WESTERN CAPE: CAPE TOWN (CPT)
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	**71 161 512**	**71 830 365**	**18 845 092**	**26,5%**	**18 779 300**	**26,4%**	**18 583 737**	**25,9%**	**56 208 129**	**78,3%**	**16 924 933**	**78,0%**	**9,8%**
Exchange Revenue													
Service charges - Electricity	23 610 833	23 614 978	6 835 534	29,0%	5 713 528	24,2%	5 608 703	23,8%	18 157 765	76,9%	5 088 895	77,0%	10,2%
Service charges - Water	5 771 137	5 863 442	1 279 934	22,2%	1 513 525	26,2%	1 685 984	28,8%	4 479 444	76,4%	1 427 463	75,6%	18,1%
Service charges - Waste Water Management	2 966 006	2 963 426	686 868	23,2%	791 391	26,7%	846 817	28,6%	2 325 076	78,5%	740 651	75,9%	14,3%
Service charges - Waste Management	1 658 640	1 610 811	402 854	24,3%	378 532	22,8%	420 697	26,1%	1 202 083	74,6%	363 993	71,7%	15,6%
Sale of Goods and Rendering of Services	815 257	731 902	204 636	25,1%	208 516	25,6%	179 537	24,5%	592 690	81,0%	186 251	89,5%	(3,6%)
Agency services	302 874	302 874	70 488	23,3%	76 124	25,1%	78 857	26,0%	225 469	74,4%	75 101	73,6%	5,0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	339 731	329 033	87 334	25,7%	85 018	25,0%	88 031	26,8%	260 383	79,1%	98 210	84,8%	(10,4%)
Interest earned from Current and Non Current Assets	778 395	1 331 698	395 849	50,9%	523 347	67,2%	266 916	20,0%	1 186 112	89,1%	403 816	110,0%	(33,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	744 999	750 174	193 660	26,0%	196 207	26,3%	191 119	25,5%	580 986	77,4%	168 114	81,1%	13,7%
Licences or permits	205	205	267	130,3%	249	121,6%	175	85,3%	692	337,2%	228	598,7%	(23,2%)
Special rating levies	494 107	486 882	121 914	24,7%	125 629	25,4%	123 685	25,4%	371 229	76,2%	-	-	(100,0%)
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	206 835	201 912	50 771	24,5%	83 990	40,6%	67 407	33,4%	202 168	100,1%	55 513	75,2%	21,4%
Operational Revenue	440 837	410 224	89 163	20,2%	104 433	23,7%	103 877	25,3%	297 473	72,5%	115 418	80,7%	(10,0%)
Non-Exchange Revenue													
Property rates	13 761 592	13 911 508	3 367 095	24,5%	3 462 052	25,2%	3 466 293	24,9%	10 295 440	74,0%	3 178 999	74,9%	9,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	111 861	76,1%	(100,0%)
Fines, penalties and forfeits	1 878 556	1 905 299	465 764	24,8%	617 320	32,9%	702 775	36,9%	1 785 858	93,7%	744 162	85,4%	(5,6%)
Licences or permits	50 301	47 909	12 692	25,2%	10 023	19,9%	11 044	23,1%	33 759	70,5%	11 455	72,4%	(3,6%)
Transfer and subsidies - Operational	7 329 561	7 337 594	2 425 973	33,1%	2 145 476	29,3%	1 755 701	23,9%	6 327 151	86,2%	1 709 186	83,7%	2,7%
Interest Receivables	98 675	98 675	31 461	31,9%	32 408	32,8%	35 613	36,1%	99 482	100,8%	38 163	115,7%	(6,7%)
Fuel Levy	2 851 776	2 851 776	950 592	33,3%	950 592	33,3%	950 592	33,3%	2 851 776	100,0%	916 517	100,0%	3,7%
Operational Revenue	906 078	769 510	191 596	21,1%	206 056	22,7%	190 940	24,8%	588 592	76,5%	-	-	(100,0%)
Gains on Disposal of Fixed and Intangible Assets	70 772	84 226	-	-	14 269	20,2%	117 107	139,0%	131 375	156,0%	24 453	19,2%	378,9%
Other Gains	6 084 343	6 226 308	980 648	16,1%	1 540 614	25,3%	1 691 866	27,2%	4 213 128	67,7%	1 466 483	66,2%	15,4%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**71 183 941**	**71 335 905**	**14 439 394**	**20,3%**	**17 748 491**	**24,9%**	**16 109 159**	**22,6%**	**48 297 043**	**67,7%**	**14 903 583**	**67,5%**	**8,1%**
Employee related costs	21 003 489	20 932 000	4 497 700	21,4%	5 594 214	26,6%	4 809 706	23,0%	14 901 620	71,2%	4 415 411	70,2%	8,9%
Remuneration of councillors	197 729	198 376	47 061	23,8%	47 016	23,8%	46 356	23,4%	140 434	70,8%	46 613	74,0%	(,6%)
Bulk purchases - electricity	17 755 086	17 755 086	4 057 316	22,9%	4 090 507	23,0%	3 840 750	21,6%	11 988 573	67,5%	3 321 221	69,3%	15,6%
Inventory consumed	7 970 354	7 893 408	1 283 142	16,1%	1 934 873	24,3%	2 085 987	26,4%	5 304 002	67,2%	1 898 404	66,3%	9,9%
Debt impairment	3 217 478	3 178 514	683 867	21,3%	662 265	20,6%	752 284	23,7%	2 098 416	66,0%	946 396	52,2%	(20,5%)
Depreciation, Amortisation and Impairment	4 025 354	4 032 488	976 352	24,3%	992 002	24,6%	1 005 454	24,9%	2 973 808	73,7%	953 341	74,1%	5,5%
Interest,Dividends and Rent on Land	1 428 206	1 069 928	221 743	15,5%	251 327	17,6%	249 292	23,3%	722 362	67,5%	214 925	59,2%	16,0%
Contracted services	11 229 839	11 309 371	1 552 642	13,8%	2 917 599	26,0%	2 470 104	21,8%	6 940 344	61,4%	2 115 871	59,3%	16,7%
Transfers and subsidies	346 993	369 831	72 568	20,9%	73 717	21,2%	61 730	16,7%	208 015	56,2%	80 056	58,7%	(22,9%)
Irrecoverable debts written off	123 382	197 945	130 470	105,7%	152 430	123,5%	157 297	79,5%	440 196	222,4%	183 278	276,7%	(14,2%)
Operational Cost and Other Cost	3 351 438	3 914 428	833 126	24,9%	746 653	22,3%	679 306	17,4%	2 259 086	57,7%	631 826	67,3%	7,5%
Disposal of Fixed and Intangible Assets	2 500	2 582	-	-	7 592	303,6%	7 850	304,0%	15 442	598,0%	2 889	233,7%	171,7%
Other Losses	532 092	481 948	83 406	15,7%	278 295	52,3%	(56 956)	(11,8%)	304 746	63,2%	93 352	54,9%	(161,0%)
Surplus/(Deficit)	**(22 429)**	**494 460**	**4 405 698**		**1 030 810**		**2 474 577**		**7 911 086**		**2 021 349**		
Transfers and subsidies - capital (monetary allocations)	3 855 190	4 344 729	493 347	12,8%	1 039 852	27,0%	924 783	21,3%	2 457 983	56,6%	469 148	44,7%	97,1%
Transfers and subsidies - capital (in-kind)	-	-	217	-	-	-	-	-	217	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 832 761**	**4 839 189**	**4 899 262**		**2 070 662**		**3 399 361**		**10 369 285**		**2 490 498**		
Income Tax	11 407	19 586	1 964	17,2%	3 227	28,3%	2 005	10,2%	7 196	36,7%	8 486	132,4%	(76,4%)
Surplus/(Deficit) after income tax	**3 821 353**	**4 819 602**	**4 897 298**		**2 067 436**		**3 397 355**		**10 362 089**		**2 482 012**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	8 621	1 450	16,8%	2 382	27,6%	1 480	17,2%	5 312	61,6%	6 263	132,4%	(76,4%)
Surplus/(Deficit) attributable to municipality	**3 829 975**	**4 828 224**	**4 898 748**		**2 069 817**		**3 398 835**		**10 367 401**		**2 488 275**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	479 283	-	116 515	24,3%	117 235	24,5%	116 875	-	350 625	-	104 624	75,0%	11,7%
Surplus/(Deficit) for the year	**4 309 258**	**4 828 224**	**5 015 263**		**2 187 053**		**3 515 710**		**10 718 026**		**2 592 899**		
				-		-		-		-		-	-

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	**12 937 678**	**13 558 630**	**1 817 080**	**14,0%**	**3 272 580**	**25,3%**	**2 414 760**	**17,8%**	**7 504 421**	**55,3%**	**1 707 311**	**51,8%**	**41,4%**
National Government	3 735 882	4 226 332	475 531	12,7%	1 029 105	27,5%	912 267	21,6%	2 416 903	57,2%	452 573	44,9%	101,6%
Provincial Government	6 657	10 690	2 319	34,8%	3 030	45,5%	1	-	5 350	50,0%	4 728	31,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	112 651	107 707	15 497	13,8%	17 299	15,4%	12 501	11,6%	45 297	42,1%	11 847	41,3%	5,5%
Transfers recognised - capital	**3 855 190**	**4 344 729**	**493 347**	**12,8%**	**1 049 434**	**27,2%**	**924 768**	**21,3%**	**2 467 550**	**56,8%**	**469 148**	**44,7%**	**97,1%**
Borrowing	5 000 000	5 000 000	439 490	8,8%	1 227 368	24,5%	817 435	16,3%	2 484 293	49,7%	954 404	56,8%	(14,4%)
Internally generated funds	4 082 488	4 213 902	884 243	21,7%	995 778	24,4%	672 556	16,0%	2 552 578	60,6%	283 758	47,1%	137,0%
Capital Expenditure Functional	**12 937 678**	**13 558 630**	**1 817 080**	**14,0%**	**3 272 580**	**25,3%**	**2 414 760**	**17,8%**	**7 504 421**	**55,3%**	**1 707 311**	**51,8%**	**41,4%**
Municipal governance and administration	**1 338 710**	**1 817 546**	**366 021**	**27,3%**	**349 541**	**26,1%**	**331 507**	**18,2%**	**1 047 070**	**57,6%**	**243 458**	**68,3%**	**36,2%**
Executive and Council	27 948	30 156	294	1,1%	1 892	6,8%	16 006	53,1%	18 192	60,3%	539	79,2%	2 868,8%
Finance and administration	1 310 672	1 787 383	365 720	27,9%	347 649	26,5%	315 502	17,7%	1 028 871	57,6%	242 900	68,3%	29,9%
Internal audit	90	7	7	7,9%	-	-	-	-	7	100,0%	18	100,0%	(100,0%)
Community and Public Safety	**1 864 454**	**2 189 401**	**336 643**	**18,1%**	**522 231**	**28,0%**	**465 750**	**21,3%**	**1 324 624**	**60,5%**	**315 327**	**53,0%**	**47,7%**
Community and Social Services	138 247	149 094	24 892	18,0%	42 118	30,5%	21 650	14,5%	88 660	59,5%	16 707	53,6%	29,6%
Sport And Recreation	235 626	264 382	15 692	6,7%	57 519	24,4%	52 612	19,9%	125 824	47,6%	42 910	55,4%	22,6%
Public Safety	231 780	325 485	51 351	22,2%	45 365	19,6%	21 979	6,8%	118 695	36,5%	39 117	60,7%	(43,8%)
Housing	1 202 911	1 415 142	240 945	20,0%	365 879	30,4%	363 614	25,7%	970 439	68,6%	206 476	51,1%	76,1%
Health	55 890	35 298	3 763	6,7%	11 349	20,3%	5 895	16,7%	21 006	59,5%	10 117	52,2%	(41,7%)
Economic and Environmental Services	**3 604 890**	**3 454 922**	**437 604**	**12,1%**	**757 821**	**21,0%**	**529 151**	**15,3%**	**1 724 577**	**49,9%**	**332 863**	**44,3%**	**59,0%**
Planning and Development	280 769	236 247	12 801	4,6%	47 348	16,9%	39 842	16,9%	99 991	42,3%	21 309	29,9%	87,0%
Road Transport	3 013 970	2 894 667	353 476	11,7%	658 792	21,9%	434 794	15,0%	1 447 063	50,0%	285 853	45,5%	52,1%
Environmental Protection	310 151	324 009	71 328	23,0%	51 681	16,7%	54 515	16,8%	177 523	54,8%	25 700	46,0%	112,1%
Trading Services	**6 052 141**	**6 010 835**	**662 025**	**10,9%**	**1 629 045**	**26,9%**	**1 076 412**	**17,9%**	**3 367 482**	**56,0%**	**804 256**	**51,4%**	**33,8%**
Energy sources	1 228 075	1 334 700	257 735	21,0%	364 674	29,7%	234 013	17,5%	856 423	64,2%	208 665	53,4%	12,1%
Water Management	1 478 230	1 428 297	110 579	7,5%	296 976	20,1%	250 095	17,5%	657 649	46,0%	159 867	52,3%	56,4%
Waste Water Management	3 258 361	3 156 197	281 636	8,6%	940 428	28,9%	577 451	18,3%	1 799 516	57,0%	402 144	49,8%	43,6%
Waste Management	87 476	91 641	12 074	13,8%	26 968	30,8%	14 852	16,2%	53 894	58,8%	33 581	62,1%	(55,8%)
Other	**77 484**	**85 926**	**14 788**	**19,1%**	**13 941**	**18,0%**	**11 940**	**13,9%**	**40 669**	**47,3%**	**11 407**	**43,0%**	**4,7%**

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	**65 088 044**	**66 065 643**	**19 343 314**	**29,7%**	**18 094 224**	**27,8%**	**18 833 297**	**28,5%**	**56 270 835**	**85,2%**	**15 938 731**	**85,1%**	**18,2%**
Property rates	13 655 731	13 792 264	3 734 056	27,3%	3 588 664	26,3%	3 227 752	23,4%	10 550 473	76,5%	3 292 797	79,1%	(2,0%)

Service charges	33 822 077	33 701 279	8 833 147	26,1%	8 563 746	25,3%	8 764 158	26,0%	26 161 050	77,6%	7 384 052	77,0%	18,7%
Other revenue	5 648 650	5 559 079	2 550 609	45,2%	2 450 556	43,4%	2 042 819	36,7%	7 043 983	126,7%	1 988 007	121,9%	2,8%
Transfers and Subsidies - Operational	7 117 374	7 337 594	3 819 667	53,7%	3 638 576	51,1%	3 809 511	51,9%	11 267 753	153,6%	2 671 036	132,0%	42,6%
Transfers and Subsidies - Capital	4 066 817	4 344 729	26 824	,7%	8 658	,2%	34 550	,8%	70 032	1,6%	63 139	11,0%	(45,3%)
Interest	777 395	1 330 698	379 012	48,8%	(155 974)	(20,1%)	954 507	71,7%	1 177 544	88,5%	539 700	110,5%	76,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(58 202 800)**	**(57 416 512)**	**(15 682 018)**	**26,9%**	**(16 008 290)**	**27,5%**	**(13 008 005)**	**22,7%**	**(44 698 313)**	**77,8%**	**(11 824 209)**	**76,9%**	**10,0%**
Suppliers and employees	(58 202 800)	(57 416 512)	(15 682 018)	26,9%	(16 008 290)	27,5%	(13 008 005)	22,7%	(44 698 313)	77,8%	(11 824 209)	76,9%	10,0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 885 244**	**8 649 131**	**3 661 296**	**53,2%**	**2 085 934**	**30,3%**	**5 825 293**	**67,4%**	**11 572 523**	**133,8%**	**4 114 521**	**151,4%**	**41,6%**
Cash Flow from Investing Activities													
Receipts	**248 007**	**(353 015)**	**(4 521 262)**	**(1 823,0%)**	**444 119**	**179,1%**	**(3 029 011)**	**858,0%**	**(7 106 154)**	**2 013,0%**	**(135 641)**	**(185,4%)**	**2 133,1%**
Proceeds on disposal of PPE	70 772	84 226	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	3 029	(190 274)	38	1,3%	19	,6%	6	-	63	-	35	(,2%)	(84,1%)
Decrease (increase) in non-current investments	174 207	(246 967)	(4 521 300)	(2 595,4%)	444 100	254,9%	(3 029 016)	1 226,5%	(7 106 217)	2 877,4%	(135 675)	(185,9%)	2 132,5%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(12 937 678)**	**(13 558 630)**	**(2 260 269)**	**17,5%**	**(3 062 040)**	**23,7%**	**(2 368 174)**	**17,5%**	**(7 690 482)**	**56,7%**	**(2 450 632)**	**65,6%**	**(3,4%)**
Capital assets	(12 937 678)	(13 558 630)	(2 260 269)	17,5%	(3 062 040)	23,7%	(2 368 174)	17,5%	(7 690 482)	56,7%	(2 450 632)	65,6%	(3,4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(12 689 670)**	**(13 911 645)**	**(6 781 532)**	**53,4%**	**(2 617 921)**	**20,6%**	**(5 397 184)**	**38,8%**	**(14 796 637)**	**106,4%**	**(2 586 273)**	**114,4%**	**108,7%**
Cash Flow from Financing Activities													
Receipts	**5 022 041**	**5 068 176**	**2 879 653**	**57,3%**	**36 670**	**,7%**	**23 511**	**,5%**	**2 939 834**	**58,0%**	**11 363**	**22,2%**	**106,9%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 000 000	5 000 000	2 800 000	56,0%	-	-	-	-	2 800 000	56,0%	-	21,3%	-
Increase (decrease) in consumer deposits	22 041	68 176	79 653	361,4%	36 670	166,4%	23 511	34,5%	139 834	205,1%	11 363	299,3%	106,9%
Payments	**(1 139 343)**	**(761 578)**	**(129 481)**	**11,4%**	**(410 976)**	**36,1%**	**(129 481)**	**17,0%**	**(669 937)**	**88,0%**	**2 029 981**	**(74,8%)**	**(106,4%)**
Repayment of borrowing	(1 139 343)	(761 578)	(129 481)	11,4%	(410 976)	36,1%	(129 481)	17,0%	(669 937)	88,0%	2 029 981	(74,8%)	(106,4%)
Net Cash from/(used) Financing Activities	**3 882 699**	**4 306 598**	**2 750 173**	**70,8%**	**(374 306)**	**(9,6%)**	**(105 970)**	**(2,5%)**	**2 269 897**	**52,7%**	**2 041 343**	**86,5%**	**(105,2%)**
Net Increase/(Decrease) in cash held	**(1 921 728)**	**(955 916)**	**(370 063)**	**19,3%**	**(906 292)**	**47,2%**	**322 138**	**(33,7%)**	**(954 217)**	**99,8%**	**3 569 592**	**214,2%**	**(91,0%)**
Cash/cash equivalents at the year begin:	15 968 628	14 246 331	-	-	13 876 268	86,9%	12 969 975	91,0%	-	-	11 797 557	-	9,9%
Cash/cash equivalents at the year end:	**14 046 900**	**13 290 415**	**(370 063)**	**(2,6%)**	**12 969 975**	**92,3%**	**13 292 114**	**100,0%**	**13 292 114**	**100,0%**	**15 367 149**	**110,2%**	**(13,5%)**

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	577 369	21,8%	96 100	3,6%	62 219	2,3%	1 918 631	72,3%	2 654 319	28,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	958 384	55,1%	12 316	,7%	39 605	2,3%	729 857	41,9%	1 740 162	18,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	836 071	36,8%	89 227	3,9%	43 638	1,9%	1 301 444	57,3%	2 270 380	24,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	292 198	27,2%	42 028	3,9%	23 805	2,2%	716 304	66,7%	1 074 335	11,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	169 123	25,5%	24 805	3,7%	16 095	2,4%	452 165	68,3%	662 187	7,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	133 742	13,4%	16 723	1,7%	19 238	1,9%	829 639	83,0%	999 341	10,9%	-	-	-	-
Interest on Arrear Debtor Accounts	85 728	24,8%	39 754	11,5%	37 984	11,0%	182 620	52,8%	346 086	3,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(93 494)	17,0%	(66 162)	12,0%	(8 495)	1,5%	(381 646)	69,4%	(549 796)	(6,0%)	-	-	-	-
Total By Income Source	**2 959 121**	**32,2%**	**254 790**	**2,8%**	**234 087**	**2,5%**	**5 749 015**	**62,5%**	**9 197 012**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	137 307	127,6%	19 376	18,0%	5 931	5,5%	(54 978)	(51,1%)	107 636	1,2%	-	-	-	-
Commercial	1 271 730	66,9%	65 326	3,4%	36 599	1,9%	527 864	27,8%	1 901 519	20,7%	-	-	-	-
Households	1 374 402	21,8%	226 798	3,6%	151 438	2,4%	4 547 590	72,2%	6 300 228	68,5%	-	-	-	-
Other	175 681	19,8%	(56 709)	(6,4%)	40 119	4,5%	728 538	82,1%	887 629	9,7%	-	-	-	-
Total By Customer Group	**2 959 121**	**32,2%**	**254 790**	**2,8%**	**234 087**	**2,5%**	**5 749 015**	**62,5%**	**9 197 012**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(87 311)	99,0%	(33)	-	(855)	1,0%	(1)	-	(88 200)	80,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(21 819)	100,0%	-	-	-	-	-	-	(21 819)	19,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(109 129)**	**99,2%**	**(33)**	**-**	**(855)**	**,8%**	**(1)**	**-**	**(110 019)**	**100,0%**

Contact Details

Municipal Manager	Mr Lungelo Mbandazayo	021 400 1330
Chief Financial Officer	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
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	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**620 244**	**632 532**	**150 735**	**24,3%**	**151 251**	**24,4%**	**139 596**	**22,1%**	**441 582**	**69,8%**	**162 727**	**76,0%**	**(14,2%)**
Exchange Revenue													
Service charges - Electricity	215 761	215 761	48 701	22,6%	48 289	22,4%	51 874	24,0%	148 864	69,0%	47 004	70,4%	10,4%
Service charges - Water	46 445	44 385	8 263	17,8%	11 030	23,7%	14 530	32,7%	33 823	76,2%	13 032	73,7%	11,5%
Service charges - Waste Water Management	34 752	35 667	8 982	25,8%	8 912	25,6%	8 875	24,9%	26 769	75,1%	8 300	75,1%	6,9%
Service charges - Waste Management	43 083	44 132	11 060	25,7%	11 007	25,5%	10 980	24,9%	33 047	74,9%	10 070	74,6%	9,0%
Sale of Goods and Rendering of Services	4 651	4 651	2 066	44,4%	456	9,8%	796	17,1%	3 318	71,3%	926	78,3%	(14,0%)
Agency services	4 940	4 002	883	17,9%	1 325	26,8%	1 119	28,0%	3 327	83,1%	750	78,2%	49,3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	20 971	20 971	4 632	22,1%	5 095	24,3%	5 343	25,5%	15 070	71,9%	4 442	72,6%	20,3%
Interest earned from Current and Non Current Assets	1 954	1 954	617	31,6%	560	28,7%	282	14,4%	1 459	74,7%	279	55,0%	1,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 123	2 123	469	22,1%	686	32,3%	734	34,6%	1 889	89,0%	448	70,1%	63,8%
Licences or permits	68	68	30	44,5%	17	25,2%	23	34,0%	71	103,7%	26	67,7%	(10,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 381	7 381	55	,7%	847	11,5%	73	1,0%	975	13,2%	136	16,3%	(46,6%)
Non-Exchange Revenue													
Property rates	55 068	57 548	20 414	37,1%	12 419	22,6%	12 470	21,7%	45 304	78,7%	11 376	78,3%	9,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 328	10 728	604	5,8%	421	4,1%	1 283	12,0%	2 308	21,5%	565	17,6%	127,1%
Licences or permits	1 168	1 168	497	42,6%	238	20,3%	284	24,3%	1 019	87,3%	293	77,0%	(2,8%)
Transfer and subsidies - Operational	125 959	136 401	41 131	32,7%	47 548	37,7%	28 435	20,8%	117 115	85,9%	25 268	86,2%	12,5%
Interest Receivables	4 177	4 177	1 080	25,9%	1 147	27,5%	1 190	28,5%	3 418	81,8%	1 005	75,1%	18,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 990	4 990	1 229	24,6%	1 216	24,4%	1 295	26,0%	3 740	75,0%	1 118	74,0%	15,9%
Gains on Disposal of Fixed and Intangible Assets	492	492	21	4,3%	36	7,3%	9	1,8%	65	13,3%	24	697,6%	(63,8%)
Other Gains	35 933	35 933	-	-	-	-	-	-	-	-	37 664	97,0%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**580 111**	**593 111**	**111 306**	**19,2%**	**124 805**	**21,5%**	**157 310**	**26,5%**	**393 421**	**66,3%**	**95 053**	**54,4%**	**65,5%**
Employee related costs	204 241	198 332	43 195	21,1%	56 023	27,4%	46 453	23,4%	145 671	73,4%	42 480	71,6%	9,4%
Remuneration of councillors	8 693	8 599	1 941	22,3%	2 039	23,5%	2 403	27,9%	6 382	74,2%	2 036	75,3%	18,0%
Bulk purchases - electricity	165 056	170 537	49 860	30,2%	38 934	23,6%	43 090	25,3%	131 885	77,3%	34 153	76,4%	26,2%
Inventory consumed	35 851	42 596	4 913	13,7%	16 570	46,2%	5 315	12,5%	26 798	62,9%	4 936	46,0%	7,7%
Debt impairment	47 271	47 271	-	-	-	-	27 575	58,3%	27 575	58,3%	-	-	(100,0%)
Depreciation, Amortisation and Impairment	32 483	32 483	-	-	-	-	18 948	58,3%	18 948	58,3%	-	-	(100,0%)
Interest,Dividends and Rent on Land	19 265	19 265	380	2,0%	813	4,2%	106	,6%	1 300	6,7%	169	7,2%	(37,2%)
Contracted services	17 804	23 052	1 816	10,2%	1 399	7,9%	4 883	21,2%	8 098	35,1%	1 993	35,8%	145,0%
Transfers and subsidies	2 312	2 549	419	18,1%	879	38,0%	2	,1%	1 300	51,0%	534	56,5%	(99,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	46 989	48 260	8 760	18,6%	8 147	17,3%	8 535	17,7%	25 442	52,7%	8 751	59,7%	(2,5%)
Disposal of Fixed and Intangible Assets	145	145	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1	22	22	2 190,0%	-	-	-	-	22	100,0%	-	-	-
Surplus/(Deficit)	**40 134**	**39 421**	**39 430**		**26 445**		**(17 715)**		**48 160**		**67 675**		
Transfers and subsidies - capital (monetary allocations)	45 530	64 234	7 910	17,4%	7 552	16,6%	17 158	26,7%	32 620	50,8%	25 464	62,6%	(32,6%)
Transfers and subsidies - capital (in-kind)	46 000	94 495	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**131 664**	**198 150**	**47 339**		**33 997**		**(556)**		**80 780**		**93 139**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**131 664**	**198 150**	**47 339**		**33 997**		**(556)**		**80 780**		**93 139**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**131 664**	**198 150**	**47 339**		**33 997**		**(556)**		**80 780**		**93 139**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**131 664**	**198 150**	**47 339**		**33 997**		**(556)**		**80 780**		**93 139**		
				-		-		-		-		-	-

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	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**47 231**	**66 613**	**8 987**	**19,0%**	**7 564**	**16,0%**	**17 269**	**25,9%**	**33 820**	**50,8%**	**26 086**	**61,1%**	**(33,8%)**
National Government	41 769	38 244	7 910	18,9%	7 417	17,8%	2 675	7,0%	18 001	47,1%	9 591	85,8%	(72,1%)
Provincial Government	3 762	25 990	-	-	135	3,6%	14 416	55,5%	14 551	56,0%	15 840	54,9%	(9,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 530**	**64 234**	**7 910**	**17,4%**	**7 552**	**16,6%**	**17 091**	**26,6%**	**32 553**	**50,7%**	**25 431**	**62,5%**	**(32,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 701	2 379	1 078	63,4%	12	,7%	177	7,5%	1 267	53,3%	655	33,8%	(72,9%)
Capital Expenditure Functional	**93 231**	**161 108**	**8 987**	**9,6%**	**7 564**	**8,1%**	**17 269**	**10,7%**	**33 820**	**21,0%**	**26 086**	**61,0%**	**(33,8%)**
Municipal governance and administration	**1 043**	**442**	**-**	**-**	**-**	**-**	**123**	**27,7%**	**123**	**27,7%**	**-**	**-**	**(100,0%)**
Executive and Council	-	14	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 043	428	-	-	-	-	123	28,6%	123	28,6%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**153**	**188**	**-**	**-**	**-**	**-**	**101**	**54,0%**	**101**	**54,0%**	**28**	**70,4%**	**268,0%**
Community and Social Services	153	153	-	-	-	-	101	66,4%	101	66,4%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	28	73,4%	(100,0%)
Public Safety	-	35	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 810**	**24 690**	**2 799**	**16,6%**	**4 794**	**28,5%**	**6 411**	**26,0%**	**14 004**	**56,7%**	**7 117**	**118,6%**	**(9,9%)**
Planning and Development	15	15	-	-	-	-	-	-	-	-	1	2,4%	(100,0%)
Road Transport	16 795	24 675	2 799	16,7%	4 794	28,5%	6 411	26,0%	14 004	56,8%	7 116	118,9%	(9,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**75 224**	**135 789**	**6 189**	**8,2%**	**2 771**	**3,7%**	**10 633**	**7,8%**	**19 593**	**14,4%**	**18 942**	**39,9%**	**(43,9%)**
Energy sources	50 441	94 293	580	1,2%	(76)	(,2%)	2 824	3,0%	3 329	3,5%	1 764	35,0%	60,1%
Water Management	16 301	19 823	2 594	15,9%	535	3,3%	1 310	6,6%	4 439	22,4%	4 313	28,1%	(69,6%)
Waste Water Management	4 448	16 803	-	-	956	21,5%	6 499	38,7%	7 455	44,4%	4 030	19,2%	61,3%
Waste Management	4 034	4 869	3 014	74,7%	1 355	33,6%	-	-	4 369	89,7%	8 836	100,0%	(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	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**568 604**	**572 808**	**153 885**	**27,1%**	**148 724**	**26,2%**	**131 915**	**23,0%**	**434 524**	**75,9%**	**142 764**	**82,1%**	**(7,6%)**
Property rates	49 591	47 366	13 873	28,0%	11 931	24,1%	10 570	22,3%	36 374	76,8%	10 828	89,8%	(2,4%)

Service charges	306 311	281 095	66 949	21,9%	69 057	22,5%	75 845	27,0%	211 851	75,4%	72 398	75,2%	4,8%
Other revenue	22 807	21 964	(12 588)	(55,2%)	5 116	22,4%	(2 263)	(10,3%)	(9 735)	(44,3%)	19 483	173,7%	(111,6%)
Transfers and Subsidies - Operational	125 959	136 099	44 784	35,6%	45 494	36,1%	31 531	23,2%	121 809	89,5%	25 893	88,5%	21,8%
Transfers and Subsidies - Capital	45 530	67 865	40 915	89,9%	16 752	36,8%	15 944	23,5%	73 611	108,5%	13 651	85,1%	16,8%
Interest	18 405	18 418	(49)	(,3%)	375	2,0%	289	1,6%	615	3,3%	512	8,3%	(43,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(490 431)**	**(497 579)**	**(191 422)**	**39,0%**	**(207 925)**	**42,4%**	**(177 447)**	**35,7%**	**(576 794)**	**115,9%**	**(157 889)**	**125,0%**	**12,4%**
Suppliers and employees	(486 261)	(492 844)	(191 422)	39,4%	(207 925)	42,8%	(177 447)	36,0%	(576 794)	117,0%	(157 846)	126,3%	12,4%
Finance charges	(2 186)	(2 186)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 984)	(2 549)	-	-	-	-	-	-	-	-	(43)	1,9%	(100,0%)
Net Cash from/(used) Operating Activities	**78 173**	**75 230**	**(37 538)**	**(48,0%)**	**(59 201)**	**(75,7%)**	**(45 532)**	**(60,5%)**	**(142 270)**	**(189,1%)**	**(15 125)**	**(94,5%)**	**201,0%**
Cash Flow from Investing Activities													
Receipts	**3 860**	**3 860**	**-**	**-**	**0**	**-**	**-**	**-**	**0**	**-**	**8**	**,3%**	**(100,0%)**
Proceeds on disposal of PPE	3 860	3 860	-	-	0	-	-	-	0	-	8	,3%	(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	**(47 231)**	**(66 613)**	**(29 285)**	**62,0%**	**(9 366)**	**19,8%**	**(4 691)**	**7,0%**	**(43 342)**	**65,1%**	**(23 352)**	**82,8%**	**(79,9%)**
Capital assets	(47 231)	(66 613)	(29 285)	62,0%	(9 366)	19,8%	(4 691)	7,0%	(43 342)	65,1%	(23 352)	82,8%	(79,9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(43 371)**	**(62 753)**	**(29 285)**	**67,5%**	**(9 366)**	**21,6%**	**(4 691)**	**7,5%**	**(43 342)**	**69,1%**	**(23 344)**	**86,2%**	**(79,9%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**19**	**-**	**(25)**	**-**	**6**	**-**	**(1)**	**-**	**10**	**-**	**(41,3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	19	-	(25)	-	6	-	(1)	-	10	-	(41,3%)
Payments	**(1 709)**	**(1 709)**	**-**	**-**	**(693)**	**40,5%**	**-**	**-**	**(693)**	**40,5%**	**-**	**52,3%**	**-**
Repayment of borrowing	(1 709)	(1 709)	-	-	(693)	40,5%	-	-	(693)	40,5%	-	52,3%	-
Net Cash from/(used) Financing Activities	**(1 709)**	**(1 709)**	**19**	**(1,1%)**	**(718)**	**42,0%**	**6**	**(,4%)**	**(693)**	**40,6%**	**10**	**51,4%**	**(41,3%)**
Net Increase/(Decrease) in cash held	**33 093**	**10 768**	**(66 804)**	**(201,9%)**	**(69 285)**	**(209,4%)**	**(50 217)**	**(466,4%)**	**(186 305)**	**(1 730,2%)**	**(38 458)**	**(1 033,7%)**	**30,6%**
Cash/cash equivalents at the year begin:	(18 437)	14 373	14 373	(78,0%)	(52 431)	284,4%	(121 716)	(846,8%)	14 373	100,0%	(136 140)	100,0%	(10,6%)
Cash/cash equivalents at the year end:	**14 655**	**25 141**	**(52 431)**	**(357,8%)**	**(121 716)**	**(830,5%)**	**(171 932)**	**(683,9%)**	**(171 932)**	**(683,9%)**	**(174 598)**	**(893,0%)**	**(1,5%)**

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	4 716	7,8%	3 480	5,7%	3 516	5,8%	48 806	80,6%	60 517	19,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 965	46,3%	3 866	12,0%	1 767	5,5%	11 699	36,2%	32 297	10,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 332	12,1%	1 621	4,5%	1 101	3,1%	28 643	80,2%	35 698	11,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 603	6,0%	2 625	4,4%	2 188	3,6%	51 882	86,0%	60 299	19,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 358	6,7%	2 911	4,5%	2 376	3,6%	55 716	85,2%	65 361	20,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	352	20,4%	44	2,5%	34	2,0%	1 291	75,1%	1 720	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 388	4,1%	2 288	3,9%	2 183	3,7%	51 653	88,3%	58 511	18,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 744)	(6 591,9%)	22	24,7%	22	25,6%	5 788	6 641,5%	87	-	-	-	-	-
Total By Income Source	**28 970**	**9,2%**	**16 856**	**5,4%**	**13 188**	**4,2%**	**255 478**	**81,2%**	**314 492**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 085	14,5%	463	6,2%	211	2,8%	5 719	76,5%	7 478	2,4%	-	-	-	-
Commercial	11 259	48,4%	2 988	12,8%	1 165	5,0%	7 869	33,8%	23 280	7,4%	-	-	-	-
Households	14 705	6,0%	11 700	4,8%	10 170	4,2%	207 857	85,0%	244 432	77,7%	-	-	-	-
Other	1 920	4,9%	1 705	4,3%	1 642	4,2%	34 034	86,6%	39 302	12,5%	-	-	-	-
Total By Customer Group	**28 970**	**9,2%**	**16 856**	**5,4%**	**13 188**	**4,2%**	**255 478**	**81,2%**	**314 492**	**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	18 403	20,6%	11	-	-	-	70 729	79,3%	89 143	83,8%
Bulk Water	1 118	100,0%	-	-	-	-	-	-	1 118	1,1%
PAYE deductions	1 716	100,0%	-	-	-	-	-	-	1 716	1,6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 694	100,0%	-	-	-	-	-	-	2 694	2,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 876	31,1%	4 070	67,6%	-	-	78	1,3%	6 024	5,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 475	100,0%	-	-	-	-	-	-	4 475	4,2%
Medical Aid deductions	1 154	100,0%	-	-	-	-	-	-	1 154	1,1%
Total	**31 435**	**29,6%**	**4 081**	**3,8%**	**-**	**-**	**70 807**	**66,6%**	**106 323**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Lionel Phillips	027 201 3301
Chief Financial Officer	Mr Mr Elrico Alfred	027 201 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
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	**514 610**	**539 630**	**138 578**	**26,9%**	**135 383**	**26,3%**	**130 253**	**24,1%**	**404 215**	**74,9%**	**123 826**	**73,8%**	**5,2%**
Exchange Revenue													
Service charges - Electricity	168 694	175 977	45 378	26,9%	39 045	23,1%	42 405	24,1%	126 828	72,1%	35 307	72,3%	20,1%
Service charges - Water	34 221	34 944	7 676	22,4%	8 847	25,9%	10 154	29,1%	26 677	76,3%	9 276	74,2%	9,5%
Service charges - Waste Water Management	15 309	15 914	4 252	27,8%	3 986	26,0%	3 830	24,1%	12 068	75,8%	3 705	75,6%	3,4%
Service charges - Waste Management	14 318	14 677	3 834	26,8%	3 656	25,5%	3 642	24,8%	11 131	75,8%	3 483	75,9%	4,6%
Sale of Goods and Rendering of Services	4 781	5 008	1 599	33,4%	1 819	38,1%	1 426	28,5%	4 844	96,7%	888	92,8%	60,6%
Agency services	4 171	4 158	1 166	28,0%	1 125	27,0%	1 194	28,7%	3 485	83,8%	1 256	77,5%	(5,0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 265	6 511	1 719	23,7%	1 559	21,5%	1 478	22,7%	4 756	73,0%	1 807	56,5%	(18,2%)
Interest earned from Current and Non Current Assets	7 788	10 853	2 835	36,4%	2 833	36,4%	3 185	29,3%	8 853	81,6%	2 559	88,1%	24,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	781	966	287	36,7%	190	24,4%	322	33,4%	800	82,8%	163	72,7%	98,1%
Licences or permits	2	2	0	9,9%	1	32,9%	-	-	1	51,2%	2	118,5%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	55	55	-	-	-	-	-	-	-	-	-	99,4%	-
Operational Revenue	356	401	350	98,4%	355	99,9%	(245)	(61,0%)	460	114,7%	152	214,9%	(260,8%)
Non-Exchange Revenue													
Property rates	76 578	80 951	24 217	31,6%	18 944	24,7%	18 912	23,4%	62 072	76,7%	16 540	78,0%	14,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	45 587	54 330	9 666	21,2%	13 770	30,2%	14 843	27,3%	38 279	70,5%	22 102	58,7%	(32,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 882	110 390	33 362	30,4%	37 131	33,8%	26 960	24,4%	97 453	88,3%	23 244	84,3%	16,0%
Interest Receivables	4 743	4 222	1 105	23,3%	997	21,0%	983	23,3%	3 084	73,1%	1 176	75,0%	(16,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 431	4 493	1 132	20,9%	1 112	20,5%	1 090	24,3%	3 334	74,2%	2 165	164,8%	(49,6%)
Gains on Disposal of Fixed and Intangible Assets	400	400	-	-	15	3,7%	-	-	15	3,7%	-	-	-
Other Gains	14 248	15 377	-	-	-	-	76	,5%	76	,5%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**514 020**	**538 419**	**111 740**	**21,7%**	**116 184**	**22,6%**	**130 264**	**24,2%**	**358 189**	**66,5%**	**107 446**	**66,4%**	**21,2%**
Employee related costs	164 632	160 570	34 851	21,2%	44 145	26,8%	36 941	23,0%	115 937	72,2%	33 679	73,0%	9,7%
Remuneration of councillors	6 831	6 634	1 615	23,6%	1 547	22,7%	1 728	26,0%	4 891	73,7%	1 543	74,0%	12,0%
Bulk purchases - electricity	141 209	148 477	37 402	26,5%	20 885	14,8%	41 602	28,0%	99 890	67,3%	26 631	66,7%	56,2%
Inventory consumed	14 186	17 001	2 855	20,1%	4 524	31,9%	2 813	16,5%	10 193	60,0%	3 410	67,6%	(17,5%)
Debt impairment	52 790	64 529	13 204	25,0%	13 207	25,0%	17 896	27,7%	44 307	68,7%	16 097	68,5%	11,2%
Depreciation, Amortisation and Impairment	33 534	36 371	7 507	22,4%	7 507	22,4%	7 388	20,3%	22 402	61,6%	6 225	66,6%	18,7%
Interest,Dividends and Rent on Land	12 415	12 719	2 716	21,9%	2 760	22,2%	2 840	22,3%	8 316	65,4%	2 222	63,7%	27,8%
Contracted services	45 175	51 290	4 510	10,0%	11 895	26,3%	12 186	23,8%	28 591	55,7%	8 212	56,0%	48,4%
Transfers and subsidies	750	755	6	,7%	-	-	30	4,0%	36	4,8%	10	9,6%	195,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	40 037	36 486	7 074	17,7%	9 715	24,3%	6 838	18,7%	23 627	64,8%	9 416	55,2%	(27,4%)
Disposal of Fixed and Intangible Assets	400	400	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 060	3 188	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**590**	**1 211**	**26 838**		**19 199**		**(11)**		**46 026**		**16 380**		
Transfers and subsidies - capital (monetary allocations)	39 848	33 896	584	1,5%	10 939	27,5%	7 370	21,7%	18 892	55,7%	7 003	23,1%	5,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 438**	**35 107**	**27 422**		**30 138**		**7 359**		**64 918**		**23 383**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**40 438**	**35 107**	**27 422**		**30 138**		**7 359**		**64 918**		**23 383**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 438**	**35 107**	**27 422**		**30 138**		**7 359**		**64 918**		**23 383**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 438**	**35 107**	**27 422**		**30 138**		**7 359**		**64 918**		**23 383**		
				-		-		-		-		-	-

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	**78 459**	**73 864**	**2 008**	**2,6%**	**11 762**	**15,0%**	**8 225**	**11,1%**	**21 995**	**29,8%**	**9 919**	**20,9%**	**(17,1%)**
National Government	29 014	22 300	1 196	4,1%	8 373	28,9%	2 913	13,1%	12 482	56,0%	3 214	23,4%	(9,3%)
Provincial Government	10 834	11 597	584	5,4%	1 289	11,9%	4 538	39,1%	6 410	55,3%	3 927	23,0%	15,5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 848**	**33 896**	**1 779**	**4,5%**	**9 662**	**24,2%**	**7 451**	**22,0%**	**18 892**	**55,7%**	**7 141**	**23,3%**	**4,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 611	39 968	229	,6%	2 100	5,4%	774	1,9%	3 103	7,8%	2 778	14,1%	(72,1%)
Capital Expenditure Functional	**78 459**	**73 864**	**2 008**	**2,6%**	**11 762**	**15,0%**	**8 225**	**11,1%**	**21 995**	**29,8%**	**9 919**	**20,9%**	**(17,1%)**
Municipal governance and administration	**990**	**901**	**13**	**1,3%**	**17**	**1,7%**	**67**	**7,5%**	**98**	**10,8%**	**109**	**23,0%**	**(38,1%)**
Executive and Council	30	61	11	37,6%	-	-	-	-	11	18,5%	-	-	-
Finance and administration	960	840	2	,2%	17	1,8%	67	8,0%	86	10,3%	109	23,0%	(38,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**23 923**	**18 748**	**733**	**3,1%**	**4 374**	**18,3%**	**1 156**	**6,2%**	**6 264**	**33,4%**	**3 356**	**19,5%**	**(65,5%)**
Community and Social Services	15 456	14 372	534	3,5%	3 610	23,4%	1 583	11,0%	5 726	39,8%	-	-	(100,0%)
Sport And Recreation	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 750	3 161	200	7,3%	224	8,2%	113	3,6%	537	17,0%	-	-	(100,0%)
Housing	4 517	16	-	-	540	12,0%	(540)	(3 483,5%)	-	-	3 356	46,1%	(116,1%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 711**	**12 925**	**666**	**5,7%**	**4 027**	**34,4%**	**1 759**	**13,6%**	**6 452**	**49,9%**	**446**	**10,0%**	**294,6%**
Planning and Development	5 711	6 925	666	11,7%	4 027	70,5%	1 759	25,4%	6 452	93,2%	-	-	(100,0%)
Road Transport	6 000	6 000	-	-	-	-	-	-	-	-	446	15,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 835**	**41 290**	**596**	**1,4%**	**3 344**	**8,0%**	**5 243**	**12,7%**	**9 182**	**22,2%**	**6 009**	**21,9%**	**(12,7%)**
Energy sources	7 450	10 163	-	-	-	-	30	,3%	30	,3%	568	5,8%	(94,7%)
Water Management	18 775	15 836	584	3,1%	63	,3%	3 120	19,7%	3 766	23,8%	625	4,6%	399,0%
Waste Water Management	1 625	7 902	12	,8%	2 590	159,4%	2 093	26,5%	4 695	59,4%	4 815	49,4%	(56,5%)
Waste Management	13 986	7 390	-	-	691	4,9%	-	-	691	9,3%	-	-	-
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	**469 981**	**478 402**	**179 217**	**38,1%**	**153 194**	**32,6%**	**137 773**	**28,8%**	**470 184**	**98,3%**	**130 714**	**93,9%**	**5,4%**
Property rates	70 140	76 519	16 586	23,6%	16 063	22,9%	16 016	20,9%	48 666	63,6%	14 756	72,0%	8,5%

Service charges	224 312	229 382	76 063	33,9%	65 852	29,4%	69 485	30,3%	211 400	92,2%	58 777	90,5%	18,2%
Other revenue	13 672	14 842	31 704	231,9%	18 466	135,1%	17 137	115,5%	67 307	453,5%	14 875	399,8%	15,2%
Transfers and Subsidies - Operational	108 060	110 657	38 649	35,8%	28 446	26,3%	22 604	20,4%	89 699	81,1%	24 069	82,3%	(6,1%)
Transfers and Subsidies - Capital	41 937	33 896	12 182	29,0%	20 560	49,0%	8 703	25,7%	41 446	122,3%	14 780	83,1%	(41,1%)
Interest	11 861	13 106	4 033	34,0%	3 805	32,1%	3 829	29,2%	11 667	89,0%	3 458	104,2%	10,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(422 508)**	**(430 723)**	**(71 466)**	**16,9%**	**(115 397)**	**27,3%**	**(97 132)**	**22,6%**	**(283 995)**	**65,9%**	**(55 731)**	**41,8%**	**74,3%**
Suppliers and employees	(422 753)	(430 928)	(71 466)	16,9%	(115 397)	27,3%	(97 132)	22,5%	(283 995)	65,9%	(55 731)	41,8%	74,3%
Finance charges	(84)	(100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	330	305	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**47 473**	**47 679**	**107 751**	**227,0%**	**37 796**	**79,6%**	**40 642**	**85,2%**	**186 189**	**390,5%**	**74 983**	**346,3%**	**(45,8%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(633)**	**-**	**(967)**	**-**	**(1 386)**	**-**	**(2 987)**	**-**	**330**	**-**	**(520,3%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(633)	-	(967)	-	(1 386)	-	(2 987)	-	330	-	(520,3%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(78 459)**	**(73 864)**	**(2 576)**	**3,3%**	**(13 445)**	**17,1%**	**(9 480)**	**12,8%**	**(25 501)**	**34,5%**	**(11 183)**	**39,0%**	**(15,2%)**
Capital assets	(78 459)	(73 864)	(2 576)	3,3%	(13 445)	17,1%	(9 480)	12,8%	(25 501)	34,5%	(11 183)	39,0%	(15,2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(78 459)**	**(73 864)**	**(3 210)**	**4,1%**	**(14 412)**	**18,4%**	**(10 866)**	**14,7%**	**(28 489)**	**38,6%**	**(10 853)**	**38,0%**	**,1%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**67**	**-**	**32**	**-**	**6**	**-**	**105**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	67	-	32	-	6	-	105	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**67**	**-**	**32**	**-**	**6**	**-**	**105**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(30 986)**	**(26 185)**	**104 608**	**(337,6%)**	**23 416**	**(75,6%)**	**29 781**	**(113,7%)**	**157 805**	**(602,7%)**	**64 130**	**(3 031,3%)**	**(53,6%)**
Cash/cash equivalents at the year begin:	62 756	104 598	104 616	166,7%	209 206	333,4%	232 622	222,4%	104 616	100,0%	242 719	99,3%	(4,2%)
Cash/cash equivalents at the year end:	**31 770**	**78 413**	**209 206**	**658,5%**	**232 622**	**732,2%**	**262 403**	**334,6%**	**262 403**	**334,6%**	**306 848**	**577,3%**	**(14,5%)**

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	3 121	13,4%	1 682	7,2%	1 164	5,0%	17 319	74,4%	23 286	16,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 136	41,1%	2 896	13,0%	886	4,0%	9 283	41,8%	22 201	16,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 644	13,1%	2 299	5,3%	1 278	3,0%	33 881	78,6%	43 101	31,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 428	8,6%	873	5,3%	555	3,3%	13 722	82,8%	16 578	12,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 462	12,4%	842	7,1%	520	4,4%	9 003	76,1%	11 826	8,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	67	100,0%	67	-	-	-	-	-
Interest on Arrear Debtor Accounts	565	2,4%	844	3,5%	793	3,3%	21 646	90,8%	23 847	17,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 220)	128,6%	45	(1,8%)	23	(,9%)	649	(25,9%)	(2 504)	(1,8%)	-	-	-	-
Total By Income Source	**18 134**	**13,1%**	**9 480**	**6,8%**	**5 219**	**3,8%**	**105 571**	**76,3%**	**138 404**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	910	10,9%	571	6,8%	348	4,2%	6 547	78,2%	8 376	6,1%	-	-	-	-
Commercial	6 997	24,9%	2 632	9,4%	964	3,4%	17 454	62,2%	28 047	20,3%	-	-	-	-
Households	10 227	10,0%	6 277	6,2%	3 907	3,8%	81 570	80,0%	101 981	73,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**18 134**	**13,1%**	**9 480**	**6,8%**	**5 219**	**3,8%**	**105 571**	**76,3%**	**138 404**	**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	11 649	100,0%	-	-	-	-	-	-	11 649	67,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	116	100,0%	-	-	-	-	-	-	116	,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	149	2,7%	87	1,6%	-	-	5 194	95,6%	5 431	31,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**11 914**	**69,3%**	**87**	**,5%**	**-**	**-**	**5 194**	**30,2%**	**17 195**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Gerrit Matthyse	027 482 8000
Chief Financial Officer	Mr Jerome Booysen	027 482 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
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	**649 658**	**646 906**	**180 364**	**27,8%**	**163 401**	**25,2%**	**163 599**	**25,3%**	**507 365**	**78,4%**	**163 555**	**71,1%**	**-**
Exchange Revenue													
Service charges - Electricity	211 597	210 434	51 773	24,5%	52 045	24,6%	57 925	27,5%	161 743	76,9%	47 190	77,9%	22,7%
Service charges - Water	50 177	52 712	11 060	22,0%	13 306	26,5%	16 795	31,9%	41 162	78,1%	15 675	79,8%	7,1%
Service charges - Waste Water Management	19 762	19 300	4 804	24,3%	4 825	24,4%	4 715	24,4%	14 344	74,3%	4 793	75,5%	(1,6%)
Service charges - Waste Management	47 323	47 058	11 759	24,8%	12 082	25,5%	12 108	25,7%	35 949	76,4%	11 453	75,0%	5,7%
Sale of Goods and Rendering of Services	10 020	9 810	2 463	24,6%	3 026	30,2%	3 011	30,7%	8 500	86,6%	3 112	90,9%	(3,2%)
Agency services	5 180	5 180	1 040	20,1%	948	18,3%	1 846	35,6%	3 835	74,0%	1 105	72,3%	67,1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 382	4 129	863	11,7%	986	13,4%	1 176	28,5%	3 025	73,3%	1 121	65,0%	5,0%
Interest earned from Current and Non Current Assets	24 450	21 040	5 153	21,1%	4 855	19,9%	4 705	22,4%	14 714	69,9%	4 867	69,5%	(3,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 986	1 976	201	10,1%	872	43,9%	214	10,8%	1 287	65,1%	157	66,0%	36,1%
Licences or permits	21	20	0	1,7%	13	62,4%	1	6,2%	15	73,4%	1	17,8%	4,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	519	1 400	1 174	226,2%	154	29,6%	52	3,7%	1 380	98,6%	100	45,8%	(48,0%)
Operational Revenue	1 196	2 176	334	27,9%	741	62,0%	79	3,6%	1 154	53,0%	105	32,7%	(24,6%)
Non-Exchange Revenue													
Property rates	127 126	128 256	38 634	30,4%	29 598	23,3%	29 971	23,4%	98 204	76,6%	27 348	77,1%	9,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22 812	22 812	5 508	24,1%	5 484	24,0%	5 504	24,1%	16 497	72,3%	5 429	82,7%	1,4%
Licences or permits	10	10	-	-	-	-	2	23,8%	2	23,8%	-	-	(100,0%)
Transfer and subsidies - Operational	101 109	101 432	40 688	40,2%	30 603	30,3%	21 801	21,5%	93 092	91,8%	37 580	55,7%	(42,0%)
Interest Receivables	4 298	2 984	643	14,9%	747	17,4%	804	26,9%	2 193	73,5%	742	66,1%	8,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 626	11 606	2 970	25,5%	2 897	24,9%	2 836	24,4%	8 702	75,0%	2 769	75,0%	2,4%
Gains on Disposal of Fixed and Intangible Assets	-	1 570	1 297	-	219	-	52	3,3%	1 567	99,8%	7	,6%	697,9%
Other Gains	3 064	3 001	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**663 115**	**668 333**	**140 494**	**21,2%**	**157 379**	**23,7%**	**146 771**	**22,0%**	**444 644**	**66,5%**	**152 376**	**59,8%**	**(3,7%)**
Employee related costs	214 065	213 350	45 795	21,4%	56 555	26,4%	49 446	23,2%	151 796	71,1%	44 941	72,0%	10,0%
Remuneration of councillors	8 012	8 012	1 869	23,3%	1 887	23,6%	2 094	26,1%	5 850	73,0%	1 894	75,3%	10,5%
Bulk purchases - electricity	188 520	188 520	41 691	22,1%	43 000	22,8%	43 299	23,0%	127 990	67,9%	36 554	65,4%	18,5%
Inventory consumed	28 351	29 643	4 071	14,4%	6 335	22,3%	6 052	20,4%	16 457	55,5%	6 530	61,1%	(7,3%)
Debt impairment	45 494	47 512	11 374	25,0%	11 374	25,0%	12 181	25,6%	34 928	73,5%	12 532	66,1%	(2,8%)
Depreciation, Amortisation and Impairment	29 637	29 515	7 409	25,0%	7 409	25,0%	7 360	24,9%	22 179	75,1%	6 163	79,5%	19,4%
Interest,Dividends and Rent on Land	30 875	28 872	4 250	13,8%	4 250	13,8%	9 168	31,8%	17 667	61,2%	9 894	65,6%	(7,3%)
Contracted services	53 229	55 325	12 028	22,6%	10 070	18,9%	9 414	17,0%	31 512	57,0%	24 183	29,0%	(61,1%)
Transfers and subsidies	10 744	10 701	2 668	24,8%	3 838	35,7%	970	9,1%	7 476	69,9%	1 470	70,3%	(34,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	51 118	53 875	9 340	18,3%	12 662	24,8%	6 788	12,6%	28 790	53,4%	8 213	56,9%	(17,4%)
Disposal of Fixed and Intangible Assets	-	3	-	-	-	-	-	-	-	-	-	-	-
Other Losses	3 069	3 005	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(13 456)**	**(21 427)**	**39 871**		**6 022**		**16 828**		**62 721**		**11 180**		
Transfers and subsidies - capital (monetary allocations)	27 012	25 582	4 538	16,8%	7 063	26,1%	3 801	14,9%	15 402	60,2%	7 087	54,0%	(46,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 556**	**4 155**	**44 409**		**13 085**		**20 628**		**78 123**		**18 266**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**13 556**	**4 155**	**44 409**		**13 085**		**20 628**		**78 123**		**18 266**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 556**	**4 155**	**44 409**		**13 085**		**20 628**		**78 123**		**18 266**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 556**	**4 155**	**44 409**		**13 085**		**20 628**		**78 123**		**18 266**		
				-		-		-		-		-	-

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	**96 547**	**106 415**	**11 134**	**11,5%**	**15 603**	**16,2%**	**12 989**	**12,2%**	**39 725**	**37,3%**	**13 945**	**43,9%**	**(6,9%)**
National Government	22 927	22 927	1 814	7,9%	6 560	28,6%	5 641	24,6%	14 015	61,1%	6 235	85,9%	(9,5%)
Provincial Government	4 085	2 545	2 656	65,0%	503	12,3%	(1 840)	(72,3%)	1 319	51,8%	1 481	9,4%	(224,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	12	67,7%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	110	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 012**	**25 582**	**4 470**	**16,5%**	**7 063**	**26,1%**	**3 801**	**14,9%**	**15 334**	**59,9%**	**7 728**	**55,7%**	**(50,8%)**
Borrowing	34 300	42 370	2 402	7,0%	3 007	8,8%	2 670	6,3%	8 079	19,1%	4 381	40,9%	(39,0%)
Internally generated funds	35 235	38 463	4 262	12,1%	5 533	15,7%	6 518	16,9%	16 312	42,4%	1 837	26,4%	254,8%
Capital Expenditure Functional	**96 547**	**106 415**	**11 134**	**11,5%**	**15 603**	**16,2%**	**12 989**	**12,2%**	**39 725**	**37,3%**	**13 945**	**43,9%**	**(6,9%)**
Municipal governance and administration	**9 140**	**12 186**	**3 231**	**35,4%**	**2 568**	**28,1%**	**2 373**	**19,5%**	**8 172**	**67,1%**	**4 634**	**88,2%**	**(48,8%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	15	100,0%	(100,0%)
Finance and administration	9 140	12 186	3 231	35,4%	2 568	28,1%	2 373	19,5%	8 172	67,1%	4 620	88,1%	(48,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 265**	**11 265**	**138**	**1,3%**	**615**	**6,0%**	**507**	**4,5%**	**1 260**	**11,2%**	**815**	**51,2%**	**(37,9%)**
Community and Social Services	1 367	1 451	-	-	64	4,7%	90	6,2%	154	10,6%	312	39,2%	(71,2%)
Sport And Recreation	7 869	8 784	25	,3%	459	5,8%	278	3,2%	763	8,7%	256	30,6%	8,6%
Public Safety	1 030	1 030	113	11,0%	92	8,9%	138	13,4%	343	33,3%	207	78,2%	(33,1%)
Housing	-	-	-	-	-	-	-	-	-	-	40	100,0%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 550**	**7 266**	**803**	**9,4%**	**1 263**	**14,8%**	**2 072**	**28,5%**	**4 138**	**57,0%**	**875**	**24,1%**	**136,9%**
Planning and Development	800	3 292	456	57,0%	299	37,4%	1 445	43,9%	2 200	66,8%	588	25,2%	145,8%
Road Transport	7 750	3 974	347	4,5%	964	12,4%	628	15,8%	1 938	48,8%	287	23,8%	118,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**68 592**	**75 698**	**6 961**	**10,1%**	**11 156**	**16,3%**	**8 036**	**10,6%**	**26 154**	**34,6%**	**7 620**	**42,5%**	**5,5%**
Energy sources	17 507	15 302	1 998	11,4%	4 066	23,2%	913	6,0%	6 977	45,6%	5 908	20,7%	(84,6%)
Water Management	34 506	40 136	2 284	6,6%	4 801	13,9%	3 765	9,4%	10 851	27,0%	432	74,8%	771,3%
Waste Water Management	15 580	19 150	2 679	17,2%	1 837	11,8%	3 329	17,4%	7 845	41,0%	1 051	69,5%	216,7%
Waste Management	1 000	1 110	-	-	452	45,2%	29	2,6%	481	43,3%	229	49,7%	(87,3%)
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	**621 901**	**618 308**	**185 438**	**29,8%**	**167 773**	**27,0%**	**165 664**	**26,8%**	**518 876**	**83,9%**	**150 516**	**69,2%**	**10,1%**
Property rates	121 170	122 257	25 947	21,4%	28 134	23,2%	27 205	22,3%	81 287	66,5%	25 957	63,7%	4,8%

Service charges	320 386	320 108	81 016	25,3%	83 698	26,1%	89 023	27,8%	253 738	79,3%	80 125	78,8%	11,1%
Other revenue	23 608	25 361	25 425	107,7%	14 337	60,7%	13 577	53,5%	53 338	210,3%	12 809	219,4%	6,0%
Transfers and Subsidies - Operational	99 765	100 088	35 584	35,7%	28 033	28,1%	21 721	21,7%	85 338	85,3%	17 653	40,8%	23,0%
Transfers and Subsidies - Capital	28 356	26 926	12 860	45,4%	8 862	31,3%	9 640	35,8%	31 362	116,5%	7 800	54,6%	23,6%
Interest	28 616	23 568	4 606	16,1%	4 709	16,5%	4 499	19,1%	13 813	58,6%	6 172	70,1%	(27,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(568 458)**	**(573 387)**	**(202 224)**	**35,6%**	**(213 208)**	**37,5%**	**(175 593)**	**30,6%**	**(591 025)**	**103,1%**	**(195 914)**	**92,8%**	**(10,4%)**
Suppliers and employees	(543 295)	(548 725)	(202 224)	37,2%	(213 184)	39,2%	(175 593)	32,0%	(591 001)	107,7%	(195 914)	96,4%	(10,4%)
Finance charges	(14 618)	(14 161)	-	-	(23)	,2%	-	-	(23)	,2%	-	-	-
Transfers and Subsidies	(10 544)	(10 501)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**53 444**	**44 921**	**(16 786)**	**(31,4%)**	**(45 434)**	**(85,0%)**	**(9 929)**	**(22,1%)**	**(72 149)**	**(160,6%)**	**(45 398)**	**(142,4%)**	**(78,1%)**
Cash Flow from Investing Activities													
Receipts	**7 439**	**8 789**	**1 363**	**18,3%**	**1 037**	**13,9%**	**279**	**3,2%**	**2 680**	**30,5%**	**7 168**	**89,5%**	**(96,1%)**
Proceeds on disposal of PPE	-	1 350	1 494	-	2	-	62	4,6%	1 557	115,3%	8	,7%	718,6%
Decrease (increase) in non-current receivables	7 439	7 439	(130)	(1,7%)	1 035	13,9%	218	2,9%	1 123	15,1%	7 161	102,3%	(97,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(96 547)**	**(106 415)**	**(13 128)**	**13,6%**	**(18 438)**	**19,1%**	**(12 993)**	**12,2%**	**(44 559)**	**41,9%**	**(13 589)**	**57,0%**	**(4,4%)**
Capital assets	(96 547)	(106 415)	(13 128)	13,6%	(18 438)	19,1%	(12 993)	12,2%	(44 559)	41,9%	(13 589)	57,0%	(4,4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(89 108)**	**(97 626)**	**(11 765)**	**13,2%**	**(17 401)**	**19,5%**	**(12 714)**	**13,0%**	**(41 879)**	**42,9%**	**(6 421)**	**53,6%**	**98,0%**
Cash Flow from Financing Activities													
Receipts	**28 300**	**42 370**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28 300	42 370	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(13 464)**	**(16 675)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(13 464)	(16 675)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**14 836**	**25 695**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(20 829)**	**(27 010)**	**(28 551)**	**137,1%**	**(62 835)**	**301,7%**	**(22 643)**	**83,8%**	**(114 029)**	**422,2%**	**(51 819)**	**4 747,8%**	**(56,3%)**
Cash/cash equivalents at the year begin:	184 406	221 493	223 240	121,1%	192 942	104,6%	130 107	58,7%	223 240	100,8%	106 318	99,6%	22,4%
Cash/cash equivalents at the year end:	**163 578**	**194 483**	**192 942**	**118,0%**	**130 107**	**79,5%**	**107 464**	**55,3%**	**107 464**	**55,3%**	**54 499**	**28,5%**	**97,2%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 063	26,9%	2 261	10,0%	1 522	6,8%	12 687	56,3%	22 533	17,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 326	61,7%	3 236	15,0%	694	3,2%	4 339	20,1%	21 594	16,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 149	24,0%	2 804	6,6%	1 261	3,0%	28 049	66,4%	42 263	32,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 917	17,3%	831	7,5%	570	5,2%	7 741	70,0%	11 060	8,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 128	19,8%	1 993	7,7%	1 353	5,2%	17 366	67,2%	25 841	19,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(449)	100,0%	-	-	-	-	-	-	(449)	(,3%)	-	-	-	-
Interest on Arrear Debtor Accounts	863	7,1%	651	5,3%	593	4,9%	10 103	82,7%	12 211	9,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 198)	179,0%	51	(1,8%)	32	(1,1%)	2 211	(76,1%)	(2 904)	(2,2%)	-	-	-	-
Total By Income Source	**31 800**	**24,1%**	**11 827**	**8,9%**	**6 026**	**4,6%**	**82 496**	**62,4%**	**132 149**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	738	5,6%	683	5,2%	669	5,1%	11 133	84,2%	13 224	10,0%	-	-	-	-
Commercial	12 588	41,8%	3 486	11,6%	800	2,7%	13 233	44,0%	30 106	22,8%	-	-	-	-
Households	16 233	19,3%	7 633	9,1%	4 527	5,4%	55 929	66,3%	84 322	63,8%	-	-	-	-
Other	2 242	49,9%	25	,6%	29	,6%	2 200	48,9%	4 496	3,4%	-	-	-	-
Total By Customer Group	**31 800**	**24,1%**	**11 827**	**8,9%**	**6 026**	**4,6%**	**82 496**	**62,4%**	**132 149**	**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	577	100,0%	-	-	-	-	-	-	577	83,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	115	100,0%	-	-	-	-	-	-	115	16,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**692**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**692**	**100,0%**

Contact Details

Municipal Manager	Adv H Linde (Hanlie)	022 913 6011
Chief Financial Officer	Mr Pieter Willem Erasmus	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
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	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**1 889 743**	**1 884 754**	**444 905**	**23,5%**	**506 974**	**26,8%**	**463 776**	**24,6%**	**1 415 655**	**75,1%**	**417 790**	**73,7%**	**11,0%**
Exchange Revenue													
Service charges - Electricity	653 809	639 408	138 390	21,2%	175 584	26,9%	145 296	22,7%	459 271	71,8%	131 399	70,0%	10,6%
Service charges - Water	199 665	214 800	32 667	16,4%	69 638	34,9%	66 886	31,1%	169 191	78,8%	57 457	73,8%	16,4%
Service charges - Waste Water Management	110 365	109 131	27 008	24,5%	27 140	24,6%	27 619	25,3%	81 767	74,9%	24 837	73,7%	11,2%
Service charges - Waste Management	102 029	102 352	25 313	24,8%	25 582	25,1%	25 368	24,8%	76 263	74,5%	23 902	75,1%	6,1%
Sale of Goods and Rendering of Services	10 795	10 414	2 142	19,8%	2 447	22,7%	2 162	20,8%	6 751	64,8%	2 109	65,6%	2,6%
Agency services	11 580	11 500	2 670	23,1%	2 612	22,6%	2 496	21,7%	7 778	67,6%	2 146	69,2%	16,3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 346	13 252	3 191	22,2%	3 443	24,0%	3 579	27,0%	10 213	77,1%	3 319	71,8%	7,8%
Interest earned from Current and Non Current Assets	74 022	74 022	18 139	24,5%	19 342	26,1%	18 716	25,3%	56 197	75,9%	19 354	75,8%	(3,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16 839	16 960	4 046	24,0%	5 560	33,0%	5 181	30,6%	14 787	87,2%	4 198	80,7%	23,4%
Licences or permits	1 698	1 352	334	19,7%	304	17,9%	392	29,0%	1 031	76,2%	360	61,8%	9,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	60 507	30 394	189	,3%	5 995	9,9%	8 941	29,4%	15 125	49,8%	202	8,1%	4 317,8%
Development Charges	6 326	38 836	2 071	32,7%	3 247	51,3%	4 563	11,7%	9 881	25,4%	2 999	107,3%	52,2%
Operational Revenue	2 993	2 760	517	17,3%	470	15,7%	626	22,7%	1 614	58,5%	738	71,8%	(15,2%)
Non-Exchange Revenue													
Property rates	382 404	384 763	105 262	27,5%	93 164	24,4%	93 903	24,4%	292 330	76,0%	86 555	75,4%	8,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 898	21 337	4 041	14,5%	6 452	23,1%	6 368	29,8%	16 861	79,0%	9 081	33,8%	(29,9%)
Licences or permits	5	3	0	7,9%	1	9,9%	1	20,8%	1	58,3%	0	41,0%	5,9%
Transfer and subsidies - Operational	166 153	166 561	66 503	40,0%	54 802	33,0%	40 469	24,3%	161 774	97,1%	38 493	94,1%	5,1%
Interest Receivables	9 649	8 750	2 205	22,8%	2 102	21,8%	2 202	25,2%	6 509	74,4%	2 235	76,0%	(1,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	38 659	38 159	10 217	26,4%	9 086	23,5%	9 008	23,6%	28 310	74,2%	8 404	70,4%	7,2%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 943 259**	**1 885 325**	**403 101**	**20,7%**	**463 994**	**23,9%**	**399 368**	**21,2%**	**1 266 463**	**67,2%**	**369 108**	**63,6%**	**8,2%**
Employee related costs	603 330	601 348	139 911	23,2%	140 831	23,3%	143 485	23,9%	424 227	70,5%	133 563	69,7%	7,4%
Remuneration of councillors	17 063	17 063	3 526	20,7%	3 514	20,6%	3 541	20,8%	10 582	62,0%	3 461	67,7%	2,3%
Bulk purchases - electricity	545 740	535 740	114 714	21,0%	146 834	26,9%	104 634	19,5%	366 182	68,4%	94 649	65,7%	10,5%
Inventory consumed	145 111	133 936	29 493	20,3%	26 746	18,4%	34 547	25,8%	90 786	67,8%	32 201	60,7%	7,3%
Debt impairment	10 153	18 425	16 430	161,8%	14 583	143,6%	437	2,4%	31 449	170,7%	(2 529)	(4,3%)	(117,3%)
Depreciation, Amortisation and Impairment	194 581	194 581	45 127	23,2%	45 156	23,2%	44 208	22,7%	134 491	69,1%	42 679	66,4%	3,6%
Interest,Dividends and Rent on Land	15 815	15 811	3 954	25,0%	3 954	25,0%	4 023	25,4%	11 930	75,5%	4 882	75,0%	(17,6%)
Contracted services	237 615	203 787	18 646	7,8%	38 273	16,1%	41 265	20,2%	98 183	48,2%	35 072	42,9%	17,7%
Transfers and subsidies	1 568	1 568	342	21,8%	98	6,2%	279	17,8%	718	45,8%	321	34,1%	(13,0%)
Irrecoverable debts written off	31 147	22 096	3 948	12,7%	8 556	27,5%	1 989	9,0%	14 494	65,6%	3 913	32,7%	(49,2%)
Operational Cost and Other Cost	117 150	120 786	26 579	22,7%	29 657	25,3%	13 897	11,5%	70 132	58,1%	12 672	61,8%	9,7%
Disposal of Fixed and Intangible Assets	-	38	22	-	16	-	60	159,0%	98	259,0%	69	188,9%	(13,3%)
Other Losses	23 984	20 145	411	1,7%	5 778	24,1%	7 002	34,8%	13 191	65,5%	8 154	109,5%	(14,1%)
Surplus/(Deficit)	**(53 516)**	**(571)**	**41 804**		**42 980**		**64 408**		**149 192**		**48 682**		
Transfers and subsidies - capital (monetary allocations)	76 888	40 147	4 713	6,1%	7 186	9,3%	12 808	31,9%	24 707	61,5%	8 994	40,7%	42,4%
Transfers and subsidies - capital (in-kind)	-	606	-	-	570	-	36	5,9%	606	100,0%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**23 372**	**40 182**	**46 517**		**50 736**		**77 252**		**174 505**		**57 676**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**23 372**	**40 182**	**46 517**		**50 736**		**77 252**		**174 505**		**57 676**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 372**	**40 182**	**46 517**		**50 736**		**77 252**		**174 505**		**57 676**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 372**	**40 182**	**46 517**		**50 736**		**77 252**		**174 505**		**57 676**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**361 462**	**248 410**	**18 599**	**5,1%**	**32 569**	**9,0%**	**30 568**	**12,3%**	**81 735**	**32,9%**	**32 217**	**35,8%**	**(5,1%)**
National Government	21 944	26 480	3 736	17,0%	5 598	25,5%	8 146	30,8%	17 480	66,0%	5 444	38,1%	49,6%
Provincial Government	54 943	13 667	478	,9%	864	1,6%	4 088	29,9%	5 429	39,7%	2 793	37,1%	46,4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	606	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**76 888**	**40 753**	**4 213**	**5,5%**	**6 462**	**8,4%**	**12 234**	**30,0%**	**22 910**	**56,2%**	**8 237**	**37,7%**	**48,5%**
Borrowing	1 021	3 696	-	-	317	31,1%	-	-	317	8,6%	-	-	-
Internally generated funds	283 553	203 961	14 386	5,1%	25 789	9,1%	18 334	9,0%	58 509	28,7%	23 980	36,0%	(23,5%)
Capital Expenditure Functional	**361 462**	**248 410**	**18 599**	**5,1%**	**33 139**	**9,2%**	**30 603**	**12,3%**	**82 341**	**33,1%**	**32 217**	**35,8%**	**(5,0%)**
Municipal governance and administration	**87 322**	**39 221**	**1 435**	**1,6%**	**5 478**	**6,3%**	**3 046**	**7,8%**	**9 959**	**25,4%**	**3 795**	**22,7%**	**(19,7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	87 322	39 221	1 435	1,6%	5 478	6,3%	3 046	7,8%	9 959	25,4%	3 795	22,7%	(19,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 216**	**20 264**	**923**	**6,1%**	**2 122**	**13,9%**	**3 563**	**17,6%**	**6 608**	**32,6%**	**2 520**	**29,2%**	**41,4%**
Community and Social Services	2 490	3 164	401	16,1%	428	17,2%	404	12,8%	1 232	39,0%	359	17,1%	12,5%
Sport And Recreation	7 597	9 782	449	5,9%	1 142	15,0%	1 757	18,0%	3 349	34,2%	1 155	33,4%	52,1%
Public Safety	4 572	6 660	73	1,6%	552	12,1%	1 373	20,6%	1 999	30,0%	966	29,4%	42,1%
Housing	557	659	-	-	-	-	28	4,3%	28	4,3%	39	33,7%	(28,3%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**88 502**	**63 627**	**4 889**	**5,5%**	**5 741**	**6,5%**	**5 346**	**8,4%**	**15 975**	**25,1%**	**8 505**	**37,2%**	**(37,1%)**
Planning and Development	15 169	16 456	4 513	29,8%	4 095	27,0%	-	-	8 608	52,3%	752	13,2%	(100,0%)
Road Transport	72 834	45 541	375	,5%	1 646	2,3%	4 383	9,6%	6 404	14,1%	7 621	43,2%	(42,5%)
Environmental Protection	500	1 630	-	-	-	-	962	59,0%	962	59,0%	132	17,4%	627,7%
Trading Services	**170 022**	**124 898**	**11 352**	**6,7%**	**19 799**	**11,6%**	**18 649**	**14,9%**	**49 800**	**39,9%**	**17 397**	**38,4%**	**7,2%**
Energy sources	21 912	39 703	5 381	24,6%	6 334	28,9%	6 038	15,2%	17 752	44,7%	8 305	33,4%	(27,3%)
Water Management	48 930	18 923	48	,1%	65	,1%	445	2,4%	558	2,9%	794	64,8%	(44,0%)
Waste Water Management	91 867	51 756	2 803	3,1%	9 816	10,7%	10 752	20,8%	23 371	45,2%	6 525	42,1%	64,8%
Waste Management	7 313	14 516	3 121	42,7%	3 584	49,0%	1 414	9,7%	8 119	55,9%	1 773	11,7%	(20,2%)
Other	**400**	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**41,0%**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**2 243 407**	**2 140 526**	**541 560**	**24,1%**	**505 820**	**22,5%**	**516 855**	**24,1%**	**1 564 235**	**73,1%**	**488 959**	**87,5%**	**5,7%**
Property rates	372 976	378 195	102 036	27,4%	95 579	25,6%	91 066	24,1%	288 681	76,3%	88 242	76,7%	3,2%

Service charges	1 252 706	1 250 946	301 994	24,1%	302 532	24,2%	302 650	24,2%	907 176	72,5%	279 043	84,9%	8,5%
Other revenue	239 855	220 756	35 675	14,9%	33 622	14,0%	31 245	14,2%	100 542	45,5%	20 692	166,8%	51,0%
Transfers and Subsidies - Operational	226 660	185 314	71 683	31,6%	54 283	23,9%	56 106	30,3%	182 071	98,3%	46 692	109,7%	20,2%
Transfers and Subsidies - Capital	77 188	31 294	12 034	15,6%	462	,6%	17 072	54,6%	29 568	94,5%	31 191	72,8%	(45,3%)
Interest	74 022	74 022	18 139	24,5%	19 342	26,1%	18 716	25,3%	56 197	75,9%	23 100	75,8%	(19,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 968 870)**	**(1 935 997)**	**(491 972)**	**25,0%**	**(461 401)**	**23,4%**	**(398 703)**	**20,6%**	**(1 352 076)**	**69,8%**	**(365 231)**	**88,2%**	**9,2%**
Suppliers and employees	(1 959 220)	(1 926 347)	(491 746)	25,1%	(456 314)	23,3%	(398 423)	20,7%	(1 346 483)	69,9%	(364 911)	88,5%	9,2%
Finance charges	(9 650)	(9 650)	-	-	(5 041)	52,2%	-	-	(5 041)	52,2%	-	52,0%	-
Transfers and Subsidies	-	-	(226)	-	(47)	-	(279)	-	(552)	-	(321)	-	(13,0%)
Net Cash from/(used) Operating Activities	**274 537**	**204 530**	**49 588**	**18,1%**	**44 418**	**16,2%**	**118 153**	**57,8%**	**212 159**	**103,7%**	**123 728**	**80,0%**	**(4,5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**105**	**-**	**758**	**-**	**864**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	105	-	758	-	864	-	-	-	(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	**(405 823)**	**(282 739)**	**(34 439)**	**8,5%**	**(36 117)**	**8,9%**	**(29 710)**	**10,5%**	**(100 265)**	**35,5%**	**(31 213)**	**38,3%**	**(4,8%)**
Capital assets	(405 823)	(282 739)	(34 439)	8,5%	(36 117)	8,9%	(29 710)	10,5%	(100 265)	35,5%	(31 213)	38,3%	(4,8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(405 823)**	**(282 739)**	**(34 439)**	**8,5%**	**(36 012)**	**8,9%**	**(28 951)**	**10,2%**	**(99 402)**	**35,2%**	**(31 213)**	**37,1%**	**(7,2%)**
Cash Flow from Financing Activities													
Receipts	**3 000**	**3 000**	**997**	**33,2%**	**1 142**	**38,1%**	**1 390**	**46,3%**	**3 529**	**117,6%**	**767**	**65,3%**	**81,1%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 000	3 000	997	33,2%	1 142	38,1%	1 390	46,3%	3 529	117,6%	767	65,3%	81,1%
Payments	**(13 871)**	**(13 871)**	**-**	**-**	**(6 719)**	**48,4%**	**-**	**-**	**(6 719)**	**48,4%**	**-**	**48,2%**	**-**
Repayment of borrowing	(13 871)	(13 871)	-	-	(6 719)	48,4%	-	-	(6 719)	48,4%	-	48,2%	-
Net Cash from/(used) Financing Activities	**(10 871)**	**(10 871)**	**997**	**(9,2%)**	**(5 577)**	**51,3%**	**1 390**	**(12,8%)**	**(3 191)**	**29,3%**	**767**	**41,4%**	**81,1%**
Net Increase/(Decrease) in cash held	**(142 158)**	**(89 081)**	**16 146**	**(11,4%)**	**2 829**	**(2,0%)**	**90 591**	**(101,7%)**	**109 566**	**(123,0%)**	**93 282**	**,4%**	**(2,9%)**
Cash/cash equivalents at the year begin:	815 424	946 922	946 922	116,1%	963 068	118,1%	965 897	102,0%	946 922	100,0%	754 118	100,0%	28,1%
Cash/cash equivalents at the year end:	**673 266**	**857 841**	**963 068**	**143,0%**	**965 897**	**143,5%**	**1 056 488**	**123,2%**	**1 056 488**	**123,2%**	**847 400**	**127,3%**	**24,7%**

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	24 681	25,3%	4 796	4,9%	2 723	2,8%	65 348	67,0%	97 548	23,6%	(2 456)	(2,5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 993	76,0%	2 725	5,8%	755	1,6%	7 884	16,6%	47 357	11,5%	(552)	(1,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	22 706	28,9%	3 687	4,7%	2 907	3,7%	49 143	62,6%	78 444	19,0%	(1 270)	(1,6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	8 975	19,7%	1 382	3,0%	1 207	2,6%	34 039	74,6%	45 603	11,1%	(995)	(2,2%)	-	-
Receivables from Exchange Transactions - Waste Management	8 257	14,7%	1 823	3,3%	1 237	2,2%	44 685	79,8%	56 002	13,6%	(1 767)	(3,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	,1%	0	,1%	0	-	521	99,8%	522	,1%	(27)	(5,2%)	-	-
Interest on Arrear Debtor Accounts	2 037	2,4%	1 863	2,2%	1 783	2,1%	77 711	93,2%	83 394	20,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 119	30,3%	71	1,9%	43	1,2%	2 460	66,6%	3 693	,9%	(865)	(23,4%)	-	-
Total By Income Source	**103 769**	**25,2%**	**16 348**	**4,0%**	**10 655**	**2,6%**	**281 792**	**68,3%**	**412 564**	**100,0%**	**(7 932)**	**(1,9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 095	22,1%	5 731	17,9%	2 986	9,3%	16 272	50,7%	32 084	7,8%	(4)	-	-	-
Commercial	47 527	56,7%	1 749	2,1%	1 235	1,5%	33 277	39,7%	83 789	20,3%	(1 180)	(1,4%)	-	-
Households	49 147	16,6%	8 868	3,0%	6 434	2,2%	232 243	78,3%	296 691	71,9%	(6 748)	(2,3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**103 769**	**25,2%**	**16 348**	**4,0%**	**10 655**	**2,6%**	**281 792**	**68,3%**	**412 564**	**100,0%**	**(7 932)**	**(1,9%)**	**-**	**-**

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	9 126	100,0%	-	-	-	-	-	-	9 126	64,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 984	100,0%	-	-	-	-	-	-	4 984	35,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**14 110**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**14 110**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Heinrich Mettler	022 701 7098
Chief Financial Officer	Mr Mr Stefan Vorster	022 701 6977

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
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	**1 485 925**	**1 583 700**	**352 421**	**23,7%**	**424 857**	**28,6%**	**405 876**	**25,6%**	**1 183 154**	**74,7%**	**303 003**	**74,7%**	**34,0%**
Exchange Revenue													
Service charges - Electricity	548 246	572 557	151 119	27,6%	141 093	25,7%	141 786	24,8%	433 997	75,8%	124 865	81,5%	13,6%
Service charges - Water	103 605	107 755	21 799	21,0%	30 962	29,9%	33 846	31,4%	86 606	80,4%	32 903	78,7%	2,9%
Service charges - Waste Water Management	61 128	63 518	16 591	27,1%	17 432	28,5%	17 355	27,3%	51 379	80,9%	16 350	81,4%	6,1%
Service charges - Waste Management	42 709	44 665	11 237	26,3%	11 360	26,6%	11 351	25,4%	33 948	76,0%	9 753	76,0%	16,4%
Sale of Goods and Rendering of Services	14 664	15 776	5 284	36,0%	4 930	33,6%	4 677	29,6%	14 891	94,4%	3 969	85,1%	17,8%
Agency services	7 194	7 194	1 828	25,4%	1 566	21,8%	1 516	21,1%	4 910	68,3%	1 387	67,8%	9,3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 821	3 749	864	22,6%	976	25,5%	1 032	27,5%	2 872	76,6%	1 038	72,2%	(,6%)
Interest earned from Current and Non Current Assets	81 529	104 459	2 772	3,4%	4 869	6,0%	3 004	2,9%	10 645	10,2%	6 120	14,1%	(50,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 759	1 921	689	39,2%	435	24,7%	483	25,1%	1 608	83,7%	465	75,6%	3,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	170 304	-	-	-	-	3 676	2,2%	3 676	2,2%	-	-	(100,0%)
Development Charges	3 000	3 462	889	29,6%	1 462	48,7%	708	20,4%	3 059	88,4%	844	50,5%	(16,1%)
Operational Revenue	1 885	1 885	416	22,1%	316	16,8%	340	18,0%	1 072	56,9%	716	81,6%	(52,5%)
Non-Exchange Revenue													
Property rates	212 727	215 090	54 810	25,8%	53 616	25,2%	55 007	25,6%	163 433	76,0%	52 082	75,8%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	38 363	39 146	87	,2%	71	,2%	299	,8%	457	1,2%	72	,7%	313,8%
Licences or permits	5 669	5 669	1 255	22,1%	1 226	21,6%	1 344	23,7%	3 825	67,5%	1 326	68,3%	1,3%
Transfer and subsidies - Operational	342 208	208 818	78 907	23,1%	151 036	44,1%	124 353	59,6%	354 297	169,7%	47 457	94,4%	162,0%
Interest Receivables	2 253	2 193	537	23,8%	559	24,8%	566	25,8%	1 662	75,8%	442	76,9%	28,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 484	12 394	3 122	25,0%	3 073	24,6%	3 166	25,5%	9 361	75,5%	3 014	78,1%	5,0%
Gains on Disposal of Fixed and Intangible Assets	2 680	3 145	214	8,0%	(125)	(4,7%)	1 368	43,5%	1 457	46,3%	198	53,7%	591,2%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 458 809**	**1 515 385**	**256 944**	**17,6%**	**357 058**	**24,5%**	**371 575**	**24,5%**	**985 577**	**65,0%**	**229 663**	**59,7%**	**61,8%**
Employee related costs	368 788	375 844	77 539	21,0%	96 570	26,2%	83 971	22,3%	258 079	68,7%	78 035	69,8%	7,6%
Remuneration of councillors	12 630	12 850	3 073	24,3%	3 073	24,3%	3 418	26,6%	9 565	74,4%	3 073	71,8%	11,2%
Bulk purchases - electricity	479 999	495 451	109 261	22,8%	109 446	22,8%	106 335	21,5%	325 042	65,6%	83 766	68,2%	26,9%
Inventory consumed	72 865	71 123	6 215	8,5%	6 483	8,9%	34 322	48,3%	47 020	66,1%	6 813	30,8%	403,8%
Debt impairment	5 959	35 581	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	133 697	125 306	28 095	21,0%	28 053	21,0%	27 164	21,7%	83 311	66,5%	25 873	62,9%	5,0%
Interest,Dividends and Rent on Land	9 954	8 836	-	-	2 156	21,7%	432	4,9%	2 588	29,3%	-	19,3%	(100,0%)
Contracted services	231 960	262 960	13 907	6,0%	93 779	40,4%	88 134	33,5%	195 820	74,5%	15 427	55,8%	471,3%
Transfers and subsidies	4 073	3 666	581	14,3%	1 411	34,7%	47	1,3%	2 039	55,6%	(515)	61,6%	(109,2%)
Irrecoverable debts written off	41 008	22 797	105	,3%	-	-	12 200	53,5%	12 306	54,0%	9 474	21,6%	28,8%
Operational Cost and Other Cost	67 124	71 228	18 167	27,1%	13 810	20,6%	8 796	12,3%	40 774	57,2%	7 717	52,3%	14,0%
Disposal of Fixed and Intangible Assets	17 260	12 840	-	-	2 277	13,2%	125	1,0%	2 402	18,7%	-	6,3%	(100,0%)
Other Losses	13 490	16 903	-	-	-	-	6 631	39,2%	6 631	39,2%	-	-	(100,0%)
Surplus/(Deficit)	**27 116**	**68 316**	**95 477**		**67 799**		**34 301**		**197 577**		**73 340**		
Transfers and subsidies - capital (monetary allocations)	120 566	141 797	13 134	10,9%	59 255	49,1%	17 085	12,0%	89 475	63,1%	48 350	55,1%	(64,7%)
Transfers and subsidies - capital (in-kind)	-	41	41	-	-	-	2	5,0%	43	105,0%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**147 681**	**210 154**	**108 652**		**127 054**		**51 389**		**287 095**		**121 690**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**147 681**	**210 154**	**108 652**		**127 054**		**51 389**		**287 095**		**121 690**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**147 681**	**210 154**	**108 652**		**127 054**		**51 389**		**287 095**		**121 690**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**147 681**	**210 154**	**108 652**		**127 054**		**51 389**		**287 095**		**121 690**		

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	**293 799**	**280 050**	**24 466**	**8,3%**	**86 824**	**29,6%**	**41 670**	**14,9%**	**152 959**	**54,6%**	**51 622**	**50,5%**	**(19,3%)**
National Government	60 270	49 893	3 805	6,3%	21 278	35,3%	13 873	27,8%	38 956	78,1%	21 885	69,0%	(36,6%)
Provincial Government	60 016	91 310	7 929	13,2%	30 665	51,1%	9 886	10,8%	48 480	53,1%	15 961	40,3%	(38,1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	318	-	-	-	-	308	97,0%	308	97,0%	3 623	51,1%	(91,5%)
Transfers recognised - capital	**120 287**	**141 520**	**11 734**	**9,8%**	**51 943**	**43,2%**	**24 068**	**17,0%**	**87 744**	**62,0%**	**41 469**	**48,3%**	**(42,0%)**
Borrowing	30 000	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	143 512	138 530	12 732	8,9%	34 881	24,3%	17 602	12,7%	65 216	47,1%	10 153	57,5%	73,4%
Capital Expenditure Functional	**293 799**	**280 050**	**24 466**	**8,3%**	**86 824**	**29,6%**	**41 670**	**14,9%**	**152 959**	**54,6%**	**51 622**	**50,5%**	**(19,3%)**
Municipal governance and administration	**4 267**	**2 685**	**892**	**20,9%**	**222**	**5,2%**	**680**	**25,3%**	**1 793**	**66,8%**	**1 239**	**90,5%**	**(45,1%)**
Executive and Council	24	34	-	-	-	-	-	-	-	-	(110)	64,4%	(100,0%)
Finance and administration	4 243	2 651	892	21,0%	222	5,2%	680	25,6%	1 793	67,7%	1 349	104,8%	(49,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**14 390**	**14 093**	**169**	**1,2%**	**2 851**	**19,8%**	**2 087**	**14,8%**	**5 107**	**36,2%**	**7 787**	**82,9%**	**(73,2%)**
Community and Social Services	10 343	9 922	39	,4%	611	5,9%	1 628	16,4%	2 278	23,0%	416	47,8%	291,5%
Sport And Recreation	2 247	2 327	89	3,9%	1 245	55,4%	344	14,8%	1 677	72,1%	7 048	87,9%	(95,1%)
Public Safety	1 800	1 844	41	2,3%	996	55,3%	115	6,3%	1 152	62,5%	323	58,4%	(64,3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**97 186**	**132 780**	**13 310**	**13,7%**	**37 432**	**38,5%**	**21 383**	**16,1%**	**72 125**	**54,3%**	**14 897**	**38,9%**	**43,5%**
Planning and Development	12 760	24 188	1 058	8,3%	1 095	8,6%	2 235	9,2%	4 389	18,1%	2 489	30,5%	(10,2%)
Road Transport	84 426	108 592	12 252	14,5%	36 337	43,0%	19 147	17,6%	67 736	62,4%	12 408	40,7%	54,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**177 955**	**130 492**	**10 095**	**5,7%**	**46 318**	**26,0%**	**17 521**	**13,4%**	**73 934**	**56,7%**	**27 699**	**55,0%**	**(36,7%)**
Energy sources	86 083	33 983	3 849	4,5%	12 956	15,1%	3 990	11,7%	20 795	61,2%	15 857	68,8%	(74,8%)
Water Management	31 588	30 955	936	3,0%	9 603	30,4%	4 488	14,5%	15 026	48,5%	3 632	45,5%	23,6%
Waste Water Management	21 338	26 563	1 028	4,8%	6 240	29,2%	1 785	6,7%	9 052	34,1%	5 459	46,5%	(67,3%)
Waste Management	38 946	38 992	4 283	11,0%	17 519	45,0%	7 259	18,6%	29 061	74,5%	2 752	62,6%	163,8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

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	**1 809 184**	**1 943 420**	**502 688**	**27,8%**	**551 329**	**30,5%**	**442 247**	**22,8%**	**1 496 263**	**77,0%**	**608 783**	**126,9%**	**(27,4%)**
Property rates	203 845	206 090	49 837	24,4%	51 696	25,4%	78 842	38,3%	180 376	87,5%	252 354	495,9%	(68,8%)

Service charges	741 336	772 802	178 494	24,1%	202 798	27,4%	188 755	24,4%	570 048	73,8%	192 798	87,2%	(2,1%)
Other revenue	323 218	530 749	94 158	29,1%	110 459	34,2%	55 565	10,5%	260 182	49,0%	44 384	48,2%	25,2%
Transfers and Subsidies - Operational	343 708	209 337	121 121	35,2%	142 848	41,6%	84 484	40,4%	348 452	166,5%	43 833	96,4%	92,7%
Transfers and Subsidies - Capital	115 548	119 984	55 166	47,7%	37 367	32,3%	30 250	25,2%	122 784	102,3%	63 122	97,7%	(52,1%)
Interest	81 529	104 459	3 911	4,8%	6 161	7,6%	4 351	4,2%	14 422	13,8%	12 292	21,2%	(64,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 467 581)**	**(1 570 062)**	**(287 736)**	**19,6%**	**(426 731)**	**29,1%**	**(322 912)**	**20,6%**	**(1 037 379)**	**66,1%**	**(254 016)**	**67,6%**	**27,1%**
Suppliers and employees	(1 460 203)	(1 564 240)	(287 736)	19,7%	(424 575)	29,1%	(322 912)	20,6%	(1 035 223)	66,2%	(254 016)	67,9%	27,1%
Finance charges	(3 305)	(2 156)	-	-	(2 156)	65,2%	-	-	(2 156)	100,0%	-	52,5%	-
Transfers and Subsidies	(4 073)	(3 666)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**341 602**	**373 358**	**214 952**	**62,9%**	**124 598**	**36,5%**	**119 335**	**32,0%**	**458 884**	**122,9%**	**354 767**	**291,5%**	**(66,4%)**
Cash Flow from Investing Activities													
Receipts	**335 799**	**369 474**	**214**	**,1%**	**-**	**-**	**1 218**	**,3%**	**1 432**	**,4%**	**198**	**53,7%**	**515,4%**
Proceeds on disposal of PPE	2 680	3 145	214	8,0%	-	-	1 218	38,7%	1 432	45,5%	198	53,7%	515,4%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	333 119	366 329	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(335 652)**	**(322 067)**	**(23 598)**	**7,0%**	**(84 118)**	**25,1%**	**(41 059)**	**12,7%**	**(148 774)**	**46,2%**	**(47 098)**	**43,8%**	**(12,8%)**
Capital assets	(335 652)	(322 067)	(23 598)	7,0%	(84 118)	25,1%	(41 059)	12,7%	(148 774)	46,2%	(47 098)	43,8%	(12,8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**148**	**47 407**	**(23 384)**	**(15 852,9%)**	**(84 118)**	**(57 027,3%)**	**(39 840)**	**(84,0%)**	**(147 342)**	**(310,8%)**	**(46 900)**	**43,7%**	**(15,1%)**
Cash Flow from Financing Activities													
Receipts	**30 000**	**625**	**927**	**3,1%**	**523**	**1,7%**	**601**	**96,1%**	**2 051**	**327,9%**	**376**	**308,7%**	**60,0%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	625	927	-	523	-	601	96,1%	2 051	327,9%	376	308,7%	60,0%
Payments	**(6 044)**	**(33 336)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(2 634)**	**48,3%**	**(100,0%)**
Repayment of borrowing	(6 044)	(33 336)	-	-	-	-	-	-	-	-	(2 634)	48,3%	(100,0%)
Net Cash from/(used) Financing Activities	**23 956**	**(32 711)**	**927**	**3,9%**	**523**	**2,2%**	**601**	**(1,8%)**	**2 051**	**(6,3%)**	**(2 259)**	**22,0%**	**(126,6%)**
Net Increase/(Decrease) in cash held	**365 706**	**388 054**	**192 495**	**52,6%**	**41 003**	**11,2%**	**80 095**	**20,6%**	**313 593**	**80,8%**	**305 609**	**1 859,2%**	**(73,8%)**
Cash/cash equivalents at the year begin:	529 629	677 020	677 020	127,8%	869 515	164,2%	910 518	134,5%	677 020	100,0%	1 264 372	100,0%	(28,0%)
Cash/cash equivalents at the year end:	**895 335**	**1 065 074**	**869 515**	**97,1%**	**910 518**	**101,7%**	**990 613**	**93,0%**	**990 613**	**93,0%**	**1 569 981**	**296,4%**	**(36,9%)**

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	12 567	37,8%	5 075	15,3%	1 427	4,3%	14 148	42,6%	33 217	22,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 439	86,2%	3 620	7,9%	331	,7%	2 370	5,2%	45 760	31,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 862	41,5%	2 975	7,8%	703	1,8%	18 698	48,9%	38 238	26,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 846	32,7%	1 731	11,7%	474	3,2%	7 778	52,4%	14 829	10,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 385	32,3%	1 454	10,7%	446	3,3%	7 291	53,7%	13 575	9,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	36,2%	23	24,8%	2	2,4%	35	36,6%	95	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 993)	(1 001,5%)	266	88,9%	183	61,2%	2 843	951,4%	299	,2%	-	-	-	-
Total By Income Source	**74 140**	**50,8%**	**15 144**	**10,4%**	**3 566**	**2,4%**	**53 163**	**36,4%**	**146 013**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	577	13,8%	187	4,5%	69	1,7%	3 353	80,1%	4 186	2,9%	-	-	-	-
Commercial	35 676	87,5%	2 083	5,1%	244	,6%	2 770	6,8%	40 774	27,9%	-	-	-	-
Households	37 888	37,5%	12 873	12,7%	3 252	3,2%	47 040	46,5%	101 053	69,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**74 140**	**50,8%**	**15 144**	**10,4%**	**3 566**	**2,4%**	**53 163**	**36,4%**	**146 013**	**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	6 824	93,6%	357	4,9%	4	,1%	104	1,4%	7 289	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 824**	**93,6%**	**357**	**4,9%**	**4**	**,1%**	**104**	**1,4%**	**7 289**	**100,0%**

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Chief Financial Officer	Mr Mark Bolton	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
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	**606 729**	**602 886**	**124 017**	**20,4%**	**173 998**	**28,7%**	**172 860**	**28,7%**	**470 874**	**78,1%**	**121 847**	**72,6%**	**41,9%**
Exchange Revenue													
Service charges - Electricity	1 756	1 756	584	33,3%	454	25,9%	418	23,8%	1 457	83,0%	376	101,8%	11,4%
Service charges - Water	184 852	184 852	36 636	19,8%	48 537	26,3%	51 830	28,0%	137 004	74,1%	43 500	71,6%	19,2%
Service charges - Waste Water Management	133	133	33	24,6%	32	24,2%	32	23,9%	97	72,6%	31	76,1%	1,0%
Service charges - Waste Management	8 444	1 264	197	2,3%	223	2,6%	6 385	505,2%	6 806	538,5%	23	3,1%	28 049,7%
Sale of Goods and Rendering of Services	41 564	39 064	7 693	18,5%	8 267	19,9%	10 766	27,6%	26 726	68,4%	17 493	83,8%	(38,5%)
Agency services	202 295	202 295	24 390	12,1%	68 132	33,7%	65 117	32,2%	157 638	77,9%	22 898	61,8%	184,4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	255	255	192	75,2%	539	211,5%	(234)	(91,7%)	497	195,1%	84	110,7%	(379,0%)
Interest earned from Current and Non Current Assets	18 442	22 990	4 754	25,8%	6 300	34,2%	5 927	25,8%	16 981	73,9%	6 850	129,7%	(13,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 770	5 394	1 519	31,8%	1 369	28,7%	1 258	23,3%	4 146	76,9%	1 156	87,8%	8,8%
Licences or permits	558	558	109	19,5%	93	16,7%	135	24,2%	337	60,4%	122	161,8%	10,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 454	13 454	127	,9%	214	1,6%	282	2,1%	623	4,6%	103	4,1%	174,9%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 609	33 275	9 560	29,3%	10 223	31,3%	10 041	30,2%	29 823	89,6%	1 353	87,3%	642,2%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	87 598	87 598	38 214	43,6%	28 481	32,5%	20 903	23,9%	87 598	100,0%	27 810	100,0%	(24,8%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	10	-	1 133	-	-	-	1 142	-	49	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**609 032**	**665 236**	**109 276**	**17,9%**	**150 495**	**24,7%**	**149 986**	**22,5%**	**409 757**	**61,6%**	**136 268**	**64,8%**	**10,1%**
Employee related costs	287 595	266 094	60 896	21,2%	73 920	25,7%	62 343	23,4%	197 160	74,1%	56 522	70,9%	10,3%
Remuneration of councillors	8 027	8 027	1 767	22,0%	1 815	22,6%	1 917	23,9%	5 498	68,5%	1 803	70,7%	6,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	88 327	101 151	11 128	12,6%	23 120	26,2%	36 140	35,7%	70 388	69,6%	21 435	61,0%	68,6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	12 468	18 047	-	-	-	-	-	-	-	-	1 943	17,3%	(100,0%)
Interest,Dividends and Rent on Land	11 855	11 888	37	,3%	5 976	50,4%	(8)	(,1%)	6 005	50,5%	223	40,2%	(103,7%)
Contracted services	50 726	64 818	6 321	12,5%	10 492	20,7%	16 907	26,1%	33 720	52,0%	15 183	64,9%	11,4%
Transfers and subsidies	839	1 360	-	-	91	10,8%	390	28,7%	481	35,4%	22	40,0%	1 710,2%
Irrecoverable debts written off	6 170	43 102	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	141 308	149 031	29 123	20,6%	33 966	24,0%	32 298	21,7%	95 387	64,0%	39 138	66,6%	(17,5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 717	1 717	3	,2%	1 115	64,9%	-	-	1 118	65,1%	-	,9%	-
Surplus/(Deficit)	**(2 303)**	**(62 350)**	**14 741**		**23 503**		**22 874**		**61 117**		**(14 421)**		
Transfers and subsidies - capital (monetary allocations)	2 840	2 840	722	25,4%	722	25,4%	-	-	1 444	50,8%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**537**	**(59 510)**	**15 463**		**24 225**		**22 874**		**62 561**		**(14 421)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**537**	**(59 510)**	**15 463**		**24 225**		**22 874**		**62 561**		**(14 421)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**537**	**(59 510)**	**15 463**		**24 225**		**22 874**		**62 561**		**(14 421)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**537**	**(59 510)**	**15 463**		**24 225**		**22 874**		**62 561**		**(14 421)**		
				-		-		-		-		-	-

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	**15 340**	**12 354**	**1 451**	**9,5%**	**3 426**	**22,3%**	**721**	**5,8%**	**5 597**	**45,3%**	**7 314**	**62,5%**	**(90,1%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	2 840	2 719	722	25,4%	722	25,4%	-	-	1 444	53,1%	16	1,8%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 840**	**2 719**	**722**	**25,4%**	**722**	**25,4%**	**-**	**-**	**1 444**	**53,1%**	**16**	**1,8%**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	3 758	86,0%	(100,0%)
Internally generated funds	12 500	9 635	729	5,8%	2 704	21,6%	721	7,5%	4 153	43,1%	3 540	23,5%	(79,6%)
Capital Expenditure Functional	**15 340**	**12 354**	**1 451**	**9,5%**	**3 426**	**22,3%**	**721**	**5,8%**	**5 597**	**45,3%**	**7 314**	**62,5%**	**(90,1%)**
Municipal governance and administration	**4 415**	**4 011**	**607**	**13,7%**	**804**	**18,2%**	**30**	**,7%**	**1 441**	**35,9%**	**403**	**22,8%**	**(92,6%)**
Executive and Council	1 600	100	-	-	54	3,4%	-	-	54	53,7%	19	2,0%	(100,0%)
Finance and administration	2 815	3 911	607	21,6%	750	26,7%	30	,8%	1 387	35,5%	384	28,9%	(92,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 790**	**5 108**	**821**	**10,5%**	**1 004**	**12,9%**	**41**	**,8%**	**1 866**	**36,5%**	**906**	**21,8%**	**(95,5%)**
Community and Social Services	3 350	656	-	-	41	1,2%	4	,6%	45	6,9%	638	47,1%	(99,4%)
Sport And Recreation	500	702	10	2,1%	130	26,0%	9	1,3%	150	21,3%	43	18,6%	(78,5%)
Public Safety	3 740	3 550	778	20,8%	722	19,3%	-	-	1 500	42,3%	80	5,7%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	200	200	32	16,1%	111	55,4%	28	13,9%	171	85,4%	145	93,3%	(80,8%)
Economic and Environmental Services	**135**	**235**	**-**	**-**	**4**	**2,8%**	**18**	**7,5%**	**21**	**9,1%**	**229**	**22,8%**	**(92,3%)**
Planning and Development	135	235	-	-	4	2,8%	18	7,5%	21	9,1%	229	22,8%	(92,3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 000**	**3 000**	**23**	**,8%**	**1 614**	**53,8%**	**632**	**21,1%**	**2 269**	**75,6%**	**5 776**	**74,8%**	**(89,1%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	3 000	3 000	23	,8%	1 614	53,8%	632	21,1%	2 269	75,6%	2 018	51,5%	(68,7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	3 758	76,8%	(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	**619 113**	**625 344**	**64 308**	**10,4%**	**64 473**	**10,4%**	**36 599**	**5,9%**	**165 380**	**26,4%**	**128 106**	**37,8%**	**(71,4%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	222 959	222 959	8 639	3,9%	10 963	4,9%	13 911	6,2%	33 513	15,0%	10 983	15,6%	26,7%
Other revenue	352 753	353 470	52 154	14,8%	48 898	13,9%	20 823	5,9%	121 876	34,5%	115 642	51,3%	(82,0%)
Transfers and Subsidies - Operational	24 959	25 925	3 494	14,0%	1 751	7,0%	1 840	7,1%	7 085	27,3%	1 459	16,8%	26,1%
Transfers and Subsidies - Capital	-	-	-	-	2 840	-	-	-	2 840	-	-	-	-
Interest	18 442	22 990	21	,1%	20	,1%	26	,1%	67	,3%	21	18,6%	20,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(581 644)**	**(576 153)**	**(96 702)**	**16,6%**	**(136 768)**	**23,5%**	**(146 029)**	**25,3%**	**(379 500)**	**65,9%**	**(71 379)**	**36,7%**	**104,6%**
Suppliers and employees	(566 492)	(560 479)	(96 702)	17,1%	(136 768)	24,1%	(146 029)	26,1%	(379 500)	67,7%	(71 379)	37,5%	104,6%
Finance charges	(13 633)	(13 633)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 520)	(2 041)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**37 469**	**49 190**	**(32 394)**	**(86,5%)**	**(72 295)**	**(192,9%)**	**(109 430)**	**(222,5%)**	**(214 119)**	**(435,3%)**	**56 727**	**443,8%**	**(292,9%)**
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	**(17 641)**	**(13 934)**	**(3 248)**	**18,4%**	**(3 847)**	**21,8%**	**(887)**	**6,4%**	**(7 983)**	**57,3%**	**(8 318)**	**97,6%**	**(89,3%)**
Capital assets	(17 641)	(13 934)	(3 248)	18,4%	(3 847)	21,8%	(887)	6,4%	(7 983)	57,3%	(8 318)	97,6%	(89,3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(17 641)**	**(13 934)**	**(3 248)**	**18,4%**	**(3 847)**	**21,8%**	**(887)**	**6,4%**	**(7 983)**	**57,3%**	**(8 318)**	**97,6%**	**(89,3%)**
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	**19 828**	**35 256**	**(35 642)**	**(179,8%)**	**(76 143)**	**(384,0%)**	**(110 318)**	**(312,9%)**	**(222 102)**	**(630,0%)**	**48 409**	**89,1%**	**(327,9%)**
Cash/cash equivalents at the year begin:	397 905	364 377	364 377	91,6%	328 735	82,6%	252 593	69,3%	364 377	100,0%	254 926	-	(,9%)
Cash/cash equivalents at the year end:	**417 733**	**399 633**	**328 735**	**78,7%**	**252 593**	**60,5%**	**142 275**	**35,6%**	**142 275**	**35,6%**	**303 335**	**131,2%**	**(53,1%)**

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	18 680	97,0%	337	1,7%	155	,8%	94	,5%	19 266	32,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	206	49,0%	36	8,5%	29	6,8%	150	35,7%	421	,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16	69,8%	1	4,5%	1	3,9%	5	21,7%	23	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11	68,1%	1	5,6%	1	4,2%	4	22,2%	16	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	544	25,0%	213	9,8%	209	9,6%	1 211	55,6%	2 177	3,7%	-	-	-	-
Interest on Arrear Debtor Accounts	11	1,7%	11	1,8%	18	2,8%	591	93,8%	631	1,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 709	26,2%	1 006	2,7%	429	1,2%	25 928	69,9%	37 072	62,2%	-	-	-	-
Total By Income Source	**29 177**	**48,9%**	**1 604**	**2,7%**	**841**	**1,4%**	**27 984**	**46,9%**	**59 606**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	15 768	75,6%	159	,8%	130	,6%	4 788	23,0%	20 845	35,0%	-	-	-	-
Commercial	5 510	28,5%	595	3,1%	0	-	13 202	68,4%	19 306	32,4%	-	-	-	-
Households	4 989	47,3%	558	5,3%	649	6,2%	4 341	41,2%	10 538	17,7%	-	-	-	-
Other	2 910	32,6%	292	3,3%	62	,7%	5 652	63,4%	8 917	15,0%	-	-	-	-
Total By Customer Group	**29 177**	**48,9%**	**1 604**	**2,7%**	**841**	**1,4%**	**27 984**	**46,9%**	**59 606**	**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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 309	100,0%	-	-	-	-	0	-	2 309	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 309**	**100,0%**	**-**	**-**	**-**	**-**	**0**	**-**	**2 309**	**100,0%**

Contact Details

Municipal Manager	Mr David Joubert	022 433 8410
Chief Financial Officer	Mr H Niehaus	022 495 0719

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
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	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**982 936**	**1 004 045**	**293 161**	**29,8%**	**216 480**	**22,0%**	**259 251**	**25,8%**	**768 892**	**76,6%**	**219 401**	**75,3%**	**18,2%**
Exchange Revenue													
Service charges - Electricity	442 689	477 889	121 264	27,4%	79 051	17,9%	146 500	30,7%	346 814	72,6%	98 221	64,5%	49,2%
Service charges - Water	53 401	53 401	12 530	23,5%	12 682	23,7%	16 536	31,0%	41 748	78,2%	15 099	78,9%	9,5%
Service charges - Waste Water Management	54 590	33 590	9 602	17,6%	9 106	16,7%	8 109	24,1%	26 817	79,8%	(31)	98,0%	(25 978,1%)
Service charges - Waste Management	36 276	36 276	10 156	28,0%	9 341	25,8%	9 574	26,4%	29 071	80,1%	8 832	78,2%	8,4%
Sale of Goods and Rendering of Services	5 813	5 813	1 742	30,0%	1 950	33,6%	1 318	22,7%	5 010	86,2%	2 249	73,6%	(41,4%)
Agency services	4 918	4 918	1 131	23,0%	1 751	35,6%	815	16,6%	3 697	75,2%	1 163	80,0%	(30,0%)
Interest - Deemed Interest	11	11	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 727	24 727	6 054	24,5%	5 898	23,9%	6 630	26,8%	18 582	75,2%	4 673	84,3%	41,9%
Interest earned from Current and Non Current Assets	23 567	23 567	4 937	20,9%	4 043	17,2%	3 510	14,9%	12 490	53,0%	4 266	64,4%	(17,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	29	29	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 316	6 316	1 225	19,4%	1 461	23,1%	1 050	16,6%	3 735	59,1%	1 650	68,6%	(36,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	480	480	152	31,7%	152	31,7%	85	17,6%	389	81,0%	945	290,9%	(91,0%)
Operational Revenue	1 372	1 372	(8 580)	(625,4%)	11 912	868,3%	(33)	(2,4%)	3 300	240,5%	11 819	912,2%	(100,3%)
Non-Exchange Revenue													
Property rates	120 291	120 291	61 136	50,8%	18 583	15,4%	18 863	15,7%	98 582	82,0%	17 075	79,4%	10,5%
Surcharges and Taxes	4 849	5 918	253	5,2%	505	10,4%	220	3,7%	979	16,5%	2 219	36,9%	(90,1%)
Fines, penalties and forfeits	11 816	11 816	2 508	21,2%	5 449	46,1%	4 088	34,6%	12 045	101,9%	5 422	119,9%	(24,6%)
Licences or permits	2 566	2 566	310	12,1%	281	10,9%	149	5,8%	739	28,8%	275	32,8%	(45,9%)
Transfer and subsidies - Operational	182 230	188 070	66 747	36,6%	51 979	28,5%	39 838	21,2%	158 564	84,3%	43 488	86,5%	(8,4%)
Interest Receivables	3 744	3 744	1 042	27,8%	1 346	35,9%	1 007	26,9%	3 395	90,7%	1 222	102,9%	(17,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 250	3 250	951	29,3%	990	30,5%	994	30,6%	2 935	90,3%	815	65,6%	21,9%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 019 335**	**1 056 377**	**193 400**	**19,0%**	**224 360**	**22,0%**	**215 725**	**20,4%**	**633 485**	**60,0%**	**218 958**	**57,6%**	**(1,5%)**
Employee related costs	309 360	308 376	69 420	22,4%	76 327	24,7%	73 009	23,7%	218 757	70,9%	71 103	73,3%	2,7%
Remuneration of councillors	13 228	13 228	3 001	22,7%	3 034	22,9%	3 358	25,4%	9 393	71,0%	2 736	72,2%	22,7%
Bulk purchases - electricity	396 245	431 429	90 288	22,8%	81 376	20,5%	107 808	25,0%	279 473	64,8%	100 392	62,6%	7,4%
Inventory consumed	28 145	24 754	4 213	15,0%	6 650	23,6%	6 652	26,9%	17 514	70,8%	5 742	63,9%	15,8%
Debt impairment	76 891	46 891	-	-	-	-	-	-	-	-	-	23,2%	-
Depreciation, Amortisation and Impairment	34 090	34 090	0	-	18 603	54,6%	-	-	18 603	54,6%	(21)	-	(100,0%)
Interest,Dividends and Rent on Land	10 794	10 638	-	-	757	7,0%	498	4,7%	1 254	11,8%	-	,5%	(100,0%)
Contracted services	76 979	76 596	8 646	11,2%	12 923	16,8%	12 526	16,4%	34 095	44,5%	12 266	45,0%	2,1%
Transfers and subsidies	4 931	12 825	205	4,2%	663	13,4%	665	5,2%	1 533	12,0%	10 105	46,9%	(93,4%)
Irrecoverable debts written off	0	30 000	327	10 898 466,7%	8 909	296 958 600,0%	86	,3%	9 321	31,1%	7 398	348,8%	(98,8%)
Operational Cost and Other Cost	68 670	67 551	17 299	25,2%	15 119	22,0%	11 124	16,5%	43 542	64,5%	9 237	59,6%	20,4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(36 399)**	**(52 332)**	**99 761**		**(7 880)**		**43 526**		**135 407**		**443**		
Transfers and subsidies - capital (monetary allocations)	27 535	27 535	(8)	-	1 333	4,8%	-	-	1 324	4,8%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(8 865)**	**(24 798)**	**99 752**		**(6 548)**		**43 526**		**136 731**		**443**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(8 865)**	**(24 798)**	**99 752**		**(6 548)**		**43 526**		**136 731**		**443**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(8 865)**	**(24 798)**	**99 752**		**(6 548)**		**43 526**		**136 731**		**443**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(8 865)**	**(24 798)**	**99 752**		**(6 548)**		**43 526**		**136 731**		**443**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**80 047**	**91 670**	**3 741**	**4,7%**	**31 290**	**39,1%**	**21 512**	**23,5%**	**56 543**	**61,7%**	**14 166**	**42,3%**	**51,9%**
National Government	25 887	25 887	911	3,5%	9 312	36,0%	3 550	13,7%	13 773	53,2%	11 822	53,0%	(70,0%)
Provincial Government	1 702	1 702	-	-	-	-	607	35,7%	607	35,7%	-	-	(100,0%)
District Municipality	185	185	-	-	141	76,2%	38	20,7%	179	96,8%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	2 239	2 239	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 013**	**30 013**	**911**	**3,0%**	**9 453**	**31,5%**	**4 195**	**14,0%**	**14 559**	**48,5%**	**11 822**	**51,4%**	**(64,5%)**
Borrowing	15 000	16 303	1 398	9,3%	6 616	44,1%	4 509	27,7%	12 523	76,8%	-	5,5%	(100,0%)
Internally generated funds	35 034	45 355	1 432	4,1%	15 221	43,4%	12 808	28,2%	29 461	65,0%	2 344	41,9%	446,4%
Capital Expenditure Functional	**80 047**	**101 670**	**3 741**	**4,7%**	**31 290**	**39,1%**	**21 512**	**21,2%**	**56 543**	**55,6%**	**14 166**	**42,3%**	**51,9%**
Municipal governance and administration	**3 094**	**18 964**	**588**	**19,0%**	**681**	**22,0%**	**5 900**	**31,1%**	**7 170**	**37,8%**	**652**	**13,0%**	**805,3%**
Executive and Council	764	965	21	2,7%	127	16,6%	220	22,8%	367	38,1%	77	57,4%	187,2%
Finance and administration	2 330	17 999	568	24,4%	555	23,8%	5 680	31,6%	6 803	37,8%	575	11,2%	887,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 258**	**16 724**	**64**	**,3%**	**1 545**	**7,6%**	**1 272**	**7,6%**	**2 880**	**17,2%**	**690**	**28,5%**	**84,4%**
Community and Social Services	11 965	6 517	-	-	-	-	84	1,3%	84	1,3%	496	45,1%	(83,1%)
Sport And Recreation	6 974	8 691	64	,9%	1 376	19,7%	400	4,6%	1 840	21,2%	187	24,2%	114,4%
Public Safety	1 320	1 516	-	-	169	12,8%	787	52,0%	956	63,1%	6	4,4%	12 029,4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 245**	**24 196**	**45**	**,3%**	**17 428**	**107,3%**	**5 143**	**21,3%**	**22 616**	**93,5%**	**295**	**85,2%**	**1 641,1%**
Planning and Development	275	265	-	-	141	51,2%	38	14,4%	179	67,6%	-	66,3%	(100,0%)
Road Transport	15 750	23 711	45	,3%	17 287	109,8%	5 105	21,5%	22 437	94,6%	295	85,6%	1 628,1%
Environmental Protection	220	220	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**40 449**	**41 786**	**3 044**	**7,5%**	**11 636**	**28,8%**	**9 197**	**22,0%**	**23 877**	**57,1%**	**12 530**	**39,1%**	**(26,6%)**
Energy sources	24 568	25 881	1 442	5,9%	9 555	38,9%	8 213	31,7%	19 210	74,2%	415	12,5%	1 877,1%
Water Management	12 881	10 741	1 434	11,1%	1 357	10,5%	464	4,3%	3 255	30,3%	9 226	58,0%	(95,0%)
Waste Water Management	2 000	4 163	-	-	725	36,2%	519	12,5%	1 244	29,9%	2 756	35,6%	(81,2%)
Waste Management	1 000	1 000	168	16,8%	-	-	-	-	168	16,8%	132	60,4%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 053 863**	**1 062 238**	**308 669**	**29,3%**	**212 322**	**20,1%**	**63 799**	**6,0%**	**584 789**	**55,1%**	**258 174**	**73,2%**	**(75,3%)**
Property rates	114 277	114 277	512	,4%	1 478	1,3%	600	,5%	2 590	2,3%	564	2,6%	6,4%

Service charges	650 336	650 336	225 396	34,7%	141 287	21,7%	54 250	8,3%	420 933	64,7%	179 376	81,0%	(69,8%)
Other revenue	38 334	38 334	4 455	11,6%	4 876	12,7%	679	1,8%	10 011	26,1%	4 576	69,5%	(85,2%)
Transfers and Subsidies - Operational	175 756	184 131	71 904	40,9%	55 887	31,8%	1	-	127 792	69,4%	47 272	87,9%	(100,0%)
Transfers and Subsidies - Capital	35 189	35 189	6 402	18,2%	8 793	25,0%	8 268	23,5%	23 463	66,7%	26 385	88,3%	(68,7%)
Interest	39 970	39 970	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(941 929)**	**(941 929)**	**(199 671)**	**21,2%**	**(131 366)**	**13,9%**	**(156 510)**	**16,6%**	**(487 547)**	**51,8%**	**(127 308)**	**48,6%**	**22,9%**
Suppliers and employees	(941 929)	(941 929)	(199 671)	21,2%	(131 366)	13,9%	(156 510)	16,6%	(487 547)	51,8%	(127 308)	48,6%	22,9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**111 934**	**120 309**	**108 998**	**97,4%**	**80 956**	**72,3%**	**(92 712)**	**(77,1%)**	**97 242**	**80,8%**	**130 866**	**515,7%**	**(170,8%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**436**	**-**	**9 772**	**-**	**-**	**-**	**10 208**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	436	-	9 772	-	-	-	10 208	-	-	-	-
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	**(80 047)**	**(91 670)**	**(12 191)**	**15,2%**	**(33 446)**	**41,8%**	**(23 811)**	**26,0%**	**(69 448)**	**75,8%**	**(15 051)**	**47,0%**	**58,2%**
Capital assets	(80 047)	(91 670)	(12 191)	15,2%	(33 446)	41,8%	(23 811)	26,0%	(69 448)	75,8%	(15 051)	47,0%	58,2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(80 047)**	**(91 670)**	**(11 755)**	**14,7%**	**(23 674)**	**29,6%**	**(23 811)**	**26,0%**	**(59 241)**	**64,6%**	**(15 051)**	**47,0%**	**58,2%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**(572)**	**-**	**47**	**-**	**113**	**-**	**(412)**	**-**	**23 719**	**4,0%**	**(99,5%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(572)	-	47	-	113	-	(412)	-	23 719	-	(99,5%)
Payments	**(6 369)**	**(6 369)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(6 369)	(6 369)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(6 369)**	**(6 369)**	**(572)**	**9,0%**	**47**	**(,7%)**	**113**	**(1,8%)**	**(412)**	**6,5%**	**23 719**	**4,8%**	**(99,5%)**
Net Increase/(Decrease) in cash held	**25 518**	**22 270**	**96 671**	**378,8%**	**57 329**	**224,7%**	**(116 410)**	**(522,7%)**	**37 590**	**168,8%**	**139 533**	**(1 983,9%)**	**(183,4%)**
Cash/cash equivalents at the year begin:	209 837	198 636	200 384	95,5%	297 055	141,6%	354 384	178,4%	200 384	100,9%	280 215	100,9%	26,5%
Cash/cash equivalents at the year end:	**235 355**	**220 906**	**297 055**	**126,2%**	**354 384**	**150,6%**	**237 974**	**107,7%**	**237 974**	**107,7%**	**419 748**	**239,0%**	**(43,3%)**

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	12 174	10,7%	3 111	2,7%	7 857	6,9%	91 014	79,7%	114 157	23,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40 101	45,2%	30 557	34,4%	973	1,1%	17 151	19,3%	88 782	18,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 298	13,1%	865	1,6%	690	1,2%	46 931	84,1%	55 783	11,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 183	10,0%	1 636	2,3%	1 567	2,2%	61 558	85,6%	71 944	14,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 330	12,0%	1 729	2,5%	1 525	2,2%	58 078	83,4%	69 661	14,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	203	15,2%	15	1,1%	16	1,2%	1 099	82,4%	1 333	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 356	1,5%	400	,4%	424	,5%	90 378	97,6%	92 558	18,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 162)	141,2%	39	(,7%)	40	(,7%)	2 304	(39,9%)	(5 779)	(1,2%)	-	-	-	-
Total By Income Source	**68 482**	**14,0%**	**38 352**	**7,9%**	**13 092**	**2,7%**	**368 512**	**75,4%**	**488 439**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 815	16,5%	1 241	7,3%	894	5,2%	12 127	71,0%	17 077	3,5%	-	-	-	-
Commercial	32 449	28,3%	30 441	26,6%	6 249	5,5%	45 402	39,6%	114 541	23,5%	-	-	-	-
Households	33 027	9,5%	6 564	1,9%	5 820	1,7%	303 432	87,0%	348 843	71,4%	-	-	-	-
Other	191	2,4%	107	1,3%	129	1,6%	7 551	94,7%	7 978	1,6%	-	-	-	-
Total By Customer Group	**68 482**	**14,0%**	**38 352**	**7,9%**	**13 092**	**2,7%**	**368 512**	**75,4%**	**488 439**	**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	563	100,0%	-	-	-	-	-	-	563	1,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 132	34,9%	4 270	13,4%	1 143	3,6%	15 355	48,1%	31 900	94,2%
Auditor-General	-	-	-	-	-	-	1 404	100,0%	1 404	4,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**11 694**	**34,5%**	**4 270**	**12,6%**	**1 143**	**3,4%**	**16 759**	**49,5%**	**33 866**	**100,0%**

Contact Details

Municipal Manager	Mr David Nasson	023 316 1877
Chief Financial Officer	Mr Mr Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
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		
	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	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**3 706 184**	**3 762 403**	**968 482**	**26,1%**	**958 735**	**25,9%**	**974 999**	**25,9%**	**2 902 215**	**77,1%**	**839 002**	**75,1%**	**16,2%**
Exchange Revenue													
Service charges - Electricity	1 823 805	1 851 214	507 584	27,8%	461 171	25,3%	495 099	26,7%	1 463 854	79,1%	434 158	76,6%	14,0%
Service charges - Water	295 928	295 928	51 953	17,6%	71 525	24,2%	102 774	34,7%	226 251	76,5%	81 830	76,4%	25,6%
Service charges - Waste Water Management	185 368	181 708	44 239	23,9%	45 289	24,4%	45 623	25,1%	135 151	74,4%	41 577	72,6%	9,7%
Service charges - Waste Management	195 619	196 961	50 194	25,7%	51 427	26,3%	51 908	26,4%	153 529	77,9%	46 987	74,9%	10,5%
Sale of Goods and Rendering of Services	37 416	37 426	3 794	10,1%	5 503	14,7%	28 562	76,3%	37 859	101,2%	9 802	89,4%	191,4%
Agency services	19 551	19 551	4 946	25,3%	4 949	25,3%	4 998	25,6%	14 893	76,2%	4 890	73,8%	2,2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 841	18 841	5 000	26,5%	4 813	25,5%	5 268	28,0%	15 081	80,0%	5 175	85,3%	1,8%
Interest earned from Current and Non Current Assets	75 000	85 000	23 587	31,4%	26 730	35,6%	27 214	32,0%	77 531	91,2%	21 332	74,2%	27,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	9	9	2	24,2%	2	22,8%	2	25,1%	7	72,0%	2	67,5%	1,9%
Rental from Fixed Assets	6 577	7 368	2 075	31,5%	1 521	23,1%	1 926	26,1%	5 522	74,9%	1 804	86,4%	6,8%
Licences or permits	4 169	4 231	899	21,6%	967	23,2%	922	21,8%	2 789	65,9%	1 080	75,5%	(14,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	86 702	85 602	5 936	6,8%	21 255	24,5%	10 268	12,0%	37 459	43,8%	10 859	179,7%	(5,4%)
Non-Exchange Revenue													
Property rates	538 383	548 451	161 344	30,0%	127 625	23,7%	130 717	23,8%	419 686	76,5%	117 071	76,9%	11,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	2 004	36,8%	(100,0%)
Fines, penalties and forfeits	124 676	133 956	1 147	,9%	50 081	40,2%	1 108	,8%	52 335	39,1%	1 537	33,3%	(27,9%)
Licences or permits	12	19	894	7 635,9%	(880)	(7 521,2%)	28	148,5%	41	219,6%	0	76,1%	6 820,0%
Transfer and subsidies - Operational	269 125	271 135	104 138	38,7%	86 027	32,0%	67 571	24,9%	257 736	95,1%	58 125	92,3%	16,3%
Interest Receivables	3 303	3 303	751	22,7%	730	22,1%	852	25,8%	2 333	70,6%	770	75,3%	10,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	18 700	18 700	-	-	-	-	158	,8%	158	,8%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 677 015**	**3 738 407**	**832 218**	**22,6%**	**868 679**	**23,6%**	**809 669**	**21,7%**	**2 510 566**	**67,2%**	**692 520**	**69,7%**	**16,9%**
Employee related costs	963 942	960 865	197 042	20,4%	245 648	25,5%	204 762	21,3%	647 452	67,4%	188 530	70,8%	8,6%
Remuneration of councillors	41 280	36 588	8 700	21,1%	8 867	21,5%	9 003	24,6%	26 570	72,6%	8 744	66,6%	3,0%
Bulk purchases - electricity	1 463 347	1 511 760	426 909	29,2%	329 137	22,5%	358 981	23,7%	1 115 026	73,8%	281 559	75,6%	27,5%
Inventory consumed	131 411	127 470	13 357	10,2%	25 644	19,5%	24 534	19,2%	63 535	49,8%	18 959	47,1%	29,4%
Debt impairment	78 676	62 956	(4 148)	(5,3%)	56 403	71,7%	16 426	26,1%	68 681	109,1%	13 358	127,5%	23,0%
Depreciation, Amortisation and Impairment	283 543	283 543	67 518	23,8%	65 709	23,2%	65 709	23,2%	198 937	70,2%	68 423	75,0%	(4,0%)
Interest,Dividends and Rent on Land	147 210	147 210	37 379	25,4%	37 790	25,7%	36 910	25,1%	112 080	76,1%	40 784	75,7%	(9,5%)
Contracted services	275 369	286 001	32 149	11,7%	57 741	21,0%	57 603	20,1%	147 493	51,6%	37 920	47,8%	51,9%
Transfers and subsidies	6 190	10 653	467	7,5%	3 660	59,1%	750	7,0%	4 877	45,8%	1 350	88,1%	(44,4%)
Irrecoverable debts written off	108 466	119 306	19 358	17,8%	2 090	1,9%	3 998	3,4%	25 447	21,3%	2 878	24,8%	38,9%
Operational Cost and Other Cost	170 481	184 144	33 486	19,6%	35 989	21,1%	30 993	16,8%	100 468	54,6%	30 016	56,9%	3,3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	7 100	7 912	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**29 169**	**23 996**	**136 264**		**90 056**		**165 330**		**391 649**		**146 482**		
Transfers and subsidies - capital (monetary allocations)	571 153	578 851	27 074	4,7%	134 015	23,5%	60 054	10,4%	221 142	38,2%	23 062	35,3%	160,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**600 322**	**602 848**	**163 337**		**224 071**		**225 383**		**612 791**		**169 544**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**600 322**	**602 848**	**163 337**		**224 071**		**225 383**		**612 791**		**169 544**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**600 322**	**602 848**	**163 337**		**224 071**		**225 383**		**612 791**		**169 544**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**600 322**	**602 848**	**163 337**		**224 071**		**225 383**		**612 791**		**169 544**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25		
	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	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**714 166**	**741 954**	**39 833**	**5,6%**	**172 851**	**24,2%**	**101 849**	**13,7%**	**314 533**	**42,4%**	**71 286**	**44,9%**	**42,9%**
National Government	509 719	517 719	25 692	5,0%	131 625	25,8%	46 604	9,0%	203 920	39,4%	41 613	42,8%	12,0%
Provincial Government	33 434	33 132	1 382	4,1%	2 391	7,2%	14 180	42,8%	17 952	54,2%	(242)	56,9%	(5 963,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	20 000	28 000	3 926	19,6%	8 238	41,2%	5 083	18,2%	17 247	61,6%	5 618	38,0%	(9,5%)
Transfers recognised - capital	**563 153**	**578 851**	**31 000**	**5,5%**	**142 253**	**25,3%**	**65 866**	**11,4%**	**239 120**	**41,3%**	**46 989**	**43,1%**	**40,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	151 013	163 103	8 833	5,8%	30 598	20,3%	35 983	22,1%	75 414	46,2%	24 297	52,5%	48,1%
Capital Expenditure Functional	**714 166**	**741 954**	**39 833**	**5,6%**	**172 851**	**24,2%**	**101 849**	**13,7%**	**314 533**	**42,4%**	**71 286**	**44,9%**	**42,9%**
Municipal governance and administration	**39 804**	**53 819**	**2 371**	**6,0%**	**13 081**	**32,9%**	**13 099**	**24,3%**	**28 551**	**53,0%**	**9 029**	**45,7%**	**45,1%**
Executive and Council	-	35	-	-	4	-	4	11,4%	8	23,0%	-	66,1%	(100,0%)
Finance and administration	39 804	53 729	2 371	6,0%	13 077	32,9%	13 095	24,4%	28 543	53,1%	9 029	45,7%	45,0%
Internal audit	-	55	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**79 967**	**82 843**	**120**	**,2%**	**5 159**	**6,5%**	**23 073**	**27,9%**	**28 352**	**34,2%**	**1 904**	**18,0%**	**1 111,6%**
Community and Social Services	4 925	7 417	12	,3%	558	11,3%	575	7,8%	1 145	15,4%	160	38,2%	258,7%
Sport And Recreation	12 847	15 371	68	,5%	1 889	14,7%	2 084	13,6%	4 040	26,3%	107	19,0%	1 845,9%
Public Safety	7 725	5 751	16	,2%	289	3,7%	1 696	29,5%	2 001	34,8%	1 339	11,5%	26,7%
Housing	54 470	54 303	24	-	2 424	4,4%	18 717	34,5%	21 165	39,0%	298	17,6%	6 180,6%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 990**	**59 999**	**5 450**	**10,5%**	**37 886**	**72,9%**	**7 744**	**12,9%**	**51 080**	**85,1%**	**9 324**	**73,0%**	**(16,9%)**
Planning and Development	315	510	31	9,8%	157	49,7%	70	13,7%	257	50,5%	207	77,7%	(66,1%)
Road Transport	51 675	59 488	5 419	10,5%	37 729	73,0%	7 674	12,9%	50 822	85,4%	9 117	73,0%	(15,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**541 180**	**545 208**	**31 892**	**5,9%**	**116 703**	**21,6%**	**57 933**	**10,6%**	**206 528**	**37,9%**	**51 030**	**42,3%**	**13,5%**
Energy sources	65 782	77 284	15 821	24,1%	17 388	26,4%	15 098	19,5%	48 308	62,5%	15 008	63,6%	,6%
Water Management	27 057	25 203	1 203	4,4%	11 342	41,9%	5 128	20,3%	17 674	70,1%	2 528	74,4%	102,8%
Waste Water Management	438 342	435 921	14 838	3,4%	85 920	19,6%	36 756	8,4%	137 515	31,5%	33 329	35,8%	10,3%
Waste Management	10 000	6 800	30	,3%	2 053	20,5%	950	14,0%	3 032	44,6%	165	90,1%	477,4%
Other	**1 225**	**85**	**-**	**-**	**22**	**1,8%**	**-**	**-**	**22**	**26,1%**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26										2024/25		
	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	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**4 062 227**	**4 115 658**	**1 418 030**	**34,9%**	**1 189 549**	**29,3%**	**1 261 032**	**30,6%**	**3 868 611**	**94,0%**	**1 710 133**	**105,6%**	**(26,3%)**
Property rates	522 231	531 998	131 513	25,2%	132 677	25,4%	116 045	21,8%	380 235	71,5%	106 431	73,3%	9,0%

Service charges	2 425 699	2 450 037	661 867	27,3%	688 596	28,4%	712 542	29,1%	2 063 004	84,2%	624 701	80,0%	14,1%
Other revenue	176 874	178 315	394 895	223,3%	112 793	63,8%	(62 743)	(35,2%)	444 945	249,5%	569 042	598,8%	(111,0%)
Transfers and Subsidies - Operational	269 125	269 312	106 484	39,6%	88 210	32,8%	63 470	23,6%	258 164	95,9%	70 477	100,4%	(9,9%)
Transfers and Subsidies - Capital	571 153	578 851	99 751	17,5%	152 211	26,6%	411 285	71,1%	663 247	114,6%	323 414	105,4%	27,2%
Interest	97 144	107 144	23 520	24,2%	15 063	15,5%	20 434	19,1%	59 017	55,1%	16 067	53,5%	27,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 199 230)**	**(3 264 690)**	**(841 490)**	**26,3%**	**144 506**	**(4,5%)**	**(468 566)**	**14,4%**	**(1 165 551)**	**35,7%**	**(488 747)**	**43,8%**	**(4,1%)**
Suppliers and employees	(3 045 830)	(3 106 827)	(841 080)	27,6%	269 197	(8,8%)	(468 566)	15,1%	(1 040 449)	33,5%	(488 747)	42,4%	(4,1%)
Finance charges	(147 210)	(147 210)	(411)	,3%	(124 691)	84,7%	-	-	(125 101)	85,0%	-	78,6%	-
Transfers and Subsidies	(6 190)	(10 653)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**862 997**	**850 968**	**576 539**	**66,8%**	**1 334 055**	**154,6%**	**792 466**	**93,1%**	**2 703 060**	**317,6%**	**1 221 386**	**355,3%**	**(35,1%)**
Cash Flow from Investing Activities													
Receipts	**3 003**	**3 003**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**,1%**	**-**
Proceeds on disposal of PPE	3 003	3 003	-	-	-	-	-	-	-	-	-	-	-
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	**(714 166)**	**(741 954)**	**(39 833)**	**5,6%**	**(172 851)**	**24,2%**	**(101 849)**	**13,7%**	**(314 533)**	**42,4%**	**(71 286)**	**44,9%**	**42,9%**
Capital assets	(714 166)	(741 954)	(39 833)	5,6%	(172 851)	24,2%	(101 849)	13,7%	(314 533)	42,4%	(71 286)	44,9%	42,9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(711 163)**	**(738 951)**	**(39 833)**	**5,6%**	**(172 851)**	**24,3%**	**(101 849)**	**13,8%**	**(314 533)**	**42,6%**	**(71 286)**	**45,1%**	**42,9%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**422**	**-**	**(86)**	**-**	**13 250**	**-**	**13 586**	**-**	**612**	**-**	**2 065,3%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	11 533	-	11 533	-	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	422	-	(86)	-	1 717	-	2 053	-	612	-	180,6%
Payments	**(102 172)**	**(102 172)**	**-**	**-**	**-**	**-**	**(3 311)**	**3,2%**	**(3 311)**	**3,2%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	(102 172)	(102 172)	-	-	-	-	(3 311)	3,2%	(3 311)	3,2%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**(102 172)**	**(102 172)**	**422**	**(,4%)**	**(86)**	**,1%**	**9 939**	**(9,7%)**	**10 275**	**(10,1%)**	**612**	**(1,8%)**	**1 524,2%**
Net Increase/(Decrease) in cash held	**49 662**	**9 845**	**537 129**	**1 081,6%**	**1 161 118**	**2 338,0%**	**700 556**	**7 116,2%**	**2 398 802**	**24 366,8%**	**1 150 712**	**3 722,7%**	**(39,1%)**
Cash/cash equivalents at the year begin:	750 000	1 028 933	1 028 889	137,2%	1 566 062	208,8%	2 727 179	265,0%	1 028 889	100,0%	1 896 126	102,6%	43,8%
Cash/cash equivalents at the year end:	**799 662**	**1 038 777**	**1 566 062**	**195,8%**	**2 727 179**	**341,0%**	**3 427 735**	**330,0%**	**3 427 735**	**330,0%**	**3 046 838**	**410,1%**	**12,5%**

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	33 104	21,4%	14 524	9,4%	6 672	4,3%	100 486	64,9%	154 786	22,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	111 069	68,6%	8 775	5,4%	4 609	2,8%	37 546	23,2%	161 999	23,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 779	44,9%	4 432	6,5%	2 151	3,1%	31 214	45,5%	68 576	10,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 701	18,9%	3 673	5,1%	2 384	3,3%	52 833	72,8%	72 592	10,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 873	14,8%	4 744	4,4%	3 505	3,3%	83 240	77,5%	107 363	15,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	549	5,9%	304	3,3%	200	2,1%	8 272	88,7%	9 326	1,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	52 580	51,5%	5 810	5,7%	2 766	2,7%	40 998	40,1%	102 155	15,1%	-	-	-	-
Total By Income Source	**257 656**	**38,1%**	**42 261**	**6,2%**	**22 288**	**3,3%**	**354 590**	**52,4%**	**676 795**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 450	31,5%	5 125	13,0%	4 375	11,1%	17 516	44,4%	39 466	5,8%	-	-	-	-
Commercial	106 649	69,4%	10 179	6,6%	2 784	1,8%	33 972	22,1%	153 585	22,7%	-	-	-	-
Households	89 381	22,3%	23 033	5,7%	13 524	3,4%	275 042	68,6%	400 980	59,2%	-	-	-	-
Other	49 177	59,4%	3 923	4,7%	1 605	1,9%	28 061	33,9%	82 765	12,2%	-	-	-	-
Total By Customer Group	**257 656**	**38,1%**	**42 261**	**6,2%**	**22 288**	**3,3%**	**354 590**	**52,4%**	**676 795**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	123 852	100,0%	-	-	-	-	-	-	123 852	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**123 852**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**123 852**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**2 869 321**	**2 919 127**	**677 965**	**23,6%**	**680 084**	**23,7%**	**719 762**	**24,7%**	**2 077 810**	**71,2%**	**688 345**	**77,0%**	**4,6%**
Exchange Revenue													
Service charges - Electricity	1 215 949	1 240 949	249 574	20,5%	248 729	20,5%	252 118	20,3%	750 421	60,5%	225 189	71,0%	12,0%
Service charges - Water	201 453	213 953	17 361	8,6%	56 572	28,1%	79 451	37,1%	153 383	71,7%	59 323	81,4%	33,9%
Service charges - Waste Water Management	132 113	132 113	38 731	29,3%	31 813	24,1%	31 429	23,8%	101 973	77,2%	30 610	78,8%	2,7%
Service charges - Waste Management	112 789	117 789	34 595	30,7%	25 080	22,2%	25 183	21,4%	84 857	72,0%	23 154	71,5%	8,8%
Sale of Goods and Rendering of Services	25 591	32 591	9 202	36,0%	12 793	50,0%	4 905	15,0%	26 900	82,5%	4 874	83,2%	,6%
Agency services	3 961	3 961	840	21,2%	1 051	26,5%	1 082	27,3%	2 972	75,0%	937	65,4%	15,5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 972	18 972	5 430	28,6%	5 763	30,4%	5 744	30,3%	16 937	89,3%	6 537	104,9%	(12,1%)
Interest earned from Current and Non Current Assets	63 980	52 980	14 022	21,9%	12 465	19,5%	12 259	23,1%	38 747	73,1%	14 888	84,6%	(17,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 249	14 249	2 878	20,2%	2 073	14,6%	4 708	33,0%	9 659	67,8%	4 582	69,2%	2,7%
Licences or permits	8 754	8 754	1 594	18,2%	1 876	21,4%	2 751	31,4%	6 220	71,1%	2 067	64,6%	33,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	48 704	48 704	1 180	2,4%	7 107	14,6%	15 954	32,8%	24 242	49,8%	6 516	64,0%	144,9%
Operational Revenue	10 528	10 528	2 191	20,8%	1 582	15,0%	2 848	27,1%	6 622	62,9%	2 577	77,3%	10,5%
Non-Exchange Revenue													
Property rates	571 651	577 763	200 530	35,1%	123 814	21,7%	124 573	21,6%	448 917	77,7%	113 746	81,7%	9,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	173 403	173 403	47	-	63 092	36,4%	87 952	50,7%	151 091	87,1%	116 599	71,5%	(24,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 585	265 780	97 170	37,3%	84 369	32,4%	65 963	24,8%	247 503	93,1%	74 468	93,4%	(11,4%)
Interest Receivables	3 426	3 426	1 008	29,4%	677	19,8%	1 140	33,3%	2 825	82,5%	1 185	104,3%	(3,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 214	3 214	1 611	50,1%	1 228	38,2%	1 378	42,9%	4 217	131,2%	-	-	(100,0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	325	-	325	-	1 093	-	(70,3%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 741 081**	**2 831 662**	**341 000**	**12,4%**	**751 978**	**27,4%**	**527 925**	**18,6%**	**1 620 903**	**57,2%**	**827 529**	**60,7%**	**(36,2%)**
Employee related costs	729 635	729 635	0	-	350 780	48,1%	167 862	23,0%	518 642	71,1%	472 128	72,1%	(64,4%)
Remuneration of councillors	24 593	24 593	-	-	11 457	46,6%	9 084	36,9%	20 541	83,5%	17 402	74,3%	(47,8%)
Bulk purchases - electricity	805 126	875 126	192 356	23,9%	184 692	22,9%	173 422	19,8%	550 470	62,9%	147 333	71,1%	17,7%
Inventory consumed	122 965	120 281	17 075	13,9%	22 038	17,9%	27 672	23,0%	66 785	55,5%	21 827	57,1%	26,8%
Debt impairment	77 289	(93 359)	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	225 960	225 960	49 319	21,8%	32 779	14,5%	48 379	21,4%	130 478	57,7%	77 997	68,3%	(38,0%)
Interest,Dividends and Rent on Land	77 649	70 951	-	-	25 340	32,6%	-	-	25 340	35,7%	215	36,2%	(100,0%)
Contracted services	328 381	364 877	36 935	11,2%	68 377	20,8%	69 660	19,1%	174 972	48,0%	57 627	48,4%	20,9%
Transfers and subsidies	22 631	14 048	3 578	15,8%	1 695	7,5%	2 557	18,2%	7 830	55,7%	3 273	71,8%	(21,9%)
Irrecoverable debts written off	126 724	274 163	21	-	363	,3%	5	-	390	,1%	16	13,7%	(70,0%)
Operational Cost and Other Cost	199 498	224 757	41 716	20,9%	54 455	27,3%	29 284	13,0%	125 455	55,8%	28 924	57,6%	1,2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	630	630	-	-	-	-	-	-	-	-	787	115,7%	(100,0%)
Surplus/(Deficit)	**128 240**	**87 465**	**336 965**		**(71 894)**		**191 837**		**456 907**		**(139 184)**		
Transfers and subsidies - capital (monetary allocations)	98 415	96 121	15 664	15,9%	22 167	22,5%	17 559	18,3%	55 391	57,6%	23 134	47,0%	(24,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**226 656**	**183 587**	**352 629**		**(49 727)**		**209 396**		**512 298**		**(116 050)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**226 656**	**183 587**	**352 629**		**(49 727)**		**209 396**		**512 298**		**(116 050)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**226 656**	**183 587**	**352 629**		**(49 727)**		**209 396**		**512 298**		**(116 050)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**226 656**	**183 587**	**352 629**		**(49 727)**		**209 396**		**512 298**		**(116 050)**		
				-		-		-		-		-	-

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	**642 490**	**594 994**	**51 099**	**8,0%**	**120 752**	**18,8%**	**81 260**	**13,7%**	**253 110**	**42,5%**	**76 591**	**39,2%**	**6,1%**
National Government	63 693	63 693	14 612	22,9%	20 864	32,8%	13 408	21,1%	48 883	76,7%	21 080	50,8%	(36,4%)
Provincial Government	21 885	19 890	1 053	4,8%	1 304	6,0%	4 151	20,9%	6 507	32,7%	3 194	39,5%	30,0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	33 057	19 000	6 113	18,5%	5 058	15,3%	821	4,3%	11 992	63,1%	4 498	58,9%	(81,7%)
Transfers recognised - capital	**118 636**	**102 584**	**21 777**	**18,4%**	**27 225**	**22,9%**	**18 380**	**17,9%**	**67 382**	**65,7%**	**28 771**	**50,2%**	**(36,1%)**
Borrowing	198 019	198 019	6 200	3,1%	18 091	9,1%	40 491	20,4%	64 782	32,7%	17 423	40,9%	132,4%
Internally generated funds	325 835	294 391	23 121	7,1%	75 436	23,2%	22 389	7,6%	120 946	41,1%	30 397	30,4%	(26,3%)
Capital Expenditure Functional	**642 490**	**594 994**	**51 099**	**8,0%**	**120 752**	**18,8%**	**81 000**	**13,6%**	**252 850**	**42,5%**	**76 591**	**39,2%**	**5,8%**
Municipal governance and administration	**55 320**	**36 064**	**2 385**	**4,3%**	**9 629**	**17,4%**	**4 331**	**12,0%**	**16 345**	**45,3%**	**7 808**	**24,1%**	**(44,5%)**
Executive and Council	100	100	-	-	35	35,0%	49	48,7%	84	83,7%	-	89,9%	(100,0%)
Finance and administration	55 220	35 964	2 385	4,3%	9 594	17,4%	4 282	11,9%	16 262	45,2%	7 808	24,1%	(45,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**106 629**	**141 941**	**18 691**	**17,5%**	**30 936**	**29,0%**	**15 442**	**10,9%**	**65 069**	**45,8%**	**15 899**	**23,1%**	**(2,9%)**
Community and Social Services	56 631	76 018	11 352	20,0%	19 915	35,2%	8 279	10,9%	39 545	52,0%	4 082	13,7%	102,8%
Sport And Recreation	10 093	16 434	1 438	14,2%	4 761	47,2%	3 353	20,4%	9 552	58,1%	2 681	29,0%	25,0%
Public Safety	8 261	19 230	3 138	38,0%	1 808	21,9%	2 866	14,9%	7 812	40,6%	2 275	30,4%	25,9%
Housing	31 644	30 259	2 764	8,7%	4 452	14,1%	945	3,1%	8 160	27,0%	6 860	27,9%	(86,2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**99 849**	**72 370**	**8 347**	**8,4%**	**12 588**	**12,6%**	**12 679**	**17,5%**	**33 614**	**46,4%**	**10 935**	**53,5%**	**16,0%**
Planning and Development	5 135	5 878	2 606	50,7%	985	19,2%	255	4,3%	3 847	65,4%	2 926	60,8%	(91,3%)
Road Transport	94 464	66 242	5 729	6,1%	11 491	12,2%	12 353	18,6%	29 573	44,6%	7 974	52,7%	54,9%
Environmental Protection	250	250	12	4,9%	112	44,9%	71	28,4%	195	78,2%	35	4,4%	104,9%
Trading Services	**380 693**	**344 620**	**21 675**	**5,7%**	**67 598**	**17,8%**	**48 548**	**14,1%**	**137 821**	**40,0%**	**41 949**	**41,8%**	**15,7%**
Energy sources	126 332	147 346	3 242	2,6%	5 885	4,7%	34 689	23,5%	43 816	29,7%	12 979	40,1%	167,3%
Water Management	148 159	107 328	13 137	8,9%	35 137	23,7%	6 499	6,1%	54 773	51,0%	13 643	33,4%	(52,4%)
Waste Water Management	87 200	62 588	5 296	6,1%	20 201	23,2%	7 077	11,3%	32 574	52,0%	9 277	45,0%	(23,7%)
Waste Management	19 002	27 359	-	-	6 376	33,6%	283	1,0%	6 659	24,3%	6 050	63,3%	(95,3%)
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	**3 063 238**	**3 096 888**	**821 905**	**26,8%**	**696 229**	**22,7%**	**587 359**	**19,0%**	**2 105 493**	**68,0%**	**615 113**	**71,2%**	**(4,5%)**
Property rates	548 788	554 656	347 110	63,3%	280 106	51,0%	247 188	44,6%	874 404	157,6%	300 079	197,7%	(17,6%)

Service charges	1 858 920	1 903 096	385 430	20,7%	353 019	19,0%	298 022	15,7%	1 036 471	54,5%	285 915	55,8%	4,2%
Other revenue	230 996	236 346	40 384	17,5%	23 302	10,1%	16 996	7,2%	80 682	34,1%	23 114	38,3%	(26,5%)
Transfers and Subsidies - Operational	262 139	259 889	2 515	1,0%	5 342	2,0%	5 314	2,0%	13 171	5,1%	4	,7%	129 899,3%
Transfers and Subsidies - Capital	98 415	89 921	42 192	42,9%	30 271	30,8%	16 534	18,4%	88 997	99,0%	6 002	7,3%	175,5%
Interest	63 980	52 980	4 272	6,7%	4 190	6,5%	3 305	6,2%	11 767	22,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 490 240)**	**(2 641 543)**	**(384 487)**	**15,4%**	**(97 559)**	**3,9%**	**(702 124)**	**26,6%**	**(1 184 170)**	**44,8%**	**182 155**	**29,9%**	**(485,5%)**
Suppliers and employees	(2 405 393)	(2 556 697)	(384 487)	16,0%	(97 559)	4,1%	(702 124)	27,5%	(1 184 170)	46,3%	182 155	31,2%	(485,5%)
Finance charges	(62 215)	(62 215)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(22 631)	(22 631)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**572 998**	**455 345**	**437 417**	**76,3%**	**598 671**	**104,5%**	**(114 765)**	**(25,2%)**	**921 323**	**202,3%**	**797 268**	**224,8%**	**(114,4%)**
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	**(738 582)**	**(694 702)**	**(130 026)**	**17,6%**	**(135 688)**	**18,4%**	**(88 917)**	**12,8%**	**(354 631)**	**51,0%**	**(79 732)**	**47,4%**	**11,5%**
Capital assets	(738 582)	(694 702)	(130 026)	17,6%	(135 688)	18,4%	(88 917)	12,8%	(354 631)	51,0%	(79 732)	47,4%	11,5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(738 582)**	**(694 702)**	**(130 026)**	**17,6%**	**(135 688)**	**18,4%**	**(88 917)**	**12,8%**	**(354 631)**	**51,0%**	**(79 732)**	**47,4%**	**11,5%**
Cash Flow from Financing Activities													
Receipts	**198 019**	**198 019**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	198 019	198 019	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 215)**	**(62 215)**	**-**	**-**	**(20 325)**	**32,7%**	**-**	**-**	**(20 325)**	**32,7%**	**-**	**-**	**-**
Repayment of borrowing	(62 215)	(62 215)	-	-	(20 325)	32,7%	-	-	(20 325)	32,7%	-	-	-
Net Cash from/(used) Financing Activities	**135 804**	**135 804**	**-**	**-**	**(20 325)**	**(15,0%)**	**-**	**-**	**(20 325)**	**(15,0%)**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(29 780)**	**(103 553)**	**307 391**	**(1 032,2%)**	**442 658**	**(1 486,5%)**	**(203 682)**	**196,7%**	**546 367**	**(527,6%)**	**717 536**	**1 894,9%**	**(128,4%)**
Cash/cash equivalents at the year begin:	678 807	678 807	-	-	853 871	125,8%	1 296 529	191,0%	-	-	962 481	99,1%	34,7%
Cash/cash equivalents at the year end:	649 027	575 254	853 871	131,6%	1 296 529	199,8%	1 095 870	190,5%	1 095 870	190,5%	1 621 814	239,2%	(32,4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 442	14,7%	3 776	2,3%	3 142	1,9%	134 731	81,1%	166 091	32,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	56 439	78,2%	538	,7%	562	,8%	14 672	20,3%	72 211	14,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 763	41,9%	1 405	2,6%	1 532	2,8%	28 633	52,7%	54 334	10,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 245	18,6%	693	1,6%	653	1,5%	34 646	78,3%	44 237	8,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 982	10,4%	943	1,6%	896	1,6%	49 641	86,4%	57 463	11,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	988	5,4%	250	1,4%	234	1,3%	16 692	91,9%	18 165	3,6%	-	-	-	-
Interest on Arrear Debtor Accounts	103	,1%	123	,1%	173	,2%	97 752	99,6%	98 151	19,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(16 918)	12 535,6%	118	(87,6%)	78	(58,1%)	16 586	(12 289,9%)	(135)	-	-	-	-	-
Total By Income Source	**102 045**	**20,0%**	**7 847**	**1,5%**	**7 271**	**1,4%**	**393 353**	**77,1%**	**510 516**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 620	9,2%	565	3,2%	503	2,9%	14 849	84,7%	17 537	3,4%	-	-	-	-
Commercial	40 304	46,4%	502	,6%	524	,6%	45 519	52,4%	86 848	17,0%	-	-	-	-
Households	50 545	13,3%	6 465	1,7%	6 077	1,6%	317 480	83,4%	380 567	74,5%	-	-	-	-
Other	9 577	37,5%	316	1,2%	166	,6%	15 505	60,7%	25 563	5,0%	-	-	-	-
Total By Customer Group	**102 045**	**20,0%**	**7 847**	**1,5%**	**7 271**	**1,4%**	**393 353**	**77,1%**	**510 516**	**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	10 727	100,0%	-	-	-	-	-	-	10 727	45,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 119	100,0%	-	-	-	-	-	-	13 119	55,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**23 845**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**23 845**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
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	**1 833 296**	**1 751 136**	**480 584**	**26,2%**	**399 894**	**21,8%**	**403 093**	**23,0%**	**1 283 572**	**73,3%**	**336 611**	**65,0%**	**19,8%**
Exchange Revenue													
Service charges - Electricity	721 887	721 481	198 195	27,5%	167 173	23,2%	178 297	24,7%	543 665	75,4%	147 282	69,4%	21,1%
Service charges - Water	127 877	128 027	26 513	20,7%	38 086	29,8%	41 206	32,2%	105 805	82,6%	36 686	70,5%	12,3%
Service charges - Waste Water Management	120 306	121 485	33 910	28,2%	27 808	23,1%	32 642	26,9%	94 359	77,7%	26 069	80,7%	25,2%
Service charges - Waste Management	76 326	76 326	21 671	28,4%	18 042	23,6%	17 992	23,6%	57 705	75,6%	14 079	79,4%	27,8%
Sale of Goods and Rendering of Services	6 315	6 315	1 246	19,7%	1 883	29,8%	2 249	35,6%	5 377	85,1%	2 284	83,7%	(1,6%)
Agency services	9 823	9 823	2 656	27,0%	2 654	27,0%	2 653	27,0%	7 963	81,1%	2 568	76,1%	3,3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 768	16 768	4 375	26,1%	4 385	26,2%	4 714	28,1%	13 475	80,4%	4 055	72,8%	16,2%
Interest earned from Current and Non Current Assets	20 420	20 420	4 490	22,0%	5 543	27,1%	6 335	31,0%	16 369	80,2%	4 646	68,6%	36,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 529	11 529	3 763	39,5%	3 477	36,5%	3 108	27,0%	10 348	89,8%	2 770	88,5%	12,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	400	189	-	60	-	25	6,3%	275	68,6%	3	16,8%	714,7%
Operational Revenue	8 056	6 562	1 428	17,7%	405	5,0%	242	3,7%	2 074	31,6%	695	60,7%	(65,2%)
Non-Exchange Revenue													
Property rates	226 949	226 949	89 889	39,6%	46 392	20,4%	48 198	21,2%	184 479	81,3%	42 084	81,0%	14,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	242 897	163 645	5 323	2,2%	12 088	5,0%	8 734	5,3%	26 145	16,0%	35	,1%	24 648,7%
Licences or permits	4 674	4 674	860	18,4%	650	13,9%	692	14,8%	2 201	47,1%	1 049	75,4%	(34,0%)
Transfer and subsidies - Operational	217 912	213 175	83 020	38,1%	68 060	31,2%	52 740	24,7%	203 821	95,6%	49 318	96,0%	6,9%
Interest Receivables	3 811	3 811	854	22,4%	982	25,8%	1 023	26,8%	2 859	75,0%	951	73,7%	7,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 120	8 120	2 201	27,1%	2 207	27,2%	2 244	27,6%	6 652	81,9%	2 037	78,0%	10,2%
Gains on Disposal of Fixed and Intangible Assets	1 627	1 627	-	-	-	-	-	-	-	-	-	-	-
Other Gains	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 797 137**	**1 747 685**	**310 468**	**17,3%**	**283 775**	**15,8%**	**455 699**	**26,1%**	**1 049 941**	**60,1%**	**446 522**	**65,2%**	**2,1%**
Employee related costs	469 245	472 908	96 572	20,6%	99 033	21,1%	99 765	21,1%	295 370	62,5%	95 433	65,7%	4,5%
Remuneration of councillors	21 653	21 653	5 178	23,9%	5 178	23,9%	5 756	26,6%	16 113	74,4%	5 157	73,8%	11,6%
Bulk purchases - electricity	598 611	598 611	128 426	21,5%	127 407	21,3%	128 320	21,4%	384 154	64,2%	109 544	67,7%	17,1%
Inventory consumed	69 008	59 803	8 494	12,3%	14 478	21,0%	12 672	21,2%	35 643	59,6%	10 252	69,4%	23,6%
Debt impairment	86 508	42 008	-	-	(31 597)	(36,5%)	60 542	144,1%	28 945	68,9%	84 920	75,0%	(28,7%)
Depreciation, Amortisation and Impairment	110 079	110 079	(1)	-	-	-	82 560	75,0%	82 559	75,0%	83 722	79,6%	(1,4%)
Interest,Dividends and Rent on Land	41 676	41 676	9 524	22,9%	9 472	22,7%	10 117	24,3%	29 112	69,9%	8 668	69,6%	16,7%
Contracted services	148 230	146 613	12 078	8,1%	31 348	21,1%	30 457	20,8%	73 883	50,4%	22 999	54,7%	32,4%
Transfers and subsidies	13 606	8 771	1 055	7,8%	500	3,7%	993	11,3%	2 548	29,0%	869	33,1%	14,2%
Irrecoverable debts written off	122 522	122 522	23 938	19,5%	7 706	6,3%	7 264	5,9%	38 907	31,8%	9 280	36,9%	(21,7%)
Operational Cost and Other Cost	111 609	118 651	25 203	22,6%	20 251	18,1%	17 253	14,5%	62 707	52,8%	15 677	61,5%	10,1%
Disposal of Fixed and Intangible Assets	4 320	4 320	-	-	-	-	-	-	-	-	-	-	-
Other Losses	70	70	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**36 159**	**3 451**	**170 117**		**116 120**		**(52 606)**		**233 631**		**(109 911)**		
Transfers and subsidies - capital (monetary allocations)	77 246	86 257	-	-	(8)	-	47 742	55,3%	47 734	55,3%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	13	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**113 405**	**89 721**	**170 117**		**116 112**		**(4 864)**		**281 365**		**(109 911)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**113 405**	**89 721**	**170 117**		**116 112**		**(4 864)**		**281 365**		**(109 911)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**113 405**	**89 721**	**170 117**		**116 112**		**(4 864)**		**281 365**		**(109 911)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**113 405**	**89 721**	**170 117**		**116 112**		**(4 864)**		**281 365**		**(109 911)**		
				-		-		-		-		-	-

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	**186 345**	**197 805**	**31 400**	**16,9%**	**39 386**	**21,1%**	**25 301**	**12,8%**	**96 087**	**48,6%**	**37 300**	**52,2%**	**(32,2%)**
National Government	77 246	84 165	21 394	27,7%	18 278	23,7%	10 273	12,2%	49 945	59,3%	6 429	51,8%	59,8%
Provincial Government	-	2 092	-	-	848	-	478	22,9%	1 326	63,4%	6 076	20,7%	(92,1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**77 246**	**86 257**	**21 394**	**27,7%**	**19 126**	**24,8%**	**10 751**	**12,5%**	**51 271**	**59,4%**	**12 505**	**40,6%**	**(14,0%)**
Borrowing	25 400	22 532	3 278	12,9%	1 761	6,9%	(42)	(,2%)	4 996	22,2%	6 515	45,4%	(100,6%)
Internally generated funds	83 699	89 016	6 729	8,0%	18 499	22,1%	14 591	16,4%	39 819	44,7%	18 281	66,5%	(20,2%)
Capital Expenditure Functional	**186 345**	**197 818**	**31 400**	**16,9%**	**39 386**	**21,1%**	**25 301**	**12,8%**	**96 087**	**48,6%**	**37 300**	**52,2%**	**(32,2%)**
Municipal governance and administration	**12 460**	**22 730**	**3 643**	**29,2%**	**4 308**	**34,6%**	**2 434**	**10,7%**	**10 385**	**45,7%**	**5 653**	**46,7%**	**(56,9%)**
Executive and Council	20	20	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 440	22 710	3 643	29,3%	4 308	34,6%	2 434	10,7%	10 385	45,7%	5 653	46,8%	(56,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**36 443**	**41 528**	**4 906**	**13,5%**	**9 288**	**25,5%**	**4 459**	**10,7%**	**18 654**	**44,9%**	**264**	**38,4%**	**1 586,5%**
Community and Social Services	1 825	1 863	-	-	51	2,8%	1 220	65,5%	1 272	68,3%	26	6,4%	4 643,6%
Sport And Recreation	11 818	21 258	4 098	34,7%	7 275	61,6%	1 256	5,9%	12 629	59,4%	170	49,9%	639,4%
Public Safety	9 800	1 608	-	-	-	-	760	47,2%	760	47,2%	7	,2%	11 321,1%
Housing	13 000	16 800	807	6,2%	1 963	15,1%	1 224	7,3%	3 994	23,8%	62	2,6%	1 867,7%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**36 819**	**41 482**	**10 391**	**28,2%**	**9 638**	**26,2%**	**4 449**	**10,7%**	**24 479**	**59,0%**	**17 433**	**80,8%**	**(74,5%)**
Planning and Development	505	5	-	-	2	,4%	-	-	2	36,5%	-	-	-
Road Transport	36 314	41 477	10 391	28,6%	9 637	26,5%	4 449	10,7%	24 477	59,0%	17 433	80,8%	(74,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**100 624**	**92 078**	**12 460**	**12,4%**	**16 151**	**16,1%**	**13 958**	**15,2%**	**42 570**	**46,2%**	**13 950**	**39,8%**	**,1%**
Energy sources	45 199	41 285	1 132	2,5%	12 113	26,8%	10 509	25,5%	23 753	57,5%	2 822	21,5%	272,4%
Water Management	20 219	8 752	69	,3%	516	2,6%	1 130	12,9%	1 715	19,6%	2 001	78,4%	(43,5%)
Waste Water Management	34 206	41 040	11 259	32,9%	3 523	10,3%	2 320	5,7%	17 102	41,7%	9 127	43,0%	(74,6%)
Waste Management	1 000	1 000	-	-	-	-	-	-	-	-	-	40,3%	-
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	**1 609 927**	**1 612 212**	**475 387**	**29,5%**	**402 136**	**25,0%**	**404 467**	**25,1%**	**1 281 991**	**79,5%**	**337 056**	**76,8%**	**20,0%**
Property rates	212 604	212 499	23 766	11,2%	15 197	7,1%	16 912	8,0%	55 874	26,3%	15 968	24,5%	5,9%

Service charges	989 911	989 911	336 108	34,0%	280 966	28,4%	304 900	30,8%	921 973	93,1%	233 721	87,5%	30,5%
Other revenue	75 065	85 598	12 102	16,1%	7 398	9,9%	10 766	12,6%	30 267	35,4%	10 931	48,4%	(1,5%)
Transfers and Subsidies - Operational	217 912	209 770	59 355	27,2%	69 276	31,8%	54 401	25,9%	183 032	87,3%	48 311	98,2%	12,6%
Transfers and Subsidies - Capital	77 246	77 246	38 098	49,3%	20 519	26,6%	8 543	11,1%	67 160	86,9%	20 005	64,4%	(57,3%)
Interest	37 188	37 188	5 958	16,0%	8 780	23,6%	8 945	24,1%	23 684	63,7%	8 120	64,9%	10,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 474 188)**	**(1 474 188)**	**(276 981)**	**18,8%**	**(215 854)**	**14,6%**	**(231 251)**	**15,7%**	**(724 087)**	**49,1%**	**(192 495)**	**51,5%**	**20,1%**
Suppliers and employees	(1 422 746)	(1 422 746)	(267 457)	18,8%	(215 233)	15,1%	(212 285)	14,9%	(694 975)	48,8%	(174 602)	51,1%	21,6%
Finance charges	(37 837)	(37 837)	(9 524)	25,2%	(622)	1,6%	(18 967)	50,1%	(29 112)	76,9%	(17 893)	76,6%	6,0%
Transfers and Subsidies	(13 606)	(13 606)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**135 739**	**138 024**	**198 406**	**146,2%**	**186 282**	**137,2%**	**173 216**	**125,5%**	**557 904**	**404,2%**	**144 562**	**325,0%**	**19,8%**
Cash Flow from Investing Activities													
Receipts	**100**	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	100	100	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(186 345)**	**(187 917)**	**(48 962)**	**26,3%**	**(44 941)**	**24,1%**	**(28 472)**	**15,2%**	**(122 375)**	**65,1%**	**(43 872)**	**61,9%**	**(35,1%)**
Capital assets	(186 345)	(187 917)	(48 962)	26,3%	(44 941)	24,1%	(28 472)	15,2%	(122 375)	65,1%	(43 872)	61,9%	(35,1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(186 245)**	**(187 817)**	**(48 962)**	**26,3%**	**(44 941)**	**24,1%**	**(28 472)**	**15,2%**	**(122 375)**	**65,2%**	**(43 872)**	**61,9%**	**(35,1%)**
Cash Flow from Financing Activities													
Receipts	**71 100**	**71 100**	**86**	**,1%**	**(38)**	**(,1%)**	**108**	**,2%**	**156**	**,2%**	**11**	**,3%**	**874,7%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	70 950	70 950	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	150	150	86	57,0%	(38)	(25,3%)	108	72,1%	156	103,8%	11	95,6%	874,7%
Payments	**(27 593)**	**(27 593)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(27 593)	(27 593)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**43 507**	**43 507**	**86**	**,2%**	**(38)**	**(,1%)**	**108**	**,2%**	**156**	**,4%**	**11**	**,7%**	**874,7%**
Net Increase/(Decrease) in cash held	**(7 000)**	**(6 286)**	**149 530**	**(2 136,2%)**	**141 303**	**(2 018,7%)**	**144 852**	**(2 304,5%)**	**435 685**	**(6 931,4%)**	**100 701**	**(482,2%)**	**43,8%**
Cash/cash equivalents at the year begin:	135 014	135 014	214 152	158,6%	388 184	287,5%	529 475	392,2%	214 152	158,6%	418 446	90,0%	26,5%
Cash/cash equivalents at the year end:	**128 014**	**128 728**	**388 184**	**303,2%**	**529 475**	**413,6%**	**674 327**	**523,8%**	**674 327**	**523,8%**	**519 147**	**332,3%**	**29,9%**

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	17 147	22,3%	2 911	3,8%	3 134	4,1%	53 843	69,9%	77 035	19,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 771	82,8%	1 389	3,3%	850	2,0%	4 960	11,8%	41 969	10,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 781	26,9%	1 385	2,7%	1 210	2,4%	34 792	68,0%	51 169	13,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 556	18,1%	2 253	3,3%	2 158	3,1%	52 264	75,5%	69 233	17,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 485	19,0%	1 616	3,6%	1 555	3,5%	33 095	74,0%	44 751	11,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 693	11,2%	497	3,3%	461	3,0%	12 523	82,5%	15 174	3,9%	-	-	-	-
Interest on Arrear Debtor Accounts	2 267	3,6%	109	,2%	185	,3%	60 412	95,9%	62 973	16,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 535)	(24,9%)	683	2,6%	635	2,4%	31 465	119,9%	26 247	6,8%	-	-	-	-
Total By Income Source	**84 165**	**21,7%**	**10 844**	**2,8%**	**10 189**	**2,6%**	**283 354**	**72,9%**	**388 552**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 130	49,6%	548	4,4%	461	3,7%	5 217	42,2%	12 356	3,2%	-	-	-	-
Commercial	12 132	71,6%	281	1,7%	191	1,1%	4 340	25,6%	16 944	4,4%	-	-	-	-
Households	56 804	17,1%	8 754	2,6%	8 736	2,6%	258 267	77,7%	332 560	85,6%	-	-	-	-
Other	9 099	34,1%	1 260	4,7%	801	3,0%	15 531	58,2%	26 691	6,9%	-	-	-	-
Total By Customer Group	**84 165**	**21,7%**	**10 844**	**2,8%**	**10 189**	**2,6%**	**283 354**	**72,9%**	**388 552**	**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	-	-	-	-	-	-	0	100,0%	0	-
Trade Creditors	88	11,6%	440	57,8%	-	-	233	30,6%	761	69,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	305	89,4%	36	10,6%	-	-	-	-	341	30,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**394**	**35,7%**	**476**	**43,2%**	**-**	**-**	**233**	**21,1%**	**1 103**	**100,0%**

Contact Details

Municipal Manager	Mr Mr David McThomas	023 348 2600
Chief Financial Officer	Mr Mr Roddrick Ontong	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
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	**1 181 765**	**1 313 130**	**323 492**	**27,4%**	**311 832**	**26,4%**	**348 478**	**26,5%**	**983 803**	**74,9%**	**318 258**	**77,7%**	**9,5%**
Exchange Revenue													
Service charges - Electricity	691 544	787 049	182 941	26,5%	186 085	26,9%	220 242	28,0%	589 267	74,9%	181 829	75,6%	21,1%
Service charges - Water	69 574	75 455	17 986	25,9%	18 397	26,4%	23 180	30,7%	59 562	78,9%	24 765	91,8%	(6,4%)
Service charges - Waste Water Management	32 962	37 149	9 977	30,3%	9 708	29,5%	9 890	26,6%	29 575	79,6%	9 478	94,2%	4,4%
Service charges - Waste Management	33 379	37 648	9 972	29,9%	9 880	29,6%	9 898	26,3%	29 750	79,0%	9 373	74,5%	5,6%
Sale of Goods and Rendering of Services	5 220	5 220	1 806	34,6%	1 475	28,3%	1 686	32,3%	4 967	95,2%	1 437	79,1%	17,4%
Agency services	6 107	6 107	1 680	27,5%	1 654	27,1%	1 569	25,7%	4 902	80,3%	1 394	75,3%	12,5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 681	4 681	1 875	40,1%	2 485	53,1%	2 332	49,8%	6 691	143,0%	1 028	25,2%	126,8%
Interest earned from Current and Non Current Assets	35 711	35 711	4 386	12,3%	3 716	10,4%	3 644	10,2%	11 746	32,9%	5 766	54,1%	(36,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 163	4 163	1 479	35,5%	930	22,3%	1 094	26,3%	3 502	84,1%	799	52,6%	36,9%
Licences or permits	2 514	2 514	283	11,2%	278	11,0%	45	1,8%	606	24,1%	39	8,0%	15,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	6 176	6 104	-	-	-	-	319	5,2%	319	5,2%	-	-	(100,0%)
Operational Revenue	1 507	1 579	498	33,0%	355	23,5%	191	12,1%	1 043	66,1%	3 059	272,7%	(93,8%)
Non-Exchange Revenue													
Property rates	106 956	111 520	29 383	27,5%	28 425	26,6%	28 137	25,2%	85 945	77,1%	26 771	81,1%	5,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 770	37 003	506	4,0%	482	3,8%	767	2,1%	1 756	4,7%	1 343	20,3%	(42,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	166 208	151 422	56 655	34,1%	45 544	27,4%	41 493	27,4%	143 692	94,9%	48 067	87,1%	(13,7%)
Interest Receivables	2 292	2 292	3 730	162,8%	2 926	127,7%	3 561	155,4%	10 217	445,8%	3 110	149,1%	14,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	6 512	337	-	(506)	-	353	5,4%	185	2,8%	-	-	(100,0%)
Gains on Disposal of Fixed and Intangible Assets	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	75	-	75	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 131 330**	**1 390 518**	**302 125**	**26,7%**	**310 460**	**27,4%**	**312 181**	**22,5%**	**924 765**	**66,5%**	**304 300**	**73,4%**	**2,6%**
Employee related costs	310 872	316 997	72 645	23,4%	96 888	31,2%	67 917	21,4%	237 450	74,9%	68 397	74,9%	(,7%)
Remuneration of councillors	13 716	13 716	3 022	22,0%	3 024	22,0%	3 344	24,4%	9 390	68,5%	2 971	70,0%	12,6%
Bulk purchases - electricity	541 328	704 333	177 552	32,8%	157 483	29,1%	193 214	27,4%	528 250	75,0%	164 156	84,1%	17,7%
Inventory consumed	55 533	41 365	6 043	10,9%	8 137	14,7%	7 009	16,9%	21 189	51,2%	7 154	41,4%	(2,0%)
Debt impairment	15 623	43 862	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	52 355	56 532	14 304	27,3%	14 318	27,3%	13 929	24,6%	42 551	75,3%	11 470	66,1%	21,4%
Interest,Dividends and Rent on Land	4 569	18 569	559	12,2%	559	12,2%	1 274	6,9%	2 392	12,9%	577	62,8%	120,9%
Contracted services	69 322	92 456	14 052	20,3%	14 459	20,9%	10 986	11,9%	39 498	42,7%	35 376	56,2%	(68,9%)
Transfers and subsidies	5 429	4 752	249	4,6%	2 273	41,9%	77	1,6%	2 599	54,7%	1 660	75,8%	(95,4%)
Irrecoverable debts written off	16 514	28 079	1 157	7,0%	1 211	7,3%	796	2,8%	3 165	11,3%	1 977	100,0%	(59,7%)
Operational Cost and Other Cost	46 069	69 859	12 542	27,2%	12 106	26,3%	13 634	19,5%	38 282	54,8%	10 563	50,8%	29,1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**50 435**	**(77 389)**	**21 367**		**1 372**		**36 298**		**59 037**		**13 958**		
Transfers and subsidies - capital (monetary allocations)	60 048	94 281	7 268	12,1%	17 858	29,7%	2 015	2,1%	27 141	28,8%	3 027	81,6%	(33,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**110 483**	**16 893**	**28 636**		**19 231**		**38 312**		**86 179**		**16 985**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**110 483**	**16 893**	**28 636**		**19 231**		**38 312**		**86 179**		**16 985**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**110 483**	**16 893**	**28 636**		**19 231**		**38 312**		**86 179**		**16 985**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**110 483**	**16 893**	**28 636**		**19 231**		**38 312**		**86 179**		**16 985**		
				-		-		-		-		-	-

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	**136 176**	**224 704**	**17 908**	**13,2%**	**32 865**	**24,1%**	**30 565**	**13,6%**	**81 337**	**36,2%**	**16 076**	**43,3%**	**90,1%**
National Government	49 938	60 704	6 397	12,8%	10 589	21,2%	4 875	8,0%	21 862	36,0%	2 605	79,3%	87,2%
Provincial Government	2 277	22 237	-	-	1 596	70,1%	10 134	45,6%	11 731	52,8%	435	100,0%	2 230,8%
District Municipality	-	1 600	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 216**	**84 542**	**6 397**	**12,3%**	**12 186**	**23,3%**	**15 009**	**17,8%**	**33 593**	**39,7%**	**3 039**	**79,6%**	**393,8%**
Borrowing	21 960	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	62 000	140 163	11 510	18,6%	20 679	33,4%	15 556	11,1%	47 745	34,1%	13 037	31,2%	19,3%
Capital Expenditure Functional	**136 176**	**224 704**	**17 908**	**13,2%**	**32 865**	**24,1%**	**30 565**	**13,6%**	**81 337**	**36,2%**	**16 076**	**44,1%**	**90,1%**
Municipal governance and administration	**11 440**	**14 170**	**3 192**	**27,9%**	**3 152**	**27,5%**	**1 583**	**11,2%**	**7 927**	**55,9%**	**942**	**26,8%**	**68,0%**
Executive and Council	500	1 500	41	8,2%	-	-	-	-	41	2,7%	34	14,0%	(100,0%)
Finance and administration	10 940	12 670	3 152	28,8%	3 152	28,8%	1 583	12,5%	7 886	62,2%	908	27,0%	74,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 746**	**20 202**	**518**	**2,8%**	**2 071**	**11,0%**	**394**	**2,0%**	**2 983**	**14,8%**	**4 255**	**38,3%**	**(90,7%)**
Community and Social Services	688	688	-	-	-	-	-	-	-	-	228	49,7%	(100,0%)
Sport And Recreation	14 448	15 376	513	3,6%	2 005	13,9%	394	2,6%	2 912	18,9%	358	12,8%	9,9%
Public Safety	3 610	4 138	5	,1%	66	1,8%	-	-	71	1,7%	3 668	57,0%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 502**	**56 183**	**1 482**	**12,9%**	**2 823**	**24,5%**	**11 089**	**19,7%**	**15 394**	**27,4%**	**790**	**44,5%**	**1 304,1%**
Planning and Development	500	20 547	-	-	-	-	9 991	48,6%	9 991	48,6%	351	73,9%	2 748,4%
Road Transport	11 002	35 636	1 482	13,5%	2 823	25,7%	1 098	3,1%	5 403	15,2%	439	44,2%	150,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**94 487**	**134 149**	**12 715**	**13,5%**	**24 819**	**26,3%**	**17 499**	**13,0%**	**55 033**	**41,0%**	**10 089**	**47,6%**	**73,4%**
Energy sources	26 333	35 689	1 607	6,1%	1 727	6,6%	9 041	25,3%	12 375	34,7%	1 724	49,6%	424,4%
Water Management	29 777	54 438	4 166	14,0%	13 981	47,0%	5 847	10,7%	23 994	44,1%	921	24,3%	534,9%
Waste Water Management	30 098	35 312	6 642	22,1%	9 111	30,3%	2 611	7,4%	18 364	52,0%	4 889	63,5%	(46,6%)
Waste Management	8 280	8 710	300	3,6%	-	-	-	-	300	3,4%	2 555	48,2%	(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	**1 376 260**	**1 543 689**	**302 585**	**22,0%**	**397 524**	**28,9%**	**494 747**	**32,0%**	**1 194 856**	**77,4%**	**309 706**	**58,2%**	**59,7%**
Property rates	102 814	104 501	25 931	25,2%	26 906	26,2%	41 522	39,7%	94 359	90,3%	23 726	62,5%	75,0%

Service charges	976 501	1 102 246	189 913	19,4%	285 936	29,3%	360 900	32,7%	836 749	75,9%	217 089	58,8%	66,2%
Other revenue	34 827	59 143	6 924	19,9%	7 549	21,7%	11 418	19,3%	25 890	43,8%	26 319	96,1%	(56,6%)
Transfers and Subsidies - Operational	166 208	150 622	58 701	35,3%	53 507	32,2%	47 687	31,7%	159 895	106,2%	36 773	59,1%	29,7%
Transfers and Subsidies - Capital	60 048	91 465	17 875	29,8%	17 992	30,0%	29 581	32,3%	65 448	71,6%	3 773	34,8%	684,0%
Interest	35 862	35 711	3 240	9,0%	5 635	15,7%	3 639	10,2%	12 514	35,0%	2 026	22,3%	79,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 130 475)**	**(1 378 107)**	**(306 095)**	**27,1%**	**(308 081)**	**27,3%**	**(331 472)**	**24,1%**	**(945 647)**	**68,6%**	**(339 803)**	**73,6%**	**(2,5%)**
Suppliers and employees	(1 121 239)	(1 365 186)	(305 888)	27,3%	(305 805)	27,3%	(331 410)	24,3%	(943 104)	69,1%	(339 803)	74,1%	(2,5%)
Finance charges	(4 586)	(8 948)	-	-	-	-	(1)	-	(1)	-	-	-	(100,0%)
Transfers and Subsidies	(4 650)	(3 973)	(207)	4,4%	(2 275)	48,9%	(60)	1,5%	(2 542)	64,0%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**245 785**	**165 582**	**(3 510)**	**(1,4%)**	**89 443**	**36,4%**	**163 275**	**98,6%**	**249 208**	**150,5%**	**(30 096)**	**(106,9%)**	**(642,5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(5 363)**	**-**	**(6 672)**	**-**	**4 065**	**-**	**(7 970)**	**-**	**909**	**-**	**347,1%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(5 363)	-	(6 672)	-	4 065	-	(7 970)	-	909	-	347,1%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(126 158)**	**(267 293)**	**(20 740)**	**16,4%**	**(36 054)**	**28,6%**	**(21 562)**	**8,1%**	**(78 356)**	**29,3%**	**(18 148)**	**39,5%**	**18,8%**
Capital assets	(126 158)	(267 293)	(20 740)	16,4%	(36 054)	28,6%	(21 562)	8,1%	(78 356)	29,3%	(18 148)	39,5%	18,8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(126 158)**	**(267 293)**	**(26 104)**	**20,7%**	**(42 725)**	**33,9%**	**(17 497)**	**6,5%**	**(86 325)**	**32,3%**	**(17 239)**	**38,9%**	**1,5%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**(34)**	**-**	**(33)**	**-**	**(128)**	**-**	**(195)**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(34)	-	(33)	-	(128)	-	(195)	-	-	-	(100,0%)
Payments	**(455)**	**(24)**	**(194)**	**42,6%**	**(338)**	**74,2%**	**(230)**	**937,8%**	**(761)**	**3 107,1%**	**(155)**	**695,4%**	**47,9%**
Repayment of borrowing	(455)	(24)	(194)	42,6%	(338)	74,2%	(230)	937,8%	(761)	3 107,1%	(155)	695,4%	47,9%
Net Cash from/(used) Financing Activities	**(455)**	**(24)**	**(228)**	**50,2%**	**(370)**	**81,4%**	**(358)**	**1 461,5%**	**(956)**	**3 904,3%**	**(155)**	**695,4%**	**130,5%**
Net Increase/(Decrease) in cash held	**119 172**	**(101 735)**	**(29 842)**	**(25,0%)**	**46 348**	**38,9%**	**145 421**	**(142,9%)**	**161 927**	**(159,2%)**	**(47 490)**	**211,5%**	**(406,2%)**
Cash/cash equivalents at the year begin:	262 000	216 032	182 982	69,8%	150 878	57,6%	197 225	91,3%	182 982	84,7%	148 503	81,6%	32,8%
Cash/cash equivalents at the year end:	**381 172**	**114 297**	**150 878**	**39,6%**	**197 225**	**51,7%**	**342 646**	**299,8%**	**342 646**	**299,8%**	**101 013**	**37,1%**	**239,2%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 920	15,0%	10 267	15,5%	3 151	4,8%	42 844	64,7%	66 183	17,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	75 416	51,1%	30 127	20,4%	5 553	3,8%	36 375	24,7%	147 472	39,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 991	15,0%	8 864	12,1%	3 543	4,8%	49 729	68,0%	73 127	19,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 517	8,7%	3 513	8,7%	1 458	3,6%	31 936	79,0%	40 425	10,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 578	10,5%	3 320	9,7%	1 417	4,1%	25 884	75,7%	34 200	9,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	50,0%	1	41,3%	0	8,7%	-	-	3	-	-	-	-	-
Interest on Arrear Debtor Accounts	31	,8%	70	1,8%	25	,6%	3 774	96,8%	3 900	1,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	572	10,7%	(2 604)	(48,9%)	271	5,1%	7 090	133,1%	5 328	1,4%	-	-	-	-
Total By Income Source	**104 027**	**28,1%**	**53 558**	**14,5%**	**15 420**	**4,2%**	**197 632**	**53,3%**	**370 637**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 498	33,0%	1 214	26,8%	414	9,1%	1 407	31,0%	4 532	1,2%	-	-	-	-
Commercial	77 415	50,5%	29 912	19,5%	5 897	3,8%	40 201	26,2%	153 424	41,4%	-	-	-	-
Households	20 477	11,4%	19 716	11,0%	8 022	4,5%	131 565	73,2%	179 780	48,5%	-	-	-	-
Other	4 638	14,1%	2 716	8,3%	1 087	3,3%	24 460	74,3%	32 900	8,9%	-	-	-	-
Total By Customer Group	**104 027**	**28,1%**	**53 558**	**14,5%**	**15 420**	**4,2%**	**197 632**	**53,3%**	**370 637**	**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	75 326	100,0%	-	-	-	-	-	-	75 326	92,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 417	100,0%	-	-	-	-	-	-	6 417	7,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**81 743**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**81 743**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Daniel Lubbe	023 615 8007
Chief Financial Officer	Mr Ayanda Mati	023 615 8004

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
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	**483 177**	**489 374**	**151 623**	**31,4%**	**146 686**	**30,4%**	**121 038**	**24,7%**	**419 347**	**85,7%**	**140 016**	**85,0%**	**(13,6%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	16 875	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	8 531	8 661	2 787	32,7%	4 107	48,1%	1 561	18,0%	8 454	97,6%	4 408	73,3%	(64,6%)
Agency services	88 478	111 389	11 182	12,6%	28 696	32,4%	27 194	24,4%	67 072	60,2%	45 130	64,1%	(39,7%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	85 000	85 000	22 226	26,1%	21 343	25,1%	20 889	24,6%	64 457	75,8%	21 415	78,4%	(2,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	18	3	1,3%	5	1,9%	6	33,3%	14	75,0%	71	87,6%	(91,4%)
Licences or permits	653	623	160	24,4%	177	27,1%	139	22,3%	476	76,3%	180	82,0%	(23,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 475	1 375	109	7,4%	109	7,4%	561	40,8%	779	56,6%	485	61,3%	15,7%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	281 571	281 953	115 157	40,9%	92 249	32,8%	70 690	25,1%	278 096	98,6%	68 300	97,9%	3,5%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	355	355	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	28	-	(100,0%)
Operating Expenditure	**483 177**	**489 374**	**88 686**	**18,4%**	**125 556**	**26,0%**	**113 759**	**23,2%**	**328 001**	**67,0%**	**122 420**	**69,1%**	**(7,1%)**
Employee related costs	254 460	273 540	60 634	23,8%	72 745	28,6%	65 866	24,1%	199 245	72,8%	66 558	71,6%	(1,0%)
Remuneration of councillors	16 268	15 665	3 740	23,0%	3 729	22,9%	3 962	25,3%	11 430	73,0%	3 926	73,4%	,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	16 434	21 160	2 230	13,6%	4 290	26,1%	9 171	43,3%	15 691	74,2%	9 304	84,0%	(1,4%)
Debt impairment	100	100	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	11 557	10 178	-	-	3 942	34,1%	3 322	32,6%	7 263	71,4%	3 175	79,4%	4,6%
Interest,Dividends and Rent on Land	9 591	7 682	2 457	25,6%	2 410	25,1%	326	4,2%	5 193	67,6%	1 836	59,5%	(82,3%)
Contracted services	77 356	71 484	4 429	5,7%	14 072	18,2%	15 441	21,6%	33 942	47,5%	15 890	56,6%	(2,8%)
Transfers and subsidies	15 190	9 302	249	1,6%	1 878	12,4%	3 282	35,3%	5 409	58,2%	3 549	71,4%	(7,5%)
Irrecoverable debts written off	200	200	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	77 467	75 496	14 945	19,3%	22 480	29,0%	12 385	16,4%	49 810	66,0%	18 114	66,9%	(31,6%)
Disposal of Fixed and Intangible Assets	-	12	-	-	11	-	5	41,2%	16	134,3%	69	475,9%	(92,8%)
Other Losses	4 555	4 555	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**-**	**62 938**		**21 130**		**7 279**		**91 347**		**17 596**		
Transfers and subsidies - capital (monetary allocations)	4 321	2 335	-	-	-	-	-	-	-	-	-	,2%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 321**	**2 335**	**62 938**		**21 130**		**7 279**		**91 347**		**17 596**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**4 321**	**2 335**	**62 938**		**21 130**		**7 279**		**91 347**		**17 596**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 321**	**2 335**	**62 938**		**21 130**		**7 279**		**91 347**		**17 596**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 321**	**2 335**	**62 938**		**21 130**		**7 279**		**91 347**		**17 596**		
				-		-		-		-		-	-

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	**112 650**	**57 911**	**4 193**	**3,7%**	**6 652**	**5,9%**	**7 102**	**12,3%**	**17 947**	**31,0%**	**21 127**	**46,0%**	**(66,4%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	4 321	2 335	-	-	64	1,5%	(64)	(2,7%)	-	-	147	12,0%	(143,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**4 321**	**2 335**	**-**	**-**	**64**	**1,5%**	**(64)**	**(2,7%)**	**-**	**-**	**147**	**12,0%**	**(143,6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	19 243	62,7%	(100,0%)
Internally generated funds	108 329	55 576	4 193	3,9%	6 588	6,1%	7 166	12,9%	17 947	32,3%	1 738	11,6%	312,4%
Capital Expenditure Functional	**112 650**	**57 911**	**4 193**	**3,7%**	**6 652**	**5,9%**	**7 102**	**12,3%**	**17 947**	**31,0%**	**21 127**	**46,0%**	**(66,4%)**
Municipal governance and administration	**19 860**	**14 062**	**254**	**1,3%**	**4 597**	**23,1%**	**220**	**1,6%**	**5 070**	**36,1%**	**62**	**9,6%**	**254,0%**
Executive and Council	162	165	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	18 693	13 892	254	1,4%	4 597	24,6%	220	1,6%	5 070	36,5%	62	9,8%	254,0%
Internal audit	1 005	5	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**58 477**	**21 484**	**1 306**	**2,2%**	**1 723**	**2,9%**	**3 686**	**17,2%**	**6 715**	**31,3%**	**1 651**	**23,7%**	**123,3%**
Community and Social Services	24 675	9 148	4	-	570	2,3%	453	5,0%	1 027	11,2%	20	16,1%	2 183,3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	33 610	12 120	1 302	3,9%	1 154	3,4%	3 233	26,7%	5 688	46,9%	1 631	30,1%	98,2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	192	216	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 164**	**16 216**	**21**	**,1%**	**432**	**1,3%**	**1 184**	**7,3%**	**1 637**	**10,1%**	**172**	**16,2%**	**588,2%**
Planning and Development	30 343	16 181	21	,1%	368	1,2%	1 248	7,7%	1 637	10,1%	155	14,4%	707,2%
Road Transport	3 821	35	-	-	64	1,7%	(64)	(183,3%)	-	-	17	25,7%	(468,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**150**	**6 150**	**2 613**	**1 741,9%**	**(101)**	**(67,2%)**	**2 012**	**32,7%**	**4 524**	**73,6%**	**19 243**	**53,3%**	**(89,5%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	150	6 150	2 613	1 741,9%	(101)	(67,2%)	2 012	32,7%	4 524	73,6%	19 243	53,3%	(89,5%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**494 063**	**487 803**	**151 523**	**30,7%**	**132 262**	**26,8%**	**83 924**	**17,2%**	**367 709**	**75,4%**	**134 959**	**76,3%**	**(37,8%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	9 703	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	150 348	157 477	21 519	14,3%	30 648	20,4%	6 666	4,2%	58 833	37,4%	56 192	46,8%	(88,1%)
Transfers and Subsidies - Operational	281 571	281 671	117 694	41,8%	93 017	33,0%	69 914	24,8%	280 626	99,6%	70 039	100,7%	(,2%)
Transfers and Subsidies - Capital	4 321	535	-	-	500	11,6%	-	-	500	93,5%	600	33,4%	(100,0%)
Interest	48 120	48 120	12 310	25,6%	8 098	16,8%	7 343	15,3%	27 751	57,7%	8 128	71,6%	(9,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(489 493)**	**(499 456)**	**(146 000)**	**29,8%**	**(132 224)**	**27,0%**	**(139 525)**	**27,9%**	**(417 749)**	**83,6%**	**(142 813)**	**85,3%**	**(2,3%)**
Suppliers and employees	(466 608)	(484 388)	(146 000)	31,3%	(132 224)	28,3%	(139 525)	28,8%	(417 749)	86,2%	(142 813)	88,3%	(2,3%)
Finance charges	(7 695)	(5 766)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(15 190)	(9 302)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 570**	**(11 653)**	**5 523**	**120,8%**	**39**	**,8%**	**(55 602)**	**477,1%**	**(50 040)**	**429,4%**	**(7 854)**	**(181,3%)**	**607,9%**
Cash Flow from Investing Activities													
Receipts	**(20 000)**	**(80 000)**	**(40 000)**	**200,0%**	**(40 000)**	**200,0%**	**-**	**-**	**(80 000)**	**100,0%**	**(29 972)**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	28	-	(100,0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(20 000)	(80 000)	(40 000)	200,0%	(40 000)	200,0%	-	-	(80 000)	100,0%	(30 000)	-	(100,0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(127 926)**	**(64 731)**	**(4 467)**	**3,5%**	**(7 438)**	**5,8%**	**(7 511)**	**11,6%**	**(19 416)**	**30,0%**	**(15 080)**	**36,6%**	**(50,2%)**
Capital assets	(127 926)	(64 731)	(4 467)	3,5%	(7 438)	5,8%	(7 511)	11,6%	(19 416)	30,0%	(15 080)	36,6%	(50,2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(147 926)**	**(144 731)**	**(44 467)**	**30,1%**	**(47 438)**	**32,1%**	**(7 511)**	**5,2%**	**(99 416)**	**68,7%**	**(45 052)**	**86,9%**	**(83,3%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**7 024**	**7,7%**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	7 024	7,7%	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 140)**	**(8 140)**	**(1 946)**	**23,9%**	**(1 994)**	**24,5%**	**(2 085)**	**25,6%**	**(6 026)**	**74,0%**	**(4 469)**	**61,5%**	**(53,3%)**
Repayment of borrowing	(8 140)	(8 140)	(1 946)	23,9%	(1 994)	24,5%	(2 085)	25,6%	(6 026)	74,0%	(4 469)	61,5%	(53,3%)
Net Cash from/(used) Financing Activities	**(8 140)**	**(8 140)**	**(1 946)**	**23,9%**	**(1 994)**	**24,5%**	**(2 085)**	**25,6%**	**(6 026)**	**74,0%**	**2 555**	**3,1%**	**(181,6%)**
Net Increase/(Decrease) in cash held	**(151 496)**	**(164 525)**	**(40 890)**	**27,0%**	**(49 394)**	**32,6%**	**(65 198)**	**39,6%**	**(155 482)**	**94,5%**	**(50 350)**	**400,6%**	**29,5%**
Cash/cash equivalents at the year begin:	391 294	410 384	410 384	104,9%	369 494	94,4%	320 100	78,0%	410 384	100,0%	323 828	100,0%	(1,2%)
Cash/cash equivalents at the year end:	**239 798**	**245 860**	**369 494**	**154,1%**	**320 100**	**133,5%**	**254 903**	**103,7%**	**254 903**	**103,7%**	**273 477**	**70,7%**	**(6,8%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	353	20,0%	1	,1%	28	1,6%	1 383	78,3%	1 765	100,0%	-	-	-	-
Total By Income Source	**353**	**20,0%**	**1**	**,1%**	**28**	**1,6%**	**1 383**	**78,3%**	**1 765**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	353	20,0%	1	,1%	28	1,6%	1 383	78,3%	1 765	100,0%	-	-	-	-
Total By Customer Group	**353**	**20,0%**	**1**	**,1%**	**28**	**1,6%**	**1 383**	**78,3%**	**1 765**	**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	61	100,0%	-	-	-	-	-	-	61	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**61**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**61**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Henry Prins	021 888 5130
Chief Financial Officer	Ms Ms Fiona Du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
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	**850 549**	**863 062**	**241 593**	**28,4%**	**207 406**	**24,4%**	**178 615**	**20,7%**	**627 614**	**72,7%**	**168 712**	**73,7%**	**5,9%**
Exchange Revenue													
Service charges - Electricity	170 078	165 981	46 866	27,6%	43 337	25,5%	35 820	21,6%	126 022	75,9%	33 680	74,0%	6,4%
Service charges - Water	103 720	115 999	30 497	29,4%	34 732	33,5%	27 348	23,6%	92 577	79,8%	24 337	79,4%	12,4%
Service charges - Waste Water Management	49 742	49 988	13 726	27,6%	12 437	25,0%	11 497	23,0%	37 660	75,3%	11 148	73,6%	3,1%
Service charges - Waste Management	46 549	46 603	12 370	26,6%	11 800	25,4%	11 170	24,0%	35 341	75,8%	10 849	76,3%	3,0%
Sale of Goods and Rendering of Services	26 616	8 888	944	3,5%	1 025	3,9%	1 068	12,0%	3 037	34,2%	1 205	22,3%	(11,4%)
Agency services	8 417	8 417	1 548	18,4%	2 644	31,4%	2 571	30,5%	6 764	80,4%	1 993	60,8%	29,0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 661	26 380	6 084	22,0%	6 309	22,8%	6 109	23,2%	18 502	70,1%	6 647	75,6%	(8,1%)
Interest earned from Current and Non Current Assets	6 169	3 300	491	8,0%	588	9,5%	876	26,6%	1 955	59,3%	358	45,7%	144,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 076	2 076	494	23,8%	476	22,9%	553	26,6%	1 523	73,4%	183	26,8%	202,7%
Licences or permits	76	76	10	12,9%	25	32,4%	32	42,7%	67	88,0%	13	213,3%	149,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	1 000	1 000	-	-	63	6,3%	222	22,2%	286	28,6%	252	178,8%	(11,9%)
Operational Revenue	3 055	4 427	720	23,6%	1 418	46,4%	1 260	28,5%	3 399	76,8%	800	65,1%	57,5%
Non-Exchange Revenue													
Property rates	173 070	170 753	71 948	41,6%	32 961	19,0%	33 216	19,5%	138 126	80,9%	31 084	80,8%	6,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	455	75,6%	(100,0%)
Fines, penalties and forfeits	27 812	43 941	1 955	7,0%	2 119	7,6%	2 251	5,1%	6 325	14,4%	1 025	11,2%	119,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	182 290	186 152	51 313	28,1%	55 087	30,2%	41 652	22,4%	148 051	79,5%	42 364	83,4%	(1,7%)
Interest Receivables	4 554	3 679	857	18,8%	885	19,4%	840	22,8%	2 582	70,2%	1 032	72,2%	(18,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 003	6 047	1 770	29,5%	1 458	24,3%	1 369	22,6%	4 597	76,0%	1 295	77,0%	5,8%
Gains on Disposal of Fixed and Intangible Assets	114	114	-	-	-	-	58	50,5%	58	50,5%	(7)	(12,7%)	(874,7%)
Other Gains	11 546	19 240	2	-	40	,3%	701	3,6%	743	3,9%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**884 103**	**905 962**	**179 028**	**20,2%**	**209 140**	**23,7%**	**182 595**	**20,2%**	**570 762**	**63,0%**	**219 007**	**70,1%**	**(16,6%)**
Employee related costs	315 821	313 696	71 718	22,7%	74 147	23,5%	72 520	23,1%	218 385	69,6%	68 094	74,2%	6,5%
Remuneration of councillors	15 017	15 017	3 332	22,2%	3 273	21,8%	3 338	22,2%	9 943	66,2%	3 448	68,2%	(3,2%)
Bulk purchases - electricity	139 207	139 207	25 431	18,3%	36 322	26,1%	31 018	22,3%	92 772	66,6%	41 448	62,5%	(25,2%)
Inventory consumed	41 790	45 840	6 838	16,4%	10 408	24,9%	10 624	23,2%	27 870	60,8%	9 386	58,3%	13,2%
Debt impairment	116 591	110 914	29 148	25,0%	19 654	16,9%	24 455	22,0%	73 257	66,0%	29 015	83,3%	(15,7%)
Depreciation, Amortisation and Impairment	35 541	43 848	8 905	25,1%	8 640	24,3%	8 487	19,4%	26 033	59,4%	7 607	69,1%	11,6%
Interest,Dividends and Rent on Land	47 551	54 459	2 347	4,9%	10 187	21,4%	4 799	8,8%	17 332	31,8%	5 111	32,4%	(6,1%)
Contracted services	60 429	64 090	5 883	9,7%	14 139	23,4%	8 614	13,4%	28 635	44,7%	17 280	69,8%	(50,2%)
Transfers and subsidies	12 080	11 549	-	-	379	3,1%	704	6,1%	1 083	9,4%	3 625	61,5%	(80,6%)
Irrecoverable debts written off	0	16 650	-	-	8 325	166 494 540,0%	11 236	67,5%	19 561	117,5%	17 873	357 468 320,0%	(37,1%)
Operational Cost and Other Cost	94 466	86 948	25 426	26,9%	23 667	25,1%	6 758	7,8%	55 851	64,2%	16 119	64,9%	(58,1%)
Disposal of Fixed and Intangible Assets	64	64	-	-	-	-	-	-	-	-	-	-	-
Other Losses	5 546	3 680	-	-	-	-	40	1,1%	40	1,1%	-	-	(100,0%)
Surplus/(Deficit)	**(33 554)**	**(42 900)**	**62 566**		**(1 734)**		**(3 979)**		**56 852**		**(50 294)**		
Transfers and subsidies - capital (monetary allocations)	72 237	32 034	5 339	7,4%	14 953	20,7%	5 337	16,7%	25 629	80,0%	(39 413)	32,7%	(113,5%)
Transfers and subsidies - capital (in-kind)	50	80 136	21	42,9%	-	-	7 509	9,4%	7 530	9,4%	64 951	64,0%	(88,4%)
Surplus/(Deficit) after capital transfers and contributions	**38 733**	**69 270**	**67 926**		**13 219**		**8 867**		**90 011**		**(24 756)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**38 733**	**69 270**	**67 926**		**13 219**		**8 867**		**90 011**		**(24 756)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 733**	**69 270**	**67 926**		**13 219**		**8 867**		**90 011**		**(24 756)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 733**	**69 270**	**67 926**		**13 219**		**8 867**		**90 011**		**(24 756)**		
				-		-		-		-		-	-

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	**88 780**	**64 788**	**6 443**	**7,3%**	**15 298**	**17,2%**	**5 792**	**8,9%**	**27 533**	**42,5%**	**(36 399)**	**34,5%**	**(115,9%)**
National Government	27 537	28 199	5 339	19,4%	7 408	26,9%	5 252	18,6%	17 999	63,8%	87	30,7%	5 910,6%
Provincial Government	44 700	3 834	-	-	6 340	14,2%	(599)	(15,6%)	5 740	149,7%	(39 148)	36,9%	(98,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**72 237**	**32 034**	**5 339**	**7,4%**	**13 748**	**19,0%**	**4 652**	**14,5%**	**23 739**	**74,1%**	**(39 061)**	**33,4%**	**(111,9%)**
Borrowing	10 000	24 700	13	,1%	(1 028)	(10,3%)	(5 861)	(23,7%)	(6 877)	(27,8%)	(1 664)	-	252,1%
Internally generated funds	6 543	8 054	1 091	16,7%	2 578	39,4%	7 001	86,9%	10 670	132,5%	4 326	38,9%	61,8%
Capital Expenditure Functional	**88 830**	**118 224**	**6 474**	**7,3%**	**15 298**	**17,2%**	**12 597**	**10,7%**	**34 368**	**29,1%**	**28 552**	**50,9%**	**(55,9%)**
Municipal governance and administration	**6 874**	**8 032**	**33**	**,5%**	**(891)**	**(13,0%)**	**(3 614)**	**(45,0%)**	**(4 471)**	**(55,7%)**	**280**	**57,1%**	**(1 388,6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 874	8 032	33	,5%	(891)	(13,0%)	(3 614)	(45,0%)	(4 471)	(55,7%)	280	57,1%	(1 388,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**45 288**	**55 519**	**-**	**-**	**6 861**	**15,1%**	**4 199**	**7,6%**	**11 060**	**19,9%**	**25 919**	**59,4%**	**(83,8%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	11	1,5%	(100,0%)
Sport And Recreation	-	877	-	-	2	-	(687)	(78,3%)	(685)	(78,1%)	-	3,8%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	45 288	54 642	-	-	6 859	15,1%	4 886	8,9%	11 745	21,5%	25 908	60,9%	(81,1%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**1 334**	**-**	**-**	**1 890**	**-**	**-**	**-**	**1 890**	**141,7%**	**1 808**	**20,6%**	**(100,0%)**
Planning and Development	-	1 334	-	-	686	-	-	-	686	51,4%	-	-	-
Road Transport	-	-	-	-	1 205	-	-	-	1 205	-	1 808	23,9%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**36 668**	**53 338**	**6 440**	**17,6%**	**7 438**	**20,3%**	**12 012**	**22,5%**	**25 890**	**48,5%**	**545**	**33,6%**	**2 105,9%**
Energy sources	-	-	-	-	-	-	-	-	-	-	375	10,4%	(100,0%)
Water Management	12 281	29 589	1 102	9,0%	30	,2%	(14 505)	(49,0%)	(13 373)	(45,2%)	4 722	61,9%	(407,2%)
Waste Water Management	24 387	23 749	5 339	21,9%	7 408	30,4%	26 517	111,7%	39 263	165,3%	(4 552)	12,8%	(682,5%)
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		
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	**726 504**	**754 952**	**199 773**	**27,5%**	**211 312**	**29,1%**	**193 913**	**25,7%**	**604 998**	**80,1%**	**166 799**	**83,1%**	**16,3%**
Property rates	148 785	165 388	29 899	20,1%	34 609	23,3%	31 825	19,2%	96 333	58,2%	29 374	63,6%	8,3%

Service charges	284 450	368 642	97 471	34,3%	96 446	33,9%	97 058	26,3%	290 975	78,9%	89 805	100,1%	8,1%
Other revenue	43 994	32 287	11 120	25,3%	7 155	16,3%	6 489	20,1%	24 764	76,7%	6 305	90,0%	2,9%
Transfers and Subsidies - Operational	168 560	157 407	52 917	31,4%	54 573	32,4%	48 967	31,1%	156 456	99,4%	24 846	74,2%	97,1%
Transfers and Subsidies - Capital	72 237	25 182	6 504	9,0%	17 140	23,7%	8 074	32,1%	31 718	126,0%	15 398	78,8%	(47,6%)
Interest	8 477	6 046	1 862	22,0%	1 389	16,4%	1 501	24,8%	4 752	78,6%	1 072	57,7%	40,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(718 528)**	**(695 693)**	**(281 610)**	**39,2%**	**(275 326)**	**38,3%**	**(237 416)**	**34,1%**	**(794 351)**	**114,2%**	**(63 490)**	**47,3%**	**273,9%**
Suppliers and employees	(669 212)	(662 071)	(277 387)	41,4%	(268 474)	40,1%	(236 553)	35,7%	(782 415)	118,2%	(61 944)	48,9%	281,9%
Finance charges	(39 317)	(33 274)	(4 223)	10,7%	(6 851)	17,4%	(862)	2,6%	(11 936)	35,9%	(1 547)	30,0%	(44,2%)
Transfers and Subsidies	(10 000)	(348)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**7 975**	**59 259**	**(81 837)**	**(1 026,2%)**	**(64 014)**	**(802,7%)**	**(43 503)**	**(73,4%)**	**(189 354)**	**(319,5%)**	**103 309**	**(10 765,7%)**	**(142,1%)**
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	**(88 830)**	**(33 783)**	**(14 103)**	**15,9%**	**(11 107)**	**12,5%**	**(5 969)**	**17,7%**	**(31 179)**	**92,3%**	**(4 881)**	**27,1%**	**22,3%**
Capital assets	(88 830)	(33 783)	(14 103)	15,9%	(11 107)	12,5%	(5 969)	17,7%	(31 179)	92,3%	(4 881)	27,1%	22,3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(88 830)**	**(33 783)**	**(14 103)**	**15,9%**	**(11 107)**	**12,5%**	**(5 969)**	**17,7%**	**(31 179)**	**92,3%**	**(4 881)**	**27,1%**	**22,3%**
Cash Flow from Financing Activities													
Receipts	**10 000**	**-**	**171**	**1,7%**	**156**	**1,6%**	**183**	**-**	**510**	**-**	**246**	**54 458 700,0%**	**(25,5%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	171	-	156	-	183	-	510	-	246	-	(25,5%)
Payments	**(21 257)**	**(33 477)**	**(15 511)**	**73,0%**	**(7 115)**	**33,5%**	**(3 302)**	**9,9%**	**(25 928)**	**77,4%**	**(3 010)**	**70,8%**	**9,7%**
Repayment of borrowing	(21 257)	(33 477)	(15 511)	73,0%	(7 115)	33,5%	(3 302)	9,9%	(25 928)	77,4%	(3 010)	70,8%	9,7%
Net Cash from/(used) Financing Activities	**(11 257)**	**(33 477)**	**(15 340)**	**136,3%**	**(6 959)**	**61,8%**	**(3 119)**	**9,3%**	**(25 418)**	**75,9%**	**(2 764)**	**68,7%**	**12,8%**
Net Increase/(Decrease) in cash held	**(92 112)**	**(8 002)**	**(111 280)**	**120,8%**	**(82 080)**	**89,1%**	**(52 591)**	**657,2%**	**(245 951)**	**3 073,7%**	**95 664**	**(80,7%)**	**(155,0%)**
Cash/cash equivalents at the year begin:	(58 160)	17 624	17 627	(30,3%)	(93 656)	161,0%	(175 736)	(997,1%)	17 627	100,0%	105 586	52,8%	(266,4%)
Cash/cash equivalents at the year end:	**(150 273)**	**9 623**	**(93 656)**	**62,3%**	**(175 736)**	**116,9%**	**(228 327)**	**(2 372,8%)**	**(228 327)**	**(2 372,8%)**	**201 250**	**(111,8%)**	**(213,5%)**

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	15 100	15,7%	4 906	5,1%	3 767	3,9%	72 326	75,3%	96 098	21,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 975	70,9%	2 038	14,5%	208	1,5%	1 842	13,1%	14 062	3,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 120	27,4%	3 266	6,8%	1 239	2,6%	30 302	63,2%	47 927	10,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 152	9,3%	4 395	5,7%	1 605	2,1%	63 846	82,9%	76 998	17,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 813	10,1%	2 393	2,8%	1 762	2,0%	73 970	85,1%	86 938	19,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	188	21,2%	24	2,7%	12	1,4%	664	74,7%	889	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	11 696	9,9%	3 446	2,9%	2 335	2,0%	100 495	85,2%	117 973	26,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 394)	(20 354,6%)	395	1 257,0%	220	701,6%	5 810	18 496,1%	31	-	-	-	-	-
Total By Income Source	**59 649**	**13,5%**	**20 863**	**4,7%**	**11 149**	**2,5%**	**349 255**	**79,2%**	**440 916**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 490	17,9%	791	9,5%	192	2,3%	5 856	70,3%	8 329	1,9%	-	-	-	-
Commercial	18 434	45,6%	3 528	8,7%	988	2,4%	17 489	43,2%	40 440	9,2%	-	-	-	-
Households	12 138	3,9%	11 728	3,8%	9 642	3,1%	278 475	89,3%	311 983	70,8%	-	-	-	-
Other	27 587	34,4%	4 815	6,0%	327	,4%	47 435	59,2%	80 165	18,2%	-	-	-	-
Total By Customer Group	**59 649**	**13,5%**	**20 863**	**4,7%**	**11 149**	**2,5%**	**349 255**	**79,2%**	**440 916**	**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	1 882	87,8%	162	7,6%	99	4,6%	1	-	2 144	24,3%
Auditor-General	-	-	76	1,2%	267	4,1%	6 234	94,8%	6 577	74,5%
Other	10	9,2%	9	8,2%	-	-	87	82,6%	106	1,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 892**	**21,4%**	**247**	**2,8%**	**366**	**4,1%**	**6 322**	**71,6%**	**8 827**	**100,0%**

Contact Details

Municipal Manager	Mr GW Hermanus	028 214 3300
Chief Financial Officer	Mr Ashwille Riddles	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
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	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	**2 017 871**	**1 991 205**	**542 639**	**26,9%**	**518 438**	**25,7%**	**501 603**	**25,2%**	**1 562 681**	**78,5%**	**511 001**	**78,5%**	**(1,8%)**
Exchange Revenue													
Service charges - Electricity	745 540	718 135	197 299	26,5%	175 480	23,5%	178 955	24,9%	551 734	76,8%	165 284	75,4%	8,3%
Service charges - Water	209 109	208 803	44 254	21,2%	56 214	26,9%	63 410	30,4%	163 877	78,5%	60 859	77,7%	4,2%
Service charges - Waste Water Management	129 533	126 779	30 558	23,6%	33 871	26,1%	36 413	28,7%	100 842	79,5%	35 113	75,7%	3,7%
Service charges - Waste Management	115 444	115 444	28 981	25,1%	27 030	23,4%	27 224	23,6%	83 235	72,1%	26 867	74,8%	1,3%
Sale of Goods and Rendering of Services	20 935	21 280	6 001	28,7%	9 328	44,6%	6 283	29,5%	21 612	101,6%	5 715	106,3%	9,9%
Agency services	7 500	7 500	1 975	26,3%	1 820	24,3%	1 921	25,6%	5 716	76,2%	1 803	76,0%	6,6%
Interest - Deemed Interest	0	0	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 500	12 500	1 955	15,6%	1 452	11,6%	2 544	20,4%	5 951	47,6%	2 928	76,8%	(13,1%)
Interest earned from Current and Non Current Assets	55 000	68 000	10 497	19,1%	10 362	18,8%	20 628	30,3%	41 488	61,0%	25 372	80,9%	(18,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	452	452	317	70,2%	308	68,2%	233	51,5%	859	189,9%	368	36,0%	(36,8%)
Rental from Fixed Assets	7 544	7 544	2 374	31,5%	2 263	30,0%	2 251	29,8%	6 889	91,3%	2 141	85,7%	5,1%
Licences or permits	780	780	359	46,0%	335	42,9%	288	36,9%	982	125,9%	373	107,0%	(22,8%)
Special rating levies	15 420	15 420	3 951	25,6%	3 864	25,1%	3 865	25,1%	11 680	75,7%	-	-	(100,0%)
Construction Contract Revenue	42 790	42 790	16 143	37,7%	13 443	31,4%	478	1,1%	30 064	70,3%	10 511	85,3%	(95,5%)
Development Charges	2 450	2 450	988	40,3%	544	22,2%	2 300	93,9%	3 832	156,4%	2 156	221,4%	6,7%
Operational Revenue	3 104	3 170	2 113	68,1%	1 965	63,3%	2 679	84,5%	6 758	213,2%	3 327	110,2%	(19,5%)
Non-Exchange Revenue													
Property rates	383 977	383 977	99 591	25,9%	95 431	24,9%	95 573	24,9%	290 596	75,7%	90 881	75,2%	5,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	52 537	42 344	13 326	25,4%	13 508	25,7%	4 986	11,8%	31 820	75,1%	17 427	76,3%	(71,4%)
Licences or permits	2 000	2 000	542	27,1%	459	22,9%	588	29,4%	1 589	79,4%	507	72,0%	15,9%
Transfer and subsidies - Operational	205 957	206 537	79 684	38,7%	66 016	32,1%	50 894	24,6%	196 594	95,2%	55 583	97,2%	(8,4%)
Interest Receivables	2 300	2 300	333	14,5%	339	14,8%	528	22,9%	1 200	52,2%	519	75,5%	1,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	3 000	3 000	1 398	46,6%	4 405	146,8%	(439)	(14,6%)	5 365	178,8%	3 265	65,2%	(113,4%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 112 340**	**2 095 179**	**426 967**	**20,2%**	**556 136**	**26,3%**	**406 505**	**19,4%**	**1 389 609**	**66,3%**	**425 211**	**65,5%**	**(4,4%)**
Employee related costs	618 840	594 907	125 619	20,3%	159 843	25,8%	140 955	23,7%	426 418	71,7%	129 786	67,3%	8,6%
Remuneration of councillors	14 012	14 012	3 459	24,7%	3 459	24,7%	3 845	27,4%	10 762	76,8%	2 487	74,7%	54,6%
Bulk purchases - electricity	556 160	553 190	125 368	22,5%	124 071	22,3%	126 602	22,9%	376 041	68,0%	104 928	63,6%	20,7%
Inventory consumed	76 168	73 662	10 884	14,3%	17 859	23,4%	12 108	16,4%	40 852	55,5%	9 490	53,1%	27,6%
Debt impairment	70 770	25 001	17 693	25,0%	17 693	25,0%	(16 634)	(66,5%)	18 751	75,0%	23 869	75,0%	(169,7%)
Depreciation, Amortisation and Impairment	167 211	167 211	41 803	25,0%	41 803	25,0%	41 803	25,0%	125 408	75,0%	39 610	75,0%	5,5%
Interest,Dividends and Rent on Land	51 227	45 040	769	1,5%	23 887	46,6%	1 648	3,7%	26 304	58,4%	1 958	52,1%	(15,8%)
Contracted services	356 644	384 329	40 823	11,4%	88 247	24,7%	68 121	17,7%	197 192	51,3%	77 789	59,1%	(12,4%)
Transfers and subsidies	16 770	16 770	5 205	31,0%	3 855	23,0%	3 855	23,0%	12 915	77,0%	3 806	77,8%	1,3%
Irrecoverable debts written off	20 000	60 131	10 989	54,9%	44 059	220,3%	(54)	(,1%)	54 994	91,5%	(145)	65,1%	(62,4%)
Operational Cost and Other Cost	164 539	160 927	44 356	27,0%	31 360	19,1%	24 256	15,1%	99 972	62,1%	31 632	70,9%	(23,3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(94 469)**	**(103 973)**	**115 672**		**(37 698)**		**95 098**		**173 072**		**85 790**		
Transfers and subsidies - capital (monetary allocations)	101 549	101 549	8 678	8,5%	19 545	19,2%	13 286	13,1%	41 509	40,9%	12 980	45,4%	2,4%
Transfers and subsidies - capital (in-kind)	-	44	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 080**	**(2 381)**	**124 350**		**(18 154)**		**108 385**		**214 581**		**98 770**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 080**	**(2 381)**	**124 350**		**(18 154)**		**108 385**		**214 581**		**98 770**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 080**	**(2 381)**	**124 350**		**(18 154)**		**108 385**		**214 581**		**98 770**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 080**	**(2 381)**	**124 350**		**(18 154)**		**108 385**		**214 581**		**98 770**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 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	**258 346**	**258 573**	**21 403**	**8,3%**	**58 138**	**22,5%**	**30 181**	**11,7%**	**109 722**	**42,4%**	**24 847**	**37,4%**	**21,5%**
National Government	76 207	76 207	4 585	6,0%	15 326	20,1%	10 020	13,1%	29 932	39,3%	9 800	55,7%	2,3%
Provincial Government	25 342	25 342	4 093	16,2%	4 218	16,6%	3 266	12,9%	11 577	45,7%	3 180	28,5%	2,7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**101 549**	**101 549**	**8 678**	**8,5%**	**19 545**	**19,2%**	**13 286**	**13,1%**	**41 509**	**40,9%**	**12 980**	**45,5%**	**2,4%**
Borrowing	106 337	104 918	10 252	9,6%	21 860	20,6%	8 438	8,0%	40 550	38,6%	8 065	38,3%	4,6%
Internally generated funds	50 460	52 106	2 473	4,9%	16 734	33,2%	8 456	16,2%	27 663	53,1%	3 802	19,5%	122,4%
Capital Expenditure Functional	**258 346**	**258 616**	**21 403**	**8,3%**	**58 138**	**22,5%**	**30 181**	**11,7%**	**109 722**	**42,4%**	**24 847**	**36,8%**	**21,5%**
Municipal governance and administration	**3 500**	**3 573**	**2 434**	**69,5%**	**237**	**6,8%**	**255**	**7,1%**	**2 927**	**81,9%**	**194**	**73,5%**	**31,8%**
Executive and Council	70	76	-	-	5	7,6%	7	9,2%	12	16,1%	-	-	(100,0%)
Finance and administration	3 430	3 497	2 434	71,0%	232	6,8%	248	7,1%	2 914	83,3%	194	75,0%	28,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**72 520**	**72 908**	**7 878**	**10,9%**	**14 235**	**19,6%**	**16 400**	**22,5%**	**38 513**	**52,8%**	**5 676**	**28,6%**	**189,0%**
Community and Social Services	6 625	6 077	-	-	2 721	41,1%	2 578	42,4%	5 299	87,2%	79	9,1%	3 146,1%
Sport And Recreation	33 901	33 768	3 785	11,2%	7 238	21,4%	6 291	18,6%	17 315	51,3%	1 993	28,9%	215,7%
Public Safety	7 452	8 521	-	-	57	,8%	4 265	50,0%	4 322	50,7%	423	27,3%	907,3%
Housing	24 542	24 542	4 093	16,7%	4 218	17,2%	3 266	13,3%	11 577	47,2%	3 180	29,5%	2,7%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 954**	**20 765**	**39**	**,2%**	**12 205**	**64,4%**	**1 358**	**6,5%**	**13 602**	**65,5%**	**2 104**	**39,3%**	**(35,5%)**
Planning and Development	1 554	2 965	39	2,5%	25	1,6%	42	1,4%	106	3,6%	139	9,6%	(70,1%)
Road Transport	17 400	17 800	-	-	12 180	70,0%	1 316	7,4%	13 496	75,8%	1 965	57,9%	(33,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**163 372**	**161 371**	**11 052**	**6,8%**	**31 461**	**19,3%**	**12 168**	**7,5%**	**54 681**	**33,9%**	**16 873**	**38,9%**	**(27,9%)**
Energy sources	60 218	48 613	1 274	2,1%	11 392	18,9%	7 562	15,6%	20 227	41,6%	2 668	37,7%	183,4%
Water Management	63 653	73 470	8 484	13,3%	14 303	22,5%	3 669	5,0%	26 456	36,0%	8 135	33,3%	(54,9%)
Waste Water Management	34 560	34 348	1 295	3,7%	5 766	16,7%	937	2,7%	7 998	23,3%	6 048	46,9%	(84,5%)
Waste Management	4 940	4 940	-	-	-	-	-	-	-	-	22	,5%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 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	**2 238 051**	**2 217 115**	**8 317**	**,4%**	**9 277**	**,4%**	**8 349**	**,4%**	**25 943**	**1,2%**	**7 000**	**1,1%**	**19,3%**
Property rates	395 673	395 673	9	-	-	-	-	-	9	-	22	-	(100,0%)

Service charges	1 389 842	1 354 806	394	-	266	-	419	-	1 079	,1%	304	,1%	38,1%
Other revenue	90 030	91 130	7 242	8,0%	8 229	9,1%	7 310	8,0%	22 781	25,0%	6 675	78,6%	9,5%
Transfers and Subsidies - Operational	205 457	205 457	672	,3%	282	,1%	620	,3%	1 574	,8%	-	-	(100,0%)
Transfers and Subsidies - Capital	102 049	102 049	-	-	500	,5%	-	-	500	,5%	-	-	-
Interest	55 000	68 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 945 851)**	**(1 939 427)**	**(300 708)**	**15,5%**	**(276 575)**	**14,2%**	**(236 653)**	**12,2%**	**(813 936)**	**42,0%**	**(223 823)**	**42,9%**	**5,7%**
Suppliers and employees	(1 894 624)	(1 894 387)	(300 708)	15,9%	(276 575)	14,6%	(236 653)	12,5%	(813 936)	43,0%	(223 823)	44,2%	5,7%
Finance charges	(51 227)	(45 040)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**292 200**	**277 688**	**(292 391)**	**(100,1%)**	**(267 298)**	**(91,5%)**	**(228 304)**	**(82,2%)**	**(787 993)**	**(283,8%)**	**(216 823)**	**(381,6%)**	**5,3%**
Cash Flow from Investing Activities													
Receipts	**30 167**	**30 167**	**(2 643)**	**(8,8%)**	**(5 650)**	**(18,7%)**	**6 919**	**22,9%**	**(1 374)**	**(4,6%)**	**476**	**(8,7%)**	**1 352,3%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 167	30 167	(2 643)	(8,8%)	(5 650)	(18,7%)	6 919	22,9%	(1 374)	(4,6%)	476	(8,7%)	1 352,3%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(258 346)**	**(258 573)**	**(31 162)**	**12,1%**	**(65 334)**	**25,3%**	**(34 093)**	**13,2%**	**(130 589)**	**50,5%**	**(29 098)**	**42,8%**	**17,2%**
Capital assets	(258 346)	(258 573)	(31 162)	12,1%	(65 334)	25,3%	(34 093)	13,2%	(130 589)	50,5%	(29 098)	42,8%	17,2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(228 178)**	**(228 406)**	**(33 805)**	**14,8%**	**(70 984)**	**31,1%**	**(27 173)**	**11,9%**	**(131 963)**	**57,8%**	**(28 621)**	**55,4%**	**(5,1%)**
Cash Flow from Financing Activities													
Receipts	**90 000**	**90 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	90 000	90 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(154 654)**	**(154 654)**	**-**	**-**	**(1 547)**	**1,0%**	**(100 000)**	**64,7%**	**(101 547)**	**65,7%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	(154 654)	(154 654)	-	-	(1 547)	1,0%	(100 000)	64,7%	(101 547)	65,7%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**(64 654)**	**(64 654)**	**-**	**-**	**(1 547)**	**2,4%**	**(100 000)**	**154,7%**	**(101 547)**	**157,1%**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(632)**	**(15 372)**	**(326 196)**	**51 574,9%**	**(339 830)**	**53 730,6%**	**(355 478)**	**2 312,5%**	**(1 021 503)**	**6 645,3%**	**(245 445)**	**(2 442,2%)**	**44,8%**
Cash/cash equivalents at the year begin:	787 000	854 064	934 965	118,8%	608 770	77,4%	268 940	31,5%	934 965	109,5%	73 461	-	266,1%
Cash/cash equivalents at the year end:	**786 368**	**838 692**	**608 770**	**77,4%**	**268 940**	**34,2%**	**(86 538)**	**(10,3%)**	**(86 538)**	**(10,3%)**	**(171 983)**	**(24,6%)**	**(49,7%)**

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	25 932	56,5%	2 198	4,8%	1 028	2,2%	16 752	36,5%	45 909	22,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 015	58,9%	2 757	4,3%	2 249	3,5%	21 528	33,4%	64 550	31,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 752	69,8%	762	1,8%	522	1,2%	11 597	27,2%	42 632	20,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 163	61,7%	725	3,4%	494	2,3%	6 968	32,6%	21 350	10,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 173	57,7%	580	3,0%	468	2,4%	7 132	36,9%	19 354	9,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	829	58,1%	74	5,2%	61	4,3%	463	32,4%	1 427	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	727	4,2%	127	,7%	142	,8%	16 176	94,2%	17 171	8,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 389)	316,8%	863	(14,9%)	770	(13,3%)	10 953	(188,7%)	(5 804)	(2,8%)	-	-	-	-
Total By Income Source	**101 201**	**49,0%**	**8 085**	**3,9%**	**5 733**	**2,8%**	**91 568**	**44,3%**	**206 588**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	967	17,1%	187	3,3%	125	2,2%	4 390	77,4%	5 669	2,7%	-	-	-	-
Commercial	13 163	54,7%	1 102	4,6%	1 036	4,3%	8 742	36,4%	24 042	11,6%	-	-	-	-
Households	89 120	50,4%	6 782	3,8%	4 571	2,6%	76 221	43,1%	176 694	85,5%	-	-	-	-
Other	(2 048)	(1 119,2%)	15	8,0%	2	,9%	2 215	1 210,3%	183	,1%	-	-	-	-
Total By Customer Group	**101 201**	**49,0%**	**8 085**	**3,9%**	**5 733**	**2,8%**	**91 568**	**44,3%**	**206 588**	**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	6 792	100,0%	-	-	-	-	-	-	6 792	100,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 792**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**6 792**	**100,0%**

Contact Details

Municipal Manager	Mr Dean O'Neill	028 313 8003
Chief Financial Officer	Mr Davy Louw	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
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	**558 404**	**556 495**	**160 566**	**28,8%**	**129 098**	**23,1%**	**123 258**	**22,1%**	**412 921**	**74,2%**	**114 180**	**75,7%**	**8,0%**
Exchange Revenue													
Service charges - Electricity	219 513	220 144	54 600	24,9%	51 721	23,6%	53 291	24,2%	159 612	72,5%	47 177	76,4%	13,0%
Service charges - Water	47 514	48 734	11 388	24,0%	13 041	27,4%	14 594	29,9%	39 023	80,1%	13 980	76,4%	4,4%
Service charges - Waste Water Management	19 772	19 913	4 742	24,0%	4 845	24,5%	4 987	25,0%	14 575	73,2%	4 730	74,1%	5,4%
Service charges - Waste Management	30 866	31 021	8 024	26,0%	7 733	25,1%	7 645	24,6%	23 402	75,4%	7 157	78,3%	6,8%
Sale of Goods and Rendering of Services	12 839	13 540	3 647	28,4%	3 601	28,0%	2 215	16,4%	9 463	69,9%	1 771	62,8%	25,1%
Agency services	4 581	4 581	957	20,9%	1 061	23,2%	1 095	23,9%	3 114	68,0%	1 091	78,6%	,4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	790	715	228	28,9%	15	1,9%	271	37,8%	514	71,8%	(72)	14,5%	(474,4%)
Interest earned from Current and Non Current Assets	5 553	5 353	843	15,2%	1 057	19,0%	1 038	19,4%	2 939	54,9%	901	49,1%	15,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 365	2 385	675	28,5%	535	22,6%	1 481	62,1%	2 691	112,9%	994	79,6%	49,0%
Licences or permits	63	63	1	2,1%	6	8,8%	1	,9%	7	11,8%	0	87,0%	15,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	776	1 763	168	21,6%	980	126,2%	112	6,4%	1 260	71,5%	567	103,0%	(80,3%)
Operational Revenue	2 034	2 372	673	33,1%	568	27,9%	533	22,5%	1 774	74,8%	880	75,6%	(39,4%)
Non-Exchange Revenue													
Property rates	118 732	120 799	49 735	41,9%	19 323	16,3%	19 114	15,8%	88 172	73,0%	17 826	79,3%	7,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 087	3 189	441	10,8%	275	6,7%	581	18,2%	1 298	40,7%	425	26,6%	36,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	67 813	60 817	19 552	28,8%	19 220	28,3%	11 452	18,8%	50 224	82,6%	11 872	81,5%	(3,5%)
Interest Receivables	4 919	4 919	886	18,0%	1 132	23,0%	818	16,6%	2 836	57,6%	1 255	132,5%	(34,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	16 185	16 185	4 006	24,8%	3 986	24,6%	4 027	24,9%	12 019	74,3%	3 626	69,4%	11,1%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**544 816**	**538 387**	**120 137**	**22,1%**	**118 551**	**21,8%**	**128 606**	**23,9%**	**367 294**	**68,2%**	**96 261**	**68,4%**	**33,6%**
Employee related costs	198 236	202 801	44 127	22,3%	54 007	27,2%	50 839	25,1%	148 973	73,5%	45 860	74,4%	10,9%
Remuneration of councillors	7 670	7 668	1 723	22,5%	1 700	22,2%	1 915	25,0%	5 339	69,6%	1 685	69,9%	13,7%
Bulk purchases - electricity	142 069	151 000	51 124	36,0%	29 076	20,5%	43 893	29,1%	124 093	82,2%	23 541	74,8%	86,5%
Inventory consumed	41 949	33 207	4 179	10,0%	6 797	16,2%	9 983	30,1%	20 958	63,1%	6 518	66,2%	53,2%
Debt impairment	14 154	13 696	(641)	(4,5%)	-	-	(646)	(4,7%)	(1 287)	(9,4%)	-	-	(100,0%)
Depreciation, Amortisation and Impairment	12 463	12 503	3 116	25,0%	2 176	17,5%	3 075	24,6%	8 367	66,9%	2 068	66,8%	48,7%
Interest,Dividends and Rent on Land	7 424	5 993	-	-	1 485	20,0%	861	14,4%	2 345	39,1%	(24)	42,4%	(3 623,5%)
Contracted services	50 882	47 423	4 608	9,1%	8 265	16,2%	8 519	18,0%	21 392	45,1%	7 879	51,9%	8,1%
Transfers and subsidies	2 919	2 570	240	8,2%	553	18,9%	133	5,2%	926	36,0%	390	47,2%	(66,0%)
Irrecoverable debts written off	6 578	6 639	641	9,7%	1	-	649	9,8%	1 291	19,4%	1 412	124,6%	(54,0%)
Operational Cost and Other Cost	60 461	54 879	11 019	18,2%	14 493	24,0%	9 385	17,1%	34 897	63,6%	6 933	64,2%	35,4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	9	9	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 588**	**18 109**	**40 429**		**10 547**		**(5 348)**		**45 628**		**17 919**		
Transfers and subsidies - capital (monetary allocations)	11 860	11 860	-	-	3 569	30,1%	-	-	3 569	30,1%	4 100	26,5%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 448**	**29 968**	**40 429**		**14 116**		**(5 348)**		**49 197**		**22 020**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**25 448**	**29 968**	**40 429**		**14 116**		**(5 348)**		**49 197**		**22 020**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 448**	**29 968**	**40 429**		**14 116**		**(5 348)**		**49 197**		**22 020**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 448**	**29 968**	**40 429**		**14 116**		**(5 348)**		**49 197**		**22 020**		
				-		-		-		-		-	-

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	**41 826**	**39 042**	**1 560**	**3,7%**	**10 257**	**24,5%**	**10 611**	**27,2%**	**22 428**	**57,4%**	**16 508**	**48,4%**	**(35,7%)**
National Government	11 860	11 860	599	5,1%	5 478	46,2%	4 233	35,7%	10 310	86,9%	7 824	61,9%	(45,9%)
Provincial Government	-	125	-	-	-	-	-	-	-	-	455	70,1%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**11 860**	**11 985**	**599**	**5,1%**	**5 478**	**46,2%**	**4 233**	**35,3%**	**10 310**	**86,0%**	**8 280**	**62,8%**	**(48,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	5 532	49,5%	(100,0%)
Internally generated funds	29 966	27 057	961	3,2%	4 779	15,9%	6 378	23,6%	12 118	44,8%	2 697	33,4%	136,5%
Capital Expenditure Functional	**41 826**	**39 042**	**1 560**	**3,7%**	**10 257**	**24,5%**	**10 611**	**27,2%**	**22 428**	**57,4%**	**16 508**	**48,4%**	**(35,7%)**
Municipal governance and administration	**7 478**	**7 418**	**82**	**1,1%**	**2 236**	**29,9%**	**2 194**	**29,6%**	**4 512**	**60,8%**	**255**	**74,9%**	**760,3%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 478	7 418	82	1,1%	2 236	29,9%	2 194	29,6%	4 512	60,8%	255	74,9%	760,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 284**	**709**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 102**	**42,3%**	**(100,0%)**
Community and Social Services	250	375	-	-	-	-	-	-	-	-	417	79,3%	(100,0%)
Sport And Recreation	1 034	334	-	-	-	-	-	-	-	-	1 598	34,7%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	88	23,2%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 152**	**16 162**	**714**	**4,4%**	**5 905**	**36,6%**	**4 798**	**29,7%**	**11 416**	**70,6%**	**6 730**	**41,3%**	**(28,7%)**
Planning and Development	43	43	1	3,4%	29	69,1%	5	12,1%	36	84,7%	75	42,5%	(93,2%)
Road Transport	16 110	16 120	712	4,4%	5 875	36,5%	4 793	29,7%	11 380	70,6%	6 654	41,3%	(28,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**16 911**	**14 753**	**764**	**4,5%**	**2 116**	**12,5%**	**3 619**	**24,5%**	**6 500**	**44,1%**	**7 421**	**53,6%**	**(51,2%)**
Energy sources	7 129	4 623	-	-	-	-	1 268	27,4%	1 268	27,4%	879	27,6%	44,3%
Water Management	3 219	3 869	-	-	733	22,8%	1 186	30,7%	1 919	49,6%	1 106	53,8%	7,2%
Waste Water Management	4 814	4 548	764	15,9%	1 045	21,7%	1 081	23,8%	2 890	63,5%	2 573	53,7%	(58,0%)
Waste Management	1 750	1 712	-	-	338	19,3%	84	4,9%	422	24,7%	2 863	73,3%	(97,1%)
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	**636 820**	**630 007**	**143 873**	**22,6%**	**146 609**	**23,0%**	**138 296**	**22,0%**	**428 778**	**68,1%**	**132 610**	**66,0%**	**4,3%**
Property rates	116 294	118 320	16 639	14,3%	27 275	23,5%	18 236	15,4%	62 150	52,5%	16 961	56,2%	7,5%

Service charges	367 301	370 758	76 044	20,7%	80 031	21,8%	85 945	23,2%	242 020	65,3%	74 341	63,7%	15,6%
Other revenue	63 006	57 288	21 390	33,9%	19 044	30,2%	17 347	30,3%	57 781	100,9%	15 522	87,1%	11,8%
Transfers and Subsidies - Operational	67 113	60 817	22 066	32,9%	16 143	24,1%	12 407	20,4%	50 616	83,2%	11 436	76,0%	8,5%
Transfers and Subsidies - Capital	11 860	11 860	6 632	55,9%	2 852	24,0%	3 000	25,3%	12 484	105,3%	12 906	83,4%	(76,8%)
Interest	11 246	10 963	1 102	9,8%	1 264	11,2%	1 361	12,4%	3 728	34,0%	1 444	28,2%	(5,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(570 584)**	**(562 648)**	**(113 918)**	**20,0%**	**(133 156)**	**23,3%**	**(123 901)**	**22,0%**	**(370 975)**	**65,9%**	**(109 305)**	**68,5%**	**13,4%**
Suppliers and employees	(564 144)	(557 559)	(113 918)	20,2%	(133 156)	23,6%	(123 848)	22,2%	(370 922)	66,5%	(109 305)	69,4%	13,3%
Finance charges	(6 440)	(5 088)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	(53)	-	(53)	-	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**66 236**	**67 359**	**29 955**	**45,2%**	**13 453**	**20,3%**	**14 395**	**21,4%**	**57 803**	**85,8%**	**23 305**	**46,4%**	**(38,2%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**7 756**	**-**	**1 866**	**-**	**1 439**	**-**	**11 061**	**-**	**0**	**-**	**326 962,0%**
Proceeds on disposal of PPE	-	-	7 756	-	1 866	-	1 439	-	11 060	-	-	-	(100,0%)
Decrease (increase) in non-current receivables	-	-	0	-	0	-	1	-	1	-	0	-	14,3%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 640)**	**(39 042)**	**(14 832)**	**31,1%**	**(9 903)**	**20,8%**	**(8 714)**	**22,3%**	**(33 449)**	**85,7%**	**(12 665)**	**50,4%**	**(31,2%)**
Capital assets	(47 640)	(39 042)	(14 832)	31,1%	(9 903)	20,8%	(8 714)	22,3%	(33 449)	85,7%	(12 665)	50,4%	(31,2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(47 640)**	**(39 042)**	**(7 076)**	**14,9%**	**(8 037)**	**16,9%**	**(7 275)**	**18,6%**	**(22 388)**	**57,3%**	**(12 665)**	**55,7%**	**(42,6%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**190**	**-**	**102**	**-**	**62**	**-**	**355**	**-**	**202**	**-**	**(69,1%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	190	-	102	-	62	-	355	-	202	-	(69,1%)
Payments	**(8 400)**	**(8 400)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(8 400)	(8 400)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(8 400)**	**(8 400)**	**190**	**(2,3%)**	**102**	**(1,2%)**	**62**	**(,7%)**	**355**	**(4,2%)**	**202**	**(6,3%)**	**(69,1%)**
Net Increase/(Decrease) in cash held	**10 196**	**19 917**	**23 069**	**226,3%**	**5 518**	**54,1%**	**7 182**	**36,1%**	**35 770**	**179,6%**	**10 842**	**34,6%**	**(33,8%)**
Cash/cash equivalents at the year begin:	67 444	50 012	50 012	74,2%	73 081	108,4%	78 599	157,2%	50 012	100,0%	53 916	106,4%	45,8%
Cash/cash equivalents at the year end:	**77 640**	**69 929**	**73 081**	**94,1%**	**78 599**	**101,2%**	**85 782**	**122,7%**	**85 782**	**122,7%**	**64 758**	**95,9%**	**32,5%**

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	5 433	19,6%	2 246	8,1%	1 355	4,9%	18 683	67,4%	27 717	25,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 601	63,7%	2 145	9,4%	749	3,3%	5 416	23,6%	22 911	21,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 472	28,7%	1 576	7,0%	768	3,4%	13 756	60,9%	22 572	21,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 235	18,6%	746	6,2%	512	4,3%	8 531	70,9%	12 025	11,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 916	22,6%	1 039	6,0%	644	3,7%	11 761	67,7%	17 359	16,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	214	13,2%	43	2,7%	45	2,8%	1 316	81,3%	1 618	1,5%	-	-	-	-
Interest on Arrear Debtor Accounts	699	8,6%	418	5,1%	369	4,5%	6 668	81,8%	8 154	7,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 807)	136,3%	308	(6,2%)	110	(2,2%)	1 393	(27,9%)	(4 996)	(4,7%)	-	-	-	-
Total By Income Source	**26 763**	**24,9%**	**8 522**	**7,9%**	**4 552**	**4,2%**	**67 523**	**62,9%**	**107 360**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(2 156)	(54,1%)	542	13,6%	478	12,0%	5 124	128,5%	3 988	3,7%	-	-	-	-
Commercial	9 437	60,2%	1 144	7,3%	402	2,6%	4 693	29,9%	15 676	14,6%	-	-	-	-
Households	18 341	21,2%	6 814	7,9%	3 663	4,2%	57 500	66,6%	86 318	80,4%	-	-	-	-
Other	1 141	82,8%	22	1,6%	10	,7%	206	14,9%	1 378	1,3%	-	-	-	-
Total By Customer Group	**26 763**	**24,9%**	**8 522**	**7,9%**	**4 552**	**4,2%**	**67 523**	**62,9%**	**107 360**	**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	12 942	100,0%	-	-	-	-	-	-	12 942	74,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 961	93,2%	150	4,7%	-	-	67	2,1%	3 178	18,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 366	100,0%	-	-	-	-	-	-	1 366	7,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**17 269**	**98,8%**	**150**	**,9%**	**-**	**-**	**67**	**,4%**	**17 486**	**100,0%**

Contact Details

Municipal Manager	Mr Hendrik Krohn	028 425 5500
Chief Financial Officer	Mr Werner Jonker	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
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	**541 946**	**560 588**	**144 249**	**26,6%**	**123 447**	**22,8%**	**133 842**	**23,9%**	**401 538**	**71,6%**	**146 151**	**71,7%**	**(8,4%)**
Exchange Revenue													
Service charges - Electricity	156 495	151 727	38 392	24,5%	37 551	24,0%	34 787	22,9%	110 730	73,0%	36 480	73,1%	(4,6%)
Service charges - Water	27 430	28 047	6 560	23,9%	7 981	29,1%	7 873	28,1%	22 414	79,9%	8 054	77,4%	(2,3%)
Service charges - Waste Water Management	24 734	27 016	5 941	24,0%	6 595	26,7%	9 718	36,0%	22 253	82,4%	6 322	77,7%	53,7%
Service charges - Waste Management	18 080	18 140	4 494	24,9%	4 458	24,7%	4 752	26,2%	13 704	75,5%	4 194	74,9%	13,3%
Sale of Goods and Rendering of Services	3 232	3 031	718	22,2%	949	29,4%	835	27,5%	2 502	82,5%	923	92,3%	(9,5%)
Agency services	2 859	2 859	769	26,9%	378	13,2%	1 155	40,4%	2 301	80,5%	706	76,8%	63,5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 029	1 577	418	20,6%	380	18,7%	541	34,3%	1 339	84,9%	504	76,3%	7,3%
Interest earned from Current and Non Current Assets	13 000	16 000	4 122	31,7%	4 109	31,6%	3 763	23,5%	11 993	75,0%	4 303	76,9%	(12,6%)
Dividends	2	2	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	824	728	351	42,6%	183	22,2%	155	21,3%	689	94,7%	151	78,0%	3,1%
Licences or permits	1 463	1 400	406	27,8%	343	23,5%	276	19,7%	1 025	73,2%	341	76,2%	(19,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	91 278	104 045	17 121	18,8%	14 023	15,4%	19 591	18,8%	50 735	48,8%	86 232	68,0%	(77,3%)
Development Charges	770	4 445	3 899	506,1%	150	19,4%	483	10,9%	4 532	102,0%	247	118,1%	95,3%
Operational Revenue	726	570	153	21,1%	240	33,1%	98	17,2%	491	86,1%	32	20,5%	207,2%
Non-Exchange Revenue													
Property rates	66 090	65 931	19 575	29,6%	15 698	23,8%	15 838	24,0%	51 111	77,5%	14 876	77,2%	6,5%
Surcharges and Taxes	1 443	1 548	381	26,4%	385	26,7%	401	25,9%	1 167	75,4%	376	76,1%	6,8%
Fines, penalties and forfeits	57 078	52 699	17 131	30,0%	16 754	29,4%	15 704	29,8%	49 588	94,1%	14 902	78,3%	5,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 709	76 663	22 670	32,5%	11 480	16,5%	16 759	21,9%	50 909	66,4%	(33 558)	65,7%	(149,9%)
Interest Receivables	395	293	112	28,4%	79	20,1%	91	31,1%	283	96,7%	105	77,8%	(13,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 108	3 667	915	22,3%	973	23,7%	1 023	27,9%	2 910	79,4%	959	75,7%	6,6%
Gains on Disposal of Fixed and Intangible Assets	200	200	121	60,4%	739	369,4%	-	-	860	429,8%	-	96,7%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**564 230**	**591 962**	**118 834**	**21,1%**	**140 880**	**25,0%**	**125 650**	**21,2%**	**385 364**	**65,1%**	**127 430**	**63,1%**	**(1,4%)**
Employee related costs	159 871	157 112	32 875	20,6%	39 710	24,8%	34 492	22,0%	107 077	68,2%	31 228	70,1%	10,5%
Remuneration of councillors	6 405	6 405	1 427	22,3%	1 484	23,2%	1 655	25,8%	4 566	71,3%	1 413	73,0%	17,1%
Bulk purchases - electricity	135 182	134 699	29 574	21,9%	32 120	23,8%	29 772	22,1%	91 466	67,9%	23 939	64,6%	24,4%
Inventory consumed	12 938	12 570	2 565	19,8%	2 706	20,9%	2 551	20,3%	7 823	62,2%	2 660	62,8%	(4,1%)
Debt impairment	24 226	17 025	10 750	44,4%	10 750	44,4%	10 750	63,1%	32 250	189,4%	3 413	44,2%	215,0%
Depreciation, Amortisation and Impairment	21 527	36 790	4 962	23,0%	4 962	23,0%	4 962	13,5%	14 886	40,5%	4 865	69,2%	2,0%
Interest,Dividends and Rent on Land	10 226	10 226	877	8,6%	727	7,1%	839	8,2%	2 444	23,9%	63	17,1%	1 222,0%
Contracted services	137 259	156 867	22 802	16,6%	32 374	23,6%	28 116	17,9%	83 292	53,1%	45 772	63,1%	(38,6%)
Transfers and subsidies	1 420	1 490	127	9,0%	316	22,3%	92	6,2%	536	36,0%	136	51,8%	(32,1%)
Irrecoverable debts written off	24 374	25 604	5 750	23,6%	5 750	23,6%	7 218	28,2%	18 718	73,1%	6 338	76,3%	13,9%
Operational Cost and Other Cost	30 800	33 174	7 124	23,1%	9 981	32,4%	5 203	15,7%	22 308	67,2%	7 605	46,2%	(31,6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(22 284)**	**(31 374)**	**25 415**		**(17 433)**		**8 192**		**16 174**		**18 720**		
Transfers and subsidies - capital (monetary allocations)	65 057	68 179	2 893	4,4%	14 424	22,2%	12 627	18,5%	29 944	43,9%	1 884	25,8%	570,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 773**	**36 805**	**28 308**		**(3 010)**		**20 820**		**46 118**		**20 604**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 773**	**36 805**	**28 308**		**(3 010)**		**20 820**		**46 118**		**20 604**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 773**	**36 805**	**28 308**		**(3 010)**		**20 820**		**46 118**		**20 604**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 773**	**36 805**	**28 308**		**(3 010)**		**20 820**		**46 118**		**20 604**		
				-		-		-		-		-	-

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	**102 616**	**102 887**	**3 309**	**3,2%**	**19 604**	**19,1%**	**17 405**	**16,9%**	**40 318**	**39,2%**	**8 880**	**39,2%**	**96,0%**
National Government	55 229	55 329	2 461	4,5%	12 870	23,3%	11 317	20,5%	26 648	48,2%	3 629	43,1%	211,9%
Provincial Government	9 628	12 750	432	4,5%	147	1,5%	1 620	12,7%	2 199	17,2%	703	14,6%	130,6%
District Municipality	-	40	-	-	-	-	9	23,5%	9	23,5%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	200	60	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**65 057**	**68 179**	**2 893**	**4,4%**	**13 017**	**20,0%**	**12 947**	**19,0%**	**28 856**	**42,3%**	**4 332**	**33,1%**	**198,9%**
Borrowing	6 050	9 059	-	-	1 837	30,4%	1 466	16,2%	3 303	36,5%	3 930	60,9%	(62,7%)
Internally generated funds	31 509	25 649	416	1,3%	4 751	15,1%	2 992	11,7%	8 160	31,8%	619	38,4%	383,5%
Capital Expenditure Functional	**102 616**	**102 887**	**3 309**	**3,2%**	**19 604**	**19,1%**	**17 405**	**16,9%**	**40 318**	**39,2%**	**8 880**	**39,2%**	**96,0%**
Municipal governance and administration	**19 145**	**10 717**	**102**	**,5%**	**2 603**	**13,6%**	**1 739**	**16,2%**	**4 444**	**41,5%**	**43**	**38,2%**	**3 933,6%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	19 145	10 717	102	,5%	2 603	13,6%	1 739	16,2%	4 444	41,5%	43	41,4%	3 933,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 808**	**10 348**	**29**	**,5%**	**2 769**	**47,7%**	**1 384**	**13,4%**	**4 182**	**40,4%**	**336**	**26,9%**	**312,3%**
Community and Social Services	230	210	5	2,1%	104	45,3%	-	-	109	51,8%	73	33,2%	(100,0%)
Sport And Recreation	4 628	5 194	24	,5%	2 289	49,5%	1 217	23,4%	3 530	68,0%	254	31,4%	379,7%
Public Safety	950	792	-	-	376	39,6%	167	21,1%	543	68,6%	9	4,4%	1 825,9%
Housing	-	4 152	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 869**	**16 868**	**1 849**	**9,8%**	**6 868**	**36,4%**	**3 968**	**23,5%**	**12 685**	**75,2%**	**1 708**	**66,6%**	**132,3%**
Planning and Development	696	1 071	432	62,1%	16	2,3%	11	1,1%	459	42,9%	-	5,9%	(100,0%)
Road Transport	18 173	15 797	1 417	7,8%	6 852	37,7%	3 957	25,0%	12 226	77,4%	1 708	69,6%	131,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**58 794**	**64 953**	**1 330**	**2,3%**	**7 365**	**12,5%**	**10 314**	**15,9%**	**19 008**	**29,3%**	**6 793**	**27,6%**	**51,8%**
Energy sources	14 995	19 357	1	-	4 871	32,5%	458	2,4%	5 330	27,5%	1 827	26,2%	(74,9%)
Water Management	34 650	35 387	1 321	3,8%	1 823	5,3%	9 228	26,1%	12 371	35,0%	1 623	21,9%	468,7%
Waste Water Management	8 789	9 534	2	-	473	5,4%	611	6,4%	1 087	11,4%	212	12,6%	188,6%
Waste Management	360	675	5	1,3%	198	55,0%	17	2,5%	220	32,6%	3 131	88,5%	(99,5%)
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	**594 781**	**572 568**	**172 117**	**28,9%**	**144 813**	**24,3%**	**(15 447)**	**(2,7%)**	**301 483**	**52,7%**	**130 146**	**80,0%**	**(111,9%)**
Property rates	62 786	64 253	56 934	90,7%	34 955	55,7%	(137 555)	(214,1%)	(45 667)	(71,1%)	29 186	310,5%	(571,3%)

Service charges	251 643	219 705	39 288	15,6%	44 235	17,6%	39 436	17,9%	122 959	56,0%	41 762	45,2%	(5,6%)
Other revenue	39 004	29 718	8 197	21,0%	7 833	20,1%	10 466	35,2%	26 496	89,2%	8 629	61,4%	21,3%
Transfers and Subsidies - Operational	160 987	178 400	50 787	31,5%	32 822	20,4%	46 834	26,3%	130 443	73,1%	38 970	74,2%	20,2%
Transfers and Subsidies - Capital	65 057	62 676	16 813	25,8%	24 782	38,1%	25 199	40,2%	66 794	106,6%	11 598	35,2%	117,3%
Interest	15 303	17 814	98	,6%	186	1,2%	173	1,0%	457	2,6%	-	-	(100,0%)
Dividends	2	2	-	-	-	-	-	-	-	-	-	-	-
Payments	**(516 442)**	**(529 329)**	**(86 483)**	**16,7%**	**(74 728)**	**14,5%**	**(82 652)**	**15,6%**	**(243 864)**	**46,1%**	**(106 282)**	**54,6%**	**(22,2%)**
Suppliers and employees	(511 585)	(524 402)	(86 484)	16,9%	(74 728)	14,6%	(82 652)	15,8%	(243 864)	46,5%	(106 282)	55,0%	(22,2%)
Finance charges	(3 437)	(3 437)	0	-	-	-	-	-	0	-	-	-	-
Transfers and Subsidies	(1 420)	(1 490)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**78 339**	**43 239**	**85 634**	**109,3%**	**70 084**	**89,5%**	**(98 099)**	**(226,9%)**	**57 619**	**133,3%**	**23 863**	**427,5%**	**(511,1%)**
Cash Flow from Investing Activities													
Receipts	**200**	**200**	**3 802**	**1 901,2%**	**739**	**369,4%**	**-**	**-**	**4 541**	**2 270,6%**	**-**	**31,8%**	**-**
Proceeds on disposal of PPE	200	200	121	60,4%	739	369,4%	-	-	860	429,8%	-	31,8%	-
Decrease (increase) in non-current receivables	-	-	3 682	-	-	-	-	-	3 682	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(116 669)**	**(102 887)**	**(34 759)**	**29,8%**	**(21 935)**	**18,8%**	**(19 651)**	**19,1%**	**(76 345)**	**74,2%**	**(11 160)**	**81,2%**	**76,1%**
Capital assets	(116 669)	(102 887)	(34 759)	29,8%	(21 935)	18,8%	(19 651)	19,1%	(76 345)	74,2%	(11 160)	81,2%	76,1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(116 469)**	**(102 687)**	**(30 957)**	**26,6%**	**(21 197)**	**18,2%**	**(19 651)**	**19,1%**	**(71 804)**	**69,9%**	**(11 160)**	**81,6%**	**76,1%**
Cash Flow from Financing Activities													
Receipts	**6 050**	**6 050**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 050	6 050	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 366)**	**(5 366)**	**-**	**-**	**(147)**	**2,7%**	**(76)**	**1,4%**	**(223)**	**4,2%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	(5 366)	(5 366)	-	-	(147)	2,7%	(76)	1,4%	(223)	4,2%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**684**	**684**	**-**	**-**	**(147)**	**(21,5%)**	**(76)**	**(11,1%)**	**(223)**	**(32,6%)**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(37 446)**	**(58 765)**	**54 677**	**(146,0%)**	**48 741**	**(130,2%)**	**(117 826)**	**200,5%**	**(14 408)**	**24,5%**	**12 704**	**(465,0%)**	**(1 027,5%)**
Cash/cash equivalents at the year begin:	141 103	208 800	198 196	140,5%	263 478	186,7%	312 219	149,5%	198 196	94,9%	282 857	60,3%	10,4%
Cash/cash equivalents at the year end:	**103 657**	**150 036**	**263 478**	**254,2%**	**312 219**	**301,2%**	**194 393**	**129,6%**	**194 393**	**129,6%**	**295 560**	**192,7%**	**(34,2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	0	,2%	0	,1%	-	-	174	99,7%	174	,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 885	83,8%	592	4,6%	46	,4%	1 474	11,3%	12 996	23,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 241	50,5%	673	3,7%	326	1,8%	8 054	44,0%	18 293	32,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 913	32,9%	306	3,5%	207	2,3%	5 428	61,3%	8 854	15,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 358	32,7%	272	3,8%	176	2,4%	4 411	61,1%	7 217	12,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	1,8%	3	3,5%	0	,4%	92	94,3%	97	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	89	1,8%	74	1,5%	26	,5%	4 794	96,2%	4 982	8,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 117	29,4%	102	2,7%	113	3,0%	2 468	65,0%	3 800	6,7%	-	-	-	-
Total By Income Source	**26 604**	**47,2%**	**2 021**	**3,6%**	**895**	**1,6%**	**26 894**	**47,7%**	**56 414**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	590	60,4%	93	9,5%	4	,4%	290	29,7%	976	1,7%	-	-	-	-
Commercial	12 031	89,8%	538	4,0%	34	,3%	802	6,0%	13 405	23,8%	-	-	-	-
Households	13 110	32,6%	1 331	3,3%	825	2,0%	25 009	62,1%	40 275	71,4%	-	-	-	-
Other	873	49,7%	59	3,4%	32	1,8%	793	45,1%	1 758	3,1%	-	-	-	-
Total By Customer Group	**26 604**	**47,2%**	**2 021**	**3,6%**	**895**	**1,6%**	**26 894**	**47,7%**	**56 414**	**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	-	-	-	-	-	-	221	100,0%	221	(4,8%)
VAT (output less input)	(2 180)	100,0%	-	-	-	-	-	-	(2 180)	47,5%
Pensions / Retirement deductions	-	-	-	-	-	-	311	100,0%	311	(6,8%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 419	83,6%	256	15,1%	1	-	21	1,2%	1 697	(37,0%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(54)	1,2%	(53)	1,1%	(54)	1,2%	(4 480)	96,6%	(4 640)	101,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(815)**	**17,7%**	**203**	**(4,4%)**	**(53)**	**1,1%**	**(3 926)**	**85,5%**	**(4 591)**	**100,0%**

Contact Details

Municipal Manager	Ms A Vorster	028 514 8500
Chief Financial Officer	Ms Elmari Wassermann	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
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	**306 812**	**310 665**	**81 580**	**26,6%**	**100 395**	**32,7%**	**55 938**	**18,0%**	**237 913**	**76,6%**	**88 323**	**77,9%**	**(36,7%)**
Exchange Revenue													
Service charges - Electricity	-	-	158	-	158	-	158	-	473	-	178	-	(11,2%)
Service charges - Water	-	25	9	-	16	-	16	62,4%	41	162,7%	21	-	(26,9%)
Service charges - Waste Water Management	150	900	22	14,9%	41	27,4%	38	4,2%	101	11,3%	36	63,6%	7,1%
Service charges - Waste Management	18 621	18 821	4 864	26,1%	4 814	25,9%	4 872	25,9%	14 550	77,3%	5 227	80,1%	(6,8%)
Sale of Goods and Rendering of Services	144 147	144 997	29 292	20,3%	56 575	39,2%	16 769	11,6%	102 636	70,8%	53 233	75,3%	(68,5%)
Agency services	13 951	13 951	3 448	24,7%	3 448	24,7%	3 448	24,7%	10 344	74,1%	3 459	75,1%	(,3%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	318	322	24	7,7%	12	3,6%	6	1,9%	42	13,0%	60	57,8%	(89,8%)
Interest earned from Current and Non Current Assets	9 202	9 202	1 250	13,6%	2 564	27,9%	1 242	13,5%	5 056	54,9%	1 936	66,8%	(35,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16 165	16 165	4 136	25,6%	4 028	24,9%	4 028	24,9%	12 192	75,4%	3 648	74,7%	10,4%
Licences or permits	1 445	1 345	283	19,6%	236	16,3%	308	22,9%	827	61,5%	317	70,9%	(2,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 356	1 679	238	17,6%	263	19,4%	369	22,0%	870	51,9%	279	62,8%	32,3%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 798	100 599	37 856	38,3%	28 240	28,6%	24 684	24,5%	90 780	90,2%	19 930	91,2%	23,9%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 660	2 660	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**306 767**	**310 616**	**69 315**	**22,6%**	**83 710**	**27,3%**	**73 711**	**23,7%**	**226 735**	**73,0%**	**30 597**	**72,0%**	**140,9%**
Employee related costs	173 064	171 853	39 758	23,0%	47 973	27,7%	40 918	23,8%	128 649	74,9%	38 342	74,9%	6,7%
Remuneration of councillors	7 136	7 136	1 717	24,1%	1 721	24,1%	1 904	26,7%	5 342	74,9%	1 705	76,4%	11,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	44 121	43 867	11 312	25,6%	14 808	33,6%	10 018	22,8%	36 138	82,4%	9 553	83,1%	4,9%
Debt impairment	100	100	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	3 697	3 670	924	25,0%	935	25,3%	924	25,2%	2 783	75,8%	883	72,0%	4,7%
Interest,Dividends and Rent on Land	1 427	1 427	167	11,7%	387	27,1%	292	20,4%	846	59,3%	179	39,0%	63,3%
Contracted services	35 245	38 119	3 947	11,2%	6 444	18,3%	9 372	24,6%	19 764	51,8%	7 673	53,1%	22,1%
Transfers and subsidies	1 000	895	514	51,4%	283	28,3%	212	23,7%	1 010	112,9%	74	1,8%	188,6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	40 976	43 549	10 974	26,8%	11 158	27,2%	10 070	23,1%	32 202	73,9%	(27 811)	69,5%	(136,2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**45**	**49**	**12 265**		**16 685**		**(17 773)**		**11 178**		**57 726**		
Transfers and subsidies - capital (monetary allocations)	500	948	-	-	448	89,6%	-	-	448	47,3%	-	31,6%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**545**	**997**	**12 265**		**17 133**		**(17 773)**		**11 626**		**57 726**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**545**	**997**	**12 265**		**17 133**		**(17 773)**		**11 626**		**57 726**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**545**	**997**	**12 265**		**17 133**		**(17 773)**		**11 626**		**57 726**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**545**	**997**	**12 265**		**17 133**		**(17 773)**		**11 626**		**57 726**		
				-		-		-		-		-	-

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	**14 878**	**40 035**	**7**	**-**	**2 188**	**14,7%**	**926**	**2,3%**	**3 121**	**7,8%**	**3 153**	**36,1%**	**(70,6%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	500	948	-	-	448	89,6%	345	36,4%	793	83,6%	549	14,3%	(37,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**500**	**948**	**-**	**-**	**448**	**89,6%**	**345**	**36,4%**	**793**	**83,6%**	**549**	**14,3%**	**(37,2%)**
Borrowing	9 200	33 500	-	-	1 145	12,4%	118	,4%	1 263	3,8%	75	36,0%	56,9%
Internally generated funds	5 178	5 587	7	,1%	595	11,5%	463	8,3%	1 066	19,1%	2 529	46,7%	(81,7%)
Capital Expenditure Functional	**14 878**	**40 035**	**7**	**-**	**2 188**	**14,7%**	**926**	**2,3%**	**3 121**	**7,8%**	**3 153**	**30,5%**	**(70,6%)**
Municipal governance and administration	**1 600**	**1 091**	**7**	**,4%**	**152**	**9,5%**	**168**	**15,4%**	**326**	**29,9%**	**444**	**51,4%**	**(62,2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 600	1 091	7	,4%	152	9,5%	168	15,4%	326	29,9%	444	51,4%	(62,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 820**	**5 386**	**1**	**-**	**866**	**22,7%**	**624**	**11,6%**	**1 491**	**27,7%**	**2 160**	**23,8%**	**(71,1%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	250	523	1	,3%	36	14,6%	154	29,4%	191	36,5%	626	57,0%	(75,4%)
Public Safety	1 700	3 019	-	-	766	45,1%	470	15,6%	1 236	41,0%	1 445	18,3%	(67,5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 870	1 845	-	-	64	3,4%	-	-	64	3,4%	89	42,8%	(100,0%)
Economic and Environmental Services	**258**	**58**	**-**	**-**	**25**	**9,7%**	**16**	**28,3%**	**41**	**71,4%**	**474**	**97,7%**	**(96,5%)**
Planning and Development	20	20	-	-	-	-	16	82,2%	16	82,2%	12	77,0%	42,3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	238	38	-	-	25	10,5%	-	-	25	65,8%	463	98,4%	(100,0%)
Trading Services	**9 200**	**33 500**	**-**	**-**	**1 145**	**12,4%**	**118**	**,4%**	**1 263**	**3,8%**	**75**	**36,0%**	**56,9%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	9 200	33 500	-	-	1 145	12,4%	118	,4%	1 263	3,8%	75	36,0%	56,9%
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	**304 652**	**306 504**	**50 480**	**16,6%**	**159 701**	**52,4%**	**124 435**	**40,6%**	**334 616**	**109,2%**	**132 642**	**170,5%**	**(6,2%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	18 771	19 546	12	,1%	-	-	-	-	12	,1%	-	-	-
Other revenue	177 063	178 140	12 971	7,3%	-	-	-	-	12 971	7,3%	-	-	-
Transfers and Subsidies - Operational	98 798	98 798	37 497	38,0%	159 701	161,6%	124 435	125,9%	321 633	325,5%	132 642	531,5%	(6,2%)
Transfers and Subsidies - Capital	500	500	-	-	-	-	-	-	-	-	-	-	-
Interest	9 520	9 520	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(301 207)**	**(301 207)**	**(25 035)**	**8,3%**	**(30 522)**	**10,1%**	**(26 287)**	**8,7%**	**(81 844)**	**27,2%**	**(24 739)**	**29,6%**	**6,3%**
Suppliers and employees	(297 947)	(297 947)	(25 035)	8,4%	(30 522)	10,2%	(26 287)	8,8%	(81 844)	27,5%	(24 739)	29,9%	6,3%
Finance charges	(460)	(460)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 800)	(2 800)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 444**	**5 297**	**25 445**	**738,7%**	**129 179**	**3 750,4%**	**98 148**	**1 853,1%**	**252 772**	**4 772,4%**	**107 903**	**(125 514,5%)**	**(9,0%)**
Cash Flow from Investing Activities													
Receipts	**1 355**	**1 355**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 660	2 660	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 305)	(1 305)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(14 878)**	**(40 003)**	**(8)**	**,1%**	**(2 421)**	**16,3%**	**(1 043)**	**2,6%**	**(3 473)**	**8,7%**	**(3 543)**	**33,4%**	**(70,6%)**
Capital assets	(14 878)	(40 003)	(8)	,1%	(2 421)	16,3%	(1 043)	2,6%	(3 473)	8,7%	(3 543)	33,4%	(70,6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(13 522)**	**(38 648)**	**(8)**	**,1%**	**(2 421)**	**17,9%**	**(1 043)**	**2,7%**	**(3 473)**	**9,0%**	**(3 543)**	**73,3%**	**(70,6%)**
Cash Flow from Financing Activities													
Receipts	**9 200**	**9 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	9 200	9 200	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 101)**	**(7 101)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(7 101)	(7 101)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**2 099**	**2 099**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(7 979)**	**(31 253)**	**25 436**	**(318,8%)**	**126 758**	**(1 588,6%)**	**97 105**	**(310,7%)**	**249 299**	**(797,7%)**	**104 359**	**(3 900,2%)**	**(7,0%)**
Cash/cash equivalents at the year begin:	72 325	72 325	-	-	17 550	24,3%	200 383	277,1%	-	-	343 639	-	(41,7%)
Cash/cash equivalents at the year end:	**64 346**	**41 072**	**17 550**	**27,3%**	**200 383**	**311,4%**	**297 487**	**724,3%**	**297 487**	**724,3%**	**447 999**	**739,4%**	**(33,6%)**

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	12	6,4%	5	2,6%	7	3,9%	160	87,1%	184	2,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	82	81,8%	8	8,4%	2	2,3%	7	7,5%	100	1,4%	-	-	-	-
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	-	-	1	,9%	1	,8%	145	98,3%	148	2,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 881	57,4%	191	2,8%	142	2,1%	2 544	37,6%	6 758	94,0%	-	-	-	-
Total By Income Source	**3 974**	**55,3%**	**206**	**2,9%**	**152**	**2,1%**	**2 857**	**39,7%**	**7 189**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 490	93,1%	37	1,4%	53	2,0%	94	3,5%	2 674	37,2%	-	-	-	-
Commercial	127	7,6%	5	,3%	7	,4%	1 535	91,7%	1 674	23,3%	-	-	-	-
Households	1 358	47,8%	164	5,8%	92	3,2%	1 227	43,2%	2 842	39,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 974**	**55,3%**	**206**	**2,9%**	**152**	**2,1%**	**2 857**	**39,7%**	**7 189**	**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)	301	100,0%	-	-	-	-	-	-	301	51,0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	260	90,2%	6	2,2%	-	-	22	7,6%	289	48,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100,0%	1	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**562**	**95,1%**	**6**	**1,1%**	**-**	**-**	**23**	**3,9%**	**591**	**100,0%**

Contact Details

Municipal Manager	Mr Richard Bosman	028 425 1157
Chief Financial Officer	Mr Shaun Stanley	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
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	**254 396**	**251 709**	**67 953**	**26,7%**	**62 841**	**24,7%**	**58 692**	**23,3%**	**189 486**	**75,3%**	**53 142**	**62,5%**	**10,4%**
Exchange Revenue													
Service charges - Electricity	107 694	107 694	25 374	23,6%	22 891	21,3%	20 671	19,2%	68 936	64,0%	18 091	61,2%	14,3%
Service charges - Water	30 912	30 912	6 512	21,1%	7 903	25,6%	7 991	25,8%	22 406	72,5%	7 477	72,6%	6,9%
Service charges - Waste Water Management	7 384	7 384	2 878	39,0%	2 764	37,4%	2 726	36,9%	8 368	113,3%	2 515	65,1%	8,4%
Service charges - Waste Management	9 258	9 258	2 840	30,7%	2 732	29,5%	2 625	28,4%	8 197	88,5%	2 447	65,8%	7,3%
Sale of Goods and Rendering of Services	295	295	136	46,1%	78	26,6%	50	16,8%	264	89,5%	101	70,7%	(50,9%)
Agency services	1 450	1 450	352	24,3%	359	24,8%	293	20,2%	1 004	69,2%	396	68,7%	(26,2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 594	8 594	2 391	27,8%	1 692	19,7%	3 471	40,4%	7 555	87,9%	2 439	90,7%	42,4%
Interest earned from Current and Non Current Assets	1 003	1 003	230	22,9%	560	55,9%	205	20,5%	996	99,3%	395	67,8%	(48,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	493	493	184	37,4%	187	38,0%	188	38,1%	560	113,4%	184	40,4%	2,3%
Licences or permits	230	230	51	22,1%	23	9,8%	47	20,4%	120	52,4%	52	21,2%	(9,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	200	200	82	41,1%	85	42,7%	67	33,5%	235	117,4%	77	296,6%	(13,2%)
Non-Exchange Revenue													
Property rates	29 723	29 723	7 455	25,1%	7 785	26,2%	7 503	25,2%	22 744	76,5%	7 166	67,2%	4,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	231	231	137	59,3%	469	203,4%	480	208,2%	1 085	470,8%	81	5,6%	492,9%
Licences or permits	-	-	-	-	2	-	-	-	2	-	-	-	-
Transfer and subsidies - Operational	53 464	50 778	18 281	34,2%	14 566	27,2%	11 128	21,9%	43 975	86,6%	10 675	49,5%	4,2%
Interest Receivables	3 465	3 465	864	24,9%	559	16,1%	1 061	30,6%	2 484	71,7%	870	86,0%	22,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	184	-	184	-	186	-	554	-	177	-	4,8%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**262 857**	**260 483**	**50 803**	**19,3%**	**54 559**	**20,8%**	**52 359**	**20,1%**	**157 721**	**60,5%**	**52 734**	**61,6%**	**(,7%)**
Employee related costs	97 832	97 396	24 967	25,5%	29 474	30,1%	24 638	25,3%	79 078	81,2%	25 713	80,6%	(4,2%)
Remuneration of councillors	3 526	3 526	910	25,8%	1 046	29,7%	1 141	32,4%	3 097	87,8%	974	74,3%	17,1%
Bulk purchases - electricity	82 476	82 476	15 158	18,4%	12 317	14,9%	16 411	19,9%	43 887	53,2%	10 900	68,3%	50,6%
Inventory consumed	8 331	8 311	858	10,3%	701	8,4%	982	11,8%	2 541	30,6%	690	26,9%	42,4%
Debt impairment	13 468	13 468	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	13 179	13 179	3 295	25,0%	2 196	16,7%	4 393	33,3%	9 884	75,0%	4 118	66,8%	6,7%
Interest,Dividends and Rent on Land	1 346	1 346	531	39,5%	1	-	0	-	532	39,6%	50	9,0%	(99,4%)
Contracted services	20 447	18 107	2 557	12,5%	4 851	23,7%	2 551	14,1%	9 959	55,0%	5 967	46,1%	(57,2%)
Transfers and subsidies	590	590	71	12,0%	49	8,3%	55	9,4%	175	29,6%	102	88,6%	(45,7%)
Irrecoverable debts written off	-	-	30	-	15	-	-	-	44	-	33	-	(100,0%)
Operational Cost and Other Cost	21 662	22 084	2 427	11,2%	3 910	18,1%	2 186	9,9%	8 524	38,6%	4 187	39,7%	(47,8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 461)**	**(8 774)**	**17 150**		**8 282**		**6 333**		**31 765**		**408**		
Transfers and subsidies - capital (monetary allocations)	15 779	19 572	6 174	39,1%	4 506	28,6%	1	-	10 681	54,6%	4 564	53,9%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 317**	**10 798**	**23 323**		**12 788**		**6 334**		**42 445**		**4 971**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 317**	**10 798**	**23 323**		**12 788**		**6 334**		**42 445**		**4 971**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 317**	**10 798**	**23 323**		**12 788**		**6 334**		**42 445**		**4 971**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 317**	**10 798**	**23 323**		**12 788**		**6 334**		**42 445**		**4 971**		
				-		-		-		-		-	-

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	**13 721**	**17 019**	**5 614**	**40,9%**	**2 582**	**18,8%**	**202**	**1,2%**	**8 398**	**49,3%**	**3 931**	**33,6%**	**(94,9%)**
National Government	12 503	12 503	5 099	40,8%	2 582	20,6%	-	-	7 681	61,4%	3 784	35,9%	(100,0%)
Provincial Government	1 217	4 516	514	42,2%	-	-	202	4,5%	716	15,9%	147	5,8%	37,8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 721**	**17 019**	**5 614**	**40,9%**	**2 582**	**18,8%**	**202**	**1,2%**	**8 398**	**49,3%**	**3 931**	**33,6%**	**(94,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**13 721**	**17 186**	**5 614**	**40,9%**	**2 582**	**18,8%**	**202**	**1,2%**	**8 398**	**48,9%**	**3 931**	**33,6%**	**(94,9%)**
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	**167**	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	167	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 721**	**17 019**	**5 614**	**40,9%**	**2 582**	**18,8%**	**202**	**1,2%**	**8 398**	**49,3%**	**3 931**	**33,6%**	**(94,9%)**
Energy sources	2 967	2 967	-	-	-	-	-	-	-	-	-	-	-
Water Management	1 217	4 516	514	42,2%	-	-	202	4,5%	716	15,9%	147	1,2%	37,8%
Waste Water Management	9 536	9 536	5 099	53,5%	2 582	27,1%	-	-	7 681	80,5%	3 784	47,9%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	135,8%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

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	**275 591**	**276 697**	**70 966**	**25,8%**	**50 483**	**18,3%**	**56 516**	**20,4%**	**177 965**	**64,3%**	**47 884**	**76,2%**	**18,0%**
Property rates	27 286	27 286	5 529	20,3%	5 048	18,5%	5 248	19,2%	15 825	58,0%	4 735	53,8%	10,8%

Service charges	151 165	151 165	29 390	19,4%	22 209	14,7%	28 986	19,2%	80 585	53,3%	26 702	87,0%	8,6%
Other revenue	24 122	24 122	5 286	21,9%	1 657	6,9%	1 633	6,8%	8 576	35,6%	1 412	181,6%	15,6%
Transfers and Subsidies - Operational	53 464	50 778	22 427	41,9%	14 741	27,6%	11 379	22,4%	48 547	95,6%	12 482	63,9%	(8,8%)
Transfers and Subsidies - Capital	15 779	19 572	8 335	52,8%	6 828	43,3%	9 270	47,4%	24 433	124,8%	2 553	49,7%	263,1%
Interest	3 775	3 775	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(251 357)**	**(251 524)**	**(10 604)**	**4,2%**	**(20 498)**	**8,2%**	**(9 360)**	**3,7%**	**(40 462)**	**16,1%**	**(37 890)**	**44,9%**	**(75,3%)**
Suppliers and employees	(250 011)	(250 178)	(10 604)	4,2%	(20 498)	8,2%	(9 360)	3,7%	(40 462)	16,2%	(37 890)	44,9%	(75,3%)
Finance charges	(1 346)	(1 346)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**24 234**	**25 174**	**60 362**	**249,1%**	**29 985**	**123,7%**	**47 156**	**187,3%**	**137 503**	**546,2%**	**9 994**	**(319,9%)**	**371,8%**
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	**(15 779)**	**(19 572)**	**(5 537)**	**35,1%**	**(4 312)**	**27,3%**	**(233)**	**1,2%**	**(10 081)**	**51,5%**	**(5 969)**	**55,1%**	**(96,1%)**
Capital assets	(15 779)	(19 572)	(5 537)	35,1%	(4 312)	27,3%	(233)	1,2%	(10 081)	51,5%	(5 969)	55,1%	(96,1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(15 779)**	**(19 572)**	**(5 537)**	**35,1%**	**(4 312)**	**27,3%**	**(233)**	**1,2%**	**(10 081)**	**51,5%**	**(5 969)**	**55,1%**	**(96,1%)**
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	**8 455**	**5 602**	**54 825**	**648,4%**	**25 673**	**303,6%**	**46 924**	**837,7%**	**127 422**	**2 274,7%**	**4 025**	**(108,3%)**	**1 065,9%**
Cash/cash equivalents at the year begin:	9 707	9 707	23 018	237,1%	77 843	801,9%	103 516	1 066,4%	23 018	237,1%	36 803	-	181,3%
Cash/cash equivalents at the year end:	**18 162**	**15 309**	**77 843**	**428,6%**	**103 516**	**569,9%**	**150 440**	**982,7%**	**150 440**	**982,7%**	**40 828**	**80,5%**	**268,5%**

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	4 325	9,3%	2 668	5,7%	1 841	4,0%	37 716	81,0%	46 550	23,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 099	46,5%	403	6,0%	253	3,8%	2 913	43,7%	6 668	3,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 900	7,8%	783	2,1%	731	2,0%	32 952	88,2%	37 367	18,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	975	4,1%	452	1,9%	451	1,9%	21 911	92,1%	23 790	12,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 706	4,9%	711	2,0%	701	2,0%	31 666	91,0%	34 783	17,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	89	,2%	105	,2%	45 452	99,6%	45 646	23,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 432)	(129,0%)	384	11,2%	248	7,2%	7 235	210,6%	3 436	1,7%	-	-	-	-
Total By Income Source	**8 573**	**4,3%**	**5 491**	**2,8%**	**4 330**	**2,2%**	**179 847**	**90,7%**	**198 241**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(931)	(127,5%)	402	55,0%	250	34,2%	1 010	138,3%	730	,4%	-	-	-	-
Commercial	1 309	13,4%	368	3,8%	204	2,1%	7 903	80,8%	9 784	4,9%	-	-	-	-
Households	8 286	4,8%	4 574	2,6%	3 710	2,1%	156 686	90,4%	173 257	87,4%	-	-	-	-
Other	(91)	(,6%)	146	1,0%	166	1,1%	14 248	98,5%	14 469	7,3%	-	-	-	-
Total By Customer Group	**8 573**	**4,3%**	**5 491**	**2,8%**	**4 330**	**2,2%**	**179 847**	**90,7%**	**198 241**	**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	15 569	16,8%	0	-	11 917	12,9%	65 165	70,3%	92 651	70,6%
Bulk Water	94	100,0%	-	-	-	-	-	-	94	,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	630	27,7%	429	18,9%	2	,1%	1 215	53,4%	2 275	1,7%
Auditor-General	(266)	(1,1%)	3 188	12,7%	500	2,0%	21 592	86,3%	25 014	19,0%
Other	(326)	(2,9%)	(204)	(1,8%)	159	1,4%	11 653	103,3%	11 282	8,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 702**	**12,0%**	**3 413**	**2,6%**	**12 578**	**9,6%**	**99 625**	**75,9%**	**131 317**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Dillo Sereo	028 492 0111
Chief Financial Officer	Mr Lucky Steenkamp	028 492 0111

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
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	**807 340**	**847 377**	**200 759**	**24,9%**	**203 470**	**25,2%**	**192 883**	**22,8%**	**597 112**	**70,5%**	**173 587**	**70,2%**	**11,1%**
Exchange Revenue													
Service charges - Electricity	256 387	258 387	51 871	20,2%	65 728	25,6%	66 029	25,6%	183 628	71,1%	58 475	72,3%	12,9%
Service charges - Water	58 186	58 186	11 278	19,4%	17 597	30,2%	18 151	31,2%	47 026	80,8%	15 842	75,1%	14,6%
Service charges - Waste Water Management	32 413	32 413	8 737	27,0%	8 775	27,1%	8 901	27,5%	26 413	81,5%	8 044	77,9%	10,7%
Service charges - Waste Management	37 496	37 496	10 854	28,9%	10 266	27,4%	10 269	27,4%	31 388	83,7%	9 386	80,7%	9,4%
Sale of Goods and Rendering of Services	31 454	27 524	3 003	9,5%	6 854	21,8%	5 803	21,1%	15 661	56,9%	10 027	77,3%	(42,1%)
Agency services	3 716	3 716	825	22,2%	885	23,8%	907	24,4%	2 617	70,4%	750	70,7%	20,9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 019	3 019	828	27,4%	906	30,0%	972	32,2%	2 706	89,6%	863	89,6%	12,6%
Interest earned from Current and Non Current Assets	36 046	36 046	1 328	3,7%	3 884	10,8%	7 599	21,1%	12 811	35,5%	10 028	45,2%	(24,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 622	4 622	1 632	35,3%	1 275	27,6%	890	19,3%	3 797	82,1%	881	82,9%	1,0%
Licences or permits	-	7	1	-	1	-	0	3,6%	2	23,5%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	21 214	5 743	-	-	-	-	(1 466)	(25,5%)	(1 466)	(25,5%)	6 394	46,4%	(122,9%)
Development Charges	9 000	9 000	1 499	16,7%	2 255	25,1%	1 838	20,4%	5 593	62,1%	552	38,4%	232,6%
Operational Revenue	2 390	2 390	232	9,7%	282	11,8%	370	15,5%	883	37,0%	295	34,7%	25,1%
Non-Exchange Revenue													
Property rates	148 312	148 312	46 975	31,7%	35 117	23,7%	34 399	23,2%	116 492	78,5%	31 486	77,8%	9,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60 606	110 061	23 286	38,4%	22 194	36,6%	14 769	13,4%	60 249	54,7%	2 320	21,6%	536,5%
Licences or permits	2 552	2 552	532	20,8%	626	24,5%	692	27,1%	1 850	72,5%	669	75,5%	3,4%
Transfer and subsidies - Operational	75 755	79 731	28 575	37,7%	23 524	31,1%	18 696	23,4%	70 794	88,8%	13 689	95,5%	36,6%
Interest Receivables	911	911	174	19,1%	215	23,6%	214	23,5%	602	66,1%	206	74,9%	3,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 264	13 264	3 411	25,7%	2 747	20,7%	2 820	21,3%	8 978	67,7%	2 537	70,7%	11,2%
Gains on Disposal of Fixed and Intangible Assets	10 000	14 000	5 720	57,2%	340	3,4%	1 030	7,4%	7 090	50,6%	1 141	8,4%	(9,7%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**805 898**	**839 183**	**137 879**	**17,1%**	**197 199**	**24,5%**	**164 075**	**19,6%**	**499 153**	**59,5%**	**139 807**	**60,9%**	**17,4%**
Employee related costs	270 128	269 389	56 107	20,8%	68 392	25,3%	60 246	22,4%	184 745	68,6%	54 158	68,3%	11,2%
Remuneration of councillors	9 690	10 039	2 239	23,1%	2 324	24,0%	2 604	25,9%	7 167	71,4%	2 215	71,4%	17,6%
Bulk purchases - electricity	212 192	214 192	50 961	24,0%	45 341	21,4%	49 545	23,1%	145 847	68,1%	37 329	64,8%	32,7%
Inventory consumed	47 787	45 620	8 649	18,1%	13 648	28,6%	10 651	23,3%	32 949	72,2%	9 826	63,8%	8,4%
Debt impairment	4 014	93 814	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	52 188	52 188	-	-	23 199	44,5%	11 727	22,5%	34 926	66,9%	11 023	67,4%	6,4%
Interest,Dividends and Rent on Land	19 809	20 309	-	-	5 993	30,3%	-	-	5 993	29,5%	-	32,9%	-
Contracted services	81 852	70 026	9 946	12,2%	14 438	17,6%	13 552	19,4%	37 936	54,2%	17 278	49,4%	(21,6%)
Transfers and subsidies	2 502	2 509	454	18,1%	921	36,8%	485	19,3%	1 860	74,1%	838	69,7%	(42,1%)
Irrecoverable debts written off	56 546	9 918	2 417	4,3%	3 414	6,0%	9 136	92,1%	14 967	150,9%	1 877	16,3%	386,8%
Operational Cost and Other Cost	49 189	51 179	7 105	14,4%	18 659	37,9%	6 129	12,0%	31 893	62,3%	5 064	65,2%	21,0%
Disposal of Fixed and Intangible Assets	-	-	-	-	870	-	-	-	870	-	200	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 442**	**8 194**	**62 881**		**6 271**		**28 808**		**97 959**		**33 779**		
Transfers and subsidies - capital (monetary allocations)	62 341	54 530	12 480	20,0%	27 426	44,0%	5 624	10,3%	45 530	83,5%	65 062	49,9%	(91,4%)
Transfers and subsidies - capital (in-kind)	-	639	-	-	-	-	-	-	-	-	41	5,8%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**63 783**	**63 363**	**75 360**		**33 696**		**34 432**		**143 489**		**98 882**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**63 783**	**63 363**	**75 360**		**33 696**		**34 432**		**143 489**		**98 882**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 783**	**63 363**	**75 360**		**33 696**		**34 432**		**143 489**		**98 882**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 783**	**63 363**	**75 360**		**33 696**		**34 432**		**143 489**		**98 882**		
				-		-		-		-		-	-

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	**187 628**	**181 739**	**44 868**	**23,9%**	**36 564**	**19,5%**	**24 379**	**13,4%**	**105 812**	**58,2%**	**41 938**	**52,1%**	**(41,9%)**
National Government	15 021	15 021	1 385	9,2%	3 621	24,1%	2 946	19,6%	7 951	52,9%	5 953	80,6%	(50,5%)
Provincial Government	47 320	39 509	36 736	77,6%	375	,8%	54	,1%	37 165	94,1%	24 993	52,3%	(99,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	25	39,0%	(100,0%)
Transfers recognised - capital	**62 341**	**54 530**	**38 121**	**61,1%**	**3 995**	**6,4%**	**3 000**	**5,5%**	**45 116**	**82,7%**	**30 971**	**55,9%**	**(90,3%)**
Borrowing	50 000	50 000	86	,2%	15 321	30,6%	13 296	26,6%	28 703	57,4%	-	-	(100,0%)
Internally generated funds	75 287	77 209	6 661	8,8%	17 247	22,9%	8 084	10,5%	31 992	41,4%	10 967	46,5%	(26,3%)
Capital Expenditure Functional	**187 628**	**182 378**	**44 868**	**23,9%**	**36 564**	**19,5%**	**24 379**	**13,4%**	**105 812**	**58,0%**	**41 979**	**52,0%**	**(41,9%)**
Municipal governance and administration	**16 417**	**8 764**	**475**	**2,9%**	**3 488**	**21,2%**	**216**	**2,5%**	**4 179**	**47,7%**	**842**	**64,6%**	**(74,3%)**
Executive and Council	148	160	106	71,6%	26	17,3%	-	-	132	82,0%	-	62,4%	-
Finance and administration	16 269	8 603	369	2,3%	3 462	21,3%	216	2,5%	4 047	47,0%	842	64,6%	(74,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 982**	**12 836**	**384**	**4,8%**	**930**	**11,6%**	**1 353**	**10,5%**	**2 667**	**20,8%**	**1 740**	**39,2%**	**(22,2%)**
Community and Social Services	1 002	1 022	155	15,5%	269	26,8%	355	34,7%	779	76,2%	76	32,0%	369,2%
Sport And Recreation	3 551	6 793	199	5,6%	497	14,0%	703	10,3%	1 399	20,6%	200	30,6%	251,9%
Public Safety	1 183	2 789	30	2,5%	161	13,6%	295	10,6%	486	17,4%	644	48,6%	(54,1%)
Housing	2 246	2 232	-	-	2	,1%	-	-	2	,1%	820	38,5%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 928**	**36 468**	**772**	**2,2%**	**9 201**	**26,3%**	**8 861**	**24,3%**	**18 833**	**51,6%**	**5 934**	**79,1%**	**49,3%**
Planning and Development	47	471	22	46,6%	7	15,0%	2	,5%	31	6,6%	18	99,4%	(86,7%)
Road Transport	34 386	35 381	730	2,1%	9 136	26,6%	8 695	24,6%	18 561	52,5%	5 901	79,3%	47,4%
Environmental Protection	495	615	20	4,0%	58	11,7%	163	26,5%	241	39,1%	16	33,6%	926,1%
Trading Services	**127 831**	**123 841**	**43 237**	**33,8%**	**22 835**	**17,9%**	**13 924**	**11,2%**	**79 996**	**64,6%**	**33 463**	**45,5%**	**(58,4%)**
Energy sources	78 821	78 756	40 874	51,9%	7 990	10,1%	11 573	14,7%	60 437	76,7%	25 169	44,0%	(54,0%)
Water Management	21 900	17 700	809	3,7%	5 800	26,5%	1 193	6,7%	7 802	44,1%	2 528	64,7%	(52,8%)
Waste Water Management	18 530	19 308	-	-	3 042	16,4%	1 105	5,7%	4 147	21,5%	1 711	21,7%	(35,4%)
Waste Management	8 580	8 077	1 554	18,1%	6 004	70,0%	53	,7%	7 610	94,2%	4 055	87,5%	(98,7%)
Other	**470**	**470**	**-**	**-**	**111**	**23,6%**	**26**	**5,5%**	**137**	**29,1%**	**-**	**-**	**(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	**861 622**	**890 112**	**514 449**	**59,7%**	**628 353**	**72,9%**	**539 386**	**60,6%**	**1 682 188**	**189,0%**	**700 767**	**284,5%**	**(23,0%)**
Property rates	145 346	145 346	41 475	28,5%	32 016	22,0%	34 617	23,8%	108 107	74,4%	31 660	75,6%	9,3%

Service charges	407 609	411 569	110 652	27,1%	114 156	28,0%	125 252	30,4%	350 060	85,1%	109 922	83,3%	13,9%
Other revenue	97 699	145 262	317 977	325,5%	414 439	424,2%	348 959	240,2%	1 081 374	744,4%	525 606	1 852,2%	(33,6%)
Transfers and Subsidies - Operational	107 341	92 118	35 252	32,8%	28 704	26,7%	22 264	24,2%	86 220	93,6%	21 478	101,4%	3,7%
Transfers and Subsidies - Capital	61 792	53 981	8 584	13,9%	38 054	61,6%	7 377	13,7%	54 015	100,1%	10 832	95,7%	(31,9%)
Interest	41 836	41 836	509	1,2%	985	2,4%	917	2,2%	2 411	5,8%	1 269	5,6%	(27,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(737 911)**	**(736 646)**	**(413 749)**	**56,1%**	**(378 862)**	**51,3%**	**(396 788)**	**53,9%**	**(1 189 399)**	**161,5%**	**(413 064)**	**214,0%**	**(3,9%)**
Suppliers and employees	(724 100)	(722 828)	(413 749)	57,1%	(378 862)	52,3%	(390 795)	54,1%	(1 183 406)	163,7%	(405 909)	218,2%	(3,7%)
Finance charges	(11 309)	(11 309)	-	-	-	-	(5 993)	53,0%	(5 993)	53,0%	(7 154)	52,8%	(16,2%)
Transfers and Subsidies	(2 502)	(2 509)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**123 711**	**153 466**	**100 700**	**81,4%**	**249 490**	**201,7%**	**142 598**	**92,9%**	**492 788**	**321,1%**	**287 703**	**638,2%**	**(50,4%)**
Cash Flow from Investing Activities													
Receipts	**10 000**	**14 000**	**5 720**	**57,2%**	**340**	**3,4%**	**1 030**	**7,4%**	**7 090**	**50,6%**	**1 141**	**8,4%**	**(9,7%)**
Proceeds on disposal of PPE	10 000	14 000	5 720	57,2%	340	3,4%	1 030	7,4%	7 090	50,6%	1 141	8,4%	(9,7%)
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	**(215 773)**	**(210 522)**	**(44 868)**	**20,8%**	**(36 564)**	**16,9%**	**(24 379)**	**11,6%**	**(105 812)**	**50,3%**	**(41 979)**	**52,0%**	**(41,9%)**
Capital assets	(215 773)	(210 522)	(44 868)	20,8%	(36 564)	16,9%	(24 379)	11,6%	(105 812)	50,3%	(41 979)	52,0%	(41,9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(205 773)**	**(196 522)**	**(39 148)**	**19,0%**	**(36 224)**	**17,6%**	**(23 350)**	**11,9%**	**(98 722)**	**50,2%**	**(40 838)**	**54,9%**	**(42,8%)**
Cash Flow from Financing Activities													
Receipts	**51 594**	**51 594**	**6 138**	**11,9%**	**4 597**	**8,9%**	**664**	**1,3%**	**11 398**	**22,1%**	**331**	**60,3%**	**100,4%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 594	1 594	6 138	384,9%	4 597	288,3%	664	41,6%	11 398	714,9%	331	60,3%	100,4%
Payments	**(24 251)**	**(24 251)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(24 251)	(24 251)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**27 343**	**27 343**	**6 138**	**22,4%**	**4 597**	**16,8%**	**664**	**2,4%**	**11 398**	**41,7%**	**331**	**(4,4%)**	**100,4%**
Net Increase/(Decrease) in cash held	**(54 718)**	**(15 713)**	**67 690**	**(123,7%)**	**217 863**	**(398,2%)**	**119 912**	**(763,1%)**	**405 465**	**(2 580,5%)**	**247 196**	**(705,0%)**	**(51,5%)**
Cash/cash equivalents at the year begin:	392 575	438 957	422 950	107,7%	506 646	129,1%	724 510	165,1%	422 950	96,4%	1 003 134	100,0%	(27,8%)
Cash/cash equivalents at the year end:	337 857	423 244	506 646	150,0%	724 510	214,4%	844 422	199,5%	844 422	199,5%	1 250 331	329,6%	(32,5%)

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	4 695	26,1%	1 395	7,8%	903	5,0%	10 975	61,1%	17 968	20,6%	4 024	22,4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 997	63,6%	1 691	9,0%	717	3,8%	4 452	23,6%	18 857	21,6%	673	3,6%	-	-
Receivables from Non-exchange Transactions - Property Rates	7 860	49,0%	1 308	8,2%	565	3,5%	6 293	39,3%	16 026	18,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 586	20,2%	816	6,4%	581	4,5%	8 817	68,9%	12 800	14,7%	2 845	22,2%	-	-
Receivables from Exchange Transactions - Waste Management	2 866	24,5%	841	7,2%	590	5,1%	7 389	63,2%	11 686	13,4%	2 922	25,0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	380	5,9%	352	5,5%	327	5,1%	5 370	83,5%	6 429	7,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	471	13,5%	196	5,6%	137	3,9%	2 689	77,0%	3 492	4,0%	3 013	86,3%	-	-
Total By Income Source	**30 854**	**35,4%**	**6 598**	**7,6%**	**3 820**	**4,4%**	**45 985**	**52,7%**	**87 258**	**100,0%**	**13 476**	**15,4%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	824	43,1%	346	18,1%	181	9,5%	560	29,3%	1 912	2,2%	-	-	-	-
Commercial	8 725	52,3%	1 234	7,4%	665	4,0%	6 065	36,3%	16 689	19,1%	-	-	-	-
Households	21 306	31,0%	5 018	7,3%	2 974	4,3%	39 360	57,3%	68 658	78,7%	13 476	19,6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**30 854**	**35,4%**	**6 598**	**7,6%**	**3 820**	**4,4%**	**45 985**	**52,7%**	**87 258**	**100,0%**	**13 476**	**15,4%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	31 430	100,0%	-	-	-	-	-	-	31 430	46,9%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 016	100,0%	-	-	-	-	-	-	5 016	7,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	30 638	100,0%	-	-	-	-	-	-	30 638	45,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**67 083**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**67 083**	**100,0%**

Contact Details

Municipal Manager	Mr Albertus de Klerk	028 713 8001
Chief Financial Officer	Mr Mr Gerard Goliath	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
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	**1 962 973**	**1 902 752**	**467 561**	**23,8%**	**488 402**	**24,9%**	**483 438**	**25,4%**	**1 439 401**	**75,6%**	**426 317**	**76,1%**	**13,4%**
Exchange Revenue													
Service charges - Electricity	834 930	764 787	179 567	21,5%	192 014	23,0%	197 822	25,9%	569 404	74,5%	175 105	74,1%	13,0%
Service charges - Water	188 263	200 139	34 436	18,3%	48 809	25,9%	52 477	26,2%	135 722	67,8%	51 363	73,7%	2,2%
Service charges - Waste Water Management	106 431	103 779	25 788	24,2%	26 130	24,6%	26 893	25,9%	78 810	75,9%	24 099	75,0%	11,6%
Service charges - Waste Management	105 700	106 170	26 164	24,8%	26 206	24,8%	26 480	24,9%	78 851	74,3%	24 381	74,4%	8,6%
Sale of Goods and Rendering of Services	22 219	23 111	8 303	37,4%	6 397	28,8%	5 219	22,6%	19 919	86,2%	4 502	60,8%	15,9%
Agency services	9 086	8 902	2 567	28,3%	2 312	25,4%	2 633	29,6%	7 512	84,4%	2 209	76,9%	19,2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 955	15 300	3 575	23,9%	3 736	25,0%	3 760	24,6%	11 071	72,4%	3 561	68,8%	5,6%
Interest earned from Current and Non Current Assets	72 018	61 073	14 238	19,8%	14 623	20,3%	14 122	23,1%	42 983	70,4%	14 770	71,4%	(4,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 603	12 038	2 616	27,2%	2 744	28,6%	3 487	29,0%	8 847	73,5%	3 377	107,2%	3,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	32 875	9 227	-	11 258	-	5 547	16,9%	26 032	79,2%	555	-	899,3%
Development Charges	15 000	23 000	8 975	59,8%	5 408	36,1%	14 267	62,0%	28 650	124,6%	5 480	63,4%	160,3%
Operational Revenue	13 323	7 553	1 883	14,1%	1 747	13,1%	2 976	39,4%	6 606	87,5%	2 600	26,3%	14,5%
Non-Exchange Revenue													
Property rates	296 392	294 092	77 547	26,2%	71 397	24,1%	71 629	24,4%	220 573	75,0%	61 910	71,0%	15,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21 098	25 452	2 885	13,7%	4 161	19,7%	3 446	13,5%	10 491	41,2%	3 506	117,2%	(1,7%)
Licences or permits	1 455	1 526	377	25,9%	332	22,8%	394	25,8%	1 103	72,3%	422	76,3%	(6,6%)
Transfer and subsidies - Operational	227 592	183 080	62 468	27,4%	64 310	28,3%	45 302	24,7%	172 079	94,0%	42 053	88,6%	7,7%
Interest Receivables	1 190	1 158	287	24,1%	252	21,2%	299	25,8%	838	72,3%	332	76,2%	(9,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	23 766	25 622	6 660	28,0%	6 565	27,6%	6 159	24,0%	19 384	75,7%	6 091	76,4%	1,1%
Gains on Disposal of Fixed and Intangible Assets	(49)	3 494	-	-	-	-	525	15,0%	525	15,0%	-	(473,3%)	(100,0%)
Other Gains	-	9 600	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 976 793**	**1 921 914**	**392 869**	**19,9%**	**441 755**	**22,3%**	**399 673**	**20,8%**	**1 234 297**	**64,2%**	**359 638**	**76,0%**	**11,1%**
Employee related costs	485 475	485 183	109 050	22,5%	111 697	23,0%	115 191	23,7%	335 938	69,2%	105 380	76,1%	9,3%
Remuneration of councillors	14 727	15 305	3 739	25,4%	3 770	25,6%	4 166	27,2%	11 675	76,3%	3 781	73,7%	10,2%
Bulk purchases - electricity	704 738	673 278	155 217	22,0%	147 388	20,9%	149 917	22,3%	452 521	67,2%	129 801	75,5%	15,5%
Inventory consumed	119 244	117 927	12 017	10,1%	13 237	11,1%	11 000	9,3%	36 254	30,7%	11 925	80,2%	(7,8%)
Debt impairment	45 137	5 114	-	-	-	-	-	-	-	-	-	135,6%	-
Depreciation, Amortisation and Impairment	154 239	162 680	38 713	25,1%	38 769	25,1%	38 483	23,7%	115 965	71,3%	37 730	78,4%	2,0%
Interest,Dividends and Rent on Land	35 271	31 705	-	-	15 912	45,1%	10	-	15 922	50,2%	-	57,3%	(100,0%)
Contracted services	257 830	247 629	43 182	16,7%	79 136	30,7%	58 980	23,8%	181 299	73,2%	48 062	67,7%	22,7%
Transfers and subsidies	12 981	11 575	6 073	46,8%	373	2,9%	4 618	39,9%	11 063	95,6%	4 032	74,6%	14,5%
Irrecoverable debts written off	28 581	59 252	(901)	(3,2%)	2 200	7,7%	1 885	3,2%	3 184	5,4%	2 112	46,2%	(10,8%)
Operational Cost and Other Cost	117 575	99 178	25 780	21,9%	29 099	24,7%	14 764	14,9%	69 642	70,2%	16 778	64,4%	(12,0%)
Disposal of Fixed and Intangible Assets	995	12 508	-	-	175	17,6%	568	4,5%	744	5,9%	37	351,6%	1 422,6%
Other Losses	-	579	-	-	-	-	91	15,7%	91	15,7%	-	-	(100,0%)
Surplus/(Deficit)	**(13 820)**	**(19 162)**	**74 692**		**46 647**		**83 765**		**205 104**		**66 679**		
Transfers and subsidies - capital (monetary allocations)	50 504	48 301	4 745	9,4%	13 807	27,3%	5 912	12,2%	24 464	50,6%	11 039	69,8%	(46,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	247	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**36 684**	**29 139**	**79 437**		**60 454**		**89 677**		**229 568**		**77 965**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**36 684**	**29 139**	**79 437**		**60 454**		**89 677**		**229 568**		**77 965**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**36 684**	**29 139**	**79 437**		**60 454**		**89 677**		**229 568**		**77 965**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**36 684**	**29 139**	**79 437**		**60 454**		**89 677**		**229 568**		**77 965**		
				-		-		-		-		-	-

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	**402 929**	**393 357**	**34 813**	**8,6%**	**83 363**	**20,7%**	**91 586**	**23,3%**	**209 763**	**53,3%**	**51 626**	**42,6%**	**77,4%**
National Government	31 891	31 891	3 999	12,5%	8 730	27,4%	4 651	14,6%	17 380	54,5%	4 964	77,3%	(6,3%)
Provincial Government	13 370	11 075	163	1,2%	3 289	24,6%	490	4,4%	3 942	35,6%	4 769	43,7%	(89,7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	59,6%	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 260**	**42 966**	**4 162**	**9,2%**	**12 019**	**26,6%**	**5 141**	**12,0%**	**21 322**	**49,6%**	**9 733**	**63,2%**	**(47,2%)**
Borrowing	194 350	171 036	14 315	7,4%	42 044	21,6%	66 219	38,7%	122 579	71,7%	14 015	32,0%	372,5%
Internally generated funds	163 319	179 356	16 336	10,0%	29 300	17,9%	20 226	11,3%	65 862	36,7%	27 877	44,5%	(27,4%)
Capital Expenditure Functional	**402 929**	**393 372**	**36 105**	**9,0%**	**83 363**	**20,7%**	**103 564**	**26,3%**	**223 033**	**56,7%**	**59 717**	**114,1%**	**73,4%**
Municipal governance and administration	**8 976**	**19 507**	**3 548**	**39,5%**	**2 607**	**29,0%**	**17 216**	**88,3%**	**23 370**	**119,8%**	**10 320**	**412,7%**	**66,8%**
Executive and Council	25	155	62	246,4%	1	3,7%	6	3,6%	68	44,0%	49	44,3%	(88,8%)
Finance and administration	8 951	19 353	3 486	38,9%	2 606	29,1%	17 210	88,9%	23 302	120,4%	10 271	413,6%	67,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**32 121**	**36 135**	**2 920**	**9,1%**	**6 199**	**19,3%**	**3 507**	**9,7%**	**12 626**	**34,9%**	**12 127**	**218,5%**	**(71,1%)**
Community and Social Services	3 936	6 403	642	16,3%	1 060	26,9%	367	5,7%	2 069	32,3%	2 796	69,5%	(86,9%)
Sport And Recreation	12 755	16 295	2 085	16,3%	1 857	14,6%	2 062	12,7%	6 004	36,8%	2 885	74,3%	(28,5%)
Public Safety	6 580	6 672	77	1,2%	87	1,3%	30	,4%	194	2,9%	1 526	54,8%	(98,0%)
Housing	8 850	6 765	115	1,3%	3 196	36,1%	1 048	15,5%	4 359	64,4%	4 919	476,7%	(78,7%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 334**	**42 553**	**1 721**	**4,6%**	**5 229**	**14,0%**	**2 889**	**6,8%**	**9 838**	**23,1%**	**4 433**	**64,3%**	**(34,8%)**
Planning and Development	7 050	7 991	1 027	14,6%	1 735	24,6%	10	,1%	2 772	34,7%	1 272	74,7%	(99,2%)
Road Transport	24 554	29 103	658	2,7%	3 264	13,3%	2 790	9,6%	6 712	23,1%	2 956	62,2%	(5,6%)
Environmental Protection	5 730	5 459	35	,6%	231	4,0%	89	1,6%	355	6,5%	204	63,4%	(56,7%)
Trading Services	**324 499**	**294 829**	**27 917**	**8,6%**	**69 328**	**21,4%**	**79 953**	**27,1%**	**177 198**	**60,1%**	**32 837**	**34,0%**	**143,5%**
Energy sources	166 296	164 416	18 609	11,2%	38 987	23,4%	58 992	35,9%	116 588	70,9%	19 369	37,5%	204,6%
Water Management	74 136	50 688	3 449	4,7%	14 289	19,3%	7 929	15,6%	25 667	50,6%	2 991	53,9%	165,1%
Waste Water Management	79 067	74 999	5 859	7,4%	13 524	17,1%	12 735	17,0%	32 118	42,8%	8 346	39,5%	52,6%
Waste Management	5 000	4 725	-	-	2 529	50,6%	296	6,3%	2 825	59,8%	2 131	(223,2%)	(86,1%)
Other	**-**	**348**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**1 899 534**	**1 821 363**	**485 939**	**25,6%**	**479 126**	**25,2%**	**487 010**	**26,7%**	**1 452 075**	**79,7%**	**429 941**	**77,6%**	**13,3%**
Property rates	290 464	291 151	91 629	31,5%	86 445	29,8%	96 342	33,1%	274 416	94,3%	76 551	88,1%	25,9%

Service charges	1 199 051	1 149 231	268 462	22,4%	280 318	23,4%	294 079	25,6%	842 859	73,3%	275 208	80,7%	6,9%
Other revenue	74 430	110 316	63 990	86,0%	62 877	84,5%	59 474	53,9%	186 341	168,9%	38 731	88,9%	53,6%
Transfers and Subsidies - Operational	227 592	182 976	61 858	27,2%	49 486	21,7%	37 115	20,3%	148 459	81,1%	34 903	79,5%	6,3%
Transfers and Subsidies - Capital	50 504	47 704	-	-	-	-	-	-	-	-	4 549	9,9%	(100,0%)
Interest	57 493	39 984	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(363 086)**	**-**	**(394 312)**	**-**	**(252 556)**	**-**	**(1 009 953)**	**-**	**(212 007)**	**-**	**19,1%**
Suppliers and employees	-	-	(363 086)	-	(394 312)	-	(252 556)	-	(1 009 953)	-	(212 007)	-	19,1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 899 534**	**1 821 363**	**122 853**	**6,5%**	**84 814**	**4,5%**	**234 455**	**12,9%**	**442 122**	**24,3%**	**217 934**	**47,3%**	**7,6%**
Cash Flow from Investing Activities													
Receipts	**158 509**	**(73 601)**	**7 272**	**4,6%**	**(5 324)**	**(3,4%)**	**(5 324)**	**7,2%**	**(3 375)**	**4,6%**	**(7 499)**	**99,2%**	**(29,0%)**
Proceeds on disposal of PPE	3 500	6 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 009	5 000	3	,1%	1	-	1	-	6	,1%	1	17 690,0%	(2,3%)
Decrease (increase) in non-current investments	150 000	(85 101)	7 269	4,8%	(5 325)	(3,6%)	(5 325)	6,3%	(3 381)	4,0%	(7 500)	75,0%	(29,0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(78 075)**	**-**	**(73 740)**	**-**	**(47 030)**	**-**	**(198 846)**	**-**	**(47 946)**	**-**	**(1,9%)**
Capital assets	-	-	(78 075)	-	(73 740)	-	(47 030)	-	(198 846)	-	(47 946)	-	(1,9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**158 509**	**(73 601)**	**(70 803)**	**(44,7%)**	**(79 064)**	**(49,9%)**	**(52 354)**	**71,1%**	**(202 221)**	**274,8%**	**(55 445)**	**956,1%**	**(5,6%)**
Cash Flow from Financing Activities													
Receipts	**194 350**	**171 036**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	194 350	171 036	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**194 350**	**171 036**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 252 392**	**1 918 798**	**52 050**	**2,3%**	**5 750**	**,3%**	**182 101**	**9,5%**	**239 901**	**12,5%**	**162 489**	**30,2%**	**12,1%**
Cash/cash equivalents at the year begin:	435 876	907 039	547 039	125,5%	599 089	137,4%	604 839	66,7%	547 039	60,3%	953 462	60,4%	(36,6%)
Cash/cash equivalents at the year end:	**2 688 268**	**2 825 837**	**599 089**	**22,3%**	**604 839**	**22,5%**	**786 940**	**27,8%**	**786 940**	**27,8%**	**1 115 951**	**40,8%**	**(29,5%)**

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	14 957	20,0%	4 213	5,6%	2 926	3,9%	52 859	70,5%	74 955	25,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 908	45,1%	10 358	11,1%	6 089	6,5%	34 667	37,3%	93 022	31,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 998	51,7%	1 685	5,1%	920	2,8%	13 260	40,3%	32 862	11,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 736	17,5%	1 788	4,0%	1 418	3,2%	33 287	75,3%	44 228	14,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 754	23,4%	1 459	4,4%	1 053	3,2%	22 868	69,0%	33 134	11,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	2,9%	6	2,2%	4	1,7%	242	93,3%	259	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 516	12,4%	1 511	7,5%	454	2,2%	15 790	77,9%	20 272	6,8%	-	-	-	-
Total By Income Source	**91 875**	**30,8%**	**21 021**	**7,0%**	**12 864**	**4,3%**	**172 973**	**57,9%**	**298 732**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 614	31,9%	622	12,3%	152	3,0%	2 669	52,8%	5 057	1,7%	-	-	-	-
Commercial	31 910	42,0%	9 861	13,0%	5 990	7,9%	28 160	37,1%	75 920	25,4%	-	-	-	-
Households	54 288	26,3%	9 559	4,6%	6 525	3,2%	135 729	65,9%	206 102	69,0%	-	-	-	-
Other	4 064	34,9%	978	8,4%	197	1,7%	6 415	55,0%	11 653	3,9%	-	-	-	-
Total By Customer Group	**91 875**	**30,8%**	**21 021**	**7,0%**	**12 864**	**4,3%**	**172 973**	**57,9%**	**298 732**	**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	54 645	100,0%	-	-	-	-	-	-	54 645	43,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	71 245	99,2%	449	,6%	5	-	112	,2%	71 811	56,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**125 890**	**99,6%**	**449**	**,4%**	**5**	**-**	**112**	**,1%**	**126 456**	**100,0%**

Contact Details

Municipal Manager	Mr Colin Puren	044 606 5003
Chief Financial Officer	Mr Selwyn Thys	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
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	**3 869 689**	**3 944 364**	**836 022**	**21,6%**	**685 404**	**17,7%**	**725 547**	**18,4%**	**2 246 973**	**57,0%**	**689 234**	**65,4%**	**5,3%**
Exchange Revenue													
Service charges - Electricity	1 272 286	1 257 051	287 595	22,6%	270 869	21,3%	276 354	22,0%	834 818	66,4%	256 872	69,7%	7,6%
Service charges - Water	242 591	250 330	42 560	17,5%	64 768	26,7%	72 586	29,0%	179 913	71,9%	62 209	60,8%	16,7%
Service charges - Waste Water Management	200 295	203 900	53 266	26,6%	49 796	24,9%	49 757	24,4%	152 819	74,9%	49 290	82,6%	,9%
Service charges - Waste Management	181 444	185 273	47 422	26,1%	46 023	25,4%	46 883	25,3%	140 327	75,7%	44 359	78,8%	5,7%
Sale of Goods and Rendering of Services	156 916	144 528	36 636	23,3%	22 089	14,1%	21 143	14,6%	79 867	55,3%	28 205	68,8%	(25,0%)
Agency services	21 653	21 653	5 321	24,6%	(5 845)	(27,0%)	800	3,7%	277	1,3%	3 484	54,8%	(77,0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 368	31 038	1 835	7,9%	11 680	50,0%	15 240	49,1%	28 755	92,6%	6 158	81,1%	147,5%
Interest earned from Current and Non Current Assets	32 395	65 000	33 931	104,7%	8 714	26,9%	30 363	46,7%	73 008	112,3%	22 332	124,4%	36,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 680	5 680	3 214	56,6%	807	14,2%	1 328	23,4%	5 349	94,2%	848	88,4%	56,6%
Licences or permits	847	847	222	26,2%	409	48,3%	466	55,0%	1 097	129,5%	447	125,1%	4,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	40 049	40 049	6 188	15,5%	4 141	10,3%	8 256	20,6%	18 584	46,4%	8 085	60,7%	2,1%
Operational Revenue	40 808	39 750	4 150	10,2%	4 311	10,6%	3 224	8,1%	11 685	29,4%	4 454	64,3%	(27,6%)
Non-Exchange Revenue													
Property rates	511 915	514 539	147 256	28,8%	121 786	23,8%	121 158	23,5%	390 200	75,8%	114 631	75,8%	5,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	98 076	98 276	5 766	5,9%	4 509	4,6%	3 913	4,0%	14 189	14,4%	4 104	10,4%	(4,6%)
Licences or permits	4 565	4 565	375	8,2%	207	4,5%	(22)	(,5%)	561	12,3%	352	28,9%	(106,2%)
Transfer and subsidies - Operational	765 031	800 856	153 002	20,0%	74 929	9,8%	67 668	8,4%	295 600	36,9%	76 801	69,7%	(11,9%)
Interest Receivables	-	5 722	-	-	1 279	-	2 326	40,7%	3 605	63,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 377	27 911	7 282	29,9%	4 933	20,2%	4 104	14,7%	16 319	58,5%	6 605	82,1%	(37,9%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	247 394	247 394	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 907 341**	**4 017 387**	**638 651**	**16,3%**	**901 412**	**23,1%**	**744 910**	**18,5%**	**2 284 972**	**56,9%**	**655 398**	**57,7%**	**13,7%**
Employee related costs	866 553	871 782	176 654	20,4%	220 627	25,5%	195 029	22,4%	592 310	67,9%	177 031	62,9%	10,2%
Remuneration of councillors	32 676	32 676	6 690	20,5%	6 520	20,0%	10 634	32,5%	23 844	73,0%	6 706	66,9%	58,6%
Bulk purchases - electricity	987 428	946 966	212 213	21,5%	208 979	21,2%	201 105	21,2%	622 296	65,7%	179 636	73,4%	12,0%
Inventory consumed	347 151	338 231	20 829	6,0%	36 179	10,4%	29 444	8,7%	86 452	25,6%	30 878	21,8%	(4,6%)
Debt impairment	104 898	104 898	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	279 237	316 128	44 355	15,9%	88 710	31,8%	66 532	21,0%	199 597	63,1%	51 322	75,0%	29,6%
Interest,Dividends and Rent on Land	69 770	90 198	-	-	45 273	64,9%	(107)	(,1%)	45 166	50,1%	(1)	44,7%	11 528,9%
Contracted services	873 085	936 212	120 484	13,8%	216 757	24,8%	176 407	18,8%	513 648	54,9%	133 203	54,9%	32,4%
Transfers and subsidies	105 770	118 408	1 647	1,6%	10 557	10,0%	50 232	42,4%	62 436	52,7%	30 685	58,9%	63,7%
Irrecoverable debts written off	11 854	11 854	25 003	210,9%	1 653	13,9%	-	-	26 656	224,9%	10 598	277,5%	(100,0%)
Operational Cost and Other Cost	178 305	199 418	30 646	17,2%	66 156	37,1%	15 633	7,8%	112 435	56,4%	35 339	67,2%	(55,8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	50 615	50 615	130	,3%	-	-	-	-	130	,3%	-	(,1%)	-
Surplus/(Deficit)	**(37 652)**	**(73 023)**	**197 371**		**(216 007)**		**(19 363)**		**(37 999)**		**33 836**		
Transfers and subsidies - capital (monetary allocations)	119 582	390 940	32 694	27,3%	33 993	28,4%	24 355	6,2%	91 042	23,3%	187 905	55,0%	(87,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**81 931**	**317 917**	**230 065**		**(182 014)**		**4 992**		**53 043**		**221 741**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 931**	**317 917**	**230 065**		**(182 014)**		**4 992**		**53 043**		**221 741**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 931**	**317 917**	**230 065**		**(182 014)**		**4 992**		**53 043**		**221 741**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 931**	**317 917**	**230 065**		**(182 014)**		**4 992**		**53 043**		**221 741**		
				-		-		-		-		-	-

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	**907 018**	**1 259 308**	**159 022**	**17,5%**	**316 300**	**34,9%**	**189 040**	**15,0%**	**664 363**	**52,8%**	**261 408**	**46,0%**	**(27,7%)**
National Government	142 410	344 408	28 933	20,3%	58 423	41,0%	66 739	19,4%	154 096	44,7%	195 830	53,0%	(65,9%)
Provincial Government	696	977	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**143 106**	**345 386**	**28 933**	**20,2%**	**58 423**	**40,8%**	**66 739**	**19,3%**	**154 096**	**44,6%**	**195 830**	**53,0%**	**(65,9%)**
Borrowing	563 940	599 839	112 934	20,0%	218 699	38,8%	113 265	18,9%	444 898	74,2%	68 731	45,4%	64,8%
Internally generated funds	199 973	314 083	17 155	8,6%	39 178	19,6%	9 036	2,9%	65 369	20,8%	(3 153)	29,6%	(386,6%)
Capital Expenditure Functional	**907 018**	**1 259 308**	**159 022**	**17,5%**	**316 300**	**34,9%**	**189 040**	**15,0%**	**664 363**	**52,8%**	**261 408**	**46,0%**	**(27,7%)**
Municipal governance and administration	**40 896**	**48 796**	**6 296**	**15,4%**	**14 045**	**34,3%**	**10 760**	**22,0%**	**31 101**	**63,7%**	**1 835**	**35,6%**	**486,5%**
Executive and Council	15	15	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	40 826	48 708	6 260	15,3%	14 030	34,4%	10 758	22,1%	31 048	63,7%	1 830	35,6%	487,8%
Internal audit	55	73	36	65,6%	15	27,2%	2	2,7%	53	72,5%	4	94,2%	(55,0%)
Community and Public Safety	**30 082**	**31 536**	**855**	**2,8%**	**5 730**	**19,0%**	**6 576**	**20,9%**	**13 161**	**41,7%**	**9 597**	**46,8%**	**(31,5%)**
Community and Social Services	3 660	2 740	(0)	-	953	26,0%	549	20,0%	1 502	54,8%	2 262	24,2%	(75,7%)
Sport And Recreation	6 230	6 939	-	-	1 947	31,2%	1 743	25,1%	3 689	53,2%	3 747	70,7%	(53,5%)
Public Safety	15 752	16 687	856	5,4%	2 813	17,9%	4 284	25,7%	7 953	47,7%	3 487	32,3%	22,9%
Housing	840	1 170	-	-	17	2,0%	-	-	17	1,4%	78	3,4%	(100,0%)
Health	3 600	4 000	-	-	-	-	-	-	-	-	23	4,5%	(100,0%)
Economic and Environmental Services	**197 041**	**604 641**	**75 168**	**38,1%**	**130 152**	**66,1%**	**84 893**	**14,0%**	**290 213**	**48,0%**	**91 412**	**38,5%**	**(7,1%)**
Planning and Development	11 212	10 295	103	,9%	490	4,4%	961	9,3%	1 554	15,1%	7 271	61,6%	(86,8%)
Road Transport	185 829	594 345	75 065	40,4%	129 662	69,8%	83 932	14,1%	288 659	48,6%	84 140	37,2%	(,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**638 999**	**573 921**	**76 703**	**12,0%**	**166 373**	**26,0%**	**86 812**	**15,1%**	**329 888**	**57,5%**	**158 537**	**52,0%**	**(45,2%)**
Energy sources	140 552	80 543	3 379	2,4%	13 005	9,3%	4 777	5,9%	21 162	26,3%	17 010	21,1%	(71,9%)
Water Management	232 825	242 140	39 035	16,8%	73 014	31,4%	44 365	18,3%	156 414	64,6%	94 818	79,5%	(53,2%)
Waste Water Management	243 772	222 801	33 049	13,6%	74 504	30,6%	32 172	14,4%	139 725	62,7%	40 916	36,5%	(21,4%)
Waste Management	21 850	28 437	1 239	5,7%	5 850	26,8%	5 498	19,3%	12 587	44,3%	5 792	68,8%	(5,1%)
Other	**-**	**413**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**29**	**5,7%**	**(100,0%)**

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	**4 169 993**	**4 947 261**	**2 698 025**	**64,7%**	**1 115 971**	**26,8%**	**1 198 481**	**24,2%**	**5 012 477**	**101,3%**	**2 289 939**	**189,3%**	**(47,7%)**
Property rates	547 846	493 958	2 288 380	417,7%	202 674	37,0%	25 687	5,2%	2 516 741	509,5%	1 341 176	1 140,5%	(98,1%)

Service charges	2 303 190	2 093 796	170 950	7,4%	50 926	2,2%	95 903	4,6%	317 779	15,2%	142 597	27,6%	(32,7%)
Other revenue	366 949	913 858	53 139	14,5%	22 716	6,2%	527 143	57,7%	602 998	66,0%	55 064	29,7%	857,3%
Transfers and Subsidies - Operational	833 785	989 709	152 591	18,3%	821 138	98,5%	529 733	53,5%	1 503 462	151,9%	701 850	128,1%	(24,5%)
Transfers and Subsidies - Capital	85 828	390 940	32 965	38,4%	14 505	16,9%	-	-	47 470	12,1%	49 251	102,6%	(100,0%)
Interest	32 395	65 000	-	-	4 011	12,4%	20 015	30,8%	24 026	37,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 621 703)**	**(4 160 964)**	**(1 713 725)**	**47,3%**	**(826 761)**	**22,8%**	**(1 188 967)**	**28,6%**	**(3 729 454)**	**89,6%**	**(458 623)**	**54,4%**	**159,2%**
Suppliers and employees	(3 453 761)	(4 160 964)	(1 713 725)	49,6%	(826 761)	23,9%	(1 188 967)	28,6%	(3 729 454)	89,6%	(458 623)	55,6%	159,2%
Finance charges	(70 813)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(97 129)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**548 290**	**786 297**	**984 300**	**179,5%**	**289 210**	**52,7%**	**9 514**	**1,2%**	**1 283 023**	**163,2%**	**1 831 316**	**1 056,1%**	**(99,5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**79 784**	**-**	**(147)**	**-**	**4 045**	**-**	**83 682**	**-**	**(445)**	**-**	**(1 008,2%)**
Proceeds on disposal of PPE	-	-	479	-	-	-	4 041	-	4 521	-	40	-	9 980,9%
Decrease (increase) in non-current receivables	-	-	79 305	-	(147)	-	4	-	79 161	-	(486)	-	(100,8%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(907 018)**	**(1 446 083)**	**(177 803)**	**19,6%**	**(342 788)**	**37,8%**	**(199 312)**	**13,8%**	**(719 904)**	**49,8%**	**(293 413)**	**52,0%**	**(32,1%)**
Capital assets	(907 018)	(1 446 083)	(177 803)	19,6%	(342 788)	37,8%	(199 312)	13,8%	(719 904)	49,8%	(293 413)	52,0%	(32,1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(907 018)**	**(1 446 083)**	**(98 019)**	**10,8%**	**(342 936)**	**37,8%**	**(195 267)**	**13,5%**	**(636 222)**	**44,0%**	**(293 859)**	**48,4%**	**(33,6%)**
Cash Flow from Financing Activities													
Receipts	**563 464**	**(738)**	**80**	**-**	**61**	**-**	**380**	**(51,5%)**	**521**	**(70,6%)**	**(228)**	**-**	**(266,6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	563 940	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(476)	(738)	80	(16,7%)	61	(12,9%)	380	(51,5%)	521	(70,6%)	(228)	(4,6%)	(266,6%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**563 464**	**(738)**	**80**	**-**	**61**	**-**	**380**	**(51,5%)**	**521**	**(70,6%)**	**(228)**	**-**	**(266,6%)**
Net Increase/(Decrease) in cash held	**204 735**	**(660 524)**	**886 360**	**432,9%**	**(53 664)**	**(26,2%)**	**(185 374)**	**28,1%**	**647 322**	**(98,0%)**	**1 537 229**	**(564,4%)**	**(112,1%)**
Cash/cash equivalents at the year begin:	693 192	1 327 386	-	-	886 366	127,9%	2 160 258	162,7%	-	-	4 385 931	-	(50,7%)
Cash/cash equivalents at the year end:	**897 927**	**666 862**	**886 366**	**98,7%**	**2 160 258**	**240,6%**	**1 974 885**	**296,1%**	**1 974 885**	**296,1%**	**5 923 161**	**(1 139,4%)**	**(66,7%)**

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	50 310	23,0%	10 862	5,0%	9 236	4,2%	148 007	67,8%	218 416	29,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	83 079	54,7%	7 268	4,8%	5 439	3,6%	56 035	36,9%	151 821	20,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45 772	56,4%	2 885	3,6%	2 088	2,6%	30 431	37,5%	81 175	10,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	30 574	21,6%	6 387	4,5%	5 609	4,0%	99 200	70,0%	141 769	18,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	27 431	20,5%	5 910	4,4%	5 324	4,0%	95 356	71,1%	134 021	17,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	642	37,2%	136	7,9%	92	5,3%	855	49,6%	1 725	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 890)	(96,6%)	498	2,2%	1 686	7,4%	42 358	187,0%	22 653	3,0%	-	-	-	-
Total By Income Source	**215 918**	**28,7%**	**33 946**	**4,5%**	**29 474**	**3,9%**	**472 243**	**62,8%**	**751 580**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11 921	42,3%	3 206	11,4%	2 120	7,5%	10 947	38,8%	28 193	3,8%	-	-	-	-
Commercial	87 828	60,3%	5 287	3,6%	3 391	2,3%	49 081	33,7%	145 586	19,4%	-	-	-	-
Households	116 040	20,2%	25 165	4,4%	23 793	4,1%	408 372	71,2%	573 370	76,3%	-	-	-	-
Other	129	2,9%	288	6,5%	170	3,8%	3 843	86,7%	4 431	,6%	-	-	-	-
Total By Customer Group	**215 918**	**28,7%**	**33 946**	**4,5%**	**29 474**	**3,9%**	**472 243**	**62,8%**	**751 580**	**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	26 892	43,8%	31 470	51,3%	297	,5%	2 672	4,4%	61 331	88,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 820	22,5%	1 768	21,9%	7	,1%	4 483	55,5%	8 078	11,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**28 712**	**41,4%**	**33 238**	**47,9%**	**303**	**,4%**	**7 155**	**10,3%**	**69 408**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
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	**1 067 512**	**1 106 284**	**415 244**	**38,9%**	**214 709**	**20,1%**	**210 914**	**19,1%**	**840 867**	**76,0%**	**160 469**	**76,9%**	**31,4%**
Exchange Revenue													
Service charges - Electricity	419 959	434 079	114 092	27,2%	98 478	23,4%	99 291	22,9%	311 861	71,8%	88 057	73,7%	12,8%
Service charges - Water	81 609	87 821	22 996	28,2%	25 610	31,4%	25 576	29,1%	74 181	84,5%	23 110	76,0%	10,7%
Service charges - Waste Water Management	53 158	55 235	16 990	32,0%	14 401	27,1%	14 172	25,7%	45 563	82,5%	275	98,0%	5 060,0%
Service charges - Waste Management	47 777	58 831	17 618	36,9%	14 674	30,7%	14 136	24,0%	46 428	78,9%	64	99,9%	21 914,0%
Sale of Goods and Rendering of Services	34 282	34 282	7 594	22,2%	9 452	27,6%	13 155	38,4%	30 201	88,1%	8 376	82,9%	57,1%
Agency services	8 376	8 376	2 797	33,4%	761	9,1%	1 572	18,8%	5 129	61,2%	1 302	64,4%	20,7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 078	11 078	2 747	24,8%	2 982	26,9%	3 499	31,6%	9 228	83,3%	2 648	71,0%	32,1%
Interest earned from Current and Non Current Assets	15 404	15 404	2 600	16,9%	5 462	35,5%	4 067	26,4%	12 129	78,7%	3 449	72,9%	17,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 657	4 657	1 016	21,8%	1 134	24,3%	1 060	22,8%	3 211	68,9%	902	65,0%	17,6%
Licences or permits	553	553	136	24,6%	119	21,5%	147	26,5%	402	72,7%	123	72,0%	19,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 616	1 616	597	36,9%	506	31,3%	699	43,2%	1 802	111,5%	386	94,2%	81,1%
Non-Exchange Revenue													
Property rates	172 528	170 108	176 010	102,0%	(699)	(,4%)	(544)	(,3%)	174 767	102,7%	(274)	97,9%	98,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21 542	21 542	904	4,2%	818	3,8%	1 776	8,2%	3 498	16,2%	1 426	17,0%	24,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	124 616	124 616	48 938	39,3%	41 012	32,9%	30 573	24,5%	120 523	96,7%	30 626	95,6%	(,2%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	210	-	-	-	1 735	-	1 945	-	-	-	(100,0%)
Other Gains	70 357	78 086	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 083 927**	**1 097 852**	**222 288**	**20,5%**	**235 960**	**21,8%**	**211 092**	**19,2%**	**669 340**	**61,0%**	**189 225**	**60,7%**	**11,6%**
Employee related costs	371 829	352 879	74 296	20,0%	92 251	24,8%	80 166	22,7%	246 714	69,9%	77 878	65,5%	2,9%
Remuneration of councillors	16 135	14 435	3 311	20,5%	3 311	20,5%	3 219	22,3%	9 842	68,2%	3 460	72,1%	(7,0%)
Bulk purchases - electricity	315 278	315 278	76 849	24,4%	73 066	23,2%	72 329	22,9%	222 244	70,5%	60 699	69,2%	19,2%
Inventory consumed	94 945	91 153	8 690	9,2%	7 652	8,1%	484	,5%	16 826	18,5%	10 238	30,1%	(95,3%)
Debt impairment	19 726	25 437	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	54 514	63 493	13 629	25,0%	13 629	25,0%	12 762	20,1%	40 019	63,0%	6 815	62,5%	87,3%
Interest,Dividends and Rent on Land	23 178	24 233	3 930	17,0%	10 656	46,0%	5 942	24,5%	20 528	84,7%	5 935	69,6%	,1%
Contracted services	49 348	63 521	11 351	23,0%	9 673	19,6%	16 401	25,8%	37 424	58,9%	8 843	63,3%	85,5%
Transfers and subsidies	4 276	4 521	351	8,2%	1 029	24,1%	1 839	40,7%	3 220	71,2%	820	50,6%	124,1%
Irrecoverable debts written off	29 174	34 244	13 571	46,5%	4 575	15,7%	4 715	13,8%	22 861	66,8%	2 822	61,1%	67,1%
Operational Cost and Other Cost	89 977	92 175	16 310	18,1%	20 118	22,4%	13 234	14,4%	49 662	53,9%	11 714	59,7%	13,0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	15 549	16 485	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16 415)**	**8 432**	**192 956**		**(21 251)**		**(179)**		**171 527**		**(28 756)**		
Transfers and subsidies - capital (monetary allocations)	42 231	42 248	1 202	2,8%	3 751	8,9%	9 500	22,5%	14 453	34,2%	4 390	45,4%	116,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 816**	**50 680**	**194 158**		**(17 500)**		**9 321**		**185 980**		**(24 366)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**25 816**	**50 680**	**194 158**		**(17 500)**		**9 321**		**185 980**		**(24 366)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 816**	**50 680**	**194 158**		**(17 500)**		**9 321**		**185 980**		**(24 366)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 816**	**50 680**	**194 158**		**(17 500)**		**9 321**		**185 980**		**(24 366)**		
				-		-		-		-		-	-

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	**81 519**	**84 210**	**4 967**	**6,1%**	**6 440**	**7,9%**	**10 515**	**12,5%**	**21 922**	**26,0%**	**10 718**	**(26,8%)**	**(1,9%)**
National Government	33 087	33 087	1 045	3,2%	3 365	10,2%	7 049	21,3%	11 459	34,6%	3 698	(40,6%)	90,6%
Provincial Government	3 492	3 505	-	-	398	11,4%	920	26,2%	1 317	37,6%	-	(99,1%)	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	15	-	-	-	-	-	-	-	-	-	98,4%	-
Transfers recognised - capital	**36 579**	**36 607**	**1 045**	**2,9%**	**3 763**	**10,3%**	**7 969**	**21,8%**	**12 777**	**34,9%**	**3 698**	**(45,5%)**	**115,5%**
Borrowing	28 450	28 450	2 500	8,8%	698	2,5%	509	1,8%	3 707	13,0%	5 259	12,4%	(90,3%)
Internally generated funds	16 490	19 154	1 421	8,6%	1 980	12,0%	2 037	10,6%	5 438	28,4%	1 762	(51,1%)	15,6%
Capital Expenditure Functional	**81 519**	**84 210**	**71 134**	**87,3%**	**6 440**	**7,9%**	**10 515**	**12,5%**	**88 089**	**104,6%**	**10 718**	**(26,8%)**	**(1,9%)**
Municipal governance and administration	**3 800**	**4 492**	**67 184**	**1 768,0%**	**272**	**7,2%**	**207**	**4,6%**	**67 663**	**1 506,2%**	**680**	**2,0%**	**(69,5%)**
Executive and Council	1 430	1 972	445	31,1%	39	2,8%	-	-	485	24,6%	146	4,7%	(100,0%)
Finance and administration	2 360	2 510	66 739	2 827,9%	233	9,9%	202	8,1%	67 174	2 676,2%	534	,4%	(62,1%)
Internal audit	10	10	-	-	-	-	5	46,2%	5	46,2%	-	-	(100,0%)
Community and Public Safety	**17 450**	**15 907**	**36**	**,2%**	**460**	**2,6%**	**265**	**1,7%**	**761**	**4,8%**	**2 407**	**(55,0%)**	**(89,0%)**
Community and Social Services	100	128	36	36,0%	64	64,4%	-	-	100	78,7%	1 596	86,1%	(100,0%)
Sport And Recreation	13 200	13 200	-	-	279	2,1%	232	1,8%	511	3,9%	189	(104,7%)	22,8%
Public Safety	2 000	2 380	-	-	117	5,8%	-	-	117	4,9%	622	(77,8%)	(100,0%)
Housing	2 150	200	-	-	-	-	33	16,5%	33	16,5%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 494**	**22 360**	**574**	**3,7%**	**209**	**1,4%**	**1 863**	**8,3%**	**2 646**	**11,8%**	**3 271**	**(69,6%)**	**(43,0%)**
Planning and Development	50	100	28	56,2%	16	32,3%	-	-	44	44,3%	-	(116,0%)	-
Road Transport	15 444	22 260	546	3,5%	193	1,3%	1 863	8,4%	2 602	11,7%	3 271	(67,7%)	(43,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**44 775**	**41 451**	**3 340**	**7,5%**	**5 499**	**12,3%**	**8 179**	**19,7%**	**17 019**	**41,1%**	**4 361**	**(10,0%)**	**87,6%**
Energy sources	7 243	3 243	17	,2%	694	9,6%	199	6,1%	910	28,1%	1 126	62,9%	(82,3%)
Water Management	33 732	34 154	1 638	4,9%	4 582	13,6%	7 962	23,3%	14 182	41,5%	2 787	(46,3%)	185,7%
Waste Water Management	2 000	2 254	-	-	223	11,2%	19	,8%	242	10,7%	13	(66,9%)	41,6%
Waste Management	1 800	1 800	1 685	93,6%	-	-	-	-	1 685	93,6%	434	88,6%	(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	**1 170 163**	**1 195 414**	**282 124**	**24,1%**	**268 527**	**22,9%**	**261 911**	**21,9%**	**812 562**	**68,0%**	**244 212**	**72,3%**	**7,2%**
Property rates	163 902	159 051	45 708	27,9%	35 102	21,4%	34 583	21,7%	115 393	72,6%	33 805	68,5%	2,3%

Service charges	668 082	696 962	146 135	21,9%	148 341	22,2%	148 401	21,3%	442 877	63,5%	138 093	70,7%	7,5%
Other revenue	145 362	146 736	28 058	19,3%	23 866	16,4%	31 088	21,2%	83 012	56,6%	24 481	55,8%	27,0%
Transfers and Subsidies - Operational	124 616	124 616	52 160	41,9%	39 679	31,8%	30 477	24,5%	122 316	98,2%	27 970	96,8%	9,0%
Transfers and Subsidies - Capital	42 231	42 231	7 313	17,3%	16 077	38,1%	13 201	31,3%	36 591	86,6%	16 415	96,2%	(19,6%)
Interest	25 971	25 818	2 750	10,6%	5 462	21,0%	4 161	16,1%	12 373	47,9%	3 449	70,1%	20,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 068 859)**	**(1 059 458)**	**(301 852)**	**28,2%**	**(300 774)**	**28,1%**	**(270 166)**	**25,5%**	**(872 791)**	**82,4%**	**(250 537)**	**81,0%**	**7,8%**
Suppliers and employees	(1 039 955)	(1 029 218)	(297 890)	28,6%	(290 118)	27,9%	(264 224)	25,7%	(852 232)	82,8%	(244 602)	81,7%	8,0%
Finance charges	(24 208)	(25 262)	(3 961)	16,4%	(10 656)	44,0%	(5 942)	23,5%	(20 559)	81,4%	(5 935)	66,8%	,1%
Transfers and Subsidies	(4 696)	(4 978)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**101 304**	**135 955**	**(19 728)**	**(19,5%)**	**(32 247)**	**(31,8%)**	**(8 254)**	**(6,1%)**	**(60 229)**	**(44,3%)**	**(6 325)**	**(28,9%)**	**30,5%**
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	**(93 747)**	**(96 842)**	**(4 351)**	**4,6%**	**(8 298)**	**8,9%**	**(9 841)**	**10,2%**	**(22 489)**	**23,2%**	**(8 761)**	**44,3%**	**12,3%**
Capital assets	(93 747)	(96 842)	(4 351)	4,6%	(8 298)	8,9%	(9 841)	10,2%	(22 489)	23,2%	(8 761)	44,3%	12,3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(93 747)**	**(96 842)**	**(4 351)**	**4,6%**	**(8 298)**	**8,9%**	**(9 841)**	**10,2%**	**(22 489)**	**23,2%**	**(8 761)**	**44,3%**	**12,3%**
Cash Flow from Financing Activities													
Receipts	**28 450**	**28 450**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28 450	28 450	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(18 500)**	**(18 500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(18 500)	(18 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**9 950**	**9 950**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**17 507**	**49 063**	**(24 078)**	**(137,5%)**	**(40 545)**	**(231,6%)**	**(18 095)**	**(36,9%)**	**(82 718)**	**(168,6%)**	**(15 085)**	**(2 879,1%)**	**20,0%**
Cash/cash equivalents at the year begin:	146 043	177 706	177 706	121,7%	153 001	104,8%	111 205	62,6%	177 706	100,0%	30 473	53,8%	264,9%
Cash/cash equivalents at the year end:	**163 550**	**226 769**	**153 627**	**93,9%**	**111 205**	**68,0%**	**93 090**	**41,1%**	**93 090**	**41,1%**	**15 387**	**10,5%**	**505,0%**

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	7 665	18,3%	3 778	9,0%	3 304	7,9%	27 153	64,8%	41 900	16,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22 081	54,8%	2 240	5,6%	1 274	3,2%	14 684	36,5%	40 278	15,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	51 952	50,0%	3 506	3,4%	2 700	2,6%	45 723	44,0%	103 881	40,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 707	14,0%	2 132	6,3%	1 749	5,2%	25 062	74,5%	33 651	13,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 001	15,4%	2 201	6,8%	1 830	5,6%	23 422	72,2%	32 454	12,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	634	12,5%	205	4,1%	113	2,2%	4 098	81,2%	5 049	2,0%	-	-	-	-
Total By Income Source	**92 040**	**35,8%**	**14 061**	**5,5%**	**10 969**	**4,3%**	**140 142**	**54,5%**	**257 212**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 808	66,1%	1 296	12,6%	481	4,7%	1 711	16,6%	10 296	4,0%	-	-	-	-
Commercial	24 244	61,1%	1 294	3,3%	695	1,8%	13 434	33,9%	39 667	15,4%	-	-	-	-
Households	59 786	29,8%	10 962	5,5%	9 315	4,6%	120 305	60,0%	200 369	77,9%	-	-	-	-
Other	1 202	17,5%	509	7,4%	479	7,0%	4 691	68,2%	6 881	2,7%	-	-	-	-
Total By Customer Group	**92 040**	**35,8%**	**14 061**	**5,5%**	**10 969**	**4,3%**	**140 142**	**54,5%**	**257 212**	**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	662	79,9%	154	18,6%	13	1,6%	-	-	829	95,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	38	100,0%	-	-	-	-	38	4,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**662**	**76,4%**	**192**	**22,1%**	**13**	**1,5%**	**-**	**-**	**867**	**100,0%**

Contact Details

Municipal Manager	Mr M. Yekani	044 203 3004
Chief Financial Officer	Mr GP De Jager	044 203 3003

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
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	**1 072 557**	**1 088 837**	**273 485**	**25,5%**	**229 152**	**21,4%**	**333 019**	**30,6%**	**835 656**	**76,7%**	**257 242**	**71,5%**	**29,5%**
Exchange Revenue													
Service charges - Electricity	291 114	288 923	57 136	19,6%	80 845	27,8%	68 473	23,7%	206 454	71,5%	67 318	74,5%	1,7%
Service charges - Water	101 466	91 915	20 802	20,5%	23 098	22,8%	32 244	35,1%	76 144	82,8%	26 493	77,2%	21,7%
Service charges - Waste Water Management	80 729	80 794	20 662	25,6%	20 528	25,4%	20 525	25,4%	61 715	76,4%	19 396	70,1%	5,8%
Service charges - Waste Management	52 852	52 509	13 122	24,8%	12 957	24,5%	12 868	24,5%	38 946	74,2%	12 009	69,1%	7,1%
Sale of Goods and Rendering of Services	8 000	7 451	2 355	29,4%	1 884	23,6%	2 033	27,3%	6 273	84,2%	1 617	56,1%	25,7%
Agency services	2 663	2 663	478	17,9%	733	27,5%	664	25,0%	1 875	70,4%	917	64,4%	(27,5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 965	18 499	3 685	26,4%	6 088	43,6%	7 995	43,2%	17 767	96,0%	3 877	68,7%	106,2%
Interest earned from Current and Non Current Assets	12 573	19 573	5 568	44,3%	5 729	45,6%	5 423	27,7%	16 721	85,4%	2 540	59,1%	113,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 569	1 680	439	27,9%	418	26,6%	418	24,9%	1 275	75,9%	264	66,4%	58,3%
Licences or permits	665	1 506	526	79,1%	280	42,1%	348	23,1%	1 154	76,6%	309	157,0%	12,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	5 891	12 409	5 866	99,6%	4 361	74,0%	5 869	47,3%	16 096	129,7%	2 051	105,7%	186,1%
Operational Revenue	837	639	89	10,6%	241	28,8%	112	17,6%	442	69,1%	220	37,8%	(49,0%)
Non-Exchange Revenue													
Property rates	214 575	220 666	58 301	27,2%	55 944	26,1%	55 922	25,3%	170 166	77,1%	45 948	74,4%	21,7%
Surcharges and Taxes	1 547	1 547	391	25,3%	390	25,2%	390	25,2%	1 170	75,6%	1 639	208,5%	(76,2%)
Fines, penalties and forfeits	55 024	55 984	9 454	17,2%	8 780	16,0%	15 247	27,2%	33 481	59,8%	12 251	63,3%	24,5%
Licences or permits	819	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	211 047	212 850	70 751	33,5%	2 241	1,1%	99 790	46,9%	172 782	81,2%	57 414	66,6%	73,8%
Interest Receivables	2 433	3 721	734	30,2%	1 487	61,1%	1 734	46,6%	3 955	106,3%	(503)	75,2%	(444,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	14 788	15 508	3 125	21,1%	3 150	21,3%	2 964	19,1%	9 239	59,6%	3 482	74,8%	(14,9%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 072 310**	**1 087 389**	**184 870**	**17,2%**	**256 147**	**23,9%**	**150 915**	**13,9%**	**591 932**	**54,4%**	**209 543**	**57,3%**	**(28,0%)**
Employee related costs	393 991	392 489	77 695	19,7%	77 940	19,8%	55 644	14,2%	211 279	53,8%	72 795	59,1%	(23,6%)
Remuneration of councillors	7 676	7 742	1 824	23,8%	1 824	23,8%	2 172	28,1%	5 820	75,2%	1 881	72,4%	15,5%
Bulk purchases - electricity	250 425	250 425	56 852	22,7%	55 192	22,0%	56 881	22,7%	168 925	67,5%	51 941	67,7%	9,5%
Inventory consumed	21 128	26 425	3 048	14,4%	8 115	38,4%	4 806	18,2%	15 969	60,4%	4 663	54,5%	3,1%
Debt impairment	24 450	24 450	-	-	44 727	182,9%	(26 389)	(107,9%)	18 337	75,0%	-	-	(100,0%)
Depreciation, Amortisation and Impairment	42 281	46 071	10 570	25,0%	10 570	25,0%	11 425	24,8%	32 565	70,7%	13 999	74,1%	(18,4%)
Interest,Dividends and Rent on Land	16 046	16 046	-	-	8 230	51,3%	-	-	8 230	51,3%	7 231	52,4%	(100,0%)
Contracted services	135 492	144 468	7 125	5,3%	17 006	12,6%	14 345	9,9%	38 476	26,6%	21 583	42,2%	(33,5%)
Transfers and subsidies	14 068	13 495	2 760	19,6%	1 006	7,2%	370	2,7%	4 136	30,7%	3 574	74,3%	(89,6%)
Irrecoverable debts written off	61 650	61 650	5 791	9,4%	11 703	19,0%	15 957	25,9%	33 451	54,3%	14 207	36,3%	12,3%
Operational Cost and Other Cost	105 104	104 127	19 206	18,3%	19 834	18,9%	15 704	15,1%	54 743	52,6%	17 671	59,4%	(11,1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**247**	**1 448**	**88 614**		**(26 995)**		**182 104**		**243 724**		**47 699**		
Transfers and subsidies - capital (monetary allocations)	70 466	78 066	20 977	29,8%	7 439	10,6%	20 954	26,8%	49 370	63,2%	40 939	54,3%	(48,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**70 713**	**79 514**	**109 591**		**(19 556)**		**203 059**		**293 094**		**88 638**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**70 713**	**79 514**	**109 591**		**(19 556)**		**203 059**		**293 094**		**88 638**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**70 713**	**79 514**	**109 591**		**(19 556)**		**203 059**		**293 094**		**88 638**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**70 713**	**79 514**	**109 591**		**(19 556)**		**203 059**		**293 094**		**88 638**		
				-		-		-		-		-	-

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	**181 908**	**197 992**	**26 547**	**14,6%**	**37 928**	**20,8%**	**43 028**	**21,7%**	**107 502**	**54,3%**	**39 645**	**52,7%**	**8,5%**
National Government	25 853	25 853	3 711	14,4%	5 651	21,9%	3 174	12,3%	12 537	48,5%	6 839	63,1%	(53,6%)
Provincial Government	40 735	48 335	14 865	36,5%	7 908	19,4%	8 617	17,8%	31 389	64,9%	18 650	67,3%	(53,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**66 588**	**74 188**	**18 576**	**27,9%**	**13 559**	**20,4%**	**11 791**	**15,9%**	**43 926**	**59,2%**	**25 488**	**66,0%**	**(53,7%)**
Borrowing	86 921	91 309	7 851	9,0%	21 269	24,5%	18 580	20,3%	47 700	52,2%	7 548	31,3%	146,2%
Internally generated funds	28 400	32 495	120	,4%	3 100	10,9%	12 657	38,9%	15 876	48,9%	6 609	39,8%	91,5%
Capital Expenditure Functional	**181 908**	**197 992**	**26 547**	**14,6%**	**37 928**	**20,8%**	**43 028**	**21,7%**	**107 502**	**54,3%**	**39 645**	**52,7%**	**8,5%**
Municipal governance and administration	**2 904**	**2 990**	**120**	**4,1%**	**166**	**5,7%**	**1 676**	**56,0%**	**1 961**	**65,6%**	**5 247**	**70,0%**	**(68,1%)**
Executive and Council	-	96	-	-	11	-	74	77,3%	86	89,1%	37	7,6%	98,5%
Finance and administration	2 904	2 894	120	4,1%	154	5,3%	1 602	55,3%	1 876	64,8%	5 210	73,0%	(69,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 695**	**11 718**	**-**	**-**	**2 826**	**29,1%**	**1 488**	**12,7%**	**4 313**	**36,8%**	**899**	**50,5%**	**65,6%**
Community and Social Services	-	1 552	-	-	-	-	-	-	-	-	470	26,1%	(100,0%)
Sport And Recreation	7 700	7 950	-	-	1 800	23,4%	1 101	13,9%	2 901	36,5%	428	69,9%	157,0%
Public Safety	1 995	2 216	-	-	1 026	51,4%	387	17,4%	1 412	63,7%	-	8,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 819**	**42 340**	**9 207**	**24,3%**	**8 572**	**22,7%**	**3 811**	**9,0%**	**21 590**	**51,0%**	**13 224**	**54,0%**	**(71,2%)**
Planning and Development	50	50	-	-	-	-	34	67,5%	34	67,5%	-	-	(100,0%)
Road Transport	37 769	42 290	9 207	24,4%	8 572	22,7%	3 777	8,9%	21 557	51,0%	13 224	54,1%	(71,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**131 490**	**140 944**	**17 219**	**13,1%**	**26 364**	**20,1%**	**36 054**	**25,6%**	**79 637**	**56,5%**	**20 275**	**50,2%**	**77,8%**
Energy sources	30 399	35 256	-	-	4 202	13,8%	10 173	28,9%	14 375	40,8%	2 763	22,5%	268,2%
Water Management	54 264	54 356	10 669	19,7%	13 206	24,3%	12 940	23,8%	36 816	67,7%	7 202	52,3%	79,7%
Waste Water Management	39 727	44 081	6 550	16,5%	7 676	19,3%	9 679	22,0%	23 905	54,2%	10 212	59,2%	(5,2%)
Waste Management	7 100	7 252	-	-	1 281	18,0%	3 261	45,0%	4 542	62,6%	98	23,3%	3 233,2%
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	**1 008 733**	**1 014 705**	**37 562**	**3,7%**	**1 526**	**,2%**	**1 515**	**,1%**	**40 603**	**4,0%**	**3 306**	**7,7%**	**(54,2%)**
Property rates	193 054	198 527	686	,4%	132	,1%	194	,1%	1 011	,5%	104	,7%	86,3%

Service charges	484 812	474 381	15 614	3,2%	-	-	-	-	15 614	3,3%	-	4,1%	-
Other revenue	36 782	36 120	4 131	11,2%	-	-	-	-	4 131	11,4%	-	43,7%	-
Transfers and Subsidies - Operational	211 047	208 038	14 622	6,9%	1 395	,7%	1 321	,6%	17 338	8,3%	1 588	11,3%	(16,8%)
Transfers and Subsidies - Capital	70 466	78 066	1 299	1,8%	-	-	-	-	1 299	1,7%	-	17,8%	-
Interest	12 573	19 573	1 209	9,6%	-	-	-	-	1 209	6,2%	1 614	36,3%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(894 478)**	**(895 579)**	**(246 796)**	**27,6%**	**(224 136)**	**25,1%**	**(175 141)**	**19,6%**	**(646 073)**	**72,1%**	**(338 936)**	**103,8%**	**(48,3%)**
Suppliers and employees	(866 048)	(867 049)	(246 796)	28,5%	(224 136)	25,9%	(175 141)	20,2%	(646 073)	74,5%	(338 936)	107,2%	(48,3%)
Finance charges	(16 046)	(16 046)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(12 383)	(12 483)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**114 255**	**119 125**	**(209 234)**	**(183,1%)**	**(222 609)**	**(194,8%)**	**(173 627)**	**(145,8%)**	**(605 469)**	**(508,3%)**	**(335 630)**	**(665,7%)**	**(48,3%)**
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	**(181 908)**	**(197 992)**	**(42 399)**	**23,3%**	**(40 642)**	**22,3%**	**(48 364)**	**24,4%**	**(131 406)**	**66,4%**	**(54 479)**	**69,0%**	**(11,2%)**
Capital assets	(181 908)	(197 992)	(42 399)	23,3%	(40 642)	22,3%	(48 364)	24,4%	(131 406)	66,4%	(54 479)	69,0%	(11,2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(181 908)**	**(197 992)**	**(42 399)**	**23,3%**	**(40 642)**	**22,3%**	**(48 364)**	**24,4%**	**(131 406)**	**66,4%**	**(54 479)**	**70,8%**	**(11,2%)**
Cash Flow from Financing Activities													
Receipts	**64 400**	**69 113**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	64 400	69 113	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(20 340)**	**(20 340)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(541)**	**4,6%**	**(100,0%)**
Repayment of borrowing	(20 340)	(20 340)	-	-	-	-	-	-	-	-	(541)	4,6%	(100,0%)
Net Cash from/(used) Financing Activities	**44 060**	**48 773**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(541)**	**(4,6%)**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(23 593)**	**(30 093)**	**(251 633)**	**1 066,5%**	**(263 252)**	**1 115,8%**	**(221 991)**	**737,7%**	**(736 875)**	**2 448,7%**	**(390 651)**	**5 972,5%**	**(43,2%)**
Cash/cash equivalents at the year begin:	165 432	225 014	224 401	135,6%	(26 619)	(16,1%)	(289 870)	(128,8%)	224 401	99,7%	(315 427)	111,5%	(8,1%)
Cash/cash equivalents at the year end:	**141 839**	**194 921**	**(26 619)**	**(18,8%)**	**(289 870)**	**(204,4%)**	**(511 878)**	**(262,6%)**	**(511 878)**	**(262,6%)**	**(706 077)**	**(468,1%)**	**(27,5%)**

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	10 281	8,0%	5 852	4,6%	3 683	2,9%	108 416	84,5%	128 232	29,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 229	31,2%	2 333	5,9%	1 716	4,4%	22 932	58,5%	39 210	9,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 273	16,8%	2 702	3,7%	1 939	2,7%	56 112	76,8%	73 026	16,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 212	4,1%	2 401	1,9%	2 213	1,8%	116 410	92,2%	126 235	29,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 289	4,3%	1 481	1,9%	1 375	1,8%	70 529	92,0%	76 674	17,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	388	(3,1%)	156	(1,3%)	33	(,3%)	(13 033)	104,6%	(12 456)	(2,9%)	-	-	-	-
Total By Income Source	**43 672**	**10,1%**	**14 924**	**3,5%**	**10 960**	**2,5%**	**361 367**	**83,9%**	**430 922**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	812	14,0%	503	8,7%	493	8,5%	3 978	68,7%	5 786	1,3%	-	-	-	-
Commercial	3 263	21,5%	733	4,8%	525	3,5%	10 685	70,3%	15 207	3,5%	-	-	-	-
Households	39 597	9,7%	13 688	3,3%	9 941	2,4%	346 704	84,6%	409 930	95,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**43 672**	**10,1%**	**14 924**	**3,5%**	**10 960**	**2,5%**	**361 367**	**83,9%**	**430 922**	**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	388	28,7%	961	71,3%	-	-	-	-	1 349	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**388**	**28,7%**	**961**	**71,3%**	**-**	**-**	**-**	**-**	**1 349**	**100,0%**

Contact Details

Municipal Manager	Mr Mbulelo Memani	044 501 3172
Chief Financial Officer	Mr Christopher Lungelo Mapeyi	044 501 3024

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
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	**1 433 458**	**1 448 659**	**451 782**	**31,5%**	**304 734**	**21,3%**	**323 337**	**22,3%**	**1 079 854**	**74,5%**	**279 828**	**76,7%**	**15,5%**
Exchange Revenue													
Service charges - Electricity	465 762	463 597	127 859	27,5%	99 123	21,3%	113 520	24,5%	340 502	73,4%	85 486	72,5%	32,8%
Service charges - Water	112 803	112 836	36 010	31,9%	21 970	19,5%	22 461	19,9%	80 441	71,3%	22 764	87,3%	(1,3%)
Service charges - Waste Water Management	79 041	67 110	11 140	14,1%	9 566	12,1%	9 305	13,9%	30 011	44,7%	5 826	83,7%	59,7%
Service charges - Waste Management	46 612	55 691	23 378	50,2%	7 862	16,9%	7 327	13,2%	38 567	69,3%	7 057	79,1%	3,8%
Sale of Goods and Rendering of Services	7 541	8 097	2 514	33,3%	1 538	20,4%	1 662	20,5%	5 714	70,6%	1 385	80,4%	20,0%
Agency services	4 038	4 180	1 184	29,3%	1 045	25,9%	1 052	25,2%	3 280	78,5%	979	74,1%	7,4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29 324	33 040	7 036	24,0%	7 504	25,6%	7 478	22,6%	22 019	66,6%	7 237	73,2%	3,3%
Interest earned from Current and Non Current Assets	4 626	8 429	1 918	41,5%	2 235	48,3%	4 253	50,5%	8 406	99,7%	1 177	95,1%	261,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 583	7 405	2 144	25,0%	1 784	20,8%	602	8,1%	4 530	61,2%	1 662	74,1%	(63,8%)
Licences or permits	385	239	33	8,6%	34	8,9%	25	10,3%	92	38,4%	43	80,7%	(43,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	25 212	26 232	6 446	25,6%	11 852	47,0%	5 471	20,9%	23 769	90,6%	5 760	68,9%	(5,0%)
Development Charges	-	4 019	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 624	803	1 029	22,3%	969	21,0%	1 799	224,1%	3 798	473,1%	2 077	133,3%	(13,4%)
Non-Exchange Revenue													
Property rates	362 049	362 723	146 090	40,4%	71 436	19,7%	71 545	19,7%	289 071	79,7%	67 521	80,9%	6,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	103 207	103 209	16 169	15,7%	9 881	9,6%	14 121	13,7%	40 171	38,9%	26 641	52,8%	(47,0%)
Licences or permits	1 457	1 214	309	21,2%	301	20,7%	385	31,7%	995	81,9%	381	83,3%	1,2%
Transfer and subsidies - Operational	165 382	177 053	65 980	39,9%	54 119	32,7%	41 092	23,2%	161 192	91,0%	40 731	92,4%	,9%
Interest Receivables	11 811	11 341	2 543	21,5%	3 076	26,0%	2 608	23,0%	8 227	72,5%	2 825	72,8%	(7,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 000	1 000	-	-	-	-	18 630	1 863,0%	18 630	1 863,0%	-	-	(100,0%)
Other Gains	-	441	-	-	441	-	-	-	441	100,0%	276	130,1%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 262 374**	**1 498 690**	**233 881**	**18,5%**	**299 482**	**23,7%**	**264 709**	**17,7%**	**798 071**	**53,3%**	**189 052**	**65,9%**	**40,0%**
Employee related costs	374 678	379 153	74 278	19,8%	94 565	25,2%	81 838	21,6%	250 681	66,1%	76 532	72,0%	6,9%
Remuneration of councillors	11 926	10 926	2 426	20,3%	2 516	21,1%	2 488	22,8%	7 430	68,0%	2 412	69,8%	3,2%
Bulk purchases - electricity	357 093	366 230	81 879	22,9%	76 761	21,5%	77 110	21,1%	235 750	64,4%	68 744	68,8%	12,2%
Inventory consumed	46 694	48 131	5 124	11,0%	8 060	17,3%	11 407	23,7%	24 591	51,1%	10 966	56,9%	4,0%
Debt impairment	119 549	121 244	16 419	13,7%	10 946	9,2%	23 163	19,1%	50 529	41,7%	(32 998)	47,7%	(170,2%)
Depreciation, Amortisation and Impairment	68 548	237 444	6 104	8,9%	19 948	29,1%	11 252	4,7%	37 304	15,7%	11 684	61,0%	(3,7%)
Interest,Dividends and Rent on Land	29 426	28 231	933	3,2%	13 869	47,1%	761	2,7%	15 563	55,1%	997	58,8%	(23,7%)
Contracted services	152 032	179 699	22 708	14,9%	46 003	30,3%	34 895	19,4%	103 606	57,7%	36 420	68,8%	(4,2%)
Transfers and subsidies	3 635	15 157	3 367	92,6%	876	24,1%	1 321	8,7%	5 564	36,7%	321	8,4%	311,7%
Irrecoverable debts written off	9 404	8 548	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	89 390	103 928	20 644	23,1%	25 937	29,0%	20 472	19,7%	67 053	64,5%	13 973	71,3%	46,5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Surplus/(Deficit)	**171 084**	**(50 031)**	**217 901**		**5 253**		**58 629**		**281 782**		**90 776**		
Transfers and subsidies - capital (monetary allocations)	63 633	64 523	2 503	3,9%	12 191	19,2%	13 563	21,0%	28 256	43,8%	5 984	40,4%	126,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**234 717**	**14 493**	**220 404**		**17 443**		**72 191**		**310 038**		**96 759**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**234 717**	**14 493**	**220 404**		**17 443**		**72 191**		**310 038**		**96 759**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**234 717**	**14 493**	**220 404**		**17 443**		**72 191**		**310 038**		**96 759**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**234 717**	**14 493**	**220 404**		**17 443**		**72 191**		**310 038**		**96 759**		
				-		-		-		-		-	-

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	**172 585**	**137 050**	**67 813**	**39,3%**	**15 832**	**9,2%**	**23 549**	**17,2%**	**107 194**	**78,2%**	**10 399**	**42,3%**	**126,4%**
National Government	52 387	56 178	44 198	84,4%	10 044	19,2%	11 402	20,3%	65 645	116,9%	6 484	52,0%	75,9%
Provincial Government	11 246	7 397	8 608	76,5%	1 999	17,8%	2 929	39,6%	13 537	183,0%	236	13,1%	1 141,5%
District Municipality	-	-	170	-	-	-	-	-	170	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**63 633**	**63 575**	**52 976**	**83,3%**	**12 043**	**18,9%**	**14 332**	**22,5%**	**79 351**	**124,8%**	**6 720**	**46,3%**	**113,3%**
Borrowing	40 000	-	750	1,9%	-	-	-	-	750	-	443	113,1%	(100,0%)
Internally generated funds	68 952	73 475	14 087	20,4%	3 789	5,5%	9 217	12,5%	27 093	36,9%	3 237	24,7%	184,8%
Capital Expenditure Functional	**172 585**	**137 050**	**67 813**	**39,3%**	**15 832**	**9,2%**	**23 504**	**17,1%**	**107 149**	**78,2%**	**10 254**	**41,9%**	**129,2%**
Municipal governance and administration	**2 180**	**3 090**	**406**	**18,6%**	**287**	**13,2%**	**458**	**14,8%**	**1 151**	**37,3%**	**(93)**	**3,8%**	**(592,5%)**
Executive and Council	85	85	1	1,6%	36	43,1%	2	2,2%	40	46,9%	-	-	(100,0%)
Finance and administration	2 095	3 005	405	19,3%	250	12,0%	456	15,2%	1 112	37,0%	(93)	3,8%	(590,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**19 618**	**10 150**	**12 908**	**65,8%**	**1 916**	**9,8%**	**2 871**	**28,3%**	**17 695**	**174,3%**	**1 549**	**52,2%**	**85,3%**
Community and Social Services	1 213	1 004	676	55,7%	175	14,4%	180	18,0%	1 031	102,7%	50	56,1%	260,8%
Sport And Recreation	743	3 110	7 695	1 035,8%	1 501	202,1%	402	12,9%	9 598	308,6%	1 209	65,3%	(66,8%)
Public Safety	8 462	5 536	535	6,3%	69	,8%	1 648	29,8%	2 251	40,7%	54	10,8%	2 951,3%
Housing	9 200	500	4 002	43,5%	171	1,9%	641	128,3%	4 815	962,9%	236	56,4%	171,8%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 156**	**29 230**	**30 698**	**78,4%**	**4 314**	**11,0%**	**3 900**	**13,3%**	**38 912**	**133,1%**	**2 742**	**80,6%**	**42,2%**
Planning and Development	500	419	230	46,0%	52	10,4%	76	18,3%	358	85,6%	29	37,5%	163,6%
Road Transport	38 656	28 437	28 397	73,5%	4 177	10,8%	3 823	13,4%	36 396	128,0%	2 626	87,7%	45,6%
Environmental Protection	-	375	2 072	-	86	-	-	-	2 158	575,8%	87	4,9%	(100,0%)
Trading Services	**111 631**	**94 580**	**23 801**	**21,3%**	**9 315**	**8,3%**	**16 274**	**17,2%**	**49 390**	**52,2%**	**6 056**	**22,9%**	**168,7%**
Energy sources	15 496	18 071	2 436	15,7%	187	1,2%	4 059	22,5%	6 682	37,0%	563	11,0%	621,5%
Water Management	64 136	53 066	17 758	27,7%	9 010	14,0%	6 657	12,5%	33 425	63,0%	3 574	29,6%	86,2%
Waste Water Management	21 800	14 797	3 606	16,5%	118	,5%	627	4,2%	4 351	29,4%	1 919	40,2%	(67,4%)
Waste Management	10 200	8 646	-	-	-	-	4 932	57,0%	4 932	57,0%	-	-	(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	**1 583 508**	**1 592 139**	**270 268**	**17,1%**	**433 972**	**27,4%**	**313 041**	**19,7%**	**1 017 281**	**63,9%**	**323 405**	**-**	**(3,2%)**
Property rates	354 137	334 933	7 589	2,1%	120 188	33,9%	71 662	21,4%	199 439	59,5%	70 998	-	,9%

Service charges	657 391	749 314	7 407	1,1%	109 835	16,7%	53 266	7,1%	170 507	22,8%	136 664	-	(61,0%)
Other revenue	292 312	201 019	126 326	43,2%	137 728	47,1%	118 350	58,9%	382 403	190,2%	34 812	-	240,0%
Transfers and Subsidies - Operational	170 274	189 540	127 928	75,1%	43 382	25,5%	41 439	21,9%	212 749	112,2%	51 574	-	(19,7%)
Transfers and Subsidies - Capital	63 633	64 523	1 458	2,3%	22 399	35,2%	25 485	39,5%	49 342	76,5%	29 356	-	(13,2%)
Interest	45 761	52 810	(440)	(1,0%)	440	1,0%	2 840	5,4%	2 840	5,4%	0	-	47 336 850,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 260 704)**	**(1 348 822)**	**(339 190)**	**26,9%**	**(353 397)**	**28,0%**	**(308 986)**	**22,9%**	**(1 001 573)**	**74,3%**	**(273 478)**	**88,6%**	**13,0%**
Suppliers and employees	(1 227 644)	(1 303 881)	(338 279)	27,6%	(339 554)	27,7%	(308 251)	23,6%	(986 084)	75,6%	(272 506)	90,7%	13,1%
Finance charges	(29 426)	(28 231)	(911)	3,1%	(13 844)	47,0%	(735)	2,6%	(15 489)	54,9%	(972)	58,6%	(24,4%)
Transfers and Subsidies	(3 635)	(16 710)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**322 803**	**243 317**	**(68 923)**	**(21,4%)**	**80 575**	**25,0%**	**4 055**	**1,7%**	**15 708**	**6,5%**	**49 927**	**(4,4%)**	**(91,9%)**
Cash Flow from Investing Activities													
Receipts	**1 000**	**1 000**	**(59)**	**(5,9%)**	**(59)**	**(5,9%)**	**18 573**	**1 857,3%**	**18 455**	**1 845,5%**	**(60)**	**-**	**(31 013,7%)**
Proceeds on disposal of PPE	1 000	1 000	-	-	-	-	18 630	1 863,0%	18 630	1 863,0%	-	-	(100,0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(59)	-	(59)	-	(57)	-	(175)	-	(60)	-	(5,0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(198 473)**	**(155 210)**	**(3 857)**	**1,9%**	**(17 994)**	**9,1%**	**(24 909)**	**16,0%**	**(46 759)**	**30,1%**	**(10 599)**	**-**	**135,0%**
Capital assets	(198 473)	(155 210)	(3 857)	1,9%	(17 994)	9,1%	(24 909)	16,0%	(46 759)	30,1%	(10 599)	-	135,0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(197 473)**	**(154 210)**	**(3 916)**	**2,0%**	**(18 052)**	**9,1%**	**(6 336)**	**4,1%**	**(28 304)**	**18,4%**	**(10 659)**	**-**	**(40,6%)**
Cash Flow from Financing Activities													
Receipts	**-**	**(101 522)**	**14**	**-**	**8**	**-**	**21**	**-**	**42**	**-**	**(81)**	**-**	**(125,5%)**
Short term loans	-	(101 522)	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	14	-	8	-	21	-	42	-	(81)	-	(125,5%)
Payments	**(50 675)**	**(50 675)**	**(2 685)**	**5,3%**	**(13 438)**	**26,5%**	**(2 826)**	**5,6%**	**(18 949)**	**37,4%**	**(2 610)**	**106,5%**	**8,3%**
Repayment of borrowing	(50 675)	(50 675)	(2 685)	5,3%	(13 438)	26,5%	(2 826)	5,6%	(18 949)	37,4%	(2 610)	106,5%	8,3%
Net Cash from/(used) Financing Activities	**(50 675)**	**(152 198)**	**(2 671)**	**5,3%**	**(13 430)**	**26,5%**	**(2 805)**	**1,8%**	**(18 906)**	**12,4%**	**(2 691)**	**106,7%**	**4,2%**
Net Increase/(Decrease) in cash held	**74 655**	**(63 091)**	**(75 510)**	**(101,1%)**	**49 093**	**65,8%**	**(5 086)**	**8,1%**	**(31 503)**	**49,9%**	**36 577**	**1,9%**	**(113,9%)**
Cash/cash equivalents at the year begin:	23 609	106 001	105 332	446,2%	30 491	129,2%	79 583	75,1%	105 332	99,4%	(33 879)	95,5%	(334,9%)
Cash/cash equivalents at the year end:	**98 264**	**42 910**	**30 491**	**31,0%**	**79 583**	**81,0%**	**74 498**	**173,6%**	**74 498**	**173,6%**	**2 699**	**(,2%)**	**2 660,5%**

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	9 452	8,5%	5 104	4,6%	4 012	3,6%	92 702	83,3%	111 270	18,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 493	19,1%	8 602	5,4%	5 847	3,7%	114 363	71,8%	159 306	26,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 929	14,8%	8 805	5,2%	6 214	3,7%	128 091	76,2%	168 039	27,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 889	4,5%	2 339	2,7%	2 041	2,4%	77 984	90,4%	86 254	14,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 895	5,0%	1 867	2,4%	1 562	2,0%	69 988	90,5%	77 312	12,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	356	4,0%	63	,7%	52	,6%	8 483	94,7%	8 955	1,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	168	(4,0%)	111	(2,6%)	105	(2,5%)	(4 613)	109,1%	(4 228)	(,7%)	-	-	-	-
Total By Income Source	**73 183**	**12,1%**	**26 891**	**4,4%**	**19 834**	**3,3%**	**486 998**	**80,2%**	**606 906**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 186	14,0%	2 276	10,0%	1 838	8,1%	15 416	67,9%	22 716	3,7%	-	-	-	-
Commercial	21 004	10,0%	8 467	4,0%	6 352	3,0%	175 084	83,0%	210 908	34,8%	-	-	-	-
Households	48 992	13,1%	16 148	4,3%	11 643	3,1%	296 498	79,4%	373 282	61,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**73 183**	**12,1%**	**26 891**	**4,4%**	**19 834**	**3,3%**	**486 998**	**80,2%**	**606 906**	**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	5 031	94,0%	39	,7%	-	-	280	5,2%	5 351	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 031**	**94,0%**	**39**	**,7%**	**-**	**-**	**280**	**5,2%**	**5 351**	**100,0%**

Contact Details

Municipal Manager	Dr Lulamile Mapholoba	044 302 6590
Chief Financial Officer	Mr Mr Clifford Julies	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GARDEN ROUTE (DC4)
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	**554 413**	**554 856**	**149 844**	**27,0%**	**114 193**	**20,6%**	**147 110**	**26,5%**	**411 148**	**74,1%**	**118 840**	**75,8%**	**23,8%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	47 855	47 855	1 105	2,3%	-	-	(1 105)	(2,3%)	-	-	-	-	(100,0%)
Sale of Goods and Rendering of Services	21 280	21 280	830	3,9%	2 848	13,4%	11 271	53,0%	14 949	70,2%	4 420	50,0%	155,0%
Agency services	22 763	22 763	3 307	14,5%	6 614	29,1%	4 960	21,8%	14 881	65,4%	3 200	51,1%	55,0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 711	6 711	1 832	27,3%	1 848	27,5%	1 586	23,6%	5 267	78,5%	1 245	45,2%	27,4%
Interest earned from Current and Non Current Assets	14 385	14 385	3 751	26,1%	(876)	(6,1%)	1 481	10,3%	4 356	30,3%	3 949	52,8%	(62,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	593	593	148	25,0%	148	25,0%	148	25,0%	445	75,1%	232	91,4%	(35,9%)
Rental from Fixed Assets	3 199	3 199	340	10,6%	470	14,7%	379	11,8%	1 189	37,2%	436	73,8%	(13,1%)
Licences or permits	165	165	48	29,2%	15	9,1%	13	8,2%	77	46,4%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	217 188	217 188	52 318	24,1%	35 667	16,4%	79 391	36,6%	167 376	77,1%	55 916	75,6%	42,0%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	41,7%	-
Transfer and subsidies - Operational	214 504	214 947	84 795	39,5%	67 171	31,3%	48 864	22,7%	200 830	93,4%	49 442	89,6%	(1,2%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 350	1 350	1 301	96,4%	239	17,7%	-	-	1 540	114,1%	-	-	-
Other Gains	4 420	4 420	69	1,6%	48	1,1%	122	2,7%	239	5,4%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**554 063**	**554 506**	**114 599**	**20,7%**	**135 293**	**24,4%**	**130 060**	**23,5%**	**379 952**	**68,5%**	**121 970**	**69,5%**	**6,6%**
Employee related costs	319 379	319 414	70 902	22,2%	85 837	26,9%	77 108	24,1%	233 847	73,2%	75 042	73,5%	2,8%
Remuneration of councillors	15 251	15 234	3 469	22,7%	3 325	21,8%	3 005	19,7%	9 799	64,3%	3 465	74,3%	(13,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	56 872	56 148	11 713	20,6%	13 994	24,6%	20 549	36,6%	46 256	82,4%	16 804	83,4%	22,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	11 095	11 095	1 955	17,6%	1 827	16,5%	1 681	15,2%	5 463	49,2%	1 354	43,7%	24,2%
Interest,Dividends and Rent on Land	136	136	-	-	-	-	-	-	-	-	-	-	-
Contracted services	47 207	47 074	8 798	18,6%	12 334	26,1%	10 997	23,4%	32 129	68,3%	7 863	44,0%	39,9%
Transfers and subsidies	1 017	1 221	155	15,2%	215	21,2%	147	12,0%	517	42,3%	163	13,5%	(10,1%)
Irrecoverable debts written off	1 650	1 650	-	-	-	-	-	-	-	-	214	97,8%	(100,0%)
Operational Cost and Other Cost	100 401	101 477	17 605	17,5%	17 761	17,7%	16 574	16,3%	51 940	51,2%	17 134	63,2%	(3,3%)
Disposal of Fixed and Intangible Assets	1 025	1 025	-	-	-	-	-	-	-	-	-	-	-
Other Losses	30	30	1	4,4%	-	-	-	-	1	4,4%	(70)	79,3%	(100,0%)
Surplus/(Deficit)	**350**	**350**	**35 245**		**(21 099)**		**17 050**		**31 196**		**(3 129)**		
Transfers and subsidies - capital (monetary allocations)	3 000	5 084	-	-	-	-	264	5,2%	264	5,2%	540	36,1%	(51,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 350**	**5 434**	**35 245**		**(21 099)**		**17 314**		**31 460**		**(2 590)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 350**	**5 434**	**35 245**		**(21 099)**		**17 314**		**31 460**		**(2 590)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 350**	**5 434**	**35 245**		**(21 099)**		**17 314**		**31 460**		**(2 590)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 350**	**5 434**	**35 245**		**(21 099)**		**17 314**		**31 460**		**(2 590)**		

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	**108 921**	**111 005**	**4 429**	**4,1%**	**206**	**,2%**	**14 357**	**12,9%**	**18 993**	**17,1%**	**15 867**	**21,0%**	**(9,5%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	3 000	5 084	-	-	-	-	264	5,2%	264	5,2%	540	36,1%	(51,1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**3 000**	**5 084**	**-**	**-**	**-**	**-**	**264**	**5,2%**	**264**	**5,2%**	**540**	**36,1%**	**(51,1%)**
Borrowing	105 571	105 571	4 421	4,2%	188	,2%	5 447	5,2%	10 056	9,5%	15 618	20,9%	(65,1%)
Internally generated funds	350	350	9	2,5%	18	5,2%	8 646	2 470,2%	8 673	2 477,9%	(291)	(23,3%)	(3 075,4%)
Capital Expenditure Functional	**108 921**	**111 005**	**4 429**	**4,1%**	**206**	**,2%**	**14 357**	**12,9%**	**18 993**	**17,1%**	**15 867**	**21,0%**	**(9,5%)**
Municipal governance and administration	**350**	**350**	**9**	**2,5%**	**18**	**5,2%**	**8 646**	**2 470,2%**	**8 673**	**2 477,9%**	**(73)**	**(5,5%)**	**(12 013,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	350	350	9	2,5%	18	5,2%	8 646	2 470,2%	8 673	2 477,9%	(73)	(6,0%)	(12 013,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 000**	**5 084**	**-**	**-**	**-**	**-**	**264**	**5,2%**	**264**	**5,2%**	**322**	**31,7%**	**(17,9%)**
Community and Social Services	2 500	4 584	-	-	-	-	264	5,8%	264	5,8%	(220)	(7,1%)	(220,2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	97,6%	-
Public Safety	500	500	-	-	-	-	-	-	-	-	540	97,8%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	2	80,0%	(100,0%)
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**105 571**	**105 571**	**4 421**	**4,2%**	**188**	**,2%**	**5 447**	**5,2%**	**10 056**	**9,5%**	**15 618**	**20,9%**	**(65,1%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	105 571	105 571	4 421	4,2%	188	,2%	5 447	5,2%	10 056	9,5%	15 618	20,9%	(65,1%)
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	**546 618**	**549 145**	**89 113**	**16,3%**	**96 635**	**17,7%**	**53 115**	**9,7%**	**238 863**	**43,5%**	**107 106**	**55,0%**	**(50,4%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	49 662	49 662	-	-	-	-	15 742	31,7%	15 742	31,7%	-	-	(100,0%)
Other revenue	52 598	52 598	(351)	(,7%)	22 369	42,5%	(10 591)	(20,1%)	11 428	21,7%	45 785	143,3%	(123,1%)
Transfers and Subsidies - Operational	428 679	429 122	89 464	20,9%	71 266	16,6%	49 288	11,5%	210 018	48,9%	60 721	49,6%	(18,8%)
Transfers and Subsidies - Capital	3 000	5 084	-	-	3 000	100,0%	-	-	3 000	59,0%	600	117,0%	(100,0%)
Interest	12 679	12 679	-	-	-	-	(1 324)	(10,4%)	(1 324)	(10,4%)	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(538 154)**	**(537 676)**	**(76 200)**	**14,2%**	**(88 781)**	**16,5%**	**(115 677)**	**21,5%**	**(280 658)**	**52,2%**	**(78 761)**	**48,6%**	**46,9%**
Suppliers and employees	(538 018)	(537 540)	(76 200)	14,2%	(88 781)	16,5%	(115 677)	21,5%	(280 658)	52,2%	(78 761)	48,7%	46,9%
Finance charges	(136)	(136)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 464**	**11 470**	**12 913**	**152,6%**	**7 854**	**92,8%**	**(62 561)**	**(545,4%)**	**(41 795)**	**(364,4%)**	**28 344**	**478,4%**	**(320,7%)**
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	**(108 921)**	**(111 005)**	**(604)**	**,6%**	**(248)**	**,2%**	**(3 758)**	**3,4%**	**(4 610)**	**4,2%**	**(6 642)**	**21,1%**	**(43,4%)**
Capital assets	(108 921)	(111 005)	(604)	,6%	(248)	,2%	(3 758)	3,4%	(4 610)	4,2%	(6 642)	21,1%	(43,4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(108 921)**	**(111 005)**	**(604)**	**,6%**	**(248)**	**,2%**	**(3 758)**	**3,4%**	**(4 610)**	**4,2%**	**(6 642)**	**21,1%**	**(43,4%)**
Cash Flow from Financing Activities													
Receipts	**118 555**	**118 555**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**74,1%**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	118 555	118 555	-	-	-	-	-	-	-	-	-	74,1%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(12 037)**	**(12 037)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(12 037)	(12 037)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**106 519**	**106 519**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**81,9%**	**-**
Net Increase/(Decrease) in cash held	**6 062**	**6 983**	**12 309**	**203,1%**	**7 606**	**125,5%**	**(66 319)**	**(949,7%)**	**(46 404)**	**(664,5%)**	**21 703**	**(56,2%)**	**(405,6%)**
Cash/cash equivalents at the year begin:	52 614	114 742	154 642	293,9%	167 320	318,0%	174 926	152,5%	154 642	134,8%	193 696	99,8%	(9,7%)
Cash/cash equivalents at the year end:	**58 676**	**121 725**	**167 320**	**285,2%**	**174 926**	**298,1%**	**108 607**	**89,2%**	**108 607**	**89,2%**	**215 399**	**409,9%**	**(49,6%)**

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	-	-	375	5,1%	-	-	7 033	94,9%	7 408	8,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	11	100,0%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	513	2,2%	505	2,2%	502	2,1%	21 917	93,5%	23 437	28,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 940	18,8%	123	,2%	412	,8%	42 387	80,2%	52 862	63,1%	-	-	-	-
Total By Income Source	**10 452**	**12,5%**	**1 003**	**1,2%**	**913**	**1,1%**	**71 348**	**85,2%**	**83 717**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12	,2%	37	,7%	36	,7%	5 322	98,4%	5 407	6,5%	-	-	-	-
Commercial	7 813	13,5%	400	,7%	375	,6%	49 163	85,1%	57 751	69,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 627	12,8%	567	2,8%	502	2,4%	16 862	82,0%	20 559	24,6%	-	-	-	-
Total By Customer Group	**10 452**	**12,5%**	**1 003**	**1,2%**	**913**	**1,1%**	**71 348**	**85,2%**	**83 717**	**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	91	7,5%	162	13,4%	22	1,9%	931	77,2%	1 206	99,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	100,0%	-	-	-	-	-	-	1	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**92**	**7,6%**	**162**	**13,4%**	**22**	**1,8%**	**931**	**77,1%**	**1 207**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Monde Stratu	044 803 1304
Chief Financial Officer	Mr Mr Rian Boshoff	044 803 1332

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
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	**114 559**	**116 729**	**28 074**	**24,5%**	**19 387**	**16,9%**	**14 616**	**12,5%**	**62 077**	**53,2%**	**23 846**	**77,3%**	**(38,7%)**
Exchange Revenue													
Service charges - Electricity	25 112	25 330	6 631	26,4%	5 830	23,2%	4 921	19,4%	17 382	68,6%	5 229	72,7%	(5,9%)
Service charges - Water	4 648	4 696	1 124	24,2%	1 260	27,1%	952	20,3%	3 336	71,0%	1 163	74,7%	(18,1%)
Service charges - Waste Water Management	3 871	3 713	918	23,7%	889	23,0%	567	15,3%	2 374	63,9%	875	75,5%	(35,3%)
Service charges - Waste Management	4 071	3 757	907	22,3%	956	23,5%	717	19,1%	2 580	68,7%	919	74,3%	(22,0%)
Sale of Goods and Rendering of Services	2 213	341	82	3,7%	50	2,2%	47	13,7%	179	52,5%	69	68,6%	(32,2%)
Agency services	267	240	65	24,3%	59	22,0%	31	12,8%	154	64,3%	46	80,7%	(33,5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	889	1 158	233	26,2%	243	27,4%	219	18,9%	696	60,1%	239	71,1%	(8,1%)
Interest earned from Current and Non Current Assets	1 400	1 221	365	26,1%	227	16,2%	200	16,4%	793	64,9%	373	78,8%	(46,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	102	36	7	7,0%	8	7,7%	5	13,5%	20	54,9%	7	75,2%	(27,6%)
Rental from Fixed Assets	2 079	1 983	408	19,6%	414	19,9%	284	14,3%	1 106	55,8%	415	63,9%	(31,5%)
Licences or permits	297	277	61	20,5%	50	16,9%	44	16,0%	155	56,1%	61	74,2%	(27,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	5	3	-	-	-	-	-	3	66,5%	6	70,7%	(100,0%)
Operational Revenue	27	28	6	20,6%	6	20,5%	4	13,3%	15	53,5%	5	69,8%	(32,9%)
Non-Exchange Revenue													
Property rates	5 998	6 244	6 519	108,7%	(317)	(5,3%)	(3)	(,1%)	6 199	99,3%	20	99,8%	(115,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 437	28 107	13	-	37	,1%	12	-	62	,2%	7 859	72,9%	(99,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	28 284	38 747	10 541	37,3%	9 244	32,7%	6 483	16,7%	26 268	67,8%	6 405	83,4%	1,2%
Interest Receivables	520	540	103	19,8%	115	22,0%	97	17,9%	314	58,2%	129	70,7%	(25,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	345	76	87	25,1%	87	25,1%	38	49,2%	211	275,8%	27	8,3%	41,8%
Gains on Disposal of Fixed and Intangible Assets	-	230	-	-	230	-	-	-	230	100,0%	-	85,9%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**124 954**	**136 174**	**24 272**	**19,4%**	**30 458**	**24,4%**	**13 334**	**9,8%**	**68 065**	**50,0%**	**24 235**	**58,8%**	**(45,0%)**
Employee related costs	37 665	39 473	8 546	22,7%	10 444	27,7%	5 738	14,5%	24 729	62,6%	8 233	72,7%	(30,3%)
Remuneration of councillors	3 785	3 777	902	23,8%	902	23,8%	696	18,4%	2 499	66,2%	902	69,1%	(22,8%)
Bulk purchases - electricity	16 700	16 850	5 504	33,0%	3 592	21,5%	1 245	7,4%	10 341	61,4%	3 014	76,3%	(58,7%)
Inventory consumed	1 335	2 531	94	7,1%	1 152	86,3%	157	6,2%	1 403	55,4%	315	18,2%	(50,1%)
Debt impairment	29 652	24 247	-	-	-	-	-	-	-	-	6 132	64,9%	(100,0%)
Depreciation, Amortisation and Impairment	13 271	13 832	2 770	20,9%	3 318	25,0%	2 490	18,0%	8 578	62,0%	1 498	33,4%	66,2%
Interest,Dividends and Rent on Land	2 575	3 670	340	13,2%	387	15,0%	361	9,8%	1 088	29,7%	0	-	508 347,9%
Contracted services	9 282	10 244	1 097	11,8%	2 665	28,7%	1 200	11,7%	4 962	48,4%	1 287	42,7%	(6,8%)
Transfers and subsidies	10	-	3	27,6%	12	124,8%	8	-	24	-	34	-	(75,5%)
Irrecoverable debts written off	-	1 235	706	-	-	-	-	-	706	57,2%	547	60,6%	(100,0%)
Operational Cost and Other Cost	10 680	20 316	4 311	40,4%	7 985	74,8%	1 439	7,1%	13 735	67,6%	2 273	41,3%	(36,7%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(10 395)**	**(19 445)**	**3 802**		**(11 071)**		**1 282**		**(5 987)**		**(390)**		
Transfers and subsidies - capital (monetary allocations)	49 188	47 880	1 786	3,6%	2 433	4,9%	1 783	3,7%	6 002	12,5%	2 897	49,5%	(38,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**38 793**	**28 435**	**5 588**		**(8 638)**		**3 065**		**14**		**2 507**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**38 793**	**28 435**	**5 588**		**(8 638)**		**3 065**		**14**		**2 507**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 793**	**28 435**	**5 588**		**(8 638)**		**3 065**		**14**		**2 507**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 793**	**28 435**	**5 588**		**(8 638)**		**3 065**		**14**		**2 507**		
				-		-		-		-		-	-

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	**43 260**	**42 213**	**21 521**	**49,7%**	**2 473**	**5,7%**	**1 783**	**4,2%**	**25 777**	**61,1%**	**2 897**	**53,5%**	**(38,5%)**
National Government	31 795	31 795	19 781	62,2%	2 356	7,4%	1 783	5,6%	23 921	75,2%	2 803	47,9%	(36,4%)
Provincial Government	10 977	9 840	1 740	15,8%	76	,7%	-	-	1 816	18,5%	94	77,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**42 772**	**41 635**	**21 521**	**50,3%**	**2 433**	**5,7%**	**1 783**	**4,3%**	**25 737**	**61,8%**	**2 897**	**53,5%**	**(38,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	488	578	-	-	40	8,3%	-	-	40	7,0%	-	-	-
Capital Expenditure Functional	**43 260**	**42 871**	**22 179**	**51,3%**	**2 473**	**5,7%**	**1 783**	**4,2%**	**26 435**	**61,7%**	**2 897**	**34,6%**	**(38,5%)**
Municipal governance and administration	**162**	**909**	**657**	**405,8%**	**40**	**24,9%**	**-**	**-**	**698**	**76,7%**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	162	909	657	405,8%	40	24,9%	-	-	698	76,7%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 799**	**9 668**	**5 221**	**59,3%**	**90**	**1,0%**	**492**	**5,1%**	**5 803**	**60,0%**	**1 246**	**61,4%**	**(60,5%)**
Community and Social Services	-	870	-	-	-	-	-	-	-	-	-	772,7%	-
Sport And Recreation	8 696	8 696	5 192	59,7%	90	1,0%	492	5,7%	5 774	66,4%	1 246	(42,9%)	(60,5%)
Public Safety	103	103	29	28,5%	-	-	-	-	29	28,5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**752**	**-**	**-**	**-**	**-**	**-**	**752**	**-**	**-**	**45,5%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	752	-	-	-	-	-	752	-	-	45,5%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**34 300**	**32 293**	**15 548**	**45,3%**	**2 342**	**6,8%**	**1 291**	**4,0%**	**19 182**	**59,4%**	**1 650**	**24,4%**	**(21,8%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	11 177	9 171	1 765	15,8%	76	,7%	-	-	1 842	20,1%	94	(57,9%)	(100,0%)
Waste Water Management	20 472	20 472	12 848	62,8%	2 266	11,1%	1 291	6,3%	16 405	80,1%	1 557	63,7%	(17,1%)
Waste Management	2 651	2 651	935	35,3%	-	-	-	-	935	35,3%	-	-	-
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	**150 323**	**149 395**	**42 497**	**28,3%**	**34 650**	**23,1%**	**28 233**	**18,9%**	**105 379**	**70,5%**	**27 682**	**178,3%**	**2,0%**
Property rates	5 110	4 891	2 762	54,1%	1 280	25,1%	610	12,5%	4 652	95,1%	976	99,5%	(37,5%)

Service charges	40 680	38 316	8 270	20,3%	8 089	19,9%	5 569	14,5%	21 928	57,2%	8 563	61,9%	(35,0%)
Other revenue	30 121	24 604	5 717	19,0%	6 141	20,4%	3 686	15,0%	15 544	63,2%	4 023	67,3%	(8,4%)
Transfers and Subsidies - Operational	23 824	32 482	13 072	54,9%	9 097	38,2%	5 880	18,1%	28 050	86,4%	6 595	100,3%	(10,8%)
Transfers and Subsidies - Capital	49 188	47 880	12 318	25,0%	9 818	20,0%	12 279	25,6%	34 415	71,9%	7 162	505,6%	71,4%
Interest	1 400	1 221	357	25,5%	225	16,0%	209	17,1%	791	64,7%	364	168,0%	(42,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(93 179)**	**(109 324)**	**(23 835)**	**25,6%**	**(27 659)**	**29,7%**	**(14 812)**	**13,5%**	**(66 306)**	**60,7%**	**(20 108)**	**204,0%**	**(26,3%)**
Suppliers and employees	(90 604)	(105 654)	(23 835)	26,3%	(27 659)	30,5%	(14 812)	14,0%	(66 306)	62,8%	(20 108)	210,0%	(26,3%)
Finance charges	(2 575)	(3 670)	-	-	(0)	-	(0)	-	(0)	-	(0)	-	(14,1%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 144**	**40 071**	**18 662**	**32,7%**	**6 991**	**12,2%**	**13 420**	**33,5%**	**39 073**	**97,5%**	**7 573**	**88,8%**	**77,2%**
Cash Flow from Investing Activities													
Receipts	**(4)**	**229**	**365**	**(9 186,8%)**	**(136)**	**3 424,7%**	**-**	**-**	**229**	**100,0%**	**-**	**112,6%**	**-**
Proceeds on disposal of PPE	-	230	-	-	230	-	-	-	230	100,0%	-	85,9%	-
Decrease (increase) in non-current receivables	(4)	(1)	365	(9 186,8%)	(366)	9 221,0%	-	-	(1)	100,0%	-	3,7%	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(49 749)**	**(48 545)**	**(2 105)**	**4,2%**	**(2 838)**	**5,7%**	**(1 453)**	**3,0%**	**(6 396)**	**13,2%**	**(3 331)**	**50,9%**	**(56,4%)**
Capital assets	(49 749)	(48 545)	(2 105)	4,2%	(2 838)	5,7%	(1 453)	3,0%	(6 396)	13,2%	(3 331)	50,9%	(56,4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(49 753)**	**(48 317)**	**(1 740)**	**3,5%**	**(2 974)**	**6,0%**	**(1 453)**	**3,0%**	**(6 167)**	**12,8%**	**(3 331)**	**47,9%**	**(56,4%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**3**	**-**	**(8)**	**-**	**-**	**-**	**(5)**	**-**	**12**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	3	-	(8)	-	-	-	(5)	-	12	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**3**	**-**	**(8)**	**-**	**-**	**-**	**(5)**	**-**	**12**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**7 391**	**(8 246)**	**16 924**	**229,0%**	**4 009**	**54,2%**	**11 967**	**(145,1%)**	**32 900**	**(399,0%)**	**4 254**	**(254,4%)**	**181,3%**
Cash/cash equivalents at the year begin:	6 713	24 741	24 706	368,0%	41 665	620,6%	45 674	184,6%	24 706	99,9%	7 704	36,9%	492,9%
Cash/cash equivalents at the year end:	**14 104**	**16 495**	**41 665**	**295,4%**	**45 674**	**323,8%**	**57 642**	**349,4%**	**57 642**	**349,4%**	**11 958**	**398,9%**	**382,0%**

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	370	8,7%	234	5,5%	306	7,2%	3 359	78,7%	4 268	18,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 788	40,3%	389	8,8%	1 034	23,3%	1 228	27,7%	4 439	19,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	607	9,5%	90	1,4%	78	1,2%	5 626	87,9%	6 401	27,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	268	7,9%	152	4,5%	127	3,7%	2 852	83,9%	3 398	14,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	297	11,2%	144	5,4%	122	4,6%	2 096	78,8%	2 658	11,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	98	5,6%	61	3,5%	60	3,4%	1 537	87,6%	1 756	7,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	10,6%	5	2,8%	3	1,5%	166	85,1%	196	,8%	-	-	-	-
Total By Income Source	**3 448**	**14,9%**	**1 075**	**4,7%**	**1 729**	**7,5%**	**16 865**	**73,0%**	**23 117**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	575	19,4%	232	7,8%	1 004	33,8%	1 158	39,0%	2 970	12,8%	-	-	-	-
Commercial	1 435	21,5%	225	3,4%	101	1,5%	4 918	73,6%	6 679	28,9%	-	-	-	-
Households	1 437	10,7%	619	4,6%	624	4,6%	10 788	80,1%	13 468	58,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 448**	**14,9%**	**1 075**	**4,7%**	**1 729**	**7,5%**	**16 865**	**73,0%**	**23 117**	**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	286	10,0%	84	2,9%	49	1,7%	2 452	85,4%	2 871	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**286**	**10,0%**	**84**	**2,9%**	**49**	**1,7%**	**2 452**	**85,4%**	**2 871**	**100,0%**

Contact Details

Municipal Manager	Mr Jafta Booysen	023 551 1019
Chief Financial Officer	Ms Lesego Mokgoje	069 008 1624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
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	**110 343**	**113 174**	**26 935**	**24,4%**	**16 890**	**15,3%**	**35 996**	**31,8%**	**79 821**	**70,5%**	**18 798**	**74,3%**	**91,5%**
Exchange Revenue													
Service charges - Electricity	22 803	22 686	3 556	15,6%	4 642	20,4%	5 272	23,2%	13 470	59,4%	4 414	67,9%	19,5%
Service charges - Water	5 167	5 112	794	15,4%	1 934	37,4%	1 426	27,9%	4 154	81,3%	1 348	76,2%	5,8%
Service charges - Waste Water Management	7 964	7 964	1 501	18,8%	1 959	24,6%	1 960	24,6%	5 420	68,0%	1 827	74,9%	7,3%
Service charges - Waste Management	4 106	4 205	806	19,6%	1 009	24,6%	957	22,8%	2 772	65,9%	889	74,8%	7,6%
Sale of Goods and Rendering of Services	410	610	80	19,5%	331	80,7%	100	16,4%	511	83,9%	82	75,1%	21,6%
Agency services	230	230	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 339	2 257	371	15,9%	586	25,0%	610	27,0%	1 567	69,4%	590	77,5%	3,3%
Interest earned from Current and Non Current Assets	5 418	4 068	722	13,3%	953	17,6%	856	21,0%	2 530	62,2%	1 269	79,0%	(32,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	63	63	10	15,9%	15	23,9%	15	23,9%	40	63,8%	15	75,0%	-
Rental from Fixed Assets	806	802	20	2,4%	293	36,3%	413	51,5%	725	90,5%	169	77,7%	144,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	9	9	-	-	-	-	-	-	-	-	-	100,0%	-
Operational Revenue	1 867	1 867	(93)	(5,0%)	712	38,1%	855	45,8%	1 474	78,9%	-	,3%	(100,0%)
Non-Exchange Revenue													
Property rates	6 726	7 239	2 727	40,5%	1 369	20,4%	1 338	18,5%	5 434	75,1%	1 149	81,2%	16,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 165	8 165	159	1,9%	268	3,3%	192	2,3%	619	7,6%	148	5,4%	29,5%
Licences or permits	102	102	13	12,9%	20	19,9%	27	26,8%	61	59,6%	28	89,8%	(4,1%)
Transfer and subsidies - Operational	35 663	39 091	13 328	37,4%	1 334	3,7%	20 448	52,3%	35 110	89,8%	5 190	95,8%	294,0%
Interest Receivables	436	436	79	18,0%	119	27,3%	111	25,5%	309	70,8%	122	88,3%	(8,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 069	7 069	2 862	40,5%	1 346	19,0%	1 416	20,0%	5 623	79,5%	1 558	75,2%	(9,1%)
Gains on Disposal of Fixed and Intangible Assets	-	200	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**124 396**	**135 483**	**21 467**	**17,3%**	**30 437**	**24,5%**	**27 993**	**20,7%**	**79 896**	**59,0%**	**21 297**	**60,1%**	**31,4%**
Employee related costs	46 169	46 474	5 904	12,8%	9 447	20,5%	10 645	22,9%	25 996	55,9%	8 478	62,4%	25,6%
Remuneration of councillors	3 948	3 948	587	14,9%	881	22,3%	979	24,8%	2 448	62,0%	920	71,6%	6,4%
Bulk purchases - electricity	23 322	25 000	4 606	19,8%	5 170	22,2%	4 242	17,0%	14 019	56,1%	4 313	72,3%	(1,6%)
Inventory consumed	754	2 448	59	7,8%	59	7,8%	306	12,5%	425	17,3%	228	70,4%	34,3%
Debt impairment	9 660	9 448	2 129	22,0%	3 193	33,1%	3 193	33,8%	8 516	90,1%	925	(6,3%)	245,3%
Depreciation, Amortisation and Impairment	6 580	6 580	1 097	16,7%	1 645	25,0%	1 645	25,0%	4 387	66,7%	1 537	75,0%	7,0%
Interest,Dividends and Rent on Land	2 713	2 713	9	,3%	-	-	-	-	9	,3%	26	2,7%	(100,0%)
Contracted services	14 042	15 683	431	3,1%	3 579	25,5%	3 794	24,2%	7 803	49,8%	1 390	47,4%	173,0%
Transfers and subsidies	200	100	-	-	-	-	178	177,7%	178	177,7%	-	24,3%	(100,0%)
Irrecoverable debts written off	3 795	8 082	4 154	109,5%	2 172	57,2%	264	3,3%	6 590	81,5%	685	5,1%	(61,5%)
Operational Cost and Other Cost	12 213	14 006	2 490	20,4%	4 290	35,1%	2 746	19,6%	9 526	68,0%	2 795	69,5%	(1,8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(14 053)**	**(22 309)**	**5 469**		**(13 546)**		**8 003**		**(75)**		**(2 499)**		
Transfers and subsidies - capital (monetary allocations)	10 286	11 788	6 334	61,6%	2 312	22,5%	1 308	11,1%	9 955	84,5%	6 844	42,7%	(80,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3 766)**	**(10 521)**	**11 803**		**(11 234)**		**9 312**		**9 881**		**4 345**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(3 766)**	**(10 521)**	**11 803**		**(11 234)**		**9 312**		**9 881**		**4 345**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3 766)**	**(10 521)**	**11 803**		**(11 234)**		**9 312**		**9 881**		**4 345**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3 766)**	**(10 521)**	**11 803**		**(11 234)**		**9 312**		**9 881**		**4 345**		
				-		-		-		-		-	-

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	**20 497**	**23 891**	**6 996**	**34,1%**	**3 327**	**16,2%**	**2 212**	**9,3%**	**12 535**	**52,5%**	**2 782**	**43,7%**	**(20,5%)**
National Government	6 771	9 321	5 508	81,4%	2 178	32,2%	1 138	12,2%	8 824	94,7%	425	36,9%	167,4%
Provincial Government	2 304	1 067	-	-	-	-	400	37,5%	400	37,5%	1 994	55,9%	(80,0%)
District Municipality	-	100	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**9 075**	**10 487**	**5 508**	**60,7%**	**2 178**	**24,0%**	**1 537**	**14,7%**	**9 224**	**88,0%**	**2 420**	**40,0%**	**(36,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 422	13 404	1 488	13,0%	1 149	10,1%	674	5,0%	3 311	24,7%	362	55,5%	86,3%
Capital Expenditure Functional	**20 497**	**23 891**	**6 996**	**34,1%**	**3 327**	**16,2%**	**2 212**	**9,3%**	**12 535**	**52,5%**	**2 782**	**43,7%**	**(20,5%)**
Municipal governance and administration	**620**	**707**	**97**	**15,6%**	**258**	**41,6%**	**239**	**33,8%**	**593**	**83,8%**	**16**	**87,3%**	**1 364,8%**
Executive and Council	100	100	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	520	607	97	18,6%	258	49,6%	239	39,3%	593	97,6%	16	87,3%	1 364,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 028**	**9 782**	**172**	**1,9%**	**1 449**	**16,0%**	**330**	**3,4%**	**1 952**	**19,9%**	**754**	**33,7%**	**(56,2%)**
Community and Social Services	2 048	2 413	132	6,4%	117	5,7%	637	26,4%	886	36,7%	754	33,7%	(15,5%)
Sport And Recreation	6 930	7 369	40	,6%	1 332	19,2%	(307)	(4,2%)	1 065	14,5%	-	33,8%	(100,0%)
Public Safety	50	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 500**	**2 807**	**789**	**52,6%**	**361**	**24,1%**	**377**	**13,4%**	**1 528**	**54,4%**	**302**	**56,5%**	**25,0%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	7	36,8%	(100,0%)
Road Transport	1 500	2 807	789	52,6%	361	24,1%	377	13,4%	1 528	54,4%	295	56,6%	28,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 349**	**10 594**	**5 938**	**63,5%**	**1 259**	**13,5%**	**1 265**	**11,9%**	**8 463**	**79,9%**	**1 709**	**40,6%**	**(26,0%)**
Energy sources	-	60	-	-	-	-	-	-	-	-	247	90,3%	(100,0%)
Water Management	3 339	3 171	25	,8%	1 259	37,7%	1 265	39,9%	2 550	80,4%	1 462	26,9%	(13,4%)
Waste Water Management	26	1 380	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 984	5 984	5 913	98,8%	-	-	-	-	5 913	98,8%	-	-	-
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	**106 359**	**110 391**	**31 858**	**30,0%**	**26 807**	**25,2%**	**28 355**	**25,7%**	**87 019**	**78,8%**	**59 455**	**220,9%**	**(52,3%)**
Property rates	5 785	6 226	1 365	23,6%	1 432	24,8%	1 551	24,9%	4 349	69,8%	1 356	77,5%	14,4%

Service charges	42 451	42 337	8 006	18,9%	10 858	25,6%	11 754	27,8%	30 618	72,3%	10 094	80,4%	16,4%
Other revenue	2 648	2 842	446	16,8%	11 527	435,3%	(10 087)	(354,9%)	1 886	66,4%	31 492	6 070,6%	(132,0%)
Transfers and Subsidies - Operational	37 519	39 096	17 548	46,8%	1 870	5,0%	20 291	51,9%	39 709	101,6%	8 978	96,1%	126,0%
Transfers and Subsidies - Capital	10 286	13 640	3 644	35,4%	100	1,0%	3 900	28,6%	7 644	56,0%	6 193	95,0%	(37,0%)
Interest	7 670	6 250	849	11,1%	1 019	13,3%	946	15,1%	2 813	45,0%	1 341	60,1%	(29,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(99 374)**	**(104 792)**	**(13 063)**	**13,1%**	**(27 628)**	**27,8%**	**(29 896)**	**28,5%**	**(70 586)**	**67,4%**	**(24 175)**	**35 758,3%**	**23,7%**
Suppliers and employees	(99 374)	(104 792)	(13 063)	13,1%	(27 628)	27,8%	(29 896)	28,5%	(70 586)	67,4%	(24 175)	35 758,3%	23,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 986**	**5 600**	**18 795**	**269,0%**	**(821)**	**(11,8%)**	**(1 541)**	**(27,5%)**	**16 432**	**293,4%**	**35 280**	**(114 204,8%)**	**(104,4%)**
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	**(20 497)**	**(23 891)**	**(8 044)**	**39,2%**	**(3 817)**	**18,6%**	**(2 541)**	**10,6%**	**(14 402)**	**60,3%**	**(2 215)**	**47,1%**	**14,7%**
Capital assets	(20 497)	(23 891)	(8 044)	39,2%	(3 817)	18,6%	(2 541)	10,6%	(14 402)	60,3%	(2 215)	47,1%	14,7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(20 497)**	**(23 891)**	**(8 044)**	**39,2%**	**(3 817)**	**18,6%**	**(2 541)**	**10,6%**	**(14 402)**	**60,3%**	**(2 215)**	**47,1%**	**14,7%**
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(30)**	**(30)**	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(30)	(30)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(30)**	**(30)**	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(13 541)**	**(18 321)**	**10 751**	**(79,4%)**	**(4 639)**	**34,3%**	**(4 082)**	**22,3%**	**2 031**	**(11,1%)**	**33 066**	**616 484,5%**	**(112,3%)**
Cash/cash equivalents at the year begin:	58 268	51 065	51 065	87,6%	61 817	106,1%	57 178	112,0%	51 065	100,0%	(31 010 687)	100,0%	(100,2%)
Cash/cash equivalents at the year end:	**44 727**	**32 745**	**61 817**	**138,2%**	**57 178**	**127,8%**	**53 096**	**162,2%**	**53 096**	**162,2%**	**(30 977 621)**	**(58 191,7%)**	**(100,2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	416	4,7%	505	5,7%	603	6,8%	7 399	82,9%	8 923	25,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31	3,0%	265	25,5%	114	11,0%	628	60,5%	1 038	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	287	8,3%	129	3,7%	117	3,4%	2 930	84,6%	3 464	10,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	531	7,4%	323	4,5%	304	4,3%	5 970	83,8%	7 128	20,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	284	5,8%	216	4,4%	227	4,6%	4 202	85,2%	4 930	14,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	3,3%	26	2,8%	26	2,8%	853	91,2%	935	2,7%	-	-	-	-
Interest on Arrear Debtor Accounts	196	2,7%	239	3,3%	254	3,5%	6 559	90,5%	7 248	21,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 186)	(130,6%)	9	1,0%	9	1,0%	2 076	228,5%	908	2,6%	-	-	-	-
Total By Income Source	**590**	**1,7%**	**1 713**	**5,0%**	**1 655**	**4,8%**	**30 617**	**88,6%**	**34 575**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(391)	(79,3%)	137	27,8%	77	15,5%	671	136,0%	494	1,4%	-	-	-	-
Commercial	(69)	(1,4%)	347	6,8%	259	5,1%	4 543	89,4%	5 080	14,7%	-	-	-	-
Households	1 051	3,6%	1 228	4,2%	1 319	4,6%	25 397	87,6%	28 995	83,9%	-	-	-	-
Other	0	,9%	0	,9%	0	,9%	6	97,3%	6	-	-	-	-	-
Total By Customer Group	**590**	**1,7%**	**1 713**	**5,0%**	**1 655**	**4,8%**	**30 617**	**88,6%**	**34 575**	**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	1 975	100,0%	-	-	-	-	-	-	1 975	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 975**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 975**	**100,0%**

Contact Details

Municipal Manager	Mr Thys Giliomee	023 541 1320
Chief Financial Officer	Mr Bjorn Heinrique Clayton Metembo	023 541 1668

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
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	**554 322**	**526 655**	**121 586**	**21,9%**	**105 300**	**19,0%**	**132 496**	**25,2%**	**359 382**	**68,2%**	**93 323**	**64,7%**	**42,0%**
Exchange Revenue													
Service charges - Electricity	138 976	133 869	39 459	28,4%	30 440	21,9%	24 720	18,5%	94 620	70,7%	41 105	78,8%	(39,9%)
Service charges - Water	29 856	35 167	8 682	29,1%	9 617	32,2%	9 218	26,2%	27 518	78,2%	16 339	74,7%	(43,6%)
Service charges - Waste Water Management	22 939	21 120	5 176	22,6%	4 917	21,4%	4 910	23,2%	15 003	71,0%	4 676	70,8%	5,0%
Service charges - Waste Management	13 190	12 075	3 008	22,8%	2 800	21,2%	2 809	23,3%	8 617	71,4%	2 722	70,7%	3,2%
Sale of Goods and Rendering of Services	1 017	1 017	424	41,7%	187	18,4%	210	20,6%	821	80,7%	244	61,5%	(14,0%)
Agency services	1 697	1 503	667	39,3%	(67)	(3,9%)	245	16,3%	846	56,3%	(351)	79,7%	(169,8%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 711	8 577	2 134	16,8%	2 089	16,4%	1 486	17,3%	5 710	66,6%	2 328	66,3%	(36,2%)
Interest earned from Current and Non Current Assets	2 915	3 485	894	30,7%	968	33,2%	1 072	30,8%	2 934	84,2%	684	84,0%	56,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 981	1 284	362	18,3%	404	20,4%	355	27,6%	1 120	87,2%	400	43,9%	(11,3%)
Licences or permits	273	190	55	20,3%	44	16,2%	51	26,7%	151	79,2%	29	55,4%	72,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 859	1 859	400	21,5%	414	22,3%	1 523	81,9%	2 338	125,7%	199	64,1%	664,7%
Non-Exchange Revenue													
Property rates	57 971	57 971	14 378	24,8%	14 291	24,7%	14 357	24,8%	43 026	74,2%	14 064	74,2%	2,1%
Surcharges and Taxes	-	-	-	-	-	-	381	-	381	-	-	-	(100,0%)
Fines, penalties and forfeits	83 479	83 476	1 939	2,3%	3 204	3,8%	42 702	51,2%	47 844	57,3%	2 440	13,8%	1 650,4%
Licences or permits	208	158	38	18,4%	35	17,0%	32	19,9%	105	66,5%	30	62,6%	5,5%
Transfer and subsidies - Operational	154 791	131 620	42 767	27,6%	35 015	22,6%	27 225	20,7%	105 007	79,8%	24 684	91,4%	10,3%
Interest Receivables	3 655	2 689	731	20,0%	450	12,3%	737	27,4%	1 918	71,3%	799	65,5%	(7,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 215	1 966	471	38,7%	492	40,5%	462	23,5%	1 425	72,5%	(17 068)	60,4%	(102,7%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	25 587	28 628	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**551 925**	**524 145**	**90 400**	**16,4%**	**117 855**	**21,4%**	**112 731**	**21,5%**	**320 986**	**61,2%**	**86 097**	**56,2%**	**30,9%**
Employee related costs	151 147	144 035	32 033	21,2%	37 706	24,9%	31 686	22,0%	101 424	70,4%	30 972	72,8%	2,3%
Remuneration of councillors	7 320	7 742	1 528	20,9%	1 675	22,9%	1 675	21,6%	4 877	63,0%	1 615	69,6%	3,7%
Bulk purchases - electricity	121 951	120 677	25 359	20,8%	24 394	20,0%	25 716	21,3%	75 469	62,5%	22 955	55,0%	12,0%
Inventory consumed	27 010	30 879	3 329	12,3%	4 597	17,0%	6 055	19,6%	13 981	45,3%	5 069	40,4%	19,5%
Debt impairment	66 155	(11 661)	-	-	-	-	22 076	(189,3%)	22 076	(189,3%)	(21 063)	(82,3%)	(204,8%)
Depreciation, Amortisation and Impairment	26 085	26 085	6 521	25,0%	6 521	25,0%	6 521	25,0%	19 564	75,0%	7 317	75,0%	(10,9%)
Interest,Dividends and Rent on Land	1 395	7 255	232	16,6%	307	22,0%	160	2,2%	699	9,6%	163	32,1%	(1,9%)
Contracted services	76 115	53 465	4 347	5,7%	5 856	7,7%	5 709	10,7%	15 913	29,8%	4 634	53,8%	23,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	32 970	99 150	9	-	19 172	58,1%	-	-	19 181	19,3%	22 030	36,3%	(100,0%)
Operational Cost and Other Cost	41 775	46 516	17 042	40,8%	17 626	42,2%	13 133	28,2%	47 801	102,8%	12 404	113,2%	5,9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 397**	**2 510**	**31 186**		**(12 555)**		**19 765**		**38 396**		**7 227**		
Transfers and subsidies - capital (monetary allocations)	69 734	70 673	3 608	5,2%	7 088	10,2%	16 089	22,8%	26 785	37,9%	1 866	67,7%	762,1%
Transfers and subsidies - capital (in-kind)	-	1 049	-	-	-	-	1 049	100,0%	1 049	100,0%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**72 131**	**74 232**	**34 794**		**(5 467)**		**36 904**		**66 230**		**9 093**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**72 131**	**74 232**	**34 794**		**(5 467)**		**36 904**		**66 230**		**9 093**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**72 131**	**74 232**	**34 794**		**(5 467)**		**36 904**		**66 230**		**9 093**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**72 131**	**74 232**	**34 794**		**(5 467)**		**36 904**		**66 230**		**9 093**		
				-		-		-		-		-	-

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	**62 018**	**64 096**	**3 316**	**5,3%**	**6 239**	**10,1%**	**14 086**	**22,0%**	**23 641**	**36,9%**	**2 167**	**63,7%**	**550,1%**
National Government	57 595	57 299	3 137	5,4%	6 163	10,7%	13 369	23,3%	22 670	39,6%	122	73,8%	10 888,1%
Provincial Government	3 043	4 567	179	5,9%	-	-	466	10,2%	645	14,1%	1 501	42,2%	(69,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 638**	**61 866**	**3 316**	**5,5%**	**6 163**	**10,2%**	**13 835**	**22,4%**	**23 314**	**37,7%**	**1 623**	**67,7%**	**752,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 380	2 230	-	-	76	5,5%	251	11,3%	327	14,6%	544	46,4%	(53,8%)
Capital Expenditure Functional	**62 018**	**65 145**	**3 316**	**5,3%**	**6 239**	**10,1%**	**15 135**	**23,2%**	**24 690**	**37,9%**	**2 167**	**63,7%**	**598,5%**
Municipal governance and administration	**330**	**530**	**-**	**-**	**69**	**21,0%**	**13**	**2,5%**	**82**	**15,6%**	**1 792**	**2 572,0%**	**(99,3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	330	530	-	-	69	21,0%	13	2,5%	82	15,6%	1 792	2 572,0%	(99,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 555**	**11 207**	**399**	**5,3%**	**518**	**6,9%**	**2 074**	**18,5%**	**2 991**	**26,7%**	**-**	**19,5%**	**(100,0%)**
Community and Social Services	992	1 608	230	23,2%	413	41,6%	-	-	643	40,0%	-	-	-
Sport And Recreation	6 563	8 550	169	2,6%	105	1,6%	1 025	12,0%	1 299	15,2%	-	23,4%	(100,0%)
Public Safety	-	1 049	-	-	-	-	1 049	100,0%	1 049	100,0%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 828**	**11 554**	**357**	**2,8%**	**3 976**	**31,0%**	**3 079**	**26,6%**	**7 412**	**64,2%**	**-**	**-**	**(100,0%)**
Planning and Development	200	688	-	-	6	3,2%	-	-	6	,9%	-	-	-
Road Transport	12 628	10 866	357	2,8%	3 969	31,4%	3 079	28,3%	7 406	68,2%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 304**	**41 854**	**2 560**	**6,2%**	**1 676**	**4,1%**	**9 969**	**23,8%**	**14 205**	**33,9%**	**375**	**(7,8%)**	**2 557,9%**
Energy sources	7 826	8 106	-	-	573	7,3%	1 002	12,4%	1 576	19,4%	70	(3,9%)	1 333,7%
Water Management	18 952	18 952	919	4,9%	1 102	5,8%	4 708	24,8%	6 730	35,5%	305	6,4%	1 442,9%
Waste Water Management	14 526	14 526	1 641	11,3%	-	-	4 020	27,7%	5 661	39,0%	-	-	(100,0%)
Waste Management	-	270	-	-	-	-	238	88,1%	238	88,1%	-	(14,6%)	(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	**524 790**	**520 499**	**166 962**	**31,8%**	**148 830**	**28,4%**	**145 432**	**27,9%**	**461 224**	**88,6%**	**95 414**	**69,9%**	**52,4%**
Property rates	51 150	43 264	11 401	22,3%	10 172	19,9%	3 894	9,0%	25 467	58,9%	9 780	65,8%	(60,2%)

Service charges	190 836	188 295	31 646	16,6%	39 862	20,9%	19 688	10,5%	91 196	48,4%	35 805	66,5%	(45,0%)
Other revenue	101 364	97 168	7 306	7,2%	6 601	6,5%	5 966	6,1%	19 873	20,5%	19 650	42,9%	(69,6%)
Transfers and Subsidies - Operational	108 791	175 864	110 588	101,7%	85 844	78,9%	106 451	60,5%	302 883	172,2%	25 321	95,8%	320,4%
Transfers and Subsidies - Capital	69 734	5 099	6 021	8,6%	6 289	9,0%	9 344	183,3%	21 654	424,7%	4 773	87,2%	95,8%
Interest	2 915	10 808	-	-	61	2,1%	90	,8%	151	1,4%	84	52,4%	6,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(461 263)**	**(441 158)**	**(102 738)**	**22,3%**	**(108 900)**	**23,6%**	**(82 034)**	**18,6%**	**(293 672)**	**66,6%**	**(77 394)**	**63,8%**	**6,0%**
Suppliers and employees	(459 867)	(439 763)	(102 738)	22,3%	(108 900)	23,7%	(82 034)	18,7%	(293 672)	66,8%	(77 389)	64,0%	6,0%
Finance charges	(1 395)	(1 395)	-	-	-	-	-	-	-	-	(4)	36,1%	(100,0%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**63 527**	**79 341**	**64 224**	**101,1%**	**39 930**	**62,9%**	**63 398**	**79,9%**	**167 552**	**211,2%**	**18 020**	**141,8%**	**251,8%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(37)**	**-**	**(30)**	**-**	**(29)**	**-**	**(95)**	**-**	**(51)**	**-**	**(43,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(37)	-	(30)	-	(29)	-	(95)	-	(51)	-	(43,0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 018)**	**(64 096)**	**-**	**-**	**(10 557)**	**17,0%**	**(14 903)**	**23,3%**	**(25 460)**	**39,7%**	**(1 809)**	**70,5%**	**724,0%**
Capital assets	(62 018)	(64 096)	-	-	(10 557)	17,0%	(14 903)	23,3%	(25 460)	39,7%	(1 809)	70,5%	724,0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(62 018)**	**(64 096)**	**(37)**	**,1%**	**(10 587)**	**17,1%**	**(14 932)**	**23,3%**	**(25 556)**	**39,9%**	**(1 859)**	**70,7%**	**703,1%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 169)**	**(1 169)**	**-**	**-**	**(278)**	**23,7%**	**-**	**-**	**(278)**	**23,7%**	**-**	**33,2%**	**-**
Repayment of borrowing	(1 169)	(1 169)	-	-	(278)	23,7%	-	-	(278)	23,7%	-	33,2%	-
Net Cash from/(used) Financing Activities	**(1 169)**	**(1 169)**	**-**	**-**	**(278)**	**23,7%**	**-**	**-**	**(278)**	**23,7%**	**-**	**33,2%**	**-**
Net Increase/(Decrease) in cash held	**340**	**14 076**	**64 187**	**18 898,2%**	**29 066**	**8 557,7%**	**48 466**	**344,3%**	**141 719**	**1 006,8%**	**16 161**	**908,8%**	**199,9%**
Cash/cash equivalents at the year begin:	18 955	15 737	-	-	79 925	421,7%	108 991	692,6%	-	-	30 282	-	259,9%
Cash/cash equivalents at the year end:	**19 295**	**29 813**	**79 964**	**414,4%**	**108 991**	**564,9%**	**157 457**	**528,1%**	**157 457**	**528,1%**	**46 443**	**245,0%**	**239,0%**

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	6 755	14,4%	1 840	3,9%	1 515	3,2%	36 877	78,5%	46 988	21,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 025	47,8%	330	2,6%	249	2,0%	6 006	47,6%	12 609	5,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 220	16,7%	1 188	2,2%	1 126	2,0%	43 662	79,1%	55 196	25,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 754	11,1%	806	1,9%	779	1,8%	36 632	85,2%	42 972	20,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 782	10,9%	490	1,9%	475	1,9%	21 835	85,4%	25 583	11,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	21,5%	1	9,5%	1	9,4%	9	59,7%	15	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	-	-	-	-	643	100,0%	643	,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20 009	65,1%	92	,3%	118	,4%	10 532	34,2%	30 752	14,3%	-	-	-	-
Total By Income Source	**49 549**	**23,1%**	**4 748**	**2,2%**	**4 264**	**2,0%**	**156 198**	**72,7%**	**214 758**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 505	29,2%	282	2,3%	193	1,6%	8 028	66,9%	12 007	5,6%	-	-	-	-
Commercial	8 136	25,4%	681	2,1%	659	2,1%	22 521	70,4%	31 997	14,9%	-	-	-	-
Households	37 084	22,6%	3 661	2,2%	3 227	2,0%	120 081	73,2%	164 052	76,4%	-	-	-	-
Other	823	12,3%	124	1,9%	185	2,8%	5 568	83,1%	6 701	3,1%	-	-	-	-
Total By Customer Group	**49 549**	**23,1%**	**4 748**	**2,2%**	**4 264**	**2,0%**	**156 198**	**72,7%**	**214 758**	**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	8 712	14,7%	0	-	1	-	50 702	85,3%	59 415	58,1%
Bulk Water	-	-	-	-	-	-	15 005	100,0%	15 005	14,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 281	7,5%	37	,2%	3	-	15 812	92,3%	17 133	16,8%
Auditor-General	42	,4%	52	,5%	55	,5%	10 494	98,6%	10 643	10,4%
Other	-	-	-	-	-	-	3	100,0%	3	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10 035**	**9,8%**	**89**	**,1%**	**59**	**,1%**	**92 015**	**90,0%**	**102 199**	**100,0%**

Contact Details

Municipal Manager	Mr Gerald Esau	023 414 8104
Chief Financial Officer	Mr Mr Bradley Jacobs	023 414 8130

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
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	**124 603**	**123 607**	**30 426**	**24,4%**	**44 609**	**35,8%**	**29 128**	**23,6%**	**104 164**	**84,3%**	**45 566**	**88,6%**	**(36,1%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	359	227	5	1,4%	6	1,5%	11	4,8%	21	9,4%	15	34,7%	(28,1%)
Agency services	8 185	6 139	1 598	19,5%	1 598	19,5%	1 598	26,0%	4 793	78,1%	1 522	58,2%	5,0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 036	1 527	293	14,4%	277	13,6%	252	16,5%	822	53,9%	343	62,6%	(26,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	100	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	51	61	19	37,5%	16	30,6%	10	16,9%	45	74,3%	12	89,6%	(12,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	68 647	68 647	10 862	15,8%	28 188	41,1%	15 932	23,2%	54 982	80,1%	17 387	73,7%	(8,4%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	45 225	46 907	17 649	39,0%	14 524	32,1%	11 325	24,1%	43 499	92,7%	26 288	114,7%	(56,9%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**124 486**	**127 802**	**31 616**	**25,4%**	**33 296**	**26,7%**	**32 552**	**25,5%**	**97 464**	**76,3%**	**27 693**	**73,0%**	**17,5%**
Employee related costs	67 136	68 610	17 599	26,2%	20 234	30,1%	18 823	27,4%	56 656	82,6%	16 051	74,7%	17,3%
Remuneration of councillors	5 677	5 747	1 384	24,4%	1 247	22,0%	1 466	25,5%	4 097	71,3%	1 611	75,7%	(9,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	22 436	16 010	4 144	18,5%	3 867	17,2%	3 902	24,4%	11 914	74,4%	3 229	69,8%	20,8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	766	1 150	292	38,1%	301	39,2%	301	26,2%	894	77,7%	123	58,6%	144,3%
Interest,Dividends and Rent on Land	52	52	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 771	11 387	1 505	22,2%	634	9,4%	1 363	12,0%	3 501	30,7%	1 380	64,3%	(1,2%)
Transfers and subsidies	135	439	3	1,9%	150	110,9%	-	-	153	34,8%	23	30,6%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	21 513	24 408	6 689	31,1%	6 864	31,9%	6 697	27,4%	20 249	83,0%	5 275	73,8%	26,9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**117**	**(4 195)**	**(1 189)**		**11 312**		**(3 423)**		**6 700**		**17 873**		
Transfers and subsidies - capital (monetary allocations)	2 000	4 196	-	-	-	-	-	-	-	-	-	43,3%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 117**	**2**	**(1 189)**		**11 312**		**(3 423)**		**6 700**		**17 873**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 117**	**2**	**(1 189)**		**11 312**		**(3 423)**		**6 700**		**17 873**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 117**	**2**	**(1 189)**		**11 312**		**(3 423)**		**6 700**		**17 873**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 117**	**2**	**(1 189)**		**11 312**		**(3 423)**		**6 700**		**17 873**		
				-		-		-		-		-	-

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	**2 057**	**4 954**	**264**	**12,8%**	**32**	**1,6%**	**43**	**,9%**	**340**	**6,9%**	**2 069**	**49,9%**	**(97,9%)**
National Government	-	84	105	-	-	-	-	-	105	124,9%	-	64,1%	-
Provincial Government	-	4 462	-	-	-	-	-	-	-	-	2 069	56,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**4 545**	**105**	**-**	**-**	**-**	**-**	**-**	**105**	**2,3%**	**2 069**	**57,7%**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 057	408	160	7,8%	32	1,6%	43	10,6%	235	57,6%	-	5,1%	(100,0%)
Capital Expenditure Functional	**2 057**	**4 954**	**264**	**12,8%**	**32**	**1,6%**	**43**	**,9%**	**340**	**6,9%**	**2 069**	**49,9%**	**(97,9%)**
Municipal governance and administration	**24**	**198**	**190**	**781,9%**	**11**	**47,1%**	**-**	**-**	**202**	**101,7%**	**-**	**34,6%**	**-**
Executive and Council	9	18	30	339,5%	9	103,5%	-	-	39	217,7%	-	1,5%	-
Finance and administration	16	181	161	1 027,6%	2	15,7%	-	-	163	90,4%	-	58,6%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**61**	**4 523**	**-**	**-**	**1**	**1,3%**	**23**	**,5%**	**24**	**,5%**	**2 069**	**55,5%**	**(98,9%)**
Community and Social Services	-	4 462	-	-	-	-	-	-	-	-	2 069	56,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	61	61	-	-	1	1,3%	23	37,9%	24	39,2%	-	1,8%	(100,0%)
Economic and Environmental Services	**1 972**	**233**	**74**	**3,7%**	**20**	**1,0%**	**20**	**8,6%**	**114**	**49,0%**	**-**	**47,9%**	**(100,0%)**
Planning and Development	1 972	233	74	3,7%	20	1,0%	20	8,6%	114	49,0%	-	47,9%	(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		
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	**144 517**	**154 609**	**38 080**	**26,4%**	**43 802**	**30,3%**	**41 709**	**27,0%**	**123 591**	**79,9%**	**43 418**	**85,3%**	**(3,9%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	94 890	101 950	15 855	16,7%	29 175	30,7%	30 312	29,7%	75 342	73,9%	(237 002)	(465,6%)	(112,8%)
Transfers and Subsidies - Operational	45 225	45 839	22 111	48,9%	14 559	32,2%	11 335	24,7%	48 005	104,7%	280 420	1 055,7%	(96,0%)
Transfers and Subsidies - Capital	2 366	5 227	-	-	-	-	-	-	-	-	-	-	-
Interest	2 036	1 593	114	5,6%	69	3,4%	62	3,9%	245	15,4%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(135 795)**	**(135 660)**	**(7 259)**	**5,3%**	**(7 291)**	**5,4%**	**(7 042)**	**5,2%**	**(21 592)**	**15,9%**	**(16 632)**	**38,8%**	**(57,7%)**
Suppliers and employees	(135 608)	(135 608)	(7 259)	5,4%	(7 291)	5,4%	(7 042)	5,2%	(21 592)	15,9%	(16 632)	38,9%	(57,7%)
Finance charges	(52)	(52)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(135)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 722**	**18 949**	**30 821**	**353,4%**	**36 511**	**418,6%**	**34 667**	**182,9%**	**101 999**	**538,3%**	**26 786**	**648,9%**	**29,4%**
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	**(2 057)**	**(4 611)**	**-**	**-**	**(33)**	**1,6%**	**(50)**	**1,1%**	**(83)**	**1,8%**	**(2 379)**	**61,3%**	**(97,9%)**
Capital assets	(2 057)	(4 611)	-	-	(33)	1,6%	(50)	1,1%	(83)	1,8%	(2 379)	61,3%	(97,9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(2 057)**	**(4 611)**	**-**	**-**	**(33)**	**1,6%**	**(50)**	**1,1%**	**(83)**	**1,8%**	**(2 379)**	**61,3%**	**(97,9%)**
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	**6 665**	**14 339**	**30 821**	**462,5%**	**36 478**	**547,3%**	**34 617**	**241,4%**	**101 917**	**710,8%**	**24 407**	**1 465,9%**	**41,8%**
Cash/cash equivalents at the year begin:	-	5 181	-	-	36 002	-	72 480	1 399,0%	-	-	52 205	-	38,8%
Cash/cash equivalents at the year end:	**6 665**	**19 520**	**36 002**	**540,2%**	**72 480**	**1 087,5%**	**107 098**	**548,7%**	**107 098**	**548,7%**	**76 612**	**449,4%**	**39,8%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	10	2,4%	1	,2%	-	-	405	97,4%	416	100,0%	-	-	-	-
Total By Income Source	**10**	**2,4%**	**1**	**,2%**	**-**	**-**	**405**	**97,4%**	**416**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	57	100,0%	57	13,7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	2,8%	1	,2%	-	-	348	97,0%	359	86,3%	-	-	-	-
Total By Customer Group	**10**	**2,4%**	**1**	**,2%**	**-**	**-**	**405**	**97,4%**	**416**	**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	95	96,2%	0	,2%	-	-	4	3,6%	99	96,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3	100,0%	-	-	-	-	-	-	3	3,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**98**	**96,3%**	**0**	**,2%**	**-**	**-**	**4**	**3,5%**	**102**	**100,0%**

Contact Details

Municipal Manager	Mr Mr MJ Penxa	023 449 1000
Chief Financial Officer	Ms Kubelulo Makalima	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR WESTERN CAPE
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	**104 186 848**	**105 267 009**	**27 371 718**	**26,3%**	**26 616 750**	**25,5%**	**26 566 751**	**25,2%**	**80 555 219**	**76,5%**	**24 127 872**	**76,6%**	**10,1%**
Exchange Revenue													
Service charges - Electricity	35 433 219	35 521 843	9 761 491	27,5%	8 491 354	24,0%	8 520 747	24,0%	26 773 592	75,4%	7 644 666	75,8%	11,5%
Service charges - Water	8 381 610	8 548 376	1 802 280	21,5%	2 227 657	26,6%	2 499 495	29,2%	6 529 432	76,4%	2 152 367	75,5%	16,1%
Service charges - Waste Water Management	4 550 952	4 521 142	1 087 043	23,9%	1 174 955	25,8%	1 239 305	27,4%	3 501 303	77,4%	1 080 543	76,8%	14,7%
Service charges - Waste Management	3 167 731	3 133 110	798 798	25,2%	737 530	23,3%	784 716	25,0%	2 321 044	74,1%	683 630	73,4%	14,8%
Sale of Goods and Rendering of Services	1 484 374	1 373 148	349 023	23,5%	380 365	25,6%	330 528	24,1%	1 059 916	77,2%	361 690	82,1%	(8,6%)
Agency services	792 504	812 074	152 756	19,3%	210 390	26,5%	215 401	26,5%	578 547	71,2%	184 231	67,7%	16,9%
Interest - Deemed Interest	12	12	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	648 012	642 655	156 907	24,2%	168 482	26,0%	180 882	28,1%	506 270	78,8%	172 742	80,2%	4,7%
Interest earned from Current and Non Current Assets	1 579 401	2 202 760	586 810	37,2%	697 384	44,2%	474 026	21,5%	1 758 219	79,8%	610 337	92,7%	(22,3%)
Dividends	2	2	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 248	1 182	485	38,9%	482	38,6%	404	34,2%	1 371	115,9%	624	49,1%	(35,3%)
Rental from Fixed Assets	886 679	895 998	232 697	26,2%	232 203	26,2%	229 076	25,6%	693 976	77,5%	203 030	80,6%	12,8%
Licences or permits	25 934	26 065	5 887	22,7%	5 910	22,8%	6 640	25,5%	18 437	70,7%	6 228	72,7%	6,6%
Special rating levies	509 526	502 301	125 865	24,7%	129 493	25,4%	127 551	25,4%	382 909	76,2%	-	-	(100,0%)
Construction Contract Revenue	241 001	412 383	49 126	20,4%	56 571	23,5%	42 239	10,2%	147 936	35,9%	109 655	67,9%	(61,5%)
Development Charges	347 040	399 501	84 014	24,2%	114 073	32,9%	122 460	30,7%	320 547	80,2%	86 318	71,8%	41,9%
Operational Revenue	941 401	900 058	167 997	17,8%	220 578	23,4%	231 000	25,7%	619 575	68,8%	235 796	77,6%	(2,0%)
Non-Exchange Revenue													
Property rates	18 727 782	18 916 167	5 076 821	27,1%	4 556 156	24,3%	4 568 091	24,1%	14 201 068	75,1%	4 187 934	75,7%	9,1%
Surcharges and Taxes	17 839	19 014	1 025	5,7%	1 280	7,2%	1 392	7,3%	3 697	19,4%	118 553	70,6%	(98,8%)
Fines, penalties and forfeits	3 216 486	3 250 153	588 765	18,3%	861 688	26,8%	953 901	29,3%	2 404 353	74,0%	1 000 903	66,5%	(4,7%)
Licences or permits	77 562	74 135	18 694	24,1%	13 519	17,4%	15 640	21,1%	47 853	64,5%	16 788	66,8%	(6,8%)
Transfer and subsidies - Operational	12 311 032	12 197 050	4 047 160	32,9%	3 487 080	28,3%	2 920 093	23,9%	10 454 334	85,7%	2 704 534	84,2%	8,0%
Interest Receivables	176 960	178 751	52 118	29,5%	54 607	30,9%	60 404	33,8%	167 129	93,5%	58 692	100,9%	2,9%
Fuel Levy	2 939 374	2 939 374	988 806	33,6%	979 073	33,3%	971 495	33,1%	2 939 374	100,0%	944 327	100,0%	2,9%
Operational Revenue	1 104 973	979 564	246 139	22,3%	253 279	22,9%	237 871	24,3%	737 290	75,3%	29 609	76,6%	703,4%
Gains on Disposal of Fixed and Intangible Assets	94 246	118 708	8 883	9,4%	15 960	16,9%	140 838	118,6%	165 681	139,6%	26 908	17,1%	423,4%
Other Gains	6 529 948	6 701 483	982 127	15,0%	1 546 681	23,7%	1 692 559	25,3%	4 221 367	63,0%	1 507 738	62,2%	12,3%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	28	-	(100,0%)
Operating Expenditure	**104 064 941**	**105 098 852**	**20 698 025**	**19,9%**	**25 525 483**	**24,5%**	**23 120 861**	**22,0%**	**69 344 368**	**66,0%**	**21 580 941**	**66,5%**	**7,1%**
Employee related costs	30 831 469	30 716 505	6 438 329	20,9%	8 237 973	26,7%	7 008 003	22,8%	21 684 306	70,6%	6 808 354	70,1%	2,9%
Remuneration of councillors	572 300	566 340	125 161	21,9%	137 156	24,0%	142 867	25,2%	405 185	71,5%	142 038	72,2%	,6%
Bulk purchases - electricity	27 124 487	27 404 537	6 341 872	23,4%	6 203 492	22,9%	6 027 242	22,0%	18 572 606	67,8%	5 163 146	69,8%	16,7%
Inventory consumed	9 789 196	9 676 650	1 507 560	15,4%	2 263 727	23,1%	2 437 915	25,2%	6 209 202	64,2%	2 189 404	63,3%	11,4%
Debt impairment	4 376 782	4 071 485	796 223	18,2%	833 197	19,0%	927 309	22,8%	2 556 729	62,8%	1 080 068	51,8%	(14,1%)
Depreciation, Amortisation and Impairment	6 141 763	6 403 121	1 384 641	22,5%	1 484 626	24,2%	1 552 887	24,3%	4 422 153	69,1%	1 484 544	71,9%	4,6%
Interest,Dividends and Rent on Land	2 139 446	1 807 084	293 133	13,7%	484 865	22,7%	330 544	18,3%	1 108 542	61,3%	306 085	56,6%	8,0%
Contracted services	15 205 948	15 496 974	2 029 753	13,3%	3 844 829	25,3%	3 302 501	21,3%	9 177 083	59,2%	2 842 323	57,9%	16,2%
Transfers and subsidies	614 629	652 070	103 357	16,8%	111 277	18,1%	136 022	20,9%	350 656	53,8%	151 328	60,0%	(10,1%)
Irrecoverable debts written off	862 710	1 264 816	247 485	28,7%	284 304	33,0%	234 640	18,6%	766 430	60,6%	298 816	96,3%	(21,5%)
Operational Cost and Other Cost	5 717 984	6 392 840	1 346 514	23,5%	1 343 908	23,5%	1 055 513	16,5%	3 745 935	58,6%	1 009 351	65,5%	4,6%
Disposal of Fixed and Intangible Assets	26 710	33 937	22	,1%	10 941	41,0%	8 609	25,4%	19 571	57,7%	3 264	34,7%	163,8%
Other Losses	661 518	612 492	83 974	12,7%	285 188	43,1%	(43 191)	(7,1%)	325 970	53,2%	102 222	48,8%	(142,3%)
Surplus/(Deficit)	**121 907**	**168 157**	**6 673 693**		**1 091 267**		**3 445 891**		**11 210 851**		**2 546 931**		
Transfers and subsidies - capital (monetary allocations)	5 816 539	6 590 977	684 357	11,8%	1 475 819	25,4%	1 240 979	18,8%	3 401 155	51,6%	926 851	45,8%	33,9%
Transfers and subsidies - capital (in-kind)	46 050	177 023	279	,6%	570	1,2%	8 596	4,9%	9 445	5,3%	65 239	137,4%	(86,8%)
Surplus/(Deficit) after capital transfers and contributions	**5 984 496**	**6 936 158**	**7 358 329**		**2 567 657**		**4 695 466**		**14 621 452**		**3 539 021**		
Income Tax	11 407	19 586	1 964	17,2%	3 227	28,3%	2 005	10,2%	7 196	36,7%	8 486	132,4%	(76,4%)
Surplus/(Deficit) after income tax	**5 973 089**	**6 916 571**	**7 356 365**		**2 564 430**		**4 693 460**		**14 614 256**		**3 530 535**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	8 621	1 450	16,8%	2 382	27,6%	1 480	17,2%	5 312	61,6%	6 263	132,4%	(76,4%)
Surplus/(Deficit) attributable to municipality	**5 981 710**	**6 925 193**	**7 357 815**		**2 566 812**		**4 694 940**		**14 619 567**		**3 536 798**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	479 283	-	116 515	24,3%	117 235	24,5%	116 875	-	350 625	-	104 624	75,0%	11,7%
Surplus/(Deficit) for the year	**6 460 993**	**6 925 193**	**7 474 330**		**2 684 047**		**4 811 815**		**14 970 192**		**3 641 422**		
				-		-		-		-		-	-

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	**18 392 897**	**19 277 535**	**2 444 792**	**13,3%**	**4 450 895**	**24,2%**	**3 273 485**	**17,0%**	**10 169 172**	**52,8%**	**2 547 397**	**48,7%**	**28,5%**
National Government	5 218 435	5 927 380	692 883	13,3%	1 413 195	27,1%	1 167 300	19,7%	3 273 377	55,2%	834 731	47,2%	39,8%
Provincial Government	424 327	423 238	84 452	19,9%	68 609	16,2%	79 546	18,8%	232 606	55,0%	75 086	42,1%	5,9%
District Municipality	185	1 925	170	91,9%	141	76,2%	48	2,5%	359	18,6%	12	14,5%	312,0%
Transfers and subsidies - capital (monetary alloc)(Departm Age	168 147	158 054	25 535	15,2%	30 595	18,2%	18 713	11,8%	74 844	47,4%	25 611	45,0%	(26,9%)
Transfers recognised - capital	**5 811 095**	**6 510 597**	**803 040**	**13,8%**	**1 512 540**	**26,0%**	**1 265 606**	**19,4%**	**3 581 186**	**55,0%**	**935 440**	**46,5%**	**35,3%**
Borrowing	6 526 519	6 501 301	605 890	9,3%	1 579 192	24,2%	1 086 542	16,7%	3 271 624	50,3%	1 133 274	54,0%	(4,1%)
Internally generated funds	6 055 284	6 265 636	1 035 862	17,1%	1 359 163	22,4%	921 337	14,7%	3 316 362	52,9%	478 683	41,9%	92,5%
Capital Expenditure Functional	**18 438 947**	**19 438 050**	**2 512 939**	**13,6%**	**4 451 465**	**24,1%**	**3 293 048**	**16,9%**	**10 257 452**	**52,8%**	**2 620 335**	**50,4%**	**25,7%**
Municipal governance and administration	**1 703 121**	**2 157 966**	**466 273**	**27,4%**	**419 676**	**24,6%**	**405 565**	**18,8%**	**1 291 514**	**59,8%**	**299 566**	**78,3%**	**35,4%**
Executive and Council	33 030	35 826	1 011	3,1%	2 240	6,8%	16 367	45,7%	19 617	54,8%	805	33,5%	1 932,3%
Finance and administration	1 668 931	2 121 990	465 219	27,9%	417 422	25,0%	389 192	18,3%	1 271 832	59,9%	298 738	78,6%	30,3%
Internal audit	1 160	150	43	3,7%	15	1,3%	7	4,4%	65	43,1%	23	64,3%	(70,7%)
Community and Public Safety	**2 530 822**	**2 887 372**	**395 835**	**15,6%**	**628 769**	**24,8%**	**563 382**	**19,5%**	**1 587 986**	**55,0%**	**424 304**	**52,6%**	**32,8%**
Community and Social Services	294 671	314 076	39 109	13,3%	73 842	25,1%	41 002	13,1%	153 953	49,0%	33 879	42,0%	21,0%
Sport And Recreation	417 398	483 905	41 637	10,0%	96 775	23,2%	76 915	15,9%	215 326	44,5%	69 318	50,5%	11,0%
Public Safety	356 725	436 391	58 544	16,4%	56 908	16,0%	45 656	10,5%	161 108	36,9%	58 458	48,2%	(21,9%)
Housing	1 400 214	1 611 380	252 751	18,1%	389 720	27,8%	393 863	24,4%	1 036 334	64,3%	252 274	56,1%	56,1%
Health	61 813	41 620	3 795	6,1%	11 524	18,6%	5 945	14,3%	21 265	51,1%	10 375	51,1%	(42,7%)
Economic and Environmental Services	**4 510 658**	**4 814 264**	**608 519**	**13,5%**	**1 080 806**	**24,0%**	**728 260**	**15,1%**	**2 417 585**	**50,2%**	**538 022**	**45,2%**	**35,4%**
Planning and Development	375 824	356 423	24 107	6,4%	61 604	16,4%	58 080	16,3%	143 791	40,3%	37 830	34,9%	53,5%
Road Transport	3 817 250	4 125 245	510 946	13,4%	967 009	25,3%	614 380	14,9%	2 092 335	50,7%	473 555	46,1%	29,7%
Environmental Protection	317 584	332 596	73 466	23,1%	52 193	16,4%	55 800	16,8%	181 459	54,6%	26 637	45,1%	109,5%
Trading Services	**9 614 768**	**9 490 806**	**1 027 523**	**10,7%**	**2 308 140**	**24,0%**	**1 583 875**	**16,7%**	**4 919 539**	**51,8%**	**1 347 009**	**47,9%**	**17,6%**
Energy sources	2 231 624	2 319 641	359 379	16,1%	516 521	23,1%	425 423	18,3%	1 301 324	56,1%	346 080	45,1%	22,9%
Water Management	2 498 903	2 393 661	224 546	9,0%	515 216	20,6%	369 722	15,4%	1 109 484	46,4%	331 495	53,0%	11,5%
Waste Water Management	4 507 069	4 353 729	402 245	8,9%	1 199 974	26,6%	741 986	17,0%	2 344 206	53,8%	556 141	47,0%	33,4%
Waste Management	377 172	423 775	41 353	11,0%	76 429	20,3%	46 744	11,0%	164 526	38,8%	113 293	45,8%	(58,7%)
Other	**79 579**	**87 642**	**14 788**	**18,6%**	**14 074**	**17,7%**	**11 965**	**13,7%**	**40 827**	**46,6%**	**11 436**	**42,4%**	**4,6%**

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	**100 022 369**	**102 065 813**	**29 750 910**	**29,7%**	**26 715 953**	**26,7%**	**26 763 929**	**26,2%**	**83 230 792**	**81,5%**	**25 895 440**	**89,8%**	**3,4%**
Property rates	18 481 784	18 588 888	7 071 172	38,3%	4 839 760	26,2%	4 060 611	21,8%	15 971 543	85,9%	5 778 386	114,7%	(29,7%)

Service charges	52 308 091	52 252 682	12 354 755	23,6%	12 054 022	23,0%	12 255 938	23,5%	36 664 715	70,2%	10 708 837	72,5%	14,4%
Other revenue	9 063 383	9 726 593	3 946 218	43,5%	3 649 377	40,3%	3 310 229	34,0%	10 905 824	112,1%	3 487 250	127,2%	(5,1%)
Transfers and Subsidies - Operational	12 492 268	12 721 467	5 435 196	43,5%	5 749 349	46,0%	5 368 820	42,2%	16 553 364	130,1%	4 545 287	119,2%	18,1%
Transfers and Subsidies - Capital	5 998 258	6 474 118	476 186	7,9%	488 131	8,1%	707 500	10,9%	1 671 817	25,8%	745 448	42,5%	(5,1%)
Interest	1 678 585	2 302 062	467 383	27,8%	(64 685)	(3,9%)	1 060 831	46,1%	1 463 529	63,6%	630 233	77,2%	68,3%
Dividends	2	2	-	-	-	-	-	-	-	-	-	-	-
Payments	**(86 643 238)**	**(87 010 230)**	**(23 598 116)**	**27,2%**	**(21 859 605)**	**25,2%**	**(19 913 602)**	**22,9%**	**(65 371 324)**	**75,1%**	**(16 762 626)**	**112,7%**	**18,8%**
Suppliers and employees	(85 867 271)	(86 411 687)	(23 578 654)	27,5%	(21 693 399)	25,3%	(19 880 710)	23,0%	(65 152 763)	75,4%	(16 728 757)	113,5%	18,8%
Finance charges	(561 207)	(478 608)	(19 029)	3,4%	(163 884)	29,2%	(32 500)	6,8%	(215 413)	45,0%	(33 505)	37,8%	(3,0%)
Transfers and Subsidies	(214 760)	(119 935)	(433)	,2%	(2 322)	1,1%	(392)	,3%	(3 147)	2,6%	(363)	,4%	7,9%
Net Cash from/(used) Operating Activities	**13 379 131**	**15 055 582**	**6 152 794**	**46,0%**	**4 856 348**	**36,3%**	**6 850 327**	**45,5%**	**17 859 469**	**118,6%**	**9 132 815**	**(76,5%)**	**(25,0%)**
Cash Flow from Investing Activities													
Receipts	**779 435**	**(74 440)**	**(4 463 285)**	**(572,6%)**	**398 994**	**51,2%**	**(2 997 422)**	**4 026,6%**	**(7 061 713)**	**9 486,5%**	**(163 436)**	**(179,6%)**	**1 734,0%**
Proceeds on disposal of PPE	97 674	120 173	16 220	16,6%	13 053	13,4%	27 178	22,6%	56 450	47,0%	1 423	3,7%	1 810,2%
Decrease (increase) in non-current receivables	14 268	(179 041)	77 265	541,5%	(7 095)	(49,7%)	2 908	(1,6%)	73 078	(40,8%)	7 951	(37,7%)	(63,4%)
Decrease (increase) in non-current investments	667 493	(15 572)	(4 556 770)	(682,7%)	393 036	58,9%	(3 027 508)	19 442,0%	(7 191 242)	46 180,6%	(172 810)	(189,8%)	1 651,9%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(18 274 557)**	**(19 325 188)**	**(3 085 270)**	**16,9%**	**(4 310 320)**	**23,6%**	**(3 185 358)**	**16,5%**	**(10 580 948)**	**54,8%**	**(3 369 421)**	**61,4%**	**(5,5%)**
Capital assets	(18 274 557)	(19 325 188)	(3 085 270)	16,9%	(4 310 320)	23,6%	(3 185 358)	16,5%	(10 580 948)	54,8%	(3 369 421)	61,4%	(5,5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(17 495 122)**	**(19 399 627)**	**(7 548 555)**	**43,1%**	**(3 911 326)**	**22,4%**	**(6 182 781)**	**31,9%**	**(17 642 662)**	**90,9%**	**(3 532 857)**	**91,4%**	**75,0%**
Cash Flow from Financing Activities													
Receipts	**6 488 525**	**5 825 030**	**2 888 158**	**44,5%**	**43 149**	**,7%**	**40 166**	**,7%**	**2 971 473**	**51,0%**	**44 363**	**20,1%**	**(9,5%)**
Short term loans	-	(101 522)	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 462 215	5 853 744	2 800 000	43,3%	-	-	11 533	,2%	2 811 533	48,0%	7 024	19,2%	64,2%
Increase (decrease) in consumer deposits	26 310	72 809	88 158	335,1%	43 149	164,0%	28 633	39,3%	159 940	219,7%	37 339	229,1%	(23,3%)
Payments	**(1 705 156)**	**(1 369 684)**	**(149 817)**	**8,8%**	**(463 569)**	**27,2%**	**(241 310)**	**17,6%**	**(854 696)**	**62,4%**	**2 016 561**	**(63,2%)**	**(112,0%)**
Repayment of borrowing	(1 705 156)	(1 369 684)	(149 817)	8,8%	(463 569)	27,2%	(241 310)	17,6%	(854 696)	62,4%	2 016 561	(63,2%)	(112,0%)
Net Cash from/(used) Financing Activities	**4 783 368**	**4 455 346**	**2 738 342**	**57,2%**	**(420 421)**	**(8,8%)**	**(201 145)**	**(4,5%)**	**2 116 777**	**47,5%**	**2 060 924**	**74,2%**	**(109,8%)**
Net Increase/(Decrease) in cash held	**667 378**	**111 301**	**1 342 581**	**201,2%**	**524 601**	**78,6%**	**466 401**	**419,0%**	**2 333 583**	**2 096,6%**	**7 660 881**	**(5 556,2%)**	**(93,9%)**
Cash/cash equivalents at the year begin:	23 379 959	23 849 022	7 299 000	31,2%	23 495 617	100,5%	25 402 585	106,5%	7 299 000	30,6%	(5 493 375)	28,1%	(562,4%)
Cash/cash equivalents at the year end:	**24 047 337**	**23 960 323**	**9 249 951**	**38,5%**	**25 402 585**	**105,6%**	**25 871 973**	**108,0%**	**25 871 973**	**108,0%**	**2 109 304**	**10,1%**	**1 126,6%**

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	899 686	20,6%	194 124	4,5%	131 169	3,0%	3 133 510	71,9%	4 358 488	26,2%	1 568	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 675 531	54,7%	141 500	4,6%	82 599	2,7%	1 164 463	38,0%	3 064 094	18,4%	121	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 211 762	34,4%	148 923	4,2%	79 346	2,3%	2 079 947	59,1%	3 519 976	21,2%	(1 270)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	444 880	20,6%	85 009	3,9%	55 111	2,5%	1 577 607	72,9%	2 162 607	13,0%	1 850	,1%	-	-
Receivables from Exchange Transactions - Waste Management	316 536	18,4%	66 158	3,8%	47 236	2,7%	1 289 827	75,0%	1 719 756	10,3%	1 155	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	140 029	13,1%	18 507	1,7%	20 751	1,9%	885 875	83,2%	1 065 162	6,4%	(27)	-	-	-
Interest on Arrear Debtor Accounts	109 648	10,8%	51 364	5,1%	48 221	4,8%	804 859	79,4%	1 014 091	6,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(97 877)	37,5%	(55 504)	21,2%	731	(,3%)	(108 682)	41,6%	(261 332)	(1,6%)	2 148	(,8%)	-	-
Total By Income Source	**4 700 195**	**28,2%**	**650 080**	**3,9%**	**465 162**	**2,8%**	**10 827 407**	**65,1%**	**16 642 844**	**100,0%**	**5 544**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	219 306	54,5%	46 853	11,7%	24 668	6,1%	111 230	27,7%	402 057	2,4%	(4)	-	-	-
Commercial	1 909 027	56,8%	185 387	5,5%	78 335	2,3%	1 189 921	35,4%	3 362 670	20,2%	(1 180)	-	-	-
Households	2 279 756	19,6%	456 680	3,9%	314 422	2,7%	8 560 710	73,7%	11 611 568	69,8%	6 728	,1%	-	-
Other	292 105	23,1%	(38 839)	(3,1%)	47 737	3,8%	965 545	76,2%	1 266 548	7,6%	-	-	-	-
Total By Customer Group	**4 700 195**	**28,2%**	**650 080**	**3,9%**	**465 162**	**2,8%**	**10 827 407**	**65,1%**	**16 642 844**	**100,0%**	**5 544**	**-**	**-**	**-**

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	323 635	62,0%	11	-	11 917	2,3%	186 596	35,7%	522 160	62,0%
Bulk Water	10 338	40,8%	-	-	-	-	15 005	59,2%	25 343	3,0%
PAYE deductions	19 235	98,9%	-	-	-	-	221	1,1%	19 456	2,3%
VAT (output less input)	29 550	100,0%	-	-	-	-	-	-	29 550	3,5%
Pensions / Retirement deductions	2 694	89,6%	-	-	-	-	311	10,4%	3 006	,4%
Loan repayments	-	-	-	-	-	-	0	100,0%	0	-
Trade Creditors	69 603	45,4%	43 466	28,4%	783	,5%	39 355	25,7%	153 208	18,2%
Auditor-General	(224)	(,5%)	3 317	7,6%	822	1,9%	39 724	91,0%	43 638	5,2%
Other	25 410	57,6%	1 681	3,8%	112	,3%	16 942	38,4%	44 145	5,2%
Medical Aid deductions	1 154	100,0%	-	-	-	-	-	-	1 154	,1%
Total	**481 396**	**57,2%**	**48 475**	**5,8%**	**13 635**	**1,6%**	**298 154**	**35,4%**	**841 659**	**100,0%**