,1%)
Transfer and subsidies - Operational	652 424	250 421	38,4%	228 818	35,1%	479 238	73,5%	247 862	77,2%	(7,7%)
Interest	3 336	1 294	38,8%	1 500	45,0%	2 794	83,7%	1 291	80,5%	16,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	2 057	-	2 038	-	4 094	-	-	-	(100,0%)
Gains on disposal of Assets	6 102	256	4,2%	609	10,0%	865	14,2%	(4)	(2,5%)	(15 673,4%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>2 849 756</b>	<b>658 817</b>	<b>23,1%</b>	<b>782 135</b>	<b>27,4%</b>	<b>1 440 952</b>	<b>50,6%</b>	<b>709 691</b>	<b>51,6%</b>	<b>10,2%</b>
Employee related costs	773 264	190 744	24,7%	196 022	25,3%	386 766	50,0%	187 323	48,9%	4,6%
Remuneration of councillors	31 207	7 472	23,9%	15 277	49,0%	22 749	72,9%	8 549	56,9%	78,7%
Bulk purchases - electricity	784 460	176 442	22,5%	184 121	23,5%	360 563	46,0%	160 553	48,7%	14,7%
Inventory consumed	183 946	60 876	33,1%	62 165	33,8%	123 041	66,9%	58 758	81,4%	5,8%
Debt impairment	212 471	-	-	-	-	-	-	4 444	2,2%	(100,0%)
Depreciation and amortisation	396 826	101 051	25,5%	111 230	28,0%	212 282	53,5%	118 251	61,2%	(5,9%)
Interest	25 915	5 406	20,9%	5 406	20,9%	10 811	41,7%	6 324	43,0%	(14,5%)
Contracted services	186 523	59 614	32,0%	134 017	71,9%	193 631	103,8%	90 180	82,8%	48,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 659	25 316	27,0%	27 415	29,3%	52 731	56,3%	5 226	19,3%	424,6%
Operational costs	161 485	31 897	19,8%	46 437	28,8%	78 333	48,5%	70 083	73,8%	(33,7%)
Losses on disposal of Assets	0	-	-	44	14 828,0%	44	14 828,0%	-	-	(100,0%)
Other Losses	-	-	-	0	-	0	-	-	-	(100,0%)
<b>Surplus/(Deficit)</b>	<b>(144 114)</b>	<b>132 945</b>	<b>-</b>	<b>(50 255)</b>	<b>-</b>	<b>82 690</b>	<b>-</b>	<b>(2 717)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	232 168	24 983	10,8%	52 070	22,4%	77 053	33,2%	39 596	33,0%	31,5%
Transfers and subsidies - capital (in-kind)	-	-	-	52	-	52	-	-	-	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>88 054</b>	<b>157 929</b>	<b>-</b>	<b>1 867</b>	<b>-</b>	<b>159 796</b>	<b>-</b>	<b>36 879</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>88 054</b>	<b>157 929</b>	<b>-</b>	<b>1 867</b>	<b>-</b>	<b>159 796</b>	<b>-</b>	<b>36 879</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>88 054</b>	<b>157 929</b>	<b>-</b>	<b>1 867</b>	<b>-</b>	<b>159 796</b>	<b>-</b>	<b>36 879</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>88 054</b>	<b>157 929</b>	<b>-</b>	<b>1 867</b>	<b>-</b>	<b>159 796</b>	<b>-</b>	<b>36 879</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>235 558</b>	<b>24 896</b>	<b>10,6%</b>	<b>48 054</b>	<b>20,4%</b>	<b>72 950</b>	<b>31,0%</b>	<b>41 148</b>	<b>31,3%</b>	<b>16,8%</b>
National Government	231 380	24 575	10,6%	46 372	20,0%	70 947	30,7%	37 690	32,8%	23,0%
Provincial Government	788	186	23,6%	72	9,1%	257	32,7%	426	4,9%	(83,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>232 168</b>	<b>24 761</b>	<b>10,7%</b>	<b>46 444</b>	<b>20,0%</b>	<b>71 204</b>	<b>30,7%</b>	<b>38 116</b>	<b>30,9%</b>	<b>21,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 390	135	4,0%	1 610	47,5%	1 746	51,5%	3 032	35,9%	(46,9%)
<b>Capital Expenditure Functional</b>	<b>235 558</b>	<b>24 896</b>	<b>10,6%</b>	<b>48 054</b>	<b>20,4%</b>	<b>72 950</b>	<b>31,0%</b>	<b>41 148</b>	<b>31,3%</b>	<b>16,8%</b>
<b>Municipal governance and administration</b>	<b>3 900</b>	<b>321</b>	<b>9,2%</b>	<b>922</b>	<b>26,3%</b>	<b>1 243</b>	<b>35,5%</b>	<b>1 987</b>	<b>75,3%</b>	<b>(53,6%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 500	321	9,2%	922	26,3%	1 243	35,5%	1 987	75,3%	(53,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>18 802</b>	<b>1 820</b>	<b>9,7%</b>	<b>3 237</b>	<b>17,2%</b>	<b>5 058</b>	<b>26,9%</b>	<b>4 135</b>	<b>31,7%</b>	<b>(21,7%)</b>
Community and Social Services	378	-	-	142	37,6%	142	37,6%	188	47,7%	(24,4%)
Sport And Recreation	18 424	1 820	9,9%	3 095	16,8%	4 916	26,7%	3 605	30,2%	(14,1%)
Public Safety	-	-	-	-	-	-	-	74	-	(100,0%)
Housing	-	-	-	-	-	-	-	268	53,7%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>73 444</b>	<b>10 895</b>	<b>14,8%</b>	<b>24 734</b>	<b>33,7%</b>	<b>35 629</b>	<b>48,5%</b>	<b>26 095</b>	<b>48,9%</b>	<b>(5,2%)</b>
Planning and Development	250	74	29,8%	28	11,2%	102	41,0%	55	181,9%	(48,7%)
Road Transport	73 194	10 821	14,8%	24 706	33,8%	35 527	48,5%	26 040	48,8%	(5,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>139 812</b>	<b>11 859</b>	<b>8,5%</b>	<b>19 161</b>	<b>13,7%</b>	<b>31 020</b>	<b>22,2%</b>	<b>8 041</b>	<b>19,0%</b>	<b>138,3%</b>
Energy sources	41 300	-	-	8 745	21,2%	8 745	21,2%	2 180	9,2%	301,2%
Water Management	65 790	11 859	18,0%	10 203	15,5%	22 062	33,5%	5 442	26,7%	87,5%
Waste Water Management	32 722	-	-	180	5%	180	5%	419	4,8%	(57,1%)
Waste Management	-	-	-	33	-	33	-	-	-	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>890</b>	<b>20,7%</b>	<b>(100,0%)</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>2 805 732</b>	<b>1 489 490</b>	<b>53,1%</b>	<b>1 171 426</b>	<b>41,8%</b>	<b>2 660 916</b>	<b>94,8%</b>	<b>1 379 262</b>	<b>117,6%</b>	<b>(15,1%)</b>
Property rates	391 927	91 100	23,2%	93 161	23,8%	184 261	47,0%	344 801	177,6%	(73,0%)
Service charges	1 304 866	343 820	26,3%	345 994	26,5%	689 814	52,9%	602 056	95,7%	(42,5%)

Other revenue	229 420	611 132	266.4%	399 603	174.2%	1 010 735	440.6%	92 955	695.4%	329.9%
Transfers and Subsidies - Operational	641 924	374 350	58.3%	255 559	39.8%	629 909	98.1%	302 060	93.5%	(15.4%)
Transfers and Subsidies - Capital	231 668	65 876	28.4%	76 288	32.9%	142 164	61.4%	36 741	84.2%	107.6%
Interest	5 927	3 211	54.2%	822	13.9%	4 033	68.0%	648	43.0%	26.7%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 396 418)</b>	<b>(863 311)</b>	<b>36.0%</b>	<b>(787 132)</b>	<b>32.8%</b>	<b>(1 650 443)</b>	<b>68.9%</b>	<b>(733 745)</b>	<b>84.0%</b>	<b>7.3%</b>
Suppliers and employees	(2 370 504)	(852 100)	35.9%	(776 321)	32.7%	(1 628 421)	68.7%	(717 014)	83.6%	8.3%
Finance charges	(25 915)	(11 211)	43.3%	(10 811)	41.7%	(22 022)	85.0%	(16 731)	110.7%	(35.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>409 313</b>	<b>626 179</b>	<b>153.0%</b>	<b>384 294</b>	<b>93.9%</b>	<b>1 010 473</b>	<b>246.9%</b>	<b>645 518</b>	<b>255.9%</b>	<b>(40.5%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>20 000</b>	<b>5 702</b>	<b>28.5%</b>	<b>712</b>	<b>3.6%</b>	<b>6 414</b>	<b>32.1%</b>	<b>10</b>	<b>,1%</b>	<b>6 841,1%</b>
Proceeds on disposal of PPE	20 000	5 702	28.5%	712	3.6%	6 414	32.1%	10	,1%	6 841,1%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(235 558)</b>	<b>(40 026)</b>	<b>17.0%</b>	<b>(51 054)</b>	<b>21.7%</b>	<b>(91 080)</b>	<b>38.7%</b>	<b>(42 743)</b>	<b>45.5%</b>	<b>19.4%</b>
Capital assets	(235 558)	(40 026)	17.0%	(51 054)	21.7%	(91 080)	38.7%	(42 743)	45.5%	19.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(215 558)</b>	<b>(34 324)</b>	<b>15.9%</b>	<b>(50 342)</b>	<b>23.4%</b>	<b>(84 666)</b>	<b>39.3%</b>	<b>(42 733)</b>	<b>48.3%</b>	<b>17.8%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(36 903)</b>	<b>(10 383)</b>	<b>28.1%</b>	<b>(20 078)</b>	<b>54.4%</b>	<b>(30 461)</b>	<b>82.5%</b>	<b>(14 177)</b>	<b>86.6%</b>	<b>41.6%</b>
Repayment of borrowing	(36 903)	(10 383)	28.1%	(20 078)	54.4%	(30 461)	82.5%	(14 177)	86.6%	41.6%
<b>Net Cash from/(used) Financing Activities</b>	<b>(36 903)</b>	<b>(10 383)</b>	<b>28.1%</b>	<b>(20 078)</b>	<b>54.4%</b>	<b>(30 461)</b>	<b>82.5%</b>	<b>(14 177)</b>	<b>86.6%</b>	<b>41.6%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>156 852</b>	<b>581 472</b>	<b>370.7%</b>	<b>313 874</b>	<b>200.1%</b>	<b>895 346</b>	<b>570.8%</b>	<b>588 608</b>	<b>394.2%</b>	<b>(46.7%)</b>
Cash/cash equivalents at the year begin:	224 440	84 522	37.7%	666 944	297.2%	84 522	37.7%	564 834	45.3%	18.1%
Cash/cash equivalents at the year end:	381 292	666 944	174.9%	980 818	257.2%	980 818	257.2%	1 153 442	328.0%	(15.0%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	25 275	3.2%	13 505	1.7%	14 088	1.8%	729 084	93.2%	781 952	32.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 536	58.3%	4 603	5.8%	2 249	2.8%	26 385	33.1%	79 773	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 563	8.6%	10 574	2.8%	9 709	2.6%	325 565	86.0%	378 411	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 849	1.9%	9 618	1.3%	9 222	1.3%	680 349	95.4%	713 038	30.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 881	3.4%	6 895	1.8%	6 832	1.8%	357 239	93.1%	383 847	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	639	6.9%	318	3.4%	444	4.8%	7 830	84.8%	9 230	4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 212	3.7%	852	2.6%	796	2.4%	29 979	91.3%	32 839	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 213)	356.3%	1 593	(29.6%)	179	(3.3%)	12 049	(223.5%)	(5 382)	(2%)	-	-	-	-
<b>Total By Income Source</b>	<b>113 742</b>	<b>4.8%</b>	<b>47 958</b>	<b>2.0%</b>	<b>43 518</b>	<b>1.8%</b>	<b>2 168 480</b>	<b>91.4%</b>	<b>2 373 698</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 239	5.5%	3 065	13.6%	1 147	5.1%	17 069	75.8%	22 520	9%	-	-	-	-
Commercial	40 454	23.8%	6 945	4.1%	4 984	2.9%	117 804	69.2%	170 187	7.2%	-	-	-	-
Households	72 048	3.3%	37 943	1.7%	37 382	1.7%	2 033 498	93.2%	2 180 871	91.9%	-	-	-	-
Other	1	.8%	5	4.1%	5	3.9%	109	91.1%	120	-	-	-	-	-
<b>Total By Customer Group</b>	<b>113 742</b>	<b>4.8%</b>	<b>47 958</b>	<b>2.0%</b>	<b>43 518</b>	<b>1.8%</b>	<b>2 168 480</b>	<b>91.4%</b>	<b>2 373 698</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	68 196	11.5%	74 158	12.5%	66 545	11.2%	386 282	64.9%	595 180	65.3%
Bulk Water	21 493	6.9%	21 471	6.9%	22 689	7.2%	247 627	79.0%	313 279	34.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	182	46.2%	-	-	-	-	212	53.8%	394	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	397	15.9%	-	-	-	-	2 095	84.1%	2 492	3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>90 267</b>	<b>9.9%</b>	<b>95 629</b>	<b>10.5%</b>	<b>89 233</b>	<b>9.8%</b>	<b>636 216</b>	<b>69.8%</b>	<b>911 345</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Zamokwabe Wesley Moneka	034 328 7750
Chief Financial Officer	Mrs Pearl Hlangwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMHLATHUZE (KZN282)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>5 862 917</b>	<b>1 576 343</b>	<b>26,9%</b>	<b>1 415 898</b>	<b>24,2%</b>	<b>2 992 241</b>	<b>51,0%</b>	<b>1 294 058</b>	<b>50,7%</b>	<b>9,4%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	2 647 660	688 627	26,0%	564 717	21,3%	1 253 345	47,3%	537 047	47,3%	5,2%
Service charges - Water	636 791	136 323	21,7%	156 211	24,5%	294 533	46,1%	139 300	42,7%	12,1%
Service charges - Waste Water Management	141 541	37 392	26,4%	38 313	27,1%	75 705	53,5%	33 702	50,6%	13,7%
Service charges - Waste Management	127 626	33 585	26,3%	33 745	26,4%	67 330	52,8%	31 763	51,8%	6,2%
Sale of Goods and Rendering of Services	72 919	10 238	14,0%	20 100	27,6%	30 337	41,6%	3 610	24,5%	456,7%
Agency services	8 365	847	10,1%	1 848	22,1%	2 695	32,2%	2 819	50,9%	(34,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	73	247,5%	339	1 152,8%	412	1 400,4%	1	5,6%	22 661,9%
Interest earned from Current and Non Current Assets	45 000	8 546	19,0%	9 234	20,5%	17 780	39,5%	9 981	40,7%	(7,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 924	555	19,0%	574	19,6%	1 129	38,6%	646	50,5%	(11,0%)
Rental from Fixed Assets	19 839	3 070	15,5%	4 338	21,9%	7 408	37,3%	3 538	32,0%	22,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 824	5 725	36,2%	2 833	17,9%	8 558	54,1%	4 909	84,7%	(42,3%)
<b>Non-Exchange Revenue</b>										
Property rates	840 481	244 623	29,1%	214 151	25,5%	458 774	54,6%	171 752	52,5%	24,7%
Surcharges and Taxes	7 886	607	7,7%	3 827	48,5%	4 434	56,2%	1 330	43,5%	187,7%
Fines, penalties and forfeits	5 526	1 809	32,7%	833	15,1%	2 642	47,8%	877	24,3%	(5,0%)
Licences or permits	3 632	974	26,8%	1 051	28,9%	2 025	55,8%	885	49,9%	18,7%
Transfer and subsidies - Operational	621 195	246 949	39,8%	209 680	33,8%	456 629	73,5%	198 309	73,8%	5,7%
Interest	1 870	518	27,7%	162	8,6%	680	36,4%	464	126,9%	(65,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	5 300	-	(100,0%)
Other Gains	661 816	153 883	23,3%	153 943	23,3%	307 826	46,5%	147 824	51,6%	4,1%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>6 008 928</b>	<b>1 428 323</b>	<b>23,8%</b>	<b>1 435 648</b>	<b>23,9%</b>	<b>2 863 971</b>	<b>47,7%</b>	<b>1 375 947</b>	<b>51,5%</b>	<b>4,3%</b>
Employee related costs	1 328 011	292 904	22,1%	306 585	23,1%	599 489	45,1%	299 070	45,4%	2,5%
Remuneration of councillors	41 753	8 509	20,4%	8 990	21,5%	17 499	41,9%	9 170	48,3%	(2,0%)
Bulk purchases - electricity	2 034 474	488 555	24,0%	442 318	21,7%	930 873	45,8%	399 692	52,7%	10,7%
Inventory consumed	444 991	114 427	25,7%	140 549	31,6%	254 976	57,3%	118 820	48,8%	18,3%
Debt impairment	225 087	54 739	24,3%	54 739	24,3%	109 478	48,6%	57 408	41,8%	(4,6%)
Depreciation and amortisation	342 632	90 072	26,3%	90 136	26,3%	180 208	52,6%	88 103	57,5%	2,3%
Interest	191 420	48 655	25,4%	43 635	22,8%	92 289	48,2%	49 071	53,1%	(11,1%)
Contracted services	492 958	76 701	15,6%	144 945	29,4%	221 646	45,0%	139 073	56,7%	4,2%
Transfers and subsidies	7 293	652	8,9%	118	1,6%	770	10,6%	139	3,7%	(15,0%)
Irrecoverable debts written off	-	24 649	-	3 843	-	28 492	-	2 742	-	40,2%
Operational costs	426 930	100 925	23,6%	88 343	20,7%	189 267	44,3%	93 076	48,0%	(5,1%)
Losses on disposal of Assets	-	-	-	591	-	591	-	-	-	(100,0%)
Other Losses	473 380	127 535	26,9%	110 856	23,4%	238 391	50,4%	119 583	67,8%	(7,3%)
<b>Surplus/(Deficit)</b>	<b>(146 012)</b>	<b>148 020</b>	<b>-</b>	<b>(19 750)</b>	<b>-</b>	<b>128 270</b>	<b>-</b>	<b>(81 889)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	227 359	25 884	11,4%	83 164	36,6%	109 048	48,0%	44 998	62,1%	84,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>81 347</b>	<b>173 904</b>	<b>-</b>	<b>63 414</b>	<b>-</b>	<b>237 318</b>	<b>-</b>	<b>(36 892)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>81 347</b>	<b>173 904</b>	<b>-</b>	<b>63 414</b>	<b>-</b>	<b>237 318</b>	<b>-</b>	<b>(36 892)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>81 347</b>	<b>173 904</b>	<b>-</b>	<b>63 414</b>	<b>-</b>	<b>237 318</b>	<b>-</b>	<b>(36 892)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>81 347</b>	<b>173 904</b>	<b>-</b>	<b>63 414</b>	<b>-</b>	<b>237 318</b>	<b>-</b>	<b>(36 892)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>457 359</b>	<b>59 875</b>	<b>13,1%</b>	<b>103 725</b>	<b>22,7%</b>	<b>163 599</b>	<b>35,8%</b>	<b>142 917</b>	<b>45,8%</b>	<b>(27,4%)</b>
National Government	227 359	22 508	9,9%	86 642	38,1%	109 150	48,0%	47 261	59,5%	83,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	227 359	22 508	9,9%	86 642	38,1%	109 150	48,0%	47 261	59,5%	83,3%
Borrowing	210 000	36 002	17,1%	12 030	5,7%	48 033	22,9%	94 458	39,1%	(87,3%)
Internally generated funds	20 000	1 365	6,8%	5 053	25,3%	6 417	32,1%	1 198	12,7%	321,9%
<b>Capital Expenditure Functional</b>	<b>457 359</b>	<b>59 875</b>	<b>13,1%</b>	<b>103 725</b>	<b>22,7%</b>	<b>163 599</b>	<b>35,8%</b>	<b>142 917</b>	<b>45,8%</b>	<b>(27,4%)</b>
<b>Municipal governance and administration</b>	<b>23 812</b>	<b>1 384</b>	<b>5,8%</b>	<b>4 176</b>	<b>17,5%</b>	<b>5 560</b>	<b>23,3%</b>	<b>5 118</b>	<b>8,7%</b>	<b>(18,4%)</b>
Executive and Council	23 812	1 384	5,8%	4 176	17,5%	5 560	23,3%	5 108	8,7%	(18,3%)
Finance and administration	-	-	-	-	-	-	-	10	27,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>41 414</b>	<b>441</b>	<b>1,1%</b>	<b>2 425</b>	<b>5,9%</b>	<b>2 866</b>	<b>6,9%</b>	<b>867</b>	<b>39,7%</b>	<b>179,8%</b>
Community and Social Services	8 878	441	5,0%	2 309	26,0%	2 750	31,0%	10	2,7%	23 219,9%
Sport And Recreation	28 923	-	-	116	0,4%	116	0,4%	857	65,3%	(86,4%)
Public Safety	813	-	-	-	-	-	-	-	-	-
Housing	2 801	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>95 841</b>	<b>10 460</b>	<b>10,9%</b>	<b>14 843</b>	<b>15,5%</b>	<b>25 303</b>	<b>26,4%</b>	<b>38 698</b>	<b>70,0%</b>	<b>(61,6%)</b>
Planning and Development	43 000	-	-	8 500	19,8%	8 500	19,8%	3 258	19,0%	160,9%
Road Transport	52 508	10 460	19,9%	6 343	12,1%	16 803	32,0%	35 440	96,1%	(82,1%)
Environmental Protection	333	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>294 607</b>	<b>39 246</b>	<b>13,3%</b>	<b>81 816</b>	<b>27,8%</b>	<b>121 062</b>	<b>41,1%</b>	<b>93 018</b>	<b>45,6%</b>	<b>(12,0%)</b>
Energy sources	49 111	-	-	9 614	19,6%	9 614	19,6%	118	3,0%	8 018,9%
Water Management	178 662	25 633	14,3%	52 184	29,2%	77 817	43,6%	69 719	49,7%	(25,2%)
Waste Water Management	59 349	13 613	22,9%	17 568	29,6%	31 181	52,5%	23 180	91,0%	(24,2%)
Waste Management	7 484	-	-	2 449	32,7%	2 449	32,7%	-	-	(100,0%)
<b>Other</b>	<b>1 685</b>	<b>8 343</b>	<b>495,1%</b>	<b>466</b>	<b>27,6%</b>	<b>8 809</b>	<b>522,7%</b>	<b>5 216</b>	<b>42,1%</b>	<b>(91,1%)</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>5 649 077</b>	<b>1 600 187</b>	<b>28,3%</b>	<b>1 448 071</b>	<b>25,6%</b>	<b>3 048 259</b>	<b>54,0%</b>	<b>1 364 880</b>	<b>55,4%</b>	<b>6,1%</b>
Property rates	792 840	195 473	24,7%	181 403	22,9%	376 876	47,5%	160 312	41,1%	13,2%
Service charges	3 887 673	932 150	24,0%	890 682	22,9%	1 822 832	46,9%	751 421	43,1%	18,5%

Other revenue	75 010	68 332	91,1%	99 235	132,3%	167 567	223,4%	178 668	649,8%	(44,5%)
Transfers and Subsidies - Operational	621 195	248 263	40,0%	210 715	33,9%	458 978	73,9%	200 011	74,1%	5,4%
Transfers and Subsidies - Capital	227 359	151 227	66,5%	60 811	26,7%	212 038	93,3%	65 449	76,4%	(7,1%)
Interest	45 000	4 743	10,5%	5 225	11,6%	9 968	22,2%	9 019	30,7%	(42,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(5 057 022)</b>	<b>(1 261 867)</b>	<b>25,0%</b>	<b>(1 368 703)</b>	<b>27,1%</b>	<b>(2 630 570)</b>	<b>52,0%</b>	<b>(1 261 235)</b>	<b>56,6%</b>	<b>8,5%</b>
Suppliers and employees	(4 858 308)	(1 261 867)	26,0%	(1 279 291)	26,3%	(2 541 157)	52,3%	(1 166 278)	56,8%	9,7%
Finance charges	(191 420)	-	-	(89 413)	46,7%	(89 413)	46,7%	(94 957)	53,1%	(5,8%)
Transfers and grants	(7 293)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>592 056</b>	<b>338 321</b>	<b>57,1%</b>	<b>79 368</b>	<b>13,4%</b>	<b>417 688</b>	<b>70,5%</b>	<b>103 646</b>	<b>47,7%</b>	<b>(23,4%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(525 963)</b>	<b>(132 715)</b>	<b>25,2%</b>	<b>(123 346)</b>	<b>23,5%</b>	<b>(256 061)</b>	<b>48,7%</b>	<b>(168 260)</b>	<b>51,9%</b>	<b>(26,7%)</b>
Capital assets	(525 963)	(132 715)	25,2%	(123 346)	23,5%	(256 061)	48,7%	(168 260)	51,9%	(26,7%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(525 963)</b>	<b>(132 715)</b>	<b>25,2%</b>	<b>(123 346)</b>	<b>23,5%</b>	<b>(256 061)</b>	<b>48,7%</b>	<b>(168 260)</b>	<b>51,9%</b>	<b>(26,7%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>210 000</b>	<b>-</b>	<b>-</b>	<b>210 000</b>	<b>100,0%</b>	<b>210 000</b>	<b>100,0%</b>	<b>-</b>	<b>52,6%</b>	<b>(100,0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	210 000	-	-	210 000	100,0%	210 000	100,0%	-	52,6%	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(218 413)</b>	<b>-</b>	<b>-</b>	<b>(110 315)</b>	<b>50,5%</b>	<b>(110 315)</b>	<b>50,5%</b>	<b>(96 412)</b>	<b>53,0%</b>	<b>14,4%</b>
Repayment of borrowing	(218 413)	-	-	(110 315)	50,5%	(110 315)	50,5%	(96 412)	53,0%	14,4%
<b>Net Cash from/(used) Financing Activities</b>	<b>(8 413)</b>	<b>-</b>	<b>-</b>	<b>99 685</b>	<b>(1 184,9%)</b>	<b>99 685</b>	<b>(1 184,9%)</b>	<b>(96 412)</b>	<b>52,3%</b>	<b>(203,4%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>57 680</b>	<b>205 606</b>	<b>356,5%</b>	<b>55 706</b>	<b>96,6%</b>	<b>261 312</b>	<b>453,0%</b>	<b>(161 027)</b>	<b>37,4%</b>	<b>(134,6%)</b>
Cash/cash equivalents at the year begin:	147 424	249 473	169,2%	456 563	309,7%	249 473	169,2%	506 763	77,3%	(9,9%)
Cash/cash equivalents at the year end:	205 104	456 563	222,6%	512 270	249,8%	512 270	249,8%	345 736	68,4%	48,2%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	100 951	31,7%	7 537	2,4%	6 977	2,2%	202 817	63,7%	318 283	30,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	246 764	86,7%	5 602	2,0%	2 634	9%	29 509	10,4%	284 510	27,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	84 326	30,9%	14 885	5,5%	8 920	3,3%	164 931	60,4%	273 062	26,2%	4 674	1,7%	-	-
Receivables from Exchange Transactions - Waste Water Management	35 053	56,6%	2 208	3,6%	1 803	2,9%	22 836	36,9%	61 900	5,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 624	34,5%	1 968	6,4%	1 754	5,7%	16 466	53,4%	30 812	3,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 748	6,9%	1 850	3,4%	4 347	8,0%	44 303	81,7%	54 248	5,2%	-	-	-	-
Interest on Arrear Debtor Accounts	384	14,0%	20	,7%	31	1,1%	2 302	84,1%	2 736	,3%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 452	13,6%	632	3,5%	894	5,0%	14 013	77,9%	17 992	1,7%	19 658	109,3%	-	-
<b>Total By Income Source</b>	<b>484 302</b>	<b>46,4%</b>	<b>34 703</b>	<b>3,3%</b>	<b>27 360</b>	<b>2,6%</b>	<b>497 178</b>	<b>47,6%</b>	<b>1 043 543</b>	<b>100,0%</b>	<b>24 332</b>	<b>2,3%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	179 923	53,7%	11 701	3,5%	6 922	2,1%	136 232	40,7%	334 778	32,1%	-	-	-	-
Commercial	233 817	63,1%	8 762	2,4%	8 948	2,4%	119 160	32,1%	370 686	35,5%	24 332	6,6%	-	-
Households	68 937	21,5%	13 109	4,1%	9 907	3,1%	228 056	71,3%	320 009	30,7%	-	-	-	-
Other	1 625	9,0%	1 132	6,3%	1 583	8,8%	13 730	76,0%	18 069	1,7%	-	-	-	-
<b>Total By Customer Group</b>	<b>484 302</b>	<b>46,4%</b>	<b>34 703</b>	<b>3,3%</b>	<b>27 360</b>	<b>2,6%</b>	<b>497 178</b>	<b>47,6%</b>	<b>1 043 543</b>	<b>100,0%</b>	<b>24 332</b>	<b>2,3%</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	167 082	100,0%	-	-	-	-	-	-	167 082	80,2%
Bulk Water	26 528	100,0%	-	-	-	-	-	-	26 528	12,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 847	100,0%	-	-	-	-	-	-	14 847	7,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>208 457</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208 457</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**LIMPOPO: POLOKWANE (LIM354)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>5 850 979</b>	<b>1 620 326</b>	<b>27,7%</b>	<b>1 470 332</b>	<b>25,1%</b>	<b>3 090 658</b>	<b>52,8%</b>	<b>1 347 716</b>	<b>52,9%</b>	<b>9,1%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	2 226 730	451 400	20,3%	421 939	18,9%	873 339	39,2%	391 282	38,0%	7,8%
Service charges - Water	424 132	84 206	19,9%	66 732	15,7%	150 938	35,6%	60 596	33,8%	10,1%
Service charges - Waste Water Management	165 527	46 835	28,3%	48 460	29,3%	95 295	57,6%	44 785	58,4%	8,2%
Service charges - Waste Management	159 147	43 559	27,4%	43 647	27,4%	87 206	54,8%	40 095	54,4%	8,9%
Sale of Goods and Rendering of Services	22 289	7 437	33,4%	506	2,3%	7 943	35,6%	5 096	98,0%	(90,1%)
Agency services	35 475	5 777	16,3%	6 295	17,7%	12 071	34,0%	6 025	36,0%	4,5%
Interest	0	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	99 384	18 205	18,3%	18 614	18,7%	36 819	37,0%	20 300	46,3%	(8,3%)
Interest earned from Current and Non Current Assets	52 986	23 466	44,3%	18 557	35,0%	42 023	79,3%	17 370	80,5%	6,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 125	18 248	95,4%	9 193	48,1%	27 441	143,5%	10 116	117,0%	(9,1%)
Licence and permits	16 179	17 324	107,1%	12 145	75,1%	29 469	182,1%	2 173	111,6%	458,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	25 667	7 502	29,2%	6 337	24,7%	13 840	53,9%	4 536	14,4%	39,7%
<b>Non-Exchange Revenue</b>										
Property rates	669 774	185 487	27,7%	186 515	27,8%	372 002	55,5%	174 497	55,3%	6,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	46 801	5 840	12,5%	3 759	8,0%	9 999	20,5%	7 396	38,4%	(49,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 862 915	690 698	37,1%	613 182	32,9%	1 303 879	70,0%	548 765	72,1%	11,7%
Interest	24 846	14 344	57,7%	14 450	58,2%	28 794	115,9%	14 685	124,6%	(1,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>5 724 364</b>	<b>1 180 139</b>	<b>20,6%</b>	<b>1 489 242</b>	<b>26,0%</b>	<b>2 669 381</b>	<b>46,6%</b>	<b>1 283 567</b>	<b>52,5%</b>	<b>16,0%</b>
Employee related costs	1 374 637	287 388	20,9%	291 685	21,2%	579 072	42,1%	285 493	40,8%	2,2%
Remuneration of councillors	66 479	15 802	23,8%	15 819	23,8%	31 621	47,6%	41 468	109,8%	(61,9%)
Bulk purchases - electricity	1 469 753	288 177	19,6%	395 660	26,9%	683 837	46,5%	169 513	42,1%	133,4%
Inventory consumed	344 497	48 134	14,0%	55 917	16,2%	104 051	30,2%	59 502	43,8%	(6,0%)
Debt impairment	280 169	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	407 814	233 333	57,2%	231 001	56,6%	464 333	113,9%	292 605	150,8%	(21,1%)
Interest	40 124	2 953	7,4%	-	-	2 953	7,4%	-	7,5%	-
Contracted services	1 269 378	204 886	16,1%	403 160	31,8%	608 046	47,9%	323 201	58,3%	24,7%
Transfers and subsidies	60 480	4 063	6,7%	5 133	8,5%	9 196	15,2%	4 999	96,3%	2,7%
Irrecoverable debts written off	-	(233)	-	233	-	0	-	32 577	53,3%	(99,3%)
Operational costs	411 033	95 637	23,3%	90 634	22,1%	186 271	45,3%	74 095	41,4%	22,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	114	-	(100,0%)
<b>Surplus/(Deficit)</b>	<b>126 616</b>	<b>440 187</b>	<b>-</b>	<b>(18 910)</b>	<b>-</b>	<b>421 277</b>	<b>-</b>	<b>64 149</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	595 575	95 611	16,1%	192 287	32,3%	287 898	48,3%	202 651	41,8%	(5,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>722 190</b>	<b>535 798</b>	<b>-</b>	<b>173 377</b>	<b>-</b>	<b>709 175</b>	<b>-</b>	<b>266 800</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>722 190</b>	<b>535 798</b>	<b>-</b>	<b>173 377</b>	<b>-</b>	<b>709 175</b>	<b>-</b>	<b>266 800</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>722 190</b>	<b>535 798</b>	<b>-</b>	<b>173 377</b>	<b>-</b>	<b>709 175</b>	<b>-</b>	<b>266 800</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>722 190</b>	<b>535 798</b>	<b>-</b>	<b>173 377</b>	<b>-</b>	<b>709 175</b>	<b>-</b>	<b>266 800</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>716 061</b>	<b>99 404</b>	<b>13,9%</b>	<b>245 584</b>	<b>34,3%</b>	<b>344 988</b>	<b>48,2%</b>	<b>229 306</b>	<b>44,0%</b>	<b>7,1%</b>
National Government	517 891	83 242	16,1%	164 519	31,8%	247 761	47,8%	177 986	42,2%	(7,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>517 891</b>	<b>83 242</b>	<b>16,1%</b>	<b>164 519</b>	<b>31,8%</b>	<b>247 761</b>	<b>47,8%</b>	<b>177 986</b>	<b>42,2%</b>	<b>(7,6%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	198 169	16 162	8,2%	81 065	40,9%	97 227	49,1%	51 321	49,5%	58,0%
<b>Capital Expenditure Functional</b>	<b>716 061</b>	<b>99 404</b>	<b>13,9%</b>	<b>245 584</b>	<b>34,3%</b>	<b>344 988</b>	<b>48,2%</b>	<b>229 306</b>	<b>44,0%</b>	<b>7,1%</b>
<b>Municipal governance and administration</b>	<b>61 223</b>	<b>2 200</b>	<b>3,6%</b>	<b>18 479</b>	<b>30,2%</b>	<b>20 679</b>	<b>33,8%</b>	<b>7 605</b>	<b>27,9%</b>	<b>143,0%</b>
Executive and Council	61 223	2 200	3,6%	18 479	30,2%	20 679	33,8%	7 605	27,9%	143,0%
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>84 832</b>	<b>6 849</b>	<b>8,1%</b>	<b>31 738</b>	<b>37,4%</b>	<b>38 587</b>	<b>45,5%</b>	<b>10 821</b>	<b>21,3%</b>	<b>193,3%</b>
Community and Social Services	9 917	-	-	3 708	37,4%	3 708	37,4%	481	2,2%	670,4%
Sport And Recreation	74 915	6 849	9,1%	28 030	37,4%	34 878	46,6%	10 339	27,0%	171,1%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>122 155</b>	<b>31 310</b>	<b>25,6%</b>	<b>34 768</b>	<b>28,5%</b>	<b>66 078</b>	<b>54,1%</b>	<b>107 877</b>	<b>53,1%</b>	<b>(67,8%)</b>
Planning and Development	6 000	-	-	-	-	-	-	8 277	47,2%	(100,0%)
Road Transport	116 155	31 310	27,0%	34 768	29,9%	66 078	56,9%	99 600	53,4%	(65,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>447 851</b>	<b>59 044</b>	<b>13,2%</b>	<b>160 600</b>	<b>35,9%</b>	<b>219 644</b>	<b>49,0%</b>	<b>103 004</b>	<b>44,2%</b>	<b>55,9%</b>
Energy sources	93 586	666	0,7%	16 605	17,7%	17 272	18,5%	3 996	8,8%	315,5%
Water Management	251 403	41 273	16,4%	105 820	42,1%	147 093	58,5%	54 387	44,2%	94,6%
Waste Water Management	70 940	16 564	23,3%	24 735	34,9%	41 299	58,2%	41 918	93,7%	(41,0%)
Waste Management	31 922	541	1,7%	13 440	42,1%	13 981	43,8%	2 702	9,7%	397,4%
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>6 098 014</b>	<b>2 031 837</b>	<b>33,3%</b>	<b>1 756 692</b>	<b>28,8%</b>	<b>3 788 529</b>	<b>62,1%</b>	<b>1 705 642</b>	<b>62,1%</b>	<b>3,0%</b>
Property rates	589 401	161 209	27,4%	177 994	30,2%	339 203	57,6%	188 465	58,9%	(5,6%)
Service charges	2 618 473	666 327	25,4%	665 825	25,4%	1 332 152	50,9%	665 407	53,9%	,1%

Other revenue	275 056	85 187	31,0%	85 646	31,1%	170 833	62,1%	40 107	66,3%	113,5%
Transfers and Subsidies - Operational	1 862 915	779 833	41,9%	615 680	33,0%	1 395 513	74,9%	536 194	73,4%	14,8%
Transfers and Subsidies - Capital	595 575	302 664	50,8%	174 056	29,2%	476 720	80,0%	251 688	68,7%	(30,8%)
Interest	156 594	36 617	23,4%	37 491	23,9%	74 108	47,3%	23 780	34,5%	57,7%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(5 356 342)</b>	<b>(1 282 310)</b>	<b>23,9%</b>	<b>(1 332 783)</b>	<b>24,9%</b>	<b>(2 615 092)</b>	<b>48,8%</b>	<b>(1 204 301)</b>	<b>49,5%</b>	<b>10,7%</b>
Suppliers and employees	(5 260 768)	(1 246 716)	23,7%	(1 327 649)	25,2%	(2 574 365)	48,9%	(1 199 262)	49,1%	10,7%
Finance charges	(38 118)	(31 531)	82,7%	-	-	(31 531)	82,7%	-	-	84,9%
Transfers and grants	(57 456)	(4 063)	7,1%	(5 133)	8,9%	(9 196)	16,0%	(5 039)	101,3%	1,9%
<b>Net Cash from/(used) Operating Activities</b>	<b>741 672</b>	<b>749 527</b>	<b>101,1%</b>	<b>423 910</b>	<b>57,2%</b>	<b>1 173 437</b>	<b>158,2%</b>	<b>501 341</b>	<b>135,5%</b>	<b>(15,4%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>192</b>	<b>1</b>	<b>,5%</b>	<b>1</b>	<b>,7%</b>	<b>2</b>	<b>1,2%</b>	<b>3</b>	<b>60,5%</b>	<b>(53,8%)</b>
Proceeds on disposal of PPE	192	1	,5%	1	,7%	2	1,2%	3	60,5%	(53,8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(680 258)</b>	<b>(169 934)</b>	<b>25,0%</b>	<b>(267 015)</b>	<b>39,3%</b>	<b>(436 949)</b>	<b>64,2%</b>	<b>(242 317)</b>	<b>54,1%</b>	<b>10,2%</b>
Capital assets	(680 258)	(169 934)	25,0%	(267 015)	39,3%	(436 949)	64,2%	(242 317)	54,1%	10,2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(680 066)</b>	<b>(169 933)</b>	<b>25,0%</b>	<b>(267 014)</b>	<b>39,3%</b>	<b>(436 947)</b>	<b>64,3%</b>	<b>(242 314)</b>	<b>54,1%</b>	<b>10,2%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>61 606</b>	<b>579 594</b>	<b>940,8%</b>	<b>156 896</b>	<b>254,7%</b>	<b>736 490</b>	<b>1 195,5%</b>	<b>259 027</b>	<b>1 459,8%</b>	<b>(39,4%)</b>
Cash/cash equivalents at the year begin:	229 950	708 477	308,1%	1 288 071	560,2%	708 477	308,1%	783 782	186,2%	64,3%
Cash/cash equivalents at the year end:	291 556	1 288 071	441,8%	1 444 967	495,6%	1 444 967	495,6%	1 042 809	448,9%	38,6%

#### 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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	26 498	8,5%	8 377	2,7%	7 372	2,4%	268 623	86,4%	310 870	14,6%	(40 641)	(13,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	89 874	33,7%	16 644	6,2%	9 876	3,7%	150 471	56,4%	266 866	12,5%	(5 848)	(2,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	55 907	9,9%	21 012	3,7%	15 308	2,7%	473 718	83,7%	565 945	26,5%	(25 418)	(4,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	16 753	10,7%	7 327	4,7%	5 254	3,4%	126 873	81,2%	156 207	7,3%	(4 732)	(3,0%)	-	-
Receivables from Exchange Transactions - Waste Management	15 319	8,4%	7 129	3,9%	5 164	2,8%	155 264	84,9%	182 876	8,6%	(4 325)	(2,4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	103	100,0%	103	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 716	2,2%	11 535	2,2%	11 243	2,2%	487 617	93,4%	522 112	24,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 096	3,9%	4 845	3,7%	3 571	2,8%	115 916	89,6%	129 428	6,1%	(6 667)	(5,2%)	-	-
<b>Total By Income Source</b>	<b>221 163</b>	<b>10,4%</b>	<b>76 868</b>	<b>3,6%</b>	<b>57 791</b>	<b>2,7%</b>	<b>1 778 585</b>	<b>83,3%</b>	<b>2 134 408</b>	<b>100,0%</b>	<b>(87 631)</b>	<b>(4,1%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	25 940	7,6%	9 417	2,8%	8 563	2,5%	296 983	87,1%	340 904	16,0%	(6 416)	(1,9%)	-	-
Commercial	95 302	22,6%	19 852	4,7%	13 896	3,3%	292 785	69,4%	421 835	19,8%	(4 446)	(1,1%)	-	-
Households	99 921	7,3%	47 599	3,5%	35 332	2,6%	1 188 816	86,7%	1 371 669	64,3%	(76 769)	(5,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>221 163</b>	<b>10,4%</b>	<b>76 868</b>	<b>3,6%</b>	<b>57 791</b>	<b>2,7%</b>	<b>1 778 585</b>	<b>83,3%</b>	<b>2 134 408</b>	<b>100,0%</b>	<b>(87 631)</b>	<b>(4,1%)</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	107 806	100,0%	-	-	-	-	-	-	107 806	72,2%
Bulk Water	32 768	100,0%	-	-	-	-	-	-	32 768	22,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 662	100,0%	-	-	-	-	-	-	8 662	5,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>149 237</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>149 237</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: GOVAN MBEKI (MP307)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>3 359 877</b>	<b>937 032</b>	<b>27,9%</b>	<b>875 243</b>	<b>26,0%</b>	<b>1 812 275</b>	<b>53,9%</b>	<b>739 526</b>	<b>46,0%</b>	<b>18,4%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	994 107	276 000	27,8%	233 499	23,5%	509 410	51,2%	187 050	38,5%	24,8%
Service charges - Water	714 065	163 011	22,8%	189 920	26,6%	351 932	49,3%	124 091	35,4%	52,2%
Service charges - Waste Water Management	182 706	40 175	22,0%	41 764	22,9%	81 939	44,8%	40 726	44,6%	2,6%
Service charges - Waste Management	180 036	48 583	27,0%	52 839	29,3%	101 422	56,3%	38 945	43,2%	35,7%
Sale of Goods and Rendering of Services	7 832	1 647	21,0%	2 024	25,8%	3 671	46,9%	2 450	57,8%	(17,4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	223 921	56 407	25,2%	58 242	26,0%	114 649	51,2%	57 859	57,0%	7%
Interest earned from Current and Non Current Assets	15 943	1 242	7,8%	1 167	7,3%	2 409	15,1%	1 613	19,9%	(27,7%)
Dividends	26	-	-	-	-	-	-	-	683,1%	-
Rent on Land	4	-	-	0	2,1%	0	2,1%	-	-	(100,0%)
Rental from Fixed Assets	10 918	2 396	21,9%	7 510	68,8%	9 906	90,7%	2 152	71,8%	249,0%
Licence and permits	-	4	-	-	-	4	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 567	393	6,0%	393	6,0%	786	12,0%	295	16,9%	33,2%
<b>Non-Exchange Revenue</b>										
Property rates	456 203	113 901	25,0%	114 451	25,1%	228 351	50,1%	98 052	43,8%	16,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 536	2 331	11,9%	1 841	9,4%	4 173	21,4%	2 273	22,9%	(19,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 875	222 823	42,6%	164 939	31,5%	387 762	74,2%	170 590	74,6%	(3,3%)
Interest	22 620	8 119	35,9%	7 743	34,2%	15 862	70,1%	8 364	78,3%	(7,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	5 066	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3 788 023</b>	<b>916 298</b>	<b>24,2%</b>	<b>874 677</b>	<b>23,1%</b>	<b>1 790 976</b>	<b>47,3%</b>	<b>712 512</b>	<b>40,9%</b>	<b>22,8%</b>
Employment related costs	800 000	197 549	24,7%	197 307	24,7%	394 856	49,4%	185 207	45,1%	6,5%
Remuneration of councillors	37 005	7 928	21,4%	8 148	22,0%	16 076	43,4%	8 996	47,1%	(9,4%)
Bulk purchases - electricity	828 130	336 536	40,6%	230 214	27,8%	566 750	68,4%	173 133	71,3%	33,0%
Inventory consumed	576 933	159 579	27,7%	155 699	27,0%	315 278	54,6%	106 372	47,9%	46,4%
Debt impairment	526 975	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	152 108	28 572	18,8%	27 359	18,0%	55 931	36,8%	29 205	37,2%	(6,3%)
Interest	177 400	82 616	46,6%	93 325	52,6%	175 941	99,2%	43 410	65,3%	115,0%
Contracted services	400 000	55 760	13,9%	71 061	17,8%	126 821	31,7%	113 050	51,2%	(37,1%)
Transfers and subsidies	-	7 545	-	1 947	-	9 492	-	9 109	66,0%	(78,6%)
Irrecoverable debts written off	126 727	13 583	10,7%	51 620	40,7%	65 203	51,5%	-	-	(100,0%)
Operational costs	162 744	26 632	16,4%	37 996	23,3%	64 628	39,7%	38 970	39,6%	(2,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	5 059	-	(100,0%)
<b>Surplus/(Deficit)</b>	<b>(428 146)</b>	<b>20 733</b>	<b>-</b>	<b>566</b>	<b>-</b>	<b>21 299</b>	<b>-</b>	<b>27 015</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	110 975	25 589	23,1%	46 809	42,2%	72 398	65,2%	55 803	78,3%	(16,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(317 171)</b>	<b>46 322</b>	<b>-</b>	<b>47 375</b>	<b>-</b>	<b>93 697</b>	<b>-</b>	<b>82 818</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(317 171)</b>	<b>46 322</b>	<b>-</b>	<b>47 375</b>	<b>-</b>	<b>93 697</b>	<b>-</b>	<b>82 818</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(317 171)</b>	<b>46 322</b>	<b>-</b>	<b>47 375</b>	<b>-</b>	<b>93 697</b>	<b>-</b>	<b>82 818</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(317 171)</b>	<b>46 322</b>	<b>-</b>	<b>47 375</b>	<b>-</b>	<b>93 697</b>	<b>-</b>	<b>82 818</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>216 314</b>	<b>48 010</b>	<b>22,2%</b>	<b>49 170</b>	<b>22,7%</b>	<b>97 180</b>	<b>44,9%</b>	<b>71 607</b>	<b>44,3%</b>	<b>(31,3%)</b>
National Government	107 426	22 675	21,1%	19 124	17,8%	41 799	38,9%	41 200	69,7%	(53,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>107 426</b>	<b>22 675</b>	<b>21,1%</b>	<b>19 124</b>	<b>17,8%</b>	<b>41 799</b>	<b>38,9%</b>	<b>41 200</b>	<b>69,7%</b>	<b>(53,6%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	108 888	25 335	23,3%	30 046	27,6%	55 381	50,9%	30 407	26,2%	(1,2%)
<b>Capital Expenditure Functional</b>	<b>216 314</b>	<b>48 010</b>	<b>22,2%</b>	<b>49 170</b>	<b>22,7%</b>	<b>97 180</b>	<b>44,9%</b>	<b>71 607</b>	<b>44,3%</b>	<b>(31,3%)</b>
<b>Municipal governance and administration</b>	<b>12 200</b>	<b>3 605</b>	<b>29,6%</b>	<b>1 313</b>	<b>10,8%</b>	<b>4 918</b>	<b>40,3%</b>	<b>2 970</b>	<b>9,2%</b>	<b>(55,8%)</b>
Executive and Council	1 500	162	10,8%	-	-	162	10,8%	15	11,0%	(100,0%)
Finance and administration	10 700	3 443	32,2%	1 313	12,3%	4 756	44,4%	2 955	9,2%	(55,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>12 588</b>	<b>187</b>	<b>1,5%</b>	<b>703</b>	<b>5,6%</b>	<b>890</b>	<b>7,1%</b>	<b>23</b>	<b>2%</b>	<b>2 984,9%</b>
Community and Social Services	12 300	187	1,5%	703	5,7%	890	7,2%	23	3%	2 984,9%
Sport And Recreation	288	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>65 742</b>	<b>19 046</b>	<b>29,0%</b>	<b>11 639</b>	<b>17,7%</b>	<b>30 686</b>	<b>46,7%</b>	<b>19 366</b>	<b>52,0%</b>	<b>(39,9%)</b>
Planning and Development	49 842	8 308	16,7%	9 849	19,8%	18 156	36,4%	19 341	61,2%	(49,1%)
Road Transport	15 100	10 739	71,1%	1 791	11,9%	12 529	83,0%	25	2%	7 062,7%
Environmental Protection	800	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>125 785</b>	<b>25 172</b>	<b>20,0%</b>	<b>35 515</b>	<b>28,2%</b>	<b>60 686</b>	<b>48,2%</b>	<b>49 249</b>	<b>54,3%</b>	<b>(27,9%)</b>
Energy sources	83 100	19 172	23,1%	14 438	17,4%	33 610	40,4%	30 603	79,7%	(52,8%)
Water Management	25 000	4 039	16,2%	12 896	51,6%	16 935	67,7%	78	3%	16 427,1%
Waste Water Management	-	1 960	-	8 181	-	10 141	-	8 667	30,7%	(5,6%)
Waste Management	17 685	-	-	-	-	-	-	9 901	102,7%	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>2 615 325</b>	<b>813 427</b>	<b>31,1%</b>	<b>764 819</b>	<b>29,2%</b>	<b>1 578 246</b>	<b>60,3%</b>	<b>653 116</b>	<b>41,1%</b>	<b>17,1%</b>
Property rates	337 049	87 944	26,1%	94 799	28,1%	182 743	54,2%	81 165	38,5%	16,8%
Service charges	1 505 611	419 745	27,9%	454 021	30,2%	873 766	58,0%	334 655	31,1%	35,7%

Other revenue	122 388	11 793	9.6%	23 400	19.1%	35 193	28.8%	21 956	87.0%	6.6%
Transfers and Subsidies - Operational	522 875	222 067	42.5%	166 319	31.8%	388 386	74.3%	153 817	73.8%	8.1%
Transfers and Subsidies - Capital	110 975	66 146	59.6%	20 534	18.5%	86 680	78.1%	58 514	89.3%	(64.9%)
Interest	16 401	5 732	34.9%	5 747	35.0%	11 478	70.0%	3 008	30.6%	91.0%
Dividends	26	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 759 018)</b>	<b>(518 929)</b>	<b>18.8%</b>	<b>(433 632)</b>	<b>15.7%</b>	<b>(952 561)</b>	<b>34.5%</b>	<b>(430 347)</b>	<b>29.9%</b>	<b>.8%</b>
Suppliers and employees	(2 625 968)	(518 929)	19.8%	(433 632)	16.5%	(952 561)	36.3%	(430 347)	29.5%	.8%
Finance charges	(133 050)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(143 693)</b>	<b>294 499</b>	<b>(204.9%)</b>	<b>331 187</b>	<b>(230.5%)</b>	<b>625 685</b>	<b>(435.4%)</b>	<b>222 768</b>	<b>104.6%</b>	<b>48.7%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(216 314)</b>	<b>(59 031)</b>	<b>27.3%</b>	<b>(59 790)</b>	<b>27.6%</b>	<b>(118 821)</b>	<b>54.9%</b>	<b>(44 954)</b>	<b>52.5%</b>	<b>33.0%</b>
Capital assets	(216 314)	(59 031)	27.3%	(59 790)	27.6%	(118 821)	54.9%	(44 954)	52.5%	33.0%
<b>Net Cash from/(used) Investing Activities</b>	<b>(216 314)</b>	<b>(59 031)</b>	<b>27.3%</b>	<b>(59 790)</b>	<b>27.6%</b>	<b>(118 821)</b>	<b>54.9%</b>	<b>(44 954)</b>	<b>52.5%</b>	<b>33.0%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(360 007)</b>	<b>235 467</b>	<b>(65.4%)</b>	<b>271 397</b>	<b>(75.4%)</b>	<b>506 864</b>	<b>(140.8%)</b>	<b>177 815</b>	<b>137.7%</b>	<b>52.6%</b>
Cash/cash equivalents at the year begin:	25 751	49 732	193.1%	285 290	1 107.9%	49 732	193.1%	265 053	10.2%	7.6%
Cash/cash equivalents at the year end:	(334 256)	285 290	(85.4%)	556 687	(166.5%)	556 687	(166.5%)	442 867	79.2%	25.7%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	57 732	4.2%	28 906	2.1%	34 128	2.5%	1 252 917	91.2%	1 373 683	31.3%	(17 407)	(1.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	48 306	8.5%	16 468	2.9%	14 637	2.6%	492 082	86.1%	571 493	13.0%	(6 455)	(1.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	32 882	7.5%	12 781	2.9%	11 038	2.5%	379 880	87.0%	436 581	9.9%	(2 113)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	14 611	2.8%	10 513	2.0%	10 824	2.1%	487 494	93.1%	523 443	11.9%	(6 308)	(1.2%)	-	-
Receivables from Exchange Transactions - Waste Management	18 338	3.6%	14 441	2.8%	13 886	2.7%	464 512	90.9%	511 176	11.6%	(5 862)	(1.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 150	2.3%	22 677	2.3%	21 932	2.3%	900 544	93.1%	967 302	22.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	201	1.8%	390	3.5%	143	1.3%	10 560	93.5%	11 294	.3%	(60 770)	(538.1%)	-	-
<b>Total By Income Source</b>	<b>194 220</b>	<b>4.4%</b>	<b>106 176</b>	<b>2.4%</b>	<b>106 588</b>	<b>2.4%</b>	<b>3 987 988</b>	<b>90.7%</b>	<b>4 394 972</b>	<b>100.0%</b>	<b>(98 916)</b>	<b>(2.3%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6 373	12.0%	2 455	4.6%	2 223	4.2%	42 024	79.2%	53 075	1.2%	-	-	-	-
Commercial	56 121	16.3%	9 121	2.6%	7 994	2.3%	271 658	78.8%	344 893	7.8%	-	-	-	-
Households	131 726	3.3%	94 600	2.4%	96 370	2.4%	3 674 307	91.9%	3 997 004	90.9%	(98 916)	(2.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>194 220</b>	<b>4.4%</b>	<b>106 176</b>	<b>2.4%</b>	<b>106 588</b>	<b>2.4%</b>	<b>3 987 988</b>	<b>90.7%</b>	<b>4 394 972</b>	<b>100.0%</b>	<b>(98 916)</b>	<b>(2.3%)</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	104 882	3.3%	103 579	3.2%	114 531	3.6%	2 868 053	89.9%	3 191 045	43.2%
Bulk Water	13 941	6.7%	644	.3%	7 108	3.4%	185 099	89.5%	206 792	2.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	131 858	3.3%	29 946	.7%	64 923	1.6%	3 766 781	94.3%	3 993 507	54.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>250 681</b>	<b>3.4%</b>	<b>134 168</b>	<b>1.8%</b>	<b>186 563</b>	<b>2.5%</b>	<b>6 819 932</b>	<b>92.3%</b>	<b>7 391 344</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: EMALAHLENI (MP) (MP312)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>5 692 537</b>	<b>1 438 840</b>	<b>25,3%</b>	<b>1 382 586</b>	<b>24,3%</b>	<b>2 821 426</b>	<b>49,6%</b>	<b>1 352 502</b>	<b>53,1%</b>	<b>2,2%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	2 319 235	496 218	21,4%	437 160	18,8%	933 378	40,2%	368 244	45,1%	18,7%
Service charges - Water	579 391	86 505	14,9%	102 548	17,7%	189 053	32,6%	108 633	37,6%	(5,9%)
Service charges - Waste Water Management	178 860	33 727	18,9%	40 069	22,4%	73 796	41,3%	38 157	44,2%	5,0%
Service charges - Waste Management	224 491	54 493	24,3%	53 743	23,9%	108 236	48,2%	47 125	41,8%	14,0%
Sale of Goods and Rendering of Services	21 863	4 865	22,3%	6 480	29,6%	11 344	51,9%	5 030	60,7%	28,8%
Agency services	3 163	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	382 119	91 735	24,0%	97 399	25,5%	189 134	49,5%	91 585	49,4%	6,3%
Interest earned from Current and Non Current Assets	9 882	456	4,6%	-	-	456	4,6%	-	-	-
Dividends	6 439	803	12,5%	898	13,9%	1 700	26,4%	1 563	1 421,3%	(42,6%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 783	5 574	28,2%	8 790	44,4%	14 364	72,6%	4 754	43,9%	84,9%
Licence and permits	354	46	13,0%	137	38,8%	183	51,8%	125	37,4%	9,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	55 684	(3 402)	(6,1%)	1 993	3,6%	(1 409)	(2,5%)	2 031	8,2%	(1,9%)
<b>Non-Exchange Revenue</b>										
Property rates	1 111 596	362 709	32,6%	361 489	32,5%	724 198	65,1%	441 912	74,8%	(18,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 554	1 177	4,6%	826	3,2%	2 003	7,8%	4 645	38,5%	(82,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	659 968	271 309	41,1%	232 719	35,3%	504 028	76,4%	213 784	74,1%	8,9%
Interest	94 156	32 101	34,1%	35 529	37,7%	67 630	71,8%	23 459	50,3%	51,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	526	-	2 806	-	3 332	-	1 153	-	143,3%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>5 663 183</b>	<b>1 342 645</b>	<b>23,7%</b>	<b>1 213 468</b>	<b>21,4%</b>	<b>2 556 113</b>	<b>45,1%</b>	<b>1 449 920</b>	<b>49,0%</b>	<b>(16,3%)</b>
Employee related costs	1 226 472	282 991	23,1%	291 562	23,8%	574 553	46,8%	281 617	46,1%	3,5%
Remuneration of councillors	37 681	8 650	23,0%	8 671	23,0%	17 320	46,0%	9 370	47,8%	(7,5%)
Bulk purchases - electricity	1 741 131	705 977	40,5%	319 130	18,3%	1 025 107	58,9%	522 226	64,3%	(38,9%)
Inventory consumed	266 263	38 577	14,5%	69 326	26,0%	107 903	40,5%	67 050	38,2%	3,4%
Debt impairment	801 514	50	-	-	-	50	-	-	-	-
Depreciation and amortisation	325 371	-	-	129 617	39,8%	129 617	39,8%	251 549	80,6%	(48,5%)
Interest	193 008	83 164	43,1%	79 331	41,1%	162 496	84,2%	81 355	90,5%	(2,5%)
Contracted services	719 018	141 306	19,7%	272 416	37,9%	413 722	57,5%	193 170	73,5%	41,0%
Transfers and subsidies	9 893	301	3,0%	633	6,4%	934	9,4%	-	1,3%	(100,0%)
Irrecoverable debts written off	135 214	-	-	-	-	-	-	-	-	-
Operational costs	206 575	80 229	38,8%	40 117	19,4%	120 346	58,3%	43 516	50,3%	(7,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1 043	1 400	134,2%	2 665	255,5%	4 064	389,7%	67	6,7%	3 898,6%
<b>Surplus/(Deficit)</b>	<b>29 355</b>	<b>96 195</b>	<b>-</b>	<b>169 117</b>	<b>-</b>	<b>265 313</b>	<b>-</b>	<b>(97 418)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	221 702	32 888	14,8%	60 273	27,2%	93 162	42,0%	40 964	42,6%	47,1%
Transfers and subsidies - capital (in-kind)	11 000	-	-	-	-	-	-	371	3,7%	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>262 057</b>	<b>129 084</b>	<b>-</b>	<b>229 391</b>	<b>-</b>	<b>358 475</b>	<b>-</b>	<b>(56 083)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>262 057</b>	<b>129 084</b>	<b>-</b>	<b>229 391</b>	<b>-</b>	<b>358 475</b>	<b>-</b>	<b>(56 083)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>262 057</b>	<b>129 084</b>	<b>-</b>	<b>229 391</b>	<b>-</b>	<b>358 475</b>	<b>-</b>	<b>(56 083)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>262 057</b>	<b>129 084</b>	<b>-</b>	<b>229 391</b>	<b>-</b>	<b>358 475</b>	<b>-</b>	<b>(56 083)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>241 252</b>	<b>28 296</b>	<b>11,7%</b>	<b>53 757</b>	<b>22,3%</b>	<b>82 053</b>	<b>34,0%</b>	<b>38 211</b>	<b>37,2%</b>	<b>40,7%</b>
National Government	221 702	28 117	12,7%	51 995	23,5%	80 112	36,1%	34 485	36,5%	50,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	221 702	28 117	12,7%	51 995	23,5%	80 112	36,1%	34 485	36,5%	50,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 550	178	,9%	1 762	9,0%	1 940	9,9%	3 726	57,3%	(52,7%)
<b>Capital Expenditure Functional</b>	<b>241 252</b>	<b>28 296</b>	<b>11,7%</b>	<b>53 757</b>	<b>22,3%</b>	<b>82 053</b>	<b>34,0%</b>	<b>38 211</b>	<b>37,2%</b>	<b>40,7%</b>
<b>Municipal governance and administration</b>	<b>17 850</b>	<b>58</b>	<b>,3%</b>	<b>1 911</b>	<b>10,7%</b>	<b>1 969</b>	<b>11,0%</b>	<b>3 690</b>	<b>59,3%</b>	<b>(48,2%)</b>
Executive and Council	100	29	28,5%	-	-	29	28,5%	40	79,3%	(100,0%)
Finance and administration	17 750	30	,2%	1 911	10,8%	1 941	10,9%	3 650	58,8%	(47,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>300</b>	<b>120</b>	<b>40,0%</b>	<b>-</b>	<b>-</b>	<b>120</b>	<b>40,0%</b>	<b>-</b>	<b>109,3%</b>	<b>-</b>
Community and Social Services	200	120	60,0%	-	-	120	60,0%	-	109,3%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	100	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>15 700</b>	<b>2 028</b>	<b>12,9%</b>	<b>2 173</b>	<b>13,8%</b>	<b>4 201</b>	<b>26,8%</b>	<b>3 799</b>	<b>14,5%</b>	<b>(42,8%)</b>
Planning and Development	100	-	-	-	-	-	-	36	13,4%	(100,0%)
Road Transport	15 000	2 028	13,5%	1 643	11,0%	3 671	24,5%	3 763	14,5%	(56,3%)
Environmental Protection	600	-	-	530	88,3%	530	88,3%	-	-	(100,0%)
<b>Trading Services</b>	<b>207 402</b>	<b>26 089</b>	<b>12,6%</b>	<b>49 673</b>	<b>24,0%</b>	<b>75 762</b>	<b>36,5%</b>	<b>30 722</b>	<b>40,4%</b>	<b>61,7%</b>
Energy sources	30 731	-	-	13 151	42,8%	13 151	42,8%	6 408	39,0%	105,2%
Water Management	80 594	14 619	18,1%	16 186	20,1%	30 806	38,2%	10 041	43,4%	61,2%
Waste Water Management	93 977	11 470	12,2%	20 335	21,6%	31 805	33,8%	14 272	38,5%	42,5%
Waste Management	2 100	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>4 063 259</b>	<b>1 063 245</b>	<b>26,2%</b>	<b>930 507</b>	<b>22,9%</b>	<b>1 993 751</b>	<b>49,1%</b>	<b>905 394</b>	<b>45,1%</b>	<b>2,8%</b>
Property rates	778 117	145 875	18,7%	136 963	17,6%	282 838	36,3%	154 429	41,3%	(11,3%)
Service charges	2 311 384	517 517	22,4%	465 861	20,2%	983 378	42,5%	488 368	35,9%	(4,6%)

Other revenue	75 767	26 536	35,0%	28 109	37,1%	54 645	72,1%	(14 742)	30,8%	(290,7%)
Transfers and Subsidies - Operational	659 968	300 530	45,5%	240 767	36,5%	541 297	82,0%	226 144	81,2%	6,5%
Transfers and Subsidies - Capital	221 702	72 162	32,5%	58 734	26,5%	130 896	59,0%	51 054	82,7%	15,0%
Interest	16 321	456	2,8%	-	-	456	2,8%	-	-	-
Dividends	-	170	-	72	-	242	-	141	-	(48,6%)
<b>Payments</b>	<b>(4 401 084)</b>	<b>(854 428)</b>	<b>19,4%</b>	<b>(719 440)</b>	<b>16,3%</b>	<b>(1 573 868)</b>	<b>35,8%</b>	<b>(687 215)</b>	<b>36,6%</b>	<b>4,7%</b>
Suppliers and employees	(4 198 183)	(854 428)	20,4%	(719 440)	17,1%	(1 573 868)	37,5%	(687 215)	37,8%	4,7%
Finance charges	(193 008)	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 893)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(337 825)</b>	<b>208 817</b>	<b>(61,8%)</b>	<b>211 066</b>	<b>(62,5%)</b>	<b>419 883</b>	<b>(124,3%)</b>	<b>218 180</b>	<b>227,6%</b>	<b>(3,3%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>594 000</b>	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	594 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(241 252)</b>	<b>(62 964)</b>	<b>26,1%</b>	<b>(56 773)</b>	<b>23,5%</b>	<b>(119 738)</b>	<b>49,6%</b>	<b>(39 308)</b>	<b>50,9%</b>	<b>44,4%</b>
Capital assets	(241 252)	(62 964)	26,1%	(56 773)	23,5%	(119 738)	49,6%	(39 308)	50,9%	44,4%
<b>Net Cash from/(used) Investing Activities</b>	<b>352 748</b>	<b>(62 964)</b>	<b>(17,8%)</b>	<b>(56 773)</b>	<b>(16,1%)</b>	<b>(119 738)</b>	<b>(33,9%)</b>	<b>(39 308)</b>	<b>50,9%</b>	<b>44,4%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>14 923</b>	<b>145 853</b>	<b>977,4%</b>	<b>154 293</b>	<b>1 033,9%</b>	<b>300 146</b>	<b>2 011,3%</b>	<b>178 871</b>	<b>(13 705,4%)</b>	<b>(13,7%)</b>
Cash/cash equivalents at the year begin:	45 535	105 882	232,5%	251 735	552,8%	105 882	232,5%	198 136	274,2%	27,1%
Cash/cash equivalents at the year end:	60 458	251 735	416,4%	406 028	671,6%	406 028	671,6%	377 008	2 491,2%	7,7%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	39 949	1,7%	27 521	1,2%	24 550	1,1%	2 203 744	96,0%	2 295 664	19,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	122 234	4,8%	100 194	3,9%	67 951	2,6%	2 278 436	88,7%	2 568 815	21,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	110 069	4,8%	82 067	3,6%	80 587	3,5%	2 018 885	88,1%	2 291 607	19,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 431	1,8%	9 771	1,2%	8 907	1,1%	780 752	95,9%	813 862	6,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 568	2,6%	14 874	2,1%	14 137	2,0%	672 338	93,4%	719 916	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	260	7,9%	-	-	3 049	92,1%	3 309	-	-	-	-	-
Interest on Arrear Debtor Accounts	46 255	2,6%	44 969	2,6%	44 365	2,5%	1 615 677	92,3%	1 751 266	14,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	203	-	169	-	279	-	1 622 522	100,0%	1 623 172	13,5%	-	-	-	-
<b>Total By Income Source</b>	<b>351 609</b>	<b>2,9%</b>	<b>279 824</b>	<b>2,3%</b>	<b>240 776</b>	<b>2,0%</b>	<b>11 195 403</b>	<b>92,8%</b>	<b>12 067 613</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	9 480	5,1%	7 277	3,9%	5 723	3,1%	164 119	88,0%	186 599	1,5%	-	-	-	-
Commercial	214 388	2,2%	184 131	1,9%	177 924	1,8%	9 292 997	94,2%	9 869 440	81,8%	-	-	-	-
Households	127 741	6,4%	88 417	4,4%	57 129	2,8%	1 738 287	86,4%	2 011 574	16,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>351 609</b>	<b>2,9%</b>	<b>279 824</b>	<b>2,3%</b>	<b>240 776</b>	<b>2,0%</b>	<b>11 195 403</b>	<b>92,8%</b>	<b>12 067 613</b>	<b>100,0%</b>	-	-	-	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	200 796	2,4%	-	-	154 580	1,8%	8 049 316	95,8%	8 404 693	75,4%
Bulk Water	-	-	-	-	-	-	60 855	100,0%	60 855	5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	314	100,0%	314	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 954	1,2%	28 772	1,1%	27 675	1,0%	2 600 494	96,7%	2 687 895	24,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>231 751</b>	<b>2,1%</b>	<b>28 772</b>	<b>3%</b>	<b>182 256</b>	<b>1,6%</b>	<b>10 710 979</b>	<b>96,0%</b>	<b>11 153 757</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Humphry Sizwe Maysela	013 690 6208
Chief Financial Officer	Mr Siphon K Mahlangu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: STEVE TSHWETE (MP313)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>2 740 944</b>	<b>730 592</b>	<b>26,7%</b>	<b>665 630</b>	<b>24,3%</b>	<b>1 396 222</b>	<b>50,9%</b>	<b>616 216</b>	<b>52,3%</b>	<b>8,0%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	1 069 967	281 114	26,3%	248 578	23,2%	529 693	49,5%	224 602	56,6%	10,7%
Service charges - Water	140 587	19 587	13,9%	32 232	22,9%	51 819	36,9%	29 979	51,4%	7,5%
Service charges - Waste Water Management	117 311	29 351	25,0%	28 889	24,6%	58 220	49,6%	26 906	52,8%	7,3%
Service charges - Waste Management	133 093	33 191	24,9%	33 165	24,9%	66 356	49,9%	31 249	51,4%	6,1%
Sale of Goods and Rendering of Services	8 914	1 689	19,0%	3 021	33,9%	4 711	52,8%	1 261	48,8%	138,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 973	3 729	16,2%	3 911	17,0%	7 641	33,3%	3 581	89,5%	9,2%
Interest earned from Current and Non Current Assets	9 405	1 004	10,7%	421	4,5%	1 426	15,2%	695	6,5%	(39,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	20 601	5 637	27,4%	5 553	27,0%	11 190	54,3%	4 852	51,1%	14,4%
Rental from Fixed Assets	1 646	922	56,0%	862	52,4%	1 784	108,4%	498	70,6%	73,0%
Licence and permits	469	95	20,3%	107	22,9%	202	43,1%	43	7%	148,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	75 415	4 655	6,2%	(689)	(9%)	3 966	5,3%	3 008	5,4%	(122,9%)
<b>Non-Exchange Revenue</b>										
Property rates	677 734	172 526	25,5%	175 821	25,9%	348 348	51,4%	163 416	51,1%	7,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 106	2 242	8,6%	1 909	7,3%	4 150	15,9%	5 389	29,0%	(64,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	383 978	157 634	41,1%	126 503	32,9%	284 138	74,0%	117 858	74,3%	7,3%
Interest	8 959	1 538	17,2%	3 553	39,7%	5 091	56,8%	2 872	64,5%	23,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 812	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	15 660	-	-	1 813	11,6%	1 813	11,6%	-	-	(100,0%)
Other Gains	19 314	15 676	81,2%	-	-	15 676	81,2%	5	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>2 516 131</b>	<b>635 476</b>	<b>25,3%</b>	<b>619 689</b>	<b>24,6%</b>	<b>1 255 165</b>	<b>49,9%</b>	<b>544 725</b>	<b>46,2%</b>	<b>13,8%</b>
Employee related costs	889 734	212 064	23,8%	220 702	24,8%	432 786	48,6%	209 139	49,6%	5,5%
Remuneration of councillors	34 861	7 297	20,9%	7 304	21,0%	14 602	41,9%	8 394	48,0%	(13,0%)
Bulk purchases - electricity	877 856	202 870	23,1%	164 887	18,8%	367 757	41,9%	158 505	55,2%	4,0%
Inventory consumed	95 861	26 227	27,4%	20 934	21,8%	47 160	49,2%	18 724	52,1%	11,8%
Debt impairment	(241 935)	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	270 364	62 311	23,0%	62 311	23,0%	124 623	46,1%	60 392	46,1%	3,2%
Interest	105 408	-	-	45 407	43,1%	45 407	43,1%	2	-	2 946 520,7%
Contracted services	233 455	59 133	25,3%	55 901	23,9%	115 034	49,3%	52 272	37,4%	6,9%
Transfers and subsidies	4 488	80	1,8%	1 110	24,7%	1 190	26,5%	1 513	23,8%	(26,6%)
Irrecoverable debts written off	20 618	-	-	-	-	-	-	(0)	-	(100,0%)
Operational costs	220 764	55 064	24,9%	41 132	18,6%	96 196	43,6%	35 765	46,3%	15,0%
Losses on disposal of Assets	2 088	-	-	-	-	-	-	-	-	-
Other Losses	2 969	10 409	405,1%	-	-	10 409	405,1%	18	7%	(100,0%)
<b>Surplus/(Deficit)</b>	<b>224 813</b>	<b>95 117</b>	<b>-</b>	<b>45 941</b>	<b>-</b>	<b>141 057</b>	<b>-</b>	<b>71 491</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	89 600	5 529	6,2%	57 336	64,0%	62 865	70,2%	61 842	44,2%	(7,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>314 413</b>	<b>100 645</b>	<b>-</b>	<b>103 277</b>	<b>-</b>	<b>203 922</b>	<b>-</b>	<b>133 333</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>314 413</b>	<b>100 645</b>	<b>-</b>	<b>103 277</b>	<b>-</b>	<b>203 922</b>	<b>-</b>	<b>133 333</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>314 413</b>	<b>100 645</b>	<b>-</b>	<b>103 277</b>	<b>-</b>	<b>203 922</b>	<b>-</b>	<b>133 333</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>314 413</b>	<b>100 645</b>	<b>-</b>	<b>103 277</b>	<b>-</b>	<b>203 922</b>	<b>-</b>	<b>133 333</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>119 790</b>	<b>9 260</b>	<b>7,7%</b>	<b>69 436</b>	<b>58,0%</b>	<b>78 696</b>	<b>65,7%</b>	<b>67 540</b>	<b>39,8%</b>	<b>2,8%</b>
National Government	89 073	9 215	10,3%	53 668	60,3%	62 883	70,6%	60 691	44,2%	(11,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>89 073</b>	<b>9 215</b>	<b>10,3%</b>	<b>53 668</b>	<b>60,3%</b>	<b>62 883</b>	<b>70,6%</b>	<b>60 691</b>	<b>44,2%</b>	<b>(11,6%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 717	44	,1%	15 769	51,3%	15 813	51,5%	6 849	21,7%	130,2%
<b>Capital Expenditure Functional</b>	<b>119 790</b>	<b>9 260</b>	<b>7,7%</b>	<b>69 436</b>	<b>58,0%</b>	<b>78 696</b>	<b>65,7%</b>	<b>67 540</b>	<b>39,8%</b>	<b>2,8%</b>
<b>Municipal governance and administration</b>	<b>12 717</b>	<b>44</b>	<b>,3%</b>	<b>8 007</b>	<b>63,0%</b>	<b>8 051</b>	<b>63,3%</b>	<b>26</b>	<b>,7%</b>	<b>30 593,3%</b>
Executive and Council	12 717	-	-	8 007	63,0%	8 051	63,3%	26	,7%	30 593,3%
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>6 900</b>	<b>275</b>	<b>4,0%</b>	<b>1 400</b>	<b>20,3%</b>	<b>1 676</b>	<b>24,3%</b>	<b>9 029</b>	<b>66,7%</b>	<b>(84,5%)</b>
Community and Social Services	3 500	-	-	-	-	-	-	7 944	99,2%	(100,0%)
Sport And Recreation	3 400	275	8,1%	1 400	41,2%	1 676	49,3%	1 085	15,5%	29,0%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>16 900</b>	<b>2 533</b>	<b>15,0%</b>	<b>9 730</b>	<b>57,6%</b>	<b>12 264</b>	<b>72,6%</b>	<b>8 226</b>	<b>64,3%</b>	<b>18,3%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	16 900	2 533	15,0%	9 730	57,6%	12 264	72,6%	8 226	64,3%	18,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>83 273</b>	<b>6 407</b>	<b>7,7%</b>	<b>50 299</b>	<b>60,4%</b>	<b>56 706</b>	<b>68,1%</b>	<b>50 259</b>	<b>35,1%</b>	<b>,1%</b>
Energy sources	24 877	607	2,4%	13 836	55,6%	14 443	58,1%	6 779	21,7%	104,1%
Water Management	35 596	2 244	6,3%	27 231	76,5%	29 475	82,8%	21 638	30,5%	25,9%
Waste Water Management	19 800	3 556	18,0%	9 232	46,6%	12 788	64,6%	9 566	53,8%	(3,5%)
Waste Management	3 000	-	-	-	-	-	-	12 276	55,8%	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>3 381 084</b>	<b>617 340</b>	<b>18,3%</b>	<b>509 164</b>	<b>15,1%</b>	<b>1 126 504</b>	<b>33,3%</b>	<b>537 693</b>	<b>41,3%</b>	<b>(5,3%)</b>
Property rates	643 848	76 139	11,8%	76 222	11,8%	152 361	23,7%	71 336	22,1%	6,8%
Service charges	2 103 573	219 393	10,4%	209 710	10,0%	429 103	20,4%	200 787	24,7%	4,4%

Other revenue	120 345	92 743	77.1%	24 787	20.6%	117 530	97.7%	46 822	128.5%	(47.1%)
Transfers and Subsidies - Operational	383 978	205 650	53.6%	173 797	45.3%	379 447	98.8%	163 360	98.4%	6.4%
Transfers and Subsidies - Capital	89 600	23 085	25.8%	24 227	27.0%	47 312	52.8%	54 692	58.4%	(55.7%)
Interest	39 740	331	.8%	421	1.1%	752	1.9%	695	4.3%	(39.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 655 800)</b>	<b>(514 873)</b>	<b>19.4%</b>	<b>(647 608)</b>	<b>24.4%</b>	<b>(1 162 481)</b>	<b>43.8%</b>	<b>(426 872)</b>	<b>41.8%</b>	<b>51.7%</b>
Suppliers and employees	(2 546 134)	(514 873)	20.2%	(647 608)	25.4%	(1 162 481)	45.7%	(426 872)	43.9%	51.7%
Finance charges	(105 408)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 258)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>725 283</b>	<b>102 468</b>	<b>14.1%</b>	<b>(138 445)</b>	<b>(19.1%)</b>	<b>(35 977)</b>	<b>(5.0%)</b>	<b>110 821</b>	<b>38.7%</b>	<b>(224.9%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(126 261)</b>	<b>(33 908)</b>	<b>26.9%</b>	<b>(68 968)</b>	<b>54.6%</b>	<b>(102 876)</b>	<b>81.5%</b>	<b>(62 051)</b>	<b>61.4%</b>	<b>11.1%</b>
Capital assets	(126 261)	(33 908)	26.9%	(68 968)	54.6%	(102 876)	81.5%	(62 051)	61.4%	11.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(126 261)</b>	<b>(33 908)</b>	<b>26.9%</b>	<b>(68 968)</b>	<b>54.6%</b>	<b>(102 876)</b>	<b>81.5%</b>	<b>(62 051)</b>	<b>61.4%</b>	<b>11.1%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(43 498)</b>	<b>-</b>	<b>-</b>	<b>(20 678)</b>	<b>47.5%</b>	<b>(20 678)</b>	<b>47.5%</b>	<b>(67 221)</b>	<b>50.0%</b>	<b>(69.2%)</b>
Repayment of borrowing	(43 498)	-	-	(20 678)	47.5%	(20 678)	47.5%	(67 221)	50.0%	(69.2%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(43 498)</b>	<b>-</b>	<b>-</b>	<b>(20 678)</b>	<b>47.5%</b>	<b>(20 678)</b>	<b>47.5%</b>	<b>(67 221)</b>	<b>50.0%</b>	<b>(69.2%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>555 524</b>	<b>68 560</b>	<b>12.3%</b>	<b>(228 091)</b>	<b>(41.1%)</b>	<b>(159 531)</b>	<b>(28.7%)</b>	<b>(22,3%)</b>	<b>(18 452)</b>	<b>1 136.1%</b>
Cash/cash equivalents at the year begin:	47 606	32 123	67.5%	98 479	206.9%	32 123	67.5%	11 158	3.7%	782.6%
Cash/cash equivalents at the year end:	603 131	98 479	16.3%	(129 612)	(21.5%)	(129 612)	(21.5%)	(7 294)	(3.1%)	1 677.1%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	10 527	15.5%	3 538	5.2%	2 841	4.2%	50 877	75.1%	67 783	10.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 278	31.6%	7 399	6.1%	4 624	3.8%	70 826	58.5%	121 126	18.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43 249	18.9%	14 416	6.3%	12 279	5.4%	158 910	69.4%	228 853	35.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 199	14.7%	2 863	5.1%	2 206	4.0%	42 449	76.2%	55 717	8.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 325	15.1%	2 904	4.7%	2 155	3.5%	47 225	76.7%	61 608	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	21	100.0%	21	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 944	4.6%	2 550	3.9%	2 481	3.8%	56 614	87.7%	64 588	10.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 320	7.3%	2 534	5.6%	1 282	2.8%	38 109	84.2%	45 245	7.0%	-	-	-	-
<b>Total By Income Source</b>	<b>115 841</b>	<b>18.0%</b>	<b>36 203</b>	<b>5.6%</b>	<b>27 867</b>	<b>4.3%</b>	<b>465 031</b>	<b>72.1%</b>	<b>644 942</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6 952	14.6%	5 178	10.8%	4 263	8.9%	31 370	65.7%	47 763	7.4%	-	-	-	-
Commercial	61 639	22.8%	15 432	5.7%	10 942	4.0%	182 618	67.5%	270 631	42.0%	-	-	-	-
Households	47 251	14.5%	15 593	4.8%	12 661	3.9%	251 043	76.9%	326 548	50.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>115 841</b>	<b>18.0%</b>	<b>36 203</b>	<b>5.6%</b>	<b>27 867</b>	<b>4.3%</b>	<b>465 031</b>	<b>72.1%</b>	<b>644 942</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	30	100.0%	30	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 195	43.0%	328	.7%	30	.1%	27 692	56.2%	49 246	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>21 195</b>	<b>43.0%</b>	<b>328</b>	<b>.7%</b>	<b>30</b>	<b>.1%</b>	<b>27 722</b>	<b>56.3%</b>	<b>49 276</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Chief Financial Officer	Ms Puseletso Melato	013 249 7108

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: CITY OF MBOMBELA (MP326)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>4 778 061</b>	<b>1 450 574</b>	<b>30,4%</b>	<b>1 496 715</b>	<b>31,3%</b>	<b>2 947 288</b>	<b>61,7%</b>	<b>1 161 213</b>	<b>54,9%</b>	<b>28,9%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	1 886 167	486 632	25,8%	437 036	23,2%	923 668	48,0%	390 018	50,6%	12,1%
Service charges - Water	127 078	31 064	24,4%	29 856	23,5%	60 520	47,9%	29 853	48,6%	-
Service charges - Waste Water Management	27 165	7 920	29,2%	7 889	29,1%	15 819	58,2%	6 956	49,8%	13,5%
Service charges - Waste Management	175 911	45 800	26,0%	45 294	25,7%	91 093	51,8%	41 466	50,0%	9,2%
Sale of Goods and Rendering of Services	16 424	10 934	66,6%	5 093	31,0%	16 028	97,6%	3 834	48,2%	32,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 955	13 195	22,8%	17 096	29,5%	30 291	52,3%	10 990	31,5%	55,6%
Interest earned from Current and Non Current Assets	11 447	5 771	50,4%	3 541	30,9%	9 313	81,4%	3 668	61,1%	(3,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 415	57 084	889,9%	(50 933)	(794,0%)	6 151	95,9%	1 429	49,5%	(3 663,9%)
Licence and permits	174	102	58,6%	45	25,7%	147	84,3%	1 056	697,8%	(95,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	89 114	9 785	11,0%	7 871	8,8%	17 656	19,8%	20 694	18,7%	(62,0%)
<b>Non-Exchange Revenue</b>										
Property rates	1 122 539	272 606	24,3%	252 822	22,5%	525 428	46,8%	260 195	48,9%	(2,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 367	891	20,4%	6 830	156,4%	7 721	176,8%	846	37,1%	707,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 212 731	497 731	41,0%	402 794	33,2%	900 525	74,3%	379 022	75,0%	6,3%
Interest	40 574	11 058	27,3%	12 403	30,6%	23 461	57,8%	11 185	57,3%	10,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	319 067	-	319 067	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>4 556 981</b>	<b>1 117 659</b>	<b>24,5%</b>	<b>1 179 583</b>	<b>25,9%</b>	<b>2 297 242</b>	<b>50,4%</b>	<b>1 091 425</b>	<b>50,7%</b>	<b>8,1%</b>
Employee related costs	1 291 089	350 417	27,1%	349 500	27,1%	699 918	54,2%	330 102	50,0%	5,9%
Remuneration of councillors	64 660	16 474	25,5%	16 248	25,1%	32 722	50,6%	18 295	45,4%	(11,2%)
Bulk purchases - electricity	1 380 692	493 798	35,8%	373 349	27,0%	867 148	62,8%	358 850	55,6%	4,0%
Inventory consumed	124 771	15 118	12,1%	36 249	29,1%	51 367	41,2%	25 880	47,8%	40,1%
Debt impairment	309 758	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	757 582	103 084	13,6%	103 084	13,6%	206 168	27,2%	138 490	49,0%	(25,6%)
Interest	81 008	8 860	10,9%	8 059	9,9%	16 919	20,9%	26 039	48,2%	(69,1%)
Contracted services	426 176	70 211	16,5%	220 719	51,8%	290 931	68,3%	130 418	50,5%	69,2%
Transfers and subsidies	24 374	8 281	34,0%	13 190	54,1%	21 471	88,1%	196	22,8%	6 630,3%
Irrecoverable debts written off	-	4 589	-	11 223	-	15 812	-	(1 373)	(6,2%)	(917,4%)
Operational costs	96 869	46 827	48,3%	47 960	49,5%	94 787	97,9%	64 529	99,3%	(25,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>221 080</b>	<b>332 914</b>	<b>-</b>	<b>317 132</b>	<b>-</b>	<b>650 046</b>	<b>-</b>	<b>69 789</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	466 984	135 545	29,0%	227 093	48,6%	362 638	77,7%	183 435	66,3%	23,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>688 064</b>	<b>468 459</b>	<b>-</b>	<b>544 225</b>	<b>-</b>	<b>1 012 684</b>	<b>-</b>	<b>253 223</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>688 064</b>	<b>468 459</b>	<b>-</b>	<b>544 225</b>	<b>-</b>	<b>1 012 684</b>	<b>-</b>	<b>253 223</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>688 064</b>	<b>468 459</b>	<b>-</b>	<b>544 225</b>	<b>-</b>	<b>1 012 684</b>	<b>-</b>	<b>253 223</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>688 064</b>	<b>468 459</b>	<b>-</b>	<b>544 225</b>	<b>-</b>	<b>1 012 684</b>	<b>-</b>	<b>253 223</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>720 934</b>	<b>149 171</b>	<b>20,7%</b>	<b>228 998</b>	<b>31,8%</b>	<b>378 169</b>	<b>52,5%</b>	<b>191 314</b>	<b>48,2%</b>	<b>19,7%</b>
National Government	466 984	117 865	25,2%	197 472	42,3%	315 337	67,5%	162 779	58,4%	21,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	229	-	229	-	-	-	(100,0%)
<b>Transfers recognised - capital</b>	<b>466 984</b>	<b>117 865</b>	<b>25,2%</b>	<b>197 701</b>	<b>42,3%</b>	<b>315 566</b>	<b>67,6%</b>	<b>162 779</b>	<b>58,6%</b>	<b>21,5%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	253 950	31 306	12,3%	31 297	12,3%	62 603	24,7%	28 535	23,0%	9,7%
<b>Capital Expenditure Functional</b>	<b>720 934</b>	<b>149 171</b>	<b>20,7%</b>	<b>228 998</b>	<b>31,8%</b>	<b>378 169</b>	<b>52,5%</b>	<b>191 314</b>	<b>48,2%</b>	<b>19,7%</b>
<b>Municipal governance and administration</b>	<b>17 750</b>	<b>9 504</b>	<b>53,5%</b>	<b>1 110</b>	<b>6,3%</b>	<b>10 614</b>	<b>59,8%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Executive and Council	1 000	9 504	56,7%	1 110	6,6%	10 614	63,4%	-	-	(100,0%)
Finance and administration	16 750	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>30 800</b>	<b>2 497</b>	<b>8,1%</b>	<b>6 959</b>	<b>22,6%</b>	<b>9 456</b>	<b>30,7%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	13 900	1 401	10,1%	3 436	24,7%	4 838	34,8%	-	-	(100,0%)
Sport And Recreation	15 300	1 096	7,2%	3 499	22,9%	4 595	30,0%	-	-	(100,0%)
Public Safety	1 600	-	-	23	1,4%	23	1,4%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>326 684</b>	<b>90 602</b>	<b>27,7%</b>	<b>141 430</b>	<b>43,3%</b>	<b>232 032</b>	<b>71,0%</b>	<b>129 159</b>	<b>64,9%</b>	<b>9,5%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	326 684	90 602	27,7%	141 430	43,3%	232 032	71,0%	129 159	64,9%	9,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>337 500</b>	<b>46 568</b>	<b>13,8%</b>	<b>79 500</b>	<b>23,6%</b>	<b>126 067</b>	<b>37,4%</b>	<b>62 155</b>	<b>36,0%</b>	<b>27,9%</b>
Energy sources	60 000	675	1,1%	16 961	28,3%	17 637	29,4%	16 347	42,3%	3,8%
Water Management	194 000	12 267	6,3%	49 171	25,3%	61 438	31,7%	14 714	18,6%	234,2%
Waste Water Management	58 000	19 126	33,0%	11 687	20,2%	30 813	53,1%	29 571	53,6%	(60,5%)
Waste Management	25 500	14 500	56,9%	1 681	6,6%	16 180	63,5%	1 524	52,6%	10,3%
<b>Other</b>	<b>8 200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>5 345 734</b>	<b>2 859 672</b>	<b>53,5%</b>	<b>2 218 209</b>	<b>41,5%</b>	<b>5 077 881</b>	<b>95,0%</b>	<b>3 848 439</b>	<b>152,2%</b>	<b>(42,4%)</b>
Property rates	1 058 433	234 603	22,2%	199 626	18,9%	434 229	41,0%	2 119 622	399,1%	(90,6%)
Service charges	2 069 591	526 417	25,4%	509 672	24,6%	1 036 089	50,1%	431 130	46,3%	18,2%

Other revenue	526 549	1 303 264	247.5%	1 008 461	191.5%	2 311 724	439.0%	809 939	607.8%	24.5%
Transfers and Subsidies - Operational	1 212 731	498 148	41.1%	397 427	32.8%	895 575	73.8%	377 878	75.0%	5.2%
Transfers and Subsidies - Capital	466 984	291 644	62.5%	99 504	21.3%	391 148	83.8%	106 177	81.6%	(6.3%)
Interest	11 447	5 596	48.9%	3 520	30.7%	9 116	79.6%	3 693	2.8%	(4.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(4 469 393)</b>	<b>(1 681 803)</b>	<b>37.6%</b>	<b>(1 532 702)</b>	<b>34.3%</b>	<b>(3 214 505)</b>	<b>71.9%</b>	<b>(2 916 473)</b>	<b>151.7%</b>	<b>(47.4%)</b>
Suppliers and employees	(4 395 112)	(1 681 803)	38.3%	(1 532 702)	34.9%	(3 214 505)	73.1%	(2 916 473)	154.7%	(47.4%)
Finance charges	(49 907)	-	-	-	-	-	-	-	-	-
Transfers and grants	(24 374)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>876 341</b>	<b>1 177 869</b>	<b>134.4%</b>	<b>685 507</b>	<b>78.2%</b>	<b>1 863 376</b>	<b>212.6%</b>	<b>931 966</b>	<b>154.7%</b>	<b>(26.4%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(720 934)</b>	<b>(149 171)</b>	<b>20.7%</b>	<b>(228 998)</b>	<b>31.8%</b>	<b>(378 169)</b>	<b>52.5%</b>	<b>(191 314)</b>	<b>48.2%</b>	<b>19.7%</b>
Capital assets	(720 934)	(149 171)	20.7%	(228 998)	31.8%	(378 169)	52.5%	(191 314)	48.2%	19.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(720 934)</b>	<b>(149 171)</b>	<b>20.7%</b>	<b>(228 998)</b>	<b>31.8%</b>	<b>(378 169)</b>	<b>52.5%</b>	<b>(191 314)</b>	<b>48.2%</b>	<b>19.7%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	1 894	-	645	-	2 539	-	(49)	-	(1 427.9%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 894	-	645	-	2 539	-	(49)	-	(1 427.9%)
<b>Payments</b>	<b>(16 653)</b>									
Repayment of borrowing	(16 653)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(16 653)</b>	<b>1 894</b>	<b>(11.4%)</b>	<b>645</b>	<b>(3.9%)</b>	<b>2 539</b>	<b>(15.2%)</b>	<b>(49)</b>	<b>,3%</b>	<b>(1 427.9%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>138 754</b>	<b>1 030 593</b>	<b>742.7%</b>	<b>457 154</b>	<b>329.5%</b>	<b>1 487 747</b>	<b>1 072.2%</b>	<b>740 604</b>	<b>817.8%</b>	<b>(38.3%)</b>
Cash/cash equivalents at the year begin:	140 091	142 711	101.9%	1 173 347	837.6%	142 711	101.9%	294 032	(32.0%)	299.1%
Cash/cash equivalents at the year end:	278 845	1 173 347	420.8%	1 630 501	584.7%	1 630 501	584.7%	1 034 636	328.8%	57.6%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	10 342	6.4%	1	-	7 579	4.7%	144 415	89.0%	162 337	9.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	120 640	33.8%	194	,1%	24 422	6.8%	211 983	59.3%	357 239	21.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	68 040	12.2%	55	-	27 263	4.9%	463 526	82.9%	558 884	33.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 519	7.7%	1	-	1 619	4.9%	28 676	87.4%	32 815	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 100	7.5%	36	-	7 927	4.2%	166 022	88.3%	188 084	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	167	4.0%	-	-	110	2.6%	3 890	93.4%	4 167	2%	-	-	-	-
Interest on Arrear Debtor Accounts	10 965	5.0%	3	-	10 150	4.6%	197 670	90.3%	218 789	13.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 167	1.9%	98	,1%	2 975	1.8%	157 548	96.2%	163 788	9.7%	-	-	-	-
<b>Total By Income Source</b>	<b>229 941</b>	<b>13.6%</b>	<b>388</b>	<b>-</b>	<b>82 045</b>	<b>4.9%</b>	<b>1 373 730</b>	<b>81.5%</b>	<b>1 686 104</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	39 051	9.8%	-	-	22 811	5.7%	337 797	84.5%	399 659	23.7%	-	-	-	-
Commercial	102 118	24.8%	249	,1%	21 569	5.2%	287 742	69.9%	411 678	24.4%	-	-	-	-
Households	84 835	10.3%	139	-	34 654	4.2%	700 642	85.4%	820 271	48.6%	-	-	-	-
Other	3 936	7.2%	0	-	3 010	5.5%	47 549	87.3%	54 495	3.2%	-	-	-	-
<b>Total By Customer Group</b>	<b>229 941</b>	<b>13.6%</b>	<b>388</b>	<b>-</b>	<b>82 045</b>	<b>4.9%</b>	<b>1 373 730</b>	<b>81.5%</b>	<b>1 686 104</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	138 166	7.3%	130 372	6.9%	123 001	6.5%	1 496 903	79.3%	1 888 442	64.7%
Bulk Water	-	-	157	,1%	790	,3%	246 088	99.6%	247 035	8.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 232	,5%	40 004	5.2%	46 046	5.9%	684 426	88.3%	774 708	26.5%
Auditor-General	-	-	435	18.5%	1 421	60.3%	500	21.2%	2 356	,1%
Other	1 355	18,1%	1 353	18,1%	1 324	17,7%	3 461	46,2%	7 493	,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>143 753</b>	<b>4.9%</b>	<b>172 322</b>	<b>5.9%</b>	<b>172 581</b>	<b>5.9%</b>	<b>2 431 378</b>	<b>83,3%</b>	<b>2 920 034</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: SOL PLAATJE (NC091)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>3 234 188</b>	<b>912 667</b>	<b>28,2%</b>	<b>710 127</b>	<b>22,0%</b>	<b>1 622 794</b>	<b>50,2%</b>	<b>710 040</b>	<b>53,7%</b>	<b>-</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	1 218 923	294 391	24,2%	218 906	18,0%	513 297	42,1%	209 082	43,9%	4,7%
Service charges - Water	362 722	70 822	19,5%	89 642	24,7%	160 524	44,3%	95 513	49,5%	(6,1%)
Service charges - Waste Water Management	106 274	28 622	26,9%	29 793	28,0%	58 415	55,0%	28 068	58,9%	6,1%
Service charges - Waste Management	73 593	22 125	30,1%	22 252	30,2%	44 376	60,3%	21 103	58,8%	5,4%
Sale of Goods and Rendering of Services	18 644	6 202	33,3%	3 061	16,4%	9 263	49,7%	3 120	61,1%	(1,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	142 100	46 426	32,7%	44 641	31,4%	91 068	64,1%	41 099	67,1%	8,6%
Interest earned from Current and Non Current Assets	18 000	152	,8%	1 681	9,3%	1 832	10,2%	7 323	97,5%	(77,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	29 740	8 068	27,1%	6 932	23,3%	14 999	50,4%	8 075	56,5%	(14,2%)
Licence and permits	1 000	106	10,6%	66	6,6%	172	17,2%	161	28,5%	(59,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 383	786	23,2%	1 813	53,6%	2 999	76,8%	688	36,3%	163,4%
<b>Non-Exchange Revenue</b>										
Property rates	717 920	271 496	37,8%	158 058	22,0%	429 555	59,8%	151 325	59,8%	4,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 743	3 489	10,0%	(2 863)	(8,2%)	626	1,8%	12 270	55,2%	(123,3%)
Licences or permits	8 200	3 024	36,9%	1 068	13,0%	4 092	49,9%	1 886	59,5%	(43,4%)
Transfer and subsidies - Operational	323 676	127 693	39,5%	107 201	33,1%	234 893	72,6%	95 575	71,2%	12,2%
Interest	117 020	26 326	22,5%	24 943	21,3%	51 269	43,8%	26 537	55,8%	(6,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58 250	2 879	4,9%	2 933	5,0%	5 812	10,0%	6 803	42,9%	(56,9%)
Gains on disposal of Assets	-	-	-	-	-	-	-	1 279	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	133	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3 212 506</b>	<b>792 110</b>	<b>24,7%</b>	<b>643 808</b>	<b>20,0%</b>	<b>1 435 917</b>	<b>44,7%</b>	<b>694 331</b>	<b>46,4%</b>	<b>(7,3%)</b>
Employee related costs	1 004 532	212 684	21,2%	237 594	23,7%	450 278	44,8%	228 878	44,7%	3,8%
Remuneration of councillors	37 083	8 262	22,3%	8 495	22,9%	16 757	45,2%	7 929	44,1%	7,1%
Bulk purchases - electricity	1 000 000	328 362	32,8%	130 993	13,1%	459 355	45,9%	148 063	43,2%	(11,5%)
Inventory consumed	331 852	63 222	19,1%	80 100	24,1%	143 322	43,2%	94 864	46,6%	(15,6%)
Debt impairment	437 149	109 287	25,0%	109 287	25,0%	218 574	50,0%	88 812	50,0%	23,1%
Depreciation and amortisation	90 200	-	-	-	-	-	-	22 425	50,0%	(100,0%)
Interest	15 880	5	-	8 247	51,9%	8 252	52,0%	9 181	51,7%	(10,2%)
Contracted services	45 856	3 673	8,0%	8 956	19,5%	12 629	27,5%	15 421	65,3%	(41,9%)
Transfers and subsidies	4 300	650	15,1%	671	15,6%	1 321	30,7%	634	17,3%	5,9%
Irrecoverable debts written off	-	6	-	(4)	-	2	-	1	-	(974,8%)
Operational costs	176 654	50 704	28,7%	49 094	27,8%	99 798	56,5%	40 089	54,8%	22,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	69 000	15 253	22,1%	10 375	15,0%	25 629	37,1%	38 036	58,5%	(72,7%)
<b>Surplus/(Deficit)</b>	<b>21 682</b>	<b>120 558</b>	<b>-</b>	<b>66 319</b>	<b>-</b>	<b>186 877</b>	<b>-</b>	<b>15 709</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	684 166	103 603	15,1%	240 645	35,2%	344 247	50,3%	220 548	45,0%	9,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>705 848</b>	<b>224 160</b>	<b>-</b>	<b>306 964</b>	<b>-</b>	<b>531 124</b>	<b>-</b>	<b>236 257</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>705 848</b>	<b>224 160</b>	<b>-</b>	<b>306 964</b>	<b>-</b>	<b>531 124</b>	<b>-</b>	<b>236 257</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>705 848</b>	<b>224 160</b>	<b>-</b>	<b>306 964</b>	<b>-</b>	<b>531 124</b>	<b>-</b>	<b>236 257</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>705 848</b>	<b>224 160</b>	<b>-</b>	<b>306 964</b>	<b>-</b>	<b>531 124</b>	<b>-</b>	<b>236 257</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>627 331</b>	<b>94 214</b>	<b>15,0%</b>	<b>202 604</b>	<b>32,3%</b>	<b>296 818</b>	<b>47,3%</b>	<b>186 907</b>	<b>37,3%</b>	<b>8,4%</b>
National Government	594 927	90 089	15,1%	201 780	33,9%	291 870	49,1%	186 789	39,1%	8,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>594 927</b>	<b>90 089</b>	<b>15,1%</b>	<b>201 780</b>	<b>33,9%</b>	<b>291 870</b>	<b>49,1%</b>	<b>186 789</b>	<b>39,1%</b>	<b>8,0%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 404	4 125	12,7%	824	2,5%	4 949	15,3%	118	12,1%	599,0%
<b>Capital Expenditure Functional</b>	<b>627 331</b>	<b>94 214</b>	<b>15,0%</b>	<b>202 604</b>	<b>32,3%</b>	<b>296 818</b>	<b>47,3%</b>	<b>186 907</b>	<b>37,3%</b>	<b>8,4%</b>
<b>Municipal governance and administration</b>	<b>22 435</b>	<b>436</b>	<b>1,9%</b>	<b>4 759</b>	<b>21,2%</b>	<b>5 195</b>	<b>23,2%</b>	<b>5 056</b>	<b>21,0%</b>	<b>(5,9%)</b>
Executive and Council	21 565	436	2,0%	4 759	22,1%	5 195	24,1%	5 056	21,0%	(5,9%)
Finance and administration	870	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>11 797</b>	<b>5 217</b>	<b>44,2%</b>	<b>-</b>	<b>-</b>	<b>5 217</b>	<b>44,2%</b>	<b>1 490</b>	<b>27,9%</b>	<b>(100,0%)</b>
Community and Social Services	11 797	5 217	44,2%	-	-	5 217	44,2%	-	10,5%	-
Sport And Recreation	-	-	-	-	-	-	-	1 490	67,4%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>17 913</b>	<b>4 299</b>	<b>24,0%</b>	<b>6 210</b>	<b>34,7%</b>	<b>10 509</b>	<b>58,7%</b>	<b>12 614</b>	<b>45,2%</b>	<b>(50,8%)</b>
Planning and Development	7 043	1 384	19,6%	1 306	18,5%	2 690	38,2%	224	4,3%	483,1%
Road Transport	10 870	2 915	26,8%	4 904	45,1%	7 819	71,9%	12 390	50,9%	(60,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>571 739</b>	<b>82 632</b>	<b>14,5%</b>	<b>191 228</b>	<b>33,4%</b>	<b>273 859</b>	<b>47,9%</b>	<b>167 502</b>	<b>37,5%</b>	<b>14,2%</b>
Energy sources	30 000	3 877	12,9%	7 336	24,5%	11 213	37,4%	1 953	32,5%	275,7%
Water Management	499 565	77 973	15,6%	179 318	35,9%	257 290	51,5%	165 549	38,1%	8,3%
Waste Water Management	42 174	782	1,9%	4 573	10,8%	5 356	12,7%	-	3,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>3 448</b>	<b>1 631</b>	<b>47,3%</b>	<b>408</b>	<b>11,8%</b>	<b>2 039</b>	<b>59,1%</b>	<b>246</b>	<b>16,4%</b>	<b>66,0%</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>4 367 395</b>	<b>977 215</b>	<b>22,4%</b>	<b>1 000 297</b>	<b>22,9%</b>	<b>1 977 512</b>	<b>45,3%</b>	<b>1 138 320</b>	<b>69,5%</b>	<b>(12,1%)</b>
Property rates	610 232	196 382	32,2%	108 096	17,7%	304 478	49,9%	110 525	33,8%	(2,2%)
Service charges	1 891 008	322 544	17,1%	308 157	16,3%	630 701	33,4%	324 544	42,0%	(5,0%)

Other revenue	811 788	(19 685)	(2,4%)	263 711	32,5%	244 026	30,1%	323 997	747,3%	(18,6%)
Transfers and Subsidies - Operational	323 676	130 684	40,4%	113 857	35,2%	244 541	75,6%	95 085	72,7%	19,7%
Transfers and Subsidies - Capital	684 166	338 046	49,4%	199 480	29,2%	537 526	78,6%	275 196	71,5%	(27,5%)
Interest	46 525	9 244	19,9%	6 997	15,0%	16 241	34,9%	8 974	177,4%	(22,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(3 223 619)</b>	<b>(956 230)</b>	<b>29,7%</b>	<b>(844 042)</b>	<b>26,2%</b>	<b>(1 800 272)</b>	<b>55,8%</b>	<b>(879 109)</b>	<b>70,6%</b>	<b>(4,0%)</b>
Suppliers and employees	(3 207 739)	(957 437)	29,8%	(844 042)	26,3%	(1 801 478)	56,2%	(879 109)	71,2%	(4,0%)
Finance charges	(15 880)	1 207	(7,6%)	-	-	1 207	(7,6%)	-	(11,9%)	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>1 143 776</b>	<b>20 985</b>	<b>1,8%</b>	<b>156 255</b>	<b>13,7%</b>	<b>177 240</b>	<b>15,5%</b>	<b>259 212</b>	<b>64,5%</b>	<b>(39,7%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	1 279	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	1 279	-	(100,0%)
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(721 431)</b>	<b>(94 214)</b>	<b>13,1%</b>	<b>(202 604)</b>	<b>28,1%</b>	<b>(296 818)</b>	<b>41,1%</b>	<b>(186 907)</b>	<b>37,3%</b>	<b>8,4%</b>
Capital assets	(721 431)	(94 214)	13,1%	(202 604)	28,1%	(296 818)	41,1%	(186 907)	37,3%	8,4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(721 431)</b>	<b>(94 214)</b>	<b>13,1%</b>	<b>(202 604)</b>	<b>28,1%</b>	<b>(296 818)</b>	<b>41,1%</b>	<b>(186 627)</b>	<b>37,1%</b>	<b>9,1%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	30	-	0	-	30	-	20	4,1%	(98,9%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	30	-	0	-	30	-	20	4,1%	(98,9%)
<b>Payments</b>	<b>(16 688)</b>									
Repayment of borrowing	(16 688)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(16 688)</b>	<b>30</b>	<b>(2%)</b>	<b>0</b>	<b>-</b>	<b>30</b>	<b>(2%)</b>	<b>20</b>	<b>(6%)</b>	<b>(98,9%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>405 657</b>	<b>(73 199)</b>	<b>(18,0%)</b>	<b>(46 349)</b>	<b>(11,4%)</b>	<b>(119 548)</b>	<b>(29,5%)</b>	<b>73 604</b>	<b>(573,9%)</b>	<b>(163,0%)</b>
Cash/cash equivalents at the year begin:	130 891	17 395	13,3%	90 709	69,3%	17 395	13,3%	198 931	103,8%	(54,4%)
Cash/cash equivalents at the year end:	536 548	90 709	16,9%	44 361	8,3%	44 361	8,3%	272 534	372,6%	(83,7%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	36 408	4,0%	29 498	3,3%	27 388	3,0%	807 468	89,6%	900 762	19,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	52 763	14,3%	24 372	6,6%	20 748	5,6%	270 868	73,5%	368 752	8,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 492	4,7%	21 167	2,3%	18 866	2,0%	856 187	91,0%	940 713	20,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 389	3,2%	7 507	2,3%	6 987	2,1%	304 277	92,4%	329 160	7,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 325	3,3%	5 799	2,3%	5 296	2,1%	234 208	92,3%	253 628	5,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	960	9%	934	9%	929	9%	104 950	97,4%	107 773	2,4%	-	-	-	-
Interest on Arrear Accounts	20 507	1,7%	23 526	2,0%	23 329	2,0%	1 127 031	94,4%	1 194 393	26,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 090	1,4%	21 346	4,9%	6 126	1,4%	403 548	92,3%	437 110	9,6%	-	-	-	-
<b>Total By Income Source</b>	<b>179 935</b>	<b>4,0%</b>	<b>134 149</b>	<b>3,0%</b>	<b>109 670</b>	<b>2,4%</b>	<b>4 108 536</b>	<b>90,7%</b>	<b>4 532 290</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	26 949	3,5%	23 603	3,0%	16 161	2,1%	712 480	91,4%	779 193	17,2%	-	-	-	-
Commercial	65 147	8,6%	26 598	3,5%	24 167	3,2%	641 546	84,7%	757 458	16,7%	-	-	-	-
Households	85 092	3,0%	81 201	2,8%	66 548	2,3%	2 621 445	91,8%	2 854 286	63,0%	-	-	-	-
Other	2 747	1,9%	2 748	1,9%	2 794	2,0%	133 064	94,1%	141 353	3,1%	-	-	-	-
<b>Total By Customer Group</b>	<b>179 935</b>	<b>4,0%</b>	<b>134 149</b>	<b>3,0%</b>	<b>109 670</b>	<b>2,4%</b>	<b>4 108 536</b>	<b>90,7%</b>	<b>4 532 290</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	83 316	7,5%	20 365	1,8%	46 066	4,1%	963 457	86,5%	1 113 205	79,3%
Bulk Water	14 866	6,7%	14 866	6,7%	24 801	11,1%	168 166	75,5%	222 699	15,9%
PAYE deductions	13 059	100,0%	-	-	-	-	-	-	13 059	9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	8 560	100,0%	-	-	-	-	-	-	8 560	6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 215	70,2%	5 323	28,3%	115	6%	171	9%	18 823	1,3%
Auditor-General	336	100,0%	-	-	-	-	-	-	336	-
Other	13 426	49,9%	-	-	-	-	13 502	50,1%	26 928	1,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>146 778</b>	<b>10,5%</b>	<b>40 554</b>	<b>2,9%</b>	<b>70 982</b>	<b>5,1%</b>	<b>1 145 295</b>	<b>81,6%</b>	<b>1 403 610</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Ms Busiswe Mgaguli	053 830 6100
Chief Financial Officer	Ms Euphonia Lehlohonolo Rapodile	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

**NORTH WEST: MADIBENG (NW372)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>2 873 017</b>	<b>960 237</b>	<b>33,4%</b>	<b>840 013</b>	<b>29,2%</b>	<b>1 800 251</b>	<b>62,7%</b>	<b>831 120</b>	<b>62,1%</b>	<b>1,1%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	758 091	199 317	26,3%	174 143	23,0%	373 459	49,3%	176 020	46,9%	(1,1%)
Service charges - Water	197 266	43 816	22,2%	43 755	22,2%	87 570	44,4%	49 280	58,1%	(9,4%)
Service charges - Waste Water Management	63 864	12 555	19,7%	14 754	23,1%	27 309	42,8%	17 673	60,8%	(16,5%)
Service charges - Waste Management	71 045	16 570	23,3%	18 008	25,3%	34 579	48,7%	17 272	51,0%	4,3%
Sale of Goods and Rendering of Services	5 015	2 374	47,3%	2 046	40,8%	4 420	88,1%	966	51,1%	111,8%
Agency services	17 000	3 530	20,8%	3 502	20,6%	7 033	41,4%	2 738	40,0%	27,9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	90 285	43 023	47,7%	44 381	49,2%	87 405	96,8%	44 510	94,7%	(3%)
Interest earned from Current and Non Current Assets	15 896	4 271	26,9%	3 111	19,6%	7 382	46,4%	1 471	41,3%	111,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	30	15	50,1%	8	25,1%	23	75,2%	7	149,2%	3,0%
Rental from Fixed Assets	3 150	2 760	87,6%	9	3%	2 769	87,9%	1 388	85,0%	(99,3%)
Licence and permits	6 071	1 639	27,0%	1 358	22,4%	2 998	49,4%	1 233	11 275,9%	10,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	386	163	42,2%	93	24,1%	256	66,3%	5 736	471,8%	(98,4%)
<b>Non-Exchange Revenue</b>										
Property rates	395 379	114 194	28,9%	113 837	28,8%	228 031	57,7%	113 901	54,9%	(,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 831	(0)	-	7	2%	7	2%	72	8%	(90,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 196 011	493 031	41,2%	391 462	32,7%	884 493	74,0%	377 189	74,4%	3,8%
Interest	50 719	22 338	44,0%	25 122	49,5%	47 460	93,6%	22 663	69,6%	10,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	640	-	632	-	1 272	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	3 736	-	3 736	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	0	-	-	51	50 594,0%	51	50 594,0%	-	-	(100,0%)
<b>Operating Expenditure</b>	<b>2 818 588</b>	<b>726 821</b>	<b>25,8%</b>	<b>891 939</b>	<b>31,6%</b>	<b>1 618 760</b>	<b>57,4%</b>	<b>928 303</b>	<b>46,1%</b>	<b>(3,9%)</b>
Employee related costs	738 467	196 530	26,6%	207 094	28,0%	403 624	54,7%	196 543	51,6%	5,4%
Remuneration of councillors	39 691	8 909	22,4%	8 912	22,5%	17 821	44,9%	10 019	48,0%	(11,0%)
Bulk purchases - electricity	711 000	192 328	27,1%	130 195	18,3%	322 523	45,4%	290 703	48,0%	(55,2%)
Inventory consumed	108 770	28 747	26,4%	53 845	49,5%	82 592	75,9%	54 562	36,9%	(1,3%)
Debt impairment	429 728	107 432	25,0%	107 432	25,0%	214 864	50,0%	-	-	(100,0%)
Depreciation and amortisation	317 075	79 269	25,0%	79 269	25,0%	158 537	50,0%	-	-	(100,0%)
Interest	23 181	13 655	58,9%	16 065	69,3%	29 719	128,2%	26 766	61,9%	(40,0%)
Contracted services	262 981	66 311	25,2%	161 983	61,6%	228 294	86,8%	201 209	93,8%	(19,5%)
Transfers and subsidies	7 700	7 659	99,5%	-	-	7 659	99,5%	14	2%	(100,0%)
Irrecoverable debts written off	-	7 808	-	-	-	7 808	-	-	-	-
Operational costs	179 996	18 175	10,1%	127 144	70,6%	145 319	80,7%	148 485	76,5%	(14,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>54 429</b>	<b>233 416</b>	<b>-</b>	<b>(51 926)</b>	<b>-</b>	<b>181 490</b>	<b>-</b>	<b>(97 183)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	373 906	-	-	134 796	36,1%	134 796	36,1%	91 645	37,3%	47,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>428 335</b>	<b>233 416</b>	<b>-</b>	<b>82 870</b>	<b>-</b>	<b>316 287</b>	<b>-</b>	<b>(5 539)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>428 335</b>	<b>233 416</b>	<b>-</b>	<b>82 870</b>	<b>-</b>	<b>316 287</b>	<b>-</b>	<b>(5 539)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>428 335</b>	<b>233 416</b>	<b>-</b>	<b>82 870</b>	<b>-</b>	<b>316 287</b>	<b>-</b>	<b>(5 539)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>428 335</b>	<b>233 416</b>	<b>-</b>	<b>82 870</b>	<b>-</b>	<b>316 287</b>	<b>-</b>	<b>(5 539)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>373 906</b>	<b>45 947</b>	<b>12,3%</b>	<b>109 603</b>	<b>29,3%</b>	<b>155 549</b>	<b>41,6%</b>	<b>119 893</b>	<b>48,7%</b>	<b>(8,6%)</b>
National Government	373 906	45 947	12,3%	107 799	28,8%	153 746	41,1%	102 088	43,3%	5,6%
Provincial Government	-	-	-	-	-	-	-	42	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>373 906</b>	<b>45 947</b>	<b>12,3%</b>	<b>107 799</b>	<b>28,8%</b>	<b>153 746</b>	<b>41,1%</b>	<b>102 130</b>	<b>43,3%</b>	<b>5,6%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	1 803	-	1 803	-	17 763	-	(89,8%)
<b>Capital Expenditure Functional</b>	<b>373 906</b>	<b>45 947</b>	<b>12,3%</b>	<b>109 603</b>	<b>29,3%</b>	<b>155 549</b>	<b>41,6%</b>	<b>119 893</b>	<b>48,7%</b>	<b>(8,6%)</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>649</b>	<b>-</b>	<b>649</b>	<b>-</b>	<b>8 318</b>	<b>-</b>	<b>(92,2%)</b>
Executive and Council	-	-	-	-	-	-	-	45	-	(100,0%)
Finance and administration	-	-	-	649	-	649	-	8 219	-	(92,1%)
Internal audit	-	-	-	-	-	-	-	54	-	(100,0%)
<b>Community and Public Safety</b>	<b>34 206</b>	<b>732</b>	<b>2,1%</b>	<b>54 241</b>	<b>158,6%</b>	<b>54 973</b>	<b>160,7%</b>	<b>3 690</b>	<b>-</b>	<b>1 370,1%</b>
Community and Social Services	28 206	-	-	990	3,5%	990	3,5%	1 964	-	(49,6%)
Sport And Recreation	6 000	-	-	53 087	884,8%	53 087	884,8%	-	-	(100,0%)
Public Safety	-	732	-	165	-	897	-	1 726	-	(90,4%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>101 533</b>	<b>19 356</b>	<b>19,1%</b>	<b>30 913</b>	<b>30,4%</b>	<b>50 270</b>	<b>49,5%</b>	<b>57 959</b>	<b>51,9%</b>	<b>(46,7%)</b>
Planning and Development	2 000	-	-	-	-	-	-	841	-	(100,0%)
Road Transport	99 533	19 356	19,4%	30 913	31,1%	50 270	50,5%	57 118	50,4%	(45,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>238 167</b>	<b>25 858</b>	<b>10,9%</b>	<b>23 799</b>	<b>10,0%</b>	<b>49 658</b>	<b>20,8%</b>	<b>49 926</b>	<b>36,1%</b>	<b>(52,3%)</b>
Energy sources	109 537	4 908	4,5%	7 734	7,1%	12 642	11,5%	17 773	76,9%	(56,5%)
Water Management	72 000	8 412	11,7%	3 292	4,6%	11 704	16,3%	19 298	18,6%	(82,9%)
Waste Water Management	31 000	12 538	40,4%	12 774	41,2%	25 312	81,7%	12 855	54,2%	(6,6%)
Waste Management	25 630	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>2 769 274</b>	<b>1 317 966</b>	<b>47,6%</b>	<b>1 179 484</b>	<b>42,6%</b>	<b>2 497 451</b>	<b>90,2%</b>	<b>1 153 592</b>	<b>89,0%</b>	<b>2,2%</b>
Property rates	300 488	55 309	18,4%	56 689	18,9%	111 977	37,3%	56 872	33,8%	(4%)
Service charges	756 293	227 932	30,1%	224 915	29,7%	452 847	59,9%	208 553	44,7%	7,8%

Other revenue	34 480	401 147	1 163.4%	367 880	1 066.9%	769 027	2 230.4%	332 790	3 844.7%	10.5%
Transfers and Subsidies - Operational	1 196 011	495 700	41.4%	390 638	32.7%	886 338	74.1%	378 112	75.1%	3.3%
Transfers and Subsidies - Capital	373 906	130 512	34.9%	132 885	35.5%	263 397	70.4%	172 857	80.3%	(23.1%)
Interest	108 096	7 366	6.8%	6 498	6.0%	13 864	12.8%	4 408	11.6%	47.4%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 121 850)</b>	<b>(882 975)</b>	<b>41.6%</b>	<b>(932 625)</b>	<b>44.0%</b>	<b>(1 815 600)</b>	<b>85.6%</b>	<b>(899 830)</b>	<b>63.0%</b>	<b>3.6%</b>
Suppliers and employees	(2 121 850)	(882 975)	41.6%	(932 625)	44.0%	(1 815 600)	85.6%	(899 830)	63.0%	3.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>647 424</b>	<b>434 991</b>	<b>67.2%</b>	<b>246 859</b>	<b>38.1%</b>	<b>681 851</b>	<b>105.3%</b>	<b>253 762</b>	<b>224.5%</b>	<b>(2.7%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>				<b>3 625</b>		<b>3 625</b>		<b>(60)</b>		<b>(6 092.9%)</b>
Proceeds on disposal of PPE	-	-	-	3 743	-	3 743	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	(118)	-	(118)	-	(60)	-	95.8%
<b>Payments</b>	<b>(373 906)</b>	<b>(45 947)</b>	<b>12.3%</b>	<b>(109 603)</b>	<b>29.3%</b>	<b>(155 549)</b>	<b>41.6%</b>	<b>(119 893)</b>	<b>48.7%</b>	<b>(8.6%)</b>
Capital assets	(373 906)	(45 947)	12.3%	(109 603)	29.3%	(155 549)	41.6%	(119 893)	48.7%	(8.6%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(373 906)</b>	<b>(45 947)</b>	<b>12.3%</b>	<b>(105 978)</b>	<b>28.3%</b>	<b>(151 924)</b>	<b>40.6%</b>	<b>(119 954)</b>	<b>48.8%</b>	<b>(11.7%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(187 228)</b>									
Repayment of borrowing	(187 228)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(187 228)</b>									
<b>Net Increase/(Decrease) in cash held</b>	<b>86 290</b>	<b>389 045</b>	<b>450.9%</b>	<b>140 882</b>	<b>163.3%</b>	<b>529 926</b>	<b>614.1%</b>	<b>133 808</b>	<b>1 410.5%</b>	<b>5.3%</b>
Cash/cash equivalents at the year begin:	10 278	92 480	899.8%	481 382	4 683.5%	92 480	899.8%	790 475	(195.2%)	(39.1%)
Cash/cash equivalents at the year end:	96 568	481 382	498.5%	622 264	644.4%	622 264	644.4%	924 283	966.5%	(32.7%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	18 615	1.8%	17 846	1.7%	14 754	1.4%	980 531	95.0%	1 031 746	23.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	65 969	18.4%	30 306	8.5%	13 548	3.8%	246 795	69.4%	358 617	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 718	3.1%	24 117	2.3%	19 746	1.8%	994 221	92.8%	1 071 801	24.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 051	1.8%	5 598	1.7%	5 509	1.7%	313 363	94.8%	330 520	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 671	1.6%	4 718	1.3%	4 402	1.2%	341 501	95.6%	356 292	8.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	48	100.0%	48	-	-	-	-	-
Interest on Arrear Debtor Accounts	23 930	2.1%	23 620	2.1%	22 407	2.0%	1 061 258	93.8%	1 131 216	25.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 344	1.3%	1 370	1.3%	887	.9%	99 877	96.5%	103 478	2.4%	-	-	-	-
<b>Total By Income Source</b>	<b>155 297</b>	<b>3.5%</b>	<b>107 575</b>	<b>2.5%</b>	<b>81 253</b>	<b>1.9%</b>	<b>4 039 593</b>	<b>92.1%</b>	<b>4 383 718</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	10 743	4.1%	6 856	2.6%	6 027	2.3%	239 875	91.0%	263 501	6.0%	-	-	-	-
Commercial	65 299	11.3%	31 353	5.4%	17 253	3.0%	465 365	80.3%	579 270	13.2%	-	-	-	-
Households	79 222	2.2%	69 294	2.0%	57 926	1.6%	3 330 461	94.2%	3 536 903	80.7%	-	-	-	-
Other	34	.8%	71	1.8%	47	1.2%	3 892	96.2%	4 044	.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>155 297</b>	<b>3.5%</b>	<b>107 575</b>	<b>2.5%</b>	<b>81 253</b>	<b>1.9%</b>	<b>4 039 593</b>	<b>92.1%</b>	<b>4 383 718</b>	<b>100.0%</b>				

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	101 299	4.1%	111 135	4.5%	101 921	4.1%	2 153 995	87.3%	2 468 350	89.1%
Bulk Water	16 614	7.7%	11 460	5.3%	10 909	5.0%	177 475	82.0%	216 458	7.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 745	46.8%	28 765	37.7%	2 917	3.8%	8 888	11.6%	76 315	2.8%
Auditor-General	1 179	11.3%	4 563	43.9%	3 302	31.8%	1 348	13.0%	10 392	.4%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>154 836</b>	<b>5.6%</b>	<b>155 923</b>	<b>5.6%</b>	<b>119 049</b>	<b>4.3%</b>	<b>2 341 706</b>	<b>84.5%</b>	<b>2 771 514</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



Other revenue	232 482	-	-	-	-	-	-	1 306 999	1 273,6%	(100,0%)
Transfers and Subsidies - Operational	1 477 434	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	381 155	-	-	-	-	-	-	-	-	-
Interest	93 352	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(5 374 965)</b>	<b>(78 470)</b>	<b>1,5%</b>	<b>(78 500)</b>	<b>1,5%</b>	<b>(156 970)</b>	<b>2,9%</b>	<b>(220)</b>	-	<b>35 605,1%</b>
Suppliers and employees	(5 326 998)	(78 470)	1,5%	(78 500)	1,5%	(156 970)	2,9%	(220)	-	35 605,1%
Finance charges	(27 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 967)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>450 151</b>	<b>(78 470)</b>	<b>(17,4%)</b>	<b>(78 500)</b>	<b>(17,4%)</b>	<b>(156 970)</b>	<b>(34,9%)</b>	<b>1 306 779</b>	<b>376,2%</b>	<b>(106,0%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(558 409)</b>									
Capital assets	(558 409)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(558 409)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(108 258)</b>	<b>(78 470)</b>	<b>72,5%</b>	<b>(78 500)</b>	<b>72,5%</b>	<b>(156 970)</b>	<b>145,0%</b>	<b>1 306 779</b>	<b>(2 756,9%)</b>	<b>(106,0%)</b>
Cash/cash equivalents at the year begin:	542 172	-	-	(78 470)	(14,5%)	-	-	1 135 788	-	(106,9%)
Cash/cash equivalents at the year end:	433 914	(78 470)	(18,1%)	(156 970)	(36,2%)	(156 970)	(36,2%)	2 442 588	(2 756,9%)	(106,4%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	69 510	3,1%	78 817	3,5%	60 651	2,7%	2 014 438	90,6%	2 223 416	23,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	116 993	12,8%	136 551	14,9%	65 484	7,2%	595 957	65,1%	914 985	9,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	50 302	5,5%	49 335	5,4%	34 274	3,8%	775 359	85,3%	909 270	9,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 696	3,5%	23 076	2,6%	18 810	2,7%	620 572	90,4%	686 153	7,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 785	2,7%	19 248	2,6%	15 871	2,2%	678 497	92,5%	733 401	7,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	870	1,8%	863	1,8%	811	1,7%	46 580	94,8%	49 125	0,5%	-	-	-	-
Interest on Arrear Debtor Accounts	56 445	1,6%	56 422	1,6%	56 409	1,6%	3 439 300	95,3%	3 608 577	37,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(167 371)	(31,8%)	(24 675)	(4,7%)	12 092	2,3%	706 066	134,2%	526 112	5,5%	-	-	-	-
<b>Total By Income Source</b>	<b>170 230</b>	<b>1,8%</b>	<b>339 638</b>	<b>3,5%</b>	<b>264 403</b>	<b>2,7%</b>	<b>8 876 769</b>	<b>92,0%</b>	<b>9 651 039</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 013	2,7%	12 826	8,6%	11 043	7,4%	121 324	81,3%	149 206	1,5%	-	-	-	-
Commercial	25 658	4,1%	106 926	17,2%	42 998	6,9%	447 055	71,8%	622 637	6,5%	-	-	-	-
Households	113 310	1,5%	171 557	2,3%	157 893	2,1%	7 133 219	94,2%	7 575 978	78,5%	-	-	-	-
Other	27 249	2,1%	48 329	3,7%	52 470	4,0%	1 175 171	90,2%	1 303 219	13,5%	-	-	-	-
<b>Total By Customer Group</b>	<b>170 230</b>	<b>1,8%</b>	<b>339 638</b>	<b>3,5%</b>	<b>264 403</b>	<b>2,7%</b>	<b>8 876 769</b>	<b>92,0%</b>	<b>9 651 039</b>	<b>100,0%</b>				

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	(9)	30,5%	(32)	107,4%	11	(37,9%)	(30)	-
Bulk Water	7 005	4,3%	14 013	8,6%	-	-	141 371	87,1%	162 389	46,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	643	100,0%	643	2%
Trade Creditors	72 578	44,8%	(41 403)	(25,6%)	2 789	1,7%	128 077	79,0%	162 042	46,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	(126)	(6%)	(668)	(3,1%)	22 627	103,6%	21 833	6,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>79 583</b>	<b>22,9%</b>	<b>(27 525)</b>	<b>(7,9%)</b>	<b>2 089</b>	<b>,6%</b>	<b>292 730</b>	<b>84,4%</b>	<b>346 877</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTH WEST: CITY OF MATLOSANA (NW403)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>4 571 805</b>	<b>1 329 151</b>	<b>29,1%</b>	<b>1 204 200</b>	<b>26,3%</b>	<b>2 533 351</b>	<b>55,4%</b>	<b>1 074 107</b>	<b>54,6%</b>	<b>12,1%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	1 220 696	319 974	26,2%	301 297	24,7%	621 271	50,9%	238 485	50,9%	26,3%
Service charges - Water	883 676	219 633	24,8%	221 264	25,0%	440 897	49,9%	215 925	48,2%	2,5%
Service charges - Waste Water Management	184 570	37 921	20,5%	37 882	20,5%	75 803	41,1%	34 376	40,6%	10,2%
Service charges - Waste Management	229 597	50 558	22,0%	50 311	21,9%	100 869	43,9%	50 558	46,0%	(5%)
Sale of Goods and Rendering of Services	10 307	2 472	24,0%	2 584	25,1%	5 055	49,0%	2 931	62,9%	(11,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	669 331	190 138	28,4%	196 077	29,3%	386 214	57,7%	168 467	66,6%	16,4%
Interest earned from Current and Non Current Assets	11 138	2 587	23,2%	2 670	24,0%	5 257	47,2%	3 294	48,1%	(19,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 890	1 777	18,0%	1 697	17,2%	3 474	35,1%	1 668	42,2%	1,7%
Licence and permits	7 769	2 048	26,4%	2 052	26,4%	4 100	52,8%	2 027	54,8%	1,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	54 224	6 895	12,7%	9 347	17,2%	16 242	30,0%	15 936	49,4%	(41,3%)
<b>Non-Exchange Revenue</b>										
Property rates	522 318	187 467	35,9%	131 220	25,1%	318 688	61,0%	120 726	49,6%	8,7%
Surcharges and Taxes	157	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 249	3 991	32,6%	4 157	33,9%	8 148	66,5%	4 584	51,1%	(9,3%)
Licences or permits	850	-	-	0	-	0	-	-	-	(100,0%)
Transfer and subsidies - Operational	700 077	284 547	40,6%	224 655	32,1%	509 202	72,7%	203 360	71,6%	10,5%
Interest	54 756	19 144	35,0%	18 988	34,7%	38 132	69,6%	11 770	52,5%	61,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>5 083 260</b>	<b>678 735</b>	<b>13,4%</b>	<b>1 003 548</b>	<b>19,7%</b>	<b>1 682 283</b>	<b>33,1%</b>	<b>842 629</b>	<b>32,6%</b>	<b>19,1%</b>
Employee related costs	853 770	195 240	22,9%	200 991	23,5%	396 231	46,4%	195 577	48,3%	2,7%
Remuneration of councillors	46 505	9 932	20,5%	9 964	20,5%	19 895	41,0%	10 867	43,2%	(8,3%)
Bulk purchases - electricity	1 042 475	217 337	20,8%	352 114	33,8%	569 451	54,6%	193 679	27,7%	81,8%
Inventory consumed	731 789	100 876	13,8%	207 977	28,4%	308 853	42,2%	192 730	75,5%	7,9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	401 098	73 461	18,3%	73 461	18,3%	146 922	36,6%	81 874	39,8%	(10,3%)
Interest	10 591	31	3%	3	-	35	3%	148	2,9%	(97,6%)
Contracted services	399 736	45 069	11,3%	105 495	26,4%	150 565	37,7%	109 181	42,6%	(3,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 330 878	2 056	2%	2 305	2%	4 361	3%	1 139	-	102,3%
Operational costs	264 419	34 732	13,1%	51 238	19,4%	85 970	32,5%	57 254	33,2%	(10,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(511 454)</b>	<b>650 417</b>	<b>-</b>	<b>200 652</b>	<b>-</b>	<b>851 069</b>	<b>-</b>	<b>231 478</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	217 985	2 745	1,3%	13 247	6,1%	15 991	7,3%	40 394	31,6%	(67,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(293 469)</b>	<b>653 161</b>	<b>-</b>	<b>213 899</b>	<b>-</b>	<b>867 060</b>	<b>-</b>	<b>271 872</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(293 469)</b>	<b>653 161</b>	<b>-</b>	<b>213 899</b>	<b>-</b>	<b>867 060</b>	<b>-</b>	<b>271 872</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(293 469)</b>	<b>653 161</b>	<b>-</b>	<b>213 899</b>	<b>-</b>	<b>867 060</b>	<b>-</b>	<b>271 872</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(293 469)</b>	<b>653 161</b>	<b>-</b>	<b>213 899</b>	<b>-</b>	<b>867 060</b>	<b>-</b>	<b>271 872</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>265 985</b>	<b>9 059</b>	<b>3,4%</b>	<b>39 143</b>	<b>14,7%</b>	<b>48 202</b>	<b>18,1%</b>	<b>39 514</b>	<b>27,7%</b>	<b>(9%)</b>
National Government	217 985	5 135	2,4%	37 719	17,3%	42 854	19,7%	39 129	35,0%	(3,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>217 985</b>	<b>5 135</b>	<b>2,4%</b>	<b>37 719</b>	<b>17,3%</b>	<b>42 854</b>	<b>19,7%</b>	<b>39 129</b>	<b>35,0%</b>	<b>(3,6%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	48 000	3 923	8,2%	1 424	3,0%	5 347	11,1%	386	8%	269,3%
<b>Capital Expenditure Functional</b>	<b>265 985</b>	<b>9 059</b>	<b>3,4%</b>	<b>39 143</b>	<b>14,7%</b>	<b>48 202</b>	<b>18,1%</b>	<b>39 514</b>	<b>27,7%</b>	<b>(9%)</b>
<b>Municipal governance and administration</b>	<b>36 500</b>	<b>3 923</b>	<b>10,7%</b>	<b>1 424</b>	<b>3,9%</b>	<b>5 347</b>	<b>14,7%</b>	<b>386</b>	<b>8%</b>	<b>269,3%</b>
Executive and Council	33 500	3 618	10,8%	848	2,5%	4 467	13,3%	119	3%	612,9%
Finance and administration	3 000	305	10,2%	576	19,2%	881	29,4%	267	8,9%	116,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>20 850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 053</b>	<b>7,0%</b>	<b>(100,0%)</b>
Community and Social Services	1 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	19 850	-	-	-	-	-	-	1 053	7,0%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>11 000</b>	<b>-</b>	<b>-</b>	<b>7 933</b>	<b>72,1%</b>	<b>7 933</b>	<b>72,1%</b>	<b>2 987</b>	<b>91,6%</b>	<b>165,6%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 000	-	-	7 933	72,1%	7 933	72,1%	2 987	91,6%	165,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>197 636</b>	<b>5 135</b>	<b>2,6%</b>	<b>29 786</b>	<b>15,1%</b>	<b>34 921</b>	<b>17,7%</b>	<b>34 038</b>	<b>33,4%</b>	<b>(12,5%)</b>
Energy sources	33 110	-	-	2 631	7,9%	2 631	7,9%	1 369	37,2%	92,1%
Water Management	52 518	2 239	4,3%	6 533	12,4%	8 772	16,7%	6 621	48,8%	(1,3%)
Waste Water Management	65 434	2 896	4,4%	13 482	20,6%	16 378	25,0%	21 984	37,6%	(38,7%)
Waste Management	46 573	-	-	7 141	15,3%	7 141	15,3%	4 063	10,9%	75,7%
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 050</b>	<b>21,1%</b>	<b>(100,0%)</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>3 351 272</b>	<b>1 786 103</b>	<b>53,3%</b>	<b>1 037 149</b>	<b>30,9%</b>	<b>2 823 252</b>	<b>84,2%</b>	<b>1 048 335</b>	<b>87,1%</b>	<b>(1,1%)</b>
Property rates	365 623	110 788	30,3%	146 841	40,2%	257 629	70,5%	135 551	61,9%	8,3%
Service charges	1 770 510	347 951	19,7%	364 271	20,6%	712 222	40,2%	357 658	44,8%	1,8%

Other revenue	85 139	916 557	1 076.5%	293 792	345.1%	1 210 349	1 421.6%	299 807	1 273.4%	(2.0%)
Transfers and Subsidies - Operational	694 663	289 468	41.7%	223 080	32.1%	512 548	73.8%	199 960	71.9%	11.6%
Transfers and Subsidies - Capital	223 399	115 544	51.7%	-	-	115 544	51.7%	52 308	61.2%	(100.0%)
Interest	211 938	5 795	2.7%	9 165	4.3%	14 960	7.1%	3 052	5.7%	200.3%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(3 601 284)</b>	<b>(644 063)</b>	<b>17.9%</b>	<b>(706 200)</b>	<b>19.6%</b>	<b>(1 350 263)</b>	<b>37.5%</b>	<b>(641 060)</b>	<b>28.1%</b>	<b>10.2%</b>
Suppliers and employees	(3 601 284)	(644 063)	17.9%	(706 200)	19.6%	(1 350 263)	37.5%	(641 060)	28.1%	10.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(250 012)</b>	<b>1 142 040</b>	<b>(456.8%)</b>	<b>330 949</b>	<b>(132.4%)</b>	<b>1 472 989</b>	<b>(583.2%)</b>	<b>407 275</b>	<b>(1 434.3%)</b>	<b>(18.7%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>10 856</b>	<b>1 180</b>	<b>10.9%</b>	<b>3 710</b>	<b>34.2%</b>	<b>4 890</b>	<b>45.0%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Proceeds on disposal of PPE	10 856	1 180	10.9%	3 710	34.2%	4 890	45.0%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(265 985)</b>	<b>(9 059)</b>	<b>3.4%</b>	<b>(39 143)</b>	<b>14.7%</b>	<b>(48 202)</b>	<b>18.1%</b>	<b>(39 514)</b>	<b>27.7%</b>	<b>(.9%)</b>
Capital assets	(265 985)	(9 059)	3.4%	(39 143)	14.7%	(48 202)	18.1%	(39 514)	27.7%	(.9%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(255 129)</b>	<b>(7 879)</b>	<b>3.1%</b>	<b>(35 433)</b>	<b>13.9%</b>	<b>(43 312)</b>	<b>17.0%</b>	<b>(39 514)</b>	<b>27.7%</b>	<b>(10.3%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>2 525</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 525	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 200)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(1 200)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>1 325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(503 817)</b>	<b>1 134 161</b>	<b>(225.1%)</b>	<b>295 516</b>	<b>(58.7%)</b>	<b>1 429 677</b>	<b>(283.8%)</b>	<b>367 761</b>	<b>(456.0%)</b>	<b>(19.6%)</b>
Cash/cash equivalents at the year begin:	214 255	43 645	20.4%	1 290 919	602.5%	43 645	20.4%	1 456 566	69.4%	(11.4%)
Cash/cash equivalents at the year end:	(289 962)	1 290 919	(445.8%)	1 586 435	(547.9%)	1 586 435	(547.9%)	1 824 044	(682.1%)	(13.0%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	86 943	2.2%	60 195	1.5%	83 456	2.1%	3 705 254	94.1%	3 935 848	34.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	120 614	13.3%	38 954	4.3%	31 015	3.4%	719 535	79.1%	910 119	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 686	7.1%	17 234	2.6%	13 167	2.0%	576 716	88.2%	653 803	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 450	1.9%	7 310	1.5%	6 677	1.4%	465 593	95.2%	489 030	4.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 678	1.9%	14 591	1.5%	13 629	1.4%	952 220	95.3%	999 118	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	74 425	1.8%	73 035	1.8%	72 282	1.8%	3 827 854	94.6%	4 047 596	35.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 810	1.6%	3 688	.9%	2 851	.7%	415 296	96.9%	428 646	3.7%	-	-	-	-
<b>Total By Income Source</b>	<b>363 606</b>	<b>3.2%</b>	<b>215 007</b>	<b>1.9%</b>	<b>223 077</b>	<b>1.9%</b>	<b>10 662 469</b>	<b>93.0%</b>	<b>11 464 160</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	42 934	26.1%	8 717	5.3%	8 982	5.5%	103 854	63.1%	164 487	1.4%	-	-	-	-
Commercial	91 401	9.7%	31 356	3.3%	26 031	2.8%	796 300	84.3%	945 090	8.2%	-	-	-	-
Households	229 270	2.2%	174 934	1.7%	188 064	1.8%	9 762 315	94.3%	10 354 583	90.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>363 606</b>	<b>3.2%</b>	<b>215 007</b>	<b>1.9%</b>	<b>223 077</b>	<b>1.9%</b>	<b>10 662 469</b>	<b>93.0%</b>	<b>11 464 160</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	122 000	4.7%	119 648	4.6%	127 883	4.9%	2 229 626	85.8%	2 599 157	46.5%
Bulk Water	138 439	5.0%	68 690	2.5%	71 273	2.6%	2 511 527	90.0%	2 789 928	49.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	113 720	58.1%	24 983	12.8%	68 288	34.9%	(11 106)	(5.7%)	195 885	3.5%
Auditor-General	4 683	83.5%	13	.2%	8	.1%	906	16.2%	5 611	.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>378 842</b>	<b>6.8%</b>	<b>213 334</b>	<b>3.8%</b>	<b>267 451</b>	<b>4.8%</b>	<b>4 730 954</b>	<b>84.6%</b>	<b>5 590 581</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Ms Lesego Seameto	018 487 8009
Chief Financial Officer	Mrs Tsone Sekgala	018 487 8040

Source Local Government Database

1. All figures in this report are unaudited.

**NORTH WEST: J B MARKS (NW405)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>2 330 863</b>	<b>742 085</b>	<b>31,8%</b>	<b>457 901</b>	<b>19,6%</b>	<b>1 199 986</b>	<b>51,5%</b>	<b>531 853</b>	<b>55,7%</b>	<b>(13,9%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	1 090 384	352 998	32,4%	238 814	21,9%	591 812	54,3%	190 512	53,2%	25,4%
Service charges - Water	138 771	39 962	28,8%	47 321	34,1%	87 283	62,9%	30 415	67,2%	55,6%
Service charges - Waste Water Management	108 819	30 107	27,7%	36 831	33,8%	66 938	61,5%	26 457	56,2%	39,2%
Service charges - Waste Management	68 420	17 249	25,2%	17 249	25,2%	34 499	50,4%	16 434	52,3%	5,0%
Sale of Goods and Rendering of Services	4 368	1 074	24,6%	926	21,2%	2 000	45,8%	857	30,1%	8,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 194	23 273	24,2%	20 279	21,1%	43 552	45,3%	20 701	53,2%	(2,0%)
Interest earned from Current and Non Current Assets	16 941	5 526	32,6%	4 392	25,9%	9 918	58,5%	4 201	62,8%	4,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 786	831	22,0%	1 065	28,1%	1 896	50,1%	811	35,2%	31,2%
Licence and permits	9	-	-	-	-	-	-	4	43,5%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	41	1	2,0%	28	68,1%	28	70,2%	(10)	(31,4%)	(387,3%)
<b>Non-Exchange Revenue</b>										
Property rates	299 273	76 910	25,7%	78 067	26,1%	154 977	51,8%	71 942	35,5%	8,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 963	-	-	1	-	1	-	3 457	31,2%	(100,0%)
Licences or permits	15 557	4 324	27,8%	3 174	20,4%	7 498	48,2%	3 460	41,4%	(8,3%)
Transfer and subsidies - Operational	445 267	182 770	41,0%	3 207	7%	185 977	41,8%	156 035	79,2%	(97,9%)
Interest	27 070	7 060	26,1%	6 548	24,2%	13 608	50,3%	6 580	65,5%	(5,%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	(3)	-	(100,0%)
<b>Operating Expenditure</b>	<b>2 481 714</b>	<b>538 395</b>	<b>21,7%</b>	<b>562 264</b>	<b>22,7%</b>	<b>1 100 659</b>	<b>44,4%</b>	<b>538 794</b>	<b>47,0%</b>	<b>4,4%</b>
Employee related costs	642 582	155 697	24,2%	158 977	24,7%	314 674	49,0%	155 180	51,4%	2,4%
Remuneration of councillors	37 880	5 239	13,8%	7 913	20,9%	13 152	34,7%	7 479	45,3%	5,8%
Bulk purchases - electricity	1 065 828	273 978	25,7%	278 464	26,1%	552 442	51,8%	239 878	57,8%	16,1%
Inventory consumed	46 668	11 026	23,6%	8 799	18,9%	19 825	42,5%	11 623	48,9%	(24,3%)
Debt impairment	99 019	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	192 717	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	286 495	58 178	20,3%	81 670	28,5%	139 849	48,8%	96 772	59,2%	(15,6%)
Transfers and subsidies	650	118	18,1%	159	24,5%	277	42,6%	139	21,0%	14,6%
Irrecoverable debts written off	20 000	-	-	55	3%	55	3%	-	-	(100,0%)
Operational costs	89 875	34 159	38,0%	26 227	29,2%	60 386	67,2%	27 722	64,5%	(5,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(150 851)</b>	<b>203 690</b>	<b>-</b>	<b>(104 363)</b>	<b>-</b>	<b>99 327</b>	<b>-</b>	<b>(6 942)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	210 364	-	-	68 243	32,4%	68 243	32,4%	41 555	46,7%	64,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>59 513</b>	<b>203 690</b>	<b>-</b>	<b>(36 120)</b>	<b>-</b>	<b>167 571</b>	<b>-</b>	<b>34 613</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>59 513</b>	<b>203 690</b>	<b>-</b>	<b>(36 120)</b>	<b>-</b>	<b>167 571</b>	<b>-</b>	<b>34 613</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>59 513</b>	<b>203 690</b>	<b>-</b>	<b>(36 120)</b>	<b>-</b>	<b>167 571</b>	<b>-</b>	<b>34 613</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>59 513</b>	<b>203 690</b>	<b>-</b>	<b>(36 120)</b>	<b>-</b>	<b>167 571</b>	<b>-</b>	<b>34 613</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>234 198</b>	<b>25 230</b>	<b>10,8%</b>	<b>63 150</b>	<b>27,0%</b>	<b>88 380</b>	<b>37,7%</b>	<b>54 430</b>	<b>37,3%</b>	<b>16,0%</b>
National Government	206 288	31 622	15,3%	61 497	29,8%	93 119	45,1%	48 413	40,1%	27,0%
Provincial Government	1 200	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>207 488</b>	<b>31 622</b>	<b>15,2%</b>	<b>61 497</b>	<b>29,6%</b>	<b>93 119</b>	<b>44,9%</b>	<b>48 413</b>	<b>40,1%</b>	<b>27,0%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 710	(6 392)	(23,9%)	1 653	6,2%	(4 739)	(17,7%)	6 017	22,7%	(72,5%)
<b>Capital Expenditure Functional</b>	<b>234 198</b>	<b>25 230</b>	<b>10,8%</b>	<b>63 150</b>	<b>27,0%</b>	<b>88 380</b>	<b>37,7%</b>	<b>54 430</b>	<b>37,3%</b>	<b>16,0%</b>
<b>Municipal governance and administration</b>	<b>4 640</b>	<b>(2 528)</b>	<b>(54,5%)</b>	<b>130</b>	<b>2,8%</b>	<b>(2 398)</b>	<b>(51,7%)</b>	<b>36</b>	<b>-</b>	<b>263,6%</b>
Executive and Council	4 640	(2 528)	(54,5%)	130	2,8%	(2 398)	(51,7%)	36	-	263,6%
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>30 999</b>	<b>4 298</b>	<b>13,9%</b>	<b>2 735</b>	<b>8,8%</b>	<b>7 032</b>	<b>22,7%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	1 200	-	-	-	-	-	-	-	-	-
Sport And Recreation	22 799	4 292	18,8%	2 733	12,0%	7 025	30,8%	-	-	(100,0%)
Public Safety	7 000	6	1%	1	-	7	1%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>16 220</b>	<b>3 211</b>	<b>19,8%</b>	<b>1 488</b>	<b>9,2%</b>	<b>4 699</b>	<b>29,0%</b>	<b>1 393</b>	<b>21,3%</b>	<b>6,8%</b>
Planning and Development	10 100	1 991	19,7%	-	-	1 991	19,7%	-	-	-
Road Transport	6 000	1 221	20,3%	1 488	24,8%	2 709	45,1%	1 393	38,6%	6,8%
Environmental Protection	120	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>182 339</b>	<b>20 250</b>	<b>11,1%</b>	<b>58 797</b>	<b>32,2%</b>	<b>79 047</b>	<b>43,4%</b>	<b>53 001</b>	<b>39,9%</b>	<b>10,9%</b>
Energy sources	10 000	2 758	27,6%	3 060	30,6%	5 818	58,2%	3 425	18,9%	(10,6%)
Water Management	62 490	13 218	21,2%	36 065	57,7%	49 283	78,9%	12 558	22,9%	187,2%
Waste Water Management	109 849	4 274	3,9%	19 672	17,9%	23 946	21,8%	22 936	42,2%	(14,2%)
Waste Management	-	-	-	-	-	-	-	14 082	177,7%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>2 342 543</b>	<b>611 824</b>	<b>26,1%</b>	<b>423 548</b>	<b>18,1%</b>	<b>1 035 372</b>	<b>44,2%</b>	<b>678 520</b>	<b>68,0%</b>	<b>(37,6%)</b>
Property rates	291 782	80 509	27,6%	80 509	27,6%	161 018	55,2%	54 585	27,7%	47,5%
Service charges	1 232 137	390 772	31,7%	364 822	29,6%	755 594	61,3%	322 835	68,6%	13,0%

Other revenue	39 729	(141 023)	(355,0%)	(92 293)	(232,3%)	(233 315)	(587,3%)	84 812	(7 408,5%)	(208,8%)
Transfers and Subsidies - Operational	445 267	186 425	41,9%	-	-	186 425	41,9%	156 035	79,2%	(100,0%)
Transfers and Subsidies - Capital	210 364	84 969	40,4%	59 422	28,2%	144 390	68,6%	61 729	57,1%	(3,7%)
Interest	123 284	9 252	7,5%	10 560	8,6%	19 812	16,1%	(2 613)	3,0%	(504,2%)
Dividends	-	921	-	528	-	1 449	-	1 137	65 843,3%	(53,6%)
<b>Payments</b>	<b>(2 168 780)</b>	<b>(731 507)</b>	<b>33,7%</b>	<b>(581 601)</b>	<b>26,8%</b>	<b>(1 313 107)</b>	<b>60,5%</b>	<b>(535 902)</b>	<b>46,9%</b>	<b>8,5%</b>
Suppliers and employees	(2 169 280)	(731 507)	33,7%	(581 601)	26,8%	(1 313 107)	60,5%	(535 902)	46,9%	8,5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	500	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>173 763</b>	<b>(119 683)</b>	<b>(68,9%)</b>	<b>(158 052)</b>	<b>(91,0%)</b>	<b>(277 735)</b>	<b>(159,8%)</b>	<b>142 618</b>	<b>291,5%</b>	<b>(210,8%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>(6)</b>	<b>(2 088)</b>	<b>36 255,1%</b>	<b>(2 147)</b>	<b>37 279,9%</b>	<b>(4 234)</b>	<b>73 535,0%</b>	<b>84 446</b>	<b>(208,1%)</b>	<b>(102,5%)</b>
Proceeds on disposal of PPE	(6)	75	(1 310,6%)	66	(1 145,6%)	141	(2 456,4%)	64	-	2,6%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(2 163)	-	(2 213)	-	(4 376)	-	84 381	(207,6%)	(102,6%)
<b>Payments</b>	<b>(234 198)</b>	<b>(48 618)</b>	<b>20,8%</b>	<b>(63 155)</b>	<b>27,0%</b>	<b>(111 774)</b>	<b>47,7%</b>	<b>(65 406)</b>	<b>45,8%</b>	<b>(3,4%)</b>
Capital assets	(234 198)	(48 618)	20,8%	(63 155)	27,0%	(111 774)	47,7%	(65 406)	45,8%	(3,4%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(234 204)</b>	<b>(50 706)</b>	<b>21,7%</b>	<b>(65 302)</b>	<b>27,9%</b>	<b>(116 068)</b>	<b>49,5%</b>	<b>19 040</b>	<b>8,2%</b>	<b>(443,0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>2 266</b>	<b>-</b>	<b>3 168</b>	<b>-</b>	<b>5 434</b>	<b>-</b>	<b>1 868</b>	<b>-</b>	<b>69,6%</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2 266	-	3 168	-	5 434	-	1 868	-	69,6%
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>2 266</b>	<b>-</b>	<b>3 168</b>	<b>-</b>	<b>5 434</b>	<b>-</b>	<b>1 868</b>	<b>-</b>	<b>69,6%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(60 441)</b>	<b>(168 123)</b>	<b>278,2%</b>	<b>(220 186)</b>	<b>364,3%</b>	<b>(388 309)</b>	<b>642,5%</b>	<b>163 525</b>	<b>(533,1%)</b>	<b>(234,6%)</b>
Cash/cash equivalents at the year begin:	158 679	76 088	48,0%	(41 754)	(26,3%)	76 088	48,0%	368 253	13,2%	(111,3%)
Cash/cash equivalents at the year end:	98 238	(41 754)	(42,5%)	(261 973)	(266,7%)	(261 973)	(266,7%)	494 822	208,1%	(152,9%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3 490	1,6%	19 079	9,0%	6 684	3,1%	182 972	86,2%	212 225	12,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	67 170	16,9%	32 143	8,1%	21 326	5,4%	275 700	69,6%	396 339	23,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(5 076)	(2,3%)	11 249	5,2%	7 578	3,5%	204 147	93,7%	217 898	13,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 023	3,7%	17 549	9,3%	3 830	2,0%	160 567	85,0%	188 970	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 123	3,3%	3 771	2,4%	2 715	1,8%	142 588	92,5%	154 196	9,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	86	16,3%	73	13,9%	61	11,6%	307	58,1%	528	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 218	2,0%	11 618	2,3%	11 118	2,2%	469 074	93,4%	502 028	30,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(27 236)	(1 093,4%)	392	15,7%	316	12,7%	29 019	1 165,0%	2 491	,1%	-	-	-	-
<b>Total By Income Source</b>	<b>60 799</b>	<b>3,6%</b>	<b>95 874</b>	<b>5,7%</b>	<b>53 628</b>	<b>3,2%</b>	<b>1 464 373</b>	<b>87,4%</b>	<b>1 674 674</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	(7 116)	(7,4%)	9 134	9,4%	4 714	4,9%	90 054	93,0%	96 786	5,8%	-	-	-	-
Commercial	34 732	6,5%	39 532	7,4%	16 502	3,1%	444 358	83,0%	535 125	32,0%	-	-	-	-
Households	32 239	3,2%	46 281	4,5%	31 736	3,1%	912 550	89,2%	1 022 805	61,1%	-	-	-	-
Other	943	4,7%	927	4,6%	676	3,4%	17 412	87,2%	19 958	1,2%	-	-	-	-
<b>Total By Customer Group</b>	<b>60 799</b>	<b>3,6%</b>	<b>95 874</b>	<b>5,7%</b>	<b>53 628</b>	<b>3,2%</b>	<b>1 464 373</b>	<b>87,4%</b>	<b>1 674 674</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	97 489	14,1%	82 012	11,9%	-	-	509 746	74,0%	689 248	90,9%
Bulk Water	-	-	2 427	5,1%	-	-	45 523	94,9%	47 949	6,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 902	80,4%	-	-	270	5,6%	684	14,1%	4 857	,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 127	38,0%	-	-	3 401	21,1%	6 602	40,9%	16 130	2,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>107 518</b>	<b>14,2%</b>	<b>84 439</b>	<b>11,1%</b>	<b>3 671</b>	<b>,5%</b>	<b>562 555</b>	<b>74,2%</b>	<b>758 184</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Kgomoiso Kumba	018 299 5003
Chief Financial Officer	Mr Tshesang Ngqobe	018 299 5153

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: DRAKENSTEIN (WC023)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>3 706 184</b>	<b>968 482</b>	<b>26,1%</b>	<b>958 735</b>	<b>25,9%</b>	<b>1 927 216</b>	<b>52,0%</b>	<b>853 344</b>	<b>52,4%</b>	<b>12,4%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	1 823 805	507 584	27,8%	461 171	25,3%	968 755	53,1%	399 352	53,4%	15,5%
Service charges - Water	295 928	51 953	17,6%	71 525	24,2%	123 478	41,7%	60 357	43,1%	18,5%
Service charges - Waste Water Management	185 368	44 239	23,9%	45 289	24,4%	89 528	48,3%	42 575	50,3%	6,4%
Service charges - Waste Management	195 619	50 194	25,7%	51 427	26,3%	101 621	51,9%	46 515	50,3%	10,6%
Sale of Goods and Rendering of Services	37 416	3 794	10,1%	5 503	14,7%	9 297	24,8%	12 287	65,5%	(55,2%)
Agency services	19 551	4 946	25,3%	4 949	25,3%	9 895	50,6%	4 244	44,1%	16,6%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 841	5 000	26,5%	4 813	25,5%	9 813	52,1%	4 997	56,6%	(3,7%)
Interest earned from Current and Non Current Assets	75 000	23 587	31,4%	26 730	35,6%	50 317	67,1%	20 466	69,4%	30,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	9	2	24,2%	2	22,8%	4	46,9%	2	41,8%	13,8%
Rental from Fixed Assets	6 577	2 075	31,5%	1 521	23,1%	3 595	54,7%	2 081	66,6%	(26,9%)
Licence and permits	4 169	899	21,6%	967	23,2%	1 866	44,8%	973	53,5%	(6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	86 702	5 936	6,8%	21 255	24,5%	27 192	31,4%	2 367	66,1%	798,0%
<b>Non-Exchange Revenue</b>										
Property rates	538 383	161 344	30,0%	127 625	23,7%	288 968	53,7%	115 723	55,0%	10,3%
Surcharges and Taxes	-	-	-	-	-	-	-	21 696	23,6%	(100,0%)
Fines, penalties and forfeits	124 676	1 147	0,9%	50 081	40,2%	51 227	41,1%	38 766	33,2%	29,2%
Licences or permits	12	894	7 635,9%	(880)	(7 521,2%)	13	114,7%	(9)	367,9%	10 044,4%
Transfer and subsidies - Operational	269 125	104 138	38,7%	86 027	32,0%	190 165	70,7%	80 163	71,6%	7,3%
Interest	3 303	751	22,7%	730	22,1%	1 481	44,8%	789	50,9%	(7,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 000	-	-	-	-	-	-	-	-	-
Other Gains	18 700	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3 677 015</b>	<b>832 218</b>	<b>22,6%</b>	<b>868 679</b>	<b>23,6%</b>	<b>1 700 897</b>	<b>46,3%</b>	<b>798 758</b>	<b>51,1%</b>	<b>8,8%</b>
Employee related costs	963 942	197 042	20,4%	245 648	25,5%	442 690	45,9%	250 527	48,9%	(1,9%)
Remuneration of councillors	41 280	8 700	21,1%	8 867	21,5%	17 567	42,6%	9 094	44,3%	(2,5%)
Bulk purchases - electricity	1 463 347	426 909	29,2%	329 137	22,5%	756 046	51,7%	255 158	57,4%	29,0%
Inventory consumed	131 411	13 357	10,2%	25 644	19,5%	39 001	29,7%	23 724	30,7%	8,1%
Debt impairment	78 676	(4 148)	(5,3%)	56 403	71,7%	52 255	66,4%	57 936	132,3%	(2,6%)
Depreciation and amortisation	283 543	67 518	23,8%	65 709	23,2%	133 227	47,0%	68 423	50,0%	(4,0%)
Interest	147 210	37 379	25,4%	37 790	25,7%	75 170	51,1%	39 639	49,9%	(4,7%)
Contracted services	275 369	32 149	11,7%	57 741	21,0%	89 890	32,6%	56 574	36,8%	2,1%
Transfers and subsidies	6 190	467	7,5%	3 660	59,1%	4 127	66,7%	2 495	89,7%	46,7%
Irrecoverable debts written off	108 466	19 358	17,8%	2 090	1,9%	21 448	19,8%	4 840	21,7%	(56,8%)
Operational costs	170 481	33 486	19,6%	35 989	21,1%	69 475	40,8%	30 348	38,9%	18,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	7 100	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>29 169</b>	<b>136 264</b>	<b>-</b>	<b>90 056</b>	<b>-</b>	<b>226 319</b>	<b>-</b>	<b>54 586</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	571 153	27 074	4,7%	134 015	23,5%	161 089	28,2%	125 949	21,7%	6,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>600 322</b>	<b>163 337</b>	<b>-</b>	<b>224 071</b>	<b>-</b>	<b>387 408</b>	<b>-</b>	<b>180 535</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>600 322</b>	<b>163 337</b>	<b>-</b>	<b>224 071</b>	<b>-</b>	<b>387 408</b>	<b>-</b>	<b>180 535</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>600 322</b>	<b>163 337</b>	<b>-</b>	<b>224 071</b>	<b>-</b>	<b>387 408</b>	<b>-</b>	<b>180 535</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>600 322</b>	<b>163 337</b>	<b>-</b>	<b>224 071</b>	<b>-</b>	<b>387 408</b>	<b>-</b>	<b>180 535</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>714 166</b>	<b>39 833</b>	<b>5,6%</b>	<b>172 851</b>	<b>24,2%</b>	<b>212 684</b>	<b>29,8%</b>	<b>154 148</b>	<b>24,9%</b>	<b>12,1%</b>
National Government	509 719	25 692	5,0%	131 625	25,8%	157 317	30,9%	117 252	23,0%	12,3%
Provincial Government	33 434	1 382	4,1%	2 391	7,2%	3 772	11,3%	11 498	21,8%	(79,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	20 000	3 926	19,6%	8 238	41,2%	12 164	60,8%	5 475	83,7%	50,5%
<b>Transfers recognised - capital</b>	<b>563 153</b>	<b>31 000</b>	<b>5,5%</b>	<b>142 253</b>	<b>25,3%</b>	<b>173 253</b>	<b>30,8%</b>	<b>134 225</b>	<b>23,6%</b>	<b>6,0%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	151 013	8 833	5,8%	30 598	20,3%	39 431	26,1%	19 923	33,1%	53,6%
<b>Capital Expenditure Functional</b>	<b>714 166</b>	<b>39 833</b>	<b>5,6%</b>	<b>172 851</b>	<b>24,2%</b>	<b>212 684</b>	<b>29,8%</b>	<b>154 148</b>	<b>24,9%</b>	<b>12,1%</b>
<b>Municipal governance and administration</b>	<b>39 804</b>	<b>2 371</b>	<b>6,0%</b>	<b>13 081</b>	<b>32,9%</b>	<b>15 452</b>	<b>38,8%</b>	<b>6 034</b>	<b>34,2%</b>	<b>116,8%</b>
Executive and Council	-	-	-	4	-	4	-	-	-	(100,0%)
Finance and administration	39 804	2 371	6,0%	13 077	32,9%	15 448	38,8%	6 034	34,2%	116,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>79 967</b>	<b>120</b>	<b>2%</b>	<b>5 159</b>	<b>6,5%</b>	<b>5 280</b>	<b>6,6%</b>	<b>5 476</b>	<b>6,6%</b>	<b>(5,8%)</b>
Community and Social Services	4 925	12	3%	558	11,3%	570	11,6%	1 442	34,8%	(61,3%)
Sport And Recreation	12 847	68	5%	1 889	14,7%	1 956	15,2%	1 768	16,1%	6,9%
Public Safety	7 725	16	2%	289	3,7%	305	4,0%	243	3,8%	19,0%
Housing	54 470	24	4%	2 424	4,4%	2 448	4,5%	2 024	3,4%	19,8%
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>51 990</b>	<b>5 450</b>	<b>10,5%</b>	<b>37 886</b>	<b>72,9%</b>	<b>43 335</b>	<b>83,4%</b>	<b>42 941</b>	<b>75,9%</b>	<b>(11,8%)</b>
Planning and Development	315	31	9,8%	157	49,7%	188	59,5%	36	26,5%	332,4%
Road Transport	5 175	5 419	105,5%	37 729	73,0%	43 148	83,5%	42 905	76,1%	(12,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>541 180</b>	<b>31 892</b>	<b>5,9%</b>	<b>116 703</b>	<b>21,6%</b>	<b>148 595</b>	<b>27,5%</b>	<b>99 697</b>	<b>21,8%</b>	<b>17,1%</b>
Energy sources	65 782	15 821	24,1%	17 388	26,4%	33 209	50,5%	12 736	73,3%	36,5%
Water Management	27 057	1 203	4,4%	11 342	41,9%	12 545	46,4%	5 910	59,2%	91,9%
Waste Water Management	438 342	14 838	3,4%	85 920	19,6%	100 758	23,0%	79 084	16,4%	8,6%
Waste Management	10 000	30	3%	2 053	20,5%	2 082	20,8%	1 968	83,3%	4,3%
<b>Other</b>	<b>1 225</b>	<b>-</b>	<b>-</b>	<b>22</b>	<b>1,8%</b>	<b>22</b>	<b>1,8%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>4 062 227</b>	<b>1 418 030</b>	<b>34,9%</b>	<b>1 189 549</b>	<b>29,3%</b>	<b>2 607 578</b>	<b>64,2%</b>	<b>998 890</b>	<b>58,4%</b>	<b>19,1%</b>
Property rates	522 231	131 513	25,2%	132 677	25,4%	264 189	50,6%	122 712	53,1%	8,1%
Service charges	2 425 699	661 867	27,3%	688 596	28,4%	1 350 462	55,7%	601 463	54,5%	14,5%

Other revenue	176 874	394 895	223.3%	112 793	63.8%	507 688	287.0%	66 161	218.0%	70.5%
Transfers and Subsidies - Operational	269 125	106 484	39.6%	88 210	32.8%	194 694	72.3%	73 554	73.4%	19.9%
Transfers and Subsidies - Capital	571 153	99 751	17.5%	152 211	26.6%	251 962	44.1%	118 211	26.4%	28.8%
Interest	97 144	23 520	24.2%	15 063	15.5%	38 583	39.7%	16 788	50.1%	(10.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(3 199 230)</b>	<b>(841 826)</b>	<b>26.3%</b>	<b>142 283</b>	<b>(4.4%)</b>	<b>(699 543)</b>	<b>21.9%</b>	<b>(6 835)</b>	<b>28.2%</b>	<b>(2 181.6%)</b>
Suppliers and employees	(3 045 830)	(841 415)	27.6%	266 974	(8.8%)	(574 441)	18.9%	117 855	25.6%	126.5%
Finance charges	(147 210)	(411)	.3%	(124 691)	84.7%	(125 101)	85.0%	(124 691)	78.4%	-
Transfers and grants	(6 190)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>862 997</b>	<b>576 204</b>	<b>66.8%</b>	<b>1 331 832</b>	<b>154.3%</b>	<b>1 908 036</b>	<b>221.1%</b>	<b>992 055</b>	<b>155.7%</b>	<b>34.2%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>3 003</b>	-	-	-	-	-	-	<b>1</b>	<b>.1%</b>	<b>(100.0%)</b>
Proceeds on disposal of PPE	3 003	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	<b>1</b>	-	<b>(100.0%)</b>
<b>Payments</b>	<b>(714 166)</b>	<b>(39 833)</b>	<b>5.6%</b>	<b>(172 851)</b>	<b>24.2%</b>	<b>(212 684)</b>	<b>29.8%</b>	<b>(154 148)</b>	<b>24.9%</b>	<b>12.1%</b>
Capital assets	(714 166)	(39 833)	5.6%	(172 851)	24.2%	(212 684)	29.8%	(154 148)	24.9%	12.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(711 163)</b>	<b>(39 833)</b>	<b>5.6%</b>	<b>(172 851)</b>	<b>24.3%</b>	<b>(212 684)</b>	<b>29.9%</b>	<b>(154 148)</b>	<b>25.0%</b>	<b>12.1%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	<b>422</b>	-	<b>(86)</b>	-	<b>336</b>	-	<b>1 090</b>	-	<b>(107.8%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	422	-	(86)	-	336	-	1 090	-	(107.8%)
<b>Payments</b>	<b>(102 172)</b>	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(102 172)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(102 172)</b>	<b>422</b>	<b>(4%)</b>	<b>(86)</b>	<b>.1%</b>	<b>336</b>	<b>(.3%)</b>	<b>1 090</b>	<b>(1.2%)</b>	<b>(107.8%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>49 662</b>	<b>536 793</b>	<b>1 080.9%</b>	<b>1 158 895</b>	<b>2 333.6%</b>	<b>1 695 688</b>	<b>3 414.5%</b>	<b>838 997</b>	<b>3 245.6%</b>	<b>38.1%</b>
Cash/cash equivalents at the year begin:	750 000	1 028 889	137.2%	1 565 726	208.8%	1 028 889	137.2%	1 056 311	100.9%	48.2%
Cash/cash equivalents at the year end:	<b>799 662</b>	<b>1 565 726</b>	<b>195.8%</b>	<b>2 724 621</b>	<b>340.7%</b>	<b>2 724 621</b>	<b>340.7%</b>	<b>1 895 308</b>	<b>260.2%</b>	<b>43.8%</b>

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	29 015	21.5%	7 053	5.2%	5 112	3.8%	93 792	69.5%	134 971	21.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	99 385	66.3%	10 058	6.7%	4 566	3.0%	35 960	24.0%	149 959	24.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 110	44.7%	4 229	6.5%	2 064	3.2%	29 692	45.6%	65 096	10.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 049	19.1%	3 234	4.7%	2 166	3.2%	49 952	73.0%	68 401	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 992	14.8%	4 377	4.3%	3 068	3.0%	79 156	77.9%	101 592	16.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	433	4.8%	381	4.2%	228	2.5%	7 971	88.4%	9 013	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	48 975	52.5%	3 945	4.2%	2 141	2.3%	38 270	41.0%	93 331	15.0%	-	-	-	-
<b>Total By Income Source</b>	<b>234 959</b>	<b>37.8%</b>	<b>33 276</b>	<b>5.3%</b>	<b>19 334</b>	<b>3.1%</b>	<b>334 793</b>	<b>53.8%</b>	<b>622 362</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	13 630	41.7%	4 558	14.0%	2 076	6.4%	12 408	38.0%	32 672	5.2%	-	-	-	-
Commercial	96 566	68.7%	8 052	5.7%	2 594	1.8%	33 304	23.7%	140 517	22.6%	-	-	-	-
Households	79 045	21.2%	18 061	4.8%	13 332	3.6%	262 425	70.4%	372 864	59.9%	-	-	-	-
Other	45 717	59.9%	2 604	3.4%	1 331	1.7%	26 657	34.9%	76 310	12.3%	-	-	-	-
<b>Total By Customer Group</b>	<b>234 959</b>	<b>37.8%</b>	<b>33 276</b>	<b>5.3%</b>	<b>19 334</b>	<b>3.1%</b>	<b>334 793</b>	<b>53.8%</b>	<b>622 362</b>	<b>100.0%</b>	-	-	-	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	108 691	100.0%	-	-	-	-	-	-	108 691	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>108 691</b>	<b>100.0%</b>	-	-	-	-	-	-	<b>108 691</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: STELLENBOSCH (WC024)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>2 869 321</b>	<b>677 965</b>	<b>23,6%</b>	<b>680 084</b>	<b>23,7%</b>	<b>1 358 048</b>	<b>47,3%</b>	<b>568 267</b>	<b>51,5%</b>	<b>19,7%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	1 215 949	249 574	20,5%	248 729	20,5%	498 303	41,0%	235 317	52,6%	5,7%
Service charges - Water	201 453	17 361	8,6%	56 572	28,1%	73 933	36,7%	49 404	48,9%	14,5%
Service charges - Waste Water Management	132 113	38 731	29,3%	31 813	24,1%	70 544	53,4%	30 300	53,8%	5,0%
Service charges - Waste Management	112 789	34 595	30,7%	25 080	22,2%	59 674	52,9%	23 168	48,3%	8,3%
Sale of Goods and Rendering of Services	25 591	9 202	36,0%	12 793	50,0%	21 965	85,9%	8 562	63,5%	49,4%
Agency services	3 961	840	21,2%	1 051	26,5%	1 891	47,7%	725	40,7%	44,9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 972	5 430	28,6%	5 763	30,4%	11 193	59,0%	6 323	69,0%	(8,9%)
Interest earned from Current and Non Current Assets	63 980	14 022	21,9%	12 465	19,5%	26 488	41,4%	15 707	70,1%	(20,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 249	2 878	20,2%	2 073	14,6%	4 952	34,8%	2 318	35,7%	(10,6%)
Licence and permits	8 754	1 594	18,2%	1 876	21,4%	3 469	39,6%	1 845	39,9%	1,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	59 231	3 372	5,7%	8 689	14,7%	12 061	20,4%	10 329	47,8%	(15,9%)
<b>Non-Exchange Revenue</b>										
Property rates	571 651	200 530	35,1%	123 814	21,7%	324 344	56,7%	114 075	59,4%	8,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	173 403	47	-	63 092	36,4%	63 139	36,4%	84	1%	74 923,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 585	97 170	37,3%	84 369	32,4%	181 540	69,7%	68 849	62,6%	22,5%
Interest	3 426	1 008	29,4%	677	19,8%	1 685	49,2%	1 260	69,0%	(46,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 214	1 611	50,1%	1 228	38,2%	2 839	88,3%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>2 741 081</b>	<b>341 000</b>	<b>12,4%</b>	<b>751 978</b>	<b>27,4%</b>	<b>1 092 978</b>	<b>39,9%</b>	<b>366 829</b>	<b>28,0%</b>	<b>105,0%</b>
Employee related costs	729 635	0	-	350 780	48,1%	350 780	48,1%	819	1%	42 719,9%
Remuneration of councillors	24 593	-	-	11 457	46,6%	11 457	46,6%	-	-	(100,0%)
Bulk purchases - electricity	805 126	192 356	23,9%	184 692	22,9%	377 048	46,8%	161 834	50,5%	14,1%
Inventory consumed	122 965	17 075	13,9%	22 038	17,9%	39 113	31,8%	27 554	36,1%	(20,0%)
Debt impairment	77 289	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	225 960	49 319	21,8%	32 779	14,5%	82 099	36,3%	35 446	28,9%	(7,5%)
Interest	77 649	-	-	25 340	32,6%	25 340	32,6%	29 982	42,1%	(15,5%)
Contracted services	328 381	36 935	11,2%	68 377	20,8%	105 312	32,1%	65 873	33,0%	3,8%
Transfers and subsidies	22 631	3 578	15,8%	1 695	7,5%	5 273	23,3%	7 173	59,2%	(76,4%)
Irrecoverable debts written off	126 724	21	0,0%	363	0,3%	385	0,3%	294	13,7%	23,7%
Operational costs	199 498	41 716	20,9%	54 455	27,3%	96 171	48,2%	37 855	43,0%	43,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	630	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>128 240</b>	<b>336 965</b>	<b>-</b>	<b>(71 894)</b>	<b>-</b>	<b>265 071</b>	<b>-</b>	<b>201 438</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	98 415	15 664	15,9%	22 167	22,5%	37 832	38,4%	36 667	40,8%	(39,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>226 656</b>	<b>352 629</b>	<b>-</b>	<b>(49 727)</b>	<b>-</b>	<b>302 902</b>	<b>-</b>	<b>238 105</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>226 656</b>	<b>352 629</b>	<b>(49 727)</b>	<b>302 902</b>	<b>238 105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>226 656</b>	<b>352 629</b>	<b>(49 727)</b>	<b>302 902</b>	<b>238 105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>226 656</b>	<b>352 629</b>	<b>(49 727)</b>	<b>302 902</b>	<b>238 105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>642 490</b>	<b>51 099</b>	<b>8,0%</b>	<b>120 752</b>	<b>18,8%</b>	<b>171 850</b>	<b>26,7%</b>	<b>101 935</b>	<b>21,6%</b>	<b>18,5%</b>
National Government	63 693	14 612	22,9%	20 864	32,8%	35 475	55,7%	29 292	41,4%	(28,8%)
Provincial Government	21 885	1 053	4,8%	1 304	6,0%	2 356	10,8%	7 375	39,3%	(82,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	33 057	6 113	18,5%	5 058	15,3%	11 170	33,8%	11 491	43,1%	(56,0%)
<b>Transfers recognised - capital</b>	<b>118 636</b>	<b>21 777</b>	<b>18,4%</b>	<b>27 225</b>	<b>22,9%</b>	<b>49 002</b>	<b>41,3%</b>	<b>48 158</b>	<b>41,5%</b>	<b>(43,5%)</b>
Borrowing	198 019	6 200	3,1%	18 091	9,1%	24 291	12,3%	22 875	15,6%	(20,9%)
Internally generated funds	325 835	23 121	7,1%	75 436	23,2%	98 557	30,2%	30 902	15,7%	144,1%
<b>Capital Expenditure Functional</b>	<b>642 490</b>	<b>51 099</b>	<b>8,0%</b>	<b>120 752</b>	<b>18,8%</b>	<b>171 850</b>	<b>26,7%</b>	<b>101 935</b>	<b>21,6%</b>	<b>18,5%</b>
<b>Municipal governance and administration</b>	<b>55 320</b>	<b>2 385</b>	<b>4,3%</b>	<b>9 629</b>	<b>17,4%</b>	<b>12 015</b>	<b>21,7%</b>	<b>4 784</b>	<b>8,5%</b>	<b>101,3%</b>
Executive and Council	100	-	-	85	35,0%	35	35,0%	28	89,9%	22,9%
Finance and administration	55 220	2 385	4,3%	9 594	17,4%	11 980	21,7%	4 756	8,4%	101,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>106 629</b>	<b>18 691</b>	<b>17,5%</b>	<b>30 936</b>	<b>29,0%</b>	<b>49 627</b>	<b>46,5%</b>	<b>4 072</b>	<b>7,1%</b>	<b>659,8%</b>
Community and Social Services	56 631	11 352	20,0%	19 915	35,2%	31 266	55,2%	230	1,9%	8 574,9%
Sport And Recreation	10 093	1 438	14,2%	4 761	47,2%	6 199	61,4%	2 179	17,0%	118,5%
Public Safety	8 261	3 138	38,0%	1 808	21,9%	4 946	59,9%	396	9,1%	356,8%
Housing	31 644	2 764	8,7%	4 452	14,1%	7 215	22,8%	1 267	9,7%	251,4%
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>99 849</b>	<b>8 347</b>	<b>8,4%</b>	<b>12 588</b>	<b>12,6%</b>	<b>20 936</b>	<b>21,0%</b>	<b>39 622</b>	<b>48,5%</b>	<b>(68,2%)</b>
Planning and Development	5 135	2 606	50,7%	985	19,2%	3 991	69,9%	10 526	76,1%	(90,6%)
Road Transport	94 464	5 729	6,1%	11 491	12,2%	17 220	18,2%	29 034	44,1%	(60,4%)
Environmental Protection	250	12	4,9%	112	44,9%	125	49,8%	62	3,2%	81,0%
<b>Trading Services</b>	<b>380 693</b>	<b>21 675</b>	<b>5,7%</b>	<b>67 598</b>	<b>17,8%</b>	<b>89 273</b>	<b>23,5%</b>	<b>53 457</b>	<b>18,9%</b>	<b>26,5%</b>
Energy sources	126 332	3 242	2,6%	5 885	4,7%	9 127	7,2%	13 696	20,3%	(57,0%)
Water Management	148 159	13 137	8,9%	35 137	23,7%	48 274	32,6%	9 492	9,1%	270,2%
Waste Water Management	87 200	5 296	6,1%	20 201	23,2%	25 497	29,2%	21 983	29,5%	(8,1%)
Waste Management	19 002	-	-	6 376	33,6%	6 376	33,6%	8 286	38,7%	(23,1%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>3 063 238</b>	<b>821 905</b>	<b>26,8%</b>	<b>696 229</b>	<b>22,7%</b>	<b>1 518 134</b>	<b>49,6%</b>	<b>684 147</b>	<b>52,6%</b>	<b>1,8%</b>
Property rates	548 788	347 110	63,3%	280 106	51,0%	627 216	114,3%	317 689	136,3%	(11,8%)
Service charges	1 858 920	385 430	20,7%	353 019	19,0%	738 449	39,7%	339 598	42,9%	4,0%

Other revenue	230 996	40 384	17.5%	23 302	10.1%	63 686	27.6%	26 860	27.3%	(13.2%)
Transfers and Subsidies - Operational	262 139	2 515	1.0%	5 342	2.0%	7 857	3.0%	-	7%	(100.0%)
Transfers and Subsidies - Capital	98 415	42 192	42.9%	30 271	30.8%	72 463	73.6%	-	2.0%	(100.0%)
Interest	63 980	4 272	6.7%	4 190	6.5%	8 462	13.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 490 240)</b>	<b>(384 487)</b>	<b>15.4%</b>	<b>(97 559)</b>	<b>3.9%</b>	<b>(482 046)</b>	<b>19.4%</b>	<b>(382 246)</b>	<b>38.3%</b>	<b>(74.5%)</b>
Suppliers and employees	(2 405 393)	(384 487)	16.0%	(97 559)	4.1%	(482 046)	20.0%	(382 246)	39.6%	(74.5%)
Finance charges	(62 215)	-	-	-	-	-	-	-	-	-
Transfers and grants	(22 631)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>572 998</b>	<b>437 417</b>	<b>76.3%</b>	<b>598 671</b>	<b>104.5%</b>	<b>1 036 088</b>	<b>180.8%</b>	<b>301 901</b>	<b>121.8%</b>	<b>98.3%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(738 582)</b>	<b>(130 026)</b>	<b>17.6%</b>	<b>(135 688)</b>	<b>18.4%</b>	<b>(265 714)</b>	<b>36.0%</b>	<b>(111 453)</b>	<b>29.9%</b>	<b>21.7%</b>
Capital assets	(738 582)	(130 026)	17.6%	(135 688)	18.4%	(265 714)	36.0%	(111 453)	29.9%	21.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(738 582)</b>	<b>(130 026)</b>	<b>17.6%</b>	<b>(135 688)</b>	<b>18.4%</b>	<b>(265 714)</b>	<b>36.0%</b>	<b>(111 453)</b>	<b>29.9%</b>	<b>21.7%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>198 019</b>									
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	198 019	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(62 215)</b>			<b>(20 325)</b>	<b>32.7%</b>	<b>(20 325)</b>	<b>32.7%</b>			<b>(100.0%)</b>
Repayment of borrowing	(62 215)	-	-	(20 325)	32.7%	(20 325)	32.7%	-	-	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>135 804</b>			<b>(20 325)</b>	<b>(15.0%)</b>	<b>(20 325)</b>	<b>(15.0%)</b>			<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(29 780)</b>	<b>307 391</b>	<b>(1 032.2%)</b>	<b>442 658</b>	<b>(1 486.5%)</b>	<b>750 049</b>	<b>(2 518.7%)</b>	<b>190 448</b>	<b>(389.0%)</b>	<b>132.4%</b>
Cash/cash equivalents at the year begin:	678 807	-	-	853 871	125.8%	-	-	775 056	99.1%	10.2%
Cash/cash equivalents at the year end:	649 027	853 871	131.6%	1 296 529	199.8%	1 296 529	199.8%	962 481	181.6%	34.7%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	19 771	12.8%	3 133	2.0%	-	-	131 645	85.2%	154 549	31.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	50 391	72.9%	1 494	2.2%	-	-	17 240	24.9%	69 126	14.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 234	43.5%	1 577	3.0%	-	-	28 591	53.5%	53 402	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 527	17.7%	701	1.6%	-	-	34 321	80.7%	42 550	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 123	10.8%	959	1.7%	-	-	49 550	87.5%	56 632	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	920	5.2%	261	1.5%	-	-	16 451	93.3%	17 631	3.6%	-	-	-	-
Interest on Arrear Debtor Accounts	91	1%	133	1%	-	-	93 208	99.8%	93 432	19.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20 279)	894.0%	92	(4.0%)	-	-	17 919	(790.0%)	(2 268)	(5%)	-	-	-	-
<b>Total By Income Source</b>	<b>87 778</b>	<b>18.1%</b>	<b>8 350</b>	<b>1.7%</b>	<b>-</b>	<b>-</b>	<b>388 926</b>	<b>80.2%</b>	<b>485 053</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 122	14.1%	1 333	6.0%	-	-	17 637	79.8%	22 091	4.6%	-	-	-	-
Commercial	37 029	44.7%	568	7%	-	-	45 174	54.6%	82 770	17.1%	-	-	-	-
Households	41 298	11.5%	6 093	1.7%	-	-	310 168	86.7%	357 558	73.7%	-	-	-	-
Other	6 330	28.0%	356	1.6%	-	-	15 948	70.5%	22 633	4.7%	-	-	-	-
<b>Total By Customer Group</b>	<b>87 778</b>	<b>18.1%</b>	<b>8 350</b>	<b>1.7%</b>	<b>-</b>	<b>-</b>	<b>388 926</b>	<b>80.2%</b>	<b>485 053</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 925	100.0%	-	-	-	-	-	-	9 925	35.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 823	100.0%	-	-	-	-	-	-	17 823	64.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>27 748</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27 748</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: GEORGE (WC044)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>3 869 689</b>	<b>836 022</b>	<b>21,6%</b>	<b>685 404</b>	<b>17,7%</b>	<b>1 521 426</b>	<b>39,3%</b>	<b>872 631</b>	<b>46,3%</b>	<b>(21,5%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	1 272 286	287 595	22,6%	270 889	21,3%	558 464	43,9%	271 667	46,9%	(3%)
Service charges - Water	242 591	42 560	17,5%	64 768	26,7%	107 328	44,2%	51 257	35,4%	26,4%
Service charges - Waste Water Management	200 295	53 266	26,6%	49 796	24,9%	103 062	51,5%	46 806	53,9%	6,4%
Service charges - Waste Management	181 444	47 422	26,1%	46 023	25,4%	93 445	51,5%	42 209	51,5%	9,0%
Sale of Goods and Rendering of Services	156 916	36 636	23,3%	22 089	14,1%	58 724	37,4%	39 521	48,3%	(44,1%)
Agency services	21 653	5 321	24,6%	(5 845)	(27,0%)	(524)	(2,4%)	3 689	38,0%	(258,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 368	1 835	7,9%	11 680	50,0%	13 515	57,8%	5 825	53,4%	100,5%
Interest earned from Current and Non Current Assets	32 395	33 931	104,7%	8 714	26,9%	42 645	131,6%	31 590	87,2%	(72,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 680	3 214	56,6%	807	14,2%	4 021	70,8%	688	72,5%	17,4%
Licence and permits	847	222	26,2%	409	48,3%	630	74,4%	233	67,8%	75,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	80 857	10 338	12,8%	8 452	10,5%	18 790	23,2%	11 138	41,1%	(24,1%)
<b>Non-Exchange Revenue</b>										
Property rates	511 915	147 256	28,8%	121 786	23,8%	269 042	52,6%	112 363	51,9%	8,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	98 076	5 766	5,9%	4 509	4,6%	10 275	10,5%	2 485	6,0%	81,5%
Licences or permits	4 565	375	8,2%	207	4,5%	582	12,8%	374	20,9%	(44,7%)
Transfer and subsidies - Operational	765 031	153 002	20,0%	74 929	9,8%	227 932	29,8%	246 010	59,8%	(69,5%)
Interest	-	-	-	1 279	-	1 279	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 377	7 282	29,9%	4 933	20,2%	12 215	50,1%	6 766	55,6%	(27,1%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	247 394	-	-	-	-	-	-	10	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3 907 341</b>	<b>638 651</b>	<b>16,3%</b>	<b>901 412</b>	<b>23,1%</b>	<b>1 540 062</b>	<b>39,4%</b>	<b>783 083</b>	<b>39,1%</b>	<b>15,1%</b>
Employer related costs	866 553	176 654	20,4%	220 627	25,5%	397 281	45,8%	196 956	42,9%	12,0%
Remuneration of councillors	32 676	6 690	20,5%	6 520	20,0%	13 210	40,4%	7 716	45,4%	(15,5%)
Bulk purchases - electricity	987 428	212 213	21,5%	208 979	21,2%	421 192	42,7%	182 042	50,5%	14,8%
Inventory consumed	347 151	20 829	6,0%	36 179	10,4%	57 008	16,4%	27 922	13,3%	29,6%
Debt impairment	104 898	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	279 237	44 355	15,9%	88 710	31,8%	133 064	47,7%	51 322	50,0%	72,8%
Interest	69 770	-	-	45 273	64,9%	45 273	64,9%	26 791	44,7%	69,0%
Contracted services	873 085	120 484	13,8%	216 757	24,8%	337 241	38,6%	221 233	38,0%	(2,0%)
Transfers and subsidies	105 770	1 647	1,6%	10 557	10,0%	12 204	11,5%	24 621	28,2%	(57,1%)
Irrecoverable debts written off	11 854	25 003	210,9%	1 653	13,9%	26 656	224,9%	9 849	183,6%	(83,2%)
Operational costs	178 305	30 646	17,2%	66 156	37,1%	96 802	54,3%	34 430	44,3%	92,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	50 615	130	0,3%	-	-	130	0,3%	202	(1,1%)	(100,0%)
<b>Surplus/(Deficit)</b>	<b>(37 652)</b>	<b>197 371</b>	<b>-</b>	<b>(216 007)</b>	<b>-</b>	<b>(18 636)</b>	<b>-</b>	<b>89 548</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	119 582	32 694	27,3%	33 993	28,4%	66 687	55,8%	192 759	91,4%	(82,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>81 931</b>	<b>230 065</b>	<b>-</b>	<b>(182 014)</b>	<b>-</b>	<b>48 051</b>	<b>-</b>	<b>282 307</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>81 931</b>	<b>230 065</b>	<b>-</b>	<b>(182 014)</b>	<b>-</b>	<b>48 051</b>	<b>-</b>	<b>282 307</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>81 931</b>	<b>230 065</b>	<b>-</b>	<b>(182 014)</b>	<b>-</b>	<b>48 051</b>	<b>-</b>	<b>282 307</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>81 931</b>	<b>230 065</b>	<b>-</b>	<b>(182 014)</b>	<b>-</b>	<b>48 051</b>	<b>-</b>	<b>282 307</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>907 018</b>	<b>159 022</b>	<b>17,5%</b>	<b>316 300</b>	<b>34,9%</b>	<b>475 322</b>	<b>52,4%</b>	<b>354 876</b>	<b>45,8%</b>	<b>(10,9%)</b>
National Government	142 410	28 933	20,3%	58 423	41,0%	87 356	61,3%	175 215	85,4%	(66,7%)
Provincial Government	696	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>143 106</b>	<b>28 933</b>	<b>20,2%</b>	<b>58 423</b>	<b>40,8%</b>	<b>87 356</b>	<b>61,0%</b>	<b>175 215</b>	<b>85,3%</b>	<b>(66,7%)</b>
Borrowing	563 940	112 934	20,0%	218 699	38,8%	331 633	58,8%	97 746	33,3%	123,7%
Internally generated funds	199 973	17 155	8,6%	39 178	19,6%	56 333	28,2%	81 915	27,5%	(52,2%)
<b>Capital Expenditure Functional</b>	<b>907 018</b>	<b>159 022</b>	<b>17,5%</b>	<b>316 300</b>	<b>34,9%</b>	<b>475 322</b>	<b>52,4%</b>	<b>354 876</b>	<b>45,8%</b>	<b>(10,9%)</b>
<b>Municipal governance and administration</b>	<b>40 896</b>	<b>6 296</b>	<b>15,4%</b>	<b>14 045</b>	<b>34,3%</b>	<b>20 341</b>	<b>49,7%</b>	<b>3 645</b>	<b>25,8%</b>	<b>285,3%</b>
Executive and Council	15	-	-	-	-	-	-	-	-	-
Finance and administration	40 826	6 260	15,3%	14 030	34,4%	20 290	49,7%	3 640	25,9%	285,4%
Internal audit	55	36	65,6%	15	27,2%	51	92,8%	5	8,3%	201,5%
<b>Community and Public Safety</b>	<b>30 082</b>	<b>855</b>	<b>2,8%</b>	<b>5 730</b>	<b>19,0%</b>	<b>6 585</b>	<b>21,9%</b>	<b>26 491</b>	<b>38,7%</b>	<b>(78,4%)</b>
Community and Social Services	3 660	(0)	-	953	26,0%	953	26,0%	1 660	16,6%	(42,6%)
Sport And Recreation	6 230	-	-	1 947	31,2%	1 947	31,2%	18 962	59,3%	(89,7%)
Public Safety	15 752	855	5,4%	2 813	17,9%	3 668	23,3%	5 748	21,0%	(51,1%)
Housing	840	-	-	17	2,0%	17	2,0%	101	1,8%	(83,4%)
Health	3 600	-	-	-	-	-	-	21	7,5%	(100,0%)
<b>Economic and Environmental Services</b>	<b>197 041</b>	<b>75 168</b>	<b>38,1%</b>	<b>130 152</b>	<b>66,1%</b>	<b>205 320</b>	<b>104,2%</b>	<b>145 466</b>	<b>55,3%</b>	<b>(10,5%)</b>
Planning and Development	11 212	103	0,9%	490	4,4%	592	5,3%	13 253	49,8%	(96,3%)
Road Transport	185 829	75 065	40,4%	129 662	69,8%	204 727	110,2%	132 212	55,9%	(1,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>638 999</b>	<b>76 703</b>	<b>12,0%</b>	<b>166 373</b>	<b>26,0%</b>	<b>243 076</b>	<b>38,0%</b>	<b>179 273</b>	<b>42,8%</b>	<b>(7,2%)</b>
Energy sources	140 552	3 379	2,4%	13 005	9,3%	16 385	11,7%	16 390	14,1%	(20,7%)
Water Management	232 825	39 035	16,8%	73 014	31,4%	112 049	48,1%	114 872	75,1%	(36,4%)
Waste Water Management	243 772	33 049	13,6%	74 504	30,6%	107 553	44,1%	38 629	28,0%	92,9%
Waste Management	21 850	1 239	5,7%	5 850	26,8%	7 089	32,4%	9 381	43,1%	(37,6%)
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>4 169 993</b>	<b>2 698 025</b>	<b>64,7%</b>	<b>1 115 971</b>	<b>26,8%</b>	<b>3 813 996</b>	<b>91,5%</b>	<b>1 967 226</b>	<b>118,3%</b>	<b>(43,3%)</b>
Property rates	547 846	2 288 380	417,7%	202 674	37,0%	2 491 055	454,7%	1 538 188	852,7%	(86,8%)
Service charges	2 303 190	170 950	7,4%	50 926	2,2%	221 876	9,6%	161 576	19,1%	(68,5%)

Other revenue	366 949	53 139	14.5%	22 716	6.2%	75 855	20.7%	50 102	19.4%	(54.7%)
Transfers and Subsidies - Operational	833 785	152 591	18.3%	821 138	98.5%	973 729	116.8%	95 561	27.3%	759.3%
Transfers and Subsidies - Capital	85 828	32 965	38.4%	14 505	16.9%	47 470	55.3%	121 799	47.3%	(88.1%)
Interest	32 995	-	-	4 011	12.4%	4 011	12.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(3 636 703)</b>	<b>(1 713 725)</b>	<b>47.1%</b>	<b>(826 761)</b>	<b>22.7%</b>	<b>(2 540 486)</b>	<b>69.9%</b>	<b>(538 292)</b>	<b>40.5%</b>	<b>53.6%</b>
Suppliers and employees	(3 468 761)	(1 713 725)	49.4%	(826 761)	23.8%	(2 540 486)	73.2%	(538 292)	41.4%	53.6%
Finance charges	(70 813)	-	-	-	-	-	-	-	-	-
Transfers and grants	(97 129)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>533 290</b>	<b>984 300</b>	<b>184.6%</b>	<b>289 210</b>	<b>54.2%</b>	<b>1 273 510</b>	<b>238.8%</b>	<b>1 428 934</b>	<b>413.6%</b>	<b>(79.8%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>		<b>79 784</b>		<b>(147)</b>		<b>79 637</b>		<b>(943)</b>		<b>(84.4%)</b>
Proceeds on disposal of PPE	-	479	-	-	-	479	-	18	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	79 305	-	(147)	-	79 157	-	(961)	-	(84.7%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(907 018)</b>	<b>(177 803)</b>	<b>19.6%</b>	<b>(342 788)</b>	<b>37.8%</b>	<b>(520 591)</b>	<b>57.4%</b>	<b>(402 547)</b>	<b>52.0%</b>	<b>(14.8%)</b>
Capital assets	(907 018)	(177 803)	19.6%	(342 788)	37.8%	(520 591)	57.4%	(402 547)	52.0%	(14.8%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(907 018)</b>	<b>(98 019)</b>	<b>10.8%</b>	<b>(342 936)</b>	<b>37.8%</b>	<b>(440 955)</b>	<b>48.6%</b>	<b>(403 489)</b>	<b>46.7%</b>	<b>(15.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>563 464</b>	<b>80</b>		<b>61</b>		<b>141</b>				<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	563 464	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(476)	80	(16.7%)	61	(12.9%)	141	(29.6%)	-	-	(100.0%)
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>563 464</b>	<b>80</b>		<b>61</b>		<b>141</b>				<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>189 735</b>	<b>886 360</b>	<b>467.2%</b>	<b>(53 664)</b>	<b>(28.3%)</b>	<b>832 696</b>	<b>438.9%</b>	<b>1 025 445</b>	<b>2 706.0%</b>	<b>(105.2%)</b>
Cash/cash equivalents at the year begin:	693 192	-	-	886 366	127.9%	-	-	3 360 484	-	(73.6%)
Cash/cash equivalents at the year end:	<b>882 927</b>	<b>886 366</b>	<b>100.4%</b>	<b>2 160 258</b>	<b>244.7%</b>	<b>2 160 258</b>	<b>244.7%</b>	<b>4 385 931</b>	<b>1 093.4%</b>	<b>(50.7%)</b>

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	42 770	21.7%	12 924	6.6%	5 890	3.0%	135 285	68.7%	196 869	27.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	80 498	57.0%	10 499	7.4%	5 497	3.9%	44 686	31.7%	141 180	19.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45 228	57.1%	4 147	5.2%	1 550	2.0%	28 263	35.7%	79 189	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	28 851	21.9%	9 582	7.3%	4 460	3.4%	89 108	67.5%	132 002	18.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	25 719	20.7%	9 329	7.5%	4 203	3.4%	85 265	68.5%	124 517	17.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	394	27.2%	149	10.3%	53	3.6%	855	58.9%	1 451	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 369	9.1%	1 624	3.4%	1 142	2.4%	40 874	85.1%	48 009	6.6%	-	-	-	-
<b>Total By Income Source</b>	<b>227 829</b>	<b>31.5%</b>	<b>48 255</b>	<b>6.7%</b>	<b>22 795</b>	<b>3.2%</b>	<b>424 336</b>	<b>58.7%</b>	<b>723 216</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	13 266	46.6%	4 132	14.5%	2 775	9.7%	8 297	29.1%	28 470	3.9%	-	-	-	-
Commercial	86 621	62.4%	5 519	4.0%	2 020	1.5%	44 560	32.1%	138 720	19.2%	-	-	-	-
Households	127 386	23.1%	38 455	7.0%	17 933	3.3%	367 985	66.7%	551 759	76.3%	-	-	-	-
Other	557	13.0%	149	3.5%	67	1.6%	3 494	81.9%	4 268	6%	-	-	-	-
<b>Total By Customer Group</b>	<b>227 829</b>	<b>31.5%</b>	<b>48 255</b>	<b>6.7%</b>	<b>22 795</b>	<b>3.2%</b>	<b>424 336</b>	<b>58.7%</b>	<b>723 216</b>	<b>100.0%</b>				

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	52 121	88.5%	4 024	6.8%	2 434	4.1%	316	.5%	58 896	90.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 242	99.8%	11	.2%	-	-	-	-	6 253	9.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>58 363</b>	<b>89.6%</b>	<b>4 035</b>	<b>6.2%</b>	<b>2 434</b>	<b>3.7%</b>	<b>316</b>	<b>.5%</b>	<b>65 148</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR SECONDARY CITIES  
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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>90 309 661</b>	<b>24 422 430</b>	<b>27,0%</b>	<b>21 233 254</b>	<b>23,5%</b>	<b>45 655 683</b>	<b>50,6%</b>	<b>20 461 820</b>	<b>50,8%</b>	<b>3,8%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	34 830 195	8 877 892	25,5%	7 341 945	21,1%	16 219 837	46,6%	7 003 671	46,0%	4,8%
Service charges - Water	10 125 625	2 104 960	20,8%	2 348 506	23,2%	4 453 465	44,0%	2 097 630	45,0%	11,9%
Service charges - Waste Water Management	3 747 004	841 753	22,5%	833 997	22,3%	1 675 750	44,7%	806 727	46,3%	3,4%
Service charges - Waste Management	2 955 169	762 437	25,8%	734 205	24,8%	1 496 642	50,6%	696 621	48,7%	5,4%
Sale of Goods and Rendering of Services	595 304	125 847	21,1%	116 921	19,6%	242 768	40,8%	135 325	47,9%	(13,6%)
Agency services	323 204	43 265	13,4%	37 989	11,8%	81 254	25,1%	59 299	43,3%	(36,6%)
Interest	0	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 358 325	946 845	28,2%	1 022 584	30,4%	1 969 430	58,6%	961 028	65,9%	6,4%
Interest earned from Current and Non Current Assets	529 651	148 473	28,0%	114 783	21,7%	263 257	49,7%	139 154	56,2%	(17,5%)
Dividends	6 508	821	12,6%	917	14,1%	1 737	26,7%	1 581	1 151,5%	(42,0%)
Rent on Land	23 568	6 209	26,3%	6 137	26,0%	12 346	52,4%	5 507	50,2%	11,4%
Rental from Fixed Assets	296 801	135 280	45,6%	20 771	7,0%	156 051	52,6%	65 414	37,9%	(68,2%)
Licence and permits	62 737	25 268	40,3%	20 508	32,7%	45 776	73,0%	10 996	54,9%	86,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 296 227	135 322	10,4%	94 806	7,3%	230 128	17,8%	145 433	18,8%	(34,8%)
<b>Non-Exchange Revenue</b>										
Property rates	14 002 325	3 894 281	27,8%	3 458 724	24,7%	7 353 005	52,5%	3 320 979	52,2%	4,1%
Surcharges and Taxes	51 223	740	1,4%	4 008	7,8%	4 747	9,3%	23 044	17,5%	(82,6%)
Fines, penalties and forfeits	915 960	69 619	7,6%	136 809	14,9%	206 428	22,5%	195 573	40,4%	(30,0%)
Licences or permits	33 910	9 613	28,3%	4 631	13,7%	14 244	42,0%	6 609	42,0%	(29,9%)
Transfer and subsidies - Operational	15 142 824	5 851 253	38,6%	4 181 843	27,6%	10 033 096	66,3%	4 376 425	67,9%	(4,4%)
Interest	859 598	248 332	28,9%	253 263	29,5%	501 596	58,4%	232 710	57,2%	8,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	94 653	14 470	15,3%	11 763	12,4%	26 233	27,7%	13 569	42,9%	(13,3%)
Gains on disposal of Assets	111 539	9 629	8,6%	12 121	10,9%	21 750	19,5%	9 498	14,7%	27,6%
Other Gains	947 309	170 120	18,0%	475 970	50,2%	646 090	68,2%	154 201	36,0%	208,7%
Discontinued Operations	0	-	-	51	50 594,0%	51	50 594,0%	(3)	-	(2 039,2%)
<b>Operating Expenditure</b>	<b>88 949 719</b>	<b>18 312 410</b>	<b>20,6%</b>	<b>19 547 729</b>	<b>22,0%</b>	<b>37 860 139</b>	<b>42,6%</b>	<b>20 009 821</b>	<b>44,7%</b>	<b>(2,3%)</b>
Employee related costs	20 330 848	4 239 946	20,9%	4 822 784	23,7%	9 062 731	44,6%	4 584 650	44,7%	5,2%
Remuneration of councillors	888 631	163 264	18,4%	189 177	21,3%	352 441	39,7%	222 156	48,8%	(14,8%)
Bulk purchases - electricity	27 609 610	7 164 141	25,9%	6 232 417	22,6%	13 996 558	48,5%	6 297 359	50,0%	(1,0%)
Inventory consumed	9 154 722	2 311 663	25,3%	1 682 672	18,4%	3 994 336	43,6%	2 052 357	48,6%	(18,0%)
Debt impairment	6 321 196	300 961	4,8%	428 665	6,8%	729 626	11,5%	722 107	17,7%	(40,6%)
Depreciation and amortisation	6 245 608	1 196 778	19,2%	1 390 541	22,3%	2 587 319	41,4%	1 618 872	47,5%	(14,1%)
Interest	1 506 576	383 309	25,4%	566 906	37,6%	960 215	63,1%	481 983	50,5%	17,6%
Contracted services	9 437 467	1 494 412	15,8%	2 820 993	29,9%	4 315 405	45,7%	2 626 752	46,8%	7,4%
Transfers and subsidies	3 61 573	50 673	14,0%	55 357	15,3%	106 030	29,3%	65 579	40,3%	(15,6%)
Irrecoverable debts written off	2 074 140	(69 555)	(3,4%)	135 372	6,5%	65 817	3,2%	75 677	24,8%	78,9%
Operational costs	4 412 903	922 344	20,9%	1 098 421	24,9%	2 020 765	45,8%	1 098 931	48,0%	-
Losses on disposal of Assets	2 088	-	-	634	30,4%	634	30,4%	-	-	(100,0%)
Other Losses	604 357	154 472	25,6%	123 789	20,5%	278 261	46,0%	163 396	59,3%	(24,2%)
<b>Surplus/(Deficit)</b>	<b>1 359 942</b>	<b>6 110 020</b>	<b>-</b>	<b>1 685 525</b>	<b>-</b>	<b>7 795 544</b>	<b>-</b>	<b>451 999</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	5 565 417	745 798	13,4%	1 665 247	29,9%	2 411 045	43,3%	1 796 508	45,6%	(7,3%)
Transfers and subsidies - capital (in-kind)	11 000	-	-	52	5%	52	5%	(509 012)	(5 090,1%)	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>6 936 359</b>	<b>6 855 817</b>	<b>-</b>	<b>3 350 824</b>	<b>-</b>	<b>10 206 641</b>	<b>-</b>	<b>1 739 495</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>6 936 359</b>	<b>6 855 817</b>	<b>-</b>	<b>3 350 824</b>	<b>-</b>	<b>10 206 641</b>	<b>-</b>	<b>1 739 495</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>6 936 359</b>	<b>6 855 817</b>	<b>-</b>	<b>3 350 824</b>	<b>-</b>	<b>10 206 641</b>	<b>-</b>	<b>1 739 495</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>6 936 359</b>	<b>6 855 817</b>	<b>-</b>	<b>3 350 824</b>	<b>-</b>	<b>10 206 641</b>	<b>-</b>	<b>1 739 495</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>8 629 551</b>	<b>1 121 951</b>	<b>13,0%</b>	<b>2 301 960</b>	<b>26,7%</b>	<b>3 423 910</b>	<b>39,7%</b>	<b>2 227 797</b>	<b>36,1%</b>	<b>3,3%</b>
National Government	5 273 310	749 020	14,2%	1 558 663	29,6%	2 307 683	43,8%	1 629 882	44,3%	(4,4%)
Provincial Government	63 964	2 620	4,1%	19 093	29,8%	21 713	33,9%	46 551	22,0%	(59,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	53 067	10 039	18,9%	13 524	25,5%	23 563	44,4%	16 966	52,6%	(20,3%)
<b>Transfers recognised - capital</b>	<b>5 390 331</b>	<b>761 679</b>	<b>14,1%</b>	<b>1 591 281</b>	<b>29,5%</b>	<b>2 352 959</b>	<b>43,7%</b>	<b>1 693 399</b>	<b>43,5%</b>	<b>(6,0%)</b>
Borrowing	1 149 139	174 870	15,2%	275 506	24,0%	450 377	39,2%	224 630	27,0%	22,6%
Internally generated funds	2 090 081	185 402	8,9%	435 173	20,8%	620 574	29,7%	309 769	21,7%	40,5%
<b>Capital Expenditure Functional</b>	<b>8 629 551</b>	<b>1 121 951</b>	<b>13,0%</b>	<b>2 320 400</b>	<b>26,9%</b>	<b>3 442 350</b>	<b>39,9%</b>	<b>2 342 656</b>	<b>37,8%</b>	<b>(1,0%)</b>
<b>Municipal governance and administration</b>	<b>499 775</b>	<b>73 376</b>	<b>14,7%</b>	<b>123 889</b>	<b>24,8%</b>	<b>197 265</b>	<b>39,5%</b>	<b>99 303</b>	<b>14,4%</b>	<b>24,8%</b>
Executive and Council	70 429	40 841	58,0%	36 340	54,4%	79 180	112,4%	22 597	7,9%	69,7%
Finance and administration	428 908	32 491	7,6%	85 555	19,9%	118 045	27,5%	76 713	19,6%	11,5%
Internal audit	438	45	10,3%	(5)	(1,1%)	40	9,1%	(8)	(3,3%)	(36,8%)
<b>Community and Public Safety</b>	<b>658 232</b>	<b>52 074</b>	<b>7,9%</b>	<b>182 658</b>	<b>27,8%</b>	<b>234 762</b>	<b>35,7%</b>	<b>121 969</b>	<b>23,8%</b>	<b>49,8%</b>
Community and Social Services	225 640	22 118	9,8%	31 581	14,0%	53 699	23,8%	22 389	18,8%	41,1%
Sport And Recreation	248 980	15 921	6,4%	101 253	40,7%	117 174	47,1%	50 077	33,1%	102,2%
Public Safety	75 890	4 747	6,3%	11 848	15,6%	16 995	21,9%	8 573	4,7%	38,2%
Housing	104 122	9 287	8,9%	38 006	36,5%	47 294	45,4%	40 930	23,8%	(7,1%)
Health	3 600	-	-	-	-	-	-	21	7,5%	(100,0%)
<b>Economic and Environmental Services</b>	<b>1 884 047</b>	<b>371 671</b>	<b>19,7%</b>	<b>658 281</b>	<b>34,9%</b>	<b>1 029 951</b>	<b>54,7%</b>	<b>808 007</b>	<b>52,1%</b>	<b>(18,5%)</b>
Planning and Development	521 968	71 718	13,7%	129 785	24,9%	201 503	38,6%	135 669	31,6%	(4,3%)
Road Transport	1 359 776	299 902	22,1%	527 866	38,8%	827 768	60,9%	672 265	60,4%	(21,5%)
Environmental Protection	2 303	51	2,2%	629	27,3%	681	29,6%	73	2,2%	757,9%
<b>Trading Services</b>	<b>5 572 879</b>	<b>614 855</b>	<b>11,0%</b>	<b>1 354 672</b>	<b>24,3%</b>	<b>1 969 527</b>	<b>35,3%</b>	<b>1 305 963</b>	<b>37,2%</b>	<b>3,7%</b>
Energy sources	1 378 453	85 517	6,2%	169 461	12,3%	254 978	18,5%	158 976	24,7%	6,6%
Water Management	2 249 190	320 690	14,3%	688 266	30,6%	1 008 956	44,9%	610 134	41,4%	12,8%
Waste Water Management	1 684 099	192 339	11,4%	447 090	26,5%	639 429	38,0%	454 188	37,5%	(1,6%)
Waste Management	261 136	16 309	6,2%	49 854	19,1%	66 164	25,3%	82 665	47,0%	(39,7%)
<b>Other</b>	<b>14 618</b>	<b>9 974</b>	<b>68,2%</b>	<b>870</b>	<b>6,0%</b>	<b>10 845</b>	<b>74,2%</b>	<b>7 394</b>	<b>26,5%</b>	<b>(88,2%)</b>

**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	
<b>R thousands</b>										

