EASTERN CAPE: BUFFALO CITY (BUF)
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	**10 953 569**	**10 923 507**	**3 064 923**	**28.0%**	**2 848 809**	**26.0%**	**2 690 983**	**24.6%**	**8 604 714**	**78.8%**	**2 615 269**	**77.6%**	**2.9%**
Exchange Revenue													
Service charges - Electricity	3 197 096	3 162 327	886 134	27.7%	791 096	24.7%	771 350	24.4%	2 448 581	77.4%	612 520	77.8%	25.9%
Service charges - Water	1 000 901	996 670	218 597	21.8%	277 835	27.8%	245 296	24.6%	741 729	74.4%	192 913	69.8%	27.2%
Service charges - Waste Water Management	632 342	614 842	160 103	25.3%	146 552	23.2%	138 424	22.5%	445 078	72.4%	137 502	70.9%	.7%
Service charges - Waste Management	561 494	561 494	118 313	21.1%	121 324	21.6%	121 221	21.6%	360 858	64.3%	119 630	66.8%	1.3%
Sale of Goods and Rendering of Services	159 693	133 271	31 009	19.4%	32 159	20.1%	30 285	22.7%	93 453	70.1%	30 396	60.2%	(.4%)
Agency services	29 389	29 389	8 651	29.4%	9 212	31.3%	7 558	25.7%	25 421	86.5%	(3 084)	55.7%	(345.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	231 858	281 578	99 429	42.9%	114 460	49.4%	139 883	49.7%	353 772	125.6%	87 982	120.5%	59.0%
Interest earned from Current and Non Current Assets	71 134	71 134	14 560	20.5%	11 486	16.1%	12 992	18.3%	39 037	54.9%	17 191	71.0%	(24.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	25 306	25 306	9 321	36.8%	9 916	39.2%	6 975	27.6%	26 211	103.6%	7 810	108.1%	(10.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	92 056	63 931	9 162	10.0%	10 447	11.3%	10 826	16.9%	30 436	47.6%	13 090	63.1%	(17.3%)
Non-Exchange Revenue													
Property rates	2 328 401	2 328 401	661 317	28.4%	511 978	22.0%	505 384	21.7%	1 678 678	72.1%	500 805	73.1%	.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 108	10 108	2 127	21.0%	2 638	26.1%	2 278	22.5%	7 042	69.7%	2 060	98.4%	10.6%
Licences or permits	14 625	12 953	3 306	22.6%	4 041	27.6%	4 113	31.8%	11 460	88.5%	3 936	89.9%	4.5%
Transfer and subsidies - Operational	1 801 124	1 771 062	558 938	31.0%	522 009	29.0%	410 163	23.2%	1 491 110	84.2%	359 486	77.0%	14.1%
Interest Receivables	-	6 500	1 998	-	2 198	-	2 423	37.3%	6 620	101.8%	1 577	-	53.7%
Fuel Levy	798 042	798 042	266 014	33.3%	266 014	33.3%	266 014	33.3%	798 042	100.0%	518 088	100.0%	(48.7%)
Operational Revenue	-	56 500	15 943	-	15 444	-	15 759	27.9%	47 146	83.4%	13 276	-	18.7%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	40	-	40	-	92	-	(56.4%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**10 949 607**	**10 919 546**	**2 986 756**	**27.3%**	**2 974 047**	**27.2%**	**2 752 320**	**25.2%**	**8 713 124**	**79.8%**	**2 745 137**	**82.0%**	**.3%**
Employee related costs	2 932 056	2 899 791	708 833	24.2%	735 414	25.1%	695 685	24.0%	2 139 932	73.8%	681 073	77.3%	2.1%
Remuneration of councillors	81 578	81 578	17 743	21.7%	18 519	22.7%	18 037	22.1%	54 298	66.6%	17 746	70.2%	1.6%
Bulk purchases - electricity	3 193 457	3 065 657	980 458	30.7%	707 158	22.1%	608 869	19.9%	2 296 485	74.9%	534 956	74.2%	13.8%
Inventory consumed	289 608	294 229	73 872	25.5%	80 652	27.8%	85 038	28.9%	239 562	81.4%	68 762	77.2%	23.7%
Debt impairment	1 891 898	1 891 898	472 894	25.0%	472 138	25.0%	472 138	25.0%	1 417 169	74.9%	429 614	70.4%	9.9%
Depreciation, Amortisation and Impairment	595 663	599 663	394 807	66.3%	383 091	64.3%	469 217	78.2%	1 247 116	208.0%	521 544	257.7%	(10.0%)
Interest,Dividends and Rent on Land	6 551	21 551	1 950	29.8%	1 623	24.8%	1 588	7.4%	5 161	23.9%	2 213	78.5%	(28.3%)
Contracted services	1 165 425	1 153 463	135 730	11.6%	304 144	26.1%	190 746	16.5%	630 620	54.7%	267 812	49.3%	(28.8%)
Transfers and subsidies	117 729	129 479	32 242	27.4%	19 230	16.3%	32 996	25.5%	84 467	65.2%	21 697	60.0%	52.1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	554 270	660 865	136 305	24.6%	219 675	39.6%	145 866	22.1%	501 845	75.9%	174 675	80.2%	(16.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	121 371	121 371	31 923	26.3%	32 403	26.7%	32 142	26.5%	96 468	79.5%	25 046	64.0%	28.3%
Surplus/(Deficit)	**3 961**	**3 961**	**78 167**		**(125 238)**		**(61 338)**		**(108 409)**		**(129 868)**		
Transfers and subsidies - capital (monetary allocations)	808 900	1 101 895	20 283	2.5%	311 289	38.5%	165 869	15.1%	497 441	45.1%	191 629	36.9%	(13.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**812 861**	**1 105 857**	**98 450**		**186 050**		**104 531**		**389 032**		**61 761**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**812 861**	**1 105 857**	**98 450**		**186 050**		**104 531**		**389 032**		**61 761**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**812 861**	**1 105 857**	**98 450**		**186 050**		**104 531**		**389 032**		**61 761**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	1 993	1 993	16 522	829.0%	16 522	829.0%	-	-	33 043	1 657.9%	-	1 926.1%	-
Surplus/(Deficit) for the year	**814 855**	**1 107 850**	**114 972**		**202 572**		**104 531**		**422 075**		**61 761**		
				-		-		-		-		-	-

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	**1 159 709**	**1 549 220**	**118 910**	**10.3%**	**374 188**	**32.3%**	**167 069**	**10.8%**	**660 167**	**42.6%**	**197 304**	**42.3%**	**(15.3%)**
National Government	808 685	1 099 639	71 831	8.9%	216 207	26.7%	139 378	12.7%	427 415	38.9%	115 975	40.0%	20.2%
Provincial Government	115	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	3 156	-	-	-	-	1 091	34.6%	1 091	34.6%	-	-	(100.0%)
Transfers recognised - capital	**808 800**	**1 102 795**	**71 831**	**8.9%**	**216 207**	**26.7%**	**140 469**	**12.7%**	**428 506**	**38.9%**	**115 975**	**40.0%**	**21.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	350 908	446 425	47 079	13.4%	157 982	45.0%	26 600	6.0%	231 662	51.9%	81 329	46.5%	(67.3%)
Capital Expenditure Functional	**1 159 709**	**1 549 220**	**118 910**	**10.3%**	**374 188**	**32.3%**	**167 069**	**10.8%**	**660 167**	**42.6%**	**197 304**	**42.3%**	**(15.3%)**
Municipal governance and administration	**91 138**	**167 741**	**11 845**	**13.0%**	**90 499**	**99.3%**	**(5 512)**	**(3.3%)**	**96 831**	**57.7%**	**9 833**	**38.4%**	**(156.1%)**
Executive and Council	6 250	26 850	13	.2%	18	.3%	6 727	25.1%	6 758	25.2%	1 869	35.4%	260.0%
Finance and administration	84 888	139 391	11 832	13.9%	90 481	106.6%	(12 239)	(8.8%)	90 074	64.6%	7 964	39.1%	(253.7%)
Internal audit	-	1 500	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**312 504**	**341 319**	**39 780**	**12.7%**	**67 594**	**21.6%**	**36 899**	**10.8%**	**144 273**	**42.3%**	**37 304**	**42.5%**	**(1.1%)**
Community and Social Services	45 915	51 265	3 082	6.7%	1 087	2.4%	2 745	5.4%	6 914	13.5%	919	46.5%	198.7%
Sport And Recreation	36 582	48 371	795	2.2%	3 496	9.6%	5 707	11.8%	9 997	20.7%	5 668	32.2%	.7%
Public Safety	41 700	37 305	4 389	10.5%	4 473	10.7%	6 467	17.3%	15 329	41.1%	2 241	13.1%	188.6%
Housing	182 007	189 918	30 769	16.9%	55 662	30.6%	21 981	11.6%	108 412	57.1%	27 974	50.5%	(21.4%)
Health	6 300	14 461	745	11.8%	2 877	45.7%	-	-	3 622	25.0%	502	34.8%	(100.0%)
Economic and Environmental Services	**112 870**	**322 667**	**9 006**	**8.0%**	**61 830**	**54.8%**	**54 700**	**17.0%**	**125 536**	**38.9%**	**38 932**	**38.9%**	**40.5%**
Planning and Development	38 562	45 443	3 961	10.3%	16 163	41.9%	8 265	18.2%	28 390	62.5%	13 861	46.2%	(40.4%)
Road Transport	74 309	277 225	5 044	6.8%	45 667	61.5%	46 435	16.7%	97 146	35.0%	25 071	37.1%	85.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**583 729**	**668 025**	**57 155**	**9.8%**	**145 412**	**24.9%**	**77 825**	**11.7%**	**280 392**	**42.0%**	**106 578**	**46.3%**	**(27.0%)**
Energy sources	186 195	212 647	23 669	12.7%	55 661	29.9%	40 612	19.1%	119 942	56.4%	59 694	59.1%	(32.0%)
Water Management	161 031	190 119	18 599	11.5%	72 960	45.3%	23 498	12.4%	115 057	60.5%	32 283	32.8%	(27.2%)
Waste Water Management	133 909	185 426	10 591	7.9%	5 974	4.5%	10 774	5.8%	27 339	14.7%	12 644	45.5%	(14.8%)
Waste Management	102 594	79 834	4 297	4.2%	10 816	10.5%	2 941	3.7%	18 055	22.6%	1 957	39.2%	50.3%
Other	**59 467**	**49 467**	**1 124**	**1.9%**	**8 854**	**14.9%**	**3 156**	**6.4%**	**13 134**	**26.6%**	**4 657**	**33.1%**	**(32.2%)**

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	**9 918 175**	**10 068 998**	**3 933 823**	**39.7%**	**4 222 266**	**42.6%**	**3 827 130**	**38.0%**	**11 983 219**	**119.0%**	**3 962 243**	**119.6%**	**(3.4%)**
Property rates	1 769 585	1 769 585	472 797	26.7%	399 949	22.6%	390 006	22.0%	1 262 752	71.4%	379 974	66.6%	2.6%

Service charges	4 097 793	4 054 853	1 058 777	25.8%	1 114 649	27.2%	1 083 688	26.7%	3 257 115	80.3%	975 226	75.4%	11.1%
Other revenue	1 243 438	1 344 064	1 550 976	124.7%	1 940 125	156.0%	1 673 567	124.5%	5 164 667	384.3%	1 918 461	526.0%	(12.8%)
Transfers and Subsidies - Operational	1 741 520	1 710 437	636 034	36.5%	443 459	25.5%	352 285	20.6%	1 431 778	83.7%	374 077	78.2%	(5.8%)
Transfers and Subsidies - Capital	808 685	904 925	188 954	23.4%	294 608	36.4%	298 801	33.0%	782 363	86.5%	283 362	97.7%	5.4%
Interest	257 153	285 133	26 285	10.2%	29 475	11.5%	28 783	10.1%	84 544	29.7%	31 142	36.7%	(7.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 692 448)**	**(15 105 352)**	**(2 532 053)**	**29.1%**	**(3 946 221)**	**45.4%**	**(3 138 070)**	**20.8%**	**(9 616 344)**	**63.7%**	**(2 312 517)**	**82.9%**	**35.7%**
Suppliers and employees	(8 599 507)	(14 891 422)	(2 501 368)	29.1%	(3 921 613)	45.6%	(3 071 375)	20.6%	(9 494 356)	63.8%	(2 291 333)	83.3%	34.0%
Finance charges	(6 551)	(21 551)	(3 878)	59.2%	-	-	(3 211)	14.9%	(7 089)	32.9%	(4 475)	68.9%	(28.3%)
Transfers and Subsidies	(86 389)	(192 379)	(26 807)	31.0%	(24 608)	28.5%	(63 484)	33.0%	(114 899)	59.7%	(16 708)	56.8%	280.0%
Net Cash from/(used) Operating Activities	**1 225 726**	**(5 036 355)**	**1 401 770**	**114.4%**	**276 044**	**22.5%**	**689 060**	**(13.7%)**	**2 366 875**	**(47.0%)**	**1 649 726**	**296.5%**	**(58.2%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**(8 072)**	**-**	**40**	**-**	**(8 032)**	**-**	**92**	**-**	**(56.4%)**
Proceeds on disposal of PPE	-	-	-	-	(8 072)	-	40	-	(8 032)	-	92	-	(56.4%)
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	**(1 159 709)**	**(1 549 220)**	**(118 910)**	**10.3%**	**(374 188)**	**32.3%**	**(167 069)**	**10.8%**	**(660 167)**	**42.6%**	**(197 304)**	**42.3%**	**(15.3%)**
Capital assets	(1 159 709)	(1 549 220)	(118 910)	10.3%	(374 188)	32.3%	(167 069)	10.8%	(660 167)	42.6%	(197 304)	42.3%	(15.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(1 159 709)**	**(1 549 220)**	**(118 910)**	**10.3%**	**(382 260)**	**33.0%**	**(167 029)**	**10.8%**	**(668 199)**	**43.1%**	**(197 212)**	**41.0%**	**(15.3%)**
Cash Flow from Financing Activities													
Receipts	**3 340**	**3 340**	**1 559**	**46.7%**	**397**	**11.9%**	**528**	**15.8%**	**2 484**	**74.4%**	**875**	**(73.8%)**	**(39.7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 340	3 340	1 559	46.7%	397	11.9%	528	15.8%	2 484	74.4%	875	(73.8%)	(39.7%)
Payments	**(25 086)**	**(25 086)**	**(15 318)**	**61.1%**	**-**	**-**	**(9 768)**	**38.9%**	**(25 086)**	**100.0%**	**(14 720)**	**100.0%**	**(33.6%)**
Repayment of borrowing	(25 086)	(25 086)	(15 318)	61.1%	-	-	(9 768)	38.9%	(25 086)	100.0%	(14 720)	100.0%	(33.6%)
Net Cash from/(used) Financing Activities	**(21 746)**	**(21 746)**	**(13 759)**	**63.3%**	**397**	**(1.8%)**	**(9 241)**	**42.5%**	**(22 602)**	**103.9%**	**(13 845)**	**122.3%**	**(33.3%)**
Net Increase/(Decrease) in cash held	**44 272**	**(6 607 321)**	**1 269 102**	**2 866.6%**	**(105 819)**	**(239.0%)**	**512 790**	**(7.8%)**	**1 676 073**	**(25.4%)**	**1 438 669**	**2 649.1%**	**(64.4%)**
Cash/cash equivalents at the year begin:	856 795	731 029	729 682	85.2%	2 000 130	233.4%	1 894 311	259.1%	729 682	99.8%	3 436 240	98.2%	(44.9%)
Cash/cash equivalents at the year end:	**901 066**	**(5 876 292)**	**2 000 130**	**222.0%**	**1 894 311**	**210.2%**	**2 407 102**	**(41.0%)**	**2 407 102**	**(41.0%)**	**4 874 974**	**555.4%**	**(50.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	116 991	4.4%	77 727	2.9%	55 671	2.1%	2 402 892	90.6%	2 653 280	26.5%	262 097	9.9%	177 906	6.7%
Trade and Other Receivables from Exchange Transactions - Electricity	254 211	17.2%	90 019	6.1%	62 839	4.3%	1 071 089	72.5%	1 478 159	14.8%	60 775	4.1%	517 357	35.0%
Receivables from Non-exchange Transactions - Property Rates	166 064	8.1%	75 811	3.7%	63 296	3.1%	1 748 971	85.1%	2 054 141	20.5%	80 021	3.9%	464 614	22.6%
Receivables from Exchange Transactions - Waste Water Management	55 384	6.5%	30 200	3.5%	25 850	3.0%	743 963	87.0%	855 398	8.6%	107 858	12.6%	120 658	14.1%
Receivables from Exchange Transactions - Waste Management	44 333	4.1%	28 400	2.6%	26 394	2.4%	994 781	90.9%	1 093 908	10.9%	108 737	9.9%	107 139	9.8%
Receivables from Exchange Transactions - Property Rental Debtors	258	1.9%	251	1.9%	252	1.9%	12 768	94.4%	13 529	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	49 479	3.3%	48 660	3.2%	48 436	3.2%	1 351 433	90.2%	1 498 008	15.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	12 747	-	-	-
Other	15 552	4.4%	9 403	2.6%	8 141	2.3%	322 711	90.7%	355 808	3.6%	93 178	26.2%	29 306	8.2%
Total By Income Source	**702 272**	**7.0%**	**360 472**	**3.6%**	**290 879**	**2.9%**	**8 648 608**	**86.5%**	**10 002 231**	**100.0%**	**725 413**	**7.3%**	**1 416 980**	**14.2%**
Debtors Age Analysis By Customer Group														
Organs of State	32 543	16.1%	22 487	11.1%	16 180	8.0%	131 551	64.9%	202 761	2.0%	-	-	-	-
Commercial	296 204	16.5%	91 531	5.1%	67 607	3.8%	1 344 248	74.7%	1 799 589	18.0%	-	-	-	-
Households	373 525	4.7%	246 454	3.1%	207 093	2.6%	7 172 810	89.7%	7 999 881	80.0%	725 413	9.1%	1 416 980	17.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**702 272**	**7.0%**	**360 472**	**3.6%**	**290 879**	**2.9%**	**8 648 608**	**86.5%**	**10 002 231**	**100.0%**	**725 413**	**7.3%**	**1 416 980**	**14.2%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	235 657	100.0%	-	-	-	-	-	-	235 657	20.1%
Bulk Water	31 032	100.0%	-	-	-	-	-	-	31 032	2.6%
PAYE deductions	37 705	100.0%	-	-	-	-	-	-	37 705	3.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	39 312	100.0%	-	-	-	-	-	-	39 312	3.4%
Loan repayments	12 979	100.0%	-	-	-	-	-	-	12 979	1.1%
Trade Creditors	281 526	85.7%	46 790	14.3%	-	-	-	-	328 316	28.0%
Auditor-General	40	100.0%	-	-	-	-	-	-	40	-
Other	488 055	100.0%	-	-	-	-	-	-	488 055	41.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 126 307**	**96.0%**	**46 790**	**4.0%**	**-**	**-**	**-**	**-**	**1 173 096**	**100.0%**

Contact Details

Municipal Manager	Mr Mxolisi Yawa	043 705 1901
Chief Financial Officer	Mr Siyabulela Peter	043 705 1887

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
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	**19 555 749**	**19 124 493**	**7 018 760**	**35.9%**	**-**	**-**	**-**	**-**	**7 018 760**	**36.7%**	**3 462 823**	**78.0%**	**(100.0%)**
Exchange Revenue													
Service charges - Electricity	6 464 349	6 447 444	1 993 656	30.8%	-	-	-	-	1 993 656	30.9%	1 194 925	74.1%	(100.0%)
Service charges - Water	2 983 123	2 839 121	389 732	13.1%	-	-	-	-	389 732	13.7%	586 340	68.3%	(100.0%)
Service charges - Waste Water Management	817 519	915 298	142 140	17.4%	-	-	-	-	142 140	15.5%	226 429	69.9%	(100.0%)
Service charges - Waste Management	348 080	365 994	56 016	16.1%	-	-	-	-	56 016	15.3%	77 367	73.4%	(100.0%)
Sale of Goods and Rendering of Services	114 371	126 911	19 985	17.5%	-	-	-	-	19 985	15.7%	20 709	62.0%	(100.0%)
Agency services	4 255	4 255	687	16.1%	-	-	-	-	687	16.1%	1 004	72.8%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 106 615	1 106 615	269 915	24.4%	-	-	-	-	269 915	24.4%	354 584	98.5%	(100.0%)
Interest earned from Current and Non Current Assets	291 739	285 809	22 235	7.6%	-	-	-	-	22 235	7.8%	55 400	47.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	42 603	43 286	7 535	17.7%	-	-	-	-	7 535	17.4%	9 147	75.1%	(100.0%)
Licences or permits	21 319	22 365	3 867	18.1%	-	-	-	-	3 867	17.3%	5 003	80.9%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	29 273	27 793	7 677	26.2%	-	-	-	-	7 677	27.6%	14 258	76.8%	(100.0%)
Non-Exchange Revenue													
Property rates	3 299 358	3 328 813	3 394 110	102.9%	-	-	-	-	3 394 110	102.0%	(40 372)	98.8%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	67 973	134 530	12 094	17.8%	-	-	-	-	12 094	9.0%	8 388	38.7%	(100.0%)
Licences or permits	1	1	-	-	-	-	-	-	-	-	-	33.7%	-
Transfer and subsidies - Operational	2 944 497	2 453 205	699 111	23.7%	-	-	-	-	699 111	28.5%	928 384	90.8%	(100.0%)
Interest Receivables	158 695	158 695	-	-	-	-	-	-	-	-	21 257	14.3%	(100.0%)
Fuel Levy	861 978	861 978	-	-	-	-	-	-	-	-	-	33.3%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	2 379	-	-	-	-	-	-	-	-	-	100.0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**19 524 988**	**19 104 051**	**2 423 189**	**12.4%**	**-**	**-**	**-**	**-**	**2 423 189**	**12.7%**	**3 555 693**	**57.1%**	**(100.0%)**
Employee related costs	4 886 977	4 480 203	662 441	13.6%	-	-	-	-	662 441	14.8%	973 689	64.9%	(100.0%)
Remuneration of councillors	98 334	97 870	13 874	14.1%	-	-	-	-	13 874	14.2%	21 106	68.8%	(100.0%)
Bulk purchases - electricity	7 277 226	7 277 226	1 346 390	18.5%	-	-	-	-	1 346 390	18.5%	1 329 371	74.2%	(100.0%)
Inventory consumed	510 815	343 286	47 692	9.3%	-	-	-	-	47 692	13.9%	60 747	55.2%	(100.0%)
Debt impairment	1 946 427	1 818 084	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 051 415	1 048 303	-	-	-	-	-	-	-	-	574 404	56.4%	(100.0%)
Interest,Dividends and Rent on Land	72 173	88 760	31 667	43.9%	-	-	-	-	31 667	35.7%	37 809	57.0%	(100.0%)
Contracted services	1 659 963	1 796 939	112 839	6.8%	-	-	-	-	112 839	6.3%	222 472	39.5%	(100.0%)
Transfers and subsidies	94 962	212 930	36 841	38.8%	-	-	-	-	36 841	17.3%	66 167	160.9%	(100.0%)
Irrecoverable debts written off	726 946	674 944	47 078	6.5%	-	-	-	-	47 078	7.0%	121 155	47.7%	(100.0%)
Operational Cost and Other Cost	813 829	879 583	124 369	15.3%	-	-	-	-	124 369	14.1%	146 928	55.1%	(100.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	1 845	-	(100.0%)
Other Losses	385 921	385 921	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**30 761**	**20 442**	**4 595 571**		**-**		**-**		**4 595 571**		**(92 870)**		
Transfers and subsidies - capital (monetary allocations)	1 366 561	1 431 944	-	-	-	-	-	-	-	-	12 952	1.5%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 397 322**	**1 452 386**	**4 595 571**		**-**		**-**		**4 595 571**		**(79 918)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 397 322**	**1 452 386**	**4 595 571**		**-**		**-**		**4 595 571**		**(79 918)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 397 322**	**1 452 386**	**4 595 571**		**-**		**-**		**4 595 571**		**(79 918)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	8 159	8 159	372	4.6%	-	-	-	-	372	4.6%	1 148	39.7%	(100.0%)
Surplus/(Deficit) for the year	**1 405 481**	**1 460 546**	**4 595 942**		**-**		**-**		**4 595 942**		**(78 770)**		
				-		-		-		-		-	-

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	**2 091 286**	**2 115 186**	**84 255**	**4.0%**	**-**	**-**	**-**	**-**	**84 255**	**4.0%**	**223 198**	**34.8%**	**(100.0%)**
National Government	1 325 029	1 367 640	55 416	4.2%	-	-	-	-	55 416	4.1%	154 023	36.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	43 000	53 500	4 827	11.2%	-	-	-	-	4 827	9.0%	(4 175)	30.4%	(100.0%)
Transfers recognised - capital	**1 368 029**	**1 421 140**	**60 243**	**4.4%**	**-**	**-**	**-**	**-**	**60 243**	**4.2%**	**149 847**	**36.0%**	**(100.0%)**
Borrowing	60 500	60 500	-	-	-	-	-	-	-	-	8 767	24.1%	(100.0%)
Internally generated funds	662 757	633 547	24 012	3.6%	-	-	-	-	24 012	3.8%	64 584	33.2%	(100.0%)
Capital Expenditure Functional	**2 150 128**	**2 115 186**	**84 255**	**3.9%**	**-**	**-**	**-**	**-**	**84 255**	**4.0%**	**219 641**	**32.4%**	**(100.0%)**
Municipal governance and administration	**270 443**	**218 716**	**2 423**	**.9%**	**-**	**-**	**-**	**-**	**2 423**	**1.1%**	**18 682**	**24.9%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	270 443	218 716	2 423	.9%	-	-	-	-	2 423	1.1%	18 682	24.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**199 467**	**181 579**	**590**	**.3%**	**-**	**-**	**-**	**-**	**590**	**.3%**	**12 414**	**46.5%**	**(100.0%)**
Community and Social Services	73 580	42 273	500	.7%	-	-	-	-	500	1.2%	4 364	33.6%	(100.0%)
Sport And Recreation	77 340	89 430	-	-	-	-	-	-	-	-	3 911	58.9%	(100.0%)
Public Safety	46 647	47 976	90	.2%	-	-	-	-	90	.2%	3 940	47.9%	(100.0%)
Housing	600	600	-	-	-	-	-	-	-	-	-	-	-
Health	1 300	1 300	-	-	-	-	-	-	-	-	199	5.8%	(100.0%)
Economic and Environmental Services	**549 435**	**488 630**	**38 069**	**6.9%**	**-**	**-**	**-**	**-**	**38 069**	**7.8%**	**51 189**	**38.0%**	**(100.0%)**
Planning and Development	58 842	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	489 593	487 880	38 069	7.8%	-	-	-	-	38 069	7.8%	51 189	42.3%	(100.0%)
Environmental Protection	1 000	750	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 122 783**	**1 222 761**	**43 173**	**3.8%**	**-**	**-**	**-**	**-**	**43 173**	**3.5%**	**137 356**	**29.3%**	**(100.0%)**
Energy sources	205 123	272 519	16 959	8.3%	-	-	-	-	16 959	6.2%	16 187	45.0%	(100.0%)
Water Management	554 787	563 330	18 660	3.4%	-	-	-	-	18 660	3.3%	76 473	26.9%	(100.0%)
Waste Water Management	324 873	314 642	7 555	2.3%	-	-	-	-	7 555	2.4%	29 789	18.3%	(100.0%)
Waste Management	38 000	72 270	-	-	-	-	-	-	-	-	14 907	72.5%	(100.0%)
Other	**8 000**	**3 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**14 417 914**	**14 420 159**	**321 327**	**2.2%**	**-**	**-**	**-**	**-**	**321 327**	**2.2%**	**1 085 632**	**5.6%**	**(100.0%)**
Property rates	146 923	148 210	321 178	218.6%	-	-	-	-	321 178	216.7%	1 083 668	29.6%	(100.0%)

Service charges	11 177 045	11 177 045	-	-	-	-	-	-	-	-	-	1.9%	-
Other revenue	670 041	670 738	-	-	-	-	-	-	-	-	1 964	.1%	(100.0%)
Transfers and Subsidies - Operational	2 330 627	2 330 882	149	-	-	-	-	-	149	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	93 279	93 284	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(14 544 867)**	**(14 544 867)**	**(365 975)**	**2.5%**	**-**	**-**	**-**	**-**	**(365 975)**	**2.5%**	**64 233**	**1.7%**	**(100.0%)**
Suppliers and employees	(14 544 867)	(14 544 867)	(365 975)	2.5%	-	-	-	-	(365 975)	2.5%	64 233	1.7%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(126 953)**	**(124 708)**	**(44 648)**	**35.2%**	**-**	**-**	**-**	**-**	**(44 648)**	**35.8%**	**1 149 865**	**26.5%**	**(100.0%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**135 532**	**(117.2%)**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	135 532	(117.2%)	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**135 532**	**(117.2%)**	**(100.0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(126 953)**	**(124 708)**	**(44 648)**	**35.2%**	**-**	**-**	**-**	**-**	**(44 648)**	**35.8%**	**1 285 397**	**33.2%**	**(100.0%)**
Cash/cash equivalents at the year begin:	4 515 032	4 515 032	3 848 318	85.2%	3 851 627	85.3%	3 851 627	85.3%	3 848 318	85.2%	3 965 469	-	(2.9%)
Cash/cash equivalents at the year end:	**4 388 079**	**4 390 323**	**3 851 627**	**87.8%**	**3 851 627**	**87.8%**	**3 851 627**	**87.7%**	**3 851 627**	**87.7%**	**5 250 866**	**76.0%**	**(26.6%)**

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	531 359	4.3%	427 771	3.5%	332 526	2.7%	10 927 839	89.4%	12 219 495	48.1%	136 264	1.1%	95 703 105	783.2%
Trade and Other Receivables from Exchange Transactions - Electricity	457 539	32.0%	103 751	7.3%	60 665	4.2%	807 747	56.5%	1 429 701	5.6%	3 320	.2%	8 150 702	570.1%
Receivables from Non-exchange Transactions - Property Rates	951 092	29.2%	65 273	2.0%	143 736	4.4%	2 099 326	64.4%	3 259 427	12.8%	32 439	1.0%	2 661 839	81.7%
Receivables from Exchange Transactions - Waste Water Management	116 494	6.1%	69 902	3.7%	60 701	3.2%	1 667 684	87.1%	1 914 781	7.5%	33 438	1.7%	15 334 930	800.9%
Receivables from Exchange Transactions - Waste Management	50 664	5.5%	24 952	2.7%	21 595	2.4%	818 916	89.4%	916 127	3.6%	18 275	2.0%	8 163 800	891.1%
Receivables from Exchange Transactions - Property Rental Debtors	2 560	3.8%	1 294	1.9%	2 060	3.0%	61 946	91.3%	67 860	.3%	-	-	691 666	1 019.3%
Interest on Arrear Debtor Accounts	154 956	3.1%	146 028	2.9%	164 233	3.2%	4 603 527	90.8%	5 068 744	20.0%	38 514	.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16 215	3.2%	6 976	1.4%	9 441	1.9%	469 583	93.5%	502 215	2.0%	6 314	1.3%	-	-
Total By Income Source	**2 280 879**	**9.0%**	**845 947**	**3.3%**	**794 957**	**3.1%**	**21 456 569**	**84.5%**	**25 378 351**	**100.0%**	**268 564**	**1.1%**	**130 706 043**	**515.0%**
Debtors Age Analysis By Customer Group														
Organs of State	42 370	12.6%	14 146	4.2%	13 913	4.1%	266 979	79.1%	337 409	1.3%	-	-	-	-
Commercial	952 405	26.1%	152 108	4.2%	194 677	5.3%	2 351 003	64.4%	3 650 193	14.4%	-	-	-	-
Households	1 286 103	6.0%	679 692	3.2%	586 367	2.7%	18 838 586	88.1%	21 390 749	84.3%	268 564	1.3%	130 706 043	611.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 280 879**	**9.0%**	**845 947**	**3.3%**	**794 957**	**3.1%**	**21 456 569**	**84.5%**	**25 378 351**	**100.0%**	**268 564**	**1.1%**	**130 706 043**	**515.0%**

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	-	-	-	-	-	-	481 066	100.0%	481 066	31.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	67 323	26.8%	277	.1%	56 777	22.6%	127 037	50.5%	251 414	16.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	790 370	100.0%	790 370	51.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**67 323**	**4.4%**	**277**	**-**	**56 777**	**3.7%**	**1 398 473**	**91.8%**	**1 522 851**	**100.0%**

Contact Details

Municipal Manager	Mr Lonwabo Ngoqo (Acting)	041 506 3208
Chief Financial Officer	Mr Jackson Ngcelwane	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
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	**11 640 587**	**11 630 929**	**3 230 437**	**27.8%**	**2 572 519**	**22.1%**	**2 599 390**	**22.3%**	**8 402 346**	**72.2%**	**2 636 329**	**73.8%**	**(1.4%)**
Exchange Revenue													
Service charges - Electricity	4 419 517	4 376 786	1 289 795	29.2%	728 605	16.5%	826 418	18.9%	2 844 819	65.0%	842 028	63.0%	(1.9%)
Service charges - Water	1 645 063	1 645 063	368 472	22.4%	350 162	21.3%	399 978	24.3%	1 118 611	68.0%	428 016	80.0%	(6.6%)
Service charges - Waste Water Management	589 015	589 015	128 566	21.8%	141 485	24.0%	136 314	23.1%	406 365	69.0%	157 513	74.7%	(13.5%)
Service charges - Waste Management	200 849	200 849	49 764	24.8%	59 602	29.7%	52 811	26.3%	162 177	80.7%	48 007	72.4%	10.0%
Sale of Goods and Rendering of Services	67 108	67 108	12 396	18.5%	13 922	20.7%	12 011	17.9%	38 329	57.1%	16 761	59.8%	(28.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	618 133	618 133	166 422	26.9%	168 869	27.3%	172 976	28.0%	508 267	82.2%	168 245	80.5%	2.8%
Interest earned from Current and Non Current Assets	87 518	87 457	29 744	34.0%	25 855	29.5%	27 357	31.3%	82 956	94.9%	30 388	90.1%	(10.0%)
Dividends	10	10	6	66.0%	2	18.6%	-	-	8	84.7%	-	54.1%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	47 274	47 078	11 294	23.9%	10 863	23.0%	10 901	23.2%	33 058	70.2%	9 885	65.2%	10.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	43 081	47 291	10 406	24.2%	8 170	19.0%	8 298	17.5%	26 875	56.8%	7 495	46.6%	10.7%
Non-Exchange Revenue													
Property rates	1 744 100	1 744 100	430 367	24.7%	440 249	25.2%	444 007	25.5%	1 314 622	75.4%	413 127	77.7%	7.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	52 207	52 207	23 035	44.1%	2 631	5.0%	(8 998)	(17.2%)	16 668	31.9%	5 780	54.3%	(255.7%)
Licences or permits	1 827	1 819	444	24.3%	424	23.2%	432	23.8%	1 300	71.5%	409	87.7%	5.6%
Transfer and subsidies - Operational	1 361 141	1 390 269	512 763	37.7%	424 232	31.2%	318 542	22.9%	1 255 537	90.3%	306 047	91.3%	4.1%
Interest Receivables	195 462	195 462	54 440	27.9%	54 928	28.1%	55 823	28.6%	165 191	84.5%	54 790	101.6%	1.9%
Fuel Levy	427 562	427 562	142 521	33.3%	142 521	33.3%	142 520	33.3%	427 562	100.0%	147 881	100.0%	(3.6%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	10 335	10 335	-	-	-	-	-	-	-	-	-	-	-
Other Gains	130 386	130 386	-	-	-	-	-	-	-	-	(43)	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**11 265 466**	**11 461 599**	**5 855 301**	**52.0%**	**2 718 504**	**24.1%**	**(307 888)**	**(2.7%)**	**8 265 917**	**72.1%**	**3 258 596**	**84.1%**	**(109.4%)**
Employee related costs	2 655 658	2 675 979	687 456	25.9%	683 829	25.7%	707 196	26.4%	2 078 481	77.7%	678 018	79.0%	4.3%
Remuneration of councillors	83 728	83 728	18 989	22.7%	18 956	22.6%	21 233	25.4%	59 179	70.7%	19 386	74.9%	9.5%
Bulk purchases - electricity	2 974 985	2 932 253	931 353	31.3%	581 019	19.5%	601 415	20.5%	2 113 786	72.1%	599 412	81.9%	.3%
Inventory consumed	717 735	747 677	287 836	40.1%	299 336	41.7%	209 526	28.0%	796 699	106.6%	935 558	200.9%	(77.6%)
Debt impairment	2 245 155	2 245 155	558 643	24.9%	558 643	24.9%	558 643	24.9%	1 675 929	74.6%	523 100	70.0%	6.8%
Depreciation, Amortisation and Impairment	752 070	752 070	219 836	29.2%	227 414	30.2%	210 386	28.0%	657 636	87.4%	206 485	88.4%	1.9%
Interest,Dividends and Rent on Land	132 723	132 723	13 690	10.3%	21 572	16.3%	3 055	2.3%	38 318	28.9%	13 100	23.0%	(76.7%)
Contracted services	815 537	998 819	145 981	17.9%	222 780	27.3%	154 235	15.4%	522 997	52.4%	169 559	52.1%	(9.0%)
Transfers and subsidies	15 000	12 000	-	-	148	1.0%	67	.6%	215	1.8%	-	-	(100.0%)
Irrecoverable debts written off	-	-	2 904 397	-	6 372	-	(2 874 741)	-	36 028	-	30 623	-	(9 487.6%)
Operational Cost and Other Cost	473 447	481 766	87 091	18.4%	98 427	20.8%	101 097	21.0%	286 614	59.5%	84 106	66.3%	20.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	399 427	399 427	28	-	7	-	0	-	36	-	(751)	(.2%)	(100.1%)
Surplus/(Deficit)	**375 121**	**169 330**	**(2 624 864)**		**(145 985)**		**2 907 278**		**136 429**		**(622 267)**		
Transfers and subsidies - capital (monetary allocations)	1 017 011	1 124 959	70 616	6.9%	252 215	24.8%	177 567	15.8%	500 398	44.5%	148 543	46.1%	19.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 392 132**	**1 294 289**	**(2 554 248)**		**106 231**		**3 084 845**		**636 827**		**(473 724)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 392 132**	**1 294 289**	**(2 554 248)**		**106 231**		**3 084 845**		**636 827**		**(473 724)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 392 132**	**1 294 289**	**(2 554 248)**		**106 231**		**3 084 845**		**636 827**		**(473 724)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	129 421	129 421	30 000	23.2%	30 000	23.2%	59 739	46.2%	119 739	92.5%	59 772	115.7%	(.1%)
Surplus/(Deficit) for the year	**1 521 553**	**1 423 710**	**(2 524 248)**		**136 231**		**3 144 584**		**756 566**		**(413 952)**		
				-		-		-		-		-	-

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	**1 343 987**	**1 417 042**	**104 526**	**7.8%**	**302 538**	**22.5%**	**194 404**	**13.7%**	**601 468**	**42.4%**	**110 318**	**33.9%**	**76.2%**
National Government	1 000 769	1 108 717	71 636	7.2%	245 829	24.6%	134 271	12.1%	451 736	40.7%	73 262	34.1%	83.3%
Provincial Government	-	-	-	-	(6 789)	-	-	-	(6 789)	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	14 500	14 500	4 182	28.8%	2 450	16.9%	957	6.6%	7 588	52.3%	1 923	30.1%	(50.3%)
Transfers recognised - capital	**1 015 269**	**1 123 217**	**75 817**	**7.5%**	**241 489**	**23.8%**	**135 228**	**12.0%**	**452 534**	**40.3%**	**75 185**	**34.0%**	**79.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	328 719	293 825	28 709	8.7%	61 048	18.6%	59 176	20.1%	148 934	50.7%	35 133	33.6%	68.4%
Capital Expenditure Functional	**1 343 987**	**1 417 042**	**104 526**	**7.8%**	**302 538**	**22.5%**	**194 404**	**13.7%**	**601 468**	**42.4%**	**110 318**	**33.9%**	**76.2%**
Municipal governance and administration	**35 275**	**37 266**	**(3 547)**	**(10.1%)**	**3 962**	**11.2%**	**359**	**1.0%**	**774**	**2.1%**	**2 287**	**9.8%**	**(84.3%)**
Executive and Council	13 525	13 025	(3 547)	(26.2%)	3 784	28.0%	2	-	238	1.8%	461	10.7%	(99.7%)
Finance and administration	21 750	24 241	-	-	178	.8%	357	1.5%	535	2.2%	1 826	9.6%	(80.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**72 790**	**85 804**	**33 762**	**46.4%**	**4 330**	**5.9%**	**8 769**	**10.2%**	**46 861**	**54.6%**	**13 017**	**12.1%**	**(32.6%)**
Community and Social Services	10 000	10 000	-	-	5 469	54.7%	2 861	28.6%	8 330	83.3%	486	62.6%	489.1%
Sport And Recreation	51 300	26 258	(2 535)	(4.9%)	4 440	8.7%	2 869	10.9%	4 774	18.2%	454	4.6%	531.8%
Public Safety	10 990	10 640	-	-	(147)	(1.3%)	1 529	14.4%	1 382	13.0%	4 929	29.1%	(69.0%)
Housing	-	38 905	36 296	-	(5 432)	-	1 511	3.9%	32 375	83.2%	6 821	8.5%	(77.9%)
Health	500	-	-	-	-	-	-	-	-	-	328	81.9%	(100.0%)
Economic and Environmental Services	**394 870**	**415 582**	**20 410**	**5.2%**	**92 930**	**23.5%**	**46 656**	**11.2%**	**159 996**	**38.5%**	**15 435**	**17.9%**	**202.3%**
Planning and Development	55 298	68 298	4 048	7.3%	18 288	33.1%	12 659	18.5%	34 995	51.2%	5 887	34.4%	115.0%
Road Transport	335 072	344 284	16 362	4.9%	74 642	22.3%	33 997	9.9%	125 001	36.3%	9 548	12.5%	256.1%
Environmental Protection	4 500	3 000	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**841 053**	**878 390**	**53 901**	**6.4%**	**201 316**	**23.9%**	**138 621**	**15.8%**	**393 838**	**44.8%**	**79 579**	**49.0%**	**74.2%**
Energy sources	321 660	302 591	42 756	13.3%	79 472	24.7%	55 994	18.5%	178 222	58.9%	34 665	42.4%	61.5%
Water Management	191 948	251 948	5 719	3.0%	66 547	34.7%	48 782	19.4%	121 048	48.0%	17 677	47.7%	176.0%
Waste Water Management	305 869	303 376	3 232	1.1%	53 457	17.5%	30 435	10.0%	87 124	28.7%	24 899	69.4%	22.2%
Waste Management	21 576	20 476	2 195	10.2%	1 840	8.5%	3 410	16.7%	7 444	36.4%	2 338	30.8%	45.9%
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	**10 993 090**	**10 993 090**	**5 949 758**	**54.1%**	**6 960 985**	**63.3%**	**5 117 775**	**46.6%**	**18 028 518**	**164.0%**	**4 700 499**	**141.6%**	**8.9%**
Property rates	1 356 910	1 356 910	264 690	19.5%	248 067	18.3%	249 536	18.4%	762 293	56.2%	256 357	56.6%	(2.7%)

Service charges	5 845 097	5 845 097	1 396 417	23.9%	1 089 716	18.6%	1 142 347	19.5%	3 628 480	62.1%	1 094 964	62.8%	4.3%
Other revenue	600 297	600 297	3 401 695	566.7%	4 815 852	802.2%	2 893 599	482.0%	11 111 145	1 850.9%	2 580 102	1 325.5%	12.2%
Transfers and Subsidies - Operational	1 361 141	1 361 141	737 394	54.2%	656 902	48.3%	49 778	3.7%	1 444 074	106.1%	303 655	92.8%	(83.6%)
Transfers and Subsidies - Capital	1 017 011	1 017 011	105 176	10.3%	118 372	11.6%	746 365	73.4%	969 913	95.4%	411 723	82.3%	81.3%
Interest	812 623	812 623	44 380	5.5%	32 074	3.9%	36 150	4.4%	112 604	13.9%	53 699	17.9%	(32.7%)
Dividends	10	10	6	66.0%	2	18.6%	-	-	8	84.7%	-	54.1%	-
Payments	**(8 963 471)**	**(8 963 471)**	**(1 647 709)**	**18.4%**	**(1 942 581)**	**21.7%**	**(1 856 269)**	**20.7%**	**(5 446 559)**	**60.8%**	**(1 893 177)**	**71.8%**	**(1.9%)**
Suppliers and employees	(8 948 471)	(8 948 471)	(1 647 709)	18.4%	(1 942 581)	21.7%	(1 856 269)	20.7%	(5 446 559)	60.9%	(1 893 177)	71.8%	(1.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(15 000)	(15 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**2 029 619**	**2 029 619**	**4 302 049**	**212.0%**	**5 018 405**	**247.3%**	**3 261 505**	**160.7%**	**12 581 959**	**619.9%**	**2 807 322**	**406.5%**	**16.2%**
Cash Flow from Investing Activities													
Receipts	**10 335**	**10 335**	**1 368**	**13.2%**	**34**	**.3%**	**-**	**-**	**1 401**	**13.6%**	**(20)**	**(.5%)**	**(100.0%)**
Proceeds on disposal of PPE	10 335	10 335	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	1 368	-	34	-	-	-	1 401	-	(20)	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 343 987)**	**(1 343 987)**	**(104 526)**	**7.8%**	**(302 538)**	**22.5%**	**(194 404)**	**14.5%**	**(601 468)**	**44.8%**	**(110 318)**	**28.8%**	**76.2%**
Capital assets	(1 343 987)	(1 343 987)	(104 526)	7.8%	(302 538)	22.5%	(194 404)	14.5%	(601 468)	44.8%	(110 318)	28.8%	76.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(1 333 652)**	**(1 333 652)**	**(103 159)**	**7.7%**	**(302 504)**	**22.7%**	**(194 404)**	**14.6%**	**(600 067)**	**45.0%**	**(110 339)**	**29.1%**	**76.2%**
Cash Flow from Financing Activities													
Receipts	**3 094**	**3 094**	**201**	**6.5%**	**1 029**	**33.3%**	**702**	**22.7%**	**1 933**	**62.5%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 094	3 094	201	6.5%	1 029	33.3%	702	22.7%	1 933	62.5%	-	-	(100.0%)
Payments	**(107 755)**	**(107 755)**	**(5 900)**	**5.5%**	**(40 369)**	**37.5%**	**(6 059)**	**5.6%**	**(52 328)**	**48.6%**	**(5 601)**	**59.9%**	**8.2%**
Repayment of borrowing	(107 755)	(107 755)	(5 900)	5.5%	(40 369)	37.5%	(6 059)	5.6%	(52 328)	48.6%	(5 601)	59.9%	8.2%
Net Cash from/(used) Financing Activities	**(104 661)**	**(104 661)**	**(5 699)**	**5.4%**	**(39 340)**	**37.6%**	**(5 357)**	**5.1%**	**(50 396)**	**48.2%**	**(5 601)**	**154.6%**	**(4.4%)**
Net Increase/(Decrease) in cash held	**591 305**	**591 305**	**4 193 192**	**709.1%**	**4 676 561**	**790.9%**	**3 061 744**	**517.8%**	**11 931 496**	**2 017.8%**	**2 691 382**	**1 135.4%**	**13.8%**
Cash/cash equivalents at the year begin:	494 861	494 861	(281 943)	(57.0%)	3 870 995	782.2%	9 973 277	2 015.4%	(281 943)	(57.0%)	5 192 675	(23.9%)	92.1%
Cash/cash equivalents at the year end:	**1 086 166**	**1 086 166**	**3 870 995**	**356.4%**	**8 547 556**	**786.9%**	**13 035 021**	**1 200.1%**	**13 035 021**	**1 200.1%**	**7 884 058**	**555.0%**	**65.3%**

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	360 629	6.2%	142 238	2.4%	111 983	1.9%	5 207 875	89.4%	5 822 725	51.4%	1 608 196	27.6%	952 054	16.4%
Trade and Other Receivables from Exchange Transactions - Electricity	2 474	1.9%	250	.2%	264	.2%	128 733	97.7%	131 721	1.2%	-	-	66 137	50.2%
Receivables from Non-exchange Transactions - Property Rates	196 326	8.3%	57 223	2.4%	52 764	2.2%	2 058 172	87.0%	2 364 484	20.9%	640 030	27.1%	338 361	14.3%
Receivables from Exchange Transactions - Waste Water Management	76 139	5.7%	26 740	2.0%	24 908	1.9%	1 213 830	90.5%	1 341 617	11.8%	424 913	31.7%	152 983	11.4%
Receivables from Exchange Transactions - Waste Management	29 729	5.0%	11 525	1.9%	10 796	1.8%	546 098	91.3%	598 148	5.3%	198 746	33.2%	120 592	20.2%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	147 608	22.7%	69 330	10.7%	67 216	10.3%	365 439	56.3%	649 593	5.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 014	2.1%	2 464	.6%	21 773	5.1%	392 520	92.2%	425 770	3.8%	41 448	9.7%	45 802	10.8%
Total By Income Source	**821 918**	**7.3%**	**309 770**	**2.7%**	**289 703**	**2.6%**	**9 912 668**	**87.5%**	**11 334 058**	**100.0%**	**2 913 333**	**25.7%**	**1 675 929**	**14.8%**
Debtors Age Analysis By Customer Group														
Organs of State	161 332	7.1%	61 292	2.7%	72 984	3.2%	1 960 849	86.9%	2 256 457	19.9%	36	-	15 336	.7%
Commercial	187 702	9.2%	51 494	2.5%	46 170	2.3%	1 761 518	86.1%	2 046 884	18.1%	-	-	-	-
Households	472 884	6.7%	196 984	2.8%	170 549	2.4%	6 190 301	88.0%	7 030 718	62.0%	2 913 297	41.4%	1 660 593	23.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**821 918**	**7.3%**	**309 770**	**2.7%**	**289 703**	**2.6%**	**9 912 668**	**87.5%**	**11 334 058**	**100.0%**	**2 913 333**	**25.7%**	**1 675 929**	**14.8%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	171 819	14.7%	197 095	16.9%	200 859	17.2%	596 880	51.2%	1 166 654	70.2%
Bulk Water	-	-	-	-	-	-	396 000	100.0%	396 000	23.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	61 177	100.0%	-	-	-	-	-	-	61 177	3.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 092	99.8%	-	-	-	-	71	.2%	38 163	2.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**271 088**	**16.3%**	**197 095**	**11.9%**	**200 859**	**12.1%**	**992 951**	**59.7%**	**1 661 993**	**100.0%**

Contact Details

Municipal Manager	Mr Sello More	051 405 8621
Chief Financial Officer	Ms Zuziwe Lydia Thekisho	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**65 495 405**	**66 325 380**	**18 177 798**	**27.8%**	**16 364 837**	**25.0%**	**14 949 499**	**22.5%**	**49 492 134**	**74.6%**	**12 698 423**	**71.5%**	**17.7%**
Exchange Revenue													
Service charges - Electricity	27 521 065	27 521 065	7 500 109	27.3%	6 086 978	22.1%	5 153 616	18.7%	18 740 703	68.1%	4 825 819	64.9%	6.8%
Service charges - Water	7 535 802	7 902 782	2 045 200	27.1%	2 335 420	31.0%	2 275 551	28.8%	6 656 171	84.2%	1 178 895	73.8%	93.0%
Service charges - Waste Water Management	4 990 963	5 381 631	1 273 691	25.5%	1 178 620	23.6%	1 168 975	21.7%	3 621 286	67.3%	890 097	68.7%	31.3%
Service charges - Waste Management	1 778 881	1 778 881	412 531	23.2%	392 397	22.1%	412 157	23.2%	1 217 085	68.4%	446 374	69.4%	(7.7%)
Sale of Goods and Rendering of Services	161 522	161 522	43 313	26.8%	37 260	23.1%	40 387	25.0%	120 960	74.9%	43 210	75.3%	(6.5%)
Agency services	348 281	348 281	97 207	27.9%	84 369	24.2%	83 984	24.1%	265 560	76.2%	265 964	76.4%	(68.4%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 093 924	1 325 693	382 686	35.0%	394 958	36.1%	365 508	27.6%	1 143 151	86.2%	686 140	71.1%	(46.7%)
Interest earned from Current and Non Current Assets	137 206	128 665	31 930	23.3%	26 709	19.5%	32 638	25.4%	91 278	70.9%	33 504	63.8%	(2.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	17	-	1	-	11	-	29	-	12	-	(14.8%)
Rental from Fixed Assets	173 844	173 844	43 198	24.8%	39 019	22.4%	41 424	23.8%	123 641	71.1%	41 376	73.3%	.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	141 175	145 702	28 770	20.4%	17 157	12.2%	15 184	10.4%	61 111	41.9%	17 765	105.5%	(14.5%)
Operational Revenue	42 002	37 475	10 146	24.2%	10 748	25.6%	10 725	28.6%	31 618	84.4%	11 667	88.3%	(8.1%)
Non-Exchange Revenue													
Property rates	10 833 546	10 833 546	2 697 145	24.9%	2 568 093	23.7%	2 668 374	24.6%	7 933 612	73.2%	2 132 781	70.1%	25.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	819 240	418 041	57 080	7.0%	68 890	8.4%	75 445	18.0%	201 416	48.2%	239 545	45.1%	(68.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	(185 419)	-	(100.0%)
Transfer and subsidies - Operational	7 078 485	7 103 334	2 601 029	36.7%	2 168 551	30.6%	1 666 616	23.5%	6 436 196	90.6%	1 641 810	93.0%	1.5%
Interest Receivables	288 513	389 779	117 829	40.8%	127 693	44.3%	102 234	26.2%	347 756	89.2%	(381 854)	79.5%	(126.8%)
Fuel Levy	1 795 381	1 795 381	598 460	33.3%	598 460	33.3%	598 461	33.3%	1 795 381	100.0%	608 928	100.0%	(1.7%)
Operational Revenue	755 574	879 758	237 457	31.4%	229 513	30.4%	238 141	27.1%	705 112	80.1%	201 525	79.0%	18.2%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	68	-	68	-	286	-	(76.1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**64 845 129**	**65 494 963**	**10 430 470**	**16.1%**	**15 097 616**	**23.3%**	**16 033 520**	**24.5%**	**41 561 605**	**63.5%**	**11 614 254**	**68.3%**	**38.1%**
Employee related costs	13 477 155	13 105 665	2 919 084	21.7%	2 907 225	21.6%	3 376 844	25.8%	9 203 152	70.2%	2 761 394	70.5%	22.3%
Remuneration of councillors	177 669	177 669	39 367	22.2%	44 536	25.1%	39 913	22.5%	123 815	69.7%	45 697	70.7%	(12.7%)
Bulk purchases - electricity	22 806 142	22 646 142	2 134 356	9.4%	4 804 291	21.1%	7 071 232	31.2%	14 009 879	61.9%	2 683 191	70.6%	163.5%
Inventory consumed	7 984 478	7 981 960	1 428 428	17.9%	1 750 701	21.9%	1 419 874	17.8%	4 599 004	57.6%	1 283 882	67.7%	10.6%
Debt impairment	5 927 855	6 773 069	1 470 884	24.8%	1 470 884	24.8%	1 007 178	14.9%	3 948 945	58.3%	1 606 804	79.4%	(37.3%)
Depreciation, Amortisation and Impairment	3 203 404	3 101 195	692 718	21.6%	669 224	20.9%	684 933	22.1%	2 046 875	66.0%	733 294	70.3%	(6.6%)
Interest,Dividends and Rent on Land	1 626 591	1 591 591	35 493	2.2%	435 775	26.8%	125 305	7.9%	596 572	37.5%	42 572	31.3%	194.3%
Contracted services	6 786 135	7 193 265	1 188 177	17.5%	2 238 584	33.0%	1 694 848	23.6%	5 121 609	71.2%	1 838 989	60.6%	(7.8%)
Transfers and subsidies	962 104	969 604	117 250	12.2%	220 689	22.9%	237 099	24.5%	575 037	59.3%	288 830	51.0%	(17.9%)
Irrecoverable debts written off	1 830	1 830	19 221	1 050.3%	-	-	(19 221)	(1 050.3%)	-	-	1 333	166.7%	(1 542.1%)
Operational Cost and Other Cost	1 891 768	1 952 973	385 492	20.4%	555 708	29.4%	393 360	20.1%	1 334 560	68.3%	328 085	65.3%	19.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	89	-	(100.0%)
Other Losses	-	-	-	-	-	-	2 156	-	2 156	-	93	-	2 210.1%
Surplus/(Deficit)	**650 275**	**830 417**	**7 747 329**		**1 267 222**		**(1 084 021)**		**7 930 530**		**1 084 170**		
Transfers and subsidies - capital (monetary allocations)	2 487 849	2 598 861	63 294	2.5%	959 037	38.5%	338 939	13.0%	1 361 270	52.4%	883 173	51.4%	(61.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 138 125**	**3 429 278**	**7 810 622**		**2 226 259**		**(745 082)**		**9 291 799**		**1 967 343**		
Income Tax	2 448	2 448	-	-	-	-	380	15.5%	380	15.5%	-	81.4%	(100.0%)
Surplus/(Deficit) after income tax	**3 135 676**	**3 426 829**	**7 810 622**		**2 226 259**		**(745 461)**		**9 291 420**		**1 967 343**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 135 676**	**3 426 829**	**7 810 622**		**2 226 259**		**(745 461)**		**9 291 420**		**1 967 343**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 135 676**	**3 426 829**	**7 810 622**		**2 226 259**		**(745 461)**		**9 291 420**		**1 967 343**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**3 197 115**	**3 355 377**	**137 679**	**4.3%**	**1 217 581**	**38.1%**	**291 205**	**8.7%**	**1 646 465**	**49.1%**	**970 394**	**48.2%**	**(70.0%)**
National Government	2 275 149	2 386 161	55 613	2.4%	1 068 125	46.9%	89 449	3.7%	1 213 187	50.8%	880 111	51.7%	(89.8%)
Provincial Government	12 200	12 200	-	-	-	-	-	-	-	-	1 596	14.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 287 349**	**2 398 361**	**55 613**	**2.4%**	**1 068 125**	**46.7%**	**89 449**	**3.7%**	**1 213 187**	**50.6%**	**881 706**	**51.5%**	**(89.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	909 766	957 016	82 066	9.0%	149 456	16.4%	201 756	21.1%	433 278	45.3%	88 688	34.6%	127.5%
Capital Expenditure Functional	**3 197 115**	**3 355 377**	**137 679**	**4.3%**	**1 217 581**	**38.1%**	**291 205**	**8.7%**	**1 646 465**	**49.1%**	**970 394**	**48.2%**	**(70.0%)**
Municipal governance and administration	**163 000**	**283 750**	**839**	**.5%**	**54 160**	**33.2%**	**21 260**	**7.5%**	**76 258**	**26.9%**	**65 162**	**39.2%**	**(67.4%)**
Executive and Council	43 000	43 000	839	2.0%	21 696	50.5%	1 322	3.1%	23 857	55.5%	12 563	60.0%	(89.5%)
Finance and administration	120 000	240 750	-	-	32 464	27.1%	19 938	8.3%	52 401	21.8%	52 599	36.4%	(62.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**650 293**	**652 634**	**29 187**	**4.5%**	**214 818**	**33.0%**	**(12 735)**	**(2.0%)**	**231 270**	**35.4%**	**336 695**	**78.9%**	**(103.8%)**
Community and Social Services	11 600	11 600	-	-	-	-	-	-	-	-	6 535	52.9%	(100.0%)
Sport And Recreation	59 300	66 050	-	-	7 800	13.2%	(7 800)	(11.8%)	-	-	3 310	9.1%	(335.6%)
Public Safety	80 000	80 000	28 940	36.2%	17 055	21.3%	-	-	45 995	57.5%	-	13.2%	-
Housing	497 143	494 984	247	-	189 963	38.2%	(4 935)	(1.0%)	185 275	37.4%	326 653	92.1%	(101.5%)
Health	2 250	-	-	-	-	-	-	-	-	-	197	19.7%	(100.0%)
Economic and Environmental Services	**620 286**	**620 786**	**516**	**.1%**	**252 725**	**40.7%**	**2 210**	**.4%**	**255 451**	**41.1%**	**104 897**	**20.9%**	**(97.9%)**
Planning and Development	20 736	20 736	95	.5%	3 374	16.3%	(503)	(2.4%)	2 966	14.3%	8 662	44.7%	(105.8%)
Road Transport	570 850	570 850	422	.1%	249 266	43.7%	2 712	.5%	252 400	44.2%	94 993	19.4%	(97.1%)
Environmental Protection	28 700	29 200	-	-	85	.3%	-	-	85	.3%	1 241	15.9%	(100.0%)
Trading Services	**1 763 536**	**1 798 207**	**107 137**	**6.1%**	**695 879**	**39.5%**	**280 470**	**15.6%**	**1 083 486**	**60.3%**	**463 641**	**48.9%**	**(39.5%)**
Energy sources	513 082	638 252	72 107	14.1%	258 363	50.4%	53 687	8.4%	384 156	60.2%	297 996	60.8%	(82.0%)
Water Management	757 159	667 159	517	.1%	308 246	40.7%	71 216	10.7%	379 980	57.0%	158 596	44.9%	(55.1%)
Waste Water Management	294 996	294 996	34 513	11.7%	78 769	26.7%	96 266	32.6%	209 548	71.0%	5 323	48.2%	1 708.6%
Waste Management	198 300	197 800	-	-	50 501	25.5%	59 301	30.0%	109 802	55.5%	1 727	2.0%	3 333.8%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**59 528 619**	**59 087 072**	**11 492 439**	**19.3%**	**13 491 268**	**22.7%**	**12 474 110**	**21.1%**	**37 457 816**	**63.4%**	**10 924 210**	**61.6%**	**14.2%**
Property rates	9 752 502	9 752 502	2 112 018	21.7%	2 146 246	22.0%	2 124 668	21.8%	6 382 932	65.4%	1 889 711	68.3%	12.4%

Service charges	37 781 176	37 038 737	8 637 018	22.9%	8 934 140	23.6%	8 646 314	23.3%	26 217 473	70.8%	7 379 208	70.1%	17.2%
Other revenue	1 532 915	1 194 105	87 085	5.7%	(712 110)	(46.5%)	(1 158 519)	(97.0%)	(1 783 543)	(149.4%)	1 153 900	40.1%	(200.4%)
Transfers and Subsidies - Operational	6 381 353	6 394 043	2 673 311	41.9%	2 161 331	33.9%	1 681 148	26.3%	6 515 789	101.9%	1 556 137	101.9%	8.0%
Transfers and Subsidies - Capital	2 958 935	3 072 106	1 025 371	34.7%	945 466	32.0%	1 158 690	37.7%	3 129 528	101.9%	1 709 285	100.0%	(32.2%)
Interest	1 121 738	1 635 579	(3 042 364)	(271.2%)	16 194	1.4%	21 808	1.3%	(3 004 362)	(183.7%)	(2 764 031)	(298.4%)	(100.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(53 616 545)**	**(53 401 760)**	**(19 935 089)**	**37.2%**	**(16 550 072)**	**30.9%**	**(16 393 400)**	**30.7%**	**(52 878 561)**	**99.0%**	**(16 674 375)**	**78.9%**	**(1.7%)**
Suppliers and employees	(51 878 948)	(51 684 086)	(19 935 089)	38.4%	(16 550 072)	31.9%	(16 393 400)	31.7%	(52 878 561)	102.3%	(16 674 375)	82.1%	(1.7%)
Finance charges	(776 567)	(748 644)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(961 030)	(969 030)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 912 074**	**5 685 312**	**(8 442 650)**	**(142.8%)**	**(3 058 804)**	**(51.7%)**	**(3 919 290)**	**(68.9%)**	**(15 420 744)**	**(271.2%)**	**(5 750 164)**	**(200.4%)**	**(31.8%)**
Cash Flow from Investing Activities													
Receipts	**(108 199)**	**(108 199)**	**(12)**	**-**	**(15)**	**-**	**(13)**	**-**	**(40)**	**-**	**(298)**	**1.0%**	**(95.8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(337)	(337)	(12)	3.7%	(15)	4.4%	(13)	3.8%	(40)	11.9%	(12)	3.3%	1.9%
Decrease (increase) in non-current investments	(107 862)	(107 862)	-	-	-	-	-	-	-	-	(286)	.9%	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 676 682)**	**(3 834 944)**	**(137 679)**	**3.7%**	**(1 217 581)**	**33.1%**	**(291 205)**	**7.6%**	**(1 646 465)**	**42.9%**	**(970 394)**	**48.2%**	**(70.0%)**
Capital assets	(3 676 682)	(3 834 944)	(137 679)	3.7%	(1 217 581)	33.1%	(291 205)	7.6%	(1 646 465)	42.9%	(970 394)	48.2%	(70.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(3 784 881)**	**(3 943 143)**	**(137 692)**	**3.6%**	**(1 217 596)**	**32.2%**	**(291 217)**	**7.4%**	**(1 646 505)**	**41.8%**	**(970 692)**	**46.7%**	**(70.0%)**
Cash Flow from Financing Activities													
Receipts	**81 451**	**81 451**	**35 094**	**43.1%**	**7 909**	**9.7%**	**48 635**	**59.7%**	**91 638**	**112.5%**	**19 258**	**134.4%**	**152.5%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(436)	-	(449)	-	(462)	-	(1 347)	-	(411)	-	12.4%
Increase (decrease) in consumer deposits	81 451	81 451	35 530	43.6%	8 357	10.3%	49 097	60.3%	92 985	114.2%	19 669	118.3%	149.6%
Payments	**(785 631)**	**(785 631)**	**(51 667)**	**6.6%**	**(336 499)**	**42.8%**	**(51 667)**	**6.6%**	**(439 832)**	**56.0%**	**(78 900)**	**57.9%**	**(34.5%)**
Repayment of borrowing	(785 631)	(785 631)	(51 667)	6.6%	(336 499)	42.8%	(51 667)	6.6%	(439 832)	56.0%	(78 900)	57.9%	(34.5%)
Net Cash from/(used) Financing Activities	**(704 180)**	**(704 180)**	**(16 572)**	**2.4%**	**(328 590)**	**46.7%**	**(3 032)**	**.4%**	**(348 194)**	**49.4%**	**(59 643)**	**51.6%**	**(94.9%)**
Net Increase/(Decrease) in cash held	**1 423 013**	**1 037 989**	**(8 596 914)**	**(604.1%)**	**(4 604 990)**	**(323.6%)**	**(4 213 540)**	**(405.9%)**	**(17 415 443)**	**(1 677.8%)**	**(6 780 499)**	**(16 560.5%)**	**(37.9%)**
Cash/cash equivalents at the year begin:	1 058 896	1 676 660	1 197 511	113.1%	(7 399 403)	(698.8%)	(12 883 436)	(768.4%)	1 197 511	71.4%	(1 740 120)	107.9%	640.4%
Cash/cash equivalents at the year end:	**2 481 909**	**2 714 649**	**(7 399 403)**	**(298.1%)**	**(12 004 393)**	**(483.7%)**	**(16 217 933)**	**(597.4%)**	**(16 217 933)**	**(597.4%)**	**(8 520 619)**	**(910.5%)**	**90.3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 026 537	7.4%	885 117	6.4%	564 876	4.1%	11 425 233	82.2%	13 901 763	37.0%	692 672	5.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 578 151	37.7%	304 633	7.3%	108 125	2.6%	2 189 624	52.4%	4 180 534	11.1%	80 828	1.9%	-	-
Receivables from Non-exchange Transactions - Property Rates	723 960	10.4%	293 244	4.2%	239 842	3.4%	5 716 132	82.0%	6 973 178	18.6%	350 278	5.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	300 864	7.8%	236 739	6.1%	154 541	4.0%	3 175 966	82.1%	3 868 110	10.3%	347 302	9.0%	-	-
Receivables from Exchange Transactions - Waste Management	139 156	5.7%	69 554	2.9%	61 519	2.5%	2 165 994	88.9%	2 436 223	6.5%	137 079	5.6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 398	.8%	4 745	1.2%	5 273	1.3%	388 317	96.7%	401 733	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	159 059	3.4%	149 114	3.2%	160 003	3.4%	4 241 118	90.1%	4 709 293	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	72 976	6.7%	32 211	2.9%	22 885	2.1%	965 662	88.3%	1 093 733	2.9%	-	-	-	-
Total By Income Source	**4 004 101**	**10.7%**	**1 975 356**	**5.3%**	**1 317 064**	**3.5%**	**30 268 046**	**80.6%**	**37 564 567**	**100.0%**	**1 608 159**	**4.3%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	104 245	22.3%	57 139	12.2%	43 124	9.2%	263 881	56.3%	468 389	1.2%	-	-	-	-
Commercial	2 034 171	25.8%	417 458	5.3%	200 588	2.5%	5 245 447	66.4%	7 897 664	21.0%	-	-	-	-
Households	1 854 362	6.4%	1 493 717	5.2%	1 067 910	3.7%	24 343 102	84.6%	28 759 090	76.6%	1 608 159	5.6%	-	-
Other	11 323	2.6%	7 043	1.6%	5 443	1.2%	415 616	94.6%	439 424	1.2%	-	-	-	-
Total By Customer Group	**4 004 101**	**10.7%**	**1 975 356**	**5.3%**	**1 317 064**	**3.5%**	**30 268 046**	**80.6%**	**37 564 567**	**100.0%**	**1 608 159**	**4.3%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 943 451	100.0%	-	-	-	-	-	-	1 943 451	78.0%
Bulk Water	546 963	100.0%	-	-	-	-	-	-	546 963	22.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	987	100.0%	-	-	-	-	-	-	987	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 491 401**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 491 401**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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	**84 820 301**	**84 848 273**	**24 573 157**	**29.0%**	**23 993 560**	**28.3%**	**23 578 503**	**27.8%**	**72 145 220**	**85.0%**	**21 450 175**	**85.2%**	**9.9%**
Exchange Revenue													
Service charges - Electricity	25 584 204	25 584 204	6 631 153	25.9%	6 291 664	24.6%	6 172 667	24.1%	19 095 484	74.6%	4 689 357	72.5%	31.6%
Service charges - Water	11 889 649	11 889 649	2 766 629	23.3%	2 844 012	23.9%	2 521 919	21.2%	8 132 560	68.4%	2 545 208	73.7%	(.9%)
Service charges - Waste Water Management	8 101 381	8 101 381	2 074 163	25.6%	2 059 692	25.4%	1 983 990	24.5%	6 117 845	75.5%	1 953 378	77.9%	1.6%
Service charges - Waste Management	3 337 410	3 356 641	835 555	25.0%	841 079	25.2%	840 736	25.0%	2 517 370	75.0%	799 236	75.9%	5.2%
Sale of Goods and Rendering of Services	983 502	975 386	265 425	27.0%	257 550	26.2%	417 087	42.8%	940 062	96.4%	298 422	94.3%	39.8%
Agency services	407 228	407 228	94 372	23.2%	88 202	21.7%	87 730	21.5%	270 304	66.4%	115 524	67.2%	(24.1%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	567 356	552 655	746 174	131.5%	1 058 170	186.5%	455 444	82.4%	2 259 787	408.9%	834 550	413.9%	(45.4%)
Interest earned from Current and Non Current Assets	199 899	198 326	24 944	12.5%	16 912	8.5%	73 104	36.9%	114 960	58.0%	78 140	85.3%	(6.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	469 692	471 647	91 216	19.4%	69 423	14.8%	80 161	17.0%	240 799	51.1%	85 795	55.2%	(6.6%)
Licences or permits	-	-	1 072	-	855	-	1 032	-	2 958	-	1 167	-	(11.6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	5	-	475	-	1 514	-	1 994	-	7 443	-	(79.7%)
Operational Revenue	947 578	948 157	299 538	31.6%	275 679	29.1%	208 215	22.0%	783 433	82.6%	484 631	78.4%	(57.0%)
Non-Exchange Revenue													
Property rates	18 136 267	18 136 267	4 390 049	24.2%	5 018 748	27.7%	4 688 561	25.9%	14 097 358	77.7%	4 392 884	76.6%	6.7%
Surcharges and Taxes	332 047	332 047	100 764	30.3%	107 135	32.3%	98 262	29.6%	306 161	92.2%	87 347	83.4%	12.5%
Fines, penalties and forfeits	176 770	176 874	61 398	34.7%	134 310	76.0%	54 528	30.8%	250 237	141.5%	62 410	79.8%	(12.6%)
Licences or permits	3 994	3 758	773	19.4%	640	16.0%	676	18.0%	2 089	55.6%	1 169	80.7%	(42.2%)
Transfer and subsidies - Operational	8 980 278	9 011 475	4 987 369	55.5%	4 482 579	49.9%	3 921 090	43.5%	13 391 038	148.6%	3 664 140	151.2%	7.0%
Interest Receivables	127 429	127 429	59 970	47.1%	65 752	51.6%	66 430	52.1%	192 153	150.8%	(1 885)	95.2%	(3 623.4%)
Fuel Levy	4 572 290	4 572 290	1 143 073	25.0%	381 024	8.3%	1 905 121	41.7%	3 429 218	75.0%	1 375 869	66.7%	38.5%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	3 328	2 858	(73)	(2.2%)	(390)	(11.7%)	(216)	(7.6%)	(679)	(23.8%)	(8 002)	(232.7%)	(97.3%)
Other Gains	-	-	(411)	-	47	-	453	-	89	-	(16 606)	-	(102.7%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**80 669 613**	**81 651 602**	**25 250 511**	**31.3%**	**22 573 721**	**28.0%**	**22 880 746**	**28.0%**	**70 704 978**	**86.6%**	**19 909 725**	**84.7%**	**14.9%**
Employee related costs	21 654 002	23 008 891	5 674 583	26.2%	6 356 441	29.4%	5 552 518	24.1%	17 583 542	76.4%	4 965 968	77.7%	11.8%
Remuneration of councillors	202 021	202 021	46 039	22.8%	46 824	23.2%	47 671	23.6%	140 534	69.6%	53 036	74.6%	(10.1%)
Bulk purchases - electricity	17 582 825	17 582 825	7 098 276	40.4%	4 325 497	24.6%	4 124 633	23.5%	15 548 406	88.4%	3 489 876	87.7%	18.2%
Inventory consumed	7 234 991	7 254 312	1 925 048	26.6%	2 004 223	27.7%	1 878 073	25.9%	5 807 344	80.1%	1 580 407	77.0%	18.8%
Debt impairment	8 076 200	9 132 196	1 988 938	24.6%	2 581 023	32.0%	3 080 186	33.7%	7 650 146	83.8%	1 866 450	65.1%	65.0%
Depreciation, Amortisation and Impairment	5 643 271	5 560 480	1 236 992	21.9%	1 226 367	21.7%	1 219 248	21.9%	3 682 607	66.2%	1 516 156	63.6%	(19.6%)
Interest,Dividends and Rent on Land	2 627 256	2 632 282	1 466 994	55.8%	1 510 506	57.5%	1 016 587	38.6%	3 994 087	151.7%	1 431 794	157.8%	(29.0%)
Contracted services	7 323 519	6 285 251	955 748	13.1%	1 573 004	21.5%	1 223 730	19.5%	3 752 482	59.7%	1 323 097	60.6%	(7.5%)
Transfers and subsidies	113 739	75 664	2 102 285	1 848.3%	545 927	480.0%	2 070 339	2 736.2%	4 718 551	6 236.2%	1 206 878	4 486.1%	71.5%
Irrecoverable debts written off	-	-	954	-	4 642	-	1 877	-	7 473	-	24 744	-	(92.4%)
Operational Cost and Other Cost	6 829 056	6 536 603	1 942 742	28.4%	1 588 092	23.3%	1 840 672	28.2%	5 371 506	82.2%	1 732 658	71.3%	6.2%
Disposal of Fixed and Intangible Assets	4 140	2 513	10 389	250.9%	1 216	29.4%	2 420	96.3%	14 025	558.1%	1 436	2 761.6%	68.5%
Other Losses	3 378 592	3 378 562	801 522	23.7%	809 960	24.0%	822 794	24.4%	2 434 276	72.1%	717 225	75.2%	14.7%
Surplus/(Deficit)	**4 150 688**	**3 196 671**	**(677 354)**		**1 419 839**		**697 757**		**1 440 242**		**1 540 451**		
Transfers and subsidies - capital (monetary allocations)	4 100 420	4 550 032	246 654	6.0%	720 237	17.6%	702 739	15.4%	1 669 630	36.7%	807 180	41.2%	(12.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 251 108**	**7 746 703**	**(430 700)**		**2 140 076**		**1 400 496**		**3 109 873**		**2 347 630**		
Income Tax	44 883	44 883	15 896	35.4%	(15 896)	(35.4%)	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**8 206 225**	**7 701 820**	**(446 596)**		**2 155 972**		**1 400 496**		**3 109 873**		**2 347 630**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 206 225**	**7 701 820**	**(446 596)**		**2 155 972**		**1 400 496**		**3 109 873**		**2 347 630**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	1 522 421	-	1 548 335	-	1 883 032	-	4 953 788	-	1 145 659	-	64.4%
Surplus/(Deficit) for the year	**8 206 225**	**7 701 820**	**1 075 825**		**3 704 308**		**3 283 529**		**8 063 661**		**3 493 289**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

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	**8 700 420**	**8 424 388**	**712 504**	**8.2%**	**1 508 931**	**17.3%**	**1 196 434**	**14.2%**	**3 417 869**	**40.6%**	**1 087 934**	**42.6%**	**10.0%**
National Government	3 636 672	4 086 083	227 531	6.3%	651 907	17.9%	618 250	15.1%	1 497 688	36.7%	471 765	46.7%	31.1%
Provincial Government	10 700	10 700	-	-	-	-	59	.6%	59	.6%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	903 048	903 048	140 769	15.6%	318 621	35.3%	157 201	17.4%	616 591	68.3%	183 994	70.5%	(14.6%)
Transfers recognised - capital	**4 550 420**	**4 999 831**	**368 300**	**8.1%**	**970 528**	**21.3%**	**775 510**	**15.5%**	**2 114 338**	**42.3%**	**655 758**	**50.4%**	**18.3%**
Borrowing	3 500 000	2 774 557	329 039	9.4%	497 870	14.2%	316 537	11.4%	1 143 446	41.2%	379 906	36.4%	(16.7%)
Internally generated funds	650 000	650 000	15 165	2.3%	40 533	6.2%	104 387	16.1%	160 085	24.6%	52 269	33.8%	99.7%
Capital Expenditure Functional	**8 700 420**	**8 424 388**	**712 504**	**8.2%**	**1 508 931**	**17.3%**	**1 196 434**	**14.2%**	**3 417 869**	**40.6%**	**1 087 934**	**42.6%**	**10.0%**
Municipal governance and administration	**874 832**	**811 332**	**56 721**	**6.5%**	**78 306**	**9.0%**	**205 216**	**25.3%**	**340 243**	**41.9%**	**(43 419)**	**18.6%**	**(572.6%)**
Executive and Council	12 186	13 586	-	-	421	3.5%	25	.2%	446	3.3%	5 985	22.5%	(99.6%)
Finance and administration	862 645	797 745	56 721	6.6%	77 885	9.0%	205 191	25.7%	339 797	42.6%	(49 404)	18.5%	(515.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	62.9%	-
Community and Public Safety	**2 464 066**	**2 472 266**	**148 799**	**6.0%**	**621 454**	**25.2%**	**286 576**	**11.6%**	**1 056 829**	**42.7%**	**247 598**	**36.5%**	**15.7%**
Community and Social Services	202 955	203 032	7 957	3.9%	49 648	24.5%	(228)	(.1%)	57 377	28.3%	44 233	40.3%	(100.5%)
Sport And Recreation	16 860	16 498	1 089	6.5%	1 268	7.5%	2 036	12.3%	4 393	26.6%	2 075	27.8%	(1.9%)
Public Safety	40 688	40 688	15 159	37.3%	3 492	8.6%	415	1.0%	19 066	46.9%	33 234	71.7%	(98.8%)
Housing	2 165 705	2 174 421	124 594	5.8%	567 046	26.2%	275 891	12.7%	967 531	44.5%	158 533	34.5%	74.0%
Health	37 859	37 628	-	-	-	-	8 462	22.5%	8 462	22.5%	9 523	52.7%	(11.1%)
Economic and Environmental Services	**1 746 998**	**1 778 313**	**168 906**	**9.7%**	**335 848**	**19.2%**	**284 294**	**16.0%**	**789 048**	**44.4%**	**272 975**	**45.8%**	**4.1%**
Planning and Development	195 375	191 221	32 391	16.6%	23 874	12.2%	26 572	13.9%	82 837	43.3%	56 669	70.0%	(53.1%)
Road Transport	1 551 036	1 552 820	136 515	8.8%	311 974	20.1%	255 406	16.4%	703 895	45.3%	216 134	41.9%	18.2%
Environmental Protection	587	34 272	-	-	-	-	2 316	6.8%	2 316	6.8%	172	5.1%	1 246.5%
Trading Services	**3 546 298**	**3 278 098**	**327 011**	**9.2%**	**444 808**	**12.5%**	**397 536**	**12.1%**	**1 169 355**	**35.7%**	**583 515**	**51.8%**	**(31.9%)**
Energy sources	1 360 773	1 097 973	181 588	13.3%	193 631	14.2%	121 584	11.1%	496 803	45.2%	320 160	53.1%	(62.0%)
Water Management	1 328 870	1 297 102	98 993	7.4%	110 493	8.3%	214 288	16.5%	423 774	32.7%	101 671	42.3%	110.8%
Waste Water Management	368 010	406 778	40 692	11.1%	46 109	12.5%	75 331	18.5%	162 132	39.9%	136 925	82.5%	(45.0%)
Waste Management	488 645	476 245	5 738	1.2%	94 575	19.4%	(13 667)	(2.9%)	86 646	18.2%	24 759	31.1%	(155.2%)
Other	**68 226**	**84 379**	**11 067**	**16.2%**	**28 515**	**41.8%**	**22 812**	**27.0%**	**62 394**	**73.9%**	**27 265**	**53.2%**	**(16.3%)**

Part 3: Cash Receipts and Payments

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	**82 832 331**	**80 844 648**	**28 036 340**	**33.8%**	**24 731 919**	**29.9%**	**23 396 587**	**28.9%**	**76 164 846**	**94.2%**	**25 914 569**	**97.2%**	**(9.7%)**
Property rates	18 443 516	16 946 225	3 752 954	20.3%	4 189 932	22.7%	3 659 206	21.6%	11 602 092	68.5%	3 676 428	67.8%	(.5%)

Service charges	42 890 873	41 934 297	10 747 110	25.1%	10 684 783	24.9%	10 148 570	24.2%	31 580 463	75.3%	9 385 257	78.8%	8.1%
Other revenue	7 767 345	7 754 494	7 221 396	93.0%	5 837 434	75.2%	2 712 370	35.0%	15 771 200	203.4%	4 320 079	220.0%	(37.2%)
Transfers and Subsidies - Operational	8 980 278	9 011 475	5 376 413	59.9%	3 926 168	43.7%	4 911 770	54.5%	14 214 351	157.7%	7 707 202	153.4%	(36.3%)
Transfers and Subsidies - Capital	4 550 420	4 999 831	858 961	18.9%	46 366	1.0%	1 909 182	38.2%	2 814 509	56.3%	783 189	57.2%	143.8%
Interest	199 899	198 326	79 505	39.8%	47 236	23.6%	55 490	28.0%	182 231	91.9%	42 414	84.0%	30.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(63 626 425)**	**(63 623 266)**	**(27 801 868)**	**43.7%**	**(24 168 936)**	**38.0%**	**(18 484 868)**	**29.1%**	**(70 455 673)**	**110.7%**	**(20 592 081)**	**110.7%**	**(10.2%)**
Suppliers and employees	(60 871 297)	(60 914 787)	(27 151 501)	44.6%	(23 166 682)	38.1%	(18 118 150)	29.7%	(68 436 332)	112.3%	(19 743 386)	113.3%	(8.2%)
Finance charges	(2 627 256)	(2 632 282)	(650 368)	24.8%	(1 002 254)	38.1%	(366 718)	13.9%	(2 019 340)	76.7%	(848 695)	56.8%	(56.8%)
Transfers and Subsidies	(127 872)	(76 197)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**19 205 905**	**17 221 381**	**234 472**	**1.2%**	**562 982**	**2.9%**	**4 911 719**	**28.5%**	**5 709 173**	**33.2%**	**5 322 488**	**38.9%**	**(7.7%)**
Cash Flow from Investing Activities													
Receipts	**(590 522)**	**(371 254)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	3 328	2 858	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(593 850)	(374 112)	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 700 420)**	**(8 424 388)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(8 700 420)	(8 424 388)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(9 290 942)**	**(8 795 642)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**3 500 000**	**2 774 557**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 500 000	2 774 557	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 183 807)**	**(3 224 103)**	**(1 719 111)**	**54.0%**	**(617 287)**	**19.4%**	**(3 144 635)**	**97.5%**	**(5 481 034)**	**170.0%**	**(451 263)**	**112.0%**	**596.9%**
Repayment of borrowing	(3 183 807)	(3 224 103)	(1 719 111)	54.0%	(617 287)	19.4%	(3 144 635)	97.5%	(5 481 034)	170.0%	(451 263)	112.0%	596.9%
Net Cash from/(used) Financing Activities	**316 193**	**(449 546)**	**(1 719 111)**	**(543.7%)**	**(617 287)**	**(195.2%)**	**(3 144 635)**	**699.5%**	**(5 481 034)**	**1 219.2%**	**(451 263)**	**(40.5%)**	**596.9%**
Net Increase/(Decrease) in cash held	**10 231 156**	**7 976 194**	**(1 484 640)**	**(14.5%)**	**(54 305)**	**(.5%)**	**1 767 084**	**22.2%**	**228 140**	**2.9%**	**4 871 224**	**36.4%**	**(63.7%)**
Cash/cash equivalents at the year begin:	2 730 891	3 965 660	(4 918 534)	(180.1%)	(3 669 895)	(134.4%)	(3 036 262)	(76.6%)	(4 918 534)	(124.0%)	(3 993 944)	(24.0%)	(24.0%)
Cash/cash equivalents at the year end:	**12 962 048**	**11 941 854**	**(3 282 017)**	**(25.3%)**	**(4 103 659)**	**(31.7%)**	**(171 033)**	**(1.4%)**	**(171 033)**	**(1.4%)**	**7 374 439**	**58.1%**	**(102.3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	748 063	2.8%	592 736	2.2%	429 548	1.6%	24 900 652	93.4%	26 670 999	36.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 096 374	9.5%	735 495	6.4%	440 973	3.8%	9 270 803	80.3%	11 543 644	15.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	863 702	4.9%	602 289	3.5%	534 140	3.1%	15 457 402	88.5%	17 457 533	23.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	503 915	4.1%	342 221	2.8%	281 717	2.3%	11 135 589	90.8%	12 263 442	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	204 010	2.8%	142 881	2.0%	133 023	1.8%	6 729 909	93.3%	7 209 823	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	350	.2%	35 992	20.3%	35 692	20.2%	104 974	59.3%	177 008	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(343 504)	24.4%	(172 072)	12.2%	(89 818)	6.4%	(799 856)	56.9%	(1 405 251)	(1.9%)	-	-	-	-
Total By Income Source	**3 072 910**	**4.2%**	**2 279 542**	**3.1%**	**1 765 275**	**2.4%**	**66 799 472**	**90.4%**	**73 917 198**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	74 643	2.8%	63 049	2.4%	40 728	1.5%	2 460 336	93.2%	2 638 755	3.6%	-	-	-	-
Commercial	1 036 677	5.1%	850 176	4.2%	569 906	2.8%	18 020 059	88.0%	20 476 818	27.7%	-	-	-	-
Households	1 961 590	3.9%	1 366 316	2.7%	1 154 641	2.3%	46 319 077	91.2%	50 801 624	68.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 072 910**	**4.2%**	**2 279 542**	**3.1%**	**1 765 275**	**2.4%**	**66 799 472**	**90.4%**	**73 917 198**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 867 612	70.0%	299 093	4.3%	169 974	2.4%	1 612 642	23.2%	6 949 321	77.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	524 849	25.8%	238 488	11.7%	352 095	17.3%	920 904	45.2%	2 036 336	22.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 392 461**	**60.0%**	**537 581**	**6.0%**	**522 069**	**5.8%**	**2 533 546**	**28.2%**	**8 985 657**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	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	**53 380 626**	**53 435 452**	**14 478 023**	**27.1%**	**13 142 658**	**24.6%**	**13 509 209**	**25.3%**	**41 129 890**	**77.0%**	**12 009 437**	**77.6%**	**12.5%**
Exchange Revenue													
Service charges - Electricity	19 984 755	19 984 755	5 555 243	27.8%	4 460 613	22.3%	4 974 799	24.9%	14 990 655	75.0%	4 095 736	73.4%	21.5%
Service charges - Water	6 906 904	6 906 904	1 551 841	22.5%	1 649 374	23.9%	1 546 705	22.4%	4 747 921	68.7%	1 573 813	78.8%	(1.7%)
Service charges - Waste Water Management	1 929 950	1 914 945	450 959	23.4%	446 630	23.1%	424 964	22.2%	1 322 553	69.1%	469 959	74.5%	(9.6%)
Service charges - Waste Management	2 376 232	2 098 270	585 819	24.7%	447 527	18.8%	577 493	27.5%	1 610 838	76.8%	490 049	72.2%	17.8%
Sale of Goods and Rendering of Services	554 994	557 329	113 820	20.5%	108 501	19.5%	66 482	11.9%	288 804	51.8%	125 143	70.1%	(46.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 369 722	1 484 848	432 724	31.6%	347 244	25.4%	518 316	34.9%	1 298 284	87.4%	1 250 007	137.2%	(58.5%)
Interest earned from Current and Non Current Assets	154 925	155 120	29 596	19.1%	5 461	3.5%	144 412	93.1%	179 469	115.7%	56 423	112.2%	155.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	48 962	-	-	26 706	-	26 706	54.5%	53 413	109.1%	38 154	-	(30.0%)
Rental from Fixed Assets	225 024	235 987	69 072	30.7%	58 353	25.9%	78 548	33.3%	205 973	87.3%	86 679	75.5%	(9.4%)
Licences or permits	42 197	42 227	9 762	23.1%	15 399	36.5%	10 782	25.5%	35 943	85.1%	9 727	63.2%	10.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	208 294	216 558	48 406	23.2%	58 210	27.9%	58 095	26.8%	164 711	76.1%	34 820	53.5%	66.8%
Operational Revenue	434 283	453 522	52 246	12.0%	63 943	14.7%	55 702	12.3%	171 891	37.9%	180 983	84.7%	(69.2%)
Non-Exchange Revenue													
Property rates	11 195 496	11 195 496	2 679 052	23.9%	2 876 721	25.7%	2 913 410	26.0%	8 469 183	75.6%	2 567 627	75.8%	13.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	220 269	289 103	49 801	22.6%	63 457	28.8%	65 822	22.8%	179 081	61.9%	52 147	64.0%	26.2%
Licences or permits	-	459	220	-	240	-	485	105.7%	944	205.7%	(682)	-	(171.1%)
Transfer and subsidies - Operational	5 412 741	5 249 938	1 973 910	36.5%	1 722 833	31.8%	1 387 125	26.4%	5 083 868	96.8%	1 319 014	90.3%	5.2%
Interest Receivables	698 428	934 619	320 083	45.8%	235 977	33.8%	103 890	11.1%	659 949	70.6%	(616 460)	-	(116.9%)
Fuel Levy	1 666 411	1 666 411	555 470	33.3%	555 470	33.3%	555 471	33.3%	1 666 411	100.0%	545 007	100.0%	1.9%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	(268 710)	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**52 057 409**	**52 227 400**	**11 859 089**	**22.8%**	**11 461 130**	**22.0%**	**13 220 669**	**25.3%**	**36 540 889**	**70.0%**	**12 340 212**	**70.7%**	**7.1%**
Employee related costs	13 910 915	13 216 832	3 178 258	22.8%	3 122 729	22.4%	3 087 741	23.4%	9 388 727	71.0%	2 779 543	66.5%	11.1%
Remuneration of councillors	171 124	174 173	35 471	20.7%	40 497	23.7%	35 525	20.4%	111 493	64.0%	36 383	63.6%	(2.4%)
Bulk purchases - electricity	17 297 830	17 277 742	5 257 219	30.4%	2 541 378	14.7%	4 474 489	25.9%	12 273 086	71.0%	4 040 784	73.4%	10.7%
Inventory consumed	5 308 476	5 582 201	950 631	17.9%	1 435 518	27.0%	1 479 537	26.5%	3 865 686	69.3%	1 241 913	70.2%	19.1%
Debt impairment	4 836 850	5 370 890	1 212 557	25.1%	1 206 551	24.9%	1 474 518	27.5%	3 893 627	72.5%	1 875 565	74.8%	(21.4%)
Depreciation, Amortisation and Impairment	2 447 187	2 450 261	8 071	.3%	1 117 467	45.7%	165 369	6.7%	1 290 908	52.7%	628 172	76.7%	(73.7%)
Interest,Dividends and Rent on Land	1 365 894	1 686 887	75 893	5.6%	517 889	37.9%	870 078	51.6%	1 463 860	86.8%	165 887	72.9%	424.5%
Contracted services	4 735 838	4 619 854	639 887	13.5%	1 155 743	24.4%	1 160 889	25.1%	2 956 518	64.0%	1 009 174	59.1%	15.0%
Transfers and subsidies	94 151	10 318	72	.1%	386	.4%	18 870	182.9%	19 328	187.3%	21 754	105.4%	(13.3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	1 889 143	1 837 742	501 030	26.5%	322 973	17.1%	382 385	20.8%	1 206 387	65.6%	538 886	90.0%	(29.0%)
Disposal of Fixed and Intangible Assets	-	501	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	71 268	-	71 268	-	2 152	-	3 211.7%
Surplus/(Deficit)	**1 323 217**	**1 208 052**	**2 618 934**		**1 681 528**		**288 540**		**4 589 001**		**(330 775)**		
Transfers and subsidies - capital (monetary allocations)	2 026 506	2 314 496	388 959	19.2%	(154 538)	(7.6%)	865 157	37.4%	1 099 579	47.5%	280 468	50.1%	208.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	8 689	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**3 349 723**	**3 522 548**	**3 007 893**		**1 526 990**		**1 153 697**		**5 688 580**		**(41 618)**		
Income Tax	-	560	-	-	560	-	-	-	560	100.0%	-	-	-
Surplus/(Deficit) after income tax	**3 349 723**	**3 521 989**	**3 007 893**		**1 526 431**		**1 153 697**		**5 688 021**		**(41 618)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 349 723**	**3 521 989**	**3 007 893**		**1 526 431**		**1 153 697**		**5 688 021**		**(41 618)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 349 723**	**3 521 989**	**3 007 893**		**1 526 431**		**1 153 697**		**5 688 021**		**(41 618)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	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	**2 459 328**	**2 768 836**	**443 828**	**18.0%**	**685 582**	**27.9%**	**306 283**	**11.1%**	**1 435 693**	**51.9%**	**840 087**	**51.3%**	**(63.5%)**
National Government	2 020 354	2 269 487	334 359	16.5%	527 058	26.1%	231 940	10.2%	1 093 357	48.2%	698 513	54.1%	(66.8%)
Provincial Government	10 000	8 630	2 400	24.0%	4 057	40.6%	1 405	16.3%	7 863	91.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	149 987	612	-	-	-	-	612	100.0%	612	100.0%	66 743	63.6%	(99.1%)
Transfers recognised - capital	**2 180 341**	**2 278 729**	**336 759**	**15.4%**	**531 115**	**24.4%**	**233 958**	**10.3%**	**1 101 832**	**48.4%**	**765 256**	**54.7%**	**(69.4%)**
Borrowing	-	-	-	-	3 515	-	(3 515)	-	-	-	1 279	-	(374.8%)
Internally generated funds	278 987	490 106	107 068	38.4%	150 952	54.1%	75 840	15.5%	333 861	68.1%	73 553	30.6%	3.1%
Capital Expenditure Functional	**2 459 328**	**2 768 836**	**443 828**	**18.0%**	**682 067**	**27.7%**	**309 798**	**11.2%**	**1 435 693**	**51.9%**	**69 040 728**	**3 121.0%**	**(99.6%)**
Municipal governance and administration	**281 237**	**303 970**	**49 963**	**17.8%**	**100 942**	**35.9%**	**48 164**	**15.8%**	**199 069**	**65.5%**	**69 221 091**	**26 682.5%**	**(99.9%)**
Executive and Council	15 000	-	2 400	16.0%	(2 400)	(16.0%)	-	-	-	-	906	-	(100.0%)
Finance and administration	266 237	303 970	47 563	17.9%	103 342	38.8%	48 164	15.8%	199 069	65.5%	69 220 185	26 682.2%	(99.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**465 373**	**236 190**	**148 644**	**31.9%**	**(88 659)**	**(19.1%)**	**57 799**	**24.5%**	**117 785**	**49.9%**	**(54 795)**	**(23.2%)**	**(205.5%)**
Community and Social Services	10 000	10 391	5 243	52.4%	1 273	12.7%	1 913	18.4%	8 429	81.1%	(48 229)	(548.5%)	(104.0%)
Sport And Recreation	16 000	22 157	-	-	3 166	19.8%	6 899	31.1%	10 065	45.4%	-	-	(100.0%)
Public Safety	9 000	10 750	877	9.7%	6 703	74.5%	1 285	12.0%	8 865	82.5%	-	-	(100.0%)
Housing	412 373	174 891	142 524	34.6%	(99 801)	(24.2%)	45 106	25.8%	87 829	50.2%	(6 190)	7.4%	(828.7%)
Health	18 000	18 000	-	-	-	-	2 596	14.4%	2 596	14.4%	(376)	-	(790.8%)
Economic and Environmental Services	**644 022**	**594 269**	**84 079**	**13.1%**	**74 136**	**11.5%**	**39 766**	**6.7%**	**197 982**	**33.3%**	**(103 945)**	**-**	**(138.3%)**
Planning and Development	26 500	26 500	52	.2%	2 850	10.8%	2 355	8.9%	5 256	19.8%	-	-	(100.0%)
Road Transport	617 522	566 769	84 028	13.6%	70 292	11.4%	37 412	6.6%	191 731	33.8%	(103 945)	-	(136.0%)
Environmental Protection	-	1 000	-	-	994	-	-	-	994	99.4%	-	-	-
Trading Services	**1 063 697**	**1 621 406**	**161 141**	**15.1%**	**594 695**	**55.9%**	**162 357**	**10.0%**	**918 193**	**56.6%**	**(21 622)**	**1.3%**	**(850.9%)**
Energy sources	472 500	581 500	99 863	21.1%	145 976	30.9%	86 722	14.9%	332 561	57.2%	(5 250)	1.6%	(1 751.9%)
Water Management	253 140	661 387	23 251	9.2%	236 375	93.4%	69 811	10.6%	329 438	49.8%	1 342	.4%	5 102.6%
Waste Water Management	328 807	371 519	31 104	9.5%	214 083	65.1%	4 297	1.2%	249 485	67.2%	(17 714)	-	(124.3%)
Waste Management	9 250	7 000	6 922	74.8%	(1 739)	(18.8%)	1 527	21.8%	6 710	95.9%	-	100.0%	(100.0%)
Other	**5 000**	**13 000**	**-**	**-**	**953**	**19.1%**	**1 711**	**13.2%**	**2 664**	**20.5%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	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	**47 821 011**	**(24 207 142)**	**14 767 398**	**30.9%**	**14 129 851**	**29.5%**	**(20 812 321)**	**86.0%**	**8 084 928**	**(33.4%)**	**85 218 734**	**138.6%**	**(124.4%)**
Property rates	11 195 496	(1 734 831)	2 155 828	19.3%	2 241 098	20.0%	(509 623)	29.4%	3 887 303	(224.1%)	(42 237 403)	(1.0%)	(98.8%)

Service charges	35 877 517	(22 472 311)	9 257 117	25.8%	8 666 094	24.2%	(6 697 326)	29.8%	11 225 884	(50.0%)	3 112	-	(215 306.0%)
Other revenue	-	-	12 550	-	1 098 390	-	(8 874 191)	-	(7 763 251)	-	1 575 828	53.9%	(663.1%)
Transfers and Subsidies - Operational	689 709	-	2 910 144	421.9%	957 619	138.8%	(4 885 676)	-	(1 017 913)	-	124 454 670	1 993.5%	(103.9%)
Transfers and Subsidies - Capital	-	-	346 759	-	1 109 717	-	171 163	-	1 627 639	-	1 422 525	74.2%	(88.0%)
Interest	58 288	-	85 000	145.8%	56 934	97.7%	(16 669)	-	125 265	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(51 019 941)**	**(49 734 590)**	**(14 714 246)**	**28.8%**	**(9 315 109)**	**18.3%**	**16 658 598**	**(33.5%)**	**(7 370 757)**	**14.8%**	**6 479 964**	**(10.7%)**	**157.1%**
Suppliers and employees	(47 520 428)	(48 448 488)	(14 714 246)	31.0%	(8 658 830)	18.2%	16 760 935	(34.6%)	(6 612 142)	13.6%	6 479 964	(11.6%)	158.7%
Finance charges	(3 492 253)	(1 276 017)	-	-	(593 778)	17.0%	(92 282)	7.2%	(686 059)	53.8%	-	-	(100.0%)
Transfers and Subsidies	(7 259)	(10 085)	-	-	(62 501)	861.0%	(10 055)	99.7%	(72 556)	719.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**(3 198 930)**	**(73 941 732)**	**53 152**	**(1.7%)**	**4 814 741**	**(150.5%)**	**(4 153 723)**	**5.6%**	**714 170**	**(1.0%)**	**91 698 698**	**300.8%**	**(104.5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(22 008)**	**-**	**(1 678 470)**	**-**	**(2 286 381)**	**-**	**(3 986 859)**	**-**	**(14 502)**	**-**	**15 666.0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	895	-	1 612	-	(3 126)	-	(618)	-	(14 502)	-	(78.4%)
Decrease (increase) in non-current investments	-	-	(22 902)	-	(1 680 083)	-	(2 283 255)	-	(3 986 241)	-	-	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 459 328)**	**-**	**-**	**-**	**(1 125 895)**	**45.8%**	**1 125 895**	**-**	**-**	**-**	**-**	**-**	**(100.0%)**
Capital assets	(2 459 328)	-	-	-	(1 125 895)	45.8%	1 125 895	-	-	-	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(2 459 328)**	**-**	**(22 008)**	**.9%**	**(2 804 365)**	**114.0%**	**(1 160 486)**	**-**	**(3 986 859)**	**-**	**(14 502)**	**9.4%**	**7 902.3%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**(277 769)**	**-**	**-**	**-**	**(277 769)**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	(277 769)	-	-	-	(277 769)	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**(277 769)**	**-**	**-**	**-**	**(277 769)**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(5 658 259)**	**(73 941 732)**	**31 144**	**(.6%)**	**1 732 607**	**(30.6%)**	**(5 314 209)**	**7.2%**	**(3 550 458)**	**4.8%**	**91 684 196**	**302.1%**	**(105.8%)**
Cash/cash equivalents at the year begin:	-	(679 565)	(567 346)	-	(541 805)	-	5 942 523	(874.5%)	(567 346)	83.5%	35 869 953	-	(83.4%)
Cash/cash equivalents at the year end:	**(5 658 259)**	**(74 621 297)**	**(536 202)**	**9.5%**	**3 663 872**	**(64.8%)**	**734 714**	**(1.0%)**	**734 714**	**(1.0%)**	**135 311 437**	**308.2%**	**(99.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	800 268	11.4%	164 264	2.3%	260 972	3.7%	5 788 188	82.5%	7 013 691	21.6%	376 400	5.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 236 405	29.4%	41 072	1.0%	134 632	3.2%	2 795 487	66.4%	4 207 597	13.0%	43 759	1.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	920 068	16.3%	134 804	2.4%	260 903	4.6%	4 342 305	76.7%	5 658 080	17.4%	38 681	.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	167 504	11.4%	28 600	1.9%	58 930	4.0%	1 220 184	82.7%	1 475 219	4.5%	77 145	5.2%	-	-
Receivables from Exchange Transactions - Waste Management	207 099	10.1%	35 779	1.7%	43 357	2.1%	1 769 541	86.1%	2 055 776	6.3%	98 020	4.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16 497	2.3%	1 932	.3%	1 905	.3%	700 188	97.2%	720 522	2.2%	94 130	13.1%	-	-
Interest on Arrear Debtor Accounts	572 360	6.3%	176 036	2.0%	247 483	2.7%	8 024 909	89.0%	9 020 789	27.8%	217 250	2.4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(790 548)	(34.7%)	(48 402)	(2.1%)	52 442	2.3%	3 061 553	134.6%	2 275 046	7.0%	35 955	1.6%	-	-
Total By Income Source	**3 129 654**	**9.7%**	**534 086**	**1.6%**	**1 060 626**	**3.3%**	**27 702 355**	**85.4%**	**32 426 721**	**100.0%**	**981 339**	**3.0%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	792 356	43.7%	29 441	1.6%	119 892	6.6%	873 204	48.1%	1 814 893	5.6%	-	-	-	-
Commercial	569 121	5.7%	126 483	1.3%	330 214	3.3%	8 953 321	89.7%	9 979 140	30.8%	171 034	1.7%	-	-
Households	1 768 176	8.6%	378 162	1.8%	610 519	3.0%	17 875 830	86.6%	20 632 688	63.6%	810 305	3.9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 129 654**	**9.7%**	**534 086**	**1.6%**	**1 060 626**	**3.3%**	**27 702 355**	**85.4%**	**32 426 721**	**100.0%**	**981 339**	**3.0%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 307 031	30.9%	110 316	2.6%	916 196	21.7%	1 897 740	44.9%	4 231 283	82.9%
Bulk Water	-	-	11 285	100.0%	-	-	-	-	11 285	.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	438 106	52.4%	220 276	26.3%	92 337	11.0%	86 107	10.3%	836 826	16.4%
Auditor-General	-	-	99	89.4%	-	-	12	10.6%	111	-
Other	22 007	86.0%	-	-	-	-	3 568	14.0%	25 575	.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 767 144**	**34.6%**	**341 976**	**6.7%**	**1 008 533**	**19.8%**	**1 987 427**	**38.9%**	**5 105 080**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
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	**60 395 849**	**61 441 526**	**17 002 418**	**28.2%**	**16 110 474**	**26.7%**	**15 869 408**	**25.8%**	**48 982 300**	**79.7%**	**14 291 419**	**80.0%**	**11.0%**
Exchange Revenue													
Service charges - Electricity	22 101 835	22 101 835	5 468 948	24.7%	5 260 921	23.8%	5 229 481	23.7%	15 959 350	72.2%	4 595 659	74.1%	13.8%
Service charges - Water	8 889 108	8 914 108	1 866 155	21.0%	2 167 702	24.4%	2 274 046	25.5%	6 307 904	70.8%	1 975 533	69.1%	15.1%
Service charges - Waste Water Management	1 965 820	1 965 820	439 410	22.4%	517 545	26.3%	488 415	24.8%	1 445 370	73.5%	393 733	58.5%	24.0%
Service charges - Waste Management	1 126 808	1 126 808	285 148	25.3%	291 737	25.9%	288 551	25.6%	865 436	76.8%	260 575	74.2%	10.7%
Sale of Goods and Rendering of Services	415 214	376 678	78 914	19.0%	104 316	25.1%	96 242	25.6%	279 472	74.2%	75 174	60.0%	28.0%
Agency services	36 673	36 673	7 467	20.4%	3 697	10.1%	10 682	29.1%	21 846	59.6%	5 711	62.3%	87.0%
Interest - Deemed Interest	4 000	4 000	46	1.2%	-	-	2 834	70.9%	2 881	72.0%	870	171.0%	225.6%
Interest earned from Receivables	798 817	798 817	406 904	50.9%	460 722	57.7%	471 472	59.0%	1 339 098	167.6%	412 312	112.6%	14.3%
Interest earned from Current and Non Current Assets	716 166	719 975	119 200	16.6%	81 029	11.3%	76 653	10.6%	276 881	38.5%	86 095	56.1%	(11.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	600	600	-	-	16	2.7%	-	-	16	2.7%	40	33.0%	(100.0%)
Rental from Fixed Assets	725 574	723 888	180 180	24.8%	186 742	25.7%	180 116	24.9%	547 039	75.6%	(25 231)	41.0%	(813.9%)
Licences or permits	8 165	8 165	1 966	24.1%	1 289	15.8%	1 456	17.8%	4 711	57.7%	999	33.9%	45.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	61 000	7 400	-	20 335	-	5 277	8.7%	33 013	54.1%	-	-	(100.0%)
Development Charges	4 774	4 774	-	-	840	17.6%	16 933	354.7%	17 773	372.3%	48	22.2%	35 014.2%
Operational Revenue	234 468	234 028	49 380	21.1%	64 587	27.5%	79 301	33.9%	193 269	82.6%	150 275	153.7%	(47.2%)
Non-Exchange Revenue													
Property rates	12 825 000	13 167 362	4 290 373	33.5%	3 478 718	27.1%	3 550 416	27.0%	11 319 507	86.0%	3 292 421	89.4%	7.8%
Surcharges and Taxes	-	412 267	50 844	-	86 300	-	137 018	33.2%	274 162	66.5%	110 263	58.7%	24.3%
Fines, penalties and forfeits	31 475	31 440	9 888	31.4%	8 517	27.1%	6 015	19.1%	24 420	77.7%	31 220	387.7%	(80.7%)
Licences or permits	54 774	54 774	9 590	17.5%	9 413	17.2%	7 510	13.7%	26 513	48.4%	14 132	84.5%	(46.9%)
Transfer and subsidies - Operational	6 071 456	5 978 671	2 260 387	37.2%	1 881 566	31.0%	1 456 070	24.4%	5 598 023	93.6%	1 484 297	93.2%	(1.9%)
Interest Receivables	485 750	820 471	173 805	35.8%	190 412	39.2%	198 923	24.2%	563 140	68.6%	176 731	113.3%	12.6%
Fuel Levy	3 875 640	3 875 640	1 291 880	33.3%	1 291 880	33.3%	1 291 880	33.3%	3 875 640	100.0%	1 247 622	100.0%	3.5%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	11 892	11 892	4 443	37.4%	1 800	15.1%	-	-	6 244	52.5%	389	302.1%	(100.0%)
Other Gains	11 840	11 840	88	.7%	388	3.3%	118	1.0%	593	5.0%	2 550	4.3%	(95.4%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**59 747 291**	**60 447 798**	**14 711 647**	**24.6%**	**13 519 659**	**22.6%**	**12 956 515**	**21.4%**	**41 187 821**	**68.1%**	**12 007 890**	**70.7%**	**7.9%**
Employee related costs	15 170 402	15 201 761	3 122 526	20.6%	3 901 211	25.7%	3 294 693	21.7%	10 318 429	67.9%	3 140 958	71.2%	4.9%
Remuneration of councillors	160 102	160 102	36 425	22.8%	40 874	25.5%	37 368	23.3%	114 667	71.6%	36 802	72.1%	1.5%
Bulk purchases - electricity	18 721 853	18 601 853	5 476 775	29.3%	4 081 812	21.8%	4 303 334	23.1%	13 861 921	74.5%	3 701 589	75.5%	16.3%
Inventory consumed	5 380 003	5 394 409	862 611	16.0%	1 065 608	19.8%	1 116 131	20.7%	3 044 350	56.4%	977 205	54.6%	14.2%
Debt impairment	3 104 016	3 104 016	1 359 411	43.8%	106 607	3.4%	146 607	4.7%	1 612 624	52.0%	286 817	80.2%	(48.9%)
Depreciation, Amortisation and Impairment	3 424 737	3 408 072	876 610	25.6%	754 240	22.0%	827 039	24.3%	2 457 890	72.1%	753 888	71.5%	9.7%
Interest,Dividends and Rent on Land	1 050 621	1 052 683	273 664	26.0%	272 899	26.0%	254 381	24.2%	800 943	76.1%	243 567	67.6%	4.4%
Contracted services	7 456 264	8 161 222	1 278 758	17.2%	1 790 881	24.0%	1 756 275	21.5%	4 825 914	59.1%	1 561 934	60.0%	12.4%
Transfers and subsidies	373 799	368 180	64 467	17.2%	78 862	21.1%	46 385	12.6%	189 713	51.5%	(86 960)	25.6%	(153.3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	2 894 778	2 984 394	539 332	18.6%	734 902	25.4%	530 408	17.8%	1 804 642	60.5%	660 542	65.0%	(19.7%)
Disposal of Fixed and Intangible Assets	463	463	-	-	334	72.2%	535	115.6%	870	187.8%	526	120.1%	1.9%
Other Losses	2 010 256	2 010 645	821 068	40.8%	691 429	34.4%	643 360	32.0%	2 155 858	107.2%	731 023	130.1%	(12.0%)
Surplus/(Deficit)	**648 558**	**993 728**	**2 290 771**		**2 590 815**		**2 912 893**		**7 794 479**		**2 283 528**		
Transfers and subsidies - capital (monetary allocations)	3 239 406	3 692 957	241 737	7.5%	947 905	29.3%	429 294	11.6%	1 618 935	43.8%	529 017	42.4%	(18.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	215.1%	-
Surplus/(Deficit) after capital transfers and contributions	**3 887 964**	**4 686 684**	**2 532 508**		**3 538 720**		**3 342 186**		**9 413 414**		**2 812 546**		
Income Tax	(7 142)	(7 142)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 895 105**	**4 693 826**	**2 532 508**		**3 538 720**		**3 342 186**		**9 413 414**		**2 812 546**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 895 105**	**4 693 826**	**2 532 508**		**3 538 720**		**3 342 186**		**9 413 414**		**2 812 546**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	749 166	646 476	118 626	15.8%	98 790	13.2%	94 026	14.5%	311 442	48.2%	116 463	51.8%	(19.3%)
Surplus/(Deficit) for the year	**4 644 271**	**5 340 302**	**2 651 133**		**3 637 510**		**3 436 212**		**9 724 856**		**2 929 009**		
				-		-		-		-		-	-

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	**7 296 796**	**7 700 747**	**682 501**	**9.4%**	**976 833**	**13.4%**	**1 413 389**	**18.4%**	**3 072 724**	**39.9%**	**1 240 294**	**38.8%**	**14.0%**
National Government	2 809 838	3 007 618	377 416	13.4%	613 154	21.8%	556 735	18.5%	1 547 305	51.4%	484 524	54.0%	14.9%
Provincial Government	429 568	529 392	7 838	1.8%	17 916	4.2%	46 424	8.8%	72 178	13.6%	16 569	9.4%	180.2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**3 239 406**	**3 537 010**	**385 253**	**11.9%**	**631 070**	**19.5%**	**603 160**	**17.1%**	**1 619 483**	**45.8%**	**501 093**	**46.6%**	**20.4%**
Borrowing	2 000 000	1 949 397	190 636	9.5%	420 404	21.0%	396 355	20.3%	1 007 395	51.7%	162 540	30.6%	143.9%
Internally generated funds	2 057 390	2 214 340	106 612	5.2%	(74 641)	(3.6%)	413 875	18.7%	445 845	20.1%	576 661	34.2%	(28.2%)
Capital Expenditure Functional	**7 296 796**	**7 700 747**	**682 501**	**9.4%**	**976 833**	**13.4%**	**1 412 677**	**18.3%**	**3 072 011**	**39.9%**	**1 240 294**	**38.8%**	**13.9%**
Municipal governance and administration	**977 175**	**709 124**	**24 653**	**2.5%**	**(25 594)**	**(2.6%)**	**110 283**	**15.6%**	**109 342**	**15.4%**	**53 866**	**18.2%**	**104.7%**
Executive and Council	424 132	46 161	718	.2%	7 024	1.7%	13 975	30.3%	21 717	47.0%	9 285	16.9%	50.5%
Finance and administration	552 039	661 959	23 935	4.3%	(33 402)	(6.1%)	96 287	14.5%	86 820	13.1%	44 475	18.4%	116.5%
Internal audit	1 004	1 004	-	-	783	78.0%	21	2.1%	804	80.1%	106	87.5%	(80.2%)
Community and Public Safety	**1 491 962**	**1 867 468**	**108 408**	**7.3%**	**347 909**	**23.3%**	**210 636**	**11.3%**	**666 954**	**35.7%**	**164 513**	**29.5%**	**28.0%**
Community and Social Services	207 084	174 750	7 212	3.5%	23 436	11.3%	29 448	16.9%	60 095	34.4%	18 254	26.6%	61.3%
Sport And Recreation	265 056	437 247	8 857	3.3%	81 938	30.9%	62 585	14.3%	153 380	35.1%	94 948	34.3%	(34.1%)
Public Safety	244 155	241 406	18 203	7.5%	82 039	33.6%	23 925	9.9%	124 167	51.4%	2 668	4.7%	796.7%
Housing	743 812	995 791	74 746	10.0%	159 668	21.5%	92 877	9.3%	327 291	32.9%	45 557	33.7%	103.9%
Health	31 855	18 273	(610)	(1.9%)	829	2.6%	1 801	9.9%	2 021	11.1%	3 087	17.1%	(41.7%)
Economic and Environmental Services	**1 723 041**	**1 394 946**	**89 359**	**5.2%**	**245 707**	**14.3%**	**166 253**	**11.9%**	**501 319**	**35.9%**	**382 386**	**44.4%**	**(56.5%)**
Planning and Development	405 451	335 607	14 707	3.6%	100 433	24.8%	45 902	13.7%	161 043	48.0%	92 529	53.8%	(50.4%)
Road Transport	1 295 786	1 043 142	74 139	5.7%	145 267	11.2%	119 672	11.5%	339 078	32.5%	289 216	41.3%	(58.6%)
Environmental Protection	21 804	16 197	512	2.4%	7	-	679	4.2%	1 198	7.4%	642	36.4%	5.8%
Trading Services	**3 004 400**	**3 606 643**	**459 869**	**15.3%**	**404 175**	**13.5%**	**903 241**	**25.0%**	**1 767 285**	**49.0%**	**639 221**	**45.3%**	**41.3%**
Energy sources	784 347	746 120	125 083	15.9%	(232 501)	(29.6%)	164 426	22.0%	57 008	7.6%	178 680	70.1%	(8.0%)
Water Management	1 153 395	1 220 772	173 313	15.0%	308 538	26.8%	289 246	23.7%	771 097	63.2%	198 794	39.0%	45.5%
Waste Water Management	713 045	1 423 207	141 643	19.9%	294 691	41.3%	421 841	29.6%	858 175	60.3%	228 533	41.4%	84.6%
Waste Management	353 613	216 543	19 830	5.6%	33 447	9.5%	27 729	12.8%	81 006	37.4%	33 214	40.9%	(16.5%)
Other	**100 218**	**122 566**	**211**	**.2%**	**4 636**	**4.6%**	**22 264**	**18.2%**	**27 112**	**22.1%**	**308**	**5.3%**	**7 131.0%**

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	**72 032 307**	**72 032 307**	**(126 871)**	**(.2%)**	**3 481**	**-**	**(12 281)**	**-**	**(135 671)**	**(.2%)**	**502 546**	**12.4%**	**(102.4%)**
Property rates	12 389 327	12 389 327	383 330	3.1%	-	-	-	-	383 330	3.1%	637 799	62.9%	(100.0%)

Service charges	36 677 538	36 677 538	(458 761)	(1.3%)	-	-	-	-	(458 761)	(1.3%)	(73 021)	-	(100.0%)
Other revenue	12 062 132	12 062 132	(51 440)	(.4%)	3 481	-	(12 281)	(.1%)	(60 240)	(.5%)	(62 232)	(.5%)	(80.3%)
Transfers and Subsidies - Operational	6 205 696	6 205 696	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 239 406	3 239 406	-	-	-	-	-	-	-	-	-	-	-
Interest	1 458 208	1 458 208	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(63 890 946)**	**(63 890 946)**	**(22 998)**	**-**	**(73 338)**	**.1%**	**(43 564)**	**.1%**	**(139 900)**	**.2%**	**(119 714)**	**.3%**	**(63.6%)**
Suppliers and employees	(62 463 658)	(62 463 658)	(22 998)	-	(73 338)	.1%	(43 564)	.1%	(139 900)	.2%	(119 714)	.3%	(63.6%)
Finance charges	(1 053 490)	(1 053 490)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(373 799)	(373 799)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 141 361**	**8 141 361**	**(149 869)**	**(1.8%)**	**(69 857)**	**(.9%)**	**(55 845)**	**(.7%)**	**(275 572)**	**(3.4%)**	**382 833**	**85.9%**	**(114.6%)**
Cash Flow from Investing Activities													
Receipts	**15 302**	**15 302**	**19 939**	**130.3%**	**(18 207)**	**(119.0%)**	**(101 696)**	**(664.6%)**	**(99 964)**	**(653.3%)**	**(22 625)**	**(843.3%)**	**349.5%**
Proceeds on disposal of PPE	12 101	12 101	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	3 201	3 201	19 939	622.9%	(18 207)	(568.8%)	(101 696)	(3 177.1%)	(99 964)	(3 123.0%)	(22 625)	(7 891.7%)	349.5%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 941 787)**	**(7 941 787)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(7 941 787)	(7 941 787)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(7 926 486)**	**(7 926 486)**	**19 939**	**(.3%)**	**(18 207)**	**.2%**	**(101 696)**	**1.3%**	**(99 964)**	**1.3%**	**(22 625)**	**2.8%**	**349.5%**
Cash Flow from Financing Activities													
Receipts	**2 185 638**	**2 185 638**	**-**	**-**	**-**	**-**	**(17)**	**-**	**(17)**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 000 000	2 000 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	185 638	185 638	-	-	-	-	(17)	-	(17)	-	-	-	(100.0%)
Payments	**(1 251 771)**	**(1 251 771)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 251 771)	(1 251 771)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**933 867**	**933 867**	**-**	**-**	**-**	**-**	**(17)**	**-**	**(17)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**1 148 743**	**1 148 743**	**(129 931)**	**(11.3%)**	**(88 064)**	**(7.7%)**	**(157 558)**	**(13.7%)**	**(375 553)**	**(32.7%)**	**360 208**	**1 054.4%**	**(143.7%)**
Cash/cash equivalents at the year begin:	5 378 446	5 378 446	-	-	(129 931)	(2.4%)	(217 995)	(4.1%)	-	-	6 182 164	-	(103.5%)
Cash/cash equivalents at the year end:	**6 527 189**	**6 527 189**	**(129 931)**	**(2.0%)**	**(217 995)**	**(3.3%)**	**(375 553)**	**(5.8%)**	**(375 553)**	**(5.8%)**	**6 542 372**	**65.6%**	**(105.7%)**

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	940 235	5.0%	619 856	3.3%	477 118	2.5%	16 683 977	89.1%	18 721 186	42.0%	-	-	9 804 606	52.4%
Trade and Other Receivables from Exchange Transactions - Electricity	1 295 744	20.2%	424 127	6.6%	184 573	2.9%	4 509 870	70.3%	6 414 314	14.4%	-	-	3 478 091	54.2%
Receivables from Non-exchange Transactions - Property Rates	817 911	8.0%	432 113	4.2%	293 552	2.9%	8 735 823	85.0%	10 279 399	23.1%	-	-	5 569 017	54.2%
Receivables from Exchange Transactions - Waste Water Management	172 989	5.5%	116 873	3.7%	84 045	2.7%	2 764 381	88.1%	3 138 287	7.0%	-	-	1 651 507	52.6%
Receivables from Exchange Transactions - Waste Management	86 949	7.1%	41 537	3.4%	33 159	2.7%	1 068 711	86.9%	1 230 356	2.8%	-	-	658 865	53.6%
Receivables from Exchange Transactions - Property Rental Debtors	34 484	5.4%	16 274	2.6%	11 863	1.9%	572 627	90.1%	635 247	1.4%	-	-	324 354	51.1%
Interest on Arrear Debtor Accounts	29 357	4.2%	15 740	2.3%	6 974	1.0%	640 362	92.5%	692 433	1.6%	-	-	384 835	55.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	91 173	2.6%	73 495	2.1%	48 030	1.4%	3 235 022	93.8%	3 447 720	7.7%	-	-	1 876 078	54.4%
Total By Income Source	**3 468 841**	**7.8%**	**1 740 014**	**3.9%**	**1 139 314**	**2.6%**	**38 210 773**	**85.8%**	**44 558 942**	**100.0%**	**-**	**-**	**23 747 355**	**53.3%**
Debtors Age Analysis By Customer Group														
Organs of State	258 471	15.4%	143 896	8.6%	51 386	3.1%	1 227 469	73.0%	1 681 223	3.8%	-	-	1 059 041	63.0%
Commercial	1 355 282	15.1%	444 020	4.9%	282 397	3.1%	6 902 618	76.8%	8 984 318	20.2%	-	-	4 794 566	53.4%
Households	1 822 452	5.4%	1 139 027	3.4%	798 913	2.4%	29 886 020	88.8%	33 646 411	75.5%	-	-	17 756 442	52.8%
Other	32 635	13.2%	13 071	5.3%	6 617	2.7%	194 666	78.8%	246 989	.6%	-	-	137 306	55.6%
Total By Customer Group	**3 468 841**	**7.8%**	**1 740 014**	**3.9%**	**1 139 314**	**2.6%**	**38 210 773**	**85.8%**	**44 558 942**	**100.0%**	**-**	**-**	**23 747 355**	**53.3%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	178 945	100.0%	-	-	-	-	-	-	178 945	23.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	175 048	100.0%	-	-	-	-	-	-	175 048	22.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	264 246	91.0%	463	.2%	309	.1%	-	-	290 511	37.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	123 733	100.0%	-	-	-	-	-	-	123 733	16.1%
Total	**741 973**	**96.6%**	**463**	**.1%**	**309**	**-**	**25 493**	**3.3%**	**768 238**	**100.0%**

Contact Details

Municipal Manager	Mr Thompson Bongumusa Mbhele (Known As M	031 311 2132
Chief Financial Officer	Mr Sandile Mnguni	031 311 1101

Source Local Government Database

1. All figures in this report are unaudited.

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.

AGGREGRATED INFORMATION FOR METROS
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	**377 403 598**	**379 559 924**	**106 390 608**	**28.2%**	**93 812 158**	**24.9%**	**91 780 728**	**24.2%**	**291 983 495**	**76.9%**	**86 088 808**	**78.6%**	**6.6%**
Exchange Revenue													
Service charges - Electricity	132 883 654	132 793 394	36 160 571	27.2%	29 333 406	22.1%	28 737 035	21.6%	94 231 012	71.0%	25 944 939	71.9%	10.8%
Service charges - Water	46 621 688	46 957 739	10 486 561	22.5%	11 138 031	23.9%	10 949 480	23.3%	32 574 072	69.4%	9 908 181	73.6%	10.5%
Service charges - Waste Water Management	21 992 995	22 446 357	5 355 900	24.4%	5 281 915	24.0%	5 187 899	23.1%	15 825 714	70.5%	4 969 263	72.9%	4.4%
Service charges - Waste Management	11 388 394	11 099 748	2 746 000	24.1%	2 532 198	22.2%	2 713 665	24.4%	7 991 863	72.0%	2 605 231	72.7%	4.2%
Sale of Goods and Rendering of Services	3 271 661	3 130 108	769 498	23.5%	762 225	23.3%	842 032	26.9%	2 373 755	75.8%	796 065	79.2%	5.8%
Agency services	1 128 700	1 128 700	278 872	24.7%	261 605	23.2%	268 811	23.8%	809 288	71.7%	460 219	71.4%	(41.6%)
Interest - Deemed Interest	4 000	4 000	46	1.2%	-	-	2 834	70.9%	2 881	72.0%	870	171.0%	225.6%
Interest earned from Receivables	6 126 156	6 497 372	2 591 588	42.3%	2 629 441	42.9%	2 211 629	34.0%	7 432 657	114.4%	3 892 030	130.4%	(43.2%)
Interest earned from Current and Non Current Assets	2 436 982	2 978 183	668 058	27.4%	690 799	28.3%	634 073	21.3%	1 992 929	66.9%	760 957	82.9%	(16.7%)
Dividends	10	10	6	66.0%	2	18.6%	-	-	8	84.7%	-	54.1%	-
Rent on Land	600	49 562	17	2.8%	26 723	4 453.9%	26 717	53.9%	53 457	107.9%	38 206	6 395.7%	(30.1%)
Rental from Fixed Assets	2 454 316	2 471 210	605 477	24.7%	570 523	23.2%	589 244	23.8%	1 765 244	71.4%	383 575	59.5%	53.6%
Licences or permits	71 886	72 962	16 935	23.6%	17 792	24.8%	13 444	18.4%	48 171	66.0%	17 124	70.6%	(21.5%)
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	-	61 000	7 400	-	20 335	-	5 277	8.7%	33 013	54.1%	-	-	(100.0%)
Development Charges	561 078	568 946	127 952	22.8%	160 672	28.6%	159 132	28.0%	447 756	78.7%	115 590	76.2%	37.7%
Operational Revenue	2 263 579	2 222 421	527 719	23.3%	538 008	23.8%	476 944	21.5%	1 542 671	69.4%	977 819	86.4%	(51.2%)
Non-Exchange Revenue													
Property rates	74 123 760	74 645 494	21 909 507	29.6%	18 356 558	24.8%	18 236 445	24.4%	58 502 510	78.4%	16 438 273	78.4%	10.9%
Surcharges and Taxes	332 047	744 314	151 608	45.7%	193 435	58.3%	235 280	31.6%	580 322	78.0%	309 471	71.5%	(24.0%)
Fines, penalties and forfeits	3 256 599	3 017 602	681 187	20.9%	897 763	27.6%	897 865	29.8%	2 476 815	82.1%	1 145 711	73.4%	(21.6%)
Licences or permits	125 522	121 673	27 025	21.5%	24 780	19.7%	24 260	19.9%	76 065	62.5%	(155 000)	80.3%	(115.7%)
Transfer and subsidies - Operational	40 979 284	40 295 548	16 019 480	39.1%	13 347 248	32.6%	10 915 306	27.1%	40 282 035	100.0%	11 412 362	102.7%	(4.4%)
Interest Receivables	2 052 951	2 731 630	759 588	37.0%	709 367	34.6%	565 336	20.7%	2 034 291	74.5%	(707 682)	59.9%	(179.9%)
Fuel Levy	16 849 080	16 849 080	4 948 010	29.4%	4 185 961	24.8%	5 710 059	33.9%	14 844 030	88.1%	5 359 912	88.1%	6.5%
Operational Revenue	1 661 652	1 705 767	444 997	26.8%	451 013	27.1%	444 840	26.1%	1 340 850	78.6%	214 800	84.6%	107.1%
Gains on Disposal of Fixed and Intangible Assets	96 327	111 690	4 370	4.5%	15 679	16.3%	116 930	104.7%	136 979	122.6%	16 932	29.1%	590.6%
Other Gains	6 226 569	6 368 533	980 324	15.7%	1 541 049	24.7%	1 692 505	26.6%	4 213 878	66.2%	1 183 960	58.9%	43.0%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**370 243 445**	**372 642 863**	**87 956 358**	**23.8%**	**86 093 167**	**23.3%**	**83 645 042**	**22.4%**	**257 694 567**	**69.2%**	**80 335 090**	**72.8%**	**4.1%**
Employee related costs	95 690 653	95 521 122	21 450 881	22.4%	23 301 062	24.4%	21 524 383	22.5%	66 276 326	69.4%	20 396 054	71.8%	5.5%
Remuneration of councillors	1 172 285	1 175 518	254 970	21.7%	257 222	21.9%	246 102	20.9%	758 294	64.5%	276 768	71.2%	(11.1%)
Bulk purchases - electricity	107 609 405	107 138 785	27 282 142	25.4%	21 131 663	19.6%	25 024 721	23.4%	73 438 527	68.5%	19 700 400	75.2%	27.0%
Inventory consumed	35 396 458	35 491 483	6 859 260	19.4%	8 570 913	24.2%	8 274 166	23.3%	23 704 339	66.8%	8 046 877	70.4%	2.8%
Debt impairment	31 245 878	33 513 822	7 747 193	24.8%	7 058 110	22.6%	7 491 553	22.4%	22 296 856	66.5%	7 534 746	66.3%	(.6%)
Depreciation, Amortisation and Impairment	21 143 102	20 952 531	4 405 388	20.8%	5 369 805	25.4%	4 581 646	21.9%	14 356 839	68.5%	5 887 285	75.5%	(22.2%)
Interest,Dividends and Rent on Land	8 310 015	8 276 406	2 121 093	25.5%	3 011 590	36.2%	2 520 286	30.5%	7 652 969	92.5%	2 151 867	86.8%	17.1%
Contracted services	41 172 520	41 518 183	6 009 763	14.6%	10 202 734	24.8%	8 650 826	20.8%	24 863 322	59.9%	8 508 907	58.7%	1.7%
Transfers and subsidies	2 118 478	2 148 006	2 425 724	114.5%	938 959	44.3%	2 467 485	114.9%	5 832 167	271.5%	1 598 423	219.1%	54.4%
Irrecoverable debts written off	852 159	874 719	3 102 119	364.0%	163 444	19.2%	(2 734 789)	(312.6%)	530 775	60.7%	361 132	220.8%	(857.3%)
Operational Cost and Other Cost	18 697 728	19 248 354	4 549 487	24.3%	4 266 429	22.8%	4 073 093	21.2%	12 889 009	67.0%	4 297 706	70.2%	(5.2%)
Disposal of Fixed and Intangible Assets	7 104	6 059	10 389	146.3%	9 142	128.7%	10 805	178.3%	30 336	500.6%	6 784	1 732.4%	59.3%
Other Losses	6 827 661	6 777 875	1 737 948	25.5%	1 812 095	26.5%	1 514 766	22.3%	5 064 808	74.7%	1 568 140	81.3%	(3.4%)
Surplus/(Deficit)	**7 160 153**	**6 917 061**	**18 434 251**		**7 718 990**		**8 135 686**		**34 288 928**		**5 753 718**		
Transfers and subsidies - capital (monetary allocations)	18 901 843	21 159 873	1 524 890	8.1%	4 075 998	21.6%	3 604 348	17.0%	9 205 237	43.5%	3 322 110	41.5%	8.5%
Transfers and subsidies - capital (in-kind)	-	-	217	-	-	-	-	-	217	-	8 689	4 313.8%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**26 061 995**	**28 076 934**	**19 959 358**		**11 794 988**		**11 740 035**		**43 494 381**		**9 084 518**		
Income Tax	51 596	60 335	17 860	34.6%	(12 109)	(23.5%)	2 385	4.0%	8 136	13.5%	8 486	43.4%	(71.9%)
Surplus/(Deficit) after income tax	**26 010 399**	**28 016 599**	**19 941 498**		**11 807 098**		**11 737 650**		**43 486 245**		**9 076 032**		
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	**26 019 020**	**28 025 220**	**19 942 948**		**11 809 479**		**11 739 130**		**43 491 557**		**9 082 295**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	1 368 022	786 049	1 804 454	131.9%	1 810 883	132.4%	2 153 672	274.0%	5 769 009	733.9%	1 427 666	298.9%	50.9%
Surplus/(Deficit) for the year	**27 387 043**	**28 811 269**	**21 747 402**		**13 620 362**		**13 892 802**		**49 260 566**		**10 509 961**		
				-		-		-		-		-	-

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	**39 186 319**	**40 889 425**	**4 101 284**	**10.5%**	**8 338 233**	**21.3%**	**5 983 545**	**14.6%**	**18 423 062**	**45.1%**	**6 376 841**	**45.0%**	**(6.2%)**
National Government	17 612 377	19 551 677	1 669 332	9.5%	4 351 385	24.7%	2 682 290	13.7%	8 703 007	44.5%	3 330 746	47.4%	(19.5%)
Provincial Government	469 240	571 612	12 557	2.7%	18 214	3.9%	47 890	8.4%	78 661	13.8%	22 893	10.0%	109.2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	1 223 186	1 082 523	165 274	13.5%	338 370	27.7%	172 362	15.9%	676 006	62.4%	260 331	63.5%	(33.8%)
Transfers recognised - capital	**19 304 804**	**21 205 812**	**1 847 164**	**9.6%**	**4 707 969**	**24.4%**	**2 902 541**	**13.7%**	**9 457 674**	**44.6%**	**3 613 970**	**46.9%**	**(19.7%)**
Borrowing	10 560 500	9 784 454	959 165	9.1%	2 149 157	20.4%	1 526 813	15.6%	4 635 134	47.4%	1 506 897	47.7%	1.3%
Internally generated funds	9 321 016	9 899 160	1 294 956	13.9%	1 481 108	15.9%	1 554 191	15.7%	4 330 254	43.7%	1 255 975	37.7%	23.7%
Capital Expenditure Functional	**39 245 161**	**40 889 425**	**4 101 284**	**10.5%**	**8 334 718**	**21.2%**	**5 986 347**	**14.6%**	**18 422 350**	**45.1%**	**74 573 925**	**233.3%**	**(92.0%)**
Municipal governance and administration	**4 031 809**	**4 349 446**	**508 917**	**12.6%**	**651 815**	**16.2%**	**711 277**	**16.4%**	**1 872 009**	**43.0%**	**69 570 959**	**1 904.3%**	**(99.0%)**
Executive and Council	542 041	172 778	716	.1%	32 435	6.0%	38 056	22.0%	71 208	41.2%	31 608	29.0%	20.4%
Finance and administration	3 488 674	4 174 156	508 194	14.6%	618 597	17.7%	673 200	16.1%	1 799 991	43.1%	69 539 227	2 005.4%	(99.0%)
Internal audit	1 094	2 511	7	.6%	783	71.6%	21	.8%	811	32.3%	124	28.3%	(83.1%)
Community and Public Safety	**7 520 909**	**8 026 661**	**845 813**	**11.2%**	**1 689 678**	**22.5%**	**1 053 695**	**13.1%**	**3 589 186**	**44.7%**	**1 072 073**	**40.6%**	**(1.7%)**
Community and Social Services	699 381	652 405	48 886	7.0%	123 031	17.6%	58 388	8.9%	230 306	35.3%	43 268	31.4%	34.9%
Sport And Recreation	758 065	970 393	23 898	3.2%	159 627	21.1%	124 908	12.9%	308 433	31.8%	153 277	38.9%	(18.5%)
Public Safety	704 959	794 249	119 009	16.9%	158 979	22.6%	55 600	7.0%	333 588	42.0%	86 128	33.0%	(35.4%)
Housing	5 204 550	5 484 652	650 122	12.5%	1 232 985	23.7%	796 045	14.5%	2 679 152	48.8%	765 824	43.3%	3.9%
Health	153 954	124 960	3 898	2.5%	15 055	9.8%	18 753	15.0%	37 706	30.2%	23 576	39.2%	(20.5%)
Economic and Environmental Services	**9 396 412**	**9 070 116**	**847 951**	**9.0%**	**1 820 996**	**19.4%**	**1 123 029**	**12.4%**	**3 791 977**	**41.8%**	**1 094 732**	**39.0%**	**2.6%**
Planning and Development	1 081 532	924 051	68 055	6.3%	212 331	19.6%	135 092	14.6%	415 477	45.0%	198 917	46.4%	(32.1%)
Road Transport	7 948 138	7 737 637	708 056	8.9%	1 555 900	19.6%	930 428	12.0%	3 194 383	41.3%	868 059	37.7%	7.2%
Environmental Protection	366 742	408 427	71 840	19.6%	52 766	14.4%	57 510	14.1%	182 116	44.6%	27 755	40.0%	107.2%
Trading Services	**17 977 636**	**19 084 365**	**1 871 412**	**10.4%**	**4 115 330**	**22.9%**	**3 036 463**	**15.9%**	**9 023 205**	**47.3%**	**2 792 524**	**44.5%**	**8.7%**
Energy sources	5 071 754	5 186 301	819 759	16.2%	865 276	17.1%	757 038	14.6%	2 442 073	47.1%	1 110 797	49.2%	(31.8%)
Water Management	5 878 559	6 280 114	449 631	7.6%	1 400 135	23.8%	966 935	15.4%	2 816 701	44.9%	746 702	39.6%	29.5%
Waste Water Management	5 727 869	6 456 140	550 965	9.6%	1 633 512	28.5%	1 216 396	18.8%	3 400 873	52.7%	822 543	45.3%	47.9%
Waste Management	1 299 454	1 161 810	51 057	3.9%	216 408	16.7%	96 093	8.3%	363 557	31.3%	112 482	40.4%	(14.6%)
Other	**318 395**	**358 839**	**27 190**	**8.5%**	**56 899**	**17.9%**	**61 883**	**17.2%**	**145 973**	**40.7%**	**43 638**	**34.5%**	**41.8%**

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	**362 631 491**	**289 304 775**	**83 717 527**	**23.1%**	**81 633 993**	**22.5%**	**42 824 297**	**14.8%**	**208 175 817**	**72.0%**	**148 247 164**	**84.9%**	**(71.1%)**
Property rates	68 709 990	54 420 193	13 196 850	19.2%	12 813 957	18.6%	9 141 545	16.8%	35 152 351	64.6%	(31 020 668)	49.8%	(129.5%)

Service charges	208 169 116	147 956 536	39 470 825	19.0%	39 053 128	18.8%	23 087 751	15.6%	101 611 703	68.7%	26 148 798	41.3%	(11.7%)
Other revenue	29 524 818	29 184 910	14 772 871	50.0%	15 433 727	52.3%	(722 636)	(2.5%)	29 483 962	101.0%	13 476 109	117.3%	(105.4%)
Transfers and Subsidies - Operational	34 807 699	34 351 268	16 153 111	46.4%	11 784 055	33.9%	5 918 815	17.2%	33 855 981	98.6%	137 066 777	348.8%	(95.7%)
Transfers and Subsidies - Capital	16 641 275	17 578 008	2 552 046	15.3%	2 523 187	15.2%	4 318 752	24.6%	9 393 984	53.4%	4 673 224	47.8%	(7.6%)
Interest	4 778 584	5 813 851	(2 428 181)	(50.8%)	25 938	.5%	1 080 070	18.6%	(1 322 173)	(22.7%)	(2 097 075)	(34.0%)	(151.5%)
Dividends	10	10	6	66.0%	2	18.6%	-	-	8	84.7%	-	54.1%	-
Payments	**(322 557 445)**	**(326 680 766)**	**(82 701 956)**	**25.6%**	**(72 004 547)**	**22.3%**	**(36 265 578)**	**11.1%**	**(190 972 081)**	**58.5%**	**(46 871 875)**	**54.1%**	**(22.6%)**
Suppliers and employees	(313 029 978)	(319 312 292)	(82 020 903)	26.2%	(70 321 406)	22.5%	(35 729 828)	11.2%	(188 072 137)	58.9%	(46 001 997)	55.6%	(22.3%)
Finance charges	(7 956 117)	(5 731 984)	(654 246)	8.2%	(1 596 032)	20.1%	(462 211)	8.1%	(2 712 489)	47.3%	(853 170)	16.8%	(45.8%)
Transfers and Subsidies	(1 571 350)	(1 636 489)	(26 807)	1.7%	(87 109)	5.5%	(73 539)	4.5%	(187 455)	11.5%	(16 708)	3.6%	340.1%
Net Cash from/(used) Operating Activities	**40 074 046**	**(37 375 990)**	**1 015 571**	**2.5%**	**9 629 446**	**24.0%**	**6 558 719**	**(17.5%)**	**17 203 736**	**(46.0%)**	**101 375 289**	**195.4%**	**(93.5%)**
Cash Flow from Investing Activities													
Receipts	**(425 076)**	**(806 831)**	**(4 521 976)**	**1 063.8%**	**(1 260 612)**	**296.6%**	**(5 417 060)**	**671.4%**	**(11 199 648)**	**1 388.1%**	**(37 462)**	**(172.7%)**	**14 360.0%**
Proceeds on disposal of PPE	96 536	109 520	-	-	(8 072)	(8.4%)	40	-	(8 032)	(7.3%)	92	8.0%	(56.4%)
Decrease (increase) in non-current receivables	5 893	(187 410)	22 227	377.2%	(16 557)	(281.0%)	(104 829)	55.9%	(99 158)	52.9%	98 407	30.4%	(206.5%)
Decrease (increase) in non-current investments	(527 505)	(728 941)	(4 544 203)	861.5%	(1 235 983)	234.3%	(5 312 271)	728.8%	(11 092 457)	1 521.7%	(135 961)	(163.2%)	3 807.2%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(38 219 592)**	**(36 652 957)**	**(2 621 385)**	**6.9%**	**(6 082 241)**	**15.9%**	**(1 894 957)**	**5.2%**	**(10 598 583)**	**28.9%**	**(3 728 648)**	**30.4%**	**(49.2%)**
Capital assets	(38 219 592)	(36 652 957)	(2 621 385)	6.9%	(6 082 241)	15.9%	(1 894 957)	5.2%	(10 598 583)	28.9%	(3 728 648)	30.4%	(49.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(38 644 668)**	**(37 459 788)**	**(7 143 360)**	**18.5%**	**(7 342 853)**	**19.0%**	**(7 312 017)**	**19.5%**	**(21 798 231)**	**58.2%**	**(3 766 111)**	**44.1%**	**94.2%**
Cash Flow from Financing Activities													
Receipts	**10 795 563**	**10 116 255**	**2 916 508**	**27.0%**	**46 004**	**.4%**	**73 359**	**.7%**	**3 035 871**	**30.0%**	**31 496**	**11.8%**	**132.9%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 500 000	9 774 557	2 799 564	26.7%	(449)	-	(462)	-	2 798 653	28.6%	(411)	10.9%	12.4%
Increase (decrease) in consumer deposits	295 563	341 698	116 944	39.6%	46 453	15.7%	73 821	21.6%	237 218	69.4%	31 907	73.1%	131.4%
Payments	**(6 493 392)**	**(6 155 924)**	**(1 921 476)**	**29.6%**	**(1 682 900)**	**25.9%**	**(3 341 610)**	**54.3%**	**(6 945 987)**	**112.8%**	**1 479 496**	**1.5%**	**(325.9%)**
Repayment of borrowing	(6 493 392)	(6 155 924)	(1 921 476)	29.6%	(1 682 900)	25.9%	(3 341 610)	54.3%	(6 945 987)	112.8%	1 479 496	1.5%	(325.9%)
Net Cash from/(used) Financing Activities	**4 302 171**	**3 960 332**	**995 032**	**23.1%**	**(1 636 896)**	**(38.0%)**	**(3 268 251)**	**(82.5%)**	**(3 910 115)**	**(98.7%)**	**1 510 991**	**20.7%**	**(316.3%)**
Net Increase/(Decrease) in cash held	**5 731 550**	**(70 875 446)**	**(5 132 757)**	**(89.6%)**	**649 697**	**11.3%**	**(4 021 550)**	**5.7%**	**(8 504 610)**	**12.0%**	**99 120 170**	**250.1%**	**(104.1%)**
Cash/cash equivalents at the year begin:	31 003 548	30 328 454	7 688	-	11 857 987	38.2%	18 494 020	61.0%	7 688	-	60 709 995	8.8%	(69.5%)
Cash/cash equivalents at the year end:	**36 735 098**	**(40 546 992)**	**(1 994 863)**	**(5.4%)**	**14 601 294**	**39.7%**	**16 556 059**	**(40.8%)**	**16 556 059**	**(40.8%)**	**174 084 676**	**192.0%**	**(90.5%)**

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	5 101 450	5.7%	3 005 809	3.4%	2 294 912	2.6%	79 255 287	88.4%	89 657 458	36.7%	3 075 628	3.4%	106 637 671	118.9%
Trade and Other Receivables from Exchange Transactions - Electricity	6 879 282	22.1%	1 711 663	5.5%	1 031 676	3.3%	21 503 211	69.1%	31 125 832	12.7%	188 682	.6%	12 212 288	39.2%
Receivables from Non-exchange Transactions - Property Rates	5 475 194	10.9%	1 749 983	3.5%	1 631 871	3.2%	41 459 575	82.4%	50 316 622	20.6%	1 141 448	2.3%	9 033 831	18.0%
Receivables from Exchange Transactions - Waste Water Management	1 685 486	6.5%	893 303	3.4%	714 497	2.8%	22 637 902	87.3%	25 931 188	10.6%	990 656	3.8%	17 260 077	66.6%
Receivables from Exchange Transactions - Waste Management	931 062	5.7%	379 433	2.3%	345 938	2.1%	14 546 115	89.8%	16 202 548	6.6%	560 857	3.5%	9 050 396	55.9%
Receivables from Exchange Transactions - Property Rental Debtors	191 289	6.3%	77 211	2.6%	76 283	2.5%	2 670 458	88.6%	3 015 241	1.2%	94 130	3.1%	1 016 021	33.7%
Interest on Arrear Debtor Accounts	1 198 547	5.5%	644 662	2.9%	732 330	3.3%	19 409 407	88.3%	21 984 945	9.0%	255 764	1.2%	384 835	1.8%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	12 747	-	-	-
Other	(1 022 617)	(16.6%)	(162 086)	(2.6%)	64 399	1.0%	7 265 550	118.2%	6 145 247	2.5%	176 895	2.9%	1 951 187	31.8%
Total By Income Source	**20 439 693**	**8.4%**	**8 299 978**	**3.4%**	**6 891 905**	**2.8%**	**208 747 506**	**85.4%**	**244 379 081**	**100.0%**	**6 496 807**	**2.7%**	**157 546 306**	**64.5%**
Debtors Age Analysis By Customer Group														
Organs of State	1 603 267	16.9%	410 826	4.3%	364 139	3.8%	7 129 290	75.0%	9 507 523	3.9%	36	-	1 074 377	11.3%
Commercial	7 703 293	13.6%	2 198 596	3.9%	1 728 158	3.0%	45 106 079	79.5%	56 736 126	23.2%	171 034	.3%	4 794 566	8.5%
Households	10 913 493	6.2%	5 727 151	3.2%	4 747 429	2.7%	155 173 317	87.9%	176 561 389	72.2%	6 325 737	3.6%	151 540 058	85.8%
Other	219 640	14.0%	(36 596)	(2.3%)	52 179	3.3%	1 338 820	85.1%	1 574 043	.6%	-	-	137 306	8.7%
Total By Customer Group	**20 439 693**	**8.4%**	**8 299 978**	**3.4%**	**6 891 905**	**2.8%**	**208 747 506**	**85.4%**	**244 379 081**	**100.0%**	**6 496 807**	**2.7%**	**157 546 306**	**64.5%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 657 959	45.4%	307 411	3.8%	1 117 055	13.9%	2 975 686	36.9%	8 058 111	37.3%
Bulk Water	577 995	58.7%	11 285	1.1%	-	-	396 000	40.2%	985 280	4.6%
PAYE deductions	216 650	100.0%	-	-	-	-	-	-	216 650	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	275 537	100.0%	-	-	-	-	-	-	275 537	1.3%
Loan repayments	12 979	100.0%	-	-	-	-	-	-	12 979	.1%
Trade Creditors	5 869 595	68.2%	566 866	6.6%	318 541	3.7%	1 825 856	21.2%	8 606 351	39.8%
Auditor-General	1 027	90.3%	99	8.7%	-	-	12	1.0%	1 138	-
Other	1 013 092	30.5%	238 488	7.2%	352 095	10.6%	1 714 842	51.7%	3 318 518	15.4%
Medical Aid deductions	123 733	100.0%	-	-	-	-	-	-	123 733	.6%
Total	**11 748 567**	**54.4%**	**1 124 149**	**5.2%**	**1 787 692**	**8.3%**	**6 937 889**	**32.1%**	**21 598 297**	**100.0%**