GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**65 495 405**	**66 325 380**	**18 177 798**	**27,8%**	**16 364 837**	**25,0%**	**14 949 499**	**22,5%**	**49 492 134**	**74,6%**	**12 698 423**	**71,5%**	**17,7%**
Exchange Revenue													
Service charges - Electricity	27 521 065	27 521 065	7 500 109	27,3%	6 086 978	22,1%	5 153 616	18,7%	18 740 703	68,1%	4 825 819	64,9%	6,8%
Service charges - Water	7 535 802	7 902 782	2 045 200	27,1%	2 335 420	31,0%	2 275 551	28,8%	6 656 171	84,2%	1 178 895	73,8%	93,0%
Service charges - Waste Water Management	4 990 963	5 381 631	1 273 691	25,5%	1 178 620	23,6%	1 168 975	21,7%	3 621 286	67,3%	890 097	68,7%	31,3%
Service charges - Waste Management	1 778 881	1 778 881	412 531	23,2%	392 397	22,1%	412 157	23,2%	1 217 085	68,4%	446 374	69,4%	(7,7%)
Sale of Goods and Rendering of Services	161 522	161 522	43 313	26,8%	37 260	23,1%	40 387	25,0%	120 960	74,9%	43 210	75,3%	(6,5%)
Agency services	348 281	348 281	97 207	27,9%	84 369	24,2%	83 984	24,1%	265 560	76,2%	265 964	76,4%	(68,4%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 093 924	1 325 693	382 686	35,0%	394 958	36,1%	365 508	27,6%	1 143 151	86,2%	686 140	71,1%	(46,7%)
Interest earned from Current and Non Current Assets	137 206	128 665	31 930	23,3%	26 709	19,5%	32 638	25,4%	91 278	70,9%	33 504	63,8%	(2,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	17	-	1	-	11	-	29	-	12	-	(14,8%)
Rental from Fixed Assets	173 844	173 844	43 198	24,8%	39 019	22,4%	41 424	23,8%	123 641	71,1%	41 376	73,3%	,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	141 175	145 702	28 770	20,4%	17 157	12,2%	15 184	10,4%	61 111	41,9%	17 765	105,5%	(14,5%)
Operational Revenue	42 002	37 475	10 146	24,2%	10 748	25,6%	10 725	28,6%	31 618	84,4%	11 667	88,3%	(8,1%)
Non-Exchange Revenue													
Property rates	10 833 546	10 833 546	2 697 145	24,9%	2 568 093	23,7%	2 668 374	24,6%	7 933 612	73,2%	2 132 781	70,1%	25,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	819 240	418 041	57 080	7,0%	68 890	8,4%	75 445	18,0%	201 416	48,2%	239 545	45,1%	(68,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	(185 419)	-	(100,0%)
Transfer and subsidies - Operational	7 078 485	7 103 334	2 601 029	36,7%	2 168 551	30,6%	1 666 616	23,5%	6 436 196	90,6%	1 641 810	93,0%	1,5%
Interest Receivables	288 513	389 779	117 829	40,8%	127 693	44,3%	102 234	26,2%	347 756	89,2%	(381 854)	79,5%	(126,8%)
Fuel Levy	1 795 381	1 795 381	598 460	33,3%	598 460	33,3%	598 461	33,3%	1 795 381	100,0%	608 928	100,0%	(1,7%)
Operational Revenue	755 574	879 758	237 457	31,4%	229 513	30,4%	238 141	27,1%	705 112	80,1%	201 525	79,0%	18,2%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	68	-	68	-	286	-	(76,1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**64 845 129**	**65 494 963**	**10 430 470**	**16,1%**	**15 097 616**	**23,3%**	**16 033 520**	**24,5%**	**41 561 605**	**63,5%**	**11 614 254**	**68,3%**	**38,1%**
Employee related costs	13 477 155	13 105 665	2 919 084	21,7%	2 907 225	21,6%	3 376 844	25,8%	9 203 152	70,2%	2 761 394	70,5%	22,3%
Remuneration of councillors	177 669	177 669	39 367	22,2%	44 536	25,1%	39 913	22,5%	123 815	69,7%	45 697	70,7%	(12,7%)
Bulk purchases - electricity	22 806 142	22 646 142	2 134 356	9,4%	4 804 291	21,1%	7 071 232	31,2%	14 009 879	61,9%	2 683 191	70,6%	163,5%
Inventory consumed	7 984 478	7 981 960	1 428 428	17,9%	1 750 701	21,9%	1 419 874	17,8%	4 599 004	57,6%	1 283 882	67,7%	10,6%
Debt impairment	5 927 855	6 773 069	1 470 884	24,8%	1 470 884	24,8%	1 007 178	14,9%	3 948 945	58,3%	1 606 804	79,4%	(37,3%)
Depreciation, Amortisation and Impairment	3 203 404	3 101 195	692 718	21,6%	669 224	20,9%	684 933	22,1%	2 046 875	66,0%	733 294	70,3%	(6,6%)
Interest,Dividends and Rent on Land	1 626 591	1 591 591	35 493	2,2%	435 775	26,8%	125 305	7,9%	596 572	37,5%	42 572	31,3%	194,3%
Contracted services	6 786 135	7 193 265	1 188 177	17,5%	2 238 584	33,0%	1 694 848	23,6%	5 121 609	71,2%	1 838 989	60,6%	(7,8%)
Transfers and subsidies	962 104	969 604	117 250	12,2%	220 689	22,9%	237 099	24,5%	575 037	59,3%	288 830	51,0%	(17,9%)
Irrecoverable debts written off	1 830	1 830	19 221	1 050,3%	-	-	(19 221)	(1 050,3%)	-	-	1 333	166,7%	(1 542,1%)
Operational Cost and Other Cost	1 891 768	1 952 973	385 492	20,4%	555 708	29,4%	393 360	20,1%	1 334 560	68,3%	328 085	65,3%	19,9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	89	-	(100,0%)
Other Losses	-	-	-	-	-	-	2 156	-	2 156	-	93	-	2 210,1%
Surplus/(Deficit)	**650 275**	**830 417**	**7 747 329**		**1 267 222**		**(1 084 021)**		**7 930 530**		**1 084 170**		
Transfers and subsidies - capital (monetary allocations)	2 487 849	2 598 861	63 294	2,5%	959 037	38,5%	338 939	13,0%	1 361 270	52,4%	883 173	51,4%	(61,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 138 125**	**3 429 278**	**7 810 622**		**2 226 259**		**(745 082)**		**9 291 799**		**1 967 343**		
Income Tax	2 448	2 448	-	-	-	-	380	15,5%	380	15,5%	-	81,4%	(100,0%)
Surplus/(Deficit) after income tax	**3 135 676**	**3 426 829**	**7 810 622**		**2 226 259**		**(745 461)**		**9 291 420**		**1 967 343**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 135 676**	**3 426 829**	**7 810 622**		**2 226 259**		**(745 461)**		**9 291 420**		**1 967 343**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 135 676**	**3 426 829**	**7 810 622**		**2 226 259**		**(745 461)**		**9 291 420**		**1 967 343**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**3 197 115**	**3 355 377**	**137 679**	**4,3%**	**1 217 581**	**38,1%**	**291 205**	**8,7%**	**1 646 465**	**49,1%**	**970 394**	**48,2%**	**(70,0%)**
National Government	2 275 149	2 386 161	55 613	2,4%	1 068 125	46,9%	89 449	3,7%	1 213 187	50,8%	880 111	51,7%	(89,8%)
Provincial Government	12 200	12 200	-	-	-	-	-	-	-	-	1 596	14,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 287 349**	**2 398 361**	**55 613**	**2,4%**	**1 068 125**	**46,7%**	**89 449**	**3,7%**	**1 213 187**	**50,6%**	**881 706**	**51,5%**	**(89,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	909 766	957 016	82 066	9,0%	149 456	16,4%	201 756	21,1%	433 278	45,3%	88 688	34,6%	127,5%
Capital Expenditure Functional	**3 197 115**	**3 355 377**	**137 679**	**4,3%**	**1 217 581**	**38,1%**	**291 205**	**8,7%**	**1 646 465**	**49,1%**	**970 394**	**48,2%**	**(70,0%)**
Municipal governance and administration	**163 000**	**283 750**	**839**	**,5%**	**54 160**	**33,2%**	**21 260**	**7,5%**	**76 258**	**26,9%**	**65 162**	**39,2%**	**(67,4%)**
Executive and Council	43 000	43 000	839	2,0%	21 696	50,5%	1 322	3,1%	23 857	55,5%	12 563	60,0%	(89,5%)
Finance and administration	120 000	240 750	-	-	32 464	27,1%	19 938	8,3%	52 401	21,8%	52 599	36,4%	(62,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**650 293**	**652 634**	**29 187**	**4,5%**	**214 818**	**33,0%**	**(12 735)**	**(2,0%)**	**231 270**	**35,4%**	**336 695**	**78,9%**	**(103,8%)**
Community and Social Services	11 600	11 600	-	-	-	-	-	-	-	-	6 535	52,9%	(100,0%)
Sport And Recreation	59 300	66 050	-	-	7 800	13,2%	(7 800)	(11,8%)	-	-	3 310	9,1%	(335,6%)
Public Safety	80 000	80 000	28 940	36,2%	17 055	21,3%	-	-	45 995	57,5%	-	13,2%	-
Housing	497 143	494 984	247	-	189 963	38,2%	(4 935)	(1,0%)	185 275	37,4%	326 653	92,1%	(101,5%)
Health	2 250	-	-	-	-	-	-	-	-	-	197	19,7%	(100,0%)
Economic and Environmental Services	**620 286**	**620 786**	**516**	**,1%**	**252 725**	**40,7%**	**2 210**	**,4%**	**255 451**	**41,1%**	**104 897**	**20,9%**	**(97,9%)**
Planning and Development	20 736	20 736	95	,5%	3 374	16,3%	(503)	(2,4%)	2 966	14,3%	8 662	44,7%	(105,8%)
Road Transport	570 850	570 850	422	,1%	249 266	43,7%	2 712	,5%	252 400	44,2%	94 993	19,4%	(97,1%)
Environmental Protection	28 700	29 200	-	-	85	,3%	-	-	85	,3%	1 241	15,9%	(100,0%)
Trading Services	**1 763 536**	**1 798 207**	**107 137**	**6,1%**	**695 879**	**39,5%**	**280 470**	**15,6%**	**1 083 486**	**60,3%**	**463 641**	**48,9%**	**(39,5%)**
Energy sources	513 082	638 252	72 107	14,1%	258 363	50,4%	53 687	8,4%	384 156	60,2%	297 996	60,8%	(82,0%)
Water Management	757 159	667 159	517	,1%	308 246	40,7%	71 216	10,7%	379 980	57,0%	158 596	44,9%	(55,1%)
Waste Water Management	294 996	294 996	34 513	11,7%	78 769	26,7%	96 266	32,6%	209 548	71,0%	5 323	48,2%	1 708,6%
Waste Management	198 300	197 800	-	-	50 501	25,5%	59 301	30,0%	109 802	55,5%	1 727	2,0%	3 333,8%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**59 528 619**	**59 087 072**	**11 492 439**	**19,3%**	**13 491 268**	**22,7%**	**12 474 110**	**21,1%**	**37 457 816**	**63,4%**	**10 924 210**	**61,6%**	**14,2%**
Property rates	9 752 502	9 752 502	2 112 018	21,7%	2 146 246	22,0%	2 124 668	21,8%	6 382 932	65,4%	1 889 711	68,3%	12,4%

Service charges	37 781 176	37 038 737	8 637 018	22,9%	8 934 140	23,6%	8 646 314	23,3%	26 217 473	70,8%	7 379 208	70,1%	17,2%
Other revenue	1 532 915	1 194 105	87 085	5,7%	(712 110)	(46,5%)	(1 158 519)	(97,0%)	(1 783 543)	(149,4%)	1 153 900	40,1%	(200,4%)
Transfers and Subsidies - Operational	6 381 353	6 394 043	2 673 311	41,9%	2 161 331	33,9%	1 681 148	26,3%	6 515 789	101,9%	1 556 137	101,9%	8,0%
Transfers and Subsidies - Capital	2 958 935	3 072 106	1 025 371	34,7%	945 466	32,0%	1 158 690	37,7%	3 129 528	101,9%	1 709 285	100,0%	(32,2%)
Interest	1 121 738	1 635 579	(3 042 364)	(271,2%)	16 194	1,4%	21 808	1,3%	(3 004 362)	(183,7%)	(2 764 031)	(298,4%)	(100,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(53 616 545)**	**(53 401 760)**	**(19 935 089)**	**37,2%**	**(16 550 072)**	**30,9%**	**(16 393 400)**	**30,7%**	**(52 878 561)**	**99,0%**	**(16 674 375)**	**78,9%**	**(1,7%)**
Suppliers and employees	(51 878 948)	(51 684 086)	(19 935 089)	38,4%	(16 550 072)	31,9%	(16 393 400)	31,7%	(52 878 561)	102,3%	(16 674 375)	82,1%	(1,7%)
Finance charges	(776 567)	(748 644)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(961 030)	(969 030)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 912 074**	**5 685 312**	**(8 442 650)**	**(142,8%)**	**(3 058 804)**	**(51,7%)**	**(3 919 290)**	**(68,9%)**	**(15 420 744)**	**(271,2%)**	**(5 750 164)**	**(200,4%)**	**(31,8%)**
Cash Flow from Investing Activities													
Receipts	**(108 199)**	**(108 199)**	**(12)**	**-**	**(15)**	**-**	**(13)**	**-**	**(40)**	**-**	**(298)**	**1,0%**	**(95,8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(337)	(337)	(12)	3,7%	(15)	4,4%	(13)	3,8%	(40)	11,9%	(12)	3,3%	1,9%
Decrease (increase) in non-current investments	(107 862)	(107 862)	-	-	-	-	-	-	-	-	(286)	,9%	(100,0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 676 682)**	**(3 834 944)**	**(137 679)**	**3,7%**	**(1 217 581)**	**33,1%**	**(291 205)**	**7,6%**	**(1 646 465)**	**42,9%**	**(970 394)**	**48,2%**	**(70,0%)**
Capital assets	(3 676 682)	(3 834 944)	(137 679)	3,7%	(1 217 581)	33,1%	(291 205)	7,6%	(1 646 465)	42,9%	(970 394)	48,2%	(70,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(3 784 881)**	**(3 943 143)**	**(137 692)**	**3,6%**	**(1 217 596)**	**32,2%**	**(291 217)**	**7,4%**	**(1 646 505)**	**41,8%**	**(970 692)**	**46,7%**	**(70,0%)**
Cash Flow from Financing Activities													
Receipts	**81 451**	**81 451**	**35 094**	**43,1%**	**7 909**	**9,7%**	**48 635**	**59,7%**	**91 638**	**112,5%**	**19 258**	**134,4%**	**152,5%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(436)	-	(449)	-	(462)	-	(1 347)	-	(411)	-	12,4%
Increase (decrease) in consumer deposits	81 451	81 451	35 530	43,6%	8 357	10,3%	49 097	60,3%	92 985	114,2%	19 669	118,3%	149,6%
Payments	**(785 631)**	**(785 631)**	**(51 667)**	**6,6%**	**(336 499)**	**42,8%**	**(51 667)**	**6,6%**	**(439 832)**	**56,0%**	**(78 900)**	**57,9%**	**(34,5%)**
Repayment of borrowing	(785 631)	(785 631)	(51 667)	6,6%	(336 499)	42,8%	(51 667)	6,6%	(439 832)	56,0%	(78 900)	57,9%	(34,5%)
Net Cash from/(used) Financing Activities	**(704 180)**	**(704 180)**	**(16 572)**	**2,4%**	**(328 590)**	**46,7%**	**(3 032)**	**,4%**	**(348 194)**	**49,4%**	**(59 643)**	**51,6%**	**(94,9%)**
Net Increase/(Decrease) in cash held	**1 423 013**	**1 037 989**	**(8 596 914)**	**(604,1%)**	**(4 604 990)**	**(323,6%)**	**(4 213 540)**	**(405,9%)**	**(17 415 443)**	**(1 677,8%)**	**(6 780 499)**	**(16 560,5%)**	**(37,9%)**
Cash/cash equivalents at the year begin:	1 058 896	1 676 660	1 197 511	113,1%	(7 399 403)	(698,8%)	(12 883 436)	(768,4%)	1 197 511	71,4%	(1 740 120)	107,9%	640,4%
Cash/cash equivalents at the year end:	**2 481 909**	**2 714 649**	**(7 399 403)**	**(298,1%)**	**(12 004 393)**	**(483,7%)**	**(16 217 933)**	**(597,4%)**	**(16 217 933)**	**(597,4%)**	**(8 520 619)**	**(910,5%)**	**90,3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 026 537	7,4%	885 117	6,4%	564 876	4,1%	11 425 233	82,2%	13 901 763	37,0%	692 672	5,0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 578 151	37,7%	304 633	7,3%	108 125	2,6%	2 189 624	52,4%	4 180 534	11,1%	80 828	1,9%	-	-
Receivables from Non-exchange Transactions - Property Rates	723 960	10,4%	293 244	4,2%	239 842	3,4%	5 716 132	82,0%	6 973 178	18,6%	350 278	5,0%	-	-
Receivables from Exchange Transactions - Waste Water Management	300 864	7,8%	236 739	6,1%	154 541	4,0%	3 175 966	82,1%	3 868 110	10,3%	347 302	9,0%	-	-
Receivables from Exchange Transactions - Waste Management	139 156	5,7%	69 554	2,9%	61 519	2,5%	2 165 994	88,9%	2 436 223	6,5%	137 079	5,6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 398	,8%	4 745	1,2%	5 273	1,3%	388 317	96,7%	401 733	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	159 059	3,4%	149 114	3,2%	160 003	3,4%	4 241 118	90,1%	4 709 293	12,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	72 976	6,7%	32 211	2,9%	22 885	2,1%	965 662	88,3%	1 093 733	2,9%	-	-	-	-
Total By Income Source	**4 004 101**	**10,7%**	**1 975 356**	**5,3%**	**1 317 064**	**3,5%**	**30 268 046**	**80,6%**	**37 564 567**	**100,0%**	**1 608 159**	**4,3%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	104 245	22,3%	57 139	12,2%	43 124	9,2%	263 881	56,3%	468 389	1,2%	-	-	-	-
Commercial	2 034 171	25,8%	417 458	5,3%	200 588	2,5%	5 245 447	66,4%	7 897 664	21,0%	-	-	-	-
Households	1 854 362	6,4%	1 493 717	5,2%	1 067 910	3,7%	24 343 102	84,6%	28 759 090	76,6%	1 608 159	5,6%	-	-
Other	11 323	2,6%	7 043	1,6%	5 443	1,2%	415 616	94,6%	439 424	1,2%	-	-	-	-
Total By Customer Group	**4 004 101**	**10,7%**	**1 975 356**	**5,3%**	**1 317 064**	**3,5%**	**30 268 046**	**80,6%**	**37 564 567**	**100,0%**	**1 608 159**	**4,3%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 943 451	100,0%	-	-	-	-	-	-	1 943 451	78,0%
Bulk Water	546 963	100,0%	-	-	-	-	-	-	546 963	22,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	987	100,0%	-	-	-	-	-	-	987	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 491 401**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 491 401**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**84 820 301**	**84 848 273**	**24 573 157**	**29,0%**	**23 993 560**	**28,3%**	**23 578 503**	**27,8%**	**72 145 220**	**85,0%**	**21 450 175**	**85,2%**	**9,9%**
Exchange Revenue													
Service charges - Electricity	25 584 204	25 584 204	6 631 153	25,9%	6 291 664	24,6%	6 172 667	24,1%	19 095 484	74,6%	4 689 357	72,5%	31,6%
Service charges - Water	11 889 649	11 889 649	2 766 629	23,3%	2 844 012	23,9%	2 521 919	21,2%	8 132 560	68,4%	2 545 208	73,7%	(,9%)
Service charges - Waste Water Management	8 101 381	8 101 381	2 074 163	25,6%	2 059 692	25,4%	1 983 990	24,5%	6 117 845	75,5%	1 953 378	77,9%	1,6%
Service charges - Waste Management	3 337 410	3 356 641	835 555	25,0%	841 079	25,2%	840 736	25,0%	2 517 370	75,0%	799 236	75,9%	5,2%
Sale of Goods and Rendering of Services	983 502	975 386	265 425	27,0%	257 550	26,2%	417 087	42,8%	940 062	96,4%	298 422	94,3%	39,8%
Agency services	407 228	407 228	94 372	23,2%	88 202	21,7%	87 730	21,5%	270 304	66,4%	115 524	67,2%	(24,1%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	567 356	552 655	746 174	131,5%	1 058 170	186,5%	455 444	82,4%	2 259 787	408,9%	834 550	413,9%	(45,4%)
Interest earned from Current and Non Current Assets	199 899	198 326	24 944	12,5%	16 912	8,5%	73 104	36,9%	114 960	58,0%	78 140	85,3%	(6,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	469 692	471 647	91 216	19,4%	69 423	14,8%	80 161	17,0%	240 799	51,1%	85 795	55,2%	(6,6%)
Licences or permits	-	-	1 072	-	855	-	1 032	-	2 958	-	1 167	-	(11,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	5	-	475	-	1 514	-	1 994	-	7 443	-	(79,7%)
Operational Revenue	947 578	948 157	299 538	31,6%	275 679	29,1%	208 215	22,0%	783 433	82,6%	484 631	78,4%	(57,0%)
Non-Exchange Revenue													
Property rates	18 136 267	18 136 267	4 390 049	24,2%	5 018 748	27,7%	4 688 561	25,9%	14 097 358	77,7%	4 392 884	76,6%	6,7%
Surcharges and Taxes	332 047	332 047	100 764	30,3%	107 135	32,3%	98 262	29,6%	306 161	92,2%	87 347	83,4%	12,5%
Fines, penalties and forfeits	176 770	176 874	61 398	34,7%	134 310	76,0%	54 528	30,8%	250 237	141,5%	62 410	79,8%	(12,6%)
Licences or permits	3 994	3 758	773	19,4%	640	16,0%	676	18,0%	2 089	55,6%	1 169	80,7%	(42,2%)
Transfer and subsidies - Operational	8 980 278	9 011 475	4 987 369	55,5%	4 482 579	49,9%	3 921 090	43,5%	13 391 038	148,6%	3 664 140	151,2%	7,0%
Interest Receivables	127 429	127 429	59 970	47,1%	65 752	51,6%	66 430	52,1%	192 153	150,8%	(1 885)	95,2%	(3 623,4%)
Fuel Levy	4 572 290	4 572 290	1 143 073	25,0%	381 024	8,3%	1 905 121	41,7%	3 429 218	75,0%	1 375 869	66,7%	38,5%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	3 328	2 858	(73)	(2,2%)	(390)	(11,7%)	(216)	(7,6%)	(679)	(23,8%)	(8 002)	(232,7%)	(97,3%)
Other Gains	-	-	(411)	-	47	-	453	-	89	-	(16 606)	-	(102,7%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**80 669 613**	**81 651 602**	**25 250 511**	**31,3%**	**22 573 721**	**28,0%**	**22 880 746**	**28,0%**	**70 704 978**	**86,6%**	**19 909 725**	**84,7%**	**14,9%**
Employee related costs	21 654 002	23 008 891	5 674 583	26,2%	6 356 441	29,4%	5 552 518	24,1%	17 583 542	76,4%	4 965 968	77,7%	11,8%
Remuneration of councillors	202 021	202 021	46 039	22,8%	46 824	23,2%	47 671	23,6%	140 534	69,6%	53 036	74,6%	(10,1%)
Bulk purchases - electricity	17 582 825	17 582 825	7 098 276	40,4%	4 325 497	24,6%	4 124 633	23,5%	15 548 406	88,4%	3 489 876	87,7%	18,2%
Inventory consumed	7 234 991	7 254 312	1 925 048	26,6%	2 004 223	27,7%	1 878 073	25,9%	5 807 344	80,1%	1 580 407	77,0%	18,8%
Debt impairment	8 076 200	9 132 196	1 988 938	24,6%	2 581 023	32,0%	3 080 186	33,7%	7 650 146	83,8%	1 866 450	65,1%	65,0%
Depreciation, Amortisation and Impairment	5 643 271	5 560 480	1 236 992	21,9%	1 226 367	21,7%	1 219 248	21,9%	3 682 607	66,2%	1 516 156	63,6%	(19,6%)
Interest,Dividends and Rent on Land	2 627 256	2 632 282	1 466 994	55,8%	1 510 506	57,5%	1 016 587	38,6%	3 994 087	151,7%	1 431 794	157,8%	(29,0%)
Contracted services	7 323 519	6 285 251	955 748	13,1%	1 573 004	21,5%	1 223 730	19,5%	3 752 482	59,7%	1 323 097	60,6%	(7,5%)
Transfers and subsidies	113 739	75 664	2 102 285	1 848,3%	545 927	480,0%	2 070 339	2 736,2%	4 718 551	6 236,2%	1 206 878	4 486,1%	71,5%
Irrecoverable debts written off	-	-	954	-	4 642	-	1 877	-	7 473	-	24 744	-	(92,4%)
Operational Cost and Other Cost	6 829 056	6 536 603	1 942 742	28,4%	1 588 092	23,3%	1 840 672	28,2%	5 371 506	82,2%	1 732 658	71,3%	6,2%
Disposal of Fixed and Intangible Assets	4 140	2 513	10 389	250,9%	1 216	29,4%	2 420	96,3%	14 025	558,1%	1 436	2 761,6%	68,5%
Other Losses	3 378 592	3 378 562	801 522	23,7%	809 960	24,0%	822 794	24,4%	2 434 276	72,1%	717 225	75,2%	14,7%
Surplus/(Deficit)	**4 150 688**	**3 196 671**	**(677 354)**		**1 419 839**		**697 757**		**1 440 242**		**1 540 451**		
Transfers and subsidies - capital (monetary allocations)	4 100 420	4 550 032	246 654	6,0%	720 237	17,6%	702 739	15,4%	1 669 630	36,7%	807 180	41,2%	(12,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 251 108**	**7 746 703**	**(430 700)**		**2 140 076**		**1 400 496**		**3 109 873**		**2 347 630**		
Income Tax	44 883	44 883	15 896	35,4%	(15 896)	(35,4%)	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**8 206 225**	**7 701 820**	**(446 596)**		**2 155 972**		**1 400 496**		**3 109 873**		**2 347 630**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 206 225**	**7 701 820**	**(446 596)**		**2 155 972**		**1 400 496**		**3 109 873**		**2 347 630**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	1 522 421	-	1 548 335	-	1 883 032	-	4 953 788	-	1 145 659	-	64,4%
Surplus/(Deficit) for the year	**8 206 225**	**7 701 820**	**1 075 825**		**3 704 308**		**3 283 529**		**8 063 661**		**3 493 289**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**8 700 420**	**8 424 388**	**712 504**	**8,2%**	**1 508 931**	**17,3%**	**1 196 434**	**14,2%**	**3 417 869**	**40,6%**	**1 087 934**	**42,6%**	**10,0%**
National Government	3 636 672	4 086 083	227 531	6,3%	651 907	17,9%	618 250	15,1%	1 497 688	36,7%	471 765	46,7%	31,1%
Provincial Government	10 700	10 700	-	-	-	-	59	,6%	59	,6%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	903 048	903 048	140 769	15,6%	318 621	35,3%	157 201	17,4%	616 591	68,3%	183 994	70,5%	(14,6%)
Transfers recognised - capital	**4 550 420**	**4 999 831**	**368 300**	**8,1%**	**970 528**	**21,3%**	**775 510**	**15,5%**	**2 114 338**	**42,3%**	**655 758**	**50,4%**	**18,3%**
Borrowing	3 500 000	2 774 557	329 039	9,4%	497 870	14,2%	316 537	11,4%	1 143 446	41,2%	379 906	36,4%	(16,7%)
Internally generated funds	650 000	650 000	15 165	2,3%	40 533	6,2%	104 387	16,1%	160 085	24,6%	52 269	33,8%	99,7%
Capital Expenditure Functional	**8 700 420**	**8 424 388**	**712 504**	**8,2%**	**1 508 931**	**17,3%**	**1 196 434**	**14,2%**	**3 417 869**	**40,6%**	**1 087 934**	**42,6%**	**10,0%**
Municipal governance and administration	**874 832**	**811 332**	**56 721**	**6,5%**	**78 306**	**9,0%**	**205 216**	**25,3%**	**340 243**	**41,9%**	**(43 419)**	**18,6%**	**(572,6%)**
Executive and Council	12 186	13 586	-	-	421	3,5%	25	,2%	446	3,3%	5 985	22,5%	(99,6%)
Finance and administration	862 645	797 745	56 721	6,6%	77 885	9,0%	205 191	25,7%	339 797	42,6%	(49 404)	18,5%	(515,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	62,9%	-
Community and Public Safety	**2 464 066**	**2 472 266**	**148 799**	**6,0%**	**621 454**	**25,2%**	**286 576**	**11,6%**	**1 056 829**	**42,7%**	**247 598**	**36,5%**	**15,7%**
Community and Social Services	202 955	203 032	7 957	3,9%	49 648	24,5%	(228)	(,1%)	57 377	28,3%	44 233	40,3%	(100,5%)
Sport And Recreation	16 860	16 498	1 089	6,5%	1 268	7,5%	2 036	12,3%	4 393	26,6%	2 075	27,8%	(1,9%)
Public Safety	40 688	40 688	15 159	37,3%	3 492	8,6%	415	1,0%	19 066	46,9%	33 234	71,7%	(98,8%)
Housing	2 165 705	2 174 421	124 594	5,8%	567 046	26,2%	275 891	12,7%	967 531	44,5%	158 533	34,5%	74,0%
Health	37 859	37 628	-	-	-	-	8 462	22,5%	8 462	22,5%	9 523	52,7%	(11,1%)
Economic and Environmental Services	**1 746 998**	**1 778 313**	**168 906**	**9,7%**	**335 848**	**19,2%**	**284 294**	**16,0%**	**789 048**	**44,4%**	**272 975**	**45,8%**	**4,1%**
Planning and Development	195 375	191 221	32 391	16,6%	23 874	12,2%	26 572	13,9%	82 837	43,3%	56 669	70,0%	(53,1%)
Road Transport	1 551 036	1 552 820	136 515	8,8%	311 974	20,1%	255 406	16,4%	703 895	45,3%	216 134	41,9%	18,2%
Environmental Protection	587	34 272	-	-	-	-	2 316	6,8%	2 316	6,8%	172	5,1%	1 246,5%
Trading Services	**3 546 298**	**3 278 098**	**327 011**	**9,2%**	**444 808**	**12,5%**	**397 536**	**12,1%**	**1 169 355**	**35,7%**	**583 515**	**51,8%**	**(31,9%)**
Energy sources	1 360 773	1 097 973	181 588	13,3%	193 631	14,2%	121 584	11,1%	496 803	45,2%	320 160	53,1%	(62,0%)
Water Management	1 328 870	1 297 102	98 993	7,4%	110 493	8,3%	214 288	16,5%	423 774	32,7%	101 671	42,3%	110,8%
Waste Water Management	368 010	406 778	40 692	11,1%	46 109	12,5%	75 331	18,5%	162 132	39,9%	136 925	82,5%	(45,0%)
Waste Management	488 645	476 245	5 738	1,2%	94 575	19,4%	(13 667)	(2,9%)	86 646	18,2%	24 759	31,1%	(155,2%)
Other	**68 226**	**84 379**	**11 067**	**16,2%**	**28 515**	**41,8%**	**22 812**	**27,0%**	**62 394**	**73,9%**	**27 265**	**53,2%**	**(16,3%)**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**82 832 331**	**80 844 648**	**28 036 340**	**33,8%**	**24 731 919**	**29,9%**	**23 396 587**	**28,9%**	**76 164 846**	**94,2%**	**25 914 569**	**97,2%**	**(9,7%)**
Property rates	18 443 516	16 946 225	3 752 954	20,3%	4 189 932	22,7%	3 659 206	21,6%	11 602 092	68,5%	3 676 428	67,8%	(,5%)

Service charges	42 890 873	41 934 297	10 747 110	25,1%	10 684 783	24,9%	10 148 570	24,2%	31 580 463	75,3%	9 385 257	78,8%	8,1%
Other revenue	7 767 345	7 754 494	7 221 396	93,0%	5 837 434	75,2%	2 712 370	35,0%	15 771 200	203,4%	4 320 079	220,0%	(37,2%)
Transfers and Subsidies - Operational	8 980 278	9 011 475	5 376 413	59,9%	3 926 168	43,7%	4 911 770	54,5%	14 214 351	157,7%	7 707 202	153,4%	(36,3%)
Transfers and Subsidies - Capital	4 550 420	4 999 831	858 961	18,9%	46 366	1,0%	1 909 182	38,2%	2 814 509	56,3%	783 189	57,2%	143,8%
Interest	199 899	198 326	79 505	39,8%	47 236	23,6%	55 490	28,0%	182 231	91,9%	42 414	84,0%	30,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(63 626 425)**	**(63 623 266)**	**(27 801 868)**	**43,7%**	**(24 168 936)**	**38,0%**	**(18 484 868)**	**29,1%**	**(70 455 673)**	**110,7%**	**(20 592 081)**	**110,7%**	**(10,2%)**
Suppliers and employees	(60 871 297)	(60 914 787)	(27 151 501)	44,6%	(23 166 682)	38,1%	(18 118 150)	29,7%	(68 436 332)	112,3%	(19 743 386)	113,3%	(8,2%)
Finance charges	(2 627 256)	(2 632 282)	(650 368)	24,8%	(1 002 254)	38,1%	(366 718)	13,9%	(2 019 340)	76,7%	(848 695)	56,8%	(56,8%)
Transfers and Subsidies	(127 872)	(76 197)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**19 205 905**	**17 221 381**	**234 472**	**1,2%**	**562 982**	**2,9%**	**4 911 719**	**28,5%**	**5 709 173**	**33,2%**	**5 322 488**	**38,9%**	**(7,7%)**
Cash Flow from Investing Activities													
Receipts	**(590 522)**	**(371 254)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	3 328	2 858	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(593 850)	(374 112)	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 700 420)**	**(8 424 388)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(8 700 420)	(8 424 388)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(9 290 942)**	**(8 795 642)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**3 500 000**	**2 774 557**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 500 000	2 774 557	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 183 807)**	**(3 224 103)**	**(1 719 111)**	**54,0%**	**(617 287)**	**19,4%**	**(3 144 635)**	**97,5%**	**(5 481 034)**	**170,0%**	**(451 263)**	**112,0%**	**596,9%**
Repayment of borrowing	(3 183 807)	(3 224 103)	(1 719 111)	54,0%	(617 287)	19,4%	(3 144 635)	97,5%	(5 481 034)	170,0%	(451 263)	112,0%	596,9%
Net Cash from/(used) Financing Activities	**316 193**	**(449 546)**	**(1 719 111)**	**(543,7%)**	**(617 287)**	**(195,2%)**	**(3 144 635)**	**699,5%**	**(5 481 034)**	**1 219,2%**	**(451 263)**	**(40,5%)**	**596,9%**
Net Increase/(Decrease) in cash held	**10 231 156**	**7 976 194**	**(1 484 640)**	**(14,5%)**	**(54 305)**	**(,5%)**	**1 767 084**	**22,2%**	**228 140**	**2,9%**	**4 871 224**	**36,4%**	**(63,7%)**
Cash/cash equivalents at the year begin:	2 730 891	3 965 660	(4 918 534)	(180,1%)	(3 669 895)	(134,4%)	(3 036 262)	(76,6%)	(4 918 534)	(124,0%)	(3 993 944)	(24,0%)	(24,0%)
Cash/cash equivalents at the year end:	**12 962 048**	**11 941 854**	**(3 282 017)**	**(25,3%)**	**(4 103 659)**	**(31,7%)**	**(171 033)**	**(1,4%)**	**(171 033)**	**(1,4%)**	**7 374 439**	**58,1%**	**(102,3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	748 063	2,8%	592 736	2,2%	429 548	1,6%	24 900 652	93,4%	26 670 999	36,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 096 374	9,5%	735 495	6,4%	440 973	3,8%	9 270 803	80,3%	11 543 644	15,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	863 702	4,9%	602 289	3,5%	534 140	3,1%	15 457 402	88,5%	17 457 533	23,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	503 915	4,1%	342 221	2,8%	281 717	2,3%	11 135 589	90,8%	12 263 442	16,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	204 010	2,8%	142 881	2,0%	133 023	1,8%	6 729 909	93,3%	7 209 823	9,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	350	,2%	35 992	20,3%	35 692	20,2%	104 974	59,3%	177 008	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(343 504)	24,4%	(172 072)	12,2%	(89 818)	6,4%	(799 856)	56,9%	(1 405 251)	(1,9%)	-	-	-	-
Total By Income Source	**3 072 910**	**4,2%**	**2 279 542**	**3,1%**	**1 765 275**	**2,4%**	**66 799 472**	**90,4%**	**73 917 198**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	74 643	2,8%	63 049	2,4%	40 728	1,5%	2 460 336	93,2%	2 638 755	3,6%	-	-	-	-
Commercial	1 036 677	5,1%	850 176	4,2%	569 906	2,8%	18 020 059	88,0%	20 476 818	27,7%	-	-	-	-
Households	1 961 590	3,9%	1 366 316	2,7%	1 154 641	2,3%	46 319 077	91,2%	50 801 624	68,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 072 910**	**4,2%**	**2 279 542**	**3,1%**	**1 765 275**	**2,4%**	**66 799 472**	**90,4%**	**73 917 198**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 867 612	70,0%	299 093	4,3%	169 974	2,4%	1 612 642	23,2%	6 949 321	77,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	524 849	25,8%	238 488	11,7%	352 095	17,3%	920 904	45,2%	2 036 336	22,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 392 461**	**60,0%**	**537 581**	**6,0%**	**522 069**	**5,8%**	**2 533 546**	**28,2%**	**8 985 657**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**53 380 626**	**53 435 452**	**14 478 023**	**27,1%**	**13 142 658**	**24,6%**	**13 509 209**	**25,3%**	**41 129 890**	**77,0%**	**12 009 437**	**77,6%**	**12,5%**
Exchange Revenue													
Service charges - Electricity	19 984 755	19 984 755	5 555 243	27,8%	4 460 613	22,3%	4 974 799	24,9%	14 990 655	75,0%	4 095 736	73,4%	21,5%
Service charges - Water	6 906 904	6 906 904	1 551 841	22,5%	1 649 374	23,9%	1 546 705	22,4%	4 747 921	68,7%	1 573 813	78,8%	(1,7%)
Service charges - Waste Water Management	1 929 950	1 914 945	450 959	23,4%	446 630	23,1%	424 964	22,2%	1 322 553	69,1%	469 959	74,5%	(9,6%)
Service charges - Waste Management	2 376 232	2 098 270	585 819	24,7%	447 527	18,8%	577 493	27,5%	1 610 838	76,8%	490 049	72,2%	17,8%
Sale of Goods and Rendering of Services	554 994	557 329	113 820	20,5%	108 501	19,5%	66 482	11,9%	288 804	51,8%	125 143	70,1%	(46,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 369 722	1 484 848	432 724	31,6%	347 244	25,4%	518 316	34,9%	1 298 284	87,4%	1 250 007	137,2%	(58,5%)
Interest earned from Current and Non Current Assets	154 925	155 120	29 596	19,1%	5 461	3,5%	144 412	93,1%	179 469	115,7%	56 423	112,2%	155,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	48 962	-	-	26 706	-	26 706	54,5%	53 413	109,1%	38 154	-	(30,0%)
Rental from Fixed Assets	225 024	235 987	69 072	30,7%	58 353	25,9%	78 548	33,3%	205 973	87,3%	86 679	75,5%	(9,4%)
Licences or permits	42 197	42 227	9 762	23,1%	15 399	36,5%	10 782	25,5%	35 943	85,1%	9 727	63,2%	10,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	208 294	216 558	48 406	23,2%	58 210	27,9%	58 095	26,8%	164 711	76,1%	34 820	53,5%	66,8%
Operational Revenue	434 283	453 522	52 246	12,0%	63 943	14,7%	55 702	12,3%	171 891	37,9%	180 983	84,7%	(69,2%)
Non-Exchange Revenue													
Property rates	11 195 496	11 195 496	2 679 052	23,9%	2 876 721	25,7%	2 913 410	26,0%	8 469 183	75,6%	2 567 627	75,8%	13,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	220 269	289 103	49 801	22,6%	63 457	28,8%	65 822	22,8%	179 081	61,9%	52 147	64,0%	26,2%
Licences or permits	-	459	220	-	240	-	485	105,7%	944	205,7%	(682)	-	(171,1%)
Transfer and subsidies - Operational	5 412 741	5 249 938	1 973 910	36,5%	1 722 833	31,8%	1 387 125	26,4%	5 083 868	96,8%	1 319 014	90,3%	5,2%
Interest Receivables	698 428	934 619	320 083	45,8%	235 977	33,8%	103 890	11,1%	659 949	70,6%	(616 460)	-	(116,9%)
Fuel Levy	1 666 411	1 666 411	555 470	33,3%	555 470	33,3%	555 471	33,3%	1 666 411	100,0%	545 007	100,0%	1,9%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	(268 710)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**52 057 409**	**52 227 400**	**11 859 089**	**22,8%**	**11 461 130**	**22,0%**	**13 220 669**	**25,3%**	**36 540 889**	**70,0%**	**12 340 212**	**70,7%**	**7,1%**
Employee related costs	13 910 915	13 216 832	3 178 258	22,8%	3 122 729	22,4%	3 087 741	23,4%	9 388 727	71,0%	2 779 543	66,5%	11,1%
Remuneration of councillors	171 124	174 173	35 471	20,7%	40 497	23,7%	35 525	20,4%	111 493	64,0%	36 383	63,6%	(2,4%)
Bulk purchases - electricity	17 297 830	17 277 742	5 257 219	30,4%	2 541 378	14,7%	4 474 489	25,9%	12 273 086	71,0%	4 040 784	73,4%	10,7%
Inventory consumed	5 308 476	5 582 201	950 631	17,9%	1 435 518	27,0%	1 479 537	26,5%	3 865 686	69,3%	1 241 913	70,2%	19,1%
Debt impairment	4 836 850	5 370 890	1 212 557	25,1%	1 206 551	24,9%	1 474 518	27,5%	3 893 627	72,5%	1 875 565	74,8%	(21,4%)
Depreciation, Amortisation and Impairment	2 447 187	2 450 261	8 071	,3%	1 117 467	45,7%	165 369	6,7%	1 290 908	52,7%	628 172	76,7%	(73,7%)
Interest,Dividends and Rent on Land	1 365 894	1 686 887	75 893	5,6%	517 889	37,9%	870 078	51,6%	1 463 860	86,8%	165 887	72,9%	424,5%
Contracted services	4 735 838	4 619 854	639 887	13,5%	1 155 743	24,4%	1 160 889	25,1%	2 956 518	64,0%	1 009 174	59,1%	15,0%
Transfers and subsidies	94 151	10 318	72	,1%	386	,4%	18 870	182,9%	19 328	187,3%	21 754	105,4%	(13,3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	1 889 143	1 837 742	501 030	26,5%	322 973	17,1%	382 385	20,8%	1 206 387	65,6%	538 886	90,0%	(29,0%)
Disposal of Fixed and Intangible Assets	-	501	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	71 268	-	71 268	-	2 152	-	3 211,7%
Surplus/(Deficit)	**1 323 217**	**1 208 052**	**2 618 934**		**1 681 528**		**288 540**		**4 589 001**		**(330 775)**		
Transfers and subsidies - capital (monetary allocations)	2 026 506	2 314 496	388 959	19,2%	(154 538)	(7,6%)	865 157	37,4%	1 099 579	47,5%	280 468	50,1%	208,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	8 689	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**3 349 723**	**3 522 548**	**3 007 893**		**1 526 990**		**1 153 697**		**5 688 580**		**(41 618)**		
Income Tax	-	560	-	-	560	-	-	-	560	100,0%	-	-	-
Surplus/(Deficit) after income tax	**3 349 723**	**3 521 989**	**3 007 893**		**1 526 431**		**1 153 697**		**5 688 021**		**(41 618)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 349 723**	**3 521 989**	**3 007 893**		**1 526 431**		**1 153 697**		**5 688 021**		**(41 618)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 349 723**	**3 521 989**	**3 007 893**		**1 526 431**		**1 153 697**		**5 688 021**		**(41 618)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**2 459 328**	**2 768 836**	**443 828**	**18,0%**	**685 582**	**27,9%**	**306 283**	**11,1%**	**1 435 693**	**51,9%**	**840 087**	**51,3%**	**(63,5%)**
National Government	2 020 354	2 269 487	334 359	16,5%	527 058	26,1%	231 940	10,2%	1 093 357	48,2%	698 513	54,1%	(66,8%)
Provincial Government	10 000	8 630	2 400	24,0%	4 057	40,6%	1 405	16,3%	7 863	91,1%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	149 987	612	-	-	-	-	612	100,0%	612	100,0%	66 743	63,6%	(99,1%)
Transfers recognised - capital	**2 180 341**	**2 278 729**	**336 759**	**15,4%**	**531 115**	**24,4%**	**233 958**	**10,3%**	**1 101 832**	**48,4%**	**765 256**	**54,7%**	**(69,4%)**
Borrowing	-	-	-	-	3 515	-	(3 515)	-	-	-	1 279	-	(374,8%)
Internally generated funds	278 987	490 106	107 068	38,4%	150 952	54,1%	75 840	15,5%	333 861	68,1%	73 553	30,6%	3,1%
Capital Expenditure Functional	**2 459 328**	**2 768 836**	**443 828**	**18,0%**	**682 067**	**27,7%**	**309 798**	**11,2%**	**1 435 693**	**51,9%**	**69 040 728**	**3 121,0%**	**(99,6%)**
Municipal governance and administration	**281 237**	**303 970**	**49 963**	**17,8%**	**100 942**	**35,9%**	**48 164**	**15,8%**	**199 069**	**65,5%**	**69 221 091**	**26 682,5%**	**(99,9%)**
Executive and Council	15 000	-	2 400	16,0%	(2 400)	(16,0%)	-	-	-	-	906	-	(100,0%)
Finance and administration	266 237	303 970	47 563	17,9%	103 342	38,8%	48 164	15,8%	199 069	65,5%	69 220 185	26 682,2%	(99,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**465 373**	**236 190**	**148 644**	**31,9%**	**(88 659)**	**(19,1%)**	**57 799**	**24,5%**	**117 785**	**49,9%**	**(54 795)**	**(23,2%)**	**(205,5%)**
Community and Social Services	10 000	10 391	5 243	52,4%	1 273	12,7%	1 913	18,4%	8 429	81,1%	(48 229)	(548,5%)	(104,0%)
Sport And Recreation	16 000	22 157	-	-	3 166	19,8%	6 899	31,1%	10 065	45,4%	-	-	(100,0%)
Public Safety	9 000	10 750	877	9,7%	6 703	74,5%	1 285	12,0%	8 865	82,5%	-	-	(100,0%)
Housing	412 373	174 891	142 524	34,6%	(99 801)	(24,2%)	45 106	25,8%	87 829	50,2%	(6 190)	7,4%	(828,7%)
Health	18 000	18 000	-	-	-	-	2 596	14,4%	2 596	14,4%	(376)	-	(790,8%)
Economic and Environmental Services	**644 022**	**594 269**	**84 079**	**13,1%**	**74 136**	**11,5%**	**39 766**	**6,7%**	**197 982**	**33,3%**	**(103 945)**	**-**	**(138,3%)**
Planning and Development	26 500	26 500	52	,2%	2 850	10,8%	2 355	8,9%	5 256	19,8%	-	-	(100,0%)
Road Transport	617 522	566 769	84 028	13,6%	70 292	11,4%	37 412	6,6%	191 731	33,8%	(103 945)	-	(136,0%)
Environmental Protection	-	1 000	-	-	994	-	-	-	994	99,4%	-	-	-
Trading Services	**1 063 697**	**1 621 406**	**161 141**	**15,1%**	**594 695**	**55,9%**	**162 357**	**10,0%**	**918 193**	**56,6%**	**(21 622)**	**1,3%**	**(850,9%)**
Energy sources	472 500	581 500	99 863	21,1%	145 976	30,9%	86 722	14,9%	332 561	57,2%	(5 250)	1,6%	(1 751,9%)
Water Management	253 140	661 387	23 251	9,2%	236 375	93,4%	69 811	10,6%	329 438	49,8%	1 342	,4%	5 102,6%
Waste Water Management	328 807	371 519	31 104	9,5%	214 083	65,1%	4 297	1,2%	249 485	67,2%	(17 714)	-	(124,3%)
Waste Management	9 250	7 000	6 922	74,8%	(1 739)	(18,8%)	1 527	21,8%	6 710	95,9%	-	100,0%	(100,0%)
Other	**5 000**	**13 000**	**-**	**-**	**953**	**19,1%**	**1 711**	**13,2%**	**2 664**	**20,5%**	**-**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**47 821 011**	**(24 207 142)**	**14 767 398**	**30,9%**	**14 129 851**	**29,5%**	**(20 812 321)**	**86,0%**	**8 084 928**	**(33,4%)**	**85 218 734**	**138,6%**	**(124,4%)**
Property rates	11 195 496	(1 734 831)	2 155 828	19,3%	2 241 098	20,0%	(509 623)	29,4%	3 887 303	(224,1%)	(42 237 403)	(1,0%)	(98,8%)

Service charges	35 877 517	(22 472 311)	9 257 117	25,8%	8 666 094	24,2%	(6 697 326)	29,8%	11 225 884	(50,0%)	3 112	-	(215 306,0%)
Other revenue	-	-	12 550	-	1 098 390	-	(8 874 191)	-	(7 763 251)	-	1 575 828	53,9%	(663,1%)
Transfers and Subsidies - Operational	689 709	-	2 910 144	421,9%	957 619	138,8%	(4 885 676)	-	(1 017 913)	-	124 454 670	1 993,5%	(103,9%)
Transfers and Subsidies - Capital	-	-	346 759	-	1 109 717	-	171 163	-	1 627 639	-	1 422 525	74,2%	(88,0%)
Interest	58 288	-	85 000	145,8%	56 934	97,7%	(16 669)	-	125 265	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(51 019 941)**	**(49 734 590)**	**(14 714 246)**	**28,8%**	**(9 315 109)**	**18,3%**	**16 658 598**	**(33,5%)**	**(7 370 757)**	**14,8%**	**6 479 964**	**(10,7%)**	**157,1%**
Suppliers and employees	(47 520 428)	(48 448 488)	(14 714 246)	31,0%	(8 658 830)	18,2%	16 760 935	(34,6%)	(6 612 142)	13,6%	6 479 964	(11,6%)	158,7%
Finance charges	(3 492 253)	(1 276 017)	-	-	(593 778)	17,0%	(92 282)	7,2%	(686 059)	53,8%	-	-	(100,0%)
Transfers and Subsidies	(7 259)	(10 085)	-	-	(62 501)	861,0%	(10 055)	99,7%	(72 556)	719,5%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**(3 198 930)**	**(73 941 732)**	**53 152**	**(1,7%)**	**4 814 741**	**(150,5%)**	**(4 153 723)**	**5,6%**	**714 170**	**(1,0%)**	**91 698 698**	**300,8%**	**(104,5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(22 008)**	**-**	**(1 678 470)**	**-**	**(2 286 381)**	**-**	**(3 986 859)**	**-**	**(14 502)**	**-**	**15 666,0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	895	-	1 612	-	(3 126)	-	(618)	-	(14 502)	-	(78,4%)
Decrease (increase) in non-current investments	-	-	(22 902)	-	(1 680 083)	-	(2 283 255)	-	(3 986 241)	-	-	-	(100,0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 459 328)**	**-**	**-**	**-**	**(1 125 895)**	**45,8%**	**1 125 895**	**-**	**-**	**-**	**-**	**-**	**(100,0%)**
Capital assets	(2 459 328)	-	-	-	(1 125 895)	45,8%	1 125 895	-	-	-	-	-	(100,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(2 459 328)**	**-**	**(22 008)**	**,9%**	**(2 804 365)**	**114,0%**	**(1 160 486)**	**-**	**(3 986 859)**	**-**	**(14 502)**	**9,4%**	**7 902,3%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**(277 769)**	**-**	**-**	**-**	**(277 769)**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	(277 769)	-	-	-	(277 769)	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**(277 769)**	**-**	**-**	**-**	**(277 769)**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(5 658 259)**	**(73 941 732)**	**31 144**	**(,6%)**	**1 732 607**	**(30,6%)**	**(5 314 209)**	**7,2%**	**(3 550 458)**	**4,8%**	**91 684 196**	**302,1%**	**(105,8%)**
Cash/cash equivalents at the year begin:	-	(679 565)	(567 346)	-	(541 805)	-	5 942 523	(874,5%)	(567 346)	83,5%	35 869 953	-	(83,4%)
Cash/cash equivalents at the year end:	**(5 658 259)**	**(74 621 297)**	**(536 202)**	**9,5%**	**3 663 872**	**(64,8%)**	**734 714**	**(1,0%)**	**734 714**	**(1,0%)**	**135 311 437**	**308,2%**	**(99,5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	800 268	11,4%	164 264	2,3%	260 972	3,7%	5 788 188	82,5%	7 013 691	21,6%	376 400	5,4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 236 405	29,4%	41 072	1,0%	134 632	3,2%	2 795 487	66,4%	4 207 597	13,0%	43 759	1,0%	-	-
Receivables from Non-exchange Transactions - Property Rates	920 068	16,3%	134 804	2,4%	260 903	4,6%	4 342 305	76,7%	5 658 080	17,4%	38 681	,7%	-	-
Receivables from Exchange Transactions - Waste Water Management	167 504	11,4%	28 600	1,9%	58 930	4,0%	1 220 184	82,7%	1 475 219	4,5%	77 145	5,2%	-	-
Receivables from Exchange Transactions - Waste Management	207 099	10,1%	35 779	1,7%	43 357	2,1%	1 769 541	86,1%	2 055 776	6,3%	98 020	4,8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16 497	2,3%	1 932	,3%	1 905	,3%	700 188	97,2%	720 522	2,2%	94 130	13,1%	-	-
Interest on Arrear Debtor Accounts	572 360	6,3%	176 036	2,0%	247 483	2,7%	8 024 909	89,0%	9 020 789	27,8%	217 250	2,4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(790 548)	(34,7%)	(48 402)	(2,1%)	52 442	2,3%	3 061 553	134,6%	2 275 046	7,0%	35 955	1,6%	-	-
Total By Income Source	**3 129 654**	**9,7%**	**534 086**	**1,6%**	**1 060 626**	**3,3%**	**27 702 355**	**85,4%**	**32 426 721**	**100,0%**	**981 339**	**3,0%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	792 356	43,7%	29 441	1,6%	119 892	6,6%	873 204	48,1%	1 814 893	5,6%	-	-	-	-
Commercial	569 121	5,7%	126 483	1,3%	330 214	3,3%	8 953 321	89,7%	9 979 140	30,8%	171 034	1,7%	-	-
Households	1 768 176	8,6%	378 162	1,8%	610 519	3,0%	17 875 830	86,6%	20 632 688	63,6%	810 305	3,9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 129 654**	**9,7%**	**534 086**	**1,6%**	**1 060 626**	**3,3%**	**27 702 355**	**85,4%**	**32 426 721**	**100,0%**	**981 339**	**3,0%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 307 031	30,9%	110 316	2,6%	916 196	21,7%	1 897 740	44,9%	4 231 283	82,9%
Bulk Water	-	-	11 285	100,0%	-	-	-	-	11 285	,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	438 106	52,4%	220 276	26,3%	92 337	11,0%	86 107	10,3%	836 826	16,4%
Auditor-General	-	-	99	89,4%	-	-	12	10,6%	111	-
Other	22 007	86,0%	-	-	-	-	3 568	14,0%	25 575	,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 767 144**	**34,6%**	**341 976**	**6,7%**	**1 008 533**	**19,8%**	**1 987 427**	**38,9%**	**5 105 080**	**100,0%**

Contact Details

Municipal Manager	Mr Johann Mettler	012 358 4901
Chief Financial Officer	Mr Owen Witbooi	012 358 6068

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**9 498 043**	**9 339 361**	**2 708 462**	**28,5%**	**2 313 343**	**24,4%**	**1 961 426**	**21,0%**	**6 983 231**	**74,8%**	**2 089 037**	**81,3%**	**(6,1%)**
Exchange Revenue													
Service charges - Electricity	3 952 803	3 952 803	1 318 876	33,4%	908 446	23,0%	758 653	19,2%	2 985 975	75,5%	764 279	72,4%	(,7%)
Service charges - Water	1 799 935	1 625 503	329 427	18,3%	455 824	25,3%	397 931	24,5%	1 183 182	72,8%	407 326	92,0%	(2,3%)
Service charges - Waste Water Management	394 955	357 011	80 801	20,5%	90 692	23,0%	91 948	25,8%	263 441	73,8%	87 630	71,6%	4,9%
Service charges - Waste Management	212 194	212 194	53 715	25,3%	52 819	24,9%	52 848	24,9%	159 382	75,1%	51 122	66,5%	3,4%
Sale of Goods and Rendering of Services	59 797	59 797	9 633	16,1%	12 332	20,6%	15 217	25,4%	37 182	62,2%	15 383	111,1%	(1,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	168 540	168 540	38 008	22,6%	45 215	26,8%	(78 007)	(46,3%)	5 216	3,1%	42 498	109,8%	(283,6%)
Interest earned from Current and Non Current Assets	6 030	6 030	1 271	21,1%	964	16,0%	3 901	64,7%	6 136	101,8%	2 147	79,6%	81,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 236	19 236	4 636	24,1%	4 391	22,8%	4 060	21,1%	13 086	68,0%	4 755	78,8%	(14,6%)
Licences or permits	292	292	20	6,8%	22	7,7%	31	10,6%	73	25,1%	33	45,4%	(5,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	3 823	3 823	3 363	88,0%	2 269	59,4%	2 314	60,5%	7 946	207,8%	436	90,9%	431,0%
Operational Revenue	9 872	9 872	3 625	36,7%	1 168	11,8%	412	4,2%	5 205	52,7%	1 788	79,6%	(76,9%)
Non-Exchange Revenue													
Property rates	1 352 245	1 352 245	338 680	25,0%	339 594	25,1%	337 491	25,0%	1 015 765	75,1%	324 716	76,4%	3,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	219 540	219 540	1 401	,6%	519	,2%	1 116	,5%	3 036	1,4%	70 486	152,6%	(98,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 269 423	1 323 116	518 180	40,8%	392 205	30,9%	366 384	27,7%	1 276 768	96,5%	308 921	96,4%	18,6%
Interest Receivables	29 359	29 359	6 827	23,3%	6 883	23,4%	7 126	24,3%	20 836	71,0%	7 516	156,9%	(5,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**9 114 055**	**9 052 415**	**2 166 354**	**23,8%**	**1 463 764**	**16,1%**	**2 101 499**	**23,2%**	**5 731 617**	**63,3%**	**2 209 617**	**83,9%**	**(4,9%)**
Employee related costs	1 658 495	1 606 801	349 776	21,1%	343 361	20,7%	336 254	20,9%	1 029 391	64,1%	321 540	67,1%	4,6%
Remuneration of councillors	70 188	70 188	16 287	23,2%	18 460	26,3%	16 666	23,7%	51 414	73,3%	10 867	64,3%	53,4%
Bulk purchases - electricity	3 103 568	3 103 568	583 099	18,8%	746 104	24,0%	704 189	22,7%	2 033 392	65,5%	637 728	79,5%	10,4%
Inventory consumed	1 616 906	1 622 855	929 413	57,5%	(159 880)	(9,9%)	455 236	28,1%	1 224 769	75,5%	354 944	69,6%	28,3%
Debt impairment	1 165 997	1 054 395	-	-	-	-	-	-	-	-	513 509	160,5%	(100,0%)
Depreciation, Amortisation and Impairment	355 737	468 761	87 349	24,6%	87 349	24,6%	146 434	31,2%	321 132	68,5%	82 714	54,0%	77,0%
Interest,Dividends and Rent on Land	-	-	80 769	-	135 396	-	156 252	-	372 417	-	110 018	-	42,0%
Contracted services	783 109	756 370	94 589	12,1%	212 691	27,2%	218 963	28,9%	526 243	69,6%	144 455	56,4%	51,6%
Transfers and subsidies	2 200	3 300	341	15,5%	165	7,5%	182	5,5%	688	20,9%	172	16,0%	5,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	357 856	366 177	24 730	6,9%	80 118	22,4%	67 323	18,4%	172 172	47,0%	33 670	49,6%	100,0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**383 988**	**286 946**	**542 108**		**849 579**		**(140 073)**		**1 251 614**		**(120 581)**		
Transfers and subsidies - capital (monetary allocations)	148 165	206 671	14 003	9,5%	62 561	42,2%	58 671	28,4%	135 235	65,4%	45 550	57,9%	28,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	7 125	-	7 125	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**532 153**	**493 616**	**556 112**		**912 140**		**(74 276)**		**1 393 975**		**(75 030)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**532 153**	**493 616**	**556 112**		**912 140**		**(74 276)**		**1 393 975**		**(75 030)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**532 153**	**493 616**	**556 112**		**912 140**		**(74 276)**		**1 393 975**		**(75 030)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**532 153**	**493 616**	**556 112**		**912 140**		**(74 276)**		**1 393 975**		**(75 030)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**379 716**	**459 166**	**37 844**	**10,0%**	**69 255**	**18,2%**	**64 824**	**14,1%**	**171 922**	**37,4%**	**48 378**	**41,8%**	**34,0%**
National Government	146 665	168 599	25 254	17,2%	45 186	30,8%	26 350	15,6%	96 790	57,4%	23 970	68,8%	9,9%
Provincial Government	1 500	2 462	-	-	-	-	296	12,0%	296	12,0%	6 822	-	(95,7%)
District Municipality	-	1 161	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**148 165**	**172 221**	**25 254**	**17,0%**	**45 186**	**30,5%**	**26 646**	**15,5%**	**97 086**	**56,4%**	**30 791**	**67,5%**	**(13,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	231 550	286 946	12 590	5,4%	24 068	10,4%	38 178	13,3%	74 836	26,1%	17 586	21,4%	117,1%
Capital Expenditure Functional	**379 716**	**459 166**	**37 844**	**10,0%**	**69 255**	**18,2%**	**71 949**	**15,7%**	**179 047**	**39,0%**	**48 378**	**41,8%**	**48,7%**
Municipal governance and administration	**41 925**	**27 925**	**36**	**,1%**	**4 080**	**9,7%**	**4 960**	**17,8%**	**9 076**	**32,5%**	**1 623**	**32,5%**	**205,7%**
Executive and Council	-	800	-	-	-	-	687	85,9%	687	85,9%	-	-	(100,0%)
Finance and administration	41 925	27 125	36	,1%	4 080	9,7%	4 273	15,8%	8 389	30,9%	1 623	35,3%	163,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**28 049**	**13 167**	**102**	**,4%**	**748**	**2,7%**	**296**	**2,2%**	**1 146**	**8,7%**	**6 924**	**2,6%**	**(95,7%)**
Community and Social Services	14 269	2 637	102	,7%	130	,9%	-	-	233	8,8%	103	5,3%	(100,0%)
Sport And Recreation	2 280	2 280	-	-	618	27,1%	-	-	618	27,1%	-	-	-
Public Safety	11 500	8 250	-	-	-	-	296	3,6%	296	3,6%	6 822	-	(95,7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**46 708**	**68 073**	**6 138**	**13,1%**	**10 434**	**22,3%**	**13 686**	**20,1%**	**30 257**	**44,4%**	**(51 128)**	**85,8%**	**(126,8%)**
Planning and Development	825	3 335	-	-	692	83,9%	-	-	692	20,8%	(61 911)	-	(100,0%)
Road Transport	45 882	64 737	6 138	13,4%	9 742	21,2%	13 686	21,1%	29 565	45,7%	10 783	120,2%	26,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**263 034**	**350 002**	**31 568**	**12,0%**	**53 992**	**20,5%**	**53 007**	**15,1%**	**138 568**	**39,6%**	**90 959**	**40,8%**	**(41,7%)**
Energy sources	164 000	157 583	12 554	7,7%	11 637	7,1%	23 066	14,6%	47 258	30,0%	15 964	27,1%	44,5%
Water Management	68 258	114 719	17 735	26,0%	12 243	17,9%	21 472	18,7%	51 450	44,8%	16 930	23,8%	26,8%
Waste Water Management	7 646	55 756	1 278	16,7%	23 594	308,6%	8 470	15,2%	33 342	59,8%	52 954	67,9%	(84,0%)
Waste Management	23 129	21 944	-	-	6 519	28,2%	-	-	6 519	29,7%	5 111	87,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**9 534 756**	**9 494 160**	**2 169 845**	**22,8%**	**2 223 261**	**23,3%**	**1 738 803**	**18,3%**	**6 131 909**	**64,6%**	**1 766 836**	**76,1%**	**(1,6%)**
Property rates	1 149 408	1 149 408	236 442	20,6%	238 711	20,8%	243 666	21,2%	718 818	62,5%	236 954	59,2%	2,8%

Service charges	6 295 967	6 195 195	1 174 123	18,6%	1 123 442	17,8%	959 516	15,5%	3 257 080	52,6%	806 380	53,1%	19,0%
Other revenue	486 128	486 128	160 735	33,1%	416 171	85,6%	84 982	17,5%	661 888	136,2%	343 349	(791,2%)	(75,2%)
Transfers and Subsidies - Operational	1 269 423	1 273 217	534 953	42,1%	384 934	30,3%	344 898	27,1%	1 264 785	99,3%	304 881	99,5%	13,1%
Transfers and Subsidies - Capital	148 165	204 548	35 812	24,2%	42 714	28,8%	96 318	47,1%	174 844	85,5%	50 302	104,1%	91,5%
Interest	185 664	185 664	27 781	15,0%	17 290	9,3%	9 424	5,1%	54 495	29,4%	24 972	49,6%	(62,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 600 259)**	**(7 533 875)**	**(1 825 882)**	**24,0%**	**(2 481 954)**	**32,7%**	**(3 639 611)**	**48,3%**	**(7 947 447)**	**105,5%**	**(1 739 610)**	**87,4%**	**109,2%**
Suppliers and employees	(7 600 259)	(7 533 875)	(1 825 882)	24,0%	(2 481 954)	32,7%	(3 639 611)	48,3%	(7 947 447)	105,5%	(1 739 610)	87,4%	109,2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 934 496**	**1 960 286**	**343 963**	**17,8%**	**(258 693)**	**(13,4%)**	**(1 900 808)**	**(97,0%)**	**(1 815 538)**	**(92,6%)**	**27 227**	**11,8%**	**(7 081,5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(436 673)**	**(516 124)**	**(37 844)**	**8,7%**	**(69 255)**	**15,9%**	**(71 949)**	**13,9%**	**(179 047)**	**34,7%**	**(48 378)**	**41,8%**	**48,7%**
Capital assets	(436 673)	(516 124)	(37 844)	8,7%	(69 255)	15,9%	(71 949)	13,9%	(179 047)	34,7%	(48 378)	41,8%	48,7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(436 673)**	**(516 124)**	**(37 844)**	**8,7%**	**(69 255)**	**15,9%**	**(71 949)**	**13,9%**	**(179 047)**	**34,7%**	**(48 378)**	**41,8%**	**48,7%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**20 937**	**-**	**(19 618)**	**-**	**899**	**-**	**2 218**	**-**	**3 144**	**-**	**(71,4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	20 937	-	(19 618)	-	899	-	2 218	-	3 144	-	(71,4%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**20 937**	**-**	**(19 618)**	**-**	**899**	**-**	**2 218**	**-**	**3 144**	**-**	**(71,4%)**
Net Increase/(Decrease) in cash held	**1 497 823**	**1 444 162**	**327 056**	**21,8%**	**(347 566)**	**(23,2%)**	**(1 971 857)**	**(136,5%)**	**(1 992 367)**	**(138,0%)**	**(18 007)**	**,5%**	**10 850,6%**
Cash/cash equivalents at the year begin:	823 004	217 272	319 645	38,8%	544 328	66,1%	196 762	90,6%	319 645	147,1%	26 018	100,0%	656,2%
Cash/cash equivalents at the year end:	**2 320 828**	**1 661 434**	**544 328**	**23,5%**	**196 762**	**8,5%**	**(1 774 688)**	**(106,8%)**	**(1 774 688)**	**(106,8%)**	**8 011**	**1,0%**	**(22 252,1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	228 768	5,2%	171 416	3,9%	130 334	2,9%	3 900 565	88,0%	4 431 083	35,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	645 948	20,6%	347 753	11,1%	66 944	2,1%	2 080 547	66,2%	3 141 192	25,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	103 607	6,1%	54 561	3,2%	48 663	2,9%	1 487 500	87,8%	1 694 331	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	40 166	3,5%	27 875	2,4%	23 114	2,0%	1 071 390	92,2%	1 162 544	9,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 021	2,6%	14 547	2,0%	13 568	1,8%	686 824	93,6%	733 960	5,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 236	2,7%	14 341	2,7%	14 277	2,7%	490 475	92,0%	533 329	4,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56 751	7,4%	13 716	1,8%	16 879	2,2%	680 722	88,6%	768 068	6,2%	-	-	-	-
Total By Income Source	**1 108 497**	**8,9%**	**644 208**	**5,2%**	**313 779**	**2,5%**	**10 398 023**	**83,4%**	**12 464 507**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	28 208	5,0%	22 292	3,9%	23 555	4,2%	492 443	86,9%	566 498	4,5%	-	-	-	-
Commercial	747 980	22,2%	368 604	10,9%	80 521	2,4%	2 173 532	64,5%	3 370 637	27,0%	-	-	-	-
Households	332 310	3,9%	253 312	3,0%	209 702	2,5%	7 732 048	90,7%	8 527 373	68,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 108 497**	**8,9%**	**644 208**	**5,2%**	**313 779**	**2,5%**	**10 398 023**	**83,4%**	**12 464 507**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	(407 376)	(4,9%)	433 450	5,2%	76 122	,9%	8 186 465	98,8%	8 288 661	81,2%
Bulk Water	(116 196)	(6,3%)	(97 185)	(5,3%)	108 811	5,9%	1 944 875	105,7%	1 840 305	18,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 863	19,0%	8 132	10,4%	763	1,0%	54 301	69,6%	78 059	,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(508 709)**	**(5,0%)**	**344 397**	**3,4%**	**185 696**	**1,8%**	**10 185 640**	**99,8%**	**10 207 025**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**2 019 473**	**1 999 750**	**519 283**	**25,7%**	**453 144**	**22,4%**	**434 255**	**21,7%**	**1 406 682**	**70,3%**	**402 520**	**73,1%**	**7,9%**
Exchange Revenue													
Service charges - Electricity	705 879	705 879	185 313	26,3%	154 923	21,9%	145 658	20,6%	485 893	68,8%	132 085	70,6%	10,3%
Service charges - Water	322 106	322 106	78 145	24,3%	69 953	21,7%	74 675	23,2%	222 773	69,2%	68 857	71,6%	8,4%
Service charges - Waste Water Management	74 628	74 628	17 837	23,9%	17 855	23,9%	17 667	23,7%	53 358	71,5%	17 523	74,5%	,8%
Service charges - Waste Management	70 941	74 941	17 801	25,1%	17 811	25,1%	17 767	23,7%	53 379	71,2%	16 037	72,7%	10,8%
Sale of Goods and Rendering of Services	9 742	9 742	4 382	45,0%	372	3,8%	1 427	14,7%	6 182	63,5%	1 794	58,4%	(20,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 440	28 440	5 022	17,7%	5 232	18,4%	4 413	15,5%	14 667	51,6%	5 781	71,2%	(23,7%)
Interest earned from Current and Non Current Assets	48 822	48 822	9 588	19,6%	9 324	19,1%	9 111	18,7%	28 024	57,4%	10 531	73,5%	(13,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 230	2 230	282	22,9%	436	35,4%	277	12,4%	995	44,6%	273	71,4%	1,4%
Licences or permits	-	2	-	-	0	-	-	-	0	10,5%	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 036	5 034	1 089	21,6%	225	4,5%	143	2,8%	1 457	28,9%	491	26,8%	(71,0%)
Non-Exchange Revenue													
Property rates	423 566	413 566	95 783	22,6%	95 108	22,5%	96 648	23,4%	287 539	69,5%	89 422	75,5%	8,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	88 471	58 471	13 156	14,9%	8 655	9,8%	9 904	16,9%	31 715	54,2%	10 190	36,0%	(2,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	218 111	233 388	84 433	38,7%	68 148	31,2%	52 153	22,3%	204 734	87,7%	44 882	95,6%	16,2%
Interest Receivables	22 501	22 501	6 453	28,7%	5 101	22,7%	4 411	19,6%	15 965	71,0%	4 653	74,7%	(5,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 110 703**	**2 090 789**	**443 685**	**21,0%**	**489 491**	**23,2%**	**388 283**	**18,6%**	**1 321 459**	**63,2%**	**362 643**	**64,0%**	**7,1%**
Employee related costs	476 021	478 193	107 559	22,6%	104 584	22,0%	107 280	22,4%	319 423	66,8%	98 871	71,0%	8,5%
Remuneration of councillors	15 431	16 335	3 726	24,1%	4 224	27,4%	3 810	23,3%	11 760	72,0%	3 636	71,8%	4,8%
Bulk purchases - electricity	638 155	638 155	176 116	27,6%	130 889	20,5%	112 350	17,6%	419 355	65,7%	99 485	69,6%	12,9%
Inventory consumed	187 478	185 754	34 514	18,4%	34 439	18,4%	34 844	18,8%	103 798	55,9%	39 034	68,3%	(10,7%)
Debt impairment	209 165	131 472	11 601	5,5%	63 310	30,3%	9 043	6,9%	83 953	63,9%	8 428	17,7%	7,3%
Depreciation, Amortisation and Impairment	126 861	126 861	30 722	24,2%	30 984	24,4%	31 498	24,8%	93 204	73,5%	29 586	72,4%	6,5%
Interest,Dividends and Rent on Land	25 718	30 381	1 099	4,3%	14 190	55,2%	1 064	3,5%	16 353	53,8%	991	56,6%	7,4%
Contracted services	221 088	232 661	30 065	13,6%	51 225	23,2%	42 007	18,1%	123 297	53,0%	43 042	52,4%	(2,4%)
Transfers and subsidies	2 662	1 847	244	9,2%	380	14,3%	535	29,0%	1 159	62,8%	267	47,7%	100,3%
Irrecoverable debts written off	7 155	50 848	4 058	56,7%	6 148	85,9%	3 746	7,4%	13 952	27,4%	4 240	62,1%	(11,7%)
Operational Cost and Other Cost	137 553	134 866	24 233	17,6%	27 199	19,8%	22 031	16,3%	73 463	54,5%	16 168	59,3%	36,3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	4 204	-	(100,0%)
Other Losses	63 416	63 416	19 749	31,1%	21 919	34,6%	20 074	31,7%	61 742	97,4%	14 692	92,3%	36,6%
Surplus/(Deficit)	**(91 230)**	**(91 039)**	**75 598**		**(36 347)**		**45 972**		**85 223**		**39 877**		
Transfers and subsidies - capital (monetary allocations)	106 314	94 385	13 240	12,5%	39 588	37,2%	25 351	26,9%	78 179	82,8%	27 545	74,6%	(8,0%)
Transfers and subsidies - capital (in-kind)	-	7 184	-	-	-	-	7 184	100,0%	7 184	100,0%	-	100,0%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**15 084**	**10 529**	**88 838**		**3 241**		**78 506**		**170 585**		**67 422**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**15 084**	**10 529**	**88 838**		**3 241**		**78 506**		**170 585**		**67 422**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**15 084**	**10 529**	**88 838**		**3 241**		**78 506**		**170 585**		**67 422**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**15 084**	**10 529**	**88 838**		**3 241**		**78 506**		**170 585**		**67 422**		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**235 715**	**244 179**	**25 412**	**10,8%**	**76 493**	**32,5%**	**36 097**	**14,8%**	**138 003**	**56,5%**	**55 664**	**55,6%**	**(35,2%)**
National Government	83 802	73 208	11 164	13,3%	37 150	44,3%	13 727	18,8%	62 041	84,7%	19 284	76,2%	(28,8%)
Provincial Government	5 746	5 946	420	7,3%	1 250	21,7%	738	12,4%	2 407	40,5%	2 818	45,1%	(73,8%)
District Municipality	-	54	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	4 000	4 000	266	6,6%	1 040	26,0%	196	4,9%	1 501	37,5%	1 323	56,2%	(85,2%)
Transfers recognised - capital	**93 548**	**83 208**	**11 850**	**12,7%**	**39 439**	**42,2%**	**14 660**	**17,6%**	**65 949**	**79,3%**	**23 426**	**73,2%**	**(37,4%)**
Borrowing	70 240	76 010	4 859	6,9%	24 495	34,9%	7 443	9,8%	36 797	48,4%	20 416	39,0%	(63,5%)
Internally generated funds	71 927	84 961	8 704	12,1%	12 560	17,5%	13 994	16,5%	35 257	41,5%	11 823	44,4%	18,4%
Capital Expenditure Functional	**235 715**	**251 363**	**25 412**	**10,8%**	**76 493**	**32,5%**	**43 281**	**17,2%**	**145 186**	**57,8%**	**55 664**	**55,8%**	**(22,2%)**
Municipal governance and administration	**8 310**	**8 705**	**3 769**	**45,3%**	**2 375**	**28,6%**	**127**	**1,5%**	**6 271**	**72,0%**	**2 141**	**51,5%**	**(94,1%)**
Executive and Council	-	85	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 310	8 620	3 769	45,3%	2 375	28,6%	127	1,5%	6 271	72,8%	2 141	51,5%	(94,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21 161**	**30 161**	**1 871**	**8,8%**	**6 200**	**29,3%**	**1 985**	**6,6%**	**10 056**	**33,3%**	**5 307**	**59,4%**	**(62,6%)**
Community and Social Services	5 442	5 342	420	7,7%	1 250	23,0%	1 080	20,2%	2 749	51,5%	2 164	32,6%	(50,1%)
Sport And Recreation	12 364	20 664	1 403	11,3%	3 678	29,7%	697	3,4%	5 778	28,0%	1 270	71,2%	(45,1%)
Public Safety	3 354	4 154	48	1,4%	1 272	37,9%	208	5,0%	1 529	36,8%	1 873	72,2%	(88,9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 285**	**53 074**	**13 985**	**31,6%**	**21 993**	**49,7%**	**2 380**	**4,5%**	**38 358**	**72,3%**	**9 969**	**60,2%**	**(76,1%)**
Planning and Development	4 370	880	461	10,5%	409	9,4%	-	-	870	98,9%	740	53,1%	(100,0%)
Road Transport	39 915	52 195	13 524	33,9%	21 584	54,1%	2 380	4,6%	37 488	71,8%	9 230	61,3%	(74,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**161 959**	**159 423**	**5 787**	**3,6%**	**45 926**	**28,4%**	**38 788**	**24,3%**	**90 501**	**56,8%**	**38 247**	**53,7%**	**1,4%**
Energy sources	49 864	49 584	2 017	4,0%	18 660	37,4%	12 141	24,5%	32 817	66,2%	14 519	66,8%	(16,4%)
Water Management	41 686	38 823	2 964	7,1%	14 539	34,9%	11 054	28,5%	28 557	73,6%	14 083	74,0%	(21,5%)
Waste Water Management	23 459	24 226	806	3,4%	2 612	11,1%	3 254	13,4%	6 673	27,5%	8 029	35,1%	(59,5%)
Waste Management	46 950	46 790	-	-	10 115	21,5%	12 340	26,4%	22 455	48,0%	1 616	5,7%	663,5%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 867 926**	**1 878 028**	**890 859**	**47,7%**	**437 872**	**23,4%**	**678 245**	**36,1%**	**2 006 976**	**106,9%**	**1 269 700**	**248,2%**	**(46,6%)**
Property rates	381 210	372 210	78 024	20,5%	79 865	21,0%	79 280	21,3%	237 169	63,7%	71 486	68,1%	10,9%

Service charges	1 094 023	1 105 166	265 650	24,3%	244 730	22,4%	258 559	23,4%	768 939	69,6%	220 981	77,1%	17,0%
Other revenue	20 946	28 906	391 954	1 871,3%	(15 442)	(73,7%)	256 115	886,0%	632 627	2 188,6%	885 241	14 265,3%	(71,1%)
Transfers and Subsidies - Operational	218 111	218 111	95 272	43,7%	65 897	30,2%	47 045	21,6%	208 214	95,5%	43 497	84,9%	8,2%
Transfers and Subsidies - Capital	104 814	104 814	48 074	45,9%	42 225	40,3%	23 592	22,5%	113 891	108,7%	37 667	122,9%	(37,4%)
Interest	48 822	48 822	11 886	24,3%	20 596	42,2%	13 655	28,0%	46 137	94,5%	10 827	60,0%	26,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 735 472)**	**(1 638 532)**	**(557 817)**	**32,1%**	**(524 293)**	**30,2%**	**(444 918)**	**27,2%**	**(1 527 028)**	**93,2%**	**(468 449)**	**89,6%**	**(5,0%)**
Suppliers and employees	(1 709 754)	(1 608 151)	(557 817)	32,6%	(524 293)	30,7%	(444 918)	27,7%	(1 527 028)	95,0%	(468 449)	91,0%	(5,0%)
Finance charges	(25 718)	(30 381)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**132 454**	**239 496**	**333 042**	**251,4%**	**(86 422)**	**(65,2%)**	**233 327**	**97,4%**	**479 947**	**200,4%**	**801 251**	**3 734,7%**	**(70,9%)**
Cash Flow from Investing Activities													
Receipts	**426**	**376**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	426	376	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(235 715)**	**(249 797)**	**(25 412)**	**10,8%**	**(76 493)**	**32,5%**	**(41 919)**	**16,8%**	**(143 825)**	**57,6%**	**(50 916)**	**57,9%**	**(17,7%)**
Capital assets	(235 715)	(249 797)	(25 412)	10,8%	(76 493)	32,5%	(41 919)	16,8%	(143 825)	57,6%	(50 916)	57,9%	(17,7%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(235 289)**	**(249 421)**	**(25 412)**	**10,8%**	**(76 493)**	**32,5%**	**(41 919)**	**16,8%**	**(143 825)**	**57,7%**	**(50 916)**	**57,9%**	**(17,7%)**
Cash Flow from Financing Activities													
Receipts	**65 240**	**65 240**	**382**	**,6%**	**(1 259)**	**(1,9%)**	**3 320**	**5,1%**	**2 442**	**3,7%**	**500**	**(4,7%)**	**564,1%**
Short term loans	-	-	-	-	-	-	-	-	-	-	1 089	(3,0%)	(100,0%)
Borrowing long term/refinancing	65 240	65 240	-	-	-	-	2 986	4,6%	2 986	4,6%	(589)	(52,6%)	(607,0%)
Increase (decrease) in consumer deposits	-	-	382	-	(1 259)	-	334	-	(544)	-	-	-	(100,0%)
Payments	**(35 027)**	**(36 027)**	**(402)**	**1,1%**	**(18 810)**	**53,7%**	**(3 773)**	**10,5%**	**(22 985)**	**63,8%**	**(509)**	**28,8%**	**641,8%**
Repayment of borrowing	(35 027)	(36 027)	(402)	1,1%	(18 810)	53,7%	(3 773)	10,5%	(22 985)	63,8%	(509)	28,8%	641,8%
Net Cash from/(used) Financing Activities	**30 213**	**29 213**	**(20)**	**(,1%)**	**(20 070)**	**(66,4%)**	**(453)**	**(1,6%)**	**(20 543)**	**(70,3%)**	**(9)**	**(35,9%)**	**5 078,7%**
Net Increase/(Decrease) in cash held	**(72 623)**	**19 288**	**307 609**	**(423,6%)**	**(182 985)**	**252,0%**	**190 955**	**990,0%**	**315 579**	**1 636,1%**	**750 327**	**(1 825,6%)**	**(74,6%)**
Cash/cash equivalents at the year begin:	494 487	464 035	464 001	93,8%	771 610	156,0%	588 625	126,8%	464 001	100,0%	2 264 755	85,0%	(74,0%)
Cash/cash equivalents at the year end:	**421 864**	**483 323**	**771 610**	**182,9%**	**588 625**	**139,5%**	**779 580**	**161,3%**	**779 580**	**161,3%**	**3 015 082**	**695,2%**	**(74,1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 523	9,9%	9 487	4,8%	8 678	4,4%	159 286	80,9%	196 973	24,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 792	37,2%	3 009	5,7%	1 277	2,4%	29 091	54,7%	53 169	6,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 240	9,2%	9 757	3,7%	7 453	2,8%	221 637	84,2%	263 087	32,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 839	9,3%	1 765	3,4%	1 503	2,9%	43 960	84,4%	52 067	6,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 685	8,2%	2 010	3,5%	1 752	3,1%	48 947	85,3%	57 395	7,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 790	2,9%	3 589	2,8%	2 970	2,3%	119 503	92,0%	129 851	16,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 577	8,5%	1 773	3,3%	854	1,6%	46 789	86,7%	53 993	6,7%	-	-	-	-
Total By Income Source	**81 446**	**10,1%**	**31 390**	**3,9%**	**24 487**	**3,0%**	**669 212**	**83,0%**	**806 534**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 508	6,3%	1 866	4,7%	1 049	2,6%	34 267	86,3%	39 689	4,9%	-	-	-	-
Commercial	29 445	28,7%	4 571	4,5%	2 466	2,4%	66 136	64,4%	102 619	12,7%	-	-	-	-
Households	49 493	7,5%	24 953	3,8%	20 971	3,2%	568 809	85,6%	664 226	82,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**81 446**	**10,1%**	**31 390**	**3,9%**	**24 487**	**3,0%**	**669 212**	**83,0%**	**806 534**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	41 869	100,0%	-	-	-	-	-	-	41 869	67,7%
Bulk Water	18 089	100,0%	-	-	-	-	-	-	18 089	29,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 853	100,0%	-	-	-	-	-	-	1 853	3,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**61 812**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**61 812**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**1 453 050**	**1 464 244**	**421 013**	**29,0%**	**388 990**	**26,8%**	**352 707**	**24,1%**	**1 162 710**	**79,4%**	**319 537**	**78,3%**	**10,4%**
Exchange Revenue													
Service charges - Electricity	569 823	556 493	161 134	28,3%	128 449	22,5%	128 467	23,1%	418 050	75,1%	111 799	71,2%	14,9%
Service charges - Water	203 341	205 722	45 337	22,3%	57 524	28,3%	49 336	24,0%	152 197	74,0%	40 165	72,5%	22,8%
Service charges - Waste Water Management	52 908	58 330	14 553	27,5%	14 612	27,6%	14 585	25,0%	43 750	75,0%	11 363	75,5%	28,3%
Service charges - Waste Management	53 462	59 941	15 124	28,3%	14 847	27,8%	14 597	24,4%	44 568	74,4%	12 221	75,4%	19,4%
Sale of Goods and Rendering of Services	3 692	4 130	1 132	30,7%	933	25,3%	1 175	28,5%	3 241	78,5%	933	80,7%	25,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	53 407	55 689	13 767	25,8%	14 077	26,4%	15 276	27,4%	43 120	77,4%	11 665	79,2%	30,9%
Interest earned from Current and Non Current Assets	6 604	6 879	1 206	18,3%	2 234	33,8%	1 727	25,1%	5 167	75,1%	750	68,1%	130,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 935	7 875	1 327	19,1%	1 400	20,2%	1 303	16,5%	4 030	51,2%	1 515	70,5%	(14,0%)
Licences or permits	86	71	18	21,5%	17	19,9%	19	26,7%	54	76,7%	21	205,8%	(9,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	983	5 878	3 223	328,0%	598	60,8%	(554)	(9,4%)	3 267	55,6%	1 066	87,5%	(151,9%)
Non-Exchange Revenue													
Property rates	244 499	243 070	60 851	24,9%	60 684	24,8%	60 607	24,9%	182 142	74,9%	58 644	74,9%	3,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 000	7 000	869	12,4%	1 517	21,7%	62	,9%	2 447	35,0%	2 486	102,7%	(97,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	245 854	247 220	101 048	41,1%	90 551	36,8%	64 427	26,1%	256 025	103,6%	63 726	103,0%	1,1%
Interest Receivables	4 456	5 943	1 425	32,0%	1 546	34,7%	1 680	28,3%	4 651	78,3%	3 183	69,0%	(47,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 410 965**	**1 671 548**	**359 121**	**25,5%**	**472 990**	**33,5%**	**346 236**	**20,7%**	**1 178 347**	**70,5%**	**86 973**	**53,1%**	**298,1%**
Employee related costs	296 964	297 628	69 437	23,4%	74 255	25,0%	72 230	24,3%	215 921	72,5%	37 316	62,6%	93,6%
Remuneration of councillors	14 318	14 318	3 763	26,3%	3 486	24,3%	3 475	24,3%	10 725	74,9%	2 872	71,4%	21,0%
Bulk purchases - electricity	450 020	450 020	112 885	25,1%	110 785	24,6%	113 512	25,2%	337 182	74,9%	106 261	72,8%	6,8%
Inventory consumed	181 749	183 692	43 332	23,8%	35 374	19,5%	46 585	25,4%	125 291	68,2%	49 475	81,5%	(5,8%)
Debt impairment	145 442	330 802	58 179	40,0%	155 845	107,2%	(8 354)	(2,5%)	205 670	62,2%	27	,8%	(30 812,3%)
Depreciation, Amortisation and Impairment	54 255	54 255	9 927	18,3%	13 030	24,0%	13 030	24,0%	35 987	66,3%	19 735	92,1%	(34,0%)
Interest,Dividends and Rent on Land	29 480	46 162	6 105	20,7%	15 201	51,6%	16 099	34,9%	37 405	81,0%	10 028	104,3%	60,5%
Contracted services	143 189	185 553	27 457	19,2%	42 707	29,8%	54 621	29,4%	124 785	67,3%	21 247	48,5%	157,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	100	2 280	-	(2 199)	-	(0)	-	81	81,4%	(146 527)	-	(100,0%)
Operational Cost and Other Cost	95 548	109 018	25 755	27,0%	24 506	25,6%	35 038	32,1%	85 299	78,2%	(13 460)	34,8%	(360,3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**42 085**	**(207 304)**	**61 892**		**(84 000)**		**6 471**		**(15 637)**		**232 564**		
Transfers and subsidies - capital (monetary allocations)	114 173	130 188	18 580	16,3%	28 285	24,8%	9 139	7,0%	56 003	43,0%	16 179	57,0%	(43,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**156 258**	**(77 116)**	**80 472**		**(55 715)**		**15 610**		**40 366**		**248 744**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**156 258**	**(77 116)**	**80 472**		**(55 715)**		**15 610**		**40 366**		**248 744**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**156 258**	**(77 116)**	**80 472**		**(55 715)**		**15 610**		**40 366**		**248 744**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**156 258**	**(77 116)**	**80 472**		**(55 715)**		**15 610**		**40 366**		**248 744**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**104 388**	**115 314**	**16 833**	**16,1%**	**29 023**	**27,8%**	**5 826**	**5,1%**	**51 681**	**44,8%**	**15 515**	**51,4%**	**(62,5%)**
National Government	95 288	102 918	15 489	16,3%	23 586	24,8%	6 756	6,6%	45 831	44,5%	12 005	51,9%	(43,7%)
Provincial Government	4 100	5 240	647	15,8%	-	-	1 179	22,5%	1 826	34,8%	1 925	74,4%	(38,8%)
District Municipality	-	32	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**99 388**	**108 191**	**16 137**	**16,2%**	**23 586**	**23,7%**	**7 934**	**7,3%**	**47 657**	**44,0%**	**13 930**	**54,4%**	**(43,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	7 123	696	13,9%	5 437	108,7%	(2 109)	(29,6%)	4 024	56,5%	1 585	20,0%	(233,1%)
Capital Expenditure Functional	**104 388**	**115 314**	**16 833**	**16,1%**	**29 023**	**27,8%**	**5 826**	**5,1%**	**51 681**	**44,8%**	**14 708**	**51,4%**	**(60,4%)**
Municipal governance and administration	**2 200**	**713**	**-**	**-**	**-**	**-**	**186**	**26,1%**	**186**	**26,1%**	**14**	**15,5%**	**1 189,4%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 200	713	-	-	-	-	186	26,1%	186	26,1%	14	15,5%	1 189,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 100**	**5 272**	**647**	**15,8%**	**-**	**-**	**1 179**	**22,4%**	**1 826**	**34,6%**	**4 007**	**51,2%**	**(70,6%)**
Community and Social Services	2 100	1 172	647	30,8%	-	-	(647)	(55,2%)	-	-	1 925	96,7%	(133,6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	2 081	24,9%	(100,0%)
Public Safety	2 000	4 100	-	-	-	-	1 826	44,5%	1 826	44,5%	-	26,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**42 394**	**47 682**	**14 240**	**33,6%**	**11 632**	**27,4%**	**3 600**	**7,6%**	**29 472**	**61,8%**	**2 801**	**57,7%**	**28,6%**
Planning and Development	14 294	19 531	-	-	4 387	30,7%	3 575	18,3%	7 962	40,8%	2 801	19,1%	27,6%
Road Transport	28 100	28 150	14 240	50,7%	7 245	25,8%	26	,1%	21 510	76,4%	-	82,9%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**55 694**	**61 647**	**1 946**	**3,5%**	**17 391**	**31,2%**	**860**	**1,4%**	**20 197**	**32,8%**	**7 887**	**49,9%**	**(89,1%)**
Energy sources	21 000	18 326	696	3,3%	5 437	25,9%	(2 109)	(11,5%)	4 024	22,0%	5 946	71,2%	(135,5%)
Water Management	28 820	26 667	1 249	4,3%	7 084	24,6%	2 312	8,7%	10 645	39,9%	-	-	(100,0%)
Waste Water Management	5 874	16 654	-	-	4 871	82,9%	657	3,9%	5 528	33,2%	1 941	22,6%	(66,1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 476 978**	**1 292 488**	**428 797**	**29,0%**	**336 270**	**22,8%**	**305 187**	**23,6%**	**1 070 254**	**82,8%**	**291 559**	**87,1%**	**4,7%**
Property rates	228 890	184 813	69 369	30,3%	43 395	19,0%	51 790	28,0%	164 553	89,0%	50 666	82,4%	2,2%

Service charges	865 228	697 505	179 342	20,7%	171 017	19,8%	161 071	23,1%	511 430	73,3%	141 321	83,4%	14,0%
Other revenue	20 159	28 293	11 300	56,1%	10 027	49,7%	10 614	37,5%	31 942	112,9%	12 275	208,8%	(13,5%)
Transfers and Subsidies - Operational	250 404	251 815	106 267	42,4%	75 867	30,3%	58 558	23,3%	240 691	95,6%	55 907	99,9%	4,7%
Transfers and Subsidies - Capital	111 323	127 338	61 920	55,6%	35 464	31,9%	23 154	18,2%	120 538	94,7%	30 734	94,1%	(24,7%)
Interest	975	2 724	599	61,5%	500	51,3%	-	-	1 100	40,4%	655	6,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 165 238)**	**(1 193 518)**	**(195 895)**	**16,8%**	**(159 776)**	**13,7%**	**(160 129)**	**13,4%**	**(515 800)**	**43,2%**	**(48 350)**	**36,9%**	**231,2%**
Suppliers and employees	(1 157 233)	(1 185 778)	(195 895)	16,9%	(159 776)	13,8%	(160 129)	13,5%	(515 800)	43,5%	(48 350)	37,6%	231,2%
Finance charges	(8 005)	(7 740)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**311 740**	**98 970**	**232 902**	**74,7%**	**176 494**	**56,6%**	**145 058**	**146,6%**	**554 454**	**560,2%**	**243 209**	**915,3%**	**(40,4%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**498**	**9 953 480,0%**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	498	9 953 480,0%	(100,0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(98 495)**	**(109 421)**	**(24 778)**	**25,2%**	**(38 933)**	**39,5%**	**(9 809)**	**9,0%**	**(73 520)**	**67,2%**	**(17 450)**	**74,5%**	**(43,8%)**
Capital assets	(98 495)	(109 421)	(24 778)	25,2%	(38 933)	39,5%	(9 809)	9,0%	(73 520)	67,2%	(17 450)	74,5%	(43,8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(98 495)**	**(109 421)**	**(24 778)**	**25,2%**	**(38 933)**	**39,5%**	**(9 809)**	**9,0%**	**(73 520)**	**67,2%**	**(16 952)**	**74,1%**	**(42,1%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**697**	**-**	**1 762**	**-**	**395**	**-**	**2 855**	**-**	**3 109**	**-**	**(87,3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	697	-	1 762	-	395	-	2 855	-	3 109	-	(87,3%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**697**	**-**	**1 762**	**-**	**395**	**-**	**2 855**	**-**	**3 109**	**-**	**(87,3%)**
Net Increase/(Decrease) in cash held	**213 245**	**(10 451)**	**208 821**	**97,9%**	**139 324**	**65,3%**	**135 644**	**(1 297,9%)**	**483 789**	**(4 629,0%)**	**229 365**	**(902,7%)**	**(40,9%)**
Cash/cash equivalents at the year begin:	1 777	50 172	50 172	2 823,8%	258 993	14 576,7%	398 317	793,9%	50 172	100,0%	341 542	99,7%	16,6%
Cash/cash equivalents at the year end:	**215 021**	**39 721**	**258 993**	**120,5%**	**398 317**	**185,2%**	**533 961**	**1 344,3%**	**533 961**	**1 344,3%**	**570 907**	**9 315,1%**	**(6,5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 939	2,8%	14 590	2,4%	11 586	1,9%	564 068	92,9%	607 183	31,4%	(94 971)	(15,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 552	6,6%	15 541	2,8%	12 396	2,2%	491 079	88,4%	555 568	28,7%	(63 640)	(11,5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	17 226	8,8%	8 321	4,3%	7 323	3,8%	161 780	83,1%	194 649	10,1%	(18 208)	(9,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	5 025	3,6%	3 759	2,7%	3 398	2,5%	125 892	91,2%	138 074	7,1%	(23 433)	(17,0%)	-	-
Receivables from Exchange Transactions - Waste Management	5 248	2,9%	4 216	2,3%	4 002	2,2%	168 867	92,6%	182 334	9,4%	(28 856)	(15,8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 914	2,9%	5 783	2,9%	5 634	2,8%	185 301	91,4%	202 632	10,5%	3	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42	,1%	26	-	10	-	55 839	99,9%	55 918	2,9%	(35 521)	(63,5%)	-	-
Total By Income Source	**86 947**	**4,5%**	**52 235**	**2,7%**	**44 350**	**2,3%**	**1 752 826**	**90,5%**	**1 936 358**	**100,0%**	**(264 625)**	**(13,7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 105	5,1%	5 653	3,2%	5 304	3,0%	157 355	88,7%	177 416	9,2%	(743)	(,4%)	-	-
Commercial	29 288	12,2%	6 967	2,9%	5 283	2,2%	198 246	82,7%	239 784	12,4%	(2 683)	(1,1%)	-	-
Households	48 554	3,2%	39 615	2,6%	33 762	2,2%	1 397 225	92,0%	1 519 157	78,5%	(261 199)	(17,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**86 947**	**4,5%**	**52 235**	**2,7%**	**44 350**	**2,3%**	**1 752 826**	**90,5%**	**1 936 358**	**100,0%**	**(264 625)**	**(13,7%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	37 219	9,3%	1 534	,4%	-	-	361 469	90,3%	400 222	73,3%
Bulk Water	-	-	-	-	-	-	9 406	100,0%	9 406	1,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 062	12,5%	10 317	7,5%	9 798	7,2%	99 513	72,8%	136 689	25,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**54 281**	**9,9%**	**11 851**	**2,2%**	**9 798**	**1,8%**	**470 387**	**86,1%**	**546 317**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2024/25 to Q3 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**446 081**	**445 417**	**151 378**	**33,9%**	**141 060**	**31,6%**	**107 063**	**24,0%**	**399 501**	**89,7%**	**104 545**	**91,7%**	**2,4%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	198	207	53	26,7%	51	25,6%	51	24,4%	154	74,4%	45	73,6%	13,6%
Agency services	91 161	91 161	15 002	16,5%	22 540	24,7%	20 947	23,0%	58 489	64,2%	21 896	67,4%	(4,3%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	5 392	5 979	1 603	29,7%	1 519	28,2%	1 729	28,9%	4 851	81,1%	1 161	76,9%	48,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	734	494	45	6,2%	175	23,8%	22	4,5%	242	49,0%	41	56,4%	(45,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 494	3 884	128	2,3%	848	15,4%	843	21,7%	1 819	46,8%	(97 684)	34,1%	(100,9%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	1 500	635	80	5,3%	55	3,7%	5	,8%	140	22,0%	77	16,6%	(93,5%)
Transfer and subsidies - Operational	341 603	343 056	134 466	39,4%	115 872	33,9%	83 444	24,3%	333 781	97,3%	80 889	97,4%	3,2%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	1	1	-	-	-	23	2 772,5%	24	2 872,5%	67	-	(66,2%)
Other Gains	-	-	-	-	-	-	-	-	-	-	98 052	100,0%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**445 108**	**445 011**	**104 635**	**23,5%**	**111 669**	**25,1%**	**112 054**	**25,2%**	**328 358**	**73,8%**	**98 429**	**71,6%**	**13,8%**
Employee related costs	339 137	323 291	82 708	24,4%	79 750	23,5%	80 502	24,9%	242 961	75,2%	79 800	75,1%	,9%
Remuneration of councillors	16 078	15 768	3 649	22,7%	4 597	28,6%	3 633	23,0%	11 879	75,3%	3 297	71,8%	10,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 735	3 212	634	17,0%	646	17,3%	1 136	35,4%	2 415	75,2%	689	73,3%	64,8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	4 782	4 898	-	-	2 449	51,2%	1 192	24,3%	3 641	74,3%	1 185	75,2%	,6%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	41 772	44 594	4 987	11,9%	7 735	18,5%	14 651	32,9%	27 374	61,4%	3 993	40,8%	266,9%
Transfers and subsidies	4 562	16 289	507	11,1%	7 697	168,7%	1 620	9,9%	9 824	60,3%	2 815	68,6%	(42,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	35 041	36 958	12 150	34,7%	8 794	25,1%	9 319	25,2%	30 264	81,9%	6 650	77,3%	40,1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**974**	**406**	**46 743**		**29 391**		**(4 991)**		**71 143**		**6 116**		
Transfers and subsidies - capital (monetary allocations)	5 000	1 879	-	-	1 377	27,5%	502	26,7%	1 879	100,0%	1 541	58,6%	(67,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**5 974**	**2 285**	**46 743**		**30 768**		**(4 489)**		**73 022**		**7 656**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**5 974**	**2 285**	**46 743**		**30 768**		**(4 489)**		**73 022**		**7 656**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**5 974**	**2 285**	**46 743**		**30 768**		**(4 489)**		**73 022**		**7 656**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**5 974**	**2 285**	**46 743**		**30 768**		**(4 489)**		**73 022**		**7 656**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2024/25 to Q3 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**8 026**	**4 804**	**383**	**4,8%**	**1 462**	**18,2%**	**536**	**11,2%**	**2 381**	**49,6%**	**1 626**	**55,0%**	**(67,0%)**
National Government	5 000	1 879	-	-	1 377	27,5%	502	26,7%	1 879	100,0%	1 541	59,6%	(67,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**5 000**	**1 879**	**-**	**-**	**1 377**	**27,5%**	**502**	**26,7%**	**1 879**	**100,0%**	**1 541**	**58,6%**	**(67,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 026	2 926	383	12,7%	85	2,8%	34	1,2%	502	17,2%	86	46,7%	(60,0%)
Capital Expenditure Functional	**8 146**	**4 924**	**383**	**4,7%**	**1 462**	**17,9%**	**536**	**10,9%**	**2 381**	**48,4%**	**1 626**	**54,2%**	**(67,0%)**
Municipal governance and administration	**8 146**	**4 924**	**383**	**4,7%**	**1 462**	**17,9%**	**536**	**10,9%**	**2 381**	**48,4%**	**1 626**	**52,4%**	**(67,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 146	4 924	383	4,7%	1 462	17,9%	536	10,9%	2 381	48,4%	1 626	52,4%	(67,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100,0%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2024/25 to Q3 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**799 133**	**787 450**	**246 609**	**30,9%**	**241 544**	**30,2%**	**184 279**	**23,4%**	**672 432**	**85,4%**	**175 575**	**83,1%**	**5,0%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	448 939	436 537	105 171	23,4%	123 135	27,4%	99 458	22,8%	327 764	75,1%	93 373	70,6%	6,5%
Transfers and Subsidies - Operational	339 802	339 935	137 835	40,6%	115 890	34,1%	81 092	23,9%	334 817	98,5%	79 241	100,6%	2,3%
Transfers and Subsidies - Capital	5 000	5 000	2 000	40,0%	1 000	20,0%	2 000	40,0%	5 000	100,0%	1 800	100,0%	11,1%
Interest	5 392	5 979	1 603	29,7%	1 519	28,2%	1 729	28,9%	4 851	81,1%	1 161	76,9%	48,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(781 621)**	**(784 518)**	**(185 891)**	**23,8%**	**(233 342)**	**29,9%**	**(189 184)**	**24,1%**	**(608 416)**	**77,6%**	**(134 507)**	**72,2%**	**40,6%**
Suppliers and employees	(781 621)	(784 518)	(185 891)	23,8%	(233 342)	29,9%	(189 184)	24,1%	(608 416)	77,6%	(134 507)	72,2%	40,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**17 511**	**2 933**	**60 718**	**346,7%**	**8 203**	**46,8%**	**(4 905)**	**(167,3%)**	**64 016**	**2 183,0%**	**41 068**	**(1 749,5%)**	**(111,9%)**
Cash Flow from Investing Activities													
Receipts	**-**	**1**	**1**	**-**	**-**	**-**	**23**	**2 772,5%**	**24**	**2 872,5%**	**67**	**-**	**(66,2%)**
Proceeds on disposal of PPE	-	1	1	-	-	-	23	2 772,5%	24	2 872,5%	67	-	(66,2%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(9 230)**	**(6 008)**	**(383)**	**4,1%**	**(1 462)**	**15,8%**	**(536)**	**8,9%**	**(2 381)**	**39,6%**	**(1 626)**	**55,0%**	**(67,0%)**
Capital assets	(9 230)	(6 008)	(383)	4,1%	(1 462)	15,8%	(536)	8,9%	(2 381)	39,6%	(1 626)	55,0%	(67,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(9 230)**	**(6 008)**	**(382)**	**4,1%**	**(1 462)**	**15,8%**	**(513)**	**8,5%**	**(2 358)**	**39,2%**	**(1 559)**	**54,2%**	**(67,1%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**2**	**-**	**2**	**-**	**-**	**-**	**3**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2	-	2	-	-	-	3	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**2**	**-**	**2**	**-**	**-**	**-**	**3**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8 282**	**(3 075)**	**60 338**	**728,6%**	**6 742**	**81,4%**	**(5 418)**	**176,2%**	**61 662**	**(2 005,3%)**	**39 509**	**(628,9%)**	**(113,7%)**
Cash/cash equivalents at the year begin:	61 016	59 172	59 172	97,0%	119 509	195,9%	126 251	213,4%	59 172	100,0%	67 768	105,5%	86,3%
Cash/cash equivalents at the year end:	**69 297**	**56 097**	**119 509**	**172,5%**	**126 251**	**182,2%**	**120 833**	**215,4%**	**120 833**	**215,4%**	**107 277**	**637,7%**	**12,6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	3,1%	-	-	-	-	954	96,9%	985	100,0%	-	-	8 587	871,8%
Total By Income Source	**31**	**3,1%**	**-**	**-**	**-**	**-**	**954**	**96,9%**	**985**	**100,0%**	**-**	**-**	**8 587**	**871,8%**
Debtors Age Analysis By Customer Group														
Organs of State	31	3,1%	-	-	-	-	954	96,9%	985	100,0%	-	-	8 587	871,8%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**31**	**3,1%**	**-**	**-**	**-**	**-**	**954**	**96,9%**	**985**	**100,0%**	**-**	**-**	**8 587**	**871,8%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	353	100,0%	-	-	-	-	-	-	353	,3%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	30 839	27,9%	-	-	-	-	79 581	72,1%	110 420	99,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**31 192**	**28,2%**	**-**	**-**	**-**	**-**	**79 581**	**71,8%**	**110 774**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**5 336 131**	**5 309 262**	**1 327 631**	**24,9%**	**1 236 358**	**23,2%**	**1 055 322**	**19,9%**	**3 619 312**	**68,2%**	**1 352 302**	**75,0%**	**(22,0%)**
Exchange Revenue													
Service charges - Electricity	1 961 927	1 763 501	389 533	19,9%	437 903	22,3%	302 640	17,2%	1 130 076	64,1%	509 594	84,0%	(40,6%)
Service charges - Water	713 901	606 786	119 986	16,8%	131 807	18,5%	136 157	22,4%	387 950	63,9%	111 531	60,7%	22,1%
Service charges - Waste Water Management	386 460	358 765	90 653	23,5%	83 459	21,6%	97 472	27,2%	271 584	75,7%	84 709	70,5%	15,1%
Service charges - Waste Management	162 653	173 315	44 087	27,1%	42 560	26,2%	41 786	24,1%	128 432	74,1%	36 942	70,1%	13,1%
Sale of Goods and Rendering of Services	26 042	26 042	6 560	25,2%	7 899	30,3%	(3 289)	(12,6%)	11 171	42,9%	3 896	83,4%	(184,4%)
Agency services	65 154	113 282	12 799	19,6%	8 408	12,9%	843	,7%	22 049	19,5%	11 281	49,3%	(92,5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	171 327	171 327	33 990	19,8%	37 771	22,0%	39 546	23,1%	111 306	65,0%	38 267	79,2%	3,3%
Interest earned from Current and Non Current Assets	20 860	20 860	6 669	32,0%	3 396	16,3%	3 359	16,1%	13 424	64,4%	4 440	82,6%	(24,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 550	5 550	1 197	21,6%	1 664	30,0%	2 806	50,6%	5 667	102,1%	2 061	88,4%	36,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	41 860	41 860	32 414	77,4%	2 143	5,1%	3 580	8,6%	38 137	91,1%	1 962	38,5%	82,4%
Operational Revenue	2 588	2 588	30 254	1 168,8%	5 531	213,7%	(34 931)	(1 349,5%)	854	33,0%	25 226	3 076,4%	(238,5%)
Non-Exchange Revenue													
Property rates	920 928	979 736	213 147	23,1%	224 276	24,4%	173 357	17,7%	610 779	62,3%	20 714	29,5%	736,9%
Surcharges and Taxes	43 180	43 180	133	,3%	180	,4%	91	,2%	404	,9%	56	,2%	62,0%
Fines, penalties and forfeits	37 747	97 747	34 679	91,9%	(4 418)	(11,7%)	96 412	98,6%	126 673	129,6%	6 648	49,8%	1 350,2%
Licences or permits	1 056	1 056	6	,6%	5	,5%	11	1,0%	22	2,1%	2 245	222,9%	(99,5%)
Transfer and subsidies - Operational	729 963	821 660	299 997	41,1%	241 270	33,1%	182 587	22,2%	723 854	88,1%	460 544	109,0%	(60,4%)
Interest Receivables	44 851	44 851	11 491	25,6%	12 349	27,5%	12 821	28,6%	36 661	81,7%	32 137	141,6%	(60,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	20 000	1	-	-	-	4	-	5	-	-	-	(100,0%)
Other Gains	85	17 154	35	40,9%	154	181,7%	72	,4%	261	1,5%	48	158,6%	50,8%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 087 451**	**4 975 873**	**1 023 079**	**20,1%**	**1 154 942**	**22,7%**	**1 118 771**	**22,5%**	**3 296 792**	**66,3%**	**894 800**	**62,0%**	**25,0%**
Employee related costs	1 203 522	1 195 695	278 603	23,1%	287 584	23,9%	302 849	25,3%	869 035	72,7%	247 640	68,3%	22,3%
Remuneration of councillors	51 634	51 634	9 876	19,1%	11 104	21,5%	10 145	19,6%	31 125	60,3%	12 756	99,3%	(20,5%)
Bulk purchases - electricity	1 520 376	1 414 058	343 831	22,6%	331 115	21,8%	298 356	21,1%	973 302	68,8%	217 054	64,6%	37,5%
Inventory consumed	704 721	670 843	137 598	19,5%	180 056	25,5%	167 777	25,0%	485 430	72,4%	134 413	67,7%	24,8%
Debt impairment	386 424	433 849	33 601	8,7%	100 804	26,1%	67 202	15,5%	201 607	46,5%	-	-	(100,0%)
Depreciation, Amortisation and Impairment	286 928	250 928	61 257	21,3%	61 257	21,3%	61 982	24,7%	184 496	73,5%	34 663	62,2%	78,8%
Interest,Dividends and Rent on Land	18 494	18 494	2 897	15,7%	2 688	14,5%	2 422	13,1%	8 007	43,3%	5 382	65,1%	(55,0%)
Contracted services	621 933	637 263	86 603	13,9%	129 292	20,8%	129 350	20,3%	345 245	54,2%	110 544	62,7%	17,0%
Transfers and subsidies	10 686	10 686	755	7,1%	2 044	19,1%	3 529	33,0%	6 329	59,2%	771	24,9%	357,9%
Irrecoverable debts written off	-	-	1 284	-	584	-	1 926	-	3 794	-	-	-	(100,0%)
Operational Cost and Other Cost	282 713	292 403	66 487	23,5%	48 415	17,1%	73 065	25,0%	187 966	64,3%	131 489	105,4%	(44,4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	20	20	288	1 412,5%	-	-	168	822,9%	456	2 235,4%	88	832,0%	90,7%
Surplus/(Deficit)	**248 680**	**333 388**	**304 552**		**81 416**		**(63 449)**		**322 519**		**457 502**		
Transfers and subsidies - capital (monetary allocations)	288 561	375 895	70 344	24,4%	102 081	35,4%	82 324	21,9%	254 749	67,8%	(13 344)	49,2%	(717,0%)
Transfers and subsidies - capital (in-kind)	-	4 553	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**537 241**	**713 836**	**374 896**		**183 497**		**18 876**		**577 268**		**444 159**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**537 241**	**713 836**	**374 896**		**183 497**		**18 876**		**577 268**		**444 159**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**537 241**	**713 836**	**374 896**		**183 497**		**18 876**		**577 268**		**444 159**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**537 241**	**713 836**	**374 896**		**183 497**		**18 876**		**577 268**		**444 159**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**500 649**	**643 772**	**70 477**	**14,1%**	**130 351**	**26,0%**	**113 477**	**17,6%**	**314 306**	**48,8%**	**50 361**	**47,0%**	**125,3%**
National Government	287 421	375 395	61 168	21,3%	88 766	30,9%	71 585	19,1%	221 519	59,0%	22 646	54,7%	216,1%
Provincial Government	1 430	500	-	-	-	-	-	-	-	-	2 068	130,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**288 851**	**375 895**	**61 168**	**21,2%**	**88 766**	**30,7%**	**71 585**	**19,0%**	**221 519**	**58,9%**	**24 714**	**55,2%**	**189,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	211 798	267 877	9 309	4,4%	41 585	19,6%	41 892	15,6%	92 786	34,6%	25 647	27,6%	63,3%
Capital Expenditure Functional	**500 649**	**643 772**	**70 477**	**14,1%**	**130 351**	**26,0%**	**113 477**	**17,6%**	**314 306**	**48,8%**	**50 361**	**47,0%**	**125,3%**
Municipal governance and administration	**21 559**	**22 959**	**2 770**	**12,9%**	**1 544**	**7,2%**	**445**	**1,9%**	**4 760**	**20,7%**	**5 252**	**43,2%**	**(91,5%)**
Executive and Council	2 005	1 912	182	9,1%	29	1,5%	121	6,3%	332	17,4%	-	5,0%	(100,0%)
Finance and administration	19 262	20 881	2 580	13,4%	1 473	7,6%	309	1,5%	4 362	20,9%	4 121	47,1%	(92,5%)
Internal audit	292	166	9	3,0%	42	14,3%	15	8,9%	66	39,5%	1 131	25,8%	(98,7%)
Community and Public Safety	**46 633**	**69 503**	**6 499**	**13,9%**	**19 068**	**40,9%**	**19 096**	**27,5%**	**44 663**	**64,3%**	**8 059**	**60,6%**	**136,9%**
Community and Social Services	4 952	3 885	-	-	173	3,5%	382	9,8%	555	14,3%	150	50,3%	155,5%
Sport And Recreation	16 490	2 790	-	-	102	,6%	4 826	173,0%	4 928	176,6%	778	24,9%	520,2%
Public Safety	11 324	10 792	-	-	6 499	57,4%	1 314	12,2%	7 813	72,4%	-	-	(100,0%)
Housing	13 867	52 036	6 499	46,9%	12 294	88,7%	12 574	24,2%	31 368	60,3%	7 132	77,7%	76,3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**136 031**	**213 862**	**18 831**	**13,8%**	**27 565**	**20,3%**	**28 464**	**13,3%**	**74 860**	**35,0%**	**7 962**	**53,2%**	**257,5%**
Planning and Development	64 434	170 333	17 466	27,1%	25 976	40,3%	22 650	13,3%	66 092	38,8%	7 962	54,4%	184,5%
Road Transport	71 397	43 317	1 325	1,9%	1 590	2,2%	5 787	13,4%	8 703	20,1%	-	3,8%	(100,0%)
Environmental Protection	200	212	39	19,6%	-	-	26	12,4%	65	30,9%	-	-	(100,0%)
Trading Services	**296 367**	**337 379**	**42 377**	**14,3%**	**82 112**	**27,7%**	**65 472**	**19,4%**	**189 961**	**56,3%**	**29 087**	**42,2%**	**125,1%**
Energy sources	43 283	43 083	-	-	2 627	6,1%	8 632	20,0%	11 260	26,1%	1 205	10,9%	616,4%
Water Management	81 604	70 317	13 524	16,6%	13 286	16,3%	11 250	16,0%	38 059	54,1%	2 961	42,7%	280,0%
Waste Water Management	144 768	204 875	28 853	19,9%	62 102	42,9%	40 665	19,8%	131 621	64,2%	23 655	49,8%	71,9%
Waste Management	26 712	19 103	-	-	4 097	15,3%	4 924	25,8%	9 021	47,2%	1 267	39,9%	288,6%
Other	**60**	**70**	**-**	**-**	**61**	**102,4%**	**-**	**-**	**61**	**87,8%**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**5 442 870**	**5 677 651**	**1 397 118**	**25,7%**	**1 483 851**	**27,3%**	**1 158 273**	**20,4%**	**4 039 242**	**71,1%**	**1 401 317**	**82,2%**	**(17,3%)**
Property rates	791 998	881 763	253 116	32,0%	323 253	40,8%	232 467	26,4%	808 836	91,7%	215 342	137,9%	8,0%

Service charges	2 773 583	2 612 131	655 776	23,6%	639 844	23,1%	550 922	21,1%	1 846 541	70,7%	599 008	61,0%	(8,0%)
Other revenue	706 503	812 887	57 911	8,2%	130 944	18,5%	97 433	12,0%	286 288	35,2%	60 538	135,2%	60,9%
Transfers and Subsidies - Operational	730 753	821 660	371 580	50,8%	291 649	39,9%	224 162	27,3%	887 391	108,0%	461 401	119,5%	(51,4%)
Transfers and Subsidies - Capital	288 561	375 895	50 561	17,5%	90 490	31,4%	46 660	12,4%	187 711	49,9%	55 931	67,2%	(16,6%)
Interest	151 472	173 315	8 174	5,4%	7 672	5,1%	6 630	3,8%	22 476	13,0%	9 098	10,7%	(27,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 980 186)**	**(5 081 522)**	**(1 058 442)**	**21,3%**	**(1 420 174)**	**28,5%**	**(1 081 430)**	**21,3%**	**(3 560 046)**	**70,1%**	**(748 787)**	**63,6%**	**44,4%**
Suppliers and employees	(4 951 006)	(5 052 342)	(1 058 442)	21,4%	(1 419 600)	28,7%	(1 081 430)	21,4%	(3 559 471)	70,5%	(747 488)	64,0%	44,7%
Finance charges	(18 494)	(18 494)	-	-	(575)	3,1%	-	-	(575)	3,1%	(1 299)	20,0%	(100,0%)
Transfers and Subsidies	(10 686)	(10 686)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**462 684**	**596 129**	**338 676**	**73,2%**	**63 677**	**13,8%**	**76 844**	**12,9%**	**479 196**	**80,4%**	**652 530**	**253,8%**	**(88,2%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**50**	**-**	**(145)**	**-**	**93**	**-**	**(3)**	**-**	**40**	**-**	**130,3%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	50	-	(145)	-	93	-	(3)	-	40	-	130,3%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(424 230)**	**(643 762)**	**(160 021)**	**37,7%**	**(117 228)**	**27,6%**	**(136 331)**	**21,2%**	**(413 580)**	**64,2%**	**(51 404)**	**64,9%**	**165,2%**
Capital assets	(424 230)	(643 762)	(160 021)	37,7%	(117 228)	27,6%	(136 331)	21,2%	(413 580)	64,2%	(51 404)	64,9%	165,2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(424 230)**	**(643 762)**	**(159 972)**	**37,7%**	**(117 374)**	**27,7%**	**(136 238)**	**21,2%**	**(413 583)**	**64,2%**	**(51 363)**	**64,9%**	**165,2%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(11 554)**	**-**	**(11 454)**	**-**	**(11 320)**	**-**	**(34 328)**	**-**	**(11 714)**	**-**	**(3,4%)**
Repayment of borrowing	-	-	(11 554)	-	(11 454)	-	(11 320)	-	(34 328)	-	(11 714)	-	(3,4%)
Net Cash from/(used) Financing Activities	**-**	**-**	**(11 554)**	**-**	**(11 454)**	**-**	**(11 320)**	**-**	**(34 328)**	**-**	**(11 714)**	**-**	**(3,4%)**
Net Increase/(Decrease) in cash held	**38 454**	**(47 633)**	**167 151**	**434,7%**	**(65 151)**	**(169,4%)**	**(70 714)**	**148,5%**	**31 286**	**(65,7%)**	**589 453**	**(33 703,5%)**	**(112,0%)**
Cash/cash equivalents at the year begin:	144 508	144 508	201 071	139,1%	288 195	199,4%	223 044	154,3%	201 071	139,1%	166 904	-	33,6%
Cash/cash equivalents at the year end:	**182 962**	**96 875**	**288 195**	**157,5%**	**223 044**	**121,9%**	**152 330**	**157,2%**	**152 330**	**157,2%**	**756 357**	**513,8%**	**(79,9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	69 477	12,0%	20 149	3,5%	13 753	2,4%	473 887	82,1%	577 267	12,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	162 354	35,0%	19 684	4,2%	16 081	3,5%	265 749	57,3%	463 869	10,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	111 090	12,8%	26 190	3,0%	21 368	2,5%	710 787	81,8%	869 435	19,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	56 212	7,9%	14 690	2,1%	13 473	1,9%	630 605	88,2%	714 978	16,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	21 546	4,2%	7 358	1,4%	6 907	1,4%	473 483	93,0%	509 294	11,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	723	4,8%	344	2,3%	400	2,7%	13 594	90,3%	15 061	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	34 700	5,1%	16 667	2,4%	16 155	2,4%	618 768	90,2%	686 292	15,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57 017	8,9%	81 920	12,8%	761	,1%	501 581	78,2%	641 279	14,3%	-	-	-	-
Total By Income Source	**513 120**	**11,5%**	**187 002**	**4,2%**	**88 900**	**2,0%**	**3 688 454**	**82,4%**	**4 477 475**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	25 777	21,0%	9 428	7,7%	3 297	2,7%	84 148	68,6%	122 650	2,7%	-	-	-	-
Commercial	200 432	23,2%	21 790	2,5%	17 938	2,1%	623 372	72,2%	863 533	19,3%	-	-	-	-
Households	245 944	8,0%	68 517	2,2%	60 369	2,0%	2 708 694	87,8%	3 083 524	68,9%	-	-	-	-
Other	40 966	10,0%	87 266	21,4%	7 296	1,8%	272 241	66,8%	407 769	9,1%	-	-	-	-
Total By Customer Group	**513 120**	**11,5%**	**187 002**	**4,2%**	**88 900**	**2,0%**	**3 688 454**	**82,4%**	**4 477 475**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	114 734	100,0%	-	-	-	-	-	-	114 734	35,9%
Bulk Water	63 601	76,9%	19 058	23,1%	-	-	-	-	82 659	25,9%
PAYE deductions	17 053	100,0%	-	-	-	-	-	-	17 053	5,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	15 355	100,0%	-	-	-	-	-	-	15 355	4,8%
Loan repayments	3 795	100,0%	-	-	-	-	-	-	3 795	1,2%
Trade Creditors	66 131	77,1%	18 248	21,3%	1 443	1,7%	-	-	85 822	26,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	129	100,0%	-	-	-	-	-	-	129	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**280 799**	**87,9%**	**37 306**	**11,7%**	**1 443**	**,5%**	**-**	**-**	**319 547**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**2 898 509**	**2 795 430**	**597 611**	**20,6%**	**557 419**	**19,2%**	**355 088**	**12,7%**	**1 510 118**	**54,0%**	**646 954**	**68,6%**	**(45,1%)**
Exchange Revenue													
Service charges - Electricity	481 628	481 628	69 385	14,4%	35 893	7,5%	32 747	6,8%	138 025	28,7%	95 065	55,3%	(65,6%)
Service charges - Water	633 537	511 171	102 184	16,1%	115 986	18,3%	75 851	14,8%	294 022	57,5%	93 880	60,6%	(19,2%)
Service charges - Waste Water Management	102 355	102 355	20 781	20,3%	21 194	20,7%	30 102	29,4%	72 076	70,4%	5 737	49,9%	424,7%
Service charges - Waste Management	112 285	107 514	26 384	23,5%	26 290	23,4%	35 120	32,7%	87 794	81,7%	23 021	74,5%	52,6%
Sale of Goods and Rendering of Services	3 646	3 646	946	25,9%	819	22,5%	622	17,1%	2 386	65,5%	569	43,0%	9,4%
Agency services	17 695	13 912	-	-	12 156	68,7%	-	-	12 156	87,4%	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	192 599	152 946	36 934	19,2%	35 913	18,6%	3 547	2,3%	76 394	49,9%	80 991	40,8%	(95,6%)
Interest earned from Current and Non Current Assets	11 744	5 866	1 366	11,6%	1 567	13,3%	846	14,4%	3 779	64,4%	8 945	157,4%	(90,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	6 404	1 376	-	1 825	-	24 046	375,5%	27 248	425,5%	(10 851)	-	(321,6%)
Rental from Fixed Assets	3 164	1 617	413	13,0%	400	12,6%	272	16,8%	1 084	67,0%	984	62,8%	(72,4%)
Licences or permits	2 069	495	-	-	-	-	(11)	(2,3%)	(11)	(2,3%)	3	,4%	(438,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 201	100	(5)	(,2%)	43	1,3%	4	3,6%	41	40,8%	4	,1%	(3,0%)
Non-Exchange Revenue													
Property rates	582 735	648 175	167 814	28,8%	163 777	28,1%	114 477	17,7%	446 068	68,8%	30 490	70,3%	275,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 290	41 065	215	,7%	58	,2%	115	,3%	388	,9%	(93)	(2,8%)	(223,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	358 803	359 091	132 972	37,1%	103 153	28,7%	10 828	3,0%	246 952	68,8%	221 173	125,3%	(95,1%)
Interest Receivables	152 699	150 386	36 847	24,1%	38 346	25,1%	26 522	17,6%	101 715	67,6%	97 037	62,5%	(72,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	209 059	209 059	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 762 021**	**2 664 876**	**637 218**	**23,1%**	**559 467**	**20,3%**	**377 972**	**14,2%**	**1 574 657**	**59,1%**	**897 120**	**69,5%**	**(57,9%)**
Employee related costs	466 721	452 719	109 522	23,5%	108 824	23,3%	70 949	15,7%	289 294	63,9%	108 584	70,4%	(34,7%)
Remuneration of councillors	28 460	28 460	7 318	25,7%	6 704	23,6%	4 507	15,8%	18 530	65,1%	8 783	79,7%	(48,7%)
Bulk purchases - electricity	589 037	619 350	202 044	34,3%	129 176	21,9%	78 713	12,7%	409 933	66,2%	216 724	69,9%	(63,7%)
Inventory consumed	356 090	199 767	50 968	14,3%	48 844	13,7%	31 345	15,7%	131 157	65,7%	190 789	134,2%	(83,6%)
Debt impairment	730 363	522 112	-	-	-	-	-	-	-	-	(9 379)	(3,9%)	(100,0%)
Depreciation, Amortisation and Impairment	157 984	157 984	42 450	26,9%	-	-	42 693	27,0%	85 143	53,9%	80 669	48,6%	(47,1%)
Interest,Dividends and Rent on Land	116 202	137 062	69 786	60,1%	78 314	67,4%	54 286	39,6%	202 385	147,7%	75 260	88,6%	(27,9%)
Contracted services	173 859	332 671	101 894	58,6%	97 773	56,2%	76 264	22,9%	275 931	82,9%	142 705	84,8%	(46,6%)
Transfers and subsidies	596	596	125	20,9%	83	13,9%	83	13,9%	291	48,7%	158	61,7%	(47,5%)
Irrecoverable debts written off	32 079	72 666	574	1,8%	53 028	165,3%	341	,5%	53 943	74,2%	43 240	160,9%	(99,2%)
Operational Cost and Other Cost	70 071	70 071	19 591	28,0%	18 728	26,7%	9 448	13,5%	47 768	68,2%	39 586	82,9%	(76,1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	40 559	71 419	32 946	81,2%	17 994	44,4%	9 344	13,1%	60 284	84,4%	-	-	(100,0%)
Surplus/(Deficit)	**136 488**	**130 554**	**(39 606)**		**(2 048)**		**(22 885)**		**(64 539)**		**(250 166)**		
Transfers and subsidies - capital (monetary allocations)	124 091	127 219	16 224	13,1%	43 585	35,1%	20 736	16,3%	80 546	63,3%	128 780	80,3%	(83,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	(126)	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**260 579**	**257 773**	**(23 382)**		**41 537**		**(2 148)**		**16 007**		**(121 512)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**260 579**	**257 773**	**(23 382)**		**41 537**		**(2 148)**		**16 007**		**(121 512)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**260 579**	**257 773**	**(23 382)**		**41 537**		**(2 148)**		**16 007**		**(121 512)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**260 579**	**257 773**	**(23 382)**		**41 537**		**(2 148)**		**16 007**		**(121 512)**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**155 111**	**158 219**	**20 123**	**13,0%**	**36 944**	**23,8%**	**17 894**	**11,3%**	**74 961**	**47,4%**	**(45 086)**	**(126,4%)**	**(139,7%)**
National Government	124 111	129 172	16 193	13,0%	35 789	28,8%	17 248	13,4%	69 231	53,6%	(55 531)	(136,8%)	(131,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	1 304	(50,5%)	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**124 111**	**129 172**	**16 193**	**13,0%**	**35 789**	**28,8%**	**17 248**	**13,4%**	**69 231**	**53,6%**	**(54 227)**	**(133,6%)**	**(131,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 000	29 047	3 929	12,7%	1 155	3,7%	646	2,2%	5 731	19,7%	9 142	(81,9%)	(92,9%)
Capital Expenditure Functional	**155 111**	**158 219**	**20 123**	**13,0%**	**36 835**	**23,7%**	**17 894**	**11,3%**	**74 852**	**47,3%**	**(45 086)**	**(130,2%)**	**(139,7%)**
Municipal governance and administration	**3 000**	**-**	**1 321**	**44,0%**	**1 155**	**38,5%**	**467**	**-**	**2 943**	**-**	**8 278**	**(69,0%)**	**(94,4%)**
Executive and Council	3 000	-	334	11,1%	962	32,1%	-	-	1 296	-	-	-	-
Finance and administration	-	-	987	-	193	-	467	-	1 647	-	8 278	(88,1%)	(94,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 000**	**3 671**	**568**	**14,2%**	**24**	**,6%**	**-**	**-**	**592**	**16,1%**	**386**	**(230,2%)**	**(100,0%)**
Community and Social Services	2 000	1 671	568	28,4%	-	-	-	-	568	34,0%	386	(524,8%)	(100,0%)
Sport And Recreation	2 000	2 000	-	-	24	1,2%	-	-	24	1,2%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 533**	**55 855**	**3 753**	**8,4%**	**14 405**	**32,3%**	**9 167**	**16,4%**	**27 325**	**48,9%**	**(62 352)**	**(263,5%)**	**(114,7%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	44 533	55 855	3 753	8,4%	14 405	32,3%	9 167	16,4%	27 325	48,9%	(62 352)	(263,5%)	(114,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**103 578**	**98 692**	**14 481**	**14,0%**	**21 251**	**20,5%**	**8 259**	**8,4%**	**43 992**	**44,6%**	**8 603**	**(76,4%)**	**(4,0%)**
Energy sources	44 601	28 453	6 727	15,1%	4 374	9,8%	2 955	10,4%	14 057	49,4%	6 927	(123,6%)	(57,3%)
Water Management	39 980	32 009	1 673	4,2%	5 215	13,0%	2 152	6,7%	9 040	28,2%	(7 926)	(169,4%)	(127,2%)
Waste Water Management	10 497	36 230	6 081	57,9%	11 495	109,5%	3 105	8,6%	20 680	57,1%	9 601	30,9%	(67,7%)
Waste Management	8 500	2 000	-	-	167	2,0%	48	2,4%	215	10,7%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 947 176**	**1 854 540**	**148 565**	**7,6%**	**363 877**	**18,7%**	**(775 605)**	**(41,8%)**	**(263 163)**	**(14,2%)**	**687 143**	**46,5%**	**(212,9%)**
Property rates	408 037	470 502	25 097	6,2%	68 133	16,7%	20 142	4,3%	113 372	24,1%	(36 312)	33,4%	(155,5%)

Service charges	1 004 719	853 874	127 489	12,7%	224 993	22,4%	(65 468)	(7,7%)	287 013	33,6%	47 170	15,9%	(238,8%)
Other revenue	64 329	62 823	(59 512)	(92,5%)	70 751	110,0%	(652 858)	(1 039,2%)	(641 619)	(1 021,3%)	209 907	(41,3%)	(411,0%)
Transfers and Subsidies - Operational	334 256	334 256	86 067	25,7%	-	-	(78 074)	(23,4%)	7 993	2,4%	376 358	155,1%	(120,7%)
Transfers and Subsidies - Capital	124 091	127 219	-	-	-	-	-	-	-	-	54 204	55,1%	(100,0%)
Interest	11 744	5 866	(30 575)	(260,4%)	-	-	653	11,1%	(29 922)	(510,1%)	35 817	-	(98,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 410 734)**	**(1 627 658)**	**(383 156)**	**27,2%**	**(149 143)**	**10,6%**	**505 349**	**(31,0%)**	**(26 950)**	**1,7%**	**(375 535)**	**(18,8%)**	**(234,6%)**
Suppliers and employees	(1 295 938)	(1 491 552)	(369 646)	28,5%	(149 143)	11,5%	505 349	(33,9%)	(13 440)	,9%	(375 535)	(21,9%)	(234,6%)
Finance charges	(114 200)	(135 509)	(13 510)	11,8%	-	-	-	-	(13 510)	10,0%	-	-	-
Transfers and Subsidies	(596)	(596)	-	-	-	-	-	-	-	-	-	(142,5%)	-
Net Cash from/(used) Operating Activities	**536 442**	**226 883**	**(234 591)**	**(43,7%)**	**214 733**	**40,0%**	**(270 256)**	**(119,1%)**	**(290 114)**	**(127,9%)**	**311 609**	**(2 215,0%)**	**(186,7%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(185 613)**	**(195 598)**	**(15 685)**	**8,5%**	**(43 584)**	**23,5%**	**(5 893)**	**3,0%**	**(65 162)**	**33,3%**	**(52 074)**	**23,6%**	**(88,7%)**
Capital assets	(185 613)	(195 598)	(15 685)	8,5%	(43 584)	23,5%	(5 893)	3,0%	(65 162)	33,3%	(52 074)	23,6%	(88,7%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(185 613)**	**(195 598)**	**(15 685)**	**8,5%**	**(43 584)**	**23,5%**	**(5 893)**	**3,0%**	**(65 162)**	**33,3%**	**(52 074)**	**23,6%**	**(88,7%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**350 830**	**31 285**	**(250 276)**	**(71,3%)**	**171 150**	**48,8%**	**(276 149)**	**(882,7%)**	**(355 275)**	**(1 135,6%)**	**259 534**	**(273,3%)**	**(206,4%)**
Cash/cash equivalents at the year begin:	209 992	209 992	(61 869)	(29,5%)	196 090	93,4%	1 527 109	727,2%	(61 869)	(29,5%)	1 015 978	-	50,3%
Cash/cash equivalents at the year end:	560 822	241 277	167 157	29,8%	367 240	65,5%	1 250 960	518,5%	1 250 960	518,5%	1 275 513	(471,3%)	(1,9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(16 492)	(1,0%)	46 399	2,9%	34 588	2,2%	1 527 751	95,9%	1 592 246	22,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(0)	-	(1)	-	(0)	-	86 160	100,0%	86 159	1,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1)	-	36 393	3,6%	36 768	3,6%	951 926	92,9%	1 025 085	14,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	139	,2%	5 564	6,6%	4 528	5,4%	73 823	87,8%	84 053	1,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(0)	-	9 721	2,2%	8 523	1,9%	419 956	95,8%	438 199	6,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	137	2,8%	119	2,5%	4 556	94,7%	4 812	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	27 304	1,6%	27 093	1,6%	1 621 975	96,8%	1 676 372	23,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	318	-	(22 559)	(1,1%)	(19 491)	(,9%)	2 136 004	102,0%	2 094 273	29,9%	-	-	-	-
Total By Income Source	**(16 037)**	**(,2%)**	**102 958**	**1,5%**	**92 128**	**1,3%**	**6 822 151**	**97,4%**	**7 001 199**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5	-	1 356	4,8%	481	1,7%	26 456	93,5%	28 298	,4%	-	-	-	-
Commercial	389	-	57 431	1,4%	44 947	1,1%	4 111 618	97,6%	4 214 384	60,2%	-	-	-	-
Households	(16 314)	(,6%)	43 931	1,6%	44 082	1,6%	2 710 894	97,4%	2 782 593	39,7%	-	-	-	-
Other	(117)	,5%	240	(1,0%)	2 618	(10,9%)	(26 816)	111,4%	(24 076)	(,3%)	-	-	-	-
Total By Customer Group	**(16 037)**	**(,2%)**	**102 958**	**1,5%**	**92 128**	**1,3%**	**6 822 151**	**97,4%**	**7 001 199**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	(2 681)	(,1%)	57 617	3,1%	55 138	2,9%	1 767 099	94,1%	1 877 173	53,0%
Bulk Water	-	-	15 966	1,0%	21 031	1,4%	1 489 680	97,6%	1 526 678	43,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 088	2,6%	2 312	1,9%	9 007	7,5%	105 526	88,0%	119 934	3,4%
Auditor-General	-	-	2 276	91,9%	-	-	201	8,1%	2 477	,1%
Other	8 497	61,2%	(6 606)	(47,6%)	4 748	34,2%	7 237	52,2%	13 875	,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 905**	**,3%**	**71 565**	**2,0%**	**89 924**	**2,5%**	**3 369 742**	**95,2%**	**3 540 136**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**3 395 948**	**3 341 426**	**882 544**	**26,0%**	**757 390**	**22,3%**	**790 309**	**23,7%**	**2 430 242**	**72,7%**	**692 029**	**74,8%**	**14,2%**
Exchange Revenue													
Service charges - Electricity	1 182 996	1 207 996	300 826	25,4%	227 785	19,3%	256 395	21,2%	785 005	65,0%	378 568	69,7%	(32,3%)
Service charges - Water	516 886	486 999	99 410	19,2%	99 429	19,2%	105 708	21,7%	304 548	62,5%	271 367	65,8%	(61,0%)
Service charges - Waste Water Management	167 902	128 450	35 548	21,2%	28 677	17,1%	38 111	29,7%	102 337	79,7%	40 967	75,0%	(7,0%)
Service charges - Waste Management	152 295	117 984	25 808	16,9%	33 184	21,8%	37 007	31,4%	95 999	81,4%	36 922	75,4%	,2%
Sale of Goods and Rendering of Services	6 722	6 722	1 930	28,7%	1 829	27,2%	1 980	29,5%	5 738	85,4%	1 583	85,3%	25,1%
Agency services	30 634	30 634	6 689	21,8%	4 792	15,6%	8 322	27,2%	19 803	64,6%	5 823	70,9%	42,9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	135 758	164 511	39 994	29,5%	42 262	31,1%	40 263	24,5%	122 518	74,5%	34 087	75,1%	18,1%
Interest earned from Current and Non Current Assets	16 500	8 326	1 674	10,1%	2 489	15,1%	2 515	30,2%	6 678	80,2%	3 306	65,0%	(23,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 230	4 836	1 243	23,8%	1 175	22,5%	1 499	31,0%	3 917	81,0%	778	58,3%	92,6%
Licences or permits	269	269	59	22,0%	60	22,2%	48	17,9%	167	62,1%	20	35,7%	138,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 523	19 646	7 219	46,5%	(5 205)	(33,5%)	3 961	20,2%	5 974	30,4%	1 584	16,0%	150,0%
Non-Exchange Revenue													
Property rates	586 920	586 920	138 017	23,5%	138 969	23,7%	145 978	24,9%	422 965	72,1%	123 437	74,3%	18,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 800	24 800	6 752	27,2%	5 371	21,7%	7 193	29,0%	19 317	77,9%	4 949	51,8%	45,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	25	682,7%	(100,0%)
Transfer and subsidies - Operational	553 513	553 333	217 376	39,3%	176 572	31,9%	141 509	25,6%	535 457	96,8%	126 677	96,6%	11,7%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	(338 066)	-	(100,0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(182)	-	(182)	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 363 801**	**3 340 370**	**871 582**	**25,9%**	**814 313**	**24,2%**	**805 989**	**24,1%**	**2 491 884**	**74,6%**	**850 592**	**82,6%**	**(5,2%)**
Employee related costs	664 351	660 851	174 642	26,3%	176 594	26,6%	184 388	27,9%	535 625	81,1%	155 462	78,7%	18,6%
Remuneration of councillors	37 653	37 653	11 088	29,4%	8 878	23,6%	9 360	24,9%	29 326	77,9%	9 292	76,3%	,7%
Bulk purchases - electricity	1 207 148	1 207 148	420 435	34,8%	275 813	22,8%	242 590	20,1%	938 838	77,8%	207 953	79,8%	16,7%
Inventory consumed	449 768	410 718	75 806	16,9%	128 638	28,6%	101 248	24,7%	305 693	74,4%	64 482	73,9%	57,0%
Debt impairment	276 000	276 000	-	-	9 687	3,5%	48 417	17,5%	58 104	21,1%	-	16,6%	(100,0%)
Depreciation, Amortisation and Impairment	168 415	168 415	33 700	20,0%	30 004	17,8%	29 352	17,4%	93 056	55,3%	47 668	77,3%	(38,4%)
Interest,Dividends and Rent on Land	86 641	103 000	49 359	57,0%	53 061	61,2%	90 703	88,1%	193 123	187,5%	78 846	143,3%	15,0%
Contracted services	294 532	296 163	44 275	15,0%	80 965	27,5%	73 406	24,8%	198 645	67,1%	69 793	58,7%	5,2%
Transfers and subsidies	3 831	13 720	-	-	180	4,7%	4 880	35,6%	5 060	36,9%	484	27,7%	907,7%
Irrecoverable debts written off	-	30 000	14 837	-	5 253	-	9 369	31,2%	29 459	98,2%	103 409	1 012,0%	(90,9%)
Operational Cost and Other Cost	175 462	136 701	47 440	27,0%	45 240	25,8%	12 276	9,0%	104 956	76,8%	113 202	99,6%	(89,2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**32 147**	**1 056**	**10 962**		**(56 923)**		**(15 680)**		**(61 642)**		**(158 564)**		
Transfers and subsidies - capital (monetary allocations)	214 294	214 469	38 318	17,9%	97 892	45,7%	16 473	7,7%	152 683	71,2%	57 967	72,6%	(71,6%)
Transfers and subsidies - capital (in-kind)	112 141	112 141	-	-	25 692	22,9%	58 013	51,7%	83 704	74,6%	56 815	42,1%	2,1%
Surplus/(Deficit) after capital transfers and contributions	**358 582**	**327 666**	**49 280**		**66 660**		**58 805**		**174 745**		**(43 781)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**358 582**	**327 666**	**49 280**		**66 660**		**58 805**		**174 745**		**(43 781)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**358 582**	**327 666**	**49 280**		**66 660**		**58 805**		**174 745**		**(43 781)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**358 582**	**327 666**	**49 280**		**66 660**		**58 805**		**174 745**		**(43 781)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**291 422**	**292 096**	**54 021**	**18,5%**	**144 031**	**49,4%**	**6 895**	**2,4%**	**204 947**	**70,2%**	**102 730**	**53,8%**	**(93,3%)**
National Government	186 343	186 430	50 794	27,3%	68 560	36,8%	6 751	3,6%	126 104	67,6%	50 570	73,7%	(86,7%)
Provincial Government	97 688	97 753	-	-	72 873	74,6%	-	-	72 873	74,5%	49 806	42,2%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**284 030**	**284 183**	**50 794**	**17,9%**	**141 433**	**49,8%**	**6 751**	**2,4%**	**198 977**	**70,0%**	**100 376**	**54,6%**	**(93,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 391	7 913	3 228	43,7%	2 598	35,1%	144	1,8%	5 970	75,4%	2 353	23,4%	(93,9%)
Capital Expenditure Functional	**291 422**	**292 096**	**54 021**	**18,5%**	**144 031**	**49,4%**	**6 713**	**2,3%**	**204 765**	**70,1%**	**103 469**	**55,0%**	**(93,5%)**
Municipal governance and administration	**5 913**	**6 587**	**3 488**	**59,0%**	**2 598**	**43,9%**	**144**	**2,2%**	**6 230**	**94,6%**	**2 353**	**77,9%**	**(93,9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 913	6 587	3 488	59,0%	2 598	43,9%	144	2,2%	6 230	94,6%	2 353	77,9%	(93,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 696**	**10 261**	**357**	**3,3%**	**2 138**	**20,0%**	**215**	**2,1%**	**2 710**	**26,4%**	**173**	**5,0%**	**24,5%**
Community and Social Services	261	261	-	-	87	33,3%	(182)	(69,6%)	(95)	(36,2%)	173	100,0%	(205,2%)
Sport And Recreation	10 435	10 000	357	3,4%	2 051	19,7%	396	4,0%	2 804	28,0%	-	3,1%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 783**	**39 081**	**5 769**	**14,9%**	**21 821**	**56,3%**	**1 688**	**4,3%**	**29 278**	**74,9%**	**17 018**	**82,9%**	**(90,1%)**
Planning and Development	-	87	-	-	-	-	-	-	-	-	-	-	-
Road Transport	38 783	38 994	5 769	14,9%	21 821	56,3%	1 688	4,3%	29 278	75,1%	17 018	82,9%	(90,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**236 030**	**236 167**	**44 407**	**18,8%**	**117 474**	**49,8%**	**4 666**	**2,0%**	**166 547**	**70,5%**	**83 925**	**52,0%**	**(94,4%)**
Energy sources	36 078	36 078	14 055	39,0%	16 498	45,7%	(762)	(2,1%)	29 791	82,6%	8 601	81,3%	(108,9%)
Water Management	19 698	19 698	1 528	7,8%	7 895	40,1%	-	-	9 423	47,8%	1 979	62,6%	(100,0%)
Waste Water Management	159 385	159 956	28 824	18,1%	85 274	53,5%	4 235	2,6%	118 332	74,0%	73 346	48,9%	(94,2%)
Waste Management	20 870	20 435	-	-	7 807	37,4%	1 194	5,8%	9 001	44,0%	-	34,1%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**3 340 501**	**3 559 571**	**900 496**	**27,0%**	**884 341**	**26,5%**	**684 077**	**19,2%**	**2 468 914**	**69,4%**	**628 997**	**68,8%**	**8,8%**
Property rates	528 228	528 228	94 274	17,8%	119 879	22,7%	117 171	22,2%	331 324	62,7%	93 294	79,0%	25,6%

Service charges	1 902 222	2 125 742	393 476	20,7%	388 303	20,4%	363 595	17,1%	1 145 375	53,9%	302 427	65,6%	20,2%
Other revenue	99 678	91 210	48 612	48,8%	67 131	67,3%	15 738	17,3%	131 480	144,2%	65 449	109,2%	(76,0%)
Transfers and Subsidies - Operational	553 513	553 333	242 739	43,9%	172 639	31,2%	125 275	22,6%	540 653	97,7%	79 230	90,8%	58,1%
Transfers and Subsidies - Capital	256 859	261 057	121 396	47,3%	136 389	53,1%	62 298	23,9%	320 082	122,6%	88 596	44,5%	(29,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 956 464)**	**(2 915 120)**	**(686 998)**	**23,2%**	**(500 973)**	**16,9%**	**(607 880)**	**20,9%**	**(1 795 852)**	**61,6%**	**(242 539)**	**29,9%**	**150,6%**
Suppliers and employees	(2 956 464)	(2 915 120)	(686 998)	23,2%	(500 973)	16,9%	(607 880)	20,9%	(1 795 852)	61,6%	(242 539)	29,9%	150,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**384 037**	**644 451**	**213 498**	**55,6%**	**383 368**	**99,8%**	**76 197**	**11,8%**	**673 063**	**104,4%**	**386 457**	**209,7%**	**(80,3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(176)**	**-**	**(158)**	**-**	**(152)**	**-**	**(486)**	**-**	**(144)**	**-**	**5,0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(176)	-	(158)	-	(152)	-	(486)	-	(144)	-	5,0%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(291 422)**	**(291 422)**	**(61 628)**	**21,1%**	**(151 160)**	**51,9%**	**(21 551)**	**7,4%**	**(234 338)**	**80,4%**	**(108 899)**	**65,3%**	**(80,2%)**
Capital assets	(291 422)	(291 422)	(61 628)	21,1%	(151 160)	51,9%	(21 551)	7,4%	(234 338)	80,4%	(108 899)	65,3%	(80,2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(291 422)**	**(291 422)**	**(61 804)**	**21,2%**	**(151 318)**	**51,9%**	**(21 702)**	**7,4%**	**(234 824)**	**80,6%**	**(109 044)**	**65,3%**	**(80,1%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**92 615**	**353 029**	**151 694**	**163,8%**	**232 050**	**250,6%**	**54 495**	**15,4%**	**438 238**	**124,1%**	**277 414**	**802,1%**	**(80,4%)**
Cash/cash equivalents at the year begin:	193 798	193 798	83 495	43,1%	235 189	121,4%	467 238	241,1%	83 495	43,1%	974 630	187,2%	(52,1%)
Cash/cash equivalents at the year end:	**286 413**	**546 827**	**235 189**	**82,1%**	**467 238**	**163,1%**	**521 733**	**95,4%**	**521 733**	**95,4%**	**1 252 043**	**545,8%**	**(58,3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	50 374	7,7%	27 382	4,2%	19 309	2,9%	559 243	85,2%	656 308	24,0%	42 884	6,5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	68 050	20,1%	17 726	5,2%	17 189	5,1%	234 754	69,5%	337 718	12,4%	127 265	37,7%	-	-
Receivables from Non-exchange Transactions - Property Rates	45 780	9,2%	22 499	4,5%	21 982	4,4%	405 866	81,8%	496 127	18,2%	338	,1%	-	-
Receivables from Exchange Transactions - Waste Water Management	17 727	5,7%	7 288	2,4%	6 838	2,2%	277 416	89,7%	309 269	11,3%	14 772	4,8%	-	-
Receivables from Exchange Transactions - Waste Management	17 788	6,0%	7 113	2,4%	6 354	2,1%	264 422	89,4%	295 677	10,8%	14 232	4,8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	48 604	100,0%	48 604	1,8%	(10)	-	-	-
Interest on Arrear Debtor Accounts	19 202	3,7%	15 263	2,9%	14 784	2,8%	471 957	90,6%	521 206	19,1%	(29)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 378	3,7%	209	,3%	100	,2%	61 406	95,8%	64 092	2,3%	(3 192)	(5,0%)	-	-
Total By Income Source	**221 298**	**8,1%**	**97 479**	**3,6%**	**86 556**	**3,2%**	**2 323 668**	**85,1%**	**2 729 002**	**100,0%**	**196 261**	**7,2%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14 815	18,8%	5 013	6,4%	3 260	4,1%	55 591	70,7%	78 678	2,9%	4 428	5,6%	-	-
Commercial	110 976	17,4%	40 361	6,3%	35 187	5,5%	449 942	70,7%	636 465	23,3%	142 140	22,3%	-	-
Households	95 508	4,7%	52 106	2,6%	48 109	2,4%	1 818 135	90,3%	2 013 858	73,8%	49 693	2,5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**221 298**	**8,1%**	**97 479**	**3,6%**	**86 556**	**3,2%**	**2 323 668**	**85,1%**	**2 729 002**	**100,0%**	**196 261**	**7,2%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	110 854	6,7%	58 351	3,5%	38 884	2,3%	1 449 337	87,4%	1 657 425	55,8%
Bulk Water	39 298	9,2%	14 163	3,3%	-	-	373 292	87,5%	426 753	14,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44 320	5,0%	26 360	3,0%	50 729	5,7%	763 821	86,3%	885 231	29,8%
Auditor-General	76	5,5%	336	24,4%	966	70,1%	-	-	1 378	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**194 548**	**6,5%**	**99 210**	**3,3%**	**90 580**	**3,0%**	**2 586 450**	**87,1%**	**2 970 787**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2024/25 to Q3 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**345 054**	**376 423**	**109 241**	**31,7%**	**88 065**	**25,5%**	**74 073**	**19,7%**	**271 379**	**72,1%**	**63 886**	**74,3%**	**15,9%**
Exchange Revenue													
Service charges - Electricity	-	-	130	-	147	-	115	-	391	-	77	36,9%	49,3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	(1 826)	-	(100,0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	10 554	11 513	611	5,8%	512	4,9%	811	7,0%	1 934	16,8%	859	20,6%	(5,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	80	-	118	-	126	-	324	-	38	50,0%	235,7%
Interest earned from Current and Non Current Assets	7 154	7 804	805	11,3%	520	7,3%	562	7,2%	1 887	24,2%	989	43,5%	(43,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 318	3 620	796	24,0%	925	27,9%	925	25,5%	2 646	73,1%	541	47,6%	70,9%
Licences or permits	702	766	13	1,9%	-	-	22	2,8%	35	4,5%	183	26,1%	(88,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	43 587	47 549	26	,1%	836	1,9%	20	-	882	1,9%	108	,6%	(81,9%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	278 376	303 683	106 780	38,4%	85 006	30,5%	71 494	23,5%	263 279	86,7%	62 917	88,3%	13,6%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	883	963	-	-	-	-	-	-	-	-	-	-	-
Other Gains	481	525	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**329 469**	**361 369**	**78 875**	**23,9%**	**72 048**	**21,9%**	**81 080**	**22,4%**	**232 003**	**64,2%**	**71 730**	**66,5%**	**13,0%**
Employee related costs	227 985	248 080	59 843	26,2%	58 855	25,8%	59 612	24,0%	178 309	71,9%	54 575	69,3%	9,2%
Remuneration of councillors	14 159	15 446	5 684	40,1%	1 244	8,8%	3 314	21,5%	10 242	66,3%	3 225	66,5%	2,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	439	541	164	37,5%	115	26,1%	111	20,6%	390	72,1%	244	67,2%	(54,4%)
Debt impairment	(11 681)	(12 743)	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	6 305	8 082	940	14,9%	1 447	23,0%	1 810	22,4%	4 197	51,9%	1 649	33,3%	9,8%
Interest,Dividends and Rent on Land	10 578	10 440	185	1,8%	254	2,4%	230	2,2%	670	6,4%	303	5,9%	(24,2%)
Contracted services	36 306	40 383	1 575	4,3%	1 102	3,0%	3 545	8,8%	6 223	15,4%	1 673	56,5%	111,9%
Transfers and subsidies	11 138	12 150	-	-	-	-	5 990	49,3%	5 990	49,3%	4 652	100,0%	28,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	34 242	38 990	10 483	30,6%	9 032	26,4%	6 467	16,6%	25 981	66,6%	5 408	50,4%	19,6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**15 585**	**15 054**	**30 366**		**16 016**		**(7 007)**		**39 376**		**(7 843)**		
Transfers and subsidies - capital (monetary allocations)	2 750	3 000	-	-	99	3,6%	-	-	99	3,3%	-	1,5%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**18 335**	**18 054**	**30 366**		**16 115**		**(7 007)**		**39 475**		**(7 843)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**18 335**	**18 054**	**30 366**		**16 115**		**(7 007)**		**39 475**		**(7 843)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**18 335**	**18 054**	**30 366**		**16 115**		**(7 007)**		**39 475**		**(7 843)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**18 335**	**18 054**	**30 366**		**16 115**		**(7 007)**		**39 475**		**(7 843)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2024/25 to Q3 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**3 729**	**3 468**	**298**	**8,0%**	**99**	**2,7%**	**41**	**1,2%**	**438**	**12,6%**	**326**	**8,3%**	**(87,5%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	60,2%	-
Provincial Government	2 750	1 800	-	-	99	3,6%	-	-	99	5,5%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 750**	**1 800**	**-**	**-**	**99**	**3,6%**	**-**	**-**	**99**	**5,5%**	**-**	**1,3%**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	979	1 668	298	30,4%	-	-	41	2,4%	339	20,3%	326	21,0%	(87,5%)
Capital Expenditure Functional	**3 729**	**3 468**	**298**	**8,0%**	**99**	**2,7%**	**41**	**1,2%**	**438**	**12,6%**	**326**	**8,3%**	**(87,5%)**
Municipal governance and administration	**979**	**1 068**	**298**	**30,4%**	**-**	**-**	**41**	**3,8%**	**339**	**31,7%**	**326**	**22,5%**	**(87,5%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	979	1 068	298	30,4%	-	-	41	3,8%	339	31,7%	326	22,5%	(87,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 750**	**2 400**	**-**	**-**	**99**	**3,6%**	**-**	**-**	**99**	**4,1%**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 750	2 400	-	-	99	3,6%	-	-	99	4,1%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2024/25 to Q3 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**333 522**	**360 986**	**173 381**	**52,0%**	**96 575**	**29,0%**	**72 552**	**20,1%**	**342 508**	**94,9%**	**126 284**	**203,4%**	**(42,5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	45 271	50 191	3 210	7,1%	2 206	4,9%	2 326	4,6%	7 741	15,4%	3 832	22,2%	(39,3%)
Transfers and Subsidies - Operational	278 915	300 884	106 370	38,1%	93 854	33,6%	69 665	23,2%	269 889	89,7%	66 633	173,2%	4,5%
Transfers and Subsidies - Capital	3 000	3 000	63 000	2 100,0%	-	-	-	-	63 000	2 100,0%	54 873	-	(100,0%)
Interest	6 336	6 912	802	12,7%	515	8,1%	561	8,1%	1 878	27,2%	947	297,0%	(40,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(340 143)**	**(340 882)**	**(86 617)**	**25,5%**	**(69 484)**	**20,4%**	**(83 465)**	**24,5%**	**(239 566)**	**70,3%**	**(78 313)**	**70,0%**	**6,6%**
Suppliers and employees	(327 993)	(329 832)	(86 617)	26,4%	(69 484)	21,2%	(83 465)	25,3%	(239 566)	72,6%	(78 313)	73,4%	6,6%
Finance charges	-	1 100	-	-	-	-	-	-	-	-	-	,1%	-
Transfers and Subsidies	(12 150)	(12 150)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(6 620)**	**20 104**	**86 764**	**(1 310,6%)**	**27 091**	**(409,2%)**	**(10 913)**	**(54,3%)**	**102 942**	**512,0%**	**47 971**	**(1 028,1%)**	**(122,7%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 151)**	**(3 551)**	**(3 645)**	**87,8%**	**(99)**	**2,4%**	**(22)**	**,6%**	**(3 765)**	**106,0%**	**(364)**	**43,4%**	**(94,1%)**
Capital assets	(4 151)	(3 551)	(3 645)	87,8%	(99)	2,4%	(22)	,6%	(3 765)	106,0%	(364)	43,4%	(94,1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(4 151)**	**(3 551)**	**(3 645)**	**87,8%**	**(99)**	**2,4%**	**(22)**	**,6%**	**(3 765)**	**106,0%**	**(364)**	**43,4%**	**(94,1%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(10 772)**	**16 553**	**83 119**	**(771,6%)**	**26 992**	**(250,6%)**	**(10 935)**	**(66,1%)**	**99 177**	**599,2%**	**47 607**	**(905,7%)**	**(123,0%)**
Cash/cash equivalents at the year begin:	10 490	9 615	3 789	36,1%	87 950	838,4%	114 943	1 195,4%	3 789	39,4%	334 886	95,7%	(65,7%)
Cash/cash equivalents at the year end:	**(282)**	**26 168**	**87 950**	**(31 211,0%)**	**114 943**	**(40 789,8%)**	**104 008**	**397,5%**	**104 008**	**397,5%**	**382 494**	**(1 228,3%)**	**(72,8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47	2,0%	33	1,4%	39	1,7%	2 228	95,0%	2 346	19,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	172	5,6%	142	4,6%	142	4,6%	2 646	85,3%	3 102	25,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	43	,6%	42	,6%	41	,6%	6 525	98,1%	6 651	55,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**262**	**2,2%**	**217**	**1,8%**	**222**	**1,8%**	**11 399**	**94,2%**	**12 100**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	262	2,2%	217	1,8%	222	1,8%	11 399	94,2%	12 100	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**262**	**2,2%**	**217**	**1,8%**	**222**	**1,8%**	**11 399**	**94,2%**	**12 100**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	855	5,5%	473	3,0%	529	3,4%	13 642	88,0%	15 499	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**855**	**5,5%**	**473**	**3,0%**	**529**	**3,4%**	**13 642**	**88,0%**	**15 499**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR GAUTENG
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**229 088 622**	**229 680 416**	**63 946 141**	**27,9%**	**59 436 825**	**25,9%**	**57 167 453**	**24,9%**	**180 550 420**	**78,6%**	**51 828 845**	**78,6%**	**10,3%**
Exchange Revenue													
Service charges - Electricity	81 945 080	81 758 324	22 111 700	27,0%	18 732 801	22,9%	17 925 756	21,9%	58 770 258	71,9%	15 602 378	70,2%	14,9%
Service charges - Water	30 522 060	30 457 622	7 138 160	23,4%	7 759 330	25,4%	7 183 834	23,6%	22 081 323	72,5%	6 289 215	74,9%	14,2%
Service charges - Waste Water Management	16 201 502	16 477 497	4 058 985	25,1%	3 941 431	24,3%	3 867 815	23,5%	11 868 231	72,0%	3 561 364	74,1%	8,6%
Service charges - Waste Management	8 256 354	7 979 681	2 016 824	24,4%	1 868 513	22,6%	2 029 511	25,4%	5 914 848	74,1%	1 911 924	73,0%	6,2%
Sale of Goods and Rendering of Services	1 820 412	1 816 038	447 804	24,6%	428 059	23,5%	541 952	29,8%	1 417 815	78,1%	491 836	83,6%	10,2%
Agency services	960 152	1 004 498	226 068	23,5%	220 468	23,0%	201 826	20,1%	648 362	64,5%	420 487	68,2%	(52,0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 781 073	4 104 649	1 729 378	45,7%	1 980 960	52,4%	1 364 431	33,2%	5 074 768	123,6%	2 984 025	147,3%	(54,3%)
Interest earned from Current and Non Current Assets	615 134	592 675	110 651	18,0%	71 096	11,6%	273 904	46,2%	455 652	76,9%	200 337	86,4%	36,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	55 365	1 393	-	28 533	-	50 763	91,7%	80 689	145,7%	27 315	-	85,8%
Rental from Fixed Assets	913 956	926 937	213 425	23,4%	177 359	19,4%	211 298	22,8%	602 082	65,0%	224 800	64,3%	(6,0%)
Licences or permits	45 616	44 123	10 945	24,0%	16 353	35,8%	11 922	27,0%	39 220	88,9%	11 154	67,0%	6,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	395 151	407 942	112 958	28,6%	80 254	20,3%	80 686	19,8%	273 898	67,1%	62 426	76,1%	29,2%
Operational Revenue	1 510 148	1 533 706	407 489	27,0%	354 413	23,5%	244 540	15,9%	1 006 442	65,6%	609 866	82,6%	(59,9%)
Non-Exchange Revenue													
Property rates	44 276 203	44 389 022	10 780 538	24,3%	11 485 970	25,9%	11 198 904	25,2%	33 465 411	75,4%	9 740 715	73,9%	15,0%
Surcharges and Taxes	375 227	375 227	100 897	26,9%	107 315	28,6%	98 353	26,2%	306 565	81,7%	87 403	73,8%	12,5%
Fines, penalties and forfeits	1 625 127	1 332 641	225 351	13,9%	278 361	17,1%	310 598	23,3%	814 310	61,1%	448 768	60,2%	(30,8%)
Licences or permits	6 550	5 908	1 079	16,5%	940	14,4%	1 177	19,9%	3 196	54,1%	(182 585)	93,8%	(100,6%)
Transfer and subsidies - Operational	25 467 149	25 549 295	11 157 559	43,8%	9 646 741	37,9%	7 947 654	31,1%	28 751 955	112,5%	7 994 693	113,9%	(,6%)
Interest Receivables	1 368 235	1 704 866	560 927	41,0%	493 647	36,1%	325 114	19,1%	1 379 688	80,9%	(855 673)	41,2%	(138,0%)
Fuel Levy	8 034 082	8 034 082	2 297 003	28,6%	1 534 954	19,1%	3 059 053	38,1%	6 891 010	85,8%	2 529 804	81,9%	20,9%
Operational Revenue	755 574	879 758	237 457	31,4%	229 513	30,4%	238 141	27,1%	705 112	80,1%	(136 542)	78,9%	(274,4%)
Gains on Disposal of Fixed and Intangible Assets	4 211	23 822	(71)	(1,7%)	(390)	(9,3%)	(371)	(1,6%)	(832)	(3,5%)	(7 934)	(161,5%)	(95,3%)
Other Gains	209 626	226 738	(376)	(,2%)	202	,1%	593	,3%	419	,2%	(186 931)	(168,9%)	(100,3%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**222 195 725**	**223 976 215**	**53 224 618**	**24,0%**	**54 271 151**	**24,4%**	**57 466 819**	**25,7%**	**164 962 588**	**73,7%**	**49 336 094**	**75,4%**	**16,5%**
Employee related costs	54 375 267	54 594 645	13 004 014	23,9%	13 620 200	25,0%	13 231 167	24,2%	39 855 381	73,0%	11 610 692	72,4%	14,0%
Remuneration of councillors	798 735	803 665	182 268	22,8%	190 556	23,9%	178 019	22,2%	550 843	68,5%	189 845	71,9%	(6,2%)
Bulk purchases - electricity	65 195 102	64 939 008	16 328 262	25,0%	13 395 048	20,5%	17 220 064	26,5%	46 943 373	72,3%	11 699 057	76,4%	47,2%
Inventory consumed	24 028 830	24 095 857	5 576 536	23,2%	5 458 674	22,7%	5 615 767	23,3%	16 650 976	69,1%	4 940 272	72,2%	13,7%
Debt impairment	21 742 615	24 012 042	4 775 760	22,0%	5 588 104	25,7%	5 678 190	23,6%	16 042 054	66,8%	5 861 403	72,2%	(3,1%)
Depreciation, Amortisation and Impairment	12 455 128	12 352 119	2 204 126	17,7%	3 239 578	26,0%	2 397 542	19,4%	7 841 246	63,5%	3 175 491	67,6%	(24,5%)
Interest,Dividends and Rent on Land	5 906 854	6 256 298	1 788 580	30,3%	2 763 273	46,8%	2 333 025	37,3%	6 884 877	110,0%	1 921 081	102,2%	21,4%
Contracted services	21 161 280	20 624 028	3 175 258	15,0%	5 590 820	26,4%	4 692 273	22,8%	13 458 352	65,3%	4 708 712	60,3%	(,3%)
Transfers and subsidies	1 205 670	1 114 175	2 221 578	184,3%	777 551	64,5%	2 343 127	210,3%	5 342 257	479,5%	1 526 783	404,3%	53,5%
Irrecoverable debts written off	41 064	155 444	43 207	105,2%	67 456	164,3%	(1 962)	(1,3%)	108 702	69,9%	30 439	900,1%	(106,4%)
Operational Cost and Other Cost	11 798 452	11 512 502	3 060 135	25,9%	2 728 803	23,1%	2 851 384	24,8%	8 640 322	75,1%	2 932 341	73,8%	(2,8%)
Disposal of Fixed and Intangible Assets	4 140	3 014	10 389	250,9%	1 216	29,4%	2 420	80,3%	14 025	465,3%	5 729	2 913,4%	(57,8%)
Other Losses	3 482 588	3 513 417	854 505	24,5%	849 873	24,4%	925 803	26,4%	2 630 182	74,9%	734 250	72,8%	26,1%
Surplus/(Deficit)	**6 892 897**	**5 704 201**	**10 721 524**		**5 165 673**		**(299 366)**		**15 587 831**		**2 492 750**		
Transfers and subsidies - capital (monetary allocations)	9 618 123	10 617 093	869 616	9,0%	1 900 204	19,8%	2 120 032	20,0%	4 889 852	46,1%	2 235 040	48,6%	(5,1%)
Transfers and subsidies - capital (in-kind)	112 141	123 878	-	-	25 692	22,9%	72 321	58,4%	98 013	79,1%	65 378	44,6%	10,6%
Surplus/(Deficit) after capital transfers and contributions	**16 623 162**	**16 445 173**	**11 591 140**		**7 091 569**		**1 892 987**		**20 575 696**		**4 793 168**		
Income Tax	47 331	47 890	15 896	33,6%	(15 336)	(32,4%)	380	,8%	939	2,0%	-	4,3%	(100,0%)
Surplus/(Deficit) after income tax	**16 575 831**	**16 397 282**	**11 575 244**		**7 106 905**		**1 892 607**		**20 574 757**		**4 793 168**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 575 831**	**16 397 282**	**11 575 244**		**7 106 905**		**1 892 607**		**20 574 757**		**4 793 168**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	1 522 421	-	1 548 335	-	1 883 032	-	4 953 788	-	1 145 659	-	64,4%
Surplus/(Deficit) for the year	**16 575 831**	**16 397 282**	**13 097 665**		**8 655 241**		**3 775 639**		**25 528 545**		**5 938 827**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**16 035 618**	**16 469 619**	**1 519 403**	**9,5%**	**3 899 751**	**24,3%**	**2 039 512**	**12,4%**	**7 458 666**	**45,3%**	**3 127 929**	**43,7%**	**(34,8%)**
National Government	8 860 805	9 779 331	797 566	9,0%	2 547 504	28,8%	1 082 558	11,1%	4 427 627	45,3%	2 124 873	48,1%	(49,1%)
Provincial Government	146 114	145 232	3 467	2,4%	78 279	53,6%	3 677	2,5%	85 423	58,8%	66 338	39,1%	(94,5%)
District Municipality	-	1 246	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	1 057 035	907 660	141 035	13,3%	319 661	30,2%	158 009	17,4%	618 704	68,2%	252 059	69,4%	(37,3%)
Transfers recognised - capital	**10 063 954**	**10 833 469**	**942 067**	**9,4%**	**2 945 443**	**29,3%**	**1 244 243**	**11,5%**	**5 131 754**	**47,4%**	**2 443 271**	**49,3%**	**(49,1%)**
Borrowing	3 570 240	2 850 567	333 898	9,4%	525 880	14,7%	320 465	11,2%	1 180 243	41,4%	401 601	36,6%	(20,2%)
Internally generated funds	2 401 424	2 785 583	243 437	10,1%	428 428	17,8%	474 803	17,0%	1 146 669	41,2%	283 058	31,2%	67,7%
Capital Expenditure Functional	**16 035 738**	**16 476 923**	**1 519 403**	**9,5%**	**3 896 127**	**24,3%**	**2 057 154**	**12,5%**	**7 472 684**	**45,4%**	**71 328 504**	**516,2%**	**(97,1%)**
Municipal governance and administration	**1 411 101**	**1 471 934**	**119 587**	**8,5%**	**246 622**	**17,5%**	**281 547**	**19,1%**	**647 756**	**44,0%**	**69 264 446**	**4 460,9%**	**(99,6%)**
Executive and Council	75 191	59 383	3 754	5,0%	20 709	27,5%	2 155	3,6%	26 618	44,8%	19 454	41,6%	(88,9%)
Finance and administration	1 335 618	1 412 385	115 824	8,7%	225 871	16,9%	279 377	19,8%	621 073	44,0%	69 243 861	4 693,3%	(99,6%)
Internal audit	292	166	9	3,0%	42	14,3%	15	8,9%	66	39,5%	1 131	28,5%	(98,7%)
Community and Public Safety	**3 697 120**	**3 495 525**	**336 676**	**9,1%**	**775 890**	**21,0%**	**354 411**	**10,1%**	**1 466 977**	**42,0%**	**554 353**	**41,7%**	**(36,1%)**
Community and Social Services	253 580	239 992	14 938	5,9%	52 561	20,7%	2 318	1,0%	69 816	29,1%	7 439	21,3%	(68,8%)
Sport And Recreation	135 729	142 440	2 849	2,1%	18 707	13,8%	7 054	5,0%	28 610	20,1%	9 514	25,3%	(25,9%)
Public Safety	160 616	161 134	45 024	28,0%	35 120	21,9%	5 345	3,3%	85 489	53,1%	41 929	37,4%	(87,3%)
Housing	3 089 086	2 896 332	273 865	8,9%	669 502	21,7%	328 636	11,3%	1 272 003	43,9%	486 127	46,0%	(32,4%)
Health	58 109	55 628	-	-	-	-	11 058	19,9%	11 058	19,9%	9 344	45,7%	18,3%
Economic and Environmental Services	**3 364 039**	**3 470 995**	**316 217**	**9,4%**	**770 559**	**22,9%**	**385 255**	**11,1%**	**1 472 031**	**42,4%**	**198 198**	**30,0%**	**94,4%**
Planning and Development	326 534	432 623	50 465	15,5%	61 562	18,9%	54 649	12,6%	166 675	38,5%	14 923	54,5%	266,2%
Road Transport	3 008 018	2 973 689	265 713	8,8%	707 918	23,5%	328 264	11,0%	1 301 895	43,8%	181 861	25,8%	80,5%
Environmental Protection	29 487	64 684	39	,1%	1 079	3,7%	2 342	3,6%	3 460	5,3%	1 413	7,0%	65,8%
Trading Services	**7 490 192**	**7 941 020**	**735 855**	**9,8%**	**2 073 528**	**27,7%**	**1 011 418**	**12,7%**	**3 820 801**	**48,1%**	**1 284 242**	**38,8%**	**(21,2%)**
Energy sources	2 705 181	2 650 833	389 608	14,4%	657 203	24,3%	305 916	11,5%	1 352 727	51,0%	666 067	41,4%	(54,1%)
Water Management	2 619 215	2 927 881	161 434	6,2%	715 375	27,3%	403 555	13,8%	1 280 365	43,7%	289 635	32,5%	39,3%
Waste Water Management	1 343 441	1 570 988	172 152	12,8%	528 908	39,4%	236 280	15,0%	937 340	59,7%	294 059	45,3%	(19,6%)
Waste Management	822 356	791 317	12 660	1,5%	172 042	20,9%	65 667	8,3%	250 369	31,6%	34 481	27,4%	90,4%
Other	**73 286**	**97 449**	**11 067**	**15,1%**	**29 529**	**40,3%**	**24 523**	**25,2%**	**65 119**	**66,8%**	**27 265**	**50,2%**	**(10,1%)**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**214 924 823**	**140 629 453**	**60 651 848**	**28,2%**	**58 420 628**	**27,2%**	**19 104 187**	**13,6%**	**138 176 663**	**98,3%**	**128 404 925**	**103,1%**	**(85,1%)**
Property rates	42 879 285	28 550 820	8 777 121	20,5%	9 450 512	22,0%	6 018 766	21,1%	24 246 399	84,9%	(36 039 833)	41,0%	(116,7%)

Service charges	130 485 310	70 090 336	31 437 100	24,1%	31 077 345	23,8%	14 325 752	20,4%	76 840 197	109,6%	18 884 864	41,8%	(24,1%)
Other revenue	11 192 214	10 945 573	8 040 412	71,8%	7 028 636	62,8%	(7 406 531)	(67,7%)	7 662 517	70,0%	8 723 770	125,5%	(184,9%)
Transfers and Subsidies - Operational	20 026 517	19 498 730	12 640 950	63,1%	8 245 848	41,2%	2 579 862	13,2%	23 466 660	120,3%	135 185 157	604,8%	(98,1%)
Transfers and Subsidies - Capital	8 551 169	9 280 808	2 613 853	30,6%	2 449 831	28,6%	3 493 057	37,6%	8 556 742	92,2%	4 289 107	75,7%	(18,6%)
Interest	1 790 329	2 263 186	(2 857 589)	(159,6%)	168 456	9,4%	93 281	4,1%	(2 595 851)	(114,7%)	(2 638 141)	(103,1%)	(103,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(189 233 030)**	**(187 875 241)**	**(67 431 903)**	**35,6%**	**(55 573 257)**	**29,4%**	**(23 920 936)**	**12,7%**	**(146 926 096)**	**78,2%**	**(34 622 582)**	**63,9%**	**(30,9%)**
Suppliers and employees	(181 050 941)	(181 948 529)	(66 768 025)	36,9%	(53 914 149)	29,8%	(23 451 881)	12,9%	(144 134 055)	79,2%	(33 772 588)	66,3%	(30,6%)
Finance charges	(7 062 495)	(4 847 968)	(663 877)	9,4%	(1 596 607)	22,6%	(459 000)	9,5%	(2 719 484)	56,1%	(849 994)	18,4%	(46,0%)
Transfers and Subsidies	(1 119 594)	(1 078 744)	-	-	(62 501)	5,6%	(10 055)	,9%	(72 556)	6,7%	-	(,1%)	(100,0%)
Net Cash from/(used) Operating Activities	**25 691 793**	**(47 245 788)**	**(6 780 055)**	**(26,4%)**	**2 847 371**	**11,1%**	**(4 816 749)**	**10,2%**	**(8 749 433)**	**18,5%**	**93 782 343**	**215,9%**	**(105,1%)**
Cash Flow from Investing Activities													
Receipts	**(698 294)**	**(479 075)**	**(22 146)**	**3,2%**	**(1 678 789)**	**240,4%**	**(2 286 430)**	**477,3%**	**(3 987 364)**	**832,3%**	**(14 339)**	**(6,8%)**	**15 845,5%**
Proceeds on disposal of PPE	3 754	3 235	1	-	-	-	23	,7%	24	,7%	565	17,0%	(96,0%)
Decrease (increase) in non-current receivables	(337)	(337)	883	(261,9%)	1 597	(474,1%)	(3 138)	931,4%	(658)	195,4%	(14 514)	1 505,0%	(78,4%)
Decrease (increase) in non-current investments	(701 711)	(481 973)	(23 029)	3,3%	(1 680 386)	239,5%	(2 283 314)	473,7%	(3 986 730)	827,2%	(390)	(,5%)	585 772,2%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(16 521 959)**	**(14 275 015)**	**(467 075)**	**2,8%**	**(2 841 690)**	**17,2%**	**546 680**	**(3,8%)**	**(2 762 084)**	**19,3%**	**(1 301 506)**	**19,6%**	**(142,0%)**
Capital assets	(16 521 959)	(14 275 015)	(467 075)	2,8%	(2 841 690)	17,2%	546 680	(3,8%)	(2 762 084)	19,3%	(1 301 506)	19,6%	(142,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(17 220 253)**	**(14 754 091)**	**(489 221)**	**2,8%**	**(4 520 478)**	**26,3%**	**(1 739 749)**	**11,8%**	**(6 749 448)**	**45,7%**	**(1 315 845)**	**20,2%**	**32,2%**
Cash Flow from Financing Activities													
Receipts	**3 646 691**	**2 921 248**	**57 112**	**1,6%**	**(11 205)**	**(,3%)**	**53 249**	**1,8%**	**99 156**	**3,4%**	**26 010**	**1,9%**	**104,7%**
Short term loans	-	-	-	-	-	-	-	-	-	-	1 089	(3,4%)	(100,0%)
Borrowing long term/refinancing	3 565 240	2 839 797	(436)	-	(449)	-	2 524	,1%	1 639	,1%	(1 000)	(,1%)	(352,4%)
Increase (decrease) in consumer deposits	81 451	81 451	57 548	70,7%	(10 756)	(13,2%)	50 725	62,3%	97 517	119,7%	25 922	130,4%	95,7%
Payments	**(4 004 465)**	**(4 045 761)**	**(1 782 734)**	**44,5%**	**(1 261 819)**	**31,5%**	**(3 211 394)**	**79,4%**	**(6 255 948)**	**154,6%**	**(542 385)**	**90,6%**	**492,1%**
Repayment of borrowing	(4 004 465)	(4 045 761)	(1 782 734)	44,5%	(1 261 819)	31,5%	(3 211 394)	79,4%	(6 255 948)	154,6%	(542 385)	90,6%	492,1%
Net Cash from/(used) Financing Activities	**(357 774)**	**(1 124 513)**	**(1 725 622)**	**482,3%**	**(1 273 025)**	**355,8%**	**(3 158 146)**	**280,8%**	**(6 156 792)**	**547,5%**	**(516 375)**	**(67,8%)**	**511,6%**
Net Increase/(Decrease) in cash held	**8 113 766**	**(63 124 392)**	**(8 994 897)**	**(110,9%)**	**(2 946 132)**	**(36,3%)**	**(9 714 644)**	**15,4%**	**(21 655 674)**	**34,3%**	**91 950 123**	**244,4%**	**(110,6%)**
Cash/cash equivalents at the year begin:	5 728 858	6 311 319	(3 168 893)	(55,3%)	(9 109 238)	(159,0%)	(6 334 886)	(100,4%)	(3 168 893)	(50,2%)	35 328 371	70,4%	(117,9%)
Cash/cash equivalents at the year end:	**13 842 624**	**(56 813 073)**	**(8 744 690)**	**(63,2%)**	**(9 961 760)**	**(72,0%)**	**(13 965 534)**	**24,6%**	**(13 965 534)**	**24,6%**	**141 532 941**	**240,3%**	**(109,9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 943 457	5,3%	1 931 540	3,5%	1 473 644	2,6%	49 298 872	88,6%	55 647 513	32,1%	1 016 984	1,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 843 673	19,7%	1 484 944	6,0%	797 656	3,2%	17 445 522	71,0%	24 571 795	14,2%	188 212	,8%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 809 845	8,1%	1 188 198	3,4%	1 178 585	3,4%	29 457 980	85,1%	34 634 609	20,0%	371 090	1,1%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 096 390	5,5%	668 501	3,3%	548 041	2,7%	17 754 825	88,5%	20 067 756	11,6%	415 786	2,1%	-	-
Receivables from Exchange Transactions - Waste Management	618 553	4,4%	293 179	2,1%	279 005	2,0%	12 727 944	91,4%	13 918 681	8,0%	220 475	1,6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20 969	1,5%	43 151	3,2%	43 390	3,2%	1 260 233	92,1%	1 367 742	,8%	94 120	6,9%	-	-
Interest on Arrear Debtor Accounts	809 304	4,6%	408 138	2,3%	488 441	2,8%	15 780 532	90,2%	17 486 414	10,1%	217 224	1,2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(939 963)	(16,7%)	(113 178)	(2,0%)	(15 378)	(,3%)	6 710 654	118,9%	5 642 136	3,3%	(2 757)	-	8 587	,2%
Total By Income Source	**12 202 228**	**7,0%**	**5 904 473**	**3,4%**	**4 793 385**	**2,8%**	**150 436 561**	**86,8%**	**173 336 646**	**100,0%**	**2 521 134**	**1,5%**	**8 587**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 051 692	17,7%	195 236	3,3%	240 689	4,1%	4 448 635	74,9%	5 936 251	3,4%	3 685	,1%	8 587	,1%
Commercial	4 758 741	10,0%	1 894 058	4,0%	1 287 274	2,7%	39 853 072	83,4%	47 793 144	27,6%	310 491	,6%	-	-
Households	6 339 623	5,3%	3 720 630	3,1%	3 250 066	2,7%	105 473 814	88,8%	118 784 133	68,5%	2 206 957	1,9%	-	-
Other	52 172	6,3%	94 549	11,5%	15 356	1,9%	661 041	80,3%	823 117	,5%	-	-	-	-
Total By Customer Group	**12 202 228**	**7,0%**	**5 904 473**	**3,4%**	**4 793 385**	**2,8%**	**150 436 561**	**86,8%**	**173 336 646**	**100,0%**	**2 521 134**	**1,5%**	**8 587**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	3 145 102	17,0%	661 267	3,6%	1 086 340	5,9%	13 662 109	73,6%	18 554 818	54,0%
Bulk Water	551 755	12,4%	(36 712)	(,8%)	129 843	2,9%	3 817 252	85,5%	4 462 138	13,0%
PAYE deductions	17 053	100,0%	-	-	-	-	-	-	17 053	-
VAT (output less input)	353	100,0%	-	-	-	-	-	-	353	-
Pensions / Retirement deductions	15 355	100,0%	-	-	-	-	-	-	15 355	-
Loan repayments	3 795	100,0%	-	-	-	-	-	-	3 795	-
Trade Creditors	5 453 891	59,9%	585 211	6,4%	334 581	3,7%	2 735 552	30,0%	9 109 234	26,5%
Auditor-General	1 063	21,5%	2 711	54,7%	966	19,5%	213	4,3%	4 953	-
Other	586 321	26,8%	231 882	10,6%	356 843	16,3%	1 011 290	46,3%	2 186 336	6,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**9 774 690**	**28,5%**	**1 444 359**	**4,2%**	**1 908 572**	**5,6%**	**21 226 416**	**61,8%**	**34 354 037**	**100,0%**