FREE STATE: MATJHABENG (FS184)
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	**4 536 590**	**4 420 848**	**1 115 570**	**24.6%**	**981 166**	**21.6%**	**956 225**	**21.6%**	**3 052 961**	**69.1%**	**929 177**	**72.3%**	**2.9%**
Exchange Revenue													
Service charges - Electricity	939 762	897 542	253 872	27.0%	213 104	22.7%	207 756	23.1%	674 733	75.2%	210 660	79.9%	(1.4%)
Service charges - Water	633 687	560 165	139 885	22.1%	145 529	23.0%	145 776	26.0%	431 190	77.0%	131 439	80.2%	10.9%
Service charges - Waste Water Management	250 389	250 389	68 198	27.2%	62 772	25.1%	63 052	25.2%	194 022	77.5%	59 165	77.0%	6.6%
Service charges - Waste Management	162 414	162 414	42 694	26.3%	39 129	24.1%	38 887	23.9%	120 710	74.3%	36 668	73.2%	6.0%
Sale of Goods and Rendering of Services	38 098	38 098	1 970	5.2%	1 556	4.1%	2 525	6.6%	6 051	15.9%	1 189	13.9%	112.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	426 526	426 526	123 524	29.0%	130 587	30.6%	135 687	31.8%	389 797	91.4%	135 098	97.6%	.4%
Interest earned from Current and Non Current Assets	5 472	5 472	1 649	30.1%	1 235	22.6%	2 065	37.7%	4 949	90.4%	165	16.2%	1 154.5%
Dividends	42	42	18	42.5%	19	44.3%	-	-	37	86.7%	7	141.7%	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	51 666	51 666	6 378	12.3%	6 102	11.8%	6 148	11.9%	18 627	36.1%	5 861	59.9%	4.9%
Licences or permits	244	244	151	61.7%	105	43.0%	164	67.3%	421	172.1%	293	358.6%	(43.9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	287	-	3	-	5 441	-	5 732	-	19	.2%	28 582.7%
Operational Revenue	560 915	560 915	761	.1%	1 488	.3%	1 040	.2%	3 289	.6%	626	.8%	66.3%
Non-Exchange Revenue													
Property rates	516 354	516 354	130 530	25.3%	96 115	18.6%	128 562	24.9%	355 207	68.8%	126 120	76.8%	1.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 780	31 780	645	2.0%	668	2.1%	819	2.6%	2 132	6.7%	864	5.0%	(5.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	781 418	781 418	324 368	41.5%	261 066	33.4%	195 756	25.1%	781 191	100.0%	195 266	100.4%	.3%
Interest Receivables	57 820	57 820	20 639	35.7%	21 689	37.5%	22 546	39.0%	64 874	112.2%	21 381	113.3%	5.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	80 000	80 000	-	-	-	-	-	-	-	-	4 355	6.8%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 523 421**	**4 403 762**	**351 438**	**7.8%**	**551 595**	**12.2%**	**570 768**	**13.0%**	**1 473 802**	**33.5%**	**450 216**	**40.4%**	**26.8%**
Employee related costs	1 051 160	1 051 160	269 772	25.7%	256 321	24.4%	255 671	24.3%	781 764	74.4%	252 901	75.4%	1.1%
Remuneration of councillors	43 417	40 452	2 364	5.4%	2 364	5.4%	2 281	5.6%	7 009	17.3%	2 354	39.3%	(3.1%)
Bulk purchases - electricity	848 251	848 251	113 392	13.4%	76 614	9.0%	65 578	7.7%	255 584	30.1%	6 790	40.3%	865.8%
Inventory consumed	1 322 156	1 305 069	124 592	9.4%	138 339	10.5%	164 840	12.6%	427 772	32.8%	105 365	33.6%	56.4%
Debt impairment	255 959	255 959	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	279 381	279 381	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	206 612	156 301	6 227	3.0%	164	.1%	591	.4%	6 982	4.5%	88	.1%	574.1%
Contracted services	129 277	132 459	16 730	12.9%	24 880	19.2%	25 496	19.2%	67 106	50.7%	34 585	77.4%	(26.3%)
Transfers and subsidies	1 494	698	-	-	26	1.7%	-	-	26	3.7%	-	-	-
Irrecoverable debts written off	100 000	100 000	(208 153)	(208.2%)	1 700	1.7%	19 949	19.9%	(186 504)	(186.5%)	12 663	35.9%	57.5%
Operational Cost and Other Cost	285 715	234 033	26 513	9.3%	51 186	17.9%	36 363	15.5%	114 062	48.7%	35 471	58.7%	2.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 169**	**17 087**	**764 132**		**429 570**		**385 457**		**1 579 160**		**478 962**		
Transfers and subsidies - capital (monetary allocations)	148 301	148 301	30 322	20.4%	39 565	26.7%	26 401	17.8%	96 288	64.9%	32 337	82.8%	(18.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**161 470**	**165 388**	**794 454**		**469 136**		**411 858**		**1 675 448**		**511 298**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**161 470**	**165 388**	**794 454**		**469 136**		**411 858**		**1 675 448**		**511 298**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**161 470**	**165 388**	**794 454**		**469 136**		**411 858**		**1 675 448**		**511 298**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**161 470**	**165 388**	**794 454**		**469 136**		**411 858**		**1 675 448**		**511 298**		
				-		-		-		-		-	-

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	**140 263**	**188 200**	**59 013**	**42.1%**	**38 642**	**27.5%**	**35 794**	**19.0%**	**133 449**	**70.9%**	**29 301**	**57.3%**	**22.2%**
National Government	111 679	111 869	24 211	21.7%	35 631	31.9%	10 161	9.1%	70 002	62.6%	27 560	70.7%	(63.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**111 679**	**111 869**	**24 211**	**21.7%**	**35 631**	**31.9%**	**10 161**	**9.1%**	**70 002**	**62.6%**	**27 560**	**70.7%**	**(63.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 584	76 331	34 803	121.8%	3 012	10.5%	25 633	33.6%	63 447	83.1%	1 741	16.6%	1 372.3%
Capital Expenditure Functional	**140 263**	**188 200**	**59 013**	**42.1%**	**38 642**	**27.5%**	**35 794**	**19.0%**	**133 449**	**70.9%**	**29 301**	**57.3%**	**22.2%**
Municipal governance and administration	**7 000**	**27 567**	**18 645**	**266.4%**	**380**	**5.4%**	**8 241**	**29.9%**	**27 267**	**98.9%**	**578**	**28.7%**	**1 326.3%**
Executive and Council	7 000	24 129	16 174	231.1%	20	.3%	7 750	32.1%	23 944	99.2%	-	30.8%	(100.0%)
Finance and administration	-	3 438	2 471	-	360	-	491	14.3%	3 322	96.7%	578	26.5%	(15.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**35 414**	**18 992**	**1 134**	**3.2%**	**1 506**	**4.3%**	**290**	**1.5%**	**2 931**	**15.4%**	**1 715**	**63.2%**	**(83.1%)**
Community and Social Services	24 775	8 398	1 010	4.1%	1 177	4.8%	-	-	2 187	26.0%	1 540	106.4%	(100.0%)
Sport And Recreation	10 639	10 170	124	1.2%	-	-	246	2.4%	370	3.6%	175	3.7%	40.0%
Public Safety	-	378	-	-	329	-	-	-	329	87.0%	-	100.0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	45	-	-	-	-	45	100.0%	45	100.0%	-	-	(100.0%)
Economic and Environmental Services	**5 000**	**21 382**	**9 778**	**195.6%**	**4 088**	**81.8%**	**4 456**	**20.8%**	**18 322**	**85.7%**	**9 960**	**89.7%**	**(55.3%)**
Planning and Development	-	278	-	-	-	-	165	59.5%	165	59.5%	-	-	(100.0%)
Road Transport	5 000	21 105	9 778	195.6%	4 088	81.8%	4 291	20.3%	18 157	86.0%	9 960	89.7%	(56.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**92 849**	**120 259**	**29 455**	**31.7%**	**32 669**	**35.2%**	**22 806**	**19.0%**	**84 930**	**70.6%**	**17 049**	**46.5%**	**33.8%**
Energy sources	29 246	52 702	17 856	61.1%	4 805	16.4%	18 548	35.2%	41 209	78.2%	2 013	60.2%	821.4%
Water Management	15 969	31 364	8 654	54.2%	18 712	117.2%	3 472	11.1%	30 839	98.3%	11 229	79.6%	(69.1%)
Waste Water Management	47 634	36 193	2 945	6.2%	9 151	19.2%	785	2.2%	12 882	35.6%	3 806	27.8%	(79.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**3 821 262**	**3 833 846**	**396 663**	**10.4%**	**444 719**	**11.6%**	**639 737**	**16.7%**	**1 481 119**	**38.6%**	**513 748**	**49.8%**	**24.5%**
Property rates	462 938	462 938	64 949	14.0%	61 563	13.3%	95 306	20.6%	221 818	47.9%	60 988	38.1%	56.3%

Service charges	1 792 766	1 792 766	239 433	13.4%	233 761	13.0%	244 096	13.6%	717 290	40.0%	218 278	34.4%	11.8%
Other revenue	630 424	643 008	(279 960)	(44.4%)	(153 953)	(24.4%)	29 568	4.6%	(404 346)	(62.9%)	(18 720)	57.9%	(257.9%)
Transfers and Subsidies - Operational	795 664	795 664	327 346	41.1%	260 584	32.8%	195 270	24.5%	783 200	98.4%	184 221	98.9%	6.0%
Transfers and Subsidies - Capital	133 955	133 955	36 938	27.6%	36 890	27.5%	65 373	48.8%	139 201	103.9%	66 964	90.1%	(2.4%)
Interest	5 472	5 472	7 939	145.1%	5 856	107.0%	10 124	185.0%	23 919	437.1%	2 010	157.6%	403.7%
Dividends	42	42	18	42.5%	19	44.3%	-	-	37	86.7%	7	141.7%	(100.0%)
Payments	**(3 566 665)**	**(3 513 389)**	**(740 334)**	**20.8%**	**(665 379)**	**18.7%**	**(656 669)**	**18.7%**	**(2 062 382)**	**58.7%**	**(575 233)**	**56.0%**	**14.2%**
Suppliers and employees	(3 360 053)	(3 357 088)	(740 334)	22.0%	(665 379)	19.8%	(656 669)	19.6%	(2 062 382)	61.4%	(575 233)	59.4%	14.2%
Finance charges	(206 612)	(156 301)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**254 597**	**320 457**	**(343 671)**	**(135.0%)**	**(220 660)**	**(86.7%)**	**(16 932)**	**(5.3%)**	**(581 263)**	**(181.4%)**	**(61 485)**	**70.7%**	**(72.5%)**
Cash Flow from Investing Activities													
Receipts	**(211 794)**	**(211 794)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4 355**	**(2.1%)**	**(100.0%)**
Proceeds on disposal of PPE	80 000	80 000	-	-	-	-	-	-	-	-	4 355	6.8%	(100.0%)
Decrease (increase) in non-current receivables	(291 299)	(291 299)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(495)	(495)	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(140 263)**	**(140 263)**	**(59 013)**	**42.1%**	**(38 642)**	**27.5%**	**(35 794)**	**25.5%**	**(133 449)**	**95.1%**	**(29 301)**	**69.8%**	**22.2%**
Capital assets	(140 263)	(140 263)	(59 013)	42.1%	(38 642)	27.5%	(35 794)	25.5%	(133 449)	95.1%	(29 301)	69.8%	22.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(352 057)**	**(352 057)**	**(59 013)**	**16.8%**	**(38 642)**	**11.0%**	**(35 794)**	**10.2%**	**(133 449)**	**37.9%**	**(24 946)**	**32.9%**	**43.5%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**523**	**-**	**520**	**-**	**0**	**-**	**1 043**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	523	-	520	-	0	-	1 043	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**523**	**-**	**520**	**-**	**0**	**-**	**1 043**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(97 460)**	**(31 600)**	**(402 162)**	**412.6%**	**(258 782)**	**265.5%**	**(52 726)**	**166.9%**	**(713 669)**	**2 258.5%**	**(86 431)**	**60.0%**	**(39.0%)**
Cash/cash equivalents at the year begin:	-	21 683	32 609	-	(402 162)	-	(637 365)	(2 939.5%)	32 609	150.4%	(736 407)	(34.3%)	(13.4%)
Cash/cash equivalents at the year end:	**(97 460)**	**(9 917)**	**(378 583)**	**388.4%**	**(637 365)**	**654.0%**	**(821 469)**	**8 283.2%**	**(821 469)**	**8 283.2%**	**(822 724)**	**198.7%**	**(.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	62 217	2.1%	52 936	1.8%	49 402	1.7%	2 793 361	94.4%	2 957 916	30.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	87 135	10.3%	38 864	4.6%	27 879	3.3%	690 048	81.8%	843 925	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 848	3.5%	27 303	2.5%	24 023	2.2%	993 071	91.8%	1 082 246	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 081	1.7%	20 589	1.5%	19 793	1.5%	1 267 975	95.2%	1 331 439	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 351	1.7%	12 512	1.5%	12 179	1.5%	783 948	95.3%	822 990	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 768	.9%	1 729	.9%	1 719	.9%	184 324	97.2%	189 540	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	53 499	2.1%	52 679	2.1%	51 744	2.1%	2 365 497	93.7%	2 523 418	25.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 902	2.3%	3 260	3.9%	473	.6%	78 660	93.3%	84 295	.9%	-	-	-	-
Total By Income Source	**281 801**	**2.9%**	**209 872**	**2.1%**	**187 211**	**1.9%**	**9 156 883**	**93.1%**	**9 835 767**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	16 115	5.8%	13 594	4.9%	13 123	4.7%	236 100	84.6%	278 932	2.8%	-	-	-	-
Commercial	85 709	4.9%	36 177	2.1%	28 148	1.6%	1 611 962	91.5%	1 761 995	17.9%	-	-	-	-
Households	179 977	2.3%	160 101	2.1%	145 940	1.9%	7 308 821	93.8%	7 794 840	79.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**281 801**	**2.9%**	**209 872**	**2.1%**	**187 211**	**1.9%**	**9 156 883**	**93.1%**	**9 835 767**	**100.0%**	**-**	**-**	**-**	**-**

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	98 478	1.3%	185 623	2.5%	1 454	-	7 233 403	96.2%	7 518 957	40.0%
Bulk Water	102 172	.9%	126 103	1.2%	149 802	1.4%	10 547 160	96.5%	10 925 237	58.1%
PAYE deductions	13 595	100.0%	-	-	-	-	-	-	13 595	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 942	100.0%	-	-	-	-	-	-	14 942	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 517	2.8%	10 083	3.3%	9 091	2.9%	281 788	91.1%	309 479	1.6%
Auditor-General	135	1.8%	811	11.0%	421	5.7%	5 983	81.4%	7 350	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	12 449	100.0%	-	-	-	-	-	-	12 449	.1%
Total	**250 288**	**1.3%**	**322 619**	**1.7%**	**160 768**	**.9%**	**18 068 333**	**96.1%**	**18 802 008**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**9 498 043**	**9 339 361**	**2 708 462**	**28.5%**	**2 313 343**	**24.4%**	**1 961 426**	**21.0%**	**6 983 231**	**74.8%**	**2 089 037**	**81.3%**	**(6.1%)**
Exchange Revenue													
Service charges - Electricity	3 952 803	3 952 803	1 318 876	33.4%	908 446	23.0%	758 653	19.2%	2 985 975	75.5%	764 279	72.4%	(.7%)
Service charges - Water	1 799 935	1 625 503	329 427	18.3%	455 824	25.3%	397 931	24.5%	1 183 182	72.8%	407 326	92.0%	(2.3%)
Service charges - Waste Water Management	394 955	357 011	80 801	20.5%	90 692	23.0%	91 948	25.8%	263 441	73.8%	87 630	71.6%	4.9%
Service charges - Waste Management	212 194	212 194	53 715	25.3%	52 819	24.9%	52 848	24.9%	159 382	75.1%	51 122	66.5%	3.4%
Sale of Goods and Rendering of Services	59 797	59 797	9 633	16.1%	12 332	20.6%	15 217	25.4%	37 182	62.2%	15 383	111.1%	(1.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	168 540	168 540	38 008	22.6%	45 215	26.8%	(78 007)	(46.3%)	5 216	3.1%	42 498	109.8%	(283.6%)
Interest earned from Current and Non Current Assets	6 030	6 030	1 271	21.1%	964	16.0%	3 901	64.7%	6 136	101.8%	2 147	79.6%	81.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 236	19 236	4 636	24.1%	4 391	22.8%	4 060	21.1%	13 086	68.0%	4 755	78.8%	(14.6%)
Licences or permits	292	292	20	6.8%	22	7.7%	31	10.6%	73	25.1%	33	45.4%	(5.6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	3 823	3 823	3 363	88.0%	2 269	59.4%	2 314	60.5%	7 946	207.8%	436	90.9%	431.0%
Operational Revenue	9 872	9 872	3 625	36.7%	1 168	11.8%	412	4.2%	5 205	52.7%	1 788	79.6%	(76.9%)
Non-Exchange Revenue													
Property rates	1 352 245	1 352 245	338 680	25.0%	339 594	25.1%	337 491	25.0%	1 015 765	75.1%	324 716	76.4%	3.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	219 540	219 540	1 401	.6%	519	.2%	1 116	.5%	3 036	1.4%	70 486	152.6%	(98.4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 269 423	1 323 116	518 180	40.8%	392 205	30.9%	366 384	27.7%	1 276 768	96.5%	308 921	96.4%	18.6%
Interest Receivables	29 359	29 359	6 827	23.3%	6 883	23.4%	7 126	24.3%	20 836	71.0%	7 516	156.9%	(5.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**9 114 055**	**9 052 415**	**2 166 354**	**23.8%**	**1 463 764**	**16.1%**	**2 101 499**	**23.2%**	**5 731 617**	**63.3%**	**2 209 617**	**83.9%**	**(4.9%)**
Employee related costs	1 658 495	1 606 801	349 776	21.1%	343 361	20.7%	336 254	20.9%	1 029 391	64.1%	321 540	67.1%	4.6%
Remuneration of councillors	70 188	70 188	16 287	23.2%	18 460	26.3%	16 666	23.7%	51 414	73.3%	10 867	64.3%	53.4%
Bulk purchases - electricity	3 103 568	3 103 568	583 099	18.8%	746 104	24.0%	704 189	22.7%	2 033 392	65.5%	637 728	79.5%	10.4%
Inventory consumed	1 616 906	1 622 855	929 413	57.5%	(159 880)	(9.9%)	455 236	28.1%	1 224 769	75.5%	354 944	69.6%	28.3%
Debt impairment	1 165 997	1 054 395	-	-	-	-	-	-	-	-	513 509	160.5%	(100.0%)
Depreciation, Amortisation and Impairment	355 737	468 761	87 349	24.6%	87 349	24.6%	146 434	31.2%	321 132	68.5%	82 714	54.0%	77.0%
Interest,Dividends and Rent on Land	-	-	80 769	-	135 396	-	156 252	-	372 417	-	110 018	-	42.0%
Contracted services	783 109	756 370	94 589	12.1%	212 691	27.2%	218 963	28.9%	526 243	69.6%	144 455	56.4%	51.6%
Transfers and subsidies	2 200	3 300	341	15.5%	165	7.5%	182	5.5%	688	20.9%	172	16.0%	5.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	357 856	366 177	24 730	6.9%	80 118	22.4%	67 323	18.4%	172 172	47.0%	33 670	49.6%	100.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**383 988**	**286 946**	**542 108**		**849 579**		**(140 073)**		**1 251 614**		**(120 581)**		
Transfers and subsidies - capital (monetary allocations)	148 165	206 671	14 003	9.5%	62 561	42.2%	58 671	28.4%	135 235	65.4%	45 550	57.9%	28.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	7 125	-	7 125	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**532 153**	**493 616**	**556 112**		**912 140**		**(74 276)**		**1 393 975**		**(75 030)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**532 153**	**493 616**	**556 112**		**912 140**		**(74 276)**		**1 393 975**		**(75 030)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**532 153**	**493 616**	**556 112**		**912 140**		**(74 276)**		**1 393 975**		**(75 030)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**532 153**	**493 616**	**556 112**		**912 140**		**(74 276)**		**1 393 975**		**(75 030)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

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	**379 716**	**459 166**	**37 844**	**10.0%**	**69 255**	**18.2%**	**64 824**	**14.1%**	**171 922**	**37.4%**	**48 378**	**41.8%**	**34.0%**
National Government	146 665	168 599	25 254	17.2%	45 186	30.8%	26 350	15.6%	96 790	57.4%	23 970	68.8%	9.9%
Provincial Government	1 500	2 462	-	-	-	-	296	12.0%	296	12.0%	6 822	-	(95.7%)
District Municipality	-	1 161	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**148 165**	**172 221**	**25 254**	**17.0%**	**45 186**	**30.5%**	**26 646**	**15.5%**	**97 086**	**56.4%**	**30 791**	**67.5%**	**(13.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	231 550	286 946	12 590	5.4%	24 068	10.4%	38 178	13.3%	74 836	26.1%	17 586	21.4%	117.1%
Capital Expenditure Functional	**379 716**	**459 166**	**37 844**	**10.0%**	**69 255**	**18.2%**	**71 949**	**15.7%**	**179 047**	**39.0%**	**48 378**	**41.8%**	**48.7%**
Municipal governance and administration	**41 925**	**27 925**	**36**	**.1%**	**4 080**	**9.7%**	**4 960**	**17.8%**	**9 076**	**32.5%**	**1 623**	**32.5%**	**205.7%**
Executive and Council	-	800	-	-	-	-	687	85.9%	687	85.9%	-	-	(100.0%)
Finance and administration	41 925	27 125	36	.1%	4 080	9.7%	4 273	15.8%	8 389	30.9%	1 623	35.3%	163.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**28 049**	**13 167**	**102**	**.4%**	**748**	**2.7%**	**296**	**2.2%**	**1 146**	**8.7%**	**6 924**	**2.6%**	**(95.7%)**
Community and Social Services	14 269	2 637	102	.7%	130	.9%	-	-	233	8.8%	103	5.3%	(100.0%)
Sport And Recreation	2 280	2 280	-	-	618	27.1%	-	-	618	27.1%	-	-	-
Public Safety	11 500	8 250	-	-	-	-	296	3.6%	296	3.6%	6 822	-	(95.7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**46 708**	**68 073**	**6 138**	**13.1%**	**10 434**	**22.3%**	**13 686**	**20.1%**	**30 257**	**44.4%**	**(51 128)**	**85.8%**	**(126.8%)**
Planning and Development	825	3 335	-	-	692	83.9%	-	-	692	20.8%	(61 911)	-	(100.0%)
Road Transport	45 882	64 737	6 138	13.4%	9 742	21.2%	13 686	21.1%	29 565	45.7%	10 783	120.2%	26.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**263 034**	**350 002**	**31 568**	**12.0%**	**53 992**	**20.5%**	**53 007**	**15.1%**	**138 568**	**39.6%**	**90 959**	**40.8%**	**(41.7%)**
Energy sources	164 000	157 583	12 554	7.7%	11 637	7.1%	23 066	14.6%	47 258	30.0%	15 964	27.1%	44.5%
Water Management	68 258	114 719	17 735	26.0%	12 243	17.9%	21 472	18.7%	51 450	44.8%	16 930	23.8%	26.8%
Waste Water Management	7 646	55 756	1 278	16.7%	23 594	308.6%	8 470	15.2%	33 342	59.8%	52 954	67.9%	(84.0%)
Waste Management	23 129	21 944	-	-	6 519	28.2%	-	-	6 519	29.7%	5 111	87.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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	**9 534 756**	**9 494 160**	**2 169 845**	**22.8%**	**2 223 261**	**23.3%**	**1 738 803**	**18.3%**	**6 131 909**	**64.6%**	**1 766 836**	**76.1%**	**(1.6%)**
Property rates	1 149 408	1 149 408	236 442	20.6%	238 711	20.8%	243 666	21.2%	718 818	62.5%	236 954	59.2%	2.8%

Service charges	6 295 967	6 195 195	1 174 123	18.6%	1 123 442	17.8%	959 516	15.5%	3 257 080	52.6%	806 380	53.1%	19.0%
Other revenue	486 128	486 128	160 735	33.1%	416 171	85.6%	84 982	17.5%	661 888	136.2%	343 349	(791.2%)	(75.2%)
Transfers and Subsidies - Operational	1 269 423	1 273 217	534 953	42.1%	384 934	30.3%	344 898	27.1%	1 264 785	99.3%	304 881	99.5%	13.1%
Transfers and Subsidies - Capital	148 165	204 548	35 812	24.2%	42 714	28.8%	96 318	47.1%	174 844	85.5%	50 302	104.1%	91.5%
Interest	185 664	185 664	27 781	15.0%	17 290	9.3%	9 424	5.1%	54 495	29.4%	24 972	49.6%	(62.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 600 259)**	**(7 533 875)**	**(1 825 882)**	**24.0%**	**(2 481 954)**	**32.7%**	**(3 639 611)**	**48.3%**	**(7 947 447)**	**105.5%**	**(1 739 610)**	**87.4%**	**109.2%**
Suppliers and employees	(7 600 259)	(7 533 875)	(1 825 882)	24.0%	(2 481 954)	32.7%	(3 639 611)	48.3%	(7 947 447)	105.5%	(1 739 610)	87.4%	109.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 934 496**	**1 960 286**	**343 963**	**17.8%**	**(258 693)**	**(13.4%)**	**(1 900 808)**	**(97.0%)**	**(1 815 538)**	**(92.6%)**	**27 227**	**11.8%**	**(7 081.5%)**
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(436 673)**	**(516 124)**	**(37 844)**	**8.7%**	**(69 255)**	**15.9%**	**(71 949)**	**13.9%**	**(179 047)**	**34.7%**	**(48 378)**	**41.8%**	**48.7%**
Capital assets	(436 673)	(516 124)	(37 844)	8.7%	(69 255)	15.9%	(71 949)	13.9%	(179 047)	34.7%	(48 378)	41.8%	48.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(436 673)**	**(516 124)**	**(37 844)**	**8.7%**	**(69 255)**	**15.9%**	**(71 949)**	**13.9%**	**(179 047)**	**34.7%**	**(48 378)**	**41.8%**	**48.7%**
Cash Flow from Financing Activities													
Receipts	-	-	**20 937**	-	**(19 618)**	-	**899**	-	**2 218**	-	**3 144**	-	**(71.4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	20 937	-	(19 618)	-	899	-	2 218	-	3 144	-	(71.4%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	**20 937**	-	**(19 618)**	-	**899**	-	**2 218**	-	**3 144**	-	**(71.4%)**
Net Increase/(Decrease) in cash held	**1 497 823**	**1 444 162**	**327 056**	**21.8%**	**(347 566)**	**(23.2%)**	**(1 971 857)**	**(136.5%)**	**(1 992 367)**	**(138.0%)**	**(18 007)**	**.5%**	**10 850.6%**
Cash/cash equivalents at the year begin:	823 004	217 272	319 645	38.8%	544 328	66.1%	196 762	90.6%	319 645	147.1%	26 018	100.0%	656.2%
Cash/cash equivalents at the year end:	**2 320 828**	**1 661 434**	**544 328**	**23.5%**	**196 762**	**8.5%**	**(1 774 688)**	**(106.8%)**	**(1 774 688)**	**(106.8%)**	**8 011**	**1.0%**	**(22 252.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	228 768	5.2%	171 416	3.9%	130 334	2.9%	3 900 565	88.0%	4 431 083	35.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	645 948	20.6%	347 753	11.1%	66 944	2.1%	2 080 547	66.2%	3 141 192	25.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	103 607	6.1%	54 561	3.2%	48 663	2.9%	1 487 500	87.8%	1 694 331	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	40 166	3.5%	27 875	2.4%	23 114	2.0%	1 071 390	92.2%	1 162 544	9.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 021	2.6%	14 547	2.0%	13 568	1.8%	686 824	93.6%	733 960	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 236	2.7%	14 341	2.7%	14 277	2.7%	490 475	92.0%	533 329	4.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56 751	7.4%	13 716	1.8%	16 879	2.2%	680 722	88.6%	768 068	6.2%	-	-	-	-
Total By Income Source	**1 108 497**	**8.9%**	**644 208**	**5.2%**	**313 779**	**2.5%**	**10 398 023**	**83.4%**	**12 464 507**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	28 208	5.0%	22 292	3.9%	23 555	4.2%	492 443	86.9%	566 498	4.5%	-	-	-	-
Commercial	747 980	22.2%	368 604	10.9%	80 521	2.4%	2 173 532	64.5%	3 370 637	27.0%	-	-	-	-
Households	332 310	3.9%	253 312	3.0%	209 702	2.5%	7 732 048	90.7%	8 527 373	68.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 108 497**	**8.9%**	**644 208**	**5.2%**	**313 779**	**2.5%**	**10 398 023**	**83.4%**	**12 464 507**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	(407 376)	(4.9%)	433 450	5.2%	76 122	.9%	8 186 465	98.8%	8 288 661	81.2%
Bulk Water	(116 196)	(6.3%)	(97 185)	(5.3%)	108 811	5.9%	1 944 875	105.7%	1 840 305	18.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 863	19.0%	8 132	10.4%	763	1.0%	54 301	69.6%	78 059	.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(508 709)**	**(5.0%)**	**344 397**	**3.4%**	**185 696**	**1.8%**	**10 185 640**	**99.8%**	**10 207 025**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**5 336 131**	**5 309 262**	**1 327 631**	**24.9%**	**1 236 358**	**23.2%**	**1 055 322**	**19.9%**	**3 619 312**	**68.2%**	**1 352 302**	**75.0%**	**(22.0%)**
Exchange Revenue													
Service charges - Electricity	1 961 927	1 763 501	389 533	19.9%	437 903	22.3%	302 640	17.2%	1 130 076	64.1%	509 594	84.0%	(40.6%)
Service charges - Water	713 901	606 786	119 986	16.8%	131 807	18.5%	136 157	22.4%	387 950	63.9%	111 531	60.7%	22.1%
Service charges - Waste Water Management	386 460	358 765	90 653	23.5%	83 459	21.6%	97 472	27.2%	271 584	75.7%	84 709	70.5%	15.1%
Service charges - Waste Management	162 653	173 315	44 087	27.1%	42 560	26.2%	41 786	24.1%	128 432	74.1%	36 942	70.1%	13.1%
Sale of Goods and Rendering of Services	26 042	26 042	6 560	25.2%	7 899	30.3%	(3 289)	(12.6%)	11 171	42.9%	3 896	83.4%	(184.4%)
Agency services	65 154	113 282	12 799	19.6%	8 408	12.9%	843	.7%	22 049	19.5%	11 281	49.3%	(92.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	171 327	171 327	33 990	19.8%	37 771	22.0%	39 546	23.1%	111 306	65.0%	38 267	79.2%	3.3%
Interest earned from Current and Non Current Assets	20 860	20 860	6 669	32.0%	3 396	16.3%	3 359	16.1%	13 424	64.4%	4 440	82.6%	(24.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 550	5 550	1 197	21.6%	1 664	30.0%	2 806	50.6%	5 667	102.1%	2 061	88.4%	36.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	41 860	41 860	32 414	77.4%	2 143	5.1%	3 580	8.6%	38 137	91.1%	1 962	38.5%	82.4%
Operational Revenue	2 588	2 588	30 254	1 168.8%	5 531	213.7%	(34 931)	(1 349.5%)	854	33.0%	25 226	3 076.4%	(238.5%)
Non-Exchange Revenue													
Property rates	920 928	979 736	213 147	23.1%	224 276	24.4%	173 357	17.7%	610 779	62.3%	20 714	29.5%	736.9%
Surcharges and Taxes	43 180	43 180	133	.3%	180	.4%	91	.2%	404	.9%	56	.2%	62.0%
Fines, penalties and forfeits	37 747	97 747	34 679	91.9%	(4 418)	(11.7%)	96 412	98.6%	126 673	129.6%	6 648	49.8%	1 350.2%
Licences or permits	1 056	1 056	6	.6%	5	.5%	11	1.0%	22	2.1%	2 245	222.9%	(99.5%)
Transfer and subsidies - Operational	729 963	821 660	299 997	41.1%	241 270	33.1%	182 587	22.2%	723 854	88.1%	460 544	109.0%	(60.4%)
Interest Receivables	44 851	44 851	11 491	25.6%	12 349	27.5%	12 821	28.6%	36 661	81.7%	32 137	141.6%	(60.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	20 000	1	-	-	-	4	-	5	-	-	-	(100.0%)
Other Gains	85	17 154	35	40.9%	154	181.7%	72	.4%	261	1.5%	48	158.6%	50.8%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 087 451**	**4 975 873**	**1 023 079**	**20.1%**	**1 154 942**	**22.7%**	**1 118 771**	**22.5%**	**3 296 792**	**66.3%**	**894 800**	**62.0%**	**25.0%**
Employee related costs	1 203 522	1 195 695	278 603	23.1%	287 584	23.9%	302 849	25.3%	869 035	72.7%	247 640	68.3%	22.3%
Remuneration of councillors	51 634	51 634	9 876	19.1%	11 104	21.5%	10 145	19.6%	31 125	60.3%	12 756	99.3%	(20.5%)
Bulk purchases - electricity	1 520 376	1 414 058	343 831	22.6%	331 115	21.8%	298 356	21.1%	973 302	68.8%	217 054	64.6%	37.5%
Inventory consumed	704 721	670 843	137 598	19.5%	180 056	25.5%	167 777	25.0%	485 430	72.4%	134 413	67.7%	24.8%
Debt impairment	386 424	433 849	33 601	8.7%	100 804	26.1%	67 202	15.5%	201 607	46.5%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	286 928	250 928	61 257	21.3%	61 257	21.3%	61 982	24.7%	184 496	73.5%	34 663	62.2%	78.8%
Interest,Dividends and Rent on Land	18 494	18 494	2 897	15.7%	2 688	14.5%	2 422	13.1%	8 007	43.3%	5 382	65.1%	(55.0%)
Contracted services	621 933	637 263	86 603	13.9%	129 292	20.8%	129 350	20.3%	345 245	54.2%	110 544	62.7%	17.0%
Transfers and subsidies	10 686	10 686	755	7.1%	2 044	19.1%	3 529	33.0%	6 329	59.2%	771	24.9%	357.9%
Irrecoverable debts written off	-	-	1 284	-	584	-	1 926	-	3 794	-	-	-	(100.0%)
Operational Cost and Other Cost	282 713	292 403	66 487	23.5%	48 415	17.1%	73 065	25.0%	187 966	64.3%	131 489	105.4%	(44.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	20	20	288	1 412.5%	-	-	168	822.9%	456	2 235.4%	88	832.0%	90.7%
Surplus/(Deficit)	**248 680**	**333 388**	**304 552**		**81 416**		**(63 449)**		**322 519**		**457 502**		
Transfers and subsidies - capital (monetary allocations)	288 561	375 895	70 344	24.4%	102 081	35.4%	82 324	21.9%	254 749	67.8%	(13 344)	49.2%	(717.0%)
Transfers and subsidies - capital (in-kind)	-	4 553	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**537 241**	**713 836**	**374 896**		**183 497**		**18 876**		**577 268**		**444 159**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**537 241**	**713 836**	**374 896**		**183 497**		**18 876**		**577 268**		**444 159**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**537 241**	**713 836**	**374 896**		**183 497**		**18 876**		**577 268**		**444 159**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**537 241**	**713 836**	**374 896**		**183 497**		**18 876**		**577 268**		**444 159**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**500 649**	**643 772**	**70 477**	**14.1%**	**130 351**	**26.0%**	**113 477**	**17.6%**	**314 306**	**48.8%**	**50 361**	**47.0%**	**125.3%**
National Government	287 421	375 395	61 168	21.3%	88 766	30.9%	71 585	19.1%	221 519	59.0%	22 646	54.7%	216.1%
Provincial Government	1 430	500	-	-	-	-	-	-	-	-	2 068	130.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**288 851**	**375 895**	**61 168**	**21.2%**	**88 766**	**30.7%**	**71 585**	**19.0%**	**221 519**	**58.9%**	**24 714**	**55.2%**	**189.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	211 798	267 877	9 309	4.4%	41 585	19.6%	41 892	15.6%	92 786	34.6%	25 647	27.6%	63.3%
Capital Expenditure Functional	**500 649**	**643 772**	**70 477**	**14.1%**	**130 351**	**26.0%**	**113 477**	**17.6%**	**314 306**	**48.8%**	**50 361**	**47.0%**	**125.3%**
Municipal governance and administration	**21 559**	**22 959**	**2 770**	**12.9%**	**1 544**	**7.2%**	**445**	**1.9%**	**4 760**	**20.7%**	**5 252**	**43.2%**	**(91.5%)**
Executive and Council	2 005	1 912	182	9.1%	29	1.5%	121	6.3%	332	17.4%	-	5.0%	(100.0%)
Finance and administration	19 262	20 881	2 580	13.4%	1 473	7.6%	309	1.5%	4 362	20.9%	4 121	47.1%	(92.5%)
Internal audit	292	166	9	3.0%	42	14.3%	15	8.9%	66	39.5%	1 131	25.8%	(98.7%)
Community and Public Safety	**46 633**	**69 503**	**6 499**	**13.9%**	**19 068**	**40.9%**	**19 096**	**27.5%**	**44 663**	**64.3%**	**8 059**	**60.6%**	**136.9%**
Community and Social Services	4 952	3 885	-	-	173	3.5%	382	9.8%	555	14.3%	150	50.3%	155.5%
Sport And Recreation	16 490	2 790	-	-	102	.6%	4 826	173.0%	4 928	176.6%	778	24.9%	520.2%
Public Safety	11 324	10 792	-	-	6 499	57.4%	1 314	12.2%	7 813	72.4%	-	-	(100.0%)
Housing	13 867	52 036	6 499	46.9%	12 294	88.7%	12 574	24.2%	31 368	60.3%	7 132	77.7%	76.3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**136 031**	**213 862**	**18 831**	**13.8%**	**27 565**	**20.3%**	**28 464**	**13.3%**	**74 860**	**35.0%**	**7 962**	**53.2%**	**257.5%**
Planning and Development	64 434	170 333	17 466	27.1%	25 976	40.3%	22 650	13.3%	66 092	38.8%	7 962	54.4%	184.5%
Road Transport	71 397	43 317	1 325	1.9%	1 590	2.2%	5 787	13.4%	8 703	20.1%	-	3.8%	(100.0%)
Environmental Protection	200	212	39	19.6%	-	-	26	12.4%	65	30.9%	-	-	(100.0%)
Trading Services	**296 367**	**337 379**	**42 377**	**14.3%**	**82 112**	**27.7%**	**65 472**	**19.4%**	**189 961**	**56.3%**	**29 087**	**42.2%**	**125.1%**
Energy sources	43 283	43 083	-	-	2 627	6.1%	8 632	20.0%	11 260	26.1%	1 205	10.9%	616.4%
Water Management	81 604	70 317	13 524	16.6%	13 286	16.3%	11 250	16.0%	38 059	54.1%	2 961	42.7%	280.0%
Waste Water Management	144 768	204 875	28 853	19.9%	62 102	42.9%	40 665	19.8%	131 621	64.2%	23 655	49.8%	71.9%
Waste Management	26 712	19 103	-	-	4 097	15.3%	4 924	25.8%	9 021	47.2%	1 267	39.9%	288.6%
Other	**60**	**70**	**-**	**-**	**61**	**102.4%**	**-**	**-**	**61**	**87.8%**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**5 442 870**	**5 677 651**	**1 397 118**	**25.7%**	**1 483 851**	**27.3%**	**1 158 273**	**20.4%**	**4 039 242**	**71.1%**	**1 401 317**	**82.2%**	**(17.3%)**
Property rates	791 998	881 763	253 116	32.0%	323 253	40.8%	232 467	26.4%	808 836	91.7%	215 342	137.9%	8.0%

Service charges	2 773 583	2 612 131	655 776	23.6%	639 844	23.1%	550 922	21.1%	1 846 541	70.7%	599 008	61.0%	(8.0%)
Other revenue	706 503	812 887	57 911	8.2%	130 944	18.5%	97 433	12.0%	286 288	35.2%	60 538	135.2%	60.9%
Transfers and Subsidies - Operational	730 753	821 660	371 580	50.8%	291 649	39.9%	224 162	27.3%	887 391	108.0%	461 401	119.5%	(51.4%)
Transfers and Subsidies - Capital	288 561	375 895	50 561	17.5%	90 490	31.4%	46 660	12.4%	187 711	49.9%	55 931	67.2%	(16.6%)
Interest	151 472	173 315	8 174	5.4%	7 672	5.1%	6 630	3.8%	22 476	13.0%	9 098	10.7%	(27.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 980 186)**	**(5 081 522)**	**(1 058 442)**	**21.3%**	**(1 420 174)**	**28.5%**	**(1 081 430)**	**21.3%**	**(3 560 046)**	**70.1%**	**(748 787)**	**63.6%**	**44.4%**
Suppliers and employees	(4 951 006)	(5 052 342)	(1 058 442)	21.4%	(1 419 600)	28.7%	(1 081 430)	21.4%	(3 559 471)	70.5%	(747 488)	64.0%	44.7%
Finance charges	(18 494)	(18 494)	-	-	(575)	3.1%	-	-	(575)	3.1%	(1 299)	20.0%	(100.0%)
Transfers and Subsidies	(10 686)	(10 686)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**462 684**	**596 129**	**338 676**	**73.2%**	**63 677**	**13.8%**	**76 844**	**12.9%**	**479 196**	**80.4%**	**652 530**	**253.8%**	**(88.2%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**50**	**-**	**(145)**	**-**	**93**	**-**	**(3)**	**-**	**40**	**-**	**130.3%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	50	-	(145)	-	93	-	(3)	-	40	-	130.3%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(424 230)**	**(643 762)**	**(160 021)**	**37.7%**	**(117 228)**	**27.6%**	**(136 331)**	**21.2%**	**(413 580)**	**64.2%**	**(51 404)**	**64.9%**	**165.2%**
Capital assets	(424 230)	(643 762)	(160 021)	37.7%	(117 228)	27.6%	(136 331)	21.2%	(413 580)	64.2%	(51 404)	64.9%	165.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(424 230)**	**(643 762)**	**(159 972)**	**37.7%**	**(117 374)**	**27.7%**	**(136 238)**	**21.2%**	**(413 583)**	**64.2%**	**(51 363)**	**64.9%**	**165.2%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(11 554)**	**-**	**(11 454)**	**-**	**(11 320)**	**-**	**(34 328)**	**-**	**(11 714)**	**-**	**(3.4%)**
Repayment of borrowing	-	-	(11 554)	-	(11 454)	-	(11 320)	-	(34 328)	-	(11 714)	-	(3.4%)
Net Cash from/(used) Financing Activities	**-**	**-**	**(11 554)**	**-**	**(11 454)**	**-**	**(11 320)**	**-**	**(34 328)**	**-**	**(11 714)**	**-**	**(3.4%)**
Net Increase/(Decrease) in cash held	**38 454**	**(47 633)**	**167 151**	**434.7%**	**(65 151)**	**(169.4%)**	**(70 714)**	**148.5%**	**31 286**	**(65.7%)**	**589 453**	**(33 703.5%)**	**(112.0%)**
Cash/cash equivalents at the year begin:	144 508	144 508	201 071	139.1%	288 195	199.4%	223 044	154.3%	201 071	139.1%	166 904	-	33.6%
Cash/cash equivalents at the year end:	**182 962**	**96 875**	**288 195**	**157.5%**	**223 044**	**121.9%**	**152 330**	**157.2%**	**152 330**	**157.2%**	**756 357**	**513.8%**	**(79.9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	69 477	12.0%	20 149	3.5%	13 753	2.4%	473 887	82.1%	577 267	12.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	162 354	35.0%	19 684	4.2%	16 081	3.5%	265 749	57.3%	463 869	10.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	111 090	12.8%	26 190	3.0%	21 368	2.5%	710 787	81.8%	869 435	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	56 212	7.9%	14 690	2.1%	13 473	1.9%	630 605	88.2%	714 978	16.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	21 546	4.2%	7 358	1.4%	6 907	1.4%	473 483	93.0%	509 294	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	723	4.8%	344	2.3%	400	2.7%	13 594	90.3%	15 061	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	34 700	5.1%	16 667	2.4%	16 155	2.4%	618 768	90.2%	686 292	15.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57 017	8.9%	81 920	12.8%	761	.1%	501 581	78.2%	641 279	14.3%	-	-	-	-
Total By Income Source	**513 120**	**11.5%**	**187 002**	**4.2%**	**88 900**	**2.0%**	**3 688 454**	**82.4%**	**4 477 475**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	25 777	21.0%	9 428	7.7%	3 297	2.7%	84 148	68.6%	122 650	2.7%	-	-	-	-
Commercial	200 432	23.2%	21 790	2.5%	17 938	2.1%	623 372	72.2%	863 533	19.3%	-	-	-	-
Households	245 944	8.0%	68 517	2.2%	60 369	2.0%	2 708 694	87.8%	3 083 524	68.9%	-	-	-	-
Other	40 966	10.0%	87 266	21.4%	7 296	1.8%	272 241	66.8%	407 769	9.1%	-	-	-	-
Total By Customer Group	**513 120**	**11.5%**	**187 002**	**4.2%**	**88 900**	**2.0%**	**3 688 454**	**82.4%**	**4 477 475**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	114 734	100.0%	-	-	-	-	-	-	114 734	35.9%
Bulk Water	63 601	76.9%	19 058	23.1%	-	-	-	-	82 659	25.9%
PAYE deductions	17 053	100.0%	-	-	-	-	-	-	17 053	5.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	15 355	100.0%	-	-	-	-	-	-	15 355	4.8%
Loan repayments	3 795	100.0%	-	-	-	-	-	-	3 795	1.2%
Trade Creditors	66 131	77.1%	18 248	21.3%	1 443	1.7%	-	-	85 822	26.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	129	100.0%	-	-	-	-	-	-	129	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**280 799**	**87.9%**	**37 306**	**11.7%**	**1 443**	**.5%**	**-**	**-**	**319 547**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**9 535 505**	**9 752 794**	**2 479 203**	**26.0%**	**2 243 502**	**23.5%**	**1 719 040**	**17.6%**	**6 441 745**	**66.1%**	**1 985 994**	**71.4%**	**(13.4%)**
Exchange Revenue													
Service charges - Electricity	4 702 555	4 796 728	1 083 502	23.0%	919 176	19.5%	698 028	14.6%	2 700 707	56.3%	817 473	61.1%	(14.6%)
Service charges - Water	1 161 224	1 161 224	274 511	23.6%	268 633	23.1%	199 900	17.2%	743 044	64.0%	254 690	81.7%	(21.5%)
Service charges - Waste Water Management	229 216	229 216	62 354	27.2%	66 569	29.0%	45 342	19.8%	174 264	76.0%	61 263	83.4%	(26.0%)
Service charges - Waste Management	166 268	166 268	42 618	25.6%	42 317	25.5%	28 480	17.1%	113 415	68.2%	44 532	75.4%	(36.0%)
Sale of Goods and Rendering of Services	23 403	23 403	4 068	17.4%	2 919	12.5%	2 137	9.1%	9 125	39.0%	3 065	27.2%	(30.3%)
Agency services	5 508	5 508	1 299	23.6%	1 103	20.0%	827	15.0%	3 229	58.6%	1 461	386.4%	(43.4%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	256 057	348 663	112 706	44.0%	108 221	42.3%	79 142	22.7%	300 069	86.1%	105 290	117.7%	(24.8%)
Interest earned from Current and Non Current Assets	19 996	36 996	12 304	61.5%	14 450	72.3%	10 044	27.1%	36 799	99.5%	6 010	102.5%	67.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	44 672	44 672	7 047	15.8%	10 812	24.2%	2 207	4.9%	20 067	44.9%	9 504	21.8%	(76.8%)
Licences or permits	3 097	3 097	1 014	32.8%	1 184	38.2%	1 285	41.5%	3 483	112.5%	582	66.7%	120.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	102 112	102 112	11 163	10.9%	12 319	12.1%	6 873	6.7%	30 355	29.7%	14 616	24.5%	(53.0%)
Non-Exchange Revenue													
Property rates	1 721 665	1 721 665	434 237	25.2%	423 785	24.6%	296 653	17.2%	1 154 675	67.1%	382 841	77.3%	(22.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 213	12 213	2 213	18.1%	2 348	19.2%	8 659	70.9%	13 220	108.2%	8 934	133.1%	(3.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 017 129	1 030 638	387 087	38.1%	336 817	33.1%	314 805	30.5%	1 038 709	100.8%	247 731	91.4%	27.1%
Interest Receivables	66 114	66 114	33 751	51.0%	33 079	50.0%	24 427	36.9%	91 257	138.0%	32 982	151.3%	(25.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	4 277	4 277	9 328	218.1%	(229)	(5.4%)	229	5.4%	9 328	218.1%	(4 979)	-	(104.6%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**8 463 202**	**8 378 686**	**2 141 895**	**25.3%**	**2 221 263**	**26.2%**	**1 180 788**	**14.1%**	**5 543 946**	**66.2%**	**1 709 647**	**69.5%**	**(30.9%)**
Employee related costs	1 900 195	1 830 082	393 853	20.7%	460 297	24.2%	166 453	9.1%	1 020 604	55.8%	380 592	68.2%	(56.3%)
Remuneration of councillors	70 450	70 450	14 873	21.1%	14 662	20.8%	9 896	14.0%	39 431	56.0%	16 586	68.0%	(40.3%)
Bulk purchases - electricity	3 522 533	3 422 533	1 096 913	31.1%	864 232	24.5%	519 786	15.2%	2 480 932	72.5%	594 651	71.9%	(12.6%)
Inventory consumed	995 039	1 004 918	295 462	29.7%	399 918	40.2%	221 185	22.0%	916 565	91.2%	290 692	113.0%	(23.9%)
Debt impairment	420 000	420 000	-	-	-	-	4 332	1.0%	4 332	1.0%	6 736	1.1%	(35.7%)
Depreciation, Amortisation and Impairment	390 012	390 012	84 919	21.8%	85 451	21.9%	57 396	14.7%	227 766	58.4%	104 578	83.1%	(45.1%)
Interest,Dividends and Rent on Land	56 180	56 180	10 693	19.0%	10 693	19.0%	6 909	12.3%	28 295	50.4%	32 737	112.8%	(78.9%)
Contracted services	811 629	865 184	150 074	18.5%	288 064	35.5%	173 592	20.1%	611 730	70.7%	233 484	72.9%	(25.7%)
Transfers and subsidies	72 457	72 457	14 277	19.7%	14 150	19.5%	15 436	21.3%	43 862	60.5%	13 781	57.2%	12.0%
Irrecoverable debts written off	-	-	15 159	-	32 292	-	(28 070)	-	19 380	-	602	-	(4 761.5%)
Operational Cost and Other Cost	224 708	246 871	66 216	29.5%	51 613	23.0%	34 184	13.8%	152 013	61.6%	35 097	51.6%	(2.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	(2)	-	(3)	-	(5)	-	197	-	(101.7%)
Other Losses	-	-	(543)	-	(108)	-	(308)	-	(959)	-	(86)	-	260.6%
Surplus/(Deficit)	**1 072 303**	**1 374 108**	**337 308**		**22 239**		**538 252**		**897 799**		**276 347**		
Transfers and subsidies - capital (monetary allocations)	379 300	475 342	53 750	14.2%	94 902	25.0%	40 120	8.4%	188 772	39.7%	21 660	37.4%	85.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 451 603**	**1 849 450**	**391 058**		**117 141**		**578 372**		**1 086 571**		**298 007**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 451 603**	**1 849 450**	**391 058**		**117 141**		**578 372**		**1 086 571**		**298 007**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 451 603**	**1 849 450**	**391 058**		**117 141**		**578 372**		**1 086 571**		**298 007**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 451 603**	**1 849 450**	**391 058**		**117 141**		**578 372**		**1 086 571**		**298 007**		
				-		-		-		-		-	-

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	**653 856**	**770 153**	**67 979**	**10.4%**	**150 102**	**23.0%**	**(17 531)**	**(2.3%)**	**200 549**	**26.0%**	**(115 248)**	**1.2%**	**(84.8%)**
National Government	376 127	352 921	44 836	11.9%	60 767	16.2%	(23 808)	(6.7%)	81 796	23.2%	(139 310)	(18.0%)	(82.9%)
Provincial Government	2 550	102 860	-	-	15 328	601.1%	14 367	14.0%	29 694	28.9%	20 532	41.0%	(30.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**378 677**	**455 781**	**44 836**	**11.8%**	**76 095**	**20.1%**	**(9 441)**	**(2.1%)**	**111 490**	**24.5%**	**(118 778)**	**(1.7%)**	**(92.1%)**
Borrowing	177 180	177 180	19 734	11.1%	26 686	15.1%	(9 192)	(5.2%)	37 228	21.0%	3 530	6.9%	(360.4%)
Internally generated funds	98 000	137 192	3 408	3.5%	47 321	48.3%	1 103	.8%	51 831	37.8%	-	3.4%	(100.0%)
Capital Expenditure Functional	**653 856**	**770 153**	**67 979**	**10.4%**	**168 542**	**25.8%**	**97 236**	**12.6%**	**333 756**	**43.3%**	**76 254**	**45.0%**	**27.5%**
Municipal governance and administration	**58 000**	**279 320**	**21 924**	**37.8%**	**37 003**	**63.8%**	**11 483**	**4.1%**	**70 409**	**25.2%**	**9 106**	**154.9%**	**26.1%**
Executive and Council	-	226 864	20 240	-	32 616	-	(3 045)	(1.3%)	49 811	22.0%	6 648	327.3%	(145.8%)
Finance and administration	58 000	52 456	1 684	2.9%	4 449	7.7%	14 466	27.6%	20 599	39.3%	2 458	102.1%	488.4%
Internal audit	-	-	-	-	(62)	-	62	-	-	-	(0)	-	(23 292.5%)
Community and Public Safety	**17 167**	**151 480**	**2 234**	**13.0%**	**15 682**	**91.4%**	**40 037**	**26.4%**	**57 953**	**38.3%**	**15 755**	**41.2%**	**154.1%**
Community and Social Services	17 167	37 428	2 276	13.3%	(3 034)	(17.7%)	12 271	32.8%	11 512	30.8%	(2 595)	(1.3%)	(572.8%)
Sport And Recreation	-	300	(41)	-	(24)	-	24	8.1%	(41)	(13.8%)	843	64.0%	(97.1%)
Public Safety	-	-	-	-	(80)	-	72	-	(8)	-	(2 136)	(91.7%)	(103.4%)
Housing	-	113 752	-	-	18 820	-	27 670	24.3%	46 490	40.9%	19 643	47.3%	40.9%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**160 584**	**142 544**	**19 024**	**11.8%**	**74 229**	**46.2%**	**26 333**	**18.5%**	**119 586**	**83.9%**	**53 876**	**81.6%**	**(51.1%)**
Planning and Development	30 000	23 912	5 180	17.3%	6 327	21.1%	(6 312)	(26.4%)	5 195	21.7%	3 128	36.1%	(301.8%)
Road Transport	130 584	118 632	13 843	10.6%	67 916	52.0%	32 632	27.5%	114 391	96.4%	50 702	92.9%	(35.6%)
Environmental Protection	-	-	-	-	(13)	-	13	-	-	-	47	-	(72.5%)
Trading Services	**418 105**	**196 309**	**24 797**	**5.9%**	**41 714**	**10.0%**	**18 914**	**9.6%**	**85 425**	**43.5%**	**(1 918)**	**22.8%**	**(1 085.9%)**
Energy sources	196 988	-	-	-	-	-	-	-	-	-	(17)	(.6%)	(100.0%)
Water Management	108 900	82 376	5 496	5.0%	12 298	11.3%	3 201	3.9%	20 995	25.5%	(1 314)	72.1%	(343.6%)
Waste Water Management	112 217	110 468	19 301	17.2%	29 199	26.0%	15 937	14.4%	64 436	58.3%	(207)	33.8%	(7 802.1%)
Waste Management	-	3 465	-	-	218	-	(224)	(6.5%)	(7)	(.2%)	(380)	96.3%	(40.9%)
Other	**-**	**500**	**-**	**-**	**(87)**	**-**	**469**	**93.8%**	**382**	**76.5%**	**(565)**	**(20.2%)**	**(183.0%)**

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	**8 333 003**	**8 618 615**	**(5 610)**	**(.1%)**	**143 758**	**1.7%**	**51 342**	**.6%**	**189 490**	**2.2%**	**99 413**	**(59.5%)**	**(48.4%)**
Property rates	1 532 282	1 807 748	(13 181)	(.9%)	8 605	.6%	65 952	3.6%	61 376	3.4%	(6 360)	2.8%	(1 137.0%)

Service charges	5 220 730	5 073 631	1 524	-	2 749	.1%	1 905	-	6 178	.1%	1 248	.2%	52.7%
Other revenue	194 260	194 260	(44 542)	(22.9%)	41 956	21.6%	82 567	42.5%	79 981	41.2%	24 490	113.0%	237.1%
Transfers and Subsidies - Operational	989 608	1 030 638	(4 342)	(.4%)	(26 117)	(2.6%)	(70 615)	(6.9%)	(101 074)	(9.8%)	16 834	5.4%	(519.5%)
Transfers and Subsidies - Capital	376 127	475 342	54 932	14.6%	116 564	31.0%	(28 467)	(6.0%)	143 029	30.1%	63 202	28.1%	(145.0%)
Interest	19 996	36 996	-	-	-	-	-	-	-	-	-	(32 107.2%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 447 306)**	**(7 532 903)**	**55 744**	**(.7%)**	**(45 107)**	**.6%**	**(42 511)**	**.6%**	**(31 875)**	**.4%**	**55 339**	**(1.2%)**	**(176.8%)**
Suppliers and employees	(7 318 669)	(7 404 266)	55 744	(.8%)	(45 107)	.6%	(42 511)	.6%	(31 875)	.4%	55 339	(1.2%)	(176.8%)
Finance charges	(56 180)	(56 180)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(72 457)	(72 457)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**885 697**	**1 085 712**	**50 134**	**5.7%**	**98 651**	**11.1%**	**8 831**	**.8%**	**157 616**	**14.5%**	**154 752**	**(421.2%)**	**(94.3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**10 372**	**(221)**	**-**	**7 815**	**-**	**6 126**	**59.1%**	**13 720**	**132.3%**	**(1 115)**	**-**	**(649.5%)**
Proceeds on disposal of PPE	-	10 372	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(221)	-	7 815	-	6 126	-	13 720	-	(1 115)	-	(649.5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(653 856)**	**(780 198)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(653 856)	(780 198)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(653 856)**	**(769 826)**	**(221)**	**-**	**7 815**	**(1.2%)**	**6 126**	**(.8%)**	**13 720**	**(1.8%)**	**(1 115)**	**(.1%)**	**(649.5%)**
Cash Flow from Financing Activities													
Receipts	**177 180**	**177 180**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	177 180	177 180	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(90 000)**	**(90 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(90 000)	(90 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**87 180**	**87 180**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**319 020**	**403 065**	**49 913**	**15.6%**	**106 466**	**33.4%**	**14 956**	**3.7%**	**171 336**	**42.5%**	**153 637**	**(922.9%)**	**(90.3%)**
Cash/cash equivalents at the year begin:	366 387	366 387	-	-	49 913	13.6%	156 379	42.7%	-	-	(5 107 437)	-	(103.1%)
Cash/cash equivalents at the year end:	**685 407**	**769 452**	**49 913**	**7.3%**	**156 379**	**22.8%**	**171 336**	**22.3%**	**171 336**	**22.3%**	**(4 953 799)**	**(479.7%)**	**(103.5%)**

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	157 221	4.2%	102 699	2.8%	6 163	.2%	3 461 288	92.9%	3 727 371	38.3%	-	-	21 334 752	572.4%
Trade and Other Receivables from Exchange Transactions - Electricity	383 656	39.9%	39 095	4.1%	(9 865)	(1.0%)	547 743	57.0%	960 628	9.9%	-	-	2 138 171	222.6%
Receivables from Non-exchange Transactions - Property Rates	159 407	9.9%	62 416	3.9%	5 679	.4%	1 381 994	85.9%	1 609 496	16.5%	-	-	7 586 725	471.4%
Receivables from Exchange Transactions - Waste Water Management	33 667	6.1%	15 637	2.8%	1 192	.2%	498 385	90.8%	548 882	5.6%	-	-	3 022 027	550.6%
Receivables from Exchange Transactions - Waste Management	19 283	6.4%	8 942	3.0%	920	.3%	271 620	90.3%	300 765	3.1%	-	-	1 617 870	537.9%
Receivables from Exchange Transactions - Property Rental Debtors	3 360	4.5%	1 158	1.6%	1 013	1.4%	69 027	92.6%	74 558	.8%	-	-	463 550	621.7%
Interest on Arrear Debtor Accounts	101 353	4.3%	100 426	4.3%	-	-	2 143 012	91.4%	2 344 791	24.1%	-	-	10 185 588	434.4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 532	.9%	258	.2%	263	.2%	162 189	98.8%	164 241	1.7%	-	-	1 435 410	874.0%
Total By Income Source	**859 479**	**8.8%**	**330 631**	**3.4%**	**5 364**	**.1%**	**8 535 257**	**87.7%**	**9 730 732**	**100.0%**	**-**	**-**	**47 784 092**	**491.1%**
Debtors Age Analysis By Customer Group														
Organs of State	88 035	29.9%	29 007	9.9%	(8 973)	(3.0%)	186 384	63.3%	294 453	3.0%	-	-	758 017	257.4%
Commercial	385 810	23.4%	63 469	3.9%	1 219	.1%	1 195 831	72.6%	1 646 330	16.9%	-	-	5 822 023	353.6%
Households	385 633	5.0%	238 155	3.1%	13 118	.2%	7 153 042	91.8%	7 789 949	80.1%	-	-	41 204 053	528.9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**859 479**	**8.8%**	**330 631**	**3.4%**	**5 364**	**.1%**	**8 535 257**	**87.7%**	**9 730 732**	**100.0%**	**-**	**-**	**47 784 092**	**491.1%**

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	636 914	38.2%	227 952	13.7%	273 977	16.4%	530 291	31.8%	1 669 134	52.3%
Bulk Water	259 167	18.0%	53 873	3.7%	(43 528)	(3.0%)	1 172 425	81.3%	1 441 937	45.2%
PAYE deductions	209	77.8%	8	2.8%	8	2.8%	44	16.5%	269	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	65 985	81.9%	5 982	7.4%	-	-	8 580	10.7%	80 546	2.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**962 274**	**30.1%**	**287 815**	**9.0%**	**230 457**	**7.2%**	**1 711 340**	**53.6%**	**3 191 886**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**2 705 642**	**2 727 211**	**791 762**	**29.3%**	**731 880**	**27.1%**	**655 467**	**24.0%**	**2 179 109**	**79.9%**	**603 340**	**81.2%**	**8.6%**
Exchange Revenue													
Service charges - Electricity	1 015 627	1 015 627	283 021	27.9%	241 247	23.8%	232 285	22.9%	756 552	74.5%	212 388	77.9%	9.4%
Service charges - Water	252 278	247 028	60 987	24.2%	62 626	24.8%	62 168	25.2%	185 781	75.2%	59 068	74.7%	5.2%
Service charges - Waste Water Management	164 016	162 966	37 708	23.0%	37 888	23.1%	37 941	23.3%	113 537	69.7%	35 640	68.2%	6.5%
Service charges - Waste Management	119 286	120 089	30 367	25.5%	30 381	25.5%	30 181	25.1%	90 929	75.7%	28 423	73.9%	6.2%
Sale of Goods and Rendering of Services	5 237	6 383	1 931	36.9%	1 947	37.2%	2 142	33.6%	6 020	94.3%	2 141	127.6%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 695	3 695	907	24.6%	853	23.1%	881	23.8%	2 642	71.5%	757	67.5%	16.4%
Interest earned from Current and Non Current Assets	5 927	7 927	2 019	34.1%	2 055	34.7%	4 447	56.1%	8 521	107.5%	1 606	69.1%	176.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 342	13 052	3 151	25.5%	3 375	27.3%	3 128	24.0%	9 654	74.0%	2 558	68.1%	22.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 436	1 941	689	48.0%	107	7.4%	286	14.8%	1 083	55.8%	172	40.8%	66.2%
Non-Exchange Revenue													
Property rates	455 840	455 840	115 945	25.4%	116 512	25.6%	116 898	25.6%	349 355	76.6%	107 430	76.9%	8.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 057	7 057	994	12.3%	1 919	23.8%	5 120	72.5%	8 032	113.8%	808	39.2%	533.6%
Licences or permits	38	38	15	40.1%	6	15.4%	11	28.0%	32	83.5%	34	124.7%	(68.5%)
Transfer and subsidies - Operational	652 424	663 723	250 421	38.4%	228 818	35.1%	156 114	23.5%	635 353	95.7%	150 789	95.6%	3.5%
Interest Receivables	3 336	3 336	1 294	38.8%	1 500	45.0%	1 486	44.6%	4 280	128.3%	1 376	124.2%	8.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	11 909	2 057	-	2 038	-	2 826	23.7%	6 920	58.1%	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	6 102	6 599	256	4.2%	609	10.0%	(446)	(6.8%)	419	6.3%	149	.1%	(400.1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 849 756**	**2 904 908**	**658 817**	**23.1%**	**782 135**	**27.4%**	**752 366**	**25.9%**	**2 193 318**	**75.5%**	**622 931**	**73.8%**	**20.8%**
Employee related costs	773 264	749 846	190 744	24.7%	196 022	25.3%	198 583	26.5%	585 349	78.1%	217 316	80.8%	(8.6%)
Remuneration of councillors	31 207	32 707	7 472	23.9%	15 277	49.0%	3 614	11.1%	26 363	80.6%	7 406	80.9%	(51.2%)
Bulk purchases - electricity	784 460	767 660	176 442	22.5%	184 121	23.5%	177 970	23.2%	538 533	70.2%	155 045	71.8%	14.8%
Inventory consumed	183 946	186 092	60 876	33.1%	62 165	33.8%	63 628	34.2%	186 670	100.3%	56 063	121.0%	13.5%
Debt impairment	212 471	219 871	-	-	-	-	-	-	-	-	22 704	12.9%	(100.0%)
Depreciation, Amortisation and Impairment	396 826	434 079	101 051	25.5%	111 230	28.0%	104 859	24.2%	317 141	73.1%	78 477	83.9%	33.6%
Interest,Dividends and Rent on Land	25 915	25 915	5 406	20.9%	5 406	20.9%	6 236	24.1%	17 047	65.8%	7 417	67.5%	(15.9%)
Contracted services	186 523	214 880	59 614	32.0%	134 017	71.9%	97 126	45.2%	290 758	135.3%	78 646	84.6%	23.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 659	105 460	25 316	27.0%	27 415	29.3%	50 969	48.3%	103 699	98.3%	8 963	31.6%	468.7%
Operational Cost and Other Cost	161 485	168 317	31 897	19.8%	46 437	28.8%	49 372	29.3%	127 705	75.9%	(9 107)	71.2%	(642.1%)
Disposal of Fixed and Intangible Assets	0	2	-	-	-	-	1	49.3%	1	49.3%	-	-	(100.0%)
Other Losses	-	80	-	-	45	-	6	8.1%	51	64.3%	1	-	1 019.2%
Surplus/(Deficit)	**(144 114)**	**(177 697)**	**132 945**		**(50 255)**		**(96 898)**		**(14 208)**		**(19 590)**		
Transfers and subsidies - capital (monetary allocations)	232 168	242 595	24 983	10.8%	52 070	22.4%	23 305	9.6%	100 359	41.4%	29 144	58.5%	(20.0%)
Transfers and subsidies - capital (in-kind)	-	104	-	-	52	-	-	-	52	50.0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**88 054**	**65 002**	**157 929**		**1 867**		**(73 593)**		**86 202**		**9 554**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**88 054**	**65 002**	**157 929**		**1 867**		**(73 593)**		**86 202**		**9 554**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**88 054**	**65 002**	**157 929**		**1 867**		**(73 593)**		**86 202**		**9 554**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**88 054**	**65 002**	**157 929**		**1 867**		**(73 593)**		**86 202**		**9 554**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**235 558**	**239 909**	**24 896**	**10.6%**	**48 054**	**20.4%**	**24 990**	**10.4%**	**97 940**	**40.8%**	**28 771**	**52.7%**	**(13.1%)**
National Government	231 380	229 385	24 575	10.6%	46 372	20.0%	24 696	10.8%	95 643	41.7%	25 044	53.6%	(1.4%)
Provincial Government	788	1 668	186	23.6%	72	9.1%	78	4.7%	336	20.1%	1 279	102.9%	(93.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**232 168**	**231 054**	**24 761**	**10.7%**	**46 444**	**20.0%**	**24 775**	**10.7%**	**95 979**	**41.5%**	**26 323**	**54.2%**	**(5.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 390	8 855	135	4.0%	1 610	47.5%	216	2.4%	1 961	22.1%	2 448	39.8%	(91.2%)
Capital Expenditure Functional	**235 558**	**239 909**	**24 896**	**10.6%**	**48 054**	**20.4%**	**24 990**	**10.4%**	**97 940**	**40.8%**	**28 771**	**52.7%**	**(13.1%)**
Municipal governance and administration	**3 500**	**5 938**	**321**	**9.2%**	**922**	**26.3%**	**235**	**4.0%**	**1 478**	**24.9%**	**914**	**61.6%**	**(74.3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 500	5 938	321	9.2%	922	26.3%	235	4.0%	1 478	24.9%	914	61.6%	(74.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 802**	**20 060**	**1 820**	**9.7%**	**3 237**	**17.2%**	**978**	**4.9%**	**6 036**	**30.1%**	**3 056**	**69.6%**	**(68.0%)**
Community and Social Services	378	1 236	-	-	142	37.6%	59	4.8%	201	16.3%	562	93.5%	(89.4%)
Sport And Recreation	18 424	18 674	1 820	9.9%	3 095	16.8%	918	4.9%	5 834	31.2%	2 415	67.8%	(62.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	61.6%	-
Housing	-	150	-	-	-	-	-	-	-	-	79	69.5%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**73 444**	**96 854**	**10 895**	**14.8%**	**24 734**	**33.7%**	**4 692**	**4.8%**	**40 322**	**41.6%**	**9 197**	**54.1%**	**(49.0%)**
Planning and Development	250	102	74	29.8%	28	11.2%	-	-	102	100.0%	(134)	(81.9%)	(100.0%)
Road Transport	73 194	96 752	10 821	14.8%	24 706	33.8%	4 692	4.9%	40 219	41.6%	9 332	54.3%	(49.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**139 812**	**117 058**	**11 859**	**8.5%**	**19 161**	**13.7%**	**19 085**	**16.3%**	**50 105**	**42.8%**	**16 343**	**49.9%**	**16.8%**
Energy sources	41 300	43 897	-	-	8 745	21.2%	9 644	22.0%	18 390	41.9%	9 920	44.8%	(2.8%)
Water Management	65 790	72 927	11 859	18.0%	10 203	15.5%	9 441	12.9%	31 503	43.2%	5 698	52.3%	65.7%
Waste Water Management	32 722	180	-	-	180	.5%	-	-	180	100.0%	226	80.3%	(100.0%)
Waste Management	-	53	-	-	33	-	-	-	33	61.3%	499	82.6%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(739)**	**11.1%**	**(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	**2 805 732**	**2 853 570**	**1 489 490**	**53.1%**	**1 171 426**	**41.8%**	**1 113 773**	**39.0%**	**3 774 689**	**132.3%**	**881 162**	**152.5%**	**26.4%**
Property rates	391 927	395 122	91 100	23.2%	93 161	23.8%	94 603	23.9%	278 863	70.6%	42 369	198.0%	123.3%

Service charges	1 304 866	1 352 175	343 820	26.3%	345 994	26.5%	330 450	24.4%	1 020 265	75.5%	310 090	120.1%	6.6%
Other revenue	229 420	223 355	611 132	266.4%	399 603	174.2%	393 621	176.2%	1 404 356	628.8%	332 246	2 033.6%	18.5%
Transfers and Subsidies - Operational	641 924	642 530	374 350	58.3%	255 559	39.8%	219 555	34.2%	849 464	132.2%	171 090	110.5%	28.3%
Transfers and Subsidies - Capital	231 668	232 460	65 876	28.4%	76 288	32.9%	74 453	32.0%	216 617	93.2%	24 534	114.1%	203.5%
Interest	5 927	7 926	3 211	54.2%	822	13.9%	1 091	13.8%	5 124	64.6%	834	57.9%	30.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 396 418)**	**(2 401 776)**	**(854 383)**	**35.7%**	**(779 384)**	**32.5%**	**(690 204)**	**28.7%**	**(2 323 971)**	**96.8%**	**(581 771)**	**105.7%**	**18.6%**
Suppliers and employees	(2 370 504)	(2 375 862)	(843 173)	35.6%	(768 573)	32.4%	(690 204)	29.1%	(2 301 949)	96.9%	(581 771)	105.6%	18.6%
Finance charges	(25 915)	(25 915)	(11 211)	43.3%	(10 811)	41.7%	-	-	(22 022)	85.0%	-	110.7%	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**409 313**	**451 793**	**635 106**	**155.2%**	**392 042**	**95.8%**	**423 570**	**93.8%**	**1 450 718**	**321.1%**	**299 392**	**420.9%**	**41.5%**
Cash Flow from Investing Activities													
Receipts	**20 000**	**20 000**	**5 702**	**28.5%**	**712**	**3.6%**	**271**	**1.4%**	**6 686**	**33.4%**	**4**	**.1%**	**6 858.8%**
Proceeds on disposal of PPE	20 000	20 000	5 702	28.5%	712	3.6%	271	1.4%	6 686	33.4%	4	.1%	6 858.8%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(235 558)**	**(239 909)**	**(40 026)**	**17.0%**	**(51 054)**	**21.7%**	**(14 874)**	**6.2%**	**(105 954)**	**44.2%**	**(28 849)**	**68.5%**	**(48.4%)**
Capital assets	(235 558)	(239 909)	(40 026)	17.0%	(51 054)	21.7%	(14 874)	6.2%	(105 954)	44.2%	(28 849)	68.5%	(48.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(215 558)**	**(219 909)**	**(34 324)**	**15.9%**	**(50 342)**	**23.4%**	**(14 603)**	**6.6%**	**(99 269)**	**45.1%**	**(28 845)**	**78.4%**	**(49.4%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(36 903)**	**(36 903)**	**(10 383)**	**28.1%**	**(20 078)**	**54.4%**	**-**	**-**	**(30 461)**	**82.5%**	**-**	**86.6%**	**-**
Repayment of borrowing	(36 903)	(36 903)	(10 383)	28.1%	(20 078)	54.4%	-	-	(30 461)	82.5%	-	86.6%	-
Net Cash from/(used) Financing Activities	**(36 903)**	**(36 903)**	**(10 383)**	**28.1%**	**(20 078)**	**54.4%**	**-**	**-**	**(30 461)**	**82.5%**	**-**	**86.6%**	**-**
Net Increase/(Decrease) in cash held	**156 852**	**194 981**	**590 399**	**376.4%**	**321 623**	**205.0%**	**408 967**	**209.7%**	**1 320 989**	**677.5%**	**270 547**	**714.3%**	**51.2%**
Cash/cash equivalents at the year begin:	224 440	85 472	84 522	37.7%	675 871	301.1%	997 494	1 167.0%	84 522	98.9%	1 170 131	112.6%	(14.8%)
Cash/cash equivalents at the year end:	**381 292**	**280 452**	**675 871**	**177.3%**	**997 494**	**261.6%**	**1 406 460**	**501.5%**	**1 406 460**	**501.5%**	**1 440 677**	**641.9%**	**(2.4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 860	3.1%	16 503	2.1%	11 692	1.5%	738 545	93.3%	791 600	32.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	49 861	59.1%	3 062	3.6%	2 140	2.5%	29 342	34.8%	84 406	3.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 205	8.5%	10 182	2.6%	12 472	3.2%	334 982	85.7%	390 841	16.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 451	2.0%	9 677	1.3%	8 938	1.2%	686 753	95.4%	719 819	29.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 412	2.9%	7 191	1.8%	6 706	1.7%	364 995	93.5%	390 306	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	555	5.8%	288	3.0%	260	2.7%	8 499	88.5%	9 603	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	876	2.6%	877	2.6%	801	2.4%	30 899	92.4%	33 451	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20 496)	276.8%	396	(5.3%)	1 641	(22.2%)	11 056	(149.3%)	(7 403)	(.3%)	-	-	-	-
Total By Income Source	**114 724**	**4.8%**	**48 177**	**2.0%**	**44 651**	**1.9%**	**2 205 072**	**91.4%**	**2 412 623**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(726)	(3.9%)	1 006	5.4%	2 015	10.9%	16 188	87.6%	18 482	.8%	-	-	-	-
Commercial	46 536	25.4%	6 778	3.7%	8 244	4.5%	121 523	66.4%	183 081	7.6%	-	-	-	-
Households	68 918	3.1%	40 389	1.8%	34 387	1.6%	2 067 243	93.5%	2 210 936	91.6%	-	-	-	-
Other	(3)	(2.6%)	4	3.6%	4	3.6%	118	95.5%	124	-	-	-	-	-
Total By Customer Group	**114 724**	**4.8%**	**48 177**	**2.0%**	**44 651**	**1.9%**	**2 205 072**	**91.4%**	**2 412 623**	**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	-	-	67 541	10.0%	67 071	9.9%	540 335	80.1%	674 947	67.5%
Bulk Water	35 972	11.1%	20 834	6.4%	20 783	6.4%	245 851	76.0%	323 440	32.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	523	100.0%	-	-	-	-	-	-	523	.1%
Auditor-General	-	-	-	-	530	100.0%	-	-	530	.1%
Other	26	59.2%	-	-	-	-	18	40.8%	43	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**36 521**	**3.7%**	**88 375**	**8.8%**	**88 384**	**8.8%**	**786 204**	**78.7%**	**999 484**	**100.0%**

Contact Details

Municipal Manager	Mr Zamokwakhe Wesley Mcineka	034 328 7750
Chief Financial Officer	Mrs Pearl Hlengiwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**5 862 917**	**5 805 267**	**1 576 343**	**26.9%**	**1 415 898**	**24.2%**	**1 325 316**	**22.8%**	**4 317 557**	**74.4%**	**1 245 142**	**76.5%**	**6.4%**
Exchange Revenue													
Service charges - Electricity	2 647 650	2 515 650	688 627	26.0%	564 717	21.3%	554 801	22.1%	1 808 146	71.9%	541 755	74.3%	2.4%
Service charges - Water	638 791	623 791	138 323	21.7%	156 211	24.5%	156 264	25.1%	450 797	72.3%	145 410	73.3%	7.5%
Service charges - Waste Water Management	141 541	151 541	37 392	26.4%	38 313	27.1%	38 187	25.2%	113 892	75.2%	33 972	76.3%	12.4%
Service charges - Waste Management	127 626	131 673	33 585	26.3%	33 745	26.4%	35 906	27.3%	103 236	78.4%	31 112	77.6%	15.4%
Sale of Goods and Rendering of Services	11 617	12 123	3 375	29.0%	4 014	34.6%	4 813	39.7%	12 202	100.6%	4 619	92.8%	4.2%
Agency services	8 365	8 365	847	10.1%	1 848	22.1%	3 831	45.8%	6 526	78.0%	2 655	82.6%	44.3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	579	73	247.5%	339	1 152.8%	294	50.8%	706	121.9%	0	7.3%	59 141.9%
Interest earned from Current and Non Current Assets	45 000	30 000	8 546	19.0%	9 234	20.5%	8 936	29.8%	26 716	89.1%	9 228	61.3%	(3.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 924	1 724	555	19.0%	574	19.6%	562	32.6%	1 691	98.1%	511	52.6%	9.8%
Rental from Fixed Assets	19 839	19 289	3 070	15.5%	4 338	21.9%	3 563	18.5%	10 971	56.9%	3 017	57.6%	18.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	61 302	114 236	6 863	11.2%	16 085	26.2%	12 452	10.9%	35 401	31.0%	-	19.0%	(100.0%)
Development Charges	210	210	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 614	22 697	5 725	36.7%	2 833	18.1%	5 215	23.0%	13 773	60.7%	4 295	91.1%	21.4%
Non-Exchange Revenue													
Property rates	840 481	844 481	244 623	29.1%	214 151	25.5%	191 390	22.7%	650 164	77.0%	171 564	74.5%	11.6%
Surcharges and Taxes	7 886	7 886	607	7.7%	3 827	48.5%	2 409	30.5%	6 843	86.8%	3 398	77.8%	(29.1%)
Fines, penalties and forfeits	5 526	7 280	1 809	32.7%	833	15.1%	2 387	32.8%	5 029	69.1%	3 826	128.1%	(37.6%)
Licences or permits	3 632	3 632	974	26.8%	1 051	28.9%	1 006	27.7%	3 031	83.5%	974	76.7%	3.3%
Transfer and subsidies - Operational	621 195	623 001	246 949	39.8%	209 680	33.8%	154 906	24.9%	611 535	98.2%	143 446	97.4%	8.0%
Interest Receivables	1 870	1 870	518	27.7%	162	8.6%	187	10.0%	867	46.4%	324	76.3%	(42.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	1 864	-	(100.0%)
Other Gains	661 816	685 236	153 883	23.3%	153 943	23.3%	148 208	21.6%	456 034	66.6%	143 170	75.1%	3.5%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**6 008 928**	**5 982 453**	**1 428 323**	**23.8%**	**1 435 648**	**23.9%**	**1 365 895**	**22.8%**	**4 229 866**	**70.7%**	**1 276 349**	**73.9%**	**7.0%**
Employee related costs	1 328 011	1 306 314	292 904	22.1%	306 585	23.1%	302 668	23.2%	902 157	69.1%	284 983	71.5%	6.2%
Remuneration of councillors	41 753	36 702	8 509	20.4%	8 990	21.5%	8 487	23.1%	25 986	70.8%	8 426	66.2%	.7%
Bulk purchases - electricity	2 034 474	1 816 506	488 555	24.0%	442 318	21.7%	455 128	25.1%	1 386 001	76.3%	408 791	75.4%	11.3%
Inventory consumed	444 991	512 046	114 427	25.7%	140 549	31.6%	113 058	22.1%	368 035	71.9%	105 708	71.3%	7.0%
Debt impairment	225 087	225 087	54 739	24.3%	54 739	24.3%	54 739	24.3%	164 218	73.0%	49 403	81.0%	10.8%
Depreciation, Amortisation and Impairment	342 632	359 530	90 072	26.3%	90 136	26.3%	91 814	25.5%	272 022	75.7%	86 064	74.3%	6.7%
Interest,Dividends and Rent on Land	191 420	191 398	48 655	25.4%	43 635	22.8%	47 182	24.7%	139 471	72.9%	49 195	78.0%	(4.1%)
Contracted services	492 958	557 324	76 701	15.6%	144 945	29.4%	109 607	19.7%	331 253	59.4%	88 347	61.3%	24.1%
Transfers and subsidies	7 293	5 688	652	8.9%	118	1.6%	614	10.8%	1 384	24.3%	1 476	27.3%	(58.4%)
Irrecoverable debts written off	-	(0)	24 649	-	3 843	-	3 241	(324 113 500.0%)	31 733	#############	2 282	(766 321 200.0%)	42.0%
Operational Cost and Other Cost	426 930	466 524	100 925	23.6%	88 343	20.7%	73 121	15.7%	262 388	56.2%	82 361	67.6%	(11.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	591	-	-	-	591	-	-	-	-
Other Losses	473 380	505 335	127 535	26.9%	110 856	23.4%	106 236	21.0%	344 627	68.2%	109 312	97.4%	(2.8%)
Surplus/(Deficit)	**(146 012)**	**(177 186)**	**148 020**		**(19 750)**		**(40 579)**		**87 691**		**(31 206)**		
Transfers and subsidies - capital (monetary allocations)	227 359	223 066	25 884	11.4%	83 164	36.6%	53 306	23.9%	162 354	72.8%	9 228	64.0%	477.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**81 347**	**45 880**	**173 904**		**63 414**		**12 727**		**250 045**		**(21 978)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 347**	**45 880**	**173 904**		**63 414**		**12 727**		**250 045**		**(21 978)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 347**	**45 880**	**173 904**		**63 414**		**12 727**		**250 045**		**(21 978)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 347**	**45 880**	**173 904**		**63 414**		**12 727**		**250 045**		**(21 978)**		
				-		-		-		-		-	-

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	**457 359**	**510 868**	**59 875**	**13.1%**	**103 725**	**22.7%**	**82 959**	**16.2%**	**246 558**	**48.3%**	**92 546**	**59.3%**	**(10.4%)**
National Government	227 359	220 066	22 508	9.9%	86 642	38.1%	37 489	17.0%	146 639	66.6%	19 965	66.2%	87.8%
Provincial Government	-	3 600	-	-	-	-	-	-	-	-	565	89.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	99	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**227 359**	**223 765**	**22 508**	**9.9%**	**86 642**	**38.1%**	**37 489**	**16.8%**	**146 639**	**65.5%**	**20 531**	**66.3%**	**82.6%**
Borrowing	210 000	255 905	36 002	17.1%	12 030	5.7%	37 105	14.5%	85 138	33.3%	69 138	57.3%	(46.3%)
Internally generated funds	20 000	31 197	1 365	6.8%	5 053	25.3%	8 364	26.8%	14 782	47.4%	2 877	21.3%	190.7%
Capital Expenditure Functional	**457 359**	**510 868**	**59 875**	**13.1%**	**103 725**	**22.7%**	**82 959**	**16.2%**	**246 558**	**48.3%**	**92 546**	**59.3%**	**(10.4%)**
Municipal governance and administration	**23 812**	**35 241**	**1 384**	**5.8%**	**4 176**	**17.5%**	**3 797**	**10.8%**	**9 357**	**26.6%**	**18 452**	**35.8%**	**(79.4%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	5	29.0%	(100.0%)
Finance and administration	23 812	35 241	1 384	5.8%	4 176	17.5%	3 797	10.8%	9 357	26.6%	18 447	35.8%	(79.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**41 414**	**57 302**	**441**	**1.1%**	**2 425**	**5.9%**	**16 639**	**29.0%**	**19 505**	**34.0%**	**10 706**	**51.2%**	**55.4%**
Community and Social Services	8 878	14 535	441	5.0%	2 309	26.0%	303	2.1%	3 053	21.0%	147	3.6%	106.4%
Sport And Recreation	28 923	39 846	-	-	116	.4%	16 251	40.8%	16 367	41.1%	10 560	74.6%	53.9%
Public Safety	813	911	-	-	-	-	-	-	-	-	-	-	-
Housing	2 801	2 009	-	-	-	-	85	4.2%	85	4.2%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**95 841**	**103 870**	**10 460**	**10.9%**	**14 843**	**15.5%**	**147**	**.1%**	**25 449**	**24.5%**	**16 040**	**60.9%**	**(99.1%)**
Planning and Development	43 000	57 355	-	-	8 500	19.8%	-	-	8 500	14.8%	5 691	25.2%	(100.0%)
Road Transport	52 508	46 249	10 460	19.9%	6 343	12.1%	147	.3%	16 949	36.6%	10 349	79.0%	(98.6%)
Environmental Protection	333	266	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**294 607**	**304 163**	**39 246**	**13.3%**	**81 816**	**27.8%**	**62 146**	**20.4%**	**183 208**	**60.2%**	**41 994**	**63.2%**	**48.0%**
Energy sources	49 111	45 073	-	-	9 614	19.6%	22 318	49.5%	31 932	70.8%	4 981	9.5%	348.1%
Water Management	178 662	172 772	25 633	14.3%	52 184	29.2%	38 807	22.5%	116 624	67.5%	28 197	74.2%	37.6%
Waste Water Management	59 349	81 535	13 613	22.9%	17 568	29.6%	542	.7%	31 723	38.9%	8 816	103.1%	(93.9%)
Waste Management	7 484	4 784	-	-	2 449	32.7%	480	10.0%	2 929	61.2%	-	-	(100.0%)
Other	**1 685**	**10 292**	**8 343**	**495.1%**	**466**	**27.6%**	**230**	**2.2%**	**9 039**	**87.8%**	**5 354**	**85.2%**	**(95.7%)**

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	**5 649 077**	**5 615 780**	**1 600 187**	**28.3%**	**1 448 071**	**25.6%**	**1 433 747**	**25.5%**	**4 482 005**	**79.8%**	**1 222 377**	**81.5%**	**17.3%**
Property rates	792 840	802 266	195 473	24.7%	181 403	22.9%	230 270	28.7%	607 146	75.7%	158 588	63.9%	45.2%

Service charges	3 887 673	3 731 497	932 150	24.0%	890 682	22.9%	881 975	23.6%	2 704 807	72.5%	714 701	66.3%	23.4%
Other revenue	75 010	206 391	68 332	91.1%	99 235	132.3%	122 630	59.4%	290 197	140.6%	167 832	880.8%	(26.9%)
Transfers and Subsidies - Operational	621 195	622 001	248 263	40.0%	210 715	33.9%	150 128	24.1%	609 106	97.9%	140 927	97.2%	6.5%
Transfers and Subsidies - Capital	227 359	223 066	151 227	66.5%	60 811	26.7%	43 154	19.3%	255 192	114.4%	37 210	90.1%	16.0%
Interest	45 000	30 558	4 743	10.5%	5 225	11.6%	5 591	18.3%	15 558	50.9%	3 119	37.6%	79.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 057 022)**	**(4 971 476)**	**(1 261 867)**	**25.0%**	**(1 368 703)**	**27.1%**	**(1 163 567)**	**23.4%**	**(3 794 137)**	**76.3%**	**(1 036 127)**	**77.6%**	**12.3%**
Suppliers and employees	(4 858 308)	(4 775 637)	(1 261 867)	26.0%	(1 279 291)	26.3%	(1 163 567)	24.4%	(3 704 724)	77.6%	(1 036 127)	78.7%	12.3%
Finance charges	(191 420)	(190 151)	-	-	(89 413)	46.7%	-	-	(89 413)	47.0%	-	51.4%	-
Transfers and Subsidies	(7 293)	(5 688)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**592 056**	**644 304**	**338 321**	**57.1%**	**79 368**	**13.4%**	**270 180**	**41.9%**	**687 868**	**106.8%**	**186 250**	**127.2%**	**45.1%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(525 963)**	**(587 498)**	**(132 715)**	**25.2%**	**(123 346)**	**23.5%**	**(105 766)**	**18.0%**	**(361 827)**	**61.6%**	**(94 714)**	**63.6%**	**11.7%**
Capital assets	(525 963)	(587 498)	(132 715)	25.2%	(123 346)	23.5%	(105 766)	18.0%	(361 827)	61.6%	(94 714)	63.6%	11.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(525 963)**	**(587 498)**	**(132 715)**	**25.2%**	**(123 346)**	**23.5%**	**(105 766)**	**18.0%**	**(361 827)**	**61.6%**	**(94 714)**	**63.6%**	**11.7%**
Cash Flow from Financing Activities													
Receipts	**210 000**	**210 000**	**-**	**-**	**210 000**	**100.0%**	**-**	**-**	**210 000**	**100.0%**	**180 000**	**100.0%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	210 000	210 000	-	-	210 000	100.0%	-	-	210 000	100.0%	180 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(218 413)**	**(225 010)**	**-**	**-**	**(110 315)**	**50.5%**	**-**	**-**	**(110 315)**	**49.0%**	**-**	**50.1%**	**-**
Repayment of borrowing	(218 413)	(225 010)	-	-	(110 315)	50.5%	-	-	(110 315)	49.0%	-	50.1%	-
Net Cash from/(used) Financing Activities	**(8 413)**	**(15 010)**	**-**	**-**	**99 685**	**(1 184.9%)**	**-**	**-**	**99 685**	**(664.1%)**	**180 000**	**151.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**57 680**	**41 796**	**205 606**	**356.5%**	**55 706**	**96.6%**	**164 414**	**393.4%**	**425 726**	**1 018.6%**	**271 536**	**(275.7%)**	**(39.5%)**
Cash/cash equivalents at the year begin:	147 424	250 957	249 473	169.2%	456 563	309.7%	512 270	204.1%	249 473	99.4%	345 736	88.0%	48.2%
Cash/cash equivalents at the year end:	**205 104**	**292 754**	**456 563**	**222.6%**	**512 270**	**249.8%**	**676 683**	**231.1%**	**676 683**	**231.1%**	**617 272**	**418.8%**	**9.6%**

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	98 925	29.0%	27 493	8.1%	6 010	1.8%	208 725	61.2%	341 153	33.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	234 811	85.9%	4 232	1.5%	4 121	1.5%	30 152	11.0%	273 315	26.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	70 086	29.5%	10 842	4.6%	6 260	2.6%	150 463	63.3%	237 651	23.0%	4 674	2.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	12 363	20.0%	24 044	39.0%	1 561	2.5%	23 721	38.5%	61 689	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 911	24.2%	14 450	35.3%	1 049	2.6%	15 564	38.0%	40 973	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 221	5.5%	1 963	3.4%	2 096	3.6%	50 768	87.5%	58 048	5.6%	-	-	-	-
Interest on Arrear Debtor Accounts	54	2.7%	59	2.9%	27	1.4%	1 850	93.0%	1 990	.2%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 110	15.9%	837	4.3%	847	4.3%	14 721	75.4%	19 516	1.9%	19 658	100.7%	-	-
Total By Income Source	**432 481**	**41.8%**	**83 919**	**8.1%**	**21 972**	**2.1%**	**495 963**	**47.9%**	**1 034 336**	**100.0%**	**24 332**	**2.4%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	151 755	51.5%	24 269	8.2%	4 340	1.5%	114 487	38.8%	294 851	28.5%	-	-	-	-
Commercial	205 248	54.0%	42 872	11.3%	6 495	1.7%	125 730	33.1%	380 344	36.8%	24 332	6.4%	-	-
Households	73 959	21.8%	16 057	4.7%	10 393	3.1%	238 608	70.4%	339 018	32.8%	-	-	-	-
Other	1 519	7.6%	721	3.6%	744	3.7%	17 138	85.2%	20 122	1.9%	-	-	-	-
Total By Customer Group	**432 481**	**41.8%**	**83 919**	**8.1%**	**21 972**	**2.1%**	**495 963**	**47.9%**	**1 034 336**	**100.0%**	**24 332**	**2.4%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	177 325	100.0%	-	-	-	-	-	-	177 325	81.0%
Bulk Water	25 765	100.0%	-	-	-	-	-	-	25 765	11.8%
PAYE deductions	15 652	100.0%	-	-	-	-	-	-	15 652	7.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	85	100.0%	-	-	-	-	-	-	85	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	100.0%	-	-	-	-	1	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**218 828**	**100.0%**	**1**	**-**	**-**	**-**	**-**	**-**	**218 828**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**5 850 979**	**5 904 676**	**1 620 326**	**27.7%**	**1 470 332**	**25.1%**	**1 219 378**	**20.7%**	**4 310 036**	**73.0%**	**1 232 002**	**75.0%**	**(1.0%)**
Exchange Revenue													
Service charges - Electricity	2 226 730	2 141 630	451 400	20.3%	421 939	18.9%	367 603	17.2%	1 240 942	57.9%	387 892	57.9%	(5.2%)
Service charges - Water	424 132	363 929	84 206	19.9%	66 732	15.7%	59 768	16.4%	210 706	57.9%	96 408	59.0%	(38.0%)
Service charges - Waste Water Management	165 527	172 533	46 835	28.3%	48 460	29.3%	45 992	26.7%	141 287	81.9%	44 645	87.0%	3.0%
Service charges - Waste Management	159 147	159 147	43 559	27.4%	43 647	27.4%	41 286	25.9%	128 491	80.7%	39 885	80.9%	3.5%
Sale of Goods and Rendering of Services	22 289	25 455	7 437	33.4%	506	2.3%	4 189	16.5%	12 133	47.7%	5 619	96.2%	(25.4%)
Agency services	35 475	38 841	5 777	16.3%	6 295	17.7%	8 057	20.7%	20 129	51.8%	5 345	52.0%	50.7%
Interest - Deemed Interest	0	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Interest earned from Receivables	99 384	99 623	18 205	18.3%	18 614	18.7%	17 046	17.1%	53 865	54.1%	20 674	68.4%	(17.5%)
Interest earned from Current and Non Current Assets	52 986	69 038	23 466	44.3%	18 557	35.0%	19 827	28.7%	61 850	89.6%	16 191	101.6%	22.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 125	41 495	18 248	95.4%	9 193	48.1%	1 228	3.0%	28 669	69.1%	6 871	123.3%	(82.1%)
Licences or permits	16 179	16 179	17 324	107.1%	12 145	75.1%	(4 161)	(25.7%)	25 308	156.4%	5 008	144.4%	(183.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	25 667	25 781	7 502	29.2%	6 337	24.7%	4 828	18.7%	18 668	72.4%	6 405	50.8%	(24.6%)
Non-Exchange Revenue													
Property rates	669 774	729 978	185 487	27.7%	186 515	27.8%	185 239	25.4%	557 241	76.3%	178 451	83.1%	3.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	46 801	46 817	5 840	12.5%	3 759	8.0%	4 797	10.2%	14 396	30.8%	9 427	59.8%	(49.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 862 915	1 916 612	690 698	37.1%	613 182	32.9%	449 383	23.4%	1 753 262	91.5%	394 091	91.3%	14.0%
Interest Receivables	24 846	57 619	14 344	57.7%	14 450	58.2%	14 295	24.8%	43 089	74.8%	15 089	189.0%	(5.3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 724 364**	**5 728 194**	**1 180 139**	**20.6%**	**1 489 242**	**26.0%**	**1 210 109**	**21.1%**	**3 879 490**	**67.7%**	**1 080 276**	**71.3%**	**12.0%**
Employee related costs	1 374 637	1 229 855	287 388	20.9%	291 685	21.2%	289 898	23.6%	868 970	70.7%	268 109	67.8%	8.1%
Remuneration of councillors	66 479	67 173	15 802	23.8%	15 819	23.8%	19 412	28.9%	51 033	76.0%	15 872	74.0%	22.3%
Bulk purchases - electricity	1 469 753	1 469 753	288 177	19.6%	395 660	26.9%	190 394	13.0%	874 231	59.5%	335 509	67.8%	(43.3%)
Inventory consumed	344 497	351 592	48 134	14.0%	55 917	16.2%	44 664	12.7%	148 716	42.3%	117 592	83.7%	(62.0%)
Debt impairment	280 169	150 072	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	407 814	437 912	233 333	57.2%	231 001	56.6%	226 805	51.8%	691 138	157.8%	62 685	167.0%	261.8%
Interest,Dividends and Rent on Land	40 124	41 124	2 953	7.4%	-	-	16 603	40.4%	19 557	47.6%	18 303	48.8%	(9.3%)
Contracted services	1 269 378	1 384 458	204 886	16.1%	403 160	31.8%	297 352	21.5%	905 398	65.4%	270 092	66.9%	10.1%
Transfers and subsidies	60 480	67 167	4 063	6.7%	5 133	8.5%	48 000	71.5%	57 196	85.2%	3 278	43.5%	1 364.1%
Irrecoverable debts written off	-	-	(233)	-	233	-	-	-	0	-	(66 372)	-	(100.0%)
Operational Cost and Other Cost	411 033	429 089	95 637	23.3%	90 634	22.1%	76 983	17.9%	263 254	61.4%	55 057	58.5%	39.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(2)	-	(2)	-	150	-	(101.2%)
Other Losses	-	100 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**126 616**	**176 482**	**440 187**		**(18 910)**		**9 269**		**430 546**		**151 726**		
Transfers and subsidies - capital (monetary allocations)	595 575	663 763	95 611	16.1%	192 287	32.3%	161 356	24.3%	449 254	67.7%	88 768	61.5%	81.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**722 190**	**840 245**	**535 798**		**173 377**		**170 625**		**879 800**		**240 494**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**722 190**	**840 245**	**535 798**		**173 377**		**170 625**		**879 800**		**240 494**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**722 190**	**840 245**	**535 798**		**173 377**		**170 625**		**879 800**		**240 494**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**722 190**	**840 245**	**535 798**		**173 377**		**170 625**		**879 800**		**240 494**		
				-		-		-		-		-	-

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	**716 061**	**955 210**	**99 404**	**13.9%**	**245 584**	**34.3%**	**172 797**	**18.1%**	**517 785**	**54.2%**	**90 392**	**57.9%**	**91.2%**
National Government	517 891	577 710	83 242	16.1%	164 519	31.8%	142 796	24.7%	390 557	67.6%	78 084	62.2%	82.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**517 891**	**577 710**	**83 242**	**16.1%**	**164 519**	**31.8%**	**142 796**	**24.7%**	**390 557**	**67.6%**	**78 084**	**62.1%**	**82.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	198 169	377 501	16 162	8.2%	81 065	40.9%	30 001	7.9%	127 228	33.7%	12 308	48.1%	143.7%
Capital Expenditure Functional	**716 061**	**955 210**	**99 404**	**13.9%**	**245 584**	**34.3%**	**172 797**	**18.1%**	**517 785**	**54.2%**	**90 392**	**57.9%**	**91.2%**
Municipal governance and administration	**61 223**	**81 208**	**2 200**	**3.6%**	**18 479**	**30.2%**	**28 542**	**35.1%**	**49 221**	**60.6%**	**501**	**28.9%**	**5 595.3%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	61 223	81 208	2 200	3.6%	18 479	30.2%	28 542	35.1%	49 221	60.6%	501	30.0%	5 595.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**84 832**	**84 569**	**6 849**	**8.1%**	**31 738**	**37.4%**	**21 640**	**25.6%**	**60 227**	**71.2%**	**14 533**	**38.2%**	**48.9%**
Community and Social Services	9 917	9 674	-	-	3 708	37.4%	2 140	22.1%	5 849	60.5%	4 236	29.0%	(49.5%)
Sport And Recreation	74 915	74 895	6 849	9.1%	28 030	37.4%	19 500	26.0%	54 378	72.6%	10 297	40.5%	89.4%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**122 155**	**267 700**	**31 310**	**25.6%**	**34 768**	**28.5%**	**35 144**	**13.1%**	**101 222**	**37.8%**	**24 822**	**76.9%**	**41.6%**
Planning and Development	6 000	5 750	-	-	-	-	-	-	-	-	-	53.2%	-
Road Transport	116 155	261 950	31 310	27.0%	34 768	29.9%	35 144	13.4%	101 222	38.6%	24 822	78.5%	41.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**447 851**	**521 733**	**59 044**	**13.2%**	**160 600**	**35.9%**	**87 472**	**16.8%**	**307 116**	**58.9%**	**50 535**	**54.0%**	**73.1%**
Energy sources	93 586	75 021	666	.7%	16 605	17.7%	7 083	9.4%	24 355	32.5%	10 261	30.8%	(31.0%)
Water Management	251 403	324 945	41 273	16.4%	105 820	42.1%	49 557	15.3%	196 650	60.5%	28 062	51.9%	76.6%
Waste Water Management	70 940	89 410	16 564	23.3%	24 735	34.9%	21 173	23.7%	62 471	69.9%	7 073	94.2%	199.3%
Waste Management	31 922	32 358	541	1.7%	13 440	42.1%	9 659	29.8%	23 640	73.1%	5 139	24.3%	87.9%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**6 098 014**	**6 218 615**	**2 031 837**	**33.3%**	**1 756 692**	**28.8%**	**1 511 067**	**24.3%**	**5 299 597**	**85.2%**	**1 463 753**	**89.4%**	**3.2%**
Property rates	589 401	647 197	161 209	27.4%	177 994	30.2%	166 988	25.8%	506 191	78.2%	161 492	87.8%	3.4%

Service charges	2 618 473	2 485 710	666 327	25.4%	665 825	25.4%	622 714	25.1%	1 954 866	78.6%	614 671	80.7%	1.3%
Other revenue	275 056	303 153	85 187	31.0%	85 646	31.1%	82 283	27.1%	253 117	83.5%	54 837	90.8%	50.1%
Transfers and Subsidies - Operational	1 862 915	1 916 608	779 833	41.9%	615 680	33.0%	449 504	23.5%	1 845 017	96.3%	426 083	98.3%	5.5%
Transfers and Subsidies - Capital	595 575	663 763	302 664	50.8%	174 056	29.2%	159 993	24.1%	636 713	95.9%	172 948	106.1%	(7.5%)
Interest	156 594	202 184	36 617	23.4%	37 491	23.9%	29 586	14.6%	103 694	51.3%	33 722	55.7%	(12.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 184 562)**	**(5 355 701)**	**(1 282 310)**	**24.7%**	**(1 332 783)**	**25.7%**	**(1 199 485)**	**22.4%**	**(3 814 577)**	**71.2%**	**(1 036 580)**	**70.7%**	**15.7%**
Suppliers and employees	(5 088 987)	(5 252 824)	(1 246 716)	24.5%	(1 327 649)	26.1%	(1 178 317)	22.4%	(3 752 682)	71.4%	(1 014 998)	70.3%	16.1%
Finance charges	(38 118)	(39 068)	(31 531)	82.7%	-	-	(16 603)	42.5%	(48 135)	123.2%	(18 303)	125.7%	(9.3%)
Transfers and Subsidies	(57 456)	(63 809)	(4 063)	7.1%	(5 133)	8.9%	(4 565)	7.2%	(13 761)	21.6%	(3 278)	44.2%	39.2%
Net Cash from/(used) Operating Activities	**913 452**	**862 914**	**749 527**	**82.1%**	**423 910**	**46.4%**	**311 582**	**36.1%**	**1 485 019**	**172.1%**	**427 173**	**215.8%**	**(27.1%)**
Cash Flow from Investing Activities													
Receipts	**192**	**192**	**1**	**.5%**	**1**	**.7%**	**12**	**6.5%**	**15**	**7.7%**	**202**	**100.0%**	**(93.8%)**
Proceeds on disposal of PPE	192	192	1	.5%	1	.7%	12	6.5%	15	7.7%	202	100.0%	(93.8%)
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	**(680 258)**	**(907 383)**	**(169 934)**	**25.0%**	**(267 015)**	**39.3%**	**(167 953)**	**18.5%**	**(604 903)**	**66.7%**	**(114 578)**	**72.6%**	**46.6%**
Capital assets	(680 258)	(907 383)	(169 934)	25.0%	(267 015)	39.3%	(167 953)	18.5%	(604 903)	66.7%	(114 578)	72.6%	46.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(680 066)**	**(907 191)**	**(169 933)**	**25.0%**	**(267 014)**	**39.3%**	**(167 941)**	**18.5%**	**(604 888)**	**66.7%**	**(114 376)**	**72.6%**	**46.8%**
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	**233 386**	**(44 278)**	**579 594**	**248.3%**	**156 896**	**67.2%**	**143 642**	**(324.4%)**	**880 132**	**(1 987.8%)**	**312 797**	**(4 918.3%)**	**(54.1%)**
Cash/cash equivalents at the year begin:	229 950	708 477	708 477	308.1%	1 288 071	560.2%	1 444 967	204.0%	708 477	100.0%	1 042 809	100.0%	38.6%
Cash/cash equivalents at the year end:	**463 337**	**664 199**	**1 288 071**	**278.0%**	**1 444 967**	**311.9%**	**1 588 608**	**239.2%**	**1 588 608**	**239.2%**	**1 355 606**	**420.1%**	**17.2%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	27 127	8.3%	24 676	7.5%	5 973	1.8%	270 498	82.4%	328 273	15.1%	(46 623)	(14.2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92 084	34.6%	17 043	6.4%	8 110	3.0%	149 260	56.0%	266 497	12.3%	(6 891)	(2.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	52 891	9.4%	19 629	3.5%	14 658	2.6%	476 196	84.5%	563 373	25.9%	(39 315)	(7.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	15 858	10.0%	7 134	4.5%	5 267	3.3%	131 062	82.3%	159 321	7.3%	(5 744)	(3.6%)	-	-
Receivables from Exchange Transactions - Waste Management	14 735	7.9%	6 707	3.6%	5 239	2.8%	160 120	85.7%	186 801	8.6%	(5 280)	(2.8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	103	100.0%	103	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 876	2.2%	11 536	2.1%	11 228	2.1%	504 712	93.6%	539 352	24.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 314	3.3%	4 223	3.2%	3 900	3.0%	117 609	90.4%	130 046	6.0%	(7 653)	(5.9%)	-	-
Total By Income Source	**218 885**	**10.1%**	**90 947**	**4.2%**	**54 376**	**2.5%**	**1 809 560**	**83.2%**	**2 173 767**	**100.0%**	**(111 506)**	**(5.1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	28 669	7.8%	12 443	3.4%	8 584	2.3%	317 605	86.5%	367 301	16.9%	(6 416)	(1.7%)	-	-
Commercial	92 820	22.4%	20 229	4.9%	11 405	2.8%	289 000	69.9%	413 455	19.0%	(9 319)	(2.3%)	-	-
Households	97 395	7.0%	58 275	4.2%	34 387	2.5%	1 202 955	86.4%	1 393 012	64.1%	(95 771)	(6.9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**218 885**	**10.1%**	**90 947**	**4.2%**	**54 376**	**2.5%**	**1 809 560**	**83.2%**	**2 173 767**	**100.0%**	**(111 506)**	**(5.1%)**	**-**	**-**

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	23 272	100.0%	-	-	-	-	-	-	23 272	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**23 272**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**23 272**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**3 359 877**	**3 410 871**	**937 032**	**27.9%**	**875 243**	**26.0%**	**691 996**	**20.3%**	**2 504 270**	**73.4%**	**707 885**	**67.3%**	**(2.2%)**
Exchange Revenue													
Service charges - Electricity	994 107	1 021 146	276 000	27.8%	233 409	23.5%	160 990	15.8%	670 400	65.7%	232 923	61.9%	(30.9%)
Service charges - Water	714 085	714 085	163 011	22.8%	188 920	26.5%	120 607	16.9%	472 539	66.2%	125 941	53.0%	(4.2%)
Service charges - Waste Water Management	182 706	182 706	40 175	22.0%	41 764	22.9%	42 996	23.5%	124 935	68.4%	40 109	66.5%	7.2%
Service charges - Waste Management	180 036	180 036	48 583	27.0%	52 839	29.3%	20 664	11.5%	122 086	67.8%	38 488	64.6%	(46.3%)
Sale of Goods and Rendering of Services	7 832	7 832	1 647	21.0%	2 024	25.8%	1 324	16.9%	4 995	63.8%	1 239	68.2%	6.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	223 921	234 907	56 407	25.2%	58 242	26.0%	59 220	25.2%	173 869	74.0%	56 976	83.7%	3.9%
Interest earned from Current and Non Current Assets	15 943	8 000	1 242	7.8%	1 167	7.3%	1 404	17.6%	3 813	47.7%	61	20.3%	2 206.7%
Dividends	26	(0)	-	-	-	-	-	-	-	-	(171)	-	(100.0%)
Rent on Land	4	4	-	-	0	2.1%	-	-	0	2.1%	-	-	-
Rental from Fixed Assets	10 918	19 813	2 396	21.9%	7 510	68.8%	2 399	12.1%	12 305	62.1%	2 718	65.1%	(11.8%)
Licences or permits	-	7	4	-	-	-	51	735.0%	55	785.0%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 567	6 567	393	6.0%	393	6.0%	859	13.1%	1 645	25.0%	152	17.5%	463.0%
Non-Exchange Revenue													
Property rates	456 203	456 203	113 901	25.0%	114 451	25.1%	114 135	25.0%	342 487	75.1%	90 267	64.0%	26.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 536	19 536	2 331	11.9%	1 841	9.4%	24 330	124.5%	28 502	145.9%	1 899	34.4%	1 181.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 875	525 805	222 823	42.6%	164 939	31.5%	134 628	25.6%	522 390	99.4%	109 629	96.6%	22.8%
Interest Receivables	22 620	31 724	8 119	35.9%	7 743	34.2%	8 151	25.7%	24 013	75.7%	7 653	113.6%	6.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	236	-	236	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 788 023**	**3 837 220**	**916 298**	**24.2%**	**874 677**	**23.1%**	**1 187 746**	**31.0%**	**2 978 722**	**77.6%**	**1 171 091**	**70.7%**	**1.4%**
Employee related costs	800 000	800 000	197 549	24.7%	197 307	24.7%	134 162	16.8%	529 018	66.1%	192 444	69.5%	(30.3%)
Remuneration of councillors	37 005	37 005	7 928	21.4%	8 148	22.0%	8 213	22.2%	24 289	65.6%	7 978	69.6%	3.0%
Bulk purchases - electricity	828 130	828 130	336 536	40.6%	230 214	27.8%	225 529	27.2%	792 279	95.7%	217 788	75.0%	3.6%
Inventory consumed	576 933	584 682	159 579	27.7%	155 699	27.0%	131 581	22.5%	446 859	76.4%	157 627	73.1%	(16.5%)
Debt impairment	526 975	526 975	-	-	-	-	398 389	75.6%	398 389	75.6%	416 241	82.5%	(4.3%)
Depreciation, Amortisation and Impairment	152 108	134 209	28 572	18.8%	27 359	18.0%	26 366	19.6%	82 297	61.3%	30 114	63.0%	(12.4%)
Interest,Dividends and Rent on Land	177 400	197 400	82 616	46.6%	93 325	52.6%	84 875	43.0%	260 817	132.1%	64 814	91.9%	31.0%
Contracted services	400 000	440 299	55 760	13.9%	71 061	17.8%	81 890	18.6%	208 711	47.4%	49 347	47.8%	65.9%
Transfers and subsidies	-	-	7 545	-	1 947	-	2 020	-	11 512	-	10 080	77.1%	(80.0%)
Irrecoverable debts written off	126 727	126 727	13 583	10.7%	51 620	40.7%	79 758	62.9%	144 960	114.4%	-	-	(100.0%)
Operational Cost and Other Cost	162 744	161 792	26 632	16.4%	37 996	23.3%	14 935	9.2%	79 563	49.2%	24 658	48.7%	(39.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	27	-	27	-	-	-	(100.0%)
Surplus/(Deficit)	**(428 146)**	**(426 349)**	**20 733**		**566**		**(495 751)**		**(474 452)**		**(463 206)**		
Transfers and subsidies - capital (monetary allocations)	110 975	115 202	25 589	23.1%	46 809	42.2%	24 648	21.4%	97 046	84.2%	12 418	82.4%	98.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(317 171)**	**(311 148)**	**46 322**		**47 375**		**(471 103)**		**(377 406)**		**(450 788)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(317 171)**	**(311 148)**	**46 322**		**47 375**		**(471 103)**		**(377 406)**		**(450 788)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(317 171)**	**(311 148)**	**46 322**		**47 375**		**(471 103)**		**(377 406)**		**(450 788)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(317 171)**	**(311 148)**	**46 322**		**47 375**		**(471 103)**		**(377 406)**		**(450 788)**		
				-		-		-		-		-	-

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	**216 314**	**192 039**	**48 010**	**22.2%**	**49 170**	**22.7%**	**36 197**	**18.8%**	**133 377**	**69.5%**	**25 042**	**48.1%**	**44.5%**
National Government	107 426	97 089	22 675	21.1%	19 124	17.8%	17 920	18.5%	59 719	61.5%	9 204	71.9%	94.7%
Provincial Government	-	-	-	-	-	-	120	-	120	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**107 426**	**97 089**	**22 675**	**21.1%**	**19 124**	**17.8%**	**18 040**	**18.6%**	**59 839**	**61.6%**	**9 204**	**71.9%**	**96.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	108 888	94 950	25 335	23.3%	30 046	27.6%	18 157	19.1%	73 538	77.4%	15 838	31.8%	14.6%
Capital Expenditure Functional	**216 314**	**192 039**	**48 010**	**22.2%**	**49 170**	**22.7%**	**36 538**	**19.0%**	**133 718**	**69.6%**	**26 073**	**48.4%**	**40.1%**
Municipal governance and administration	**12 200**	**11 518**	**3 605**	**29.6%**	**1 313**	**10.8%**	**1 576**	**13.7%**	**6 493**	**56.4%**	**5 825**	**31.5%**	**(73.0%)**
Executive and Council	1 500	590	162	10.8%	-	-	172	29.1%	334	56.6%	199	36.8%	(13.6%)
Finance and administration	10 700	10 928	3 443	32.2%	1 313	12.3%	1 404	12.8%	6 159	56.4%	5 626	31.3%	(75.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 588**	**5 255**	**187**	**1.5%**	**703**	**5.6%**	**2 744**	**52.2%**	**3 634**	**69.2%**	**372**	**3.5%**	**638.1%**
Community and Social Services	12 300	2 213	187	1.5%	703	5.7%	202	9.1%	1 093	49.4%	(8)	.3%	(2 746.6%)
Sport And Recreation	288	3 042	-	-	-	-	2 541	83.6%	2 541	83.6%	379	10.8%	569.8%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**65 742**	**78 419**	**19 046**	**29.0%**	**11 639**	**17.7%**	**6 668**	**8.5%**	**37 353**	**47.6%**	**2 789**	**52.5%**	**139.1%**
Planning and Development	49 842	59 032	8 308	16.7%	9 849	19.8%	6 615	11.2%	24 771	42.0%	2 434	65.9%	171.7%
Road Transport	15 100	18 692	10 739	71.1%	1 791	11.9%	52	.3%	12 582	67.3%	355	2.5%	(85.2%)
Environmental Protection	800	696	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**125 785**	**96 847**	**25 172**	**20.0%**	**35 515**	**28.2%**	**25 551**	**26.4%**	**86 237**	**89.0%**	**17 087**	**52.2%**	**49.5%**
Energy sources	83 100	67 238	19 172	23.1%	14 438	17.4%	17 168	25.5%	50 778	75.5%	10 672	63.5%	60.9%
Water Management	25 000	17 861	4 039	16.2%	12 896	51.6%	8 383	46.9%	25 318	141.8%	6 497	21.2%	29.0%
Waste Water Management	-	11 748	1 960	-	8 181	-	-	-	10 141	86.3%	2 561	33.9%	(100.0%)
Waste Management	17 685	-	-	-	-	-	-	-	-	-	(2 643)	87.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**2 615 325**	**2 826 739**	**813 427**	**31.1%**	**764 819**	**29.2%**	**700 506**	**24.8%**	**2 278 753**	**80.6%**	**576 005**	**58.6%**	**21.6%**
Property rates	337 049	337 049	87 944	26.1%	94 799	28.1%	97 481	28.9%	280 224	83.1%	83 332	57.9%	17.0%

Service charges	1 505 611	1 552 597	419 745	27.9%	454 021	30.2%	415 728	26.8%	1 289 494	83.1%	336 100	46.3%	23.7%
Other revenue	122 388	131 491	11 793	9.6%	23 400	19.1%	14 399	11.0%	49 592	37.7%	13 470	119.4%	6.9%
Transfers and Subsidies - Operational	522 875	525 668	222 067	42.5%	166 319	31.8%	137 061	26.1%	525 447	100.0%	125 976	99.4%	8.8%
Transfers and Subsidies - Capital	110 975	110 975	66 146	59.6%	20 534	18.5%	29 297	26.4%	115 977	104.5%	14 440	101.7%	102.9%
Interest	16 401	168 959	5 732	34.9%	5 747	35.0%	6 541	3.9%	18 019	10.7%	2 687	45.8%	143.4%
Dividends	26	(0)	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 759 018)**	**(2 826 987)**	**(518 929)**	**18.8%**	**(433 632)**	**15.7%**	**(434 147)**	**15.4%**	**(1 386 708)**	**49.1%**	**(302 826)**	**34.9%**	**43.4%**
Suppliers and employees	(2 625 968)	(2 673 937)	(518 929)	19.8%	(433 632)	16.5%	(434 147)	16.2%	(1 386 708)	51.9%	(302 826)	35.2%	43.4%
Finance charges	(133 050)	(153 050)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(143 693)**	**(248)**	**294 499**	**(204.9%)**	**331 187**	**(230.5%)**	**266 359**	**(107 386.8%)**	**892 044**	**(359 641.6%)**	**273 179**	**2 902.9%**	**(2.5%)**
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(216 314)**	**(220 540)**	**(59 031)**	**27.3%**	**(59 790)**	**27.6%**	**(43 292)**	**19.6%**	**(162 113)**	**73.5%**	**(32 752)**	**59.9%**	**32.2%**
Capital assets	(216 314)	(220 540)	(59 031)	27.3%	(59 790)	27.6%	(43 292)	19.6%	(162 113)	73.5%	(32 752)	59.9%	32.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(216 314)**	**(220 540)**	**(59 031)**	**27.3%**	**(59 790)**	**27.6%**	**(43 292)**	**19.6%**	**(162 113)**	**73.5%**	**(32 752)**	**59.9%**	**32.2%**
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	**(360 007)**	**(220 788)**	**235 467**	**(65.4%)**	**271 397**	**(75.4%)**	**223 067**	**(101.0%)**	**729 931**	**(330.6%)**	**240 428**	**(335.7%)**	**(7.2%)**
Cash/cash equivalents at the year begin:	25 751	49 823	49 732	193.1%	285 290	1 107.9%	556 687	1 117.3%	49 732	99.8%	442 867	10.2%	25.7%
Cash/cash equivalents at the year end:	**(334 256)**	**(170 965)**	**285 290**	**(85.4%)**	**556 687**	**(166.5%)**	**779 754**	**(456.1%)**	**779 754**	**(456.1%)**	**683 295**	**1 128.0%**	**14.1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	44 373	3.2%	29 303	2.1%	30 480	2.2%	1 293 618	92.5%	1 397 774	31.1%	(17 155)	(1.2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 032	7.9%	17 026	2.9%	12 715	2.2%	506 952	87.0%	582 724	13.0%	(6 344)	(1.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	32 781	7.3%	12 461	2.8%	10 423	2.3%	390 564	87.5%	446 230	9.9%	(2 082)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	16 215	3.0%	10 584	2.0%	9 685	1.8%	498 872	93.2%	535 356	11.9%	(6 226)	(1.2%)	-	-
Receivables from Exchange Transactions - Waste Management	14 132	2.8%	9 904	2.0%	9 300	1.9%	465 325	93.3%	498 661	11.1%	(5 781)	(1.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	25 356	2.5%	23 115	2.3%	20 297	2.0%	946 262	93.2%	1 015 030	22.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	953	7.6%	800	6.3%	147	1.2%	10 723	84.9%	12 624	.3%	(141 040)	(1 117.3%)	-	-
Total By Income Source	**179 842**	**4.0%**	**103 193**	**2.3%**	**93 047**	**2.1%**	**4 112 316**	**91.6%**	**4 488 398**	**100.0%**	**(178 629)**	**(4.0%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 514	9.9%	2 056	3.7%	1 916	3.4%	46 157	83.0%	55 643	1.2%	-	-	-	-
Commercial	44 772	13.1%	11 760	3.4%	7 077	2.1%	278 634	81.4%	342 243	7.6%	-	-	-	-
Households	129 556	3.2%	89 377	2.2%	84 055	2.1%	3 787 525	92.6%	4 090 512	91.1%	(178 629)	(4.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**179 842**	**4.0%**	**103 193**	**2.3%**	**93 047**	**2.1%**	**4 112 316**	**91.6%**	**4 488 398**	**100.0%**	**(178 629)**	**(4.0%)**	**-**	**-**

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	72 901	2.2%	121 896	3.6%	102 386	3.0%	3 083 615	91.2%	3 380 798	44.6%
Bulk Water	-	-	6 469	2.9%	6 993	3.2%	206 772	93.9%	220 234	2.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	84 245	2.1%	26 506	.7%	36 045	.9%	3 828 951	96.3%	3 975 746	52.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**157 146**	**2.1%**	**154 871**	**2.0%**	**145 424**	**1.9%**	**7 119 337**	**94.0%**	**7 576 779**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**5 692 537**	**6 268 987**	**1 438 840**	**25.3%**	**1 382 586**	**24.3%**	**1 285 771**	**20.5%**	**4 107 197**	**65.5%**	**1 203 381**	**72.0%**	**6.8%**
Exchange Revenue													
Service charges - Electricity	2 319 235	2 469 235	496 218	21.4%	437 160	18.8%	384 236	15.6%	1 317 614	53.4%	380 858	59.2%	.9%
Service charges - Water	579 391	529 391	86 505	14.9%	102 548	17.7%	106 702	20.2%	295 754	55.9%	108 565	57.2%	(1.7%)
Service charges - Waste Water Management	178 860	163 860	33 727	18.9%	40 069	22.4%	39 602	24.2%	113 398	69.2%	37 956	66.4%	4.3%
Service charges - Waste Management	224 491	264 766	54 493	24.3%	53 743	23.9%	53 966	20.4%	162 202	61.3%	44 750	62.6%	20.6%
Sale of Goods and Rendering of Services	21 863	5 900	4 865	22.3%	6 480	29.6%	5 688	96.4%	17 032	288.7%	5 133	74.8%	10.8%
Agency services	3 163	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	382 119	496 751	91 735	24.0%	97 399	25.5%	100 903	20.3%	290 037	58.4%	97 273	76.5%	3.7%
Interest earned from Current and Non Current Assets	9 882	9 882	456	4.6%	-	-	3 237	32.8%	3 693	37.4%	-	-	(100.0%)
Dividends	6 439	4 081	803	12.5%	898	13.9%	1 115	27.3%	2 815	69.0%	1 627	74.7%	(31.5%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 783	30 229	5 574	28.2%	8 790	44.4%	5 592	18.5%	19 956	66.0%	5 196	77.4%	7.6%
Licences or permits	354	421	46	13.0%	137	38.8%	189	44.9%	372	88.4%	162	98.9%	16.4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	55 684	15 026	(3 402)	(6.1%)	1 993	3.6%	3 614	24.1%	2 205	14.7%	134 635	261.7%	(97.3%)
Non-Exchange Revenue													
Property rates	1 111 596	1 448 396	362 709	32.6%	361 489	32.5%	374 226	25.8%	1 098 424	75.8%	346 818	93.3%	7.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 554	25 554	1 177	4.6%	826	3.2%	949	3.7%	2 951	11.5%	2 673	60.6%	(64.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	659 968	682 350	271 309	41.1%	232 719	35.3%	167 401	24.5%	671 429	98.4%	9 517	77.0%	1 659.0%
Interest Receivables	94 156	122 102	32 101	34.1%	35 529	37.7%	38 351	31.4%	105 982	86.8%	28 219	81.3%	35.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	1 043	526	-	2 806	-	-	-	3 332	319.4%	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 663 183**	**6 500 288**	**1 342 645**	**23.7%**	**1 213 468**	**21.4%**	**1 191 161**	**18.3%**	**3 747 275**	**57.6%**	**886 040**	**62.2%**	**34.4%**
Employee related costs	1 226 472	1 226 472	282 991	23.1%	291 562	23.8%	286 336	23.3%	860 889	70.2%	269 048	69.2%	6.4%
Remuneration of councillors	37 681	37 681	8 650	23.0%	8 671	23.0%	9 658	25.6%	26 978	71.6%	9 258	73.7%	4.3%
Bulk purchases - electricity	1 741 131	1 941 131	705 977	40.5%	319 130	18.3%	408 179	21.0%	1 433 286	73.8%	274 901	80.8%	48.5%
Inventory consumed	266 263	288 525	38 577	14.5%	69 326	26.0%	82 491	28.6%	190 394	66.0%	77 442	71.0%	6.5%
Debt impairment	801 514	1 118 514	50	-	-	-	-	-	50	-	-	-	-
Depreciation, Amortisation and Impairment	325 371	306 571	-	-	129 617	39.8%	-	-	129 617	42.3%	-	80.6%	-
Interest,Dividends and Rent on Land	193 008	280 053	83 164	43.1%	79 331	41.1%	129 493	46.2%	291 988	104.3%	56 006	86.5%	131.2%
Contracted services	719 018	904 899	141 306	19.7%	272 416	37.9%	244 584	27.0%	658 306	72.7%	171 227	66.3%	42.8%
Transfers and subsidies	9 893	34 893	301	3.0%	633	6.4%	683	2.0%	1 617	4.6%	169	4.2%	305.0%
Irrecoverable debts written off	135 214	118 214	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	206 575	238 334	80 229	38.8%	40 117	19.4%	29 738	12.5%	150 084	63.0%	27 989	67.2%	6.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 043	5 000	1 400	134.2%	2 665	255.5%	-	-	4 064	81.3%	0	6.7%	(100.0%)
Surplus/(Deficit)	**29 355**	**(231 300)**	**96 195**		**169 117**		**94 610**		**359 923**		**317 341**		
Transfers and subsidies - capital (monetary allocations)	221 702	216 702	32 888	14.8%	60 273	27.2%	29 626	13.7%	122 787	56.7%	14 130	49.8%	109.7%
Transfers and subsidies - capital (in-kind)	11 000	16 000	-	-	-	-	-	-	-	-	-	3.7%	-
Surplus/(Deficit) after capital transfers and contributions	**262 057**	**1 402**	**129 084**		**229 391**		**124 235**		**482 710**		**331 472**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**262 057**	**1 402**	**129 084**		**229 391**		**124 235**		**482 710**		**331 472**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**262 057**	**1 402**	**129 084**		**229 391**		**124 235**		**482 710**		**331 472**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**262 057**	**1 402**	**129 084**		**229 391**		**124 235**		**482 710**		**331 472**		
				-		-		-		-		-	-

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	**241 252**	**236 686**	**28 296**	**11.7%**	**53 757**	**22.3%**	**36 541**	**15.4%**	**118 594**	**50.1%**	**11 823**	**42.5%**	**209.1%**
National Government	221 702	216 702	28 117	12.7%	51 995	23.5%	25 962	12.0%	106 074	48.9%	11 367	42.2%	128.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**221 702**	**216 702**	**28 117**	**12.7%**	**51 995**	**23.5%**	**25 962**	**12.0%**	**106 074**	**48.9%**	**11 367**	**42.2%**	**128.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 550	19 983	178	.9%	1 762	9.0%	10 579	52.9%	12 520	62.7%	456	48.4%	2 218.4%
Capital Expenditure Functional	**241 252**	**236 686**	**28 296**	**11.7%**	**53 757**	**22.3%**	**36 541**	**15.4%**	**118 594**	**50.1%**	**11 823**	**42.5%**	**209.1%**
Municipal governance and administration	**17 850**	**19 050**	**58**	**.3%**	**1 911**	**10.7%**	**10 531**	**55.3%**	**12 500**	**65.6%**	**266**	**58.8%**	**3 858.9%**
Executive and Council	100	100	29	28.5%	-	-	66	65.5%	94	94.0%	-	79.3%	(100.0%)
Finance and administration	17 750	18 950	30	.2%	1 911	10.8%	10 465	55.2%	12 406	65.5%	266	58.4%	3 834.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**300**	**300**	**120**	**40.0%**	**-**	**-**	**27**	**9.1%**	**147**	**49.1%**	**-**	**12.5%**	**(100.0%)**
Community and Social Services	200	200	120	60.0%	-	-	21	10.6%	141	70.6%	-	79.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	100	-	-	-	-	6	6.2%	6	6.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 700**	**11 433**	**2 028**	**12.9%**	**2 173**	**13.8%**	**430**	**3.8%**	**4 630**	**40.5%**	**1 485**	**22.4%**	**(71.1%)**
Planning and Development	100	100	-	-	-	-	8	8.0%	8	8.0%	112	43.1%	(92.9%)
Road Transport	15 000	10 000	2 028	13.5%	1 643	11.0%	422	4.2%	4 093	40.9%	1 373	22.7%	(69.3%)
Environmental Protection	600	1 333	-	-	530	88.3%	-	-	530	39.7%	-	-	-
Trading Services	**207 402**	**205 902**	**26 089**	**12.6%**	**49 673**	**24.0%**	**25 554**	**12.4%**	**101 316**	**49.2%**	**10 072**	**45.1%**	**153.7%**
Energy sources	30 731	30 731	-	-	13 151	42.8%	3 930	12.8%	17 081	55.6%	111	39.4%	3 441.2%
Water Management	80 594	100 554	14 619	18.1%	16 186	20.1%	23 143	23.0%	53 949	53.7%	2 203	47.4%	950.7%
Waste Water Management	93 977	74 018	11 470	12.2%	20 335	21.6%	(1 533)	(2.1%)	30 273	40.9%	7 680	45.1%	(120.0%)
Waste Management	2 100	600	-	-	-	-	13	2.2%	13	2.2%	78	58.0%	(83.1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**4 063 259**	**4 413 102**	**1 063 245**	**26.2%**	**930 507**	**22.9%**	**898 816**	**20.4%**	**2 892 567**	**65.5%**	**806 523**	**60.6%**	**11.4%**
Property rates	778 117	1 013 877	145 875	18.7%	136 963	17.6%	144 138	14.2%	426 976	42.1%	129 378	51.9%	11.4%

Service charges	2 311 384	2 399 077	517 517	22.4%	465 861	20.2%	443 226	18.5%	1 426 604	59.5%	411 575	60.0%	7.7%
Other revenue	75 767	87 132	26 536	35.0%	28 109	37.1%	24 548	28.2%	79 193	90.9%	180 448	37.9%	(86.4%)
Transfers and Subsidies - Operational	659 968	682 350	300 530	45.5%	240 767	36.5%	194 999	28.6%	736 296	107.9%	47 934	85.5%	306.8%
Transfers and Subsidies - Capital	221 702	216 702	72 162	32.5%	58 734	26.5%	88 624	40.9%	219 520	101.3%	37 152	93.6%	138.5%
Interest	16 321	13 963	456	2.8%	-	-	3 237	23.2%	3 693	26.4%	-	-	(100.0%)
Dividends	-	-	170	-	72	-	43	-	285	-	36	-	20.0%
Payments	**(4 401 084)**	**(4 956 952)**	**(854 428)**	**19.4%**	**(719 440)**	**16.3%**	**(649 455)**	**13.1%**	**(2 223 324)**	**44.9%**	**(586 616)**	**48.8%**	**10.7%**
Suppliers and employees	(4 198 183)	(4 642 006)	(854 428)	20.4%	(719 440)	17.1%	(649 455)	14.0%	(2 223 324)	47.9%	(586 616)	51.1%	10.7%
Finance charges	(193 008)	(280 053)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(9 893)	(34 893)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(337 825)**	**(543 850)**	**208 817**	**(61.8%)**	**211 066**	**(62.5%)**	**249 360**	**(45.9%)**	**669 244**	**(123.1%)**	**219 906**	**265.8%**	**13.4%**
Cash Flow from Investing Activities													
Receipts	**594 000**	**806 840**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	594 000	806 840	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(241 252)**	**(241 686)**	**(62 964)**	**26.1%**	**(56 773)**	**23.5%**	**(42 368)**	**17.5%**	**(162 106)**	**67.1%**	**(25 015)**	**57.9%**	**69.4%**
Capital assets	(241 252)	(241 686)	(62 964)	26.1%	(56 773)	23.5%	(42 368)	17.5%	(162 106)	67.1%	(25 015)	57.9%	69.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**352 748**	**565 154**	**(62 964)**	**(17.8%)**	**(56 773)**	**(16.1%)**	**(42 368)**	**(7.5%)**	**(162 106)**	**(28.7%)**	**(25 015)**	**57.9%**	**69.4%**
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	**14 923**	**21 304**	**145 853**	**977.4%**	**154 293**	**1 033.9%**	**206 992**	**971.6%**	**507 138**	**2 380.5%**	**194 891**	**1 600.4%**	**6.2%**
Cash/cash equivalents at the year begin:	45 535	45 535	105 882	232.5%	251 735	552.8%	406 028	891.7%	105 882	232.5%	377 008	318.0%	7.7%
Cash/cash equivalents at the year end:	**60 458**	**66 839**	**251 735**	**416.4%**	**406 028**	**671.6%**	**613 020**	**917.2%**	**613 020**	**917.2%**	**571 899**	**1 190.5%**	**7.2%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 408	1.6%	30 283	1.3%	23 605	1.0%	2 258 190	96.1%	2 349 486	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	102 798	3.8%	64 927	2.4%	61 595	2.3%	2 451 971	91.4%	2 681 290	21.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	116 894	4.7%	85 324	3.4%	81 150	3.2%	2 217 287	88.7%	2 500 654	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 853	1.7%	10 363	1.2%	8 770	1.1%	800 990	96.0%	833 976	6.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 352	2.4%	14 818	2.0%	14 073	1.9%	706 803	93.7%	754 046	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 839	100.0%	2 839	-	-	-	-	-
Interest on Arrear Debtor Accounts	48 835	2.6%	47 889	2.5%	47 016	2.5%	1 741 060	92.4%	1 884 800	14.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	229	-	106	-	130	-	1 614 882	100.0%	1 615 347	12.8%	-	-	-	-
Total By Income Source	**338 368**	**2.7%**	**253 711**	**2.0%**	**236 339**	**1.9%**	**11 794 021**	**93.4%**	**12 622 439**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14 396	7.0%	9 392	4.6%	7 897	3.8%	174 630	84.6%	206 315	1.6%	-	-	-	-
Commercial	216 509	2.1%	188 211	1.8%	173 902	1.7%	9 742 478	94.4%	10 321 099	81.8%	-	-	-	-
Households	107 462	5.1%	56 109	2.7%	54 539	2.6%	1 876 914	89.6%	2 095 024	16.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**338 368**	**2.7%**	**253 711**	**2.0%**	**236 339**	**1.9%**	**11 794 021**	**93.4%**	**12 622 439**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Humphry Sizwe Mayisela	013 690 6208
Chief Financial Officer	Mr Sipho K Mahlangu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**2 740 944**	**2 757 933**	**730 592**	**26.7%**	**665 630**	**24.3%**	**635 287**	**23.0%**	**2 031 509**	**73.7%**	**508 094**	**72.3%**	**25.0%**
Exchange Revenue													
Service charges - Electricity	1 069 967	1 069 967	281 114	26.3%	248 578	23.2%	241 775	22.6%	771 468	72.1%	216 395	76.1%	11.7%
Service charges - Water	140 587	140 587	19 587	13.9%	32 232	22.9%	31 073	22.1%	82 892	59.0%	30 411	74.8%	2.2%
Service charges - Waste Water Management	117 311	117 311	29 351	25.0%	28 869	24.6%	29 205	24.9%	87 425	74.5%	27 450	76.2%	6.4%
Service charges - Waste Management	133 093	133 093	33 191	24.9%	33 165	24.9%	32 965	24.8%	99 321	74.6%	31 546	76.5%	4.5%
Sale of Goods and Rendering of Services	8 914	8 914	1 689	19.0%	3 021	33.9%	2 242	25.2%	6 953	78.0%	1 584	68.3%	41.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 973	18 973	3 729	16.2%	3 911	17.0%	4 075	21.5%	11 715	61.7%	3 556	85.8%	14.6%
Interest earned from Current and Non Current Assets	9 405	6 405	1 004	10.7%	421	4.5%	1 895	29.6%	3 321	51.8%	673	49.5%	181.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	20 601	21 601	5 637	27.4%	5 553	27.0%	5 429	25.1%	16 618	76.9%	5 037	76.6%	7.8%
Rental from Fixed Assets	1 646	1 646	922	56.0%	862	52.4%	634	38.5%	2 418	146.9%	665	112.8%	(4.7%)
Licences or permits	469	469	95	20.3%	107	22.9%	69	14.8%	272	57.9%	84	29.9%	(17.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	1 072	1 072	240	22.3%	(2 936)	(273.8%)	260	24.2%	(2 437)	(227.2%)	944	141.0%	(72.5%)
Operational Revenue	74 342	76 153	4 416	5.9%	2 247	3.0%	6 518	8.6%	13 181	17.3%	14 457	19.5%	(54.9%)
Non-Exchange Revenue													
Property rates	677 734	689 734	172 526	25.5%	175 821	25.9%	175 984	25.5%	524 332	76.0%	168 503	76.9%	4.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 106	30 106	2 242	8.6%	1 909	7.3%	3 727	12.4%	7 877	26.2%	1 597	35.4%	133.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	383 978	384 595	157 634	41.1%	126 503	32.9%	96 325	25.0%	380 462	98.9%	2 114	75.0%	4 457.0%
Interest Receivables	8 959	8 959	1 538	17.2%	3 553	39.7%	3 817	42.6%	8 908	99.4%	3 078	100.3%	24.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 812	8 812	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	15 660	30 660	-	-	1 813	11.6%	(1 813)	(5.9%)	-	-	-	-	(100.0%)
Other Gains	19 314	8 874	15 676	81.2%	-	-	1 107	12.5%	16 784	189.1%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 516 131**	**2 790 601**	**635 476**	**25.3%**	**619 689**	**24.6%**	**625 280**	**22.4%**	**1 880 445**	**67.4%**	**648 782**	**68.4%**	**(3.6%)**
Employee related costs	889 734	871 604	212 084	23.8%	220 702	24.8%	217 342	24.9%	650 128	74.6%	204 566	74.0%	6.2%
Remuneration of councillors	34 861	33 361	7 297	20.9%	7 304	21.0%	8 794	26.4%	23 396	70.1%	7 477	69.9%	17.6%
Bulk purchases - electricity	877 856	877 856	202 870	23.1%	164 887	18.8%	228 679	26.0%	596 436	67.9%	225 962	75.3%	1.2%
Inventory consumed	95 861	94 383	26 227	27.4%	20 934	21.8%	17 681	18.7%	64 842	68.7%	14 694	74.0%	20.3%
Debt impairment	(241 935)	21 869	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	270 364	294 355	62 311	23.0%	62 311	23.0%	62 311	21.2%	186 934	63.5%	60 392	69.2%	3.2%
Interest,Dividends and Rent on Land	105 408	105 408	-	-	45 407	43.1%	847	.8%	46 255	43.9%	48 917	38.7%	(98.3%)
Contracted services	233 455	250 466	59 133	25.3%	55 901	23.9%	54 534	21.8%	169 568	67.7%	58 822	63.1%	(7.3%)
Transfers and subsidies	4 488	4 488	80	1.8%	1 110	24.7%	109	2.4%	1 299	28.9%	519	57.8%	(79.0%)
Irrecoverable debts written off	20 618	20 618	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	220 764	211 536	55 064	24.9%	41 132	18.6%	29 310	13.9%	125 507	59.3%	27 433	61.6%	6.8%
Disposal of Fixed and Intangible Assets	2 088	2 088	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 569	2 569	10 409	405.1%	-	-	5 672	220.8%	16 080	625.9%	-	.7%	(100.0%)
Surplus/(Deficit)	**224 813**	**(32 668)**	**95 117**		**45 941**		**10 007**		**151 065**		**(140 688)**		
Transfers and subsidies - capital (monetary allocations)	89 600	113 368	5 529	6.2%	57 336	64.0%	8 279	7.3%	71 144	62.8%	7 228	50.8%	14.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**314 413**	**80 700**	**100 645**		**103 277**		**18 286**		**222 209**		**(133 460)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**314 413**	**80 700**	**100 645**		**103 277**		**18 286**		**222 209**		**(133 460)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**314 413**	**80 700**	**100 645**		**103 277**		**18 286**		**222 209**		**(133 460)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**314 413**	**80 700**	**100 645**		**103 277**		**18 286**		**222 209**		**(133 460)**		
				-		-		-		-		-	-

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	**119 790**	**168 955**	**9 260**	**7.7%**	**69 436**	**58.0%**	**22 044**	**13.0%**	**100 740**	**59.6%**	**14 052**	**43.8%**	**56.9%**
National Government	89 073	108 137	9 215	10.3%	53 668	60.3%	16 511	15.3%	79 394	73.4%	7 228	50.8%	128.4%
Provincial Government	-	4 921	-	-	-	-	327	6.6%	327	6.6%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**89 073**	**113 058**	**9 215**	**10.3%**	**53 668**	**60.3%**	**16 837**	**14.9%**	**79 720**	**70.5%**	**7 228**	**50.8%**	**132.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 717	55 897	44	.1%	15 769	51.3%	5 207	9.3%	21 020	37.6%	6 824	25.6%	(23.7%)
Capital Expenditure Functional	**119 790**	**168 955**	**9 260**	**7.7%**	**69 436**	**58.0%**	**22 044**	**13.0%**	**100 740**	**59.6%**	**14 052**	**43.8%**	**56.9%**
Municipal governance and administration	**12 717**	**15 942**	**44**	**.3%**	**8 007**	**63.0%**	**1 526**	**9.6%**	**9 577**	**60.1%**	**59**	**1.0%**	**2 466.1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 717	15 942	44	.3%	8 007	63.0%	1 526	9.6%	9 577	60.1%	59	1.0%	2 466.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 900**	**3 900**	**275**	**4.0%**	**1 400**	**20.3%**	**981**	**25.2%**	**2 657**	**68.1%**	**-**	**91.0%**	**(100.0%)**
Community and Social Services	3 500	-	-	-	-	-	-	-	-	-	-	93.4%	-
Sport And Recreation	3 400	3 900	275	8.1%	1 400	41.2%	981	25.2%	2 657	68.1%	-	72.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 900**	**16 900**	**2 533**	**15.0%**	**9 730**	**57.6%**	**-**	**-**	**12 264**	**72.6%**	**717**	**76.1%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 900	16 900	2 533	15.0%	9 730	57.6%	-	-	12 264	72.6%	717	76.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**83 273**	**132 213**	**6 407**	**7.7%**	**50 299**	**60.4%**	**19 537**	**14.8%**	**76 243**	**57.7%**	**13 276**	**39.5%**	**47.2%**
Energy sources	24 877	49 035	607	2.4%	13 836	55.6%	6 729	13.7%	21 171	43.2%	7 046	31.2%	(4.5%)
Water Management	35 596	55 678	2 244	6.3%	27 231	76.5%	10 165	18.3%	39 640	71.2%	3 429	34.1%	196.4%
Waste Water Management	19 800	24 500	3 556	18.0%	9 232	46.6%	2 644	10.8%	15 432	63.0%	2 801	68.5%	(5.6%)
Waste Management	3 000	3 000	-	-	-	-	-	-	-	-	-	51.4%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**3 381 084**	**2 983 786**	**617 340**	**18.3%**	**509 164**	**15.1%**	**486 842**	**16.3%**	**1 613 346**	**54.1%**	**340 266**	**52.8%**	**43.1%**
Property rates	643 848	655 248	76 139	11.8%	76 222	11.8%	75 038	11.5%	227 399	34.7%	73 364	33.9%	2.3%

Service charges	2 103 573	1 666 513	219 393	10.4%	209 710	10.0%	196 725	11.8%	625 828	37.6%	179 421	33.9%	9.6%
Other revenue	120 345	131 122	92 743	77.1%	24 787	20.6%	28 088	21.4%	145 618	111.1%	4 163	216.6%	574.8%
Transfers and Subsidies - Operational	383 978	384 595	205 650	53.6%	173 797	45.3%	139 934	36.4%	519 381	135.0%	44 770	111.1%	212.6%
Transfers and Subsidies - Capital	89 600	113 368	23 085	25.8%	24 227	27.0%	46 682	41.2%	93 993	82.9%	37 885	84.5%	23.2%
Interest	39 740	32 940	331	.8%	421	1.1%	375	1.1%	1 127	3.4%	664	10.8%	(43.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 655 800)**	**(2 645 764)**	**(514 873)**	**19.4%**	**(647 608)**	**24.4%**	**(457 317)**	**17.3%**	**(1 619 798)**	**61.2%**	**(454 277)**	**57.9%**	**.7%**
Suppliers and employees	(2 546 134)	(2 536 098)	(514 873)	20.2%	(647 608)	25.4%	(457 317)	18.0%	(1 619 798)	63.9%	(454 277)	60.8%	.7%
Finance charges	(105 408)	(105 408)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 258)	(4 258)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**725 283**	**338 022**	**102 468**	**14.1%**	**(138 445)**	**(19.1%)**	**29 524**	**8.7%**	**(6 452)**	**(1.9%)**	**(114 011)**	**17.6%**	**(125.9%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(126 261)**	**(179 543)**	**(33 908)**	**26.9%**	**(68 968)**	**54.6%**	**(21 106)**	**11.8%**	**(123 982)**	**69.1%**	**(27 431)**	**69.1%**	**(23.1%)**
Capital assets	(126 261)	(179 543)	(33 908)	26.9%	(68 968)	54.6%	(21 106)	11.8%	(123 982)	69.1%	(27 431)	69.1%	(23.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(126 261)**	**(179 543)**	**(33 908)**	**26.9%**	**(68 968)**	**54.6%**	**(21 106)**	**11.8%**	**(123 982)**	**69.1%**	**(27 431)**	**69.1%**	**(23.1%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(43 498)**	**(43 498)**	**-**	**-**	**(20 678)**	**47.5%**	**-**	**-**	**(20 678)**	**47.5%**	**48 932**	**13.6%**	**(100.0%)**
Repayment of borrowing	(43 498)	(43 498)	-	-	(20 678)	47.5%	-	-	(20 678)	47.5%	48 932	13.6%	(100.0%)
Net Cash from/(used) Financing Activities	**(43 498)**	**(43 498)**	**-**	**-**	**(20 678)**	**47.5%**	**-**	**-**	**(20 678)**	**47.5%**	**48 932**	**13.6%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**555 524**	**114 981**	**68 560**	**12.3%**	**(228 091)**	**(41.1%)**	**8 418**	**7.3%**	**(151 113)**	**(131.4%)**	**(92 510)**	**(4 068.1%)**	**(109.1%)**
Cash/cash equivalents at the year begin:	47 606	47 606	32 123	67.5%	98 479	206.9%	(129 612)	(272.3%)	32 123	67.5%	(7 294)	3.7%	1 677.1%
Cash/cash equivalents at the year end:	**603 131**	**162 587**	**98 479**	**16.3%**	**(129 612)**	**(21.5%)**	**(121 194)**	**(74.5%)**	**(121 194)**	**(74.5%)**	**(99 803)**	**(77.3%)**	**21.4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 478	15.0%	3 683	5.3%	3 140	4.5%	52 454	75.2%	69 754	10.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 483	28.0%	6 254	4.9%	8 979	7.1%	76 051	60.0%	126 766	18.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43 479	17.8%	14 289	5.9%	12 547	5.1%	173 727	71.2%	244 042	35.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 471	14.4%	3 144	5.4%	2 558	4.4%	44 583	75.9%	58 756	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 177	14.3%	2 894	4.5%	2 282	3.6%	49 709	77.6%	64 062	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	63	77.8%	18	22.2%	80	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 835	4.0%	2 671	3.8%	2 663	3.8%	61 931	88.3%	70 100	10.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 191	9.2%	2 401	5.3%	584	1.3%	38 207	84.2%	45 383	6.7%	-	-	-	-
Total By Income Source	**114 115**	**16.8%**	**35 335**	**5.2%**	**32 815**	**4.8%**	**496 678**	**73.2%**	**678 943**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 885	12.8%	4 839	9.0%	4 747	8.9%	37 160	69.3%	53 632	7.9%	-	-	-	-
Commercial	58 203	20.3%	15 296	5.3%	15 976	5.6%	197 144	68.8%	286 619	42.2%	-	-	-	-
Households	49 027	14.5%	15 199	4.5%	12 092	3.6%	262 374	77.5%	338 692	49.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**114 115**	**16.8%**	**35 335**	**5.2%**	**32 815**	**4.8%**	**496 678**	**73.2%**	**678 943**	**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	-	-	-	-	-	-	30	100.0%	30	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 047	52.8%	677	1.1%	137	.2%	27 834	45.9%	60 695	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**32 047**	**52.8%**	**677**	**1.1%**	**137**	**.2%**	**27 863**	**45.9%**	**60 725**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**4 778 061**	**5 411 228**	**1 450 574**	**30.4%**	**1 496 715**	**31.3%**	**1 141 013**	**21.1%**	**4 088 302**	**75.6%**	**1 054 738**	**68.0%**	**8.2%**
Exchange Revenue													
Service charges - Electricity	1 886 167	1 996 167	486 632	25.8%	437 036	23.2%	432 608	21.7%	1 356 277	67.9%	400 675	69.3%	8.0%
Service charges - Water	127 078	127 078	31 064	24.4%	29 856	23.5%	30 066	23.7%	90 986	71.6%	28 824	56.2%	4.3%
Service charges - Waste Water Management	27 165	30 165	7 920	29.2%	7 899	29.1%	6 874	22.8%	22 694	75.2%	6 578	54.3%	4.5%
Service charges - Waste Management	175 911	180 911	45 800	26.0%	45 294	25.7%	46 232	25.6%	137 326	75.9%	41 410	65.1%	11.6%
Sale of Goods and Rendering of Services	16 424	26 424	10 934	66.6%	5 093	31.0%	3 656	13.8%	19 683	74.5%	2 581	44.6%	41.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 955	60 955	13 195	22.8%	17 096	29.5%	14 009	23.0%	44 300	72.7%	15 843	95.9%	(11.6%)
Interest earned from Current and Non Current Assets	11 447	16 447	5 771	50.4%	3 541	30.9%	3 609	21.9%	12 922	78.6%	2 723	87.2%	32.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 415	31 415	57 084	889.9%	(50 933)	(794.0%)	2 969	9.5%	9 120	29.0%	1 404	16.0%	111.4%
Licences or permits	174	274	102	58.6%	45	25.7%	52	19.0%	199	72.6%	169	46.1%	(69.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	13 533	2 791	1 209	8.9%	364	2.7%	2 600	93.2%	4 174	149.6%	204	20.0%	1 175.1%
Operational Revenue	75 581	166 324	8 575	11.3%	7 507	9.9%	10 211	6.1%	26 293	15.8%	11 529	22.6%	(11.4%)
Non-Exchange Revenue													
Property rates	1 122 539	1 182 539	272 606	24.3%	252 822	22.5%	275 992	23.3%	801 420	67.8%	247 990	66.4%	11.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 367	14 367	891	20.4%	6 830	156.4%	(763)	(5.3%)	6 958	48.4%	984	30.8%	(177.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 212 731	1 212 731	497 731	41.0%	402 794	33.2%	299 545	24.7%	1 200 070	99.0%	282 095	99.6%	6.2%
Interest Receivables	40 574	43 574	11 058	27.3%	12 403	30.6%	13 353	30.6%	36 814	84.5%	11 730	87.9%	13.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	319 067	-	-	319 067	-	-	-	319 067	100.0%	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 556 981**	**4 916 981**	**1 117 659**	**24.5%**	**1 179 583**	**25.9%**	**1 191 669**	**24.2%**	**3 488 911**	**71.0%**	**1 092 404**	**74.8%**	**9.1%**
Employee related costs	1 291 089	1 041 089	350 417	27.1%	349 500	27.1%	367 079	35.3%	1 066 996	102.5%	332 539	80.9%	10.4%
Remuneration of councillors	64 660	64 660	16 474	25.5%	16 248	25.1%	18 378	28.4%	51 101	79.0%	16 315	80.1%	12.6%
Bulk purchases - electricity	1 380 692	1 030 692	493 798	35.8%	373 349	27.0%	380 049	36.9%	1 247 196	121.0%	328 533	108.6%	15.7%
Inventory consumed	124 771	77 770	15 118	12.1%	36 249	29.1%	23 606	30.4%	74 973	96.4%	30 904	23.1%	(23.6%)
Debt impairment	309 758	909 758	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	757 582	1 065 582	103 084	13.6%	103 084	13.6%	103 084	9.7%	309 252	29.0%	138 490	46.6%	(25.6%)
Interest,Dividends and Rent on Land	81 008	18 087	8 860	10.9%	8 059	9.9%	7 649	42.3%	24 568	135.8%	42 082	220.1%	(81.8%)
Contracted services	426 176	581 741	70 211	16.5%	220 719	51.8%	197 974	34.0%	488 905	84.0%	115 128	79.8%	72.0%
Transfers and subsidies	24 374	29 911	8 281	34.0%	13 190	54.1%	8 411	28.1%	29 882	99.9%	24 092	97.7%	(65.1%)
Irrecoverable debts written off	-	-	4 589	-	11 223	-	7	-	15 819	-	5 859	-	(99.9%)
Operational Cost and Other Cost	96 869	97 690	46 827	48.3%	47 960	49.5%	85 432	87.5%	180 219	184.5%	58 461	150.1%	46.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**221 080**	**494 247**	**332 914**		**317 132**		**(50 656)**		**599 390**		**(37 665)**		
Transfers and subsidies - capital (monetary allocations)	466 984	476 366	135 545	29.0%	227 093	48.6%	86 858	18.2%	449 496	94.4%	150 907	86.2%	(42.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**688 064**	**970 613**	**468 459**		**544 225**		**36 203**		**1 048 887**		**113 242**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**688 064**	**970 613**	**468 459**		**544 225**		**36 203**		**1 048 887**		**113 242**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**688 064**	**970 613**	**468 459**		**544 225**		**36 203**		**1 048 887**		**113 242**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**688 064**	**970 613**	**468 459**		**544 225**		**36 203**		**1 048 887**		**113 242**		

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	**720 934**	**799 816**	**149 171**	**20.7%**	**228 998**	**31.8%**	**181 536**	**22.7%**	**559 704**	**70.0%**	**154 523**	**63.0%**	**17.5%**
National Government	466 984	476 366	117 865	25.2%	197 472	42.3%	119 729	25.1%	435 067	91.3%	127 953	75.0%	(6.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	1 933	-	-	229	-	-	-	229	11.8%	-	33.4%	-
Transfers recognised - capital	**466 984**	**478 299**	**117 865**	**25.2%**	**197 701**	**42.3%**	**119 729**	**25.0%**	**435 295**	**91.0%**	**127 953**	**74.7%**	**(6.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	253 950	321 517	31 306	12.3%	31 297	12.3%	61 806	19.2%	124 409	38.7%	26 570	33.4%	132.6%
Capital Expenditure Functional	**720 934**	**799 816**	**149 171**	**20.7%**	**228 998**	**31.8%**	**181 536**	**22.7%**	**559 704**	**70.0%**	**154 523**	**63.0%**	**17.5%**
Municipal governance and administration	**17 750**	**35 017**	**9 504**	**53.5%**	**1 110**	**6.3%**	**1 722**	**4.9%**	**12 336**	**35.2%**	**10 666**	**32.8%**	**(83.9%)**
Executive and Council	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 750	34 017	9 504	56.7%	1 110	6.6%	1 722	5.1%	12 336	36.3%	10 666	33.7%	(83.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**30 800**	**29 038**	**2 497**	**8.1%**	**6 959**	**22.6%**	**1 582**	**5.4%**	**11 037**	**38.0%**	**3 444**	**13.5%**	**(54.1%)**
Community and Social Services	13 900	12 551	1 401	10.1%	3 436	24.7%	434	3.5%	5 272	42.0%	651	3.5%	(33.3%)
Sport And Recreation	15 300	14 087	1 096	7.2%	3 499	22.9%	1 148	8.1%	5 742	40.8%	2 793	46.6%	(58.9%)
Public Safety	1 600	2 400	-	-	23	1.4%	-	-	23	1.0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**326 684**	**398 461**	**90 602**	**27.7%**	**141 430**	**43.3%**	**92 437**	**23.2%**	**324 468**	**81.4%**	**84 125**	**67.9%**	**9.9%**
Planning and Development	-	6 000	-	-	-	-	-	-	-	-	-	-	-
Road Transport	326 684	392 461	90 602	27.7%	141 430	43.3%	92 437	23.6%	324 468	82.7%	84 125	67.9%	9.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**337 500**	**331 099**	**46 568**	**13.8%**	**79 500**	**23.6%**	**85 795**	**25.9%**	**211 863**	**64.0%**	**56 288**	**63.6%**	**52.4%**
Energy sources	60 000	71 719	675	1.1%	16 961	28.3%	20 433	28.5%	38 070	53.1%	16 716	66.5%	22.2%
Water Management	194 000	150 452	12 267	6.3%	49 171	25.3%	34 593	23.0%	96 031	63.8%	11 687	61.0%	196.0%
Waste Water Management	58 000	72 565	19 126	33.0%	11 687	20.2%	14 258	19.6%	45 071	62.1%	16 053	59.3%	(11.2%)
Waste Management	25 500	36 363	14 500	56.9%	1 681	6.6%	16 511	45.4%	32 691	89.9%	11 832	80.7%	39.6%
Other	**8 200**	**6 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**5 345 734**	**5 671 150**	**2 859 672**	**53.5%**	**2 218 209**	**41.5%**	**2 040 711**	**36.0%**	**7 118 592**	**125.5%**	**2 155 003**	**164.3%**	**(5.3%)**
Property rates	1 058 433	1 135 237	234 603	22.2%	199 626	18.9%	205 672	18.1%	639 902	56.4%	664 886	422.0%	(69.1%)

Service charges	2 069 591	2 240 948	526 417	25.4%	509 672	24.6%	547 233	24.4%	1 583 322	70.7%	543 853	68.9%	.6%
Other revenue	526 549	589 420	1 303 264	247.5%	1 008 461	191.5%	840 980	142.7%	3 152 704	534.9%	578 090	215.1%	45.5%
Transfers and Subsidies - Operational	1 212 731	1 212 731	498 148	41.1%	397 427	32.8%	322 156	26.6%	1 217 731	100.4%	283 517	99.7%	13.6%
Transfers and Subsidies - Capital	466 984	476 366	291 644	62.5%	99 504	21.3%	121 064	25.4%	512 212	107.5%	81 928	86.6%	47.8%
Interest	11 447	16 447	5 596	48.9%	3 520	30.7%	3 605	21.9%	12 721	77.3%	2 729	5.4%	32.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 469 393)**	**(4 718 590)**	**(1 669 416)**	**37.4%**	**(1 521 696)**	**34.0%**	**(1 535 536)**	**32.5%**	**(4 726 649)**	**100.2%**	**(1 712 889)**	**208.7%**	**(10.4%)**
Suppliers and employees	(4 395 112)	(4 670 592)	(1 669 416)	38.0%	(1 521 696)	34.6%	(1 535 536)	32.9%	(4 726 649)	101.2%	(1 712 889)	211.7%	(10.4%)
Finance charges	(49 907)	(18 087)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(24 374)	(29 911)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**876 341**	**952 560**	**1 190 256**	**135.8%**	**696 513**	**79.5%**	**505 175**	**53.0%**	**2 391 943**	**251.1%**	**442 114**	**83.5%**	**14.3%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(720 934)**	**(799 816)**	**(149 171)**	**20.7%**	**(228 998)**	**31.8%**	**(181 536)**	**22.7%**	**(559 704)**	**70.0%**	**(154 523)**	**63.0%**	**17.5%**
Capital assets	(720 934)	(799 816)	(149 171)	20.7%	(228 998)	31.8%	(181 536)	22.7%	(559 704)	70.0%	(154 523)	63.0%	17.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(720 934)**	**(799 816)**	**(149 171)**	**20.7%**	**(228 998)**	**31.8%**	**(181 536)**	**22.7%**	**(559 704)**	**70.0%**	**(154 523)**	**63.1%**	**17.5%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**1 894**	**-**	**645**	**-**	**380**	**-**	**2 920**	**-**	**(48)**	**-**	**(885.8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 894	-	645	-	380	-	2 920	-	(48)	-	(885.8%)
Payments	**(16 653)**	**(16 653)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 653)	(16 653)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(16 653)**	**(16 653)**	**1 894**	**(11.4%)**	**645**	**(3.9%)**	**380**	**(2.3%)**	**2 920**	**(17.5%)**	**(48)**	**.4%**	**(885.8%)**
Net Increase/(Decrease) in cash held	**138 754**	**136 091**	**1 042 979**	**751.7%**	**468 160**	**337.4%**	**324 019**	**238.1%**	**1 835 158**	**1 348.5%**	**287 543**	**97.4%**	**12.7%**
Cash/cash equivalents at the year begin:	140 091	142 754	142 711	101.9%	1 185 733	846.4%	1 653 893	1 158.6%	142 711	100.0%	1 077 836	(46.9%)	53.4%
Cash/cash equivalents at the year end:	**278 845**	**278 845**	**1 185 733**	**425.2%**	**1 653 893**	**593.1%**	**1 977 913**	**709.3%**	**1 977 913**	**709.3%**	**1 365 379**	**97.7%**	**44.9%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 891	5.6%	7	-	8 061	4.6%	157 539	89.8%	175 499	10.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	93 977	27.1%	417	.1%	21 401	6.2%	230 684	66.6%	346 479	20.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	58 905	9.8%	272	-	26 635	4.4%	517 432	85.8%	603 245	36.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 386	6.7%	0	-	1 574	4.4%	31 825	88.9%	35 786	2.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 867	6.4%	80	-	7 534	3.7%	181 947	89.9%	202 428	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	159	3.7%	-	-	101	2.4%	3 999	93.9%	4 259	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	10 288	4.2%	3	-	10 987	4.5%	223 979	91.3%	245 257	14.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 938	4.9%	1 923	3.2%	2 438	4.1%	52 813	87.9%	60 111	3.6%	-	-	-	-
Total By Income Source	**191 411**	**11.4%**	**2 702**	**.2%**	**78 732**	**4.7%**	**1 400 219**	**83.7%**	**1 673 063**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	31 024	9.7%	65	-	20 739	6.5%	266 779	83.7%	318 608	19.0%	-	-	-	-
Commercial	77 277	18.6%	98	-	20 474	4.9%	318 538	76.5%	416 386	24.9%	-	-	-	-
Households	79 112	9.0%	2 536	.3%	33 985	3.9%	758 751	86.8%	874 385	52.3%	-	-	-	-
Other	3 998	6.3%	2	-	3 534	5.5%	56 151	88.2%	63 685	3.8%	-	-	-	-
Total By Customer Group	**191 411**	**11.4%**	**2 702**	**.2%**	**78 732**	**4.7%**	**1 400 219**	**83.7%**	**1 673 063**	**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	151 584	7.1%	75 638	3.5%	107 892	5.0%	1 807 638	84.4%	2 142 752	68.9%
Bulk Water	-	-	-	-	-	-	210 875	100.0%	210 875	6.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 716	1.7%	14 079	1.9%	14 790	2.0%	708 798	94.5%	750 382	24.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 545	41.8%	276	7.5%	219	5.9%	1 654	44.8%	3 695	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**165 845**	**5.3%**	**89 993**	**2.9%**	**122 901**	**4.0%**	**2 728 966**	**87.8%**	**3 107 704**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**3 234 188**	**3 228 733**	**912 667**	**28.2%**	**710 127**	**22.0%**	**703 164**	**21.8%**	**2 325 959**	**72.0%**	**687 017**	**76.6%**	**2.4%**
Exchange Revenue													
Service charges - Electricity	1 218 923	1 219 183	294 391	24.2%	218 906	18.0%	238 281	19.5%	751 578	61.6%	231 593	64.9%	2.9%
Service charges - Water	362 722	363 126	70 882	19.5%	89 642	24.7%	92 466	25.5%	252 990	69.7%	82 457	73.5%	12.1%
Service charges - Waste Water Management	106 274	106 317	28 622	26.9%	29 793	28.0%	29 663	27.9%	88 078	82.8%	28 663	88.8%	3.5%
Service charges - Waste Management	73 593	77 807	22 125	30.1%	22 252	30.2%	22 304	28.7%	66 680	85.7%	21 441	88.4%	4.0%
Sale of Goods and Rendering of Services	18 644	20 425	6 202	33.3%	3 061	16.4%	2 784	13.6%	12 047	59.0%	3 678	81.6%	(24.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	142 100	182 139	46 426	32.7%	44 641	31.4%	41 565	22.8%	132 632	72.8%	40 346	100.8%	3.0%
Interest earned from Current and Non Current Assets	18 000	18 000	152	.8%	1 681	9.3%	1 383	7.7%	3 215	17.9%	5 640	160.2%	(75.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	29 740	29 740	8 068	27.1%	6 932	23.3%	7 021	23.6%	22 020	74.0%	7 953	85.2%	(11.7%)
Licences or permits	1 000	1 000	106	10.6%	66	6.6%	120	12.0%	291	29.1%	169	42.6%	(29.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 383	5 182	786	23.2%	1 813	53.6%	1 776	34.3%	4 375	84.4%	943	61.3%	88.4%
Non-Exchange Revenue													
Property rates	717 920	717 920	271 496	37.8%	158 058	22.0%	159 758	22.3%	589 313	82.1%	150 160	81.6%	6.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 743	34 743	3 489	10.0%	(2 863)	(8.2%)	1 458	4.2%	2 084	6.0%	4 720	69.9%	(69.1%)
Licences or permits	8 200	8 200	3 024	36.9%	1 068	13.0%	2 959	36.1%	7 051	86.0%	2 145	86.3%	37.9%
Transfer and subsidies - Operational	323 676	331 406	127 693	39.5%	107 201	33.1%	76 331	23.0%	311 224	93.9%	74 392	92.3%	2.6%
Interest Receivables	117 020	102 540	26 326	22.5%	24 943	21.3%	22 387	21.8%	73 656	71.8%	26 344	84.5%	(15.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58 250	11 005	2 879	4.9%	2 933	5.0%	2 916	26.5%	8 728	79.3%	2 571	48.0%	13.4%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(5)	-	(5)	-	3 785	-	(100.1%)
Other Gains	-	-	-	-	-	-	-	-	-	-	17	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 212 506**	**3 484 060**	**792 110**	**24.7%**	**643 808**	**20.0%**	**829 888**	**23.8%**	**2 265 805**	**65.0%**	**774 374**	**66.7%**	**7.2%**
Employee related costs	1 004 532	1 024 295	212 684	21.2%	237 594	23.7%	221 285	21.6%	671 563	65.6%	208 194	66.5%	6.3%
Remuneration of councillors	37 083	37 083	8 262	22.3%	8 495	22.9%	8 419	22.7%	25 176	67.9%	9 920	70.8%	(15.1%)
Bulk purchases - electricity	1 000 000	1 000 000	328 362	32.8%	130 993	13.1%	179 640	18.0%	638 995	63.9%	213 874	66.1%	(16.0%)
Inventory consumed	331 852	363 475	63 222	19.1%	80 100	24.1%	50 129	13.8%	193 452	53.2%	67 137	67.7%	(25.3%)
Debt impairment	437 149	526 399	109 287	25.0%	109 287	25.0%	176 225	33.5%	394 799	75.0%	178 812	75.0%	(1.4%)
Depreciation, Amortisation and Impairment	90 200	90 200	-	-	-	-	-	-	-	-	-	50.0%	-
Interest,Dividends and Rent on Land	15 880	85 900	5	-	8 247	51.9%	43 500	50.6%	51 752	60.2%	13 855	29.5%	214.0%
Contracted services	45 856	50 356	3 673	8.0%	8 956	19.5%	7 485	14.9%	20 114	39.9%	12 940	59.4%	(42.2%)
Transfers and subsidies	4 300	4 450	650	15.1%	671	15.6%	46	1.0%	1 367	30.7%	1 258	51.7%	(96.3%)
Irrecoverable debts written off	-	-	6	-	(4)	-	6	-	8	-	(1)	-	(1 247.4%)
Operational Cost and Other Cost	176 654	197 555	50 704	28.7%	49 094	27.8%	107 913	54.6%	207 711	105.1%	46 809	75.2%	130.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	69 000	104 346	15 253	22.1%	10 375	15.0%	35 240	33.8%	60 869	58.3%	21 576	64.8%	63.3%
Surplus/(Deficit)	**21 682**	**(255 327)**	**120 558**		**66 319**		**(126 724)**		**60 153**		**(87 358)**		
Transfers and subsidies - capital (monetary allocations)	684 166	684 166	103 603	15.1%	240 645	35.2%	30 031	4.4%	374 278	54.7%	113 660	65.1%	(73.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**434 432**		**26 303**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**434 432**		**26 303**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**434 432**		**26 303**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**434 432**		**26 303**		
				-		-		-		-		-	-

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	**627 331**	**632 781**	**94 214**	**15.0%**	**202 604**	**32.3%**	**67 762**	**10.7%**	**364 580**	**57.6%**	**109 834**	**54.5%**	**(38.3%)**
National Government	594 927	595 392	90 089	15.1%	201 780	33.9%	66 324	11.1%	358 193	60.2%	97 655	56.4%	(32.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**594 927**	**595 392**	**90 089**	**15.1%**	**201 780**	**33.9%**	**66 324**	**11.1%**	**358 193**	**60.2%**	**97 655**	**56.4%**	**(32.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 404	37 389	4 125	12.7%	824	2.5%	1 438	3.8%	6 387	17.1%	12 180	33.4%	(88.2%)
Capital Expenditure Functional	**627 331**	**632 781**	**94 214**	**15.0%**	**202 604**	**32.3%**	**67 762**	**10.7%**	**364 580**	**57.6%**	**109 834**	**54.5%**	**(38.3%)**
Municipal governance and administration	**22 435**	**10 249**	**436**	**1.9%**	**4 759**	**21.2%**	**(2 414)**	**(23.6%)**	**2 781**	**27.1%**	**1 836**	**30.7%**	**(231.5%)**
Executive and Council	21 565	10 249	436	2.0%	4 759	22.1%	(2 414)	(23.6%)	2 781	27.1%	1 836	30.7%	(231.5%)
Finance and administration	870	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 797**	**11 610**	**5 217**	**44.2%**	**-**	**-**	**1 122**	**9.7%**	**6 338**	**54.6%**	**91**	**36.9%**	**1 130.9%**
Community and Social Services	11 797	11 610	5 217	44.2%	-	-	1 122	9.7%	6 338	54.6%	-	15.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	91	71.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 913**	**26 101**	**4 299**	**24.0%**	**6 210**	**34.7%**	**6 415**	**24.6%**	**16 924**	**64.8%**	**2 334**	**54.7%**	**174.8%**
Planning and Development	7 043	7 913	1 384	19.6%	1 306	18.5%	438	5.5%	3 128	39.5%	(106)	3.8%	(512.8%)
Road Transport	10 870	18 188	2 915	26.8%	4 904	45.1%	5 977	32.9%	13 796	75.8%	2 440	59.4%	144.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**571 739**	**582 213**	**82 632**	**14.5%**	**191 228**	**33.4%**	**62 639**	**10.8%**	**336 499**	**57.8%**	**105 573**	**55.6%**	**(40.7%)**
Energy sources	30 000	30 870	3 877	12.9%	7 336	24.5%	6 642	21.5%	17 855	57.8%	1 738	61.5%	282.1%
Water Management	499 565	499 565	77 973	15.6%	179 318	35.9%	52 960	10.6%	310 250	62.1%	96 433	57.0%	(45.1%)
Waste Water Management	42 174	51 778	782	1.9%	4 573	10.8%	3 038	5.9%	8 393	16.2%	7 403	28.9%	(59.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**3 448**	**2 607**	**1 631**	**47.3%**	**408**	**11.8%**	**-**	**-**	**2 039**	**78.2%**	**-**	**32.8%**	**-**

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	**4 367 395**	**4 348 151**	**977 215**	**22.4%**	**1 000 297**	**22.9%**	**1 011 725**	**23.3%**	**2 989 238**	**68.7%**	**973 473**	**98.9%**	**3.9%**
Property rates	610 232	610 232	196 382	32.2%	108 096	17.7%	172 810	28.3%	477 288	78.2%	124 641	52.2%	38.6%

Service charges	1 891 008	1 841 542	322 544	17.1%	308 157	16.3%	331 878	18.0%	962 579	52.3%	316 209	61.7%	5.0%
Other revenue	811 788	830 832	(19 685)	(2.4%)	263 711	32.5%	255 955	30.8%	499 981	60.2%	277 690	1 020.4%	(7.8%)
Transfers and Subsidies - Operational	323 676	331 406	130 684	40.4%	113 857	35.2%	91 652	27.7%	336 193	101.4%	82 931	96.5%	10.5%
Transfers and Subsidies - Capital	684 166	684 166	338 046	49.4%	199 480	29.2%	141 845	20.7%	679 371	99.3%	163 892	100.5%	(13.5%)
Interest	46 525	49 974	9 244	19.9%	6 997	15.0%	17 585	35.2%	33 826	67.7%	8 110	267.5%	116.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 223 619)**	**(3 338 268)**	**(955 798)**	**29.6%**	**(842 210)**	**26.1%**	**(844 850)**	**25.3%**	**(2 642 859)**	**79.2%**	**(790 473)**	**96.0%**	**6.9%**
Suppliers and employees	(3 207 739)	(3 252 367)	(957 005)	29.8%	(842 210)	26.3%	(844 850)	26.0%	(2 644 065)	81.3%	(790 473)	98.9%	6.9%
Finance charges	(15 880)	(85 900)	1 207	(7.6%)	-	-	-	-	1 207	(1.4%)	-	(2.7%)	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 143 776**	**1 009 883**	**21 417**	**1.9%**	**158 087**	**13.8%**	**166 875**	**16.5%**	**346 379**	**34.3%**	**183 000**	**114.7%**	**(8.8%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**(5)**	**-**	**(5)**	**-**	**3 785**	**-**	**(100.1%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	(5)	-	(5)	-	3 785	-	(100.1%)
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	**(721 431)**	**(726 881)**	**(94 214)**	**13.1%**	**(202 604)**	**28.1%**	**(67 762)**	**9.3%**	**(364 580)**	**50.2%**	**(109 834)**	**54.5%**	**(38.3%)**
Capital assets	(721 431)	(726 881)	(94 214)	13.1%	(202 604)	28.1%	(67 762)	9.3%	(364 580)	50.2%	(109 834)	54.5%	(38.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(721 431)**	**(726 881)**	**(94 214)**	**13.1%**	**(202 604)**	**28.1%**	**(67 767)**	**9.3%**	**(364 585)**	**50.2%**	**(106 049)**	**53.7%**	**(36.1%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**30**	**-**	**0**	**-**	**3**	**-**	**33**	**-**	**147**	**11.5%**	**(98.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	30	-	0	-	3	-	33	-	147	11.5%	(98.0%)
Payments	**(16 688)**	**(16 688)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 688)	(16 688)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(16 688)**	**(16 688)**	**30**	**(.2%)**	**0**	**-**	**3**	**-**	**33**	**(.2%)**	**147**	**(1.8%)**	**(98.0%)**
Net Increase/(Decrease) in cash held	**405 657**	**266 315**	**(72 767)**	**(17.9%)**	**(44 517)**	**(11.0%)**	**99 111**	**37.2%**	**(18 173)**	**(6.8%)**	**77 098**	**(172.5%)**	**28.6%**
Cash/cash equivalents at the year begin:	130 891	130 891	17 395	13.3%	91 142	69.6%	46 624	35.6%	17 395	13.3%	163 922	103.8%	(71.6%)
Cash/cash equivalents at the year end:	**536 548**	**397 205**	**91 142**	**17.0%**	**46 624**	**8.7%**	**145 736**	**36.7%**	**145 736**	**36.7%**	**350 556**	**(960.0%)**	**(58.4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 750	4.0%	28 560	3.1%	27 063	2.9%	841 544	90.0%	934 916	20.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	57 320	18.9%	18 219	6.0%	9 958	3.3%	218 332	71.9%	303 828	6.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	41 514	4.9%	17 882	2.1%	15 315	1.8%	772 335	91.2%	847 046	18.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 386	3.0%	7 379	2.2%	6 911	2.0%	316 225	92.8%	340 901	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 435	3.2%	5 716	2.2%	5 197	2.0%	242 638	92.6%	261 986	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 103	1.0%	921	.8%	929	.8%	106 463	97.3%	109 416	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	20 225	1.7%	20 056	1.6%	19 425	1.6%	1 157 430	95.1%	1 217 135	27.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	53 483	11.6%	6 671	1.5%	6 437	1.4%	393 487	85.5%	460 078	10.3%	-	-	-	-
Total By Income Source	**230 215**	**5.1%**	**105 404**	**2.4%**	**91 234**	**2.0%**	**4 048 454**	**90.5%**	**4 475 307**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	70 609	10.6%	16 173	2.4%	9 233	1.4%	568 834	85.6%	664 848	14.9%	-	-	-	-
Commercial	65 617	9.1%	21 635	3.0%	17 156	2.4%	615 764	85.5%	720 173	16.1%	-	-	-	-
Households	90 731	3.1%	65 045	2.2%	62 564	2.1%	2 725 156	92.6%	2 943 496	65.8%	-	-	-	-
Other	3 258	2.2%	2 551	1.7%	2 281	1.6%	138 700	94.5%	146 790	3.3%	-	-	-	-
Total By Customer Group	**230 215**	**5.1%**	**105 404**	**2.4%**	**91 234**	**2.0%**	**4 048 454**	**90.5%**	**4 475 307**	**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	85 475	8.1%	-	-	-	-	964 265	91.9%	1 049 740	75.8%
Bulk Water	16 202	6.0%	21 740	8.0%	30 103	11.1%	202 656	74.9%	270 701	19.5%
PAYE deductions	11 567	100.0%	-	-	-	-	-	-	11 567	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	9 400	100.0%	-	-	-	-	-	-	9 400	.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 727	97.0%	409	2.9%	-	-	13	.1%	14 148	1.0%
Auditor-General	13	100.0%	-	-	-	-	-	-	13	-
Other	16 591	57.0%	2 115	7.3%	307	1.1%	10 084	34.7%	29 097	2.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**152 975**	**11.0%**	**24 264**	**1.8%**	**30 410**	**2.2%**	**1 177 018**	**85.0%**	**1 384 667**	**100.0%**

Contact Details

Municipal Manager	Mr Bartholomew Matlala	053 830 6100
Chief Financial Officer	Ms Euphonia Lehlohonolo Rapodile	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**2 873 017**	**3 090 103**	**960 237**	**33.4%**	**840 013**	**29.2%**	**760 486**	**24.6%**	**2 560 737**	**82.9%**	**725 184**	**83.3%**	**4.9%**
Exchange Revenue													
Service charges - Electricity	758 091	801 500	199 317	26.3%	174 143	23.0%	179 601	22.4%	553 061	69.0%	168 173	72.1%	6.8%
Service charges - Water	197 266	174 892	43 816	22.2%	43 755	22.2%	45 984	26.3%	133 554	76.4%	46 491	73.6%	(1.1%)
Service charges - Waste Water Management	63 864	54 082	12 555	19.7%	14 754	23.1%	14 102	26.1%	41 411	76.6%	15 204	73.6%	(7.2%)
Service charges - Waste Management	71 045	68 245	16 570	23.3%	18 008	25.3%	17 370	25.5%	51 949	76.1%	17 335	75.5%	.2%
Sale of Goods and Rendering of Services	5 015	8 956	2 374	47.3%	2 046	40.8%	1 059	11.8%	5 479	61.2%	1 033	75.9%	2.6%
Agency services	17 000	17 000	3 530	20.8%	3 502	20.6%	4 591	27.0%	11 624	68.4%	6 095	72.4%	(24.7%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	90 265	174 809	43 023	47.7%	44 381	49.2%	45 948	26.3%	133 352	76.3%	46 050	80.7%	(.2%)
Interest earned from Current and Non Current Assets	15 896	15 896	4 271	26.9%	3 111	19.6%	4 129	26.0%	11 511	72.4%	4 001	66.7%	3.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	30	45	15	50.1%	8	25.1%	11	25.3%	34	75.3%	15	103.0%	(23.0%)
Rental from Fixed Assets	3 150	5 629	2 760	87.6%	9	.3%	610	10.8%	3 379	60.0%	639	84.7%	(4.5%)
Licences or permits	6 071	6 071	1 639	27.0%	1 358	22.4%	4 312	71.0%	7 310	120.4%	2 872	80.3%	50.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	41	172	86	212.0%	-	-	-	-	86	50.0%	-	25.9%	-
Operational Revenue	345	436	77	22.2%	93	27.0%	87	19.9%	257	58.8%	86	58.7%	.7%
Non-Exchange Revenue													
Property rates	395 379	455 926	114 194	28.9%	113 837	28.8%	110 703	24.3%	338 734	74.3%	104 714	72.4%	5.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 831	2 831	(0)	-	7	.2%	2 510	88.7%	2 516	88.9%	2 657	53.3%	(5.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 196 011	1 198 610	493 031	41.2%	391 462	32.7%	298 702	24.9%	1 183 195	98.7%	282 767	99.2%	5.6%
Interest Receivables	50 719	94 887	22 338	44.0%	25 122	49.5%	26 625	28.1%	74 086	78.1%	22 729	77.7%	17.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	2 543	640	-	632	-	624	24.6%	1 896	74.6%	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	7 471	-	-	3 736	-	-	-	3 736	50.0%	-	-	-
Other Gains	-	-	-	-	-	-	3 517	-	3 517	-	120	-	2 838.4%
Discontinued Operations	0	101	-	-	51	50 594.0%	-	-	51	50.0%	4 204	100.0%	(100.0%)
Operating Expenditure	**2 818 588**	**2 838 380**	**726 821**	**25.8%**	**891 939**	**31.6%**	**848 870**	**29.9%**	**2 467 630**	**86.9%**	**759 205**	**68.1%**	**11.8%**
Employee related costs	738 467	738 467	196 530	26.6%	207 094	28.0%	193 867	26.3%	597 491	80.9%	187 562	76.9%	3.4%
Remuneration of councillors	39 691	39 691	8 909	22.4%	8 912	22.5%	10 188	25.7%	28 009	70.6%	8 954	71.0%	13.8%
Bulk purchases - electricity	711 000	711 000	192 328	27.1%	130 195	18.3%	96 779	13.6%	419 301	59.0%	249 818	84.8%	(61.3%)
Inventory consumed	108 770	108 770	28 747	26.4%	53 845	49.5%	37 190	34.2%	119 782	110.1%	55 055	60.0%	(32.4%)
Debt impairment	429 728	429 728	107 432	25.0%	107 432	25.0%	107 432	25.0%	322 296	75.0%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	317 075	317 075	79 269	25.0%	79 269	25.0%	84 061	26.5%	242 599	76.5%	-	-	(100.0%)
Interest,Dividends and Rent on Land	23 181	42 973	13 655	58.9%	16 065	69.3%	2	-	29 721	69.2%	31 217	96.9%	(100.0%)
Contracted services	262 981	262 981	66 311	25.2%	161 983	61.6%	194 962	74.1%	423 256	160.9%	142 804	94.3%	36.5%
Transfers and subsidies	7 700	7 700	7 659	99.5%	-	-	-	-	7 659	99.5%	-	.2%	-
Irrecoverable debts written off	-	-	7 808	-	-	-	-	-	7 808	-	-	-	-
Operational Cost and Other Cost	179 996	179 996	18 175	10.1%	127 144	70.6%	120 875	67.2%	266 194	147.9%	83 422	96.1%	44.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	3 514	-	3 514	-	372	-	844.7%
Surplus/(Deficit)	**54 429**	**251 723**	**233 416**		**(51 926)**		**(88 383)**		**93 107**		**(34 021)**		
Transfers and subsidies - capital (monetary allocations)	373 906	380 677	-	-	134 796	36.1%	75 246	19.8%	210 043	55.2%	64 746	55.3%	16.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**428 335**	**632 399**	**233 416**		**82 870**		**(13 137)**		**303 150**		**30 725**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**428 335**	**632 399**	**233 416**		**82 870**		**(13 137)**		**303 150**		**30 725**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**428 335**	**632 399**	**233 416**		**82 870**		**(13 137)**		**303 150**		**30 725**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**428 335**	**632 399**	**233 416**		**82 870**		**(13 137)**		**303 150**		**30 725**		
				-		-		-		-		-	-

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	**373 906**	**461 434**	**45 947**	**12.3%**	**109 603**	**29.3%**	**26 967**	**5.8%**	**182 516**	**39.6%**	**112 300**	**65.8%**	**(76.0%)**
National Government	373 906	382 775	45 947	12.3%	107 799	28.8%	23 620	6.2%	177 366	46.3%	67 469	61.9%	(65.0%)
Provincial Government	-	576	-	-	-	-	498	86.5%	498	86.5%	380	67.6%	31.2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**373 906**	**383 351**	**45 947**	**12.3%**	**107 799**	**28.8%**	**24 118**	**6.3%**	**177 864**	**46.4%**	**67 849**	**61.9%**	**(64.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	78 083	-	-	1 803	-	2 849	3.6%	4 652	6.0%	44 451	83.8%	(93.6%)
Capital Expenditure Functional	**373 906**	**461 434**	**45 947**	**12.3%**	**109 603**	**29.3%**	**26 967**	**5.8%**	**182 516**	**39.6%**	**112 300**	**65.8%**	**(76.0%)**
Municipal governance and administration	**-**	**2 500**	**-**	**-**	**649**	**-**	**-**	**-**	**649**	**25.9%**	**38 785**	**103.3%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	298	89.4%	(100.0%)
Finance and administration	-	2 500	-	-	649	-	-	-	649	25.9%	38 487	103.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	64.1%	-
Community and Public Safety	**34 206**	**33 641**	**732**	**2.1%**	**54 241**	**158.6%**	**7 623**	**22.7%**	**62 596**	**186.1%**	**1 598**	**56.2%**	**377.0%**
Community and Social Services	28 206	11 976	-	-	990	3.5%	3 347	28.0%	4 337	36.2%	380	81.4%	780.9%
Sport And Recreation	6 000	19 434	-	-	53 087	884.8%	4 276	22.0%	57 362	295.2%	-	-	(100.0%)
Public Safety	-	2 220	732	-	165	-	-	-	897	40.4%	1 218	37.4%	(100.0%)
Housing	-	11	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**101 533**	**175 917**	**19 356**	**19.1%**	**30 913**	**30.4%**	**10 671**	**6.1%**	**60 940**	**34.6%**	**25 182**	**58.6%**	**(57.6%)**
Planning and Development	2 000	709	-	-	-	-	-	-	-	-	180	67.2%	(100.0%)
Road Transport	99 533	175 207	19 356	19.4%	30 913	31.1%	10 671	6.1%	60 940	34.8%	25 002	58.5%	(57.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**238 167**	**249 376**	**25 858**	**10.9%**	**23 799**	**10.0%**	**8 673**	**3.5%**	**58 331**	**23.4%**	**46 735**	**64.6%**	**(81.4%)**
Energy sources	109 537	132 735	4 908	4.5%	7 734	7.1%	976	.7%	13 618	10.3%	17 677	77.8%	(94.5%)
Water Management	72 000	52 750	8 412	11.7%	3 292	4.6%	3 580	6.8%	15 284	29.0%	14 638	49.9%	(75.5%)
Waste Water Management	31 000	62 369	12 538	40.4%	12 774	41.2%	4 117	6.6%	29 429	47.2%	14 360	72.7%	(71.3%)
Waste Management	25 630	1 522	-	-	-	-	-	-	-	-	60	3.8%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**2 769 274**	**3 131 318**	**1 317 966**	**47.6%**	**1 179 484**	**42.6%**	**1 104 601**	**35.3%**	**3 602 051**	**115.0%**	**1 062 976**	**123.9%**	**3.9%**
Property rates	300 488	486 280	55 309	18.4%	56 669	18.9%	62 179	12.8%	174 156	35.8%	61 341	47.1%	1.4%

Service charges	756 293	929 947	227 932	30.1%	224 915	29.7%	218 255	23.5%	671 102	72.2%	209 977	67.7%	3.9%
Other revenue	34 480	34 480	401 147	1 163.4%	367 880	1 066.9%	387 155	1 122.8%	1 156 182	3 353.2%	409 601	3 884.3%	(5.5%)
Transfers and Subsidies - Operational	1 196 011	1 198 610	495 700	41.4%	390 638	32.7%	299 909	25.0%	1 186 247	99.0%	282 280	99.7%	6.2%
Transfers and Subsidies - Capital	373 906	373 906	130 512	34.9%	132 885	35.5%	128 088	34.3%	391 485	104.7%	91 017	106.0%	40.7%
Interest	108 096	108 096	7 366	6.8%	6 498	6.0%	9 015	8.3%	22 879	21.2%	8 760	19.8%	2.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 121 850)**	**(2 219 610)**	**(877 881)**	**41.4%**	**(927 206)**	**43.7%**	**(668 937)**	**30.1%**	**(2 474 024)**	**111.5%**	**(724 267)**	**84.4%**	**(7.6%)**
Suppliers and employees	(2 121 850)	(2 219 610)	(877 881)	41.4%	(927 206)	43.7%	(668 937)	30.1%	(2 474 024)	111.5%	(724 267)	84.4%	(7.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**647 424**	**911 709**	**440 085**	**68.0%**	**252 278**	**39.0%**	**435 663**	**47.8%**	**1 128 027**	**123.7%**	**338 709**	**498.7%**	**28.6%**
Cash Flow from Investing Activities													
Receipts	**-**	**7 487**	**-**	**-**	**3 625**	**-**	**(45)**	**(.6%)**	**3 580**	**47.8%**	**96**	**-**	**(146.6%)**
Proceeds on disposal of PPE	-	7 487	-	-	3 743	-	-	-	3 743	50.0%	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(118)	-	(45)	-	(163)	-	96	-	(146.6%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(373 906)**	**(461 434)**	**(45 947)**	**12.3%**	**(109 603)**	**29.3%**	**(25 152)**	**5.5%**	**(180 701)**	**39.2%**	**(112 300)**	**65.8%**	**(77.6%)**
Capital assets	(373 906)	(461 434)	(45 947)	12.3%	(109 603)	29.3%	(25 152)	5.5%	(180 701)	39.2%	(112 300)	65.8%	(77.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(373 906)**	**(453 947)**	**(45 947)**	**12.3%**	**(105 978)**	**28.3%**	**(25 196)**	**5.6%**	**(177 121)**	**39.0%**	**(112 204)**	**65.8%**	**(77.5%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(187 228)**	**(187 228)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(187 228)	(187 228)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(187 228)**	**(187 228)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**86 290**	**270 533**	**394 138**	**456.8%**	**146 301**	**169.5%**	**410 467**	**151.7%**	**950 906**	**351.5%**	**226 505**	**(549.1%)**	**81.2%**
Cash/cash equivalents at the year begin:	10 278	10 278	92 480	899.8%	486 476	4 733.0%	632 776	6 156.4%	92 480	899.8%	941 033	(195.2%)	(32.8%)
Cash/cash equivalents at the year end:	**96 568**	**280 812**	**486 476**	**503.8%**	**632 776**	**655.3%**	**1 043 243**	**371.5%**	**1 043 243**	**371.5%**	**1 167 538**	**(1 211.7%)**	**(10.6%)**

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	20 301	1.9%	16 984	1.6%	15 165	1.4%	1 011 850	95.1%	1 064 300	23.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	65 377	17.9%	18 914	5.2%	10 998	3.0%	269 471	73.9%	364 760	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 002	2.9%	20 981	1.9%	19 188	1.8%	1 024 017	93.4%	1 096 188	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 554	1.9%	5 291	1.6%	4 945	1.5%	323 679	95.1%	340 468	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 691	1.6%	4 450	1.2%	4 258	1.2%	352 702	96.1%	367 101	8.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	48	100.0%	48	-	-	-	-	-
Interest on Arrear Debtor Accounts	24 724	2.1%	24 485	2.0%	24 137	2.0%	1 124 980	93.9%	1 198 326	26.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	905	.9%	1 460	1.4%	356	.3%	101 104	97.4%	103 825	2.3%	-	-	-	-
Total By Income Source	**155 553**	**3.4%**	**92 565**	**2.0%**	**79 048**	**1.7%**	**4 207 851**	**92.8%**	**4 535 017**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11 714	4.2%	8 027	2.8%	6 272	2.2%	256 054	90.8%	282 067	6.2%	-	-	-	-
Commercial	63 405	10.8%	20 802	3.5%	12 714	2.2%	491 036	83.5%	587 956	13.0%	-	-	-	-
Households	80 311	2.2%	63 686	1.7%	60 043	1.6%	3 456 734	94.4%	3 660 774	80.7%	-	-	-	-
Other	123	2.9%	50	1.2%	19	.5%	4 027	95.4%	4 220	.1%	-	-	-	-
Total By Customer Group	**155 553**	**3.4%**	**92 565**	**2.0%**	**79 048**	**1.7%**	**4 207 851**	**92.8%**	**4 535 017**	**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	104 065	3.9%	116 102	4.3%	189 799	7.1%	2 276 627	84.7%	2 686 593	87.2%
Bulk Water	15 475	6.4%	15 723	6.5%	12 445	5.2%	197 615	81.9%	241 257	7.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	118 893	81.6%	5 597	3.8%	4 728	3.2%	16 480	11.3%	145 698	4.7%
Auditor-General	94	1.2%	70	.9%	585	7.3%	7 239	90.6%	7 987	.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**238 526**	**7.7%**	**137 492**	**4.5%**	**207 556**	**6.7%**	**2 497 962**	**81.1%**	**3 081 536**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**6 957 367**	**7 053 590**	**1 819 485**	**26.2%**	**884 138**	**12.7%**	**891 718**	**12.6%**	**3 595 341**	**51.0%**	**1 242 615**	**57.3%**	**(28.2%)**
Exchange Revenue													
Service charges - Electricity	2 513 530	2 466 530	657 663	26.2%	365 299	14.5%	363 018	14.7%	1 385 980	56.2%	494 279	55.3%	(26.6%)
Service charges - Water	617 929	654 579	171 303	27.7%	112 742	18.2%	119 325	18.2%	403 370	61.6%	154 794	72.4%	(22.9%)
Service charges - Waste Water Management	527 552	564 095	61 198	11.6%	41 087	7.8%	41 251	7.3%	143 536	25.4%	58 875	35.2%	(29.9%)
Service charges - Waste Management	199 542	199 542	51 033	25.6%	34 218	17.1%	34 698	17.4%	119 948	60.1%	48 495	76.1%	(28.5%)
Sale of Goods and Rendering of Services	34 228	34 228	3 122	9.1%	4 042	11.8%	14 037	41.0%	21 201	61.9%	23 179	135.0%	(39.4%)
Agency services	143 375	143 375	7 907	5.5%	16 678	11.6%	38 165	26.6%	62 751	43.8%	34 532	80.8%	10.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	486 728	618 728	139 240	28.6%	176 702	36.3%	102 909	16.6%	418 851	67.7%	133 460	97.5%	(22.9%)
Interest earned from Current and Non Current Assets	93 352	93 352	-	-	-	-	6 891	7.4%	6 891	7.4%	10 080	48.1%	(31.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 537	12 537	3 973	31.7%	563	4.5%	2 293	18.3%	6 829	54.5%	17 139	150.8%	(86.6%)
Licences or permits	13 309	13 309	5	-	35	.3%	51	.4%	91	.7%	41	.6%	24.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	788	788	14	1.7%	9	1.2%	7	.9%	30	3.8%	11	25.6%	(35.7%)
Operational Revenue	19 739	16 739	604	3.1%	1 354	6.9%	738	4.4%	2 695	16.1%	1 141	17.7%	(35.3%)
Non-Exchange Revenue													
Property rates	600 129	600 347	150 691	25.1%	98 789	16.5%	96 319	16.0%	345 799	57.6%	143 315	71.9%	(32.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16 794	16 794	958	5.7%	791	4.7%	881	5.2%	2 631	15.7%	28 378	765.8%	(96.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 469 034	1 469 846	541 705	36.9%	-	-	55 531	3.8%	597 236	40.6%	71 744	37.6%	(22.6%)
Interest Receivables	208 800	148 800	30 025	14.4%	25 638	12.3%	15 602	10.5%	71 265	47.9%	23 069	33.0%	(32.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	44	-	6 192	-	-	-	6 236	-	81	(19.7%)	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**6 732 718**	**6 768 710**	**802 358**	**11.9%**	**938 096**	**13.9%**	**1 841 336**	**27.2%**	**3 581 789**	**52.9%**	**990 534**	**46.8%**	**85.9%**
Employee related costs	1 034 790	1 040 171	17	-	147	-	650 299	62.5%	650 463	62.5%	221 093	64.6%	194.1%
Remuneration of councillors	77 587	77 587	-	-	-	-	44 420	57.3%	44 420	57.3%	17 504	70.7%	153.8%
Bulk purchases - electricity	2 423 181	2 393 286	491 068	20.3%	490 097	20.2%	314 182	13.1%	1 295 347	54.1%	285 195	53.5%	10.2%
Inventory consumed	658 033	630 456	106 528	16.2%	148 818	22.6%	98 944	15.7%	354 290	56.2%	103 565	53.7%	(4.5%)
Debt impairment	752 019	752 019	-	-	-	-	501 346	66.7%	501 346	66.7%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	491 025	491 025	30 909	6.3%	61 818	12.6%	61 818	12.6%	154 545	31.5%	92 727	53.2%	(33.3%)
Interest,Dividends and Rent on Land	66 725	66 725	-	-	10 083	15.1%	2 664	4.0%	12 748	19.1%	1 122	21.8%	137.5%
Contracted services	892 108	950 973	116 007	13.0%	162 867	18.3%	124 415	13.1%	403 289	42.4%	199 748	42.3%	(37.7%)
Transfers and subsidies	20 967	21 779	260	1.2%	99	.5%	262	1.2%	621	2.9%	235	2.2%	11.4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	316 282	344 689	57 569	18.2%	64 167	20.3%	42 986	12.5%	164 721	47.8%	69 343	61.5%	(38.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**224 649**	**284 880**	**1 017 127**		**(53 958)**		**(949 617)**		**13 552**		**252 081**		
Transfers and subsidies - capital (monetary allocations)	381 155	407 955	49 570	13.0%	-	-	14 464	3.5%	64 034	15.7%	46 988	40.2%	(69.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**605 804**	**692 834**	**1 066 697**		**(53 958)**		**(935 153)**		**77 586**		**299 069**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**605 804**	**692 834**	**1 066 697**		**(53 958)**		**(935 153)**		**77 586**		**299 069**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**605 804**	**692 834**	**1 066 697**		**(53 958)**		**(935 153)**		**77 586**		**299 069**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**605 804**	**692 834**	**1 066 697**		**(53 958)**		**(935 153)**		**77 586**		**299 069**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**482 704**	**512 287**	**43 324**	**9.0%**	**90 483**	**18.7%**	**13 444**	**2.6%**	**147 251**	**28.7%**	**78 891**	**38.3%**	**(83.0%)**
National Government	380 673	407 473	43 324	11.4%	88 813	23.3%	12 698	3.1%	144 836	35.5%	41 346	50.5%	(69.3%)
Provincial Government	482	482	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**381 155**	**407 955**	**43 324**	**11.4%**	**88 813**	**23.3%**	**12 698**	**3.1%**	**144 836**	**35.5%**	**41 346**	**50.5%**	**(69.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	101 550	104 333	-	-	1 670	1.6%	746	.7%	2 415	2.3%	37 545	17.1%	(98.0%)
Capital Expenditure Functional	**482 704**	**512 287**	**43 324**	**9.0%**	**90 483**	**18.7%**	**13 444**	**2.6%**	**147 251**	**28.7%**	**78 891**	**38.3%**	**(83.0%)**
Municipal governance and administration	**22 645**	**30 725**	**-**	**-**	**1 249**	**5.5%**	**385**	**1.3%**	**1 633**	**5.3%**	**35 292**	**35.5%**	**(98.9%)**
Executive and Council	3 643	3 643	-	-	28	.8%	10	.3%	38	1.0%	206	26.8%	(95.3%)
Finance and administration	18 910	26 990	-	-	1 220	6.5%	375	1.4%	1 596	5.9%	35 086	35.8%	(98.9%)
Internal audit	91	91	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 804**	**18 244**	**-**	**-**	**421**	**2.0%**	**342**	**1.9%**	**763**	**4.2%**	**1 050**	**10.3%**	**(67.4%)**
Community and Social Services	7 987	8 427	-	-	421	5.3%	342	4.1%	763	9.1%	61	5.7%	464.4%
Sport And Recreation	503	503	-	-	-	-	-	-	-	-	990	113.6%	(100.0%)
Public Safety	11 815	8 815	-	-	-	-	-	-	-	-	-	-	-
Housing	500	500	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**323 713**	**316 361**	**35 195**	**10.9%**	**75 476**	**23.3%**	**9 172**	**2.9%**	**119 844**	**37.9%**	**11 038**	**13.8%**	**(16.9%)**
Planning and Development	291 712	306 967	34 576	11.9%	75 476	25.9%	9 172	3.0%	119 225	38.8%	9 856	8.2%	(6.9%)
Road Transport	32 001	9 394	619	1.9%	-	-	-	-	619	6.6%	1 182	51.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**115 542**	**146 957**	**8 128**	**7.0%**	**13 338**	**11.5%**	**3 545**	**2.4%**	**25 011**	**17.0%**	**31 510**	**108.6%**	**(88.8%)**
Energy sources	46 917	46 917	-	-	-	-	-	-	-	-	3 565	17.0%	(100.0%)
Water Management	48 800	88 215	8 128	16.7%	13 338	27.3%	3 545	4.0%	25 011	28.4%	6 314	75.2%	(43.9%)
Waste Water Management	19 275	11 275	-	-	-	-	-	-	-	-	21 631	945.4%	(100.0%)
Waste Management	550	550	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**5 825 116**	**5 861 506**	**-**	**-**	**-**	**-**	**2 160 900**	**36.9%**	**2 160 900**	**36.9%**	**3 912 519**	**104.3%**	**(44.8%)**
Property rates	524 420	524 595	-	-	-	-	-	-	-	-	-	-	-

Service charges	3 116 273	3 128 106	-	-	-	-	-	-	-	-	-	-	-
Other revenue	232 482	229 252	-	-	-	-	2 160 900	942.6%	2 160 900	942.6%	3 912 519	3 200.1%	(44.8%)
Transfers and Subsidies - Operational	1 477 434	1 478 246	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	381 155	407 955	-	-	-	-	-	-	-	-	-	-	-
Interest	93 352	93 352	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 374 965)**	**(5 525 408)**	**(78 470)**	**1.5%**	**(78 500)**	**1.5%**	**(54 598)**	**1.0%**	**(211 568)**	**3.8%**	**(376)**	**-**	**14 420.7%**
Suppliers and employees	(5 326 998)	(5 476 629)	(78 470)	1.5%	(78 500)	1.5%	(54 598)	1.0%	(211 568)	3.9%	(376)	-	14 420.7%
Finance charges	(27 000)	(27 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(20 967)	(21 779)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**450 151**	**336 098**	**(78 470)**	**(17.4%)**	**(78 500)**	**(17.4%)**	**2 106 302**	**626.7%**	**1 949 332**	**580.0%**	**3 912 143**	**3 523.7%**	**(46.2%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(558 409)**	**(611 218)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(558 409)	(611 218)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(558 409)**	**(611 218)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(108 258)**	**(275 120)**	**(78 470)**	**72.5%**	**(78 500)**	**72.5%**	**2 106 302**	**(765.6%)**	**1 949 332**	**(708.5%)**	**3 912 143**	**(1 053.2%)**	**(46.2%)**
Cash/cash equivalents at the year begin:	542 172	542 172	-	-	(78 470)	(14.5%)	(156 779)	(28.9%)	-	-	2 442 568	-	(106.4%)
Cash/cash equivalents at the year end:	433 914	267 052	(78 470)	(18.1%)	(156 970)	(36.2%)	1 949 523	730.0%	1 949 523	730.0%	6 354 710	(4 011.4%)	(69.3%)

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	0	-	75 141	3.4%	48 162	2.2%	2 108 855	94.5%	2 232 157	22.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	129 633	16.0%	49 473	6.1%	628 649	77.8%	807 755	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(0)	-	45 111	5.2%	22 437	2.6%	801 166	92.2%	868 714	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	0	-	21 798	3.2%	15 884	2.3%	654 010	94.6%	691 692	7.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	18 552	2.5%	13 981	1.9%	707 450	95.6%	739 983	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	664	1.3%	836	1.7%	48 694	97.0%	50 194	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	57 204	1.5%	57 714	1.6%	3 587 142	96.9%	3 702 061	37.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 077)	(2.8%)	20 620	2.7%	7 805	1.0%	743 823	99.0%	751 171	7.6%	-	-	-	-
Total By Income Source	**(21 077)**	**(.2%)**	**368 722**	**3.7%**	**216 292**	**2.2%**	**9 279 789**	**94.3%**	**9 843 726**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(174)	(.1%)	15 393	10.1%	10 331	6.8%	126 455	83.2%	152 005	1.5%	-	-	-	-
Commercial	(21 043)	(3.6%)	119 002	20.2%	36 823	6.3%	453 072	77.1%	587 854	6.0%	-	-	-	-
Households	379	-	179 853	2.3%	135 967	1.7%	7 459 864	95.9%	7 776 064	79.0%	-	-	-	-
Other	(238)	-	54 474	4.1%	33 171	2.5%	1 240 396	93.4%	1 327 802	13.5%	-	-	-	-
Total By Customer Group	**(21 077)**	**(.2%)**	**368 722**	**3.7%**	**216 292**	**2.2%**	**9 279 789**	**94.3%**	**9 843 726**	**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	-	-	(10)	17.6%	(9)	14.5%	(40)	67.9%	(59)	-
Bulk Water	-	-	70 284	36.5%	6 927	3.6%	115 391	59.9%	192 603	41.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	643	100.0%	643	.1%
Trade Creditors	-	-	187 188	73.7%	(11 315)	(4.5%)	78 104	30.8%	253 977	54.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	(2)	-	(145)	(.7%)	21 655	100.7%	21 508	4.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**257 460**	**54.9%**	**(4 540)**	**(1.0%)**	**215 753**	**46.0%**	**468 673**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**4 571 805**	**4 571 352**	**1 329 151**	**29.1%**	**1 204 200**	**26.3%**	**1 245 632**	**27.2%**	**3 778 983**	**82.7%**	**1 080 275**	**79.2%**	**15.3%**
Exchange Revenue													
Service charges - Electricity	1 220 696	1 220 696	319 974	26.2%	301 297	24.7%	344 178	28.2%	965 449	79.1%	262 817	78.1%	31.0%
Service charges - Water	883 876	883 876	219 633	24.8%	221 264	25.0%	275 295	31.1%	716 192	81.0%	232 795	75.8%	18.3%
Service charges - Waste Water Management	184 570	184 570	37 921	20.5%	37 882	20.5%	38 100	20.6%	113 903	61.7%	36 880	61.5%	3.3%
Service charges - Waste Management	229 597	229 597	50 558	22.0%	50 311	21.9%	50 297	21.9%	151 166	65.8%	48 933	68.3%	2.8%
Sale of Goods and Rendering of Services	10 307	10 383	2 472	24.0%	2 584	25.1%	2 646	25.5%	7 702	74.2%	2 413	87.0%	9.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	669 331	669 331	190 138	28.4%	196 077	29.3%	192 662	28.8%	578 876	86.5%	167 516	73.8%	15.0%
Interest earned from Current and Non Current Assets	11 138	11 138	2 587	23.2%	2 670	24.0%	5 148	46.2%	10 405	93.4%	3 096	78.3%	66.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 890	9 890	1 777	18.0%	1 697	17.2%	2 000	20.2%	5 474	55.3%	1 811	61.0%	10.4%
Licences or permits	7 769	7 769	2 048	26.4%	2 052	26.4%	2 123	27.3%	6 223	80.1%	1 988	78.4%	6.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	300	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	54 224	54 224	6 895	12.7%	9 347	17.2%	12 200	22.5%	28 442	52.5%	10 871	69.0%	12.2%
Non-Exchange Revenue													
Property rates	522 318	522 318	187 467	35.9%	131 220	25.1%	129 120	24.7%	447 807	85.7%	120 073	82.3%	7.5%
Surcharges and Taxes	157	157	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 249	12 559	3 991	32.6%	4 157	33.9%	3 170	25.2%	11 317	90.1%	7 834	110.9%	(59.5%)
Licences or permits	850	850	-	-	0	-	-	-	0	-	-	-	-
Transfer and subsidies - Operational	700 077	698 938	284 547	40.6%	224 655	32.1%	172 985	24.7%	682 187	97.6%	165 288	96.6%	4.7%
Interest Receivables	54 756	54 756	19 144	35.0%	18 988	34.7%	15 687	28.6%	53 818	98.3%	17 931	85.3%	(12.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	20	-	20	-	29	-	(29.8%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 083 260**	**5 076 063**	**678 735**	**13.4%**	**1 003 548**	**19.7%**	**1 766 783**	**34.8%**	**3 449 065**	**67.9%**	**1 718 393**	**60.7%**	**2.8%**
Employee related costs	853 770	853 837	195 240	22.9%	200 991	23.5%	206 510	24.2%	602 741	70.6%	196 041	71.0%	5.3%
Remuneration of councillors	48 505	48 505	9 932	20.5%	9 964	20.5%	9 960	20.5%	29 856	61.6%	9 818	64.5%	1.5%
Bulk purchases - electricity	1 042 475	1 042 475	217 337	20.8%	352 114	33.8%	228 614	21.9%	798 065	76.6%	435 581	74.8%	(47.5%)
Inventory consumed	731 789	680 679	100 876	13.8%	207 977	28.4%	150 831	22.2%	459 685	67.5%	127 309	76.3%	18.5%
Debt impairment	-	1 330 878	-	-	-	-	998 158	75.0%	998 158	75.0%	772 742	-	29.2%
Depreciation, Amortisation and Impairment	401 098	393 261	73 461	18.3%	73 461	18.3%	73 461	18.7%	220 383	56.0%	54 583	54.4%	34.6%
Interest,Dividends and Rent on Land	10 591	10 591	31	.3%	3	-	-	-	35	.3%	6 543	67.4%	(100.0%)
Contracted services	399 736	436 987	45 069	11.3%	105 495	26.4%	56 978	13.0%	207 543	47.5%	80 026	51.3%	(28.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 330 878	-	2 056	.2%	2 305	.2%	955	-	5 315	-	469	.2%	103.7%
Operational Cost and Other Cost	264 419	278 849	34 732	13.1%	51 238	19.4%	41 316	14.8%	127 285	45.6%	35 283	46.9%	17.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(511 454)**	**(504 711)**	**650 417**		**200 652**		**(521 151)**		**329 918**		**(638 118)**		
Transfers and subsidies - capital (monetary allocations)	217 985	239 985	2 745	1.3%	13 247	6.1%	45 807	19.1%	61 798	25.8%	23 355	44.2%	96.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(293 469)**	**(264 726)**	**653 161**		**213 899**		**(475 344)**		**391 716**		**(614 763)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(293 469)**	**(264 726)**	**653 161**		**213 899**		**(475 344)**		**391 716**		**(614 763)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(293 469)**	**(264 726)**	**653 161**		**213 899**		**(475 344)**		**391 716**		**(614 763)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(293 469)**	**(264 726)**	**653 161**		**213 899**		**(475 344)**		**391 716**		**(614 763)**		
				-		-		-		-		-	-

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	**265 985**	**290 843**	**9 059**	**3.4%**	**39 143**	**14.7%**	**44 380**	**15.3%**	**92 582**	**31.8%**	**35 077**	**42.7%**	**26.5%**
National Government	217 985	220 843	5 135	2.4%	37 719	17.3%	40 771	18.5%	83 625	37.9%	29 741	51.0%	37.1%
Provincial Government	-	22 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**217 985**	**242 843**	**5 135**	**2.4%**	**37 719**	**17.3%**	**40 771**	**16.8%**	**83 625**	**34.4%**	**29 741**	**51.0%**	**37.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	48 000	48 000	3 923	8.2%	1 424	3.0%	3 609	7.5%	8 956	18.7%	5 336	11.6%	(32.4%)
Capital Expenditure Functional	**265 985**	**290 843**	**9 059**	**3.4%**	**39 143**	**14.7%**	**44 380**	**15.3%**	**92 582**	**31.8%**	**35 077**	**42.7%**	**26.5%**
Municipal governance and administration	**36 500**	**36 500**	**3 923**	**10.7%**	**1 424**	**3.9%**	**3 609**	**9.9%**	**8 956**	**24.5%**	**301**	**2.2%**	**1 098.2%**
Executive and Council	33 500	33 500	3 618	10.8%	848	2.5%	3 425	10.2%	7 891	23.6%	109	.9%	3 049.1%
Finance and administration	3 000	3 000	305	10.2%	576	19.2%	184	6.1%	1 065	35.5%	192	15.3%	(4.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 850**	**5 562**	**-**	**-**	**-**	**-**	**925**	**16.6%**	**925**	**16.6%**	**626**	**26.3%**	**47.7%**
Community and Social Services	1 000	244	-	-	-	-	212	87.0%	212	87.0%	-	-	(100.0%)
Sport And Recreation	19 850	5 317	-	-	-	-	712	13.4%	712	13.4%	626	26.3%	13.8%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 000**	**67 525**	**-**	**-**	**7 933**	**72.1%**	**7 903**	**11.7%**	**15 836**	**23.5%**	**8 407**	**48.3%**	**(6.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 000	67 525	-	-	7 933	72.1%	7 903	11.7%	15 836	23.5%	8 407	48.3%	(6.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**197 636**	**181 256**	**5 135**	**2.6%**	**29 786**	**15.1%**	**31 944**	**17.6%**	**66 865**	**36.9%**	**24 875**	**49.8%**	**28.4%**
Energy sources	33 110	33 394	-	-	2 631	7.9%	7 330	21.9%	9 960	29.8%	-	8.4%	(100.0%)
Water Management	52 518	74 381	2 239	4.3%	6 533	12.4%	5 907	7.9%	14 680	19.7%	9 837	64.5%	(39.9%)
Waste Water Management	65 434	62 696	2 896	4.4%	13 482	20.6%	6 071	9.7%	22 449	35.8%	(310)	45.6%	(2 056.1%)
Waste Management	46 573	10 785	-	-	7 141	15.3%	12 635	117.2%	19 776	183.4%	15 349	70.2%	(17.7%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**868**	**77.4%**	**(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	**3 351 272**	**3 351 272**	**1 786 103**	**53.3%**	**1 037 149**	**30.9%**	**1 772 582**	**52.9%**	**4 595 834**	**137.1%**	**1 356 430**	**135.0%**	**30.7%**
Property rates	365 623	365 623	110 788	30.3%	146 841	40.2%	111 229	30.4%	368 858	100.9%	104 369	97.3%	6.6%

Service charges	1 770 510	1 770 510	347 951	19.7%	364 271	20.6%	352 886	19.9%	1 065 107	60.2%	358 547	75.6%	(1.6%)
Other revenue	85 139	85 139	916 557	1 076.5%	293 792	345.1%	1 103 223	1 295.8%	2 313 573	2 717.4%	662 888	779.3%	66.4%
Transfers and Subsidies - Operational	694 663	694 663	289 468	41.7%	223 080	32.1%	173 570	25.0%	686 118	98.8%	164 822	96.9%	5.3%
Transfers and Subsidies - Capital	223 399	223 399	115 544	51.7%	-	-	24 357	10.9%	139 901	62.6%	60 066	93.5%	(59.4%)
Interest	211 938	211 938	5 795	2.7%	9 165	4.3%	7 317	3.5%	22 277	10.5%	5 738	10.8%	27.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 351 284)**	**(3 351 284)**	**(642 945)**	**19.2%**	**(703 949)**	**21.0%**	**(1 066 738)**	**31.8%**	**(2 413 633)**	**72.0%**	**(898 755)**	**56.0%**	**18.7%**
Suppliers and employees	(3 351 284)	(3 351 284)	(642 945)	19.2%	(703 949)	21.0%	(1 066 738)	31.8%	(2 413 633)	72.0%	(898 755)	56.0%	18.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(12)**	**(12)**	**1 143 158**	**(9 347 928.1%)**	**333 200**	**(2 724 669.0%)**	**705 843**	**(5 771 880.3%)**	**2 182 201**	**(17 844 477.4%)**	**457 676**	**(975.9%)**	**54.2%**
Cash Flow from Investing Activities													
Receipts	**10 856**	**10 856**	**1 180**	**10.9%**	**3 710**	**34.2%**	**2 190**	**20.2%**	**7 080**	**65.2%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	10 856	10 856	1 180	10.9%	3 710	34.2%	2 190	20.2%	7 080	65.2%	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(265 985)**	**(265 985)**	**(9 059)**	**3.4%**	**(39 143)**	**14.7%**	**(44 380)**	**16.7%**	**(92 582)**	**34.8%**	**(35 077)**	**42.7%**	**26.5%**
Capital assets	(265 985)	(265 985)	(9 059)	3.4%	(39 143)	14.7%	(44 380)	16.7%	(92 582)	34.8%	(35 077)	42.7%	26.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(255 129)**	**(255 129)**	**(7 879)**	**3.1%**	**(35 433)**	**13.9%**	**(42 190)**	**16.5%**	**(85 502)**	**33.5%**	**(35 077)**	**42.7%**	**20.3%**
Cash Flow from Financing Activities													
Receipts	**2 525**	**2 525**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 525	2 525	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 200)**	**(1 200)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**1 325**	**1 325**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(253 817)**	**(253 817)**	**1 135 279**	**(447.3%)**	**297 767**	**(117.3%)**	**663 653**	**(261.5%)**	**2 096 699**	**(826.1%)**	**422 599**	**(451.3%)**	**57.0%**
Cash/cash equivalents at the year begin:	214 255	214 255	43 645	20.4%	1 292 038	603.0%	1 589 805	742.0%	43 645	20.4%	1 832 848	69.4%	(13.3%)
Cash/cash equivalents at the year end:	**(39 562)**	**(39 562)**	**1 292 038**	**(3 265.9%)**	**1 589 805**	**(4 018.5%)**	**2 253 458**	**(5 696.0%)**	**2 253 458**	**(5 696.0%)**	**2 255 447**	**(614.8%)**	**(.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	117 539	2.8%	160 574	3.9%	113 762	2.7%	3 774 741	90.6%	4 166 617	34.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	95 380	9.4%	114 651	11.3%	32 752	3.2%	775 881	76.2%	1 018 664	8.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 861	6.1%	17 144	2.6%	13 149	2.0%	594 076	89.3%	665 230	5.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 617	1.9%	7 162	1.4%	6 693	1.3%	481 876	95.4%	505 349	4.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 773	1.8%	14 450	1.4%	13 551	1.3%	987 641	95.5%	1 034 416	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	63 086	1.5%	75 604	1.8%	76 339	1.8%	4 034 781	94.9%	4 249 811	35.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23 828	5.2%	10 324	2.2%	5 507	1.2%	419 674	91.4%	459 333	3.8%	-	-	-	-
Total By Income Source	**369 084**	**3.1%**	**399 910**	**3.3%**	**261 754**	**2.2%**	**11 068 672**	**91.5%**	**12 099 420**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 565	3.9%	80 009	32.4%	8 816	3.6%	148 775	60.2%	247 165	2.0%	-	-	-	-
Commercial	89 528	9.2%	41 644	4.3%	28 145	2.9%	817 907	83.7%	977 224	8.1%	-	-	-	-
Households	269 991	2.5%	278 257	2.6%	224 792	2.1%	10 101 991	92.9%	10 875 031	89.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**369 084**	**3.1%**	**399 910**	**3.3%**	**261 754**	**2.2%**	**11 068 672**	**91.5%**	**12 099 420**	**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	243 147	8.9%	121 312	4.4%	122 000	4.5%	2 247 157	82.2%	2 733 616	46.4%
Bulk Water	99 356	3.4%	506 195	17.3%	17 426	.6%	2 306 568	78.7%	2 929 544	49.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	60 426	27.1%	10 882	4.9%	27 788	12.5%	123 809	55.5%	222 905	3.8%
Auditor-General	324	10.2%	1 920	60.2%	8	.3%	936	29.4%	3 188	.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**403 253**	**6.8%**	**640 308**	**10.9%**	**167 223**	**2.8%**	**4 678 469**	**79.4%**	**5 889 253**	**100.0%**

Contact Details

Municipal Manager	Ms Lesego Seametso	018 487 8009
Chief Financial Officer	Mrs Tsaone Sekgala	018 487 8040

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: J B MARKS (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**2 330 863**	**2 579 034**	**742 085**	**31.8%**	**457 901**	**19.6%**	**960 550**	**37.2%**	**2 160 537**	**83.8%**	**452 606**	**76.4%**	**112.2%**
Exchange Revenue													
Service charges - Electricity	1 090 384	1 234 494	352 998	32.4%	238 814	21.9%	154 512	12.5%	746 324	60.5%	190 996	68.5%	(19.1%)
Service charges - Water	138 771	158 097	39 962	28.8%	47 321	34.1%	16 560	10.5%	103 843	65.7%	24 621	70.5%	(32.7%)
Service charges - Waste Water Management	108 819	136 995	30 107	27.7%	36 831	33.8%	13 661	10.0%	80 600	58.8%	24 690	73.3%	(44.7%)
Service charges - Waste Management	68 420	79 896	17 249	25.2%	17 249	25.2%	17 145	21.5%	51 643	64.6%	16 255	74.7%	5.5%
Sale of Goods and Rendering of Services	4 368	5 044	1 074	24.6%	926	21.2%	1 446	28.7%	3 447	68.3%	1 292	88.9%	11.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 194	129 350	23 273	24.2%	20 279	21.1%	416 104	321.7%	459 656	355.4%	24 554	77.2%	1 594.6%
Interest earned from Current and Non Current Assets	16 941	20 159	5 526	32.6%	4 392	25.9%	4 004	19.9%	13 921	69.1%	3 967	74.6%	.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 786	4 480	831	22.0%	1 065	28.1%	1 025	22.9%	2 921	65.2%	1 190	75.6%	(13.9%)
Licences or permits	9	9	-	-	-	-	-	-	-	-	5	100.0%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	41	74	1	2.0%	28	68.1%	(16)	(21.8%)	12	16.8%	(6)	(409.5%)	180.6%
Non-Exchange Revenue													
Property rates	299 273	305 133	76 910	25.7%	78 067	26.1%	69 310	22.7%	224 287	73.5%	70 223	74.5%	(1.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 963	10 964	-	-	1	-	0	-	1	-	1 632	73.6%	(100.0%)
Licences or permits	15 557	16 176	4 324	27.8%	3 174	20.4%	3 707	22.9%	11 204	69.3%	4 240	80.8%	(12.6%)
Transfer and subsidies - Operational	445 267	447 485	182 770	41.0%	3 207	.7%	256 356	57.3%	442 333	98.8%	82 434	100.1%	211.0%
Interest Receivables	27 070	30 678	7 060	26.1%	6 548	24.2%	6 737	22.0%	20 345	66.3%	6 527	75.3%	3.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	(14)	(24.8%)	(100.0%)
Operating Expenditure	**2 481 714**	**2 630 714**	**538 395**	**21.7%**	**562 264**	**22.7%**	**(42 737)**	**(1.6%)**	**1 057 921**	**40.2%**	**471 580**	**63.9%**	**(109.1%)**
Employee related costs	642 582	660 149	155 697	24.2%	158 977	24.7%	150 621	22.8%	465 295	70.5%	143 387	75.3%	5.0%
Remuneration of councillors	37 880	37 880	5 239	13.8%	7 913	20.9%	7 937	21.0%	21 089	55.7%	9 463	73.3%	(16.1%)
Bulk purchases - electricity	1 065 828	1 106 828	273 978	25.7%	278 464	26.1%	246 141	22.2%	798 583	72.2%	213 762	75.1%	15.1%
Inventory consumed	46 668	55 046	11 026	23.6%	8 799	18.9%	17 542	31.9%	37 367	67.9%	16 742	79.8%	4.8%
Debt impairment	99 019	99 019	-	-	-	-	(571 099)	(576.8%)	(571 099)	(576.8%)	-	-	(100.0%)
Depreciation, Amortisation and Impairment	192 717	192 717	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	286 495	343 800	58 178	20.3%	81 670	28.5%	85 297	24.8%	225 145	65.5%	70 589	67.0%	20.8%
Transfers and subsidies	650	715	118	18.1%	159	24.5%	109	15.2%	385	53.9%	465	36.5%	(76.6%)
Irrecoverable debts written off	20 000	20 000	-	-	55	.3%	-	-	55	.3%	-	-	-
Operational Cost and Other Cost	89 875	114 560	34 159	38.0%	26 227	29.2%	20 715	18.1%	81 100	70.8%	17 171	84.6%	20.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(150 851)**	**(51 680)**	**203 690**		**(104 363)**		**1 003 288**		**1 102 615**		**(18 974)**		
Transfers and subsidies - capital (monetary allocations)	210 364	232 630	-	-	68 243	32.4%	54 046	23.2%	122 290	52.6%	(12 588)	39.4%	(529.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**59 513**	**180 950**	**203 690**		**(36 120)**		**1 057 334**		**1 224 905**		**(31 562)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**59 513**	**180 950**	**203 690**		**(36 120)**		**1 057 334**		**1 224 905**		**(31 562)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**59 513**	**180 950**	**203 690**		**(36 120)**		**1 057 334**		**1 224 905**		**(31 562)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**59 513**	**180 950**	**203 690**		**(36 120)**		**1 057 334**		**1 224 905**		**(31 562)**		
				-		-		-		-		-	-

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	**234 198**	**294 641**	**25 230**	**10.8%**	**63 150**	**27.0%**	**48 646**	**16.5%**	**137 026**	**46.5%**	**43 730**	**51.6%**	**11.2%**
National Government	206 288	259 249	31 622	15.3%	61 497	29.8%	43 928	16.9%	137 047	52.9%	42 203	60.9%	4.1%
Provincial Government	1 200	1 200	-	-	-	-	1 038	86.5%	1 038	86.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**207 488**	**260 449**	**31 622**	**15.2%**	**61 497**	**29.6%**	**44 966**	**17.3%**	**138 085**	**53.0%**	**42 203**	**60.9%**	**6.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 710	34 191	(6 392)	(23.9%)	1 653	6.2%	3 680	10.8%	(1 059)	(3.1%)	1 527	18.3%	140.9%
Capital Expenditure Functional	**234 198**	**294 641**	**25 230**	**10.8%**	**63 150**	**27.0%**	**48 646**	**16.5%**	**137 026**	**46.5%**	**43 730**	**51.6%**	**11.2%**
Municipal governance and administration	**4 640**	**4 908**	**(2 528)**	**(54.5%)**	**130**	**2.8%**	**1 430**	**29.1%**	**(968)**	**(19.7%)**	**42**	**2.7%**	**3 344.3%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 640	4 908	(2 528)	(54.5%)	130	2.8%	1 430	29.1%	(968)	(19.7%)	42	2.7%	3 344.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**30 999**	**32 186**	**4 298**	**13.9%**	**2 735**	**8.8%**	**1 734**	**5.4%**	**8 766**	**27.2%**	**3 064**	**83.0%**	**(43.4%)**
Community and Social Services	1 200	1 200	-	-	-	-	1 038	86.5%	1 038	86.5%	-	-	(100.0%)
Sport And Recreation	22 799	25 986	4 292	18.8%	2 733	12.0%	644	2.5%	7 670	29.5%	3 064	85.2%	(79.0%)
Public Safety	7 000	5 000	6	.1%	1	-	52	1.0%	59	1.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 220**	**31 754**	**3 211**	**19.8%**	**1 488**	**9.2%**	**3 378**	**10.6%**	**8 078**	**25.4%**	**1 250**	**28.0%**	**170.3%**
Planning and Development	10 100	11 634	1 991	19.7%	-	-	28	.2%	2 019	17.4%	1 195	26.3%	(97.6%)
Road Transport	6 000	20 000	1 221	20.3%	1 488	24.8%	3 330	16.6%	6 039	30.2%	55	29.0%	5 982.9%
Environmental Protection	120	120	-	-	-	-	20	16.7%	20	16.7%	-	-	(100.0%)
Trading Services	**182 339**	**225 793**	**20 250**	**11.1%**	**58 797**	**32.2%**	**42 104**	**18.6%**	**121 151**	**53.7%**	**39 376**	**53.2%**	**6.9%**
Energy sources	10 000	25 123	2 758	27.6%	3 060	30.6%	4 825	19.2%	10 643	42.4%	6 101	42.6%	(20.9%)
Water Management	62 490	121 404	13 218	21.2%	36 065	57.7%	26 622	21.9%	75 905	62.5%	17 723	38.6%	50.2%
Waste Water Management	109 849	79 266	4 274	3.9%	19 672	17.9%	10 657	13.4%	34 603	43.7%	9 313	65.4%	14.4%
Waste Management	-	-	-	-	-	-	-	-	-	-	6 238	77.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**2 342 543**	**2 585 327**	**611 824**	**26.1%**	**423 548**	**18.1%**	**370 641**	**14.3%**	**1 406 013**	**54.4%**	**1 180 421**	**124.4%**	**(68.6%)**
Property rates	291 782	298 115	80 509	27.6%	80 509	27.6%	65 342	21.9%	226 360	75.9%	70 747	64.7%	(7.6%)

Service charges	1 232 137	1 410 317	390 772	31.7%	364 822	29.6%	327 137	23.2%	1 082 731	76.8%	287 286	89.0%	13.9%
Other revenue	39 729	36 752	(141 023)	(355.0%)	(92 293)	(232.3%)	(382 634)	(1 041.1%)	(615 949)	(1 675.9%)	695 496	7 080.7%	(155.0%)
Transfers and Subsidies - Operational	445 267	447 485	186 425	41.9%	-	-	257 842	57.6%	444 267	99.3%	112 162	107.3%	129.9%
Transfers and Subsidies - Capital	210 364	232 630	84 969	40.4%	59 422	28.2%	93 888	40.4%	238 278	102.4%	6 428	59.3%	1 360.5%
Interest	123 264	160 028	9 252	7.5%	10 560	8.6%	8 619	5.4%	28 431	17.8%	7 423	9.1%	16.1%
Dividends	-	-	921	-	528	-	446	-	1 895	-	879	92 289.0%	(49.3%)
Payments	**(2 168 780)**	**(2 317 651)**	**(723 220)**	**33.3%**	**(581 601)**	**26.8%**	**(508 708)**	**21.9%**	**(1 813 528)**	**78.2%**	**(678 479)**	**92.2%**	**(25.0%)**
Suppliers and employees	(2 169 280)	(2 318 216)	(723 220)	33.3%	(581 601)	26.8%	(508 708)	21.9%	(1 813 528)	78.2%	(678 479)	92.2%	(25.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	500	565	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**173 763**	**267 676**	**(111 396)**	**(64.1%)**	**(158 052)**	**(91.0%)**	**(138 067)**	**(51.6%)**	**(407 515)**	**(152.2%)**	**501 942**	**265.8%**	**(127.5%)**
Cash Flow from Investing Activities													
Receipts	**(6)**	**(6)**	**(2 088)**	**36 255.1%**	**(2 147)**	**37 279.9%**	**(2 141)**	**37 184.1%**	**(6 375)**	**110 719.1%**	**(1 977)**	**815 277.9%**	**8.3%**
Proceeds on disposal of PPE	(6)	(6)	75	(1 310.6%)	66	(1 145.8%)	72	(1 257.3%)	214	(3 713.7%)	31	2 135.1%	133.7%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(2 163)	-	(2 213)	-	(2 213)	-	(6 589)	-	(2 008)	-	10.2%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(234 198)**	**(294 641)**	**(48 618)**	**20.8%**	**(63 155)**	**27.0%**	**(57 860)**	**19.6%**	**(169 633)**	**57.6%**	**(49 782)**	**61.8%**	**16.2%**
Capital assets	(234 198)	(294 641)	(48 618)	20.8%	(63 155)	27.0%	(57 860)	19.6%	(169 633)	57.6%	(49 782)	61.8%	16.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(234 204)**	**(294 646)**	**(50 706)**	**21.7%**	**(65 302)**	**27.9%**	**(60 001)**	**20.4%**	**(176 009)**	**59.7%**	**(51 759)**	**29.4%**	**15.9%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**2 266**	**-**	**3 168**	**-**	**1 479**	**-**	**6 913**	**-**	**1 123**	**-**	**31.7%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2 266	-	3 168	-	1 479	-	6 913	-	1 123	-	31.7%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**2 266**	**-**	**3 168**	**-**	**1 479**	**-**	**6 913**	**-**	**1 123**	**-**	**31.7%**
Net Increase/(Decrease) in cash held	**(60 441)**	**(26 970)**	**(159 836)**	**264.4%**	**(220 186)**	**364.3%**	**(196 589)**	**728.9%**	**(576 611)**	**2 138.0%**	**451 307**	**716.3%**	**(143.6%)**
Cash/cash equivalents at the year begin:	158 679	126 369	76 088	48.0%	(33 467)	(21.1%)	(253 686)	(200.8%)	76 088	60.2%	497 396	124.1%	(151.0%)
Cash/cash equivalents at the year end:	**98 238**	**99 399**	**(33 467)**	**(34.1%)**	**(253 686)**	**(258.2%)**	**(450 275)**	**(453.0%)**	**(450 275)**	**(453.0%)**	**948 756**	**565.2%**	**(147.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 107	1.5%	8 823	4.2%	7 122	3.4%	189 083	90.8%	208 134	12.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	66 593	18.3%	16 466	4.5%	12 133	3.3%	269 483	73.9%	364 675	22.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(4 110)	(1.9%)	10 109	4.6%	7 480	3.4%	203 979	93.8%	217 458	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 442	2.5%	4 493	2.5%	3 908	2.2%	165 213	92.8%	178 057	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 738	3.0%	3 693	2.3%	3 251	2.0%	148 698	92.7%	160 380	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	89	12.7%	76	10.9%	64	9.2%	469	67.1%	699	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 414	2.0%	11 788	2.3%	12 407	2.4%	489 294	93.4%	523 902	31.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(26 051)	(537.1%)	948	19.5%	348	7.2%	29 606	610.4%	4 850	.3%	-	-	-	-
Total By Income Source	**59 222**	**3.6%**	**56 396**	**3.4%**	**46 713**	**2.8%**	**1 495 825**	**90.2%**	**1 658 156**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 823	2.1%	7 581	5.7%	6 194	4.7%	115 631	87.4%	132 229	8.0%	-	-	-	-
Commercial	34 581	7.0%	17 235	3.5%	14 254	2.9%	430 125	86.7%	496 195	29.9%	-	-	-	-
Households	20 811	2.1%	30 735	3.0%	25 697	2.5%	933 043	92.4%	1 010 286	60.9%	-	-	-	-
Other	1 006	5.2%	845	4.3%	569	2.9%	17 026	87.6%	19 446	1.2%	-	-	-	-
Total By Customer Group	**59 222**	**3.6%**	**56 396**	**3.4%**	**46 713**	**2.8%**	**1 495 825**	**90.2%**	**1 658 156**	**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	94 213	12.4%	76 306	10.0%	-	-	591 759	77.6%	762 277	92.5%
Bulk Water	43	.1%	8 411	15.6%	-	-	45 523	84.3%	53 977	6.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	133	16.1%	-	-	1	.1%	689	83.7%	823	.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 354	35.2%	7	.1%	62	.9%	4 257	63.7%	6 680	.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**96 743**	**11.7%**	**84 723**	**10.3%**	**63**	**-**	**642 228**	**78.0%**	**823 757**	**100.0%**

Contact Details

Municipal Manager	Mr Kgomotso Kumbe	018 299 5003
Chief Financial Officer	Mr Kgomotso Kumbe	018 299 5003

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**3 706 184**	**3 762 403**	**968 482**	**26.1%**	**958 735**	**25.9%**	**974 999**	**25.9%**	**2 902 215**	**77.1%**	**839 002**	**75.1%**	**16.2%**
Exchange Revenue													
Service charges - Electricity	1 823 805	1 851 214	507 584	27.8%	461 171	25.3%	495 099	26.7%	1 463 854	79.1%	434 158	76.6%	14.0%
Service charges - Water	295 928	295 928	51 953	17.6%	71 525	24.2%	102 774	34.7%	226 251	76.5%	81 830	76.4%	25.6%
Service charges - Waste Water Management	185 368	181 708	44 239	23.9%	45 289	24.4%	45 623	25.1%	135 151	74.4%	41 577	72.6%	9.7%
Service charges - Waste Management	195 619	196 961	50 194	25.7%	51 427	26.3%	51 908	26.4%	153 529	77.9%	46 987	74.9%	10.5%
Sale of Goods and Rendering of Services	37 416	37 426	3 794	10.1%	5 503	14.7%	28 562	76.3%	37 859	101.2%	9 802	89.4%	191.4%
Agency services	19 551	19 551	4 946	25.3%	4 949	25.3%	4 998	25.6%	14 893	76.2%	4 890	73.8%	2.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 841	18 841	5 000	26.5%	4 813	25.5%	5 268	28.0%	15 081	80.0%	5 175	85.3%	1.8%
Interest earned from Current and Non Current Assets	75 000	85 000	23 587	31.4%	26 730	35.6%	27 214	32.0%	77 531	91.2%	21 332	74.2%	27.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	9	9	2	24.2%	2	22.8%	2	25.1%	7	72.0%	2	67.5%	1.9%
Rental from Fixed Assets	6 577	7 368	2 075	31.5%	1 521	23.1%	1 926	26.1%	5 522	74.9%	1 804	86.4%	6.8%
Licences or permits	4 169	4 231	899	21.6%	967	23.2%	922	21.8%	2 789	65.9%	1 080	75.5%	(14.6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	86 702	85 602	5 936	6.8%	21 255	24.5%	10 268	12.0%	37 459	43.8%	10 859	179.7%	(5.4%)
Non-Exchange Revenue													
Property rates	538 383	548 451	161 344	30.0%	127 625	23.7%	130 717	23.8%	419 686	76.5%	117 071	76.9%	11.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	2 004	36.8%	(100.0%)
Fines, penalties and forfeits	124 676	133 956	1 147	.9%	50 081	40.2%	1 108	.8%	52 335	39.1%	1 537	33.3%	(27.9%)
Licences or permits	12	19	894	7 635.9%	(880)	(7 521.2%)	28	148.5%	41	219.6%	0	76.1%	6 820.0%
Transfer and subsidies - Operational	269 125	271 135	104 138	38.7%	86 027	32.0%	67 571	24.9%	257 736	95.1%	58 125	92.3%	16.3%
Interest Receivables	3 303	3 303	751	22.7%	730	22.1%	852	25.8%	2 333	70.6%	770	75.3%	10.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	18 700	18 700	-	-	-	-	158	.8%	158	.8%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 677 015**	**3 738 407**	**832 218**	**22.6%**	**868 679**	**23.6%**	**809 669**	**21.7%**	**2 510 566**	**67.2%**	**692 520**	**69.7%**	**16.9%**
Employee related costs	963 942	960 865	197 042	20.4%	245 648	25.5%	204 762	21.3%	647 452	67.4%	188 530	70.8%	8.6%
Remuneration of councillors	41 280	36 588	8 700	21.1%	8 867	21.5%	9 003	24.6%	26 570	72.6%	8 744	66.6%	3.0%
Bulk purchases - electricity	1 463 347	1 511 760	426 909	29.2%	329 137	22.5%	358 981	23.7%	1 115 026	73.8%	281 559	75.6%	27.5%
Inventory consumed	131 411	127 470	13 357	10.2%	25 644	19.5%	24 534	19.2%	63 535	49.8%	18 959	47.1%	29.4%
Debt impairment	78 676	62 956	(4 148)	(5.3%)	56 403	71.7%	16 426	26.1%	68 681	109.1%	13 358	127.5%	23.0%
Depreciation, Amortisation and Impairment	283 543	283 543	67 518	23.8%	65 709	23.2%	65 709	23.2%	198 937	70.2%	68 423	75.0%	(4.0%)
Interest,Dividends and Rent on Land	147 210	147 210	37 379	25.4%	37 790	25.7%	36 910	25.1%	112 080	76.1%	40 784	75.7%	(9.5%)
Contracted services	275 369	286 001	32 149	11.7%	57 741	21.0%	57 603	20.1%	147 493	51.6%	37 920	47.8%	51.9%
Transfers and subsidies	6 190	10 653	467	7.5%	3 660	59.1%	750	7.0%	4 877	45.8%	1 350	88.1%	(44.4%)
Irrecoverable debts written off	108 466	119 306	19 358	17.8%	2 090	1.9%	3 998	3.4%	25 447	21.3%	2 878	24.8%	38.9%
Operational Cost and Other Cost	170 481	184 144	33 486	19.6%	35 989	21.1%	30 993	16.8%	100 468	54.6%	30 016	56.9%	3.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	7 100	7 912	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**29 169**	**23 996**	**136 264**		**90 056**		**165 330**		**391 649**		**146 482**		
Transfers and subsidies - capital (monetary allocations)	571 153	578 851	27 074	4.7%	134 015	23.5%	60 054	10.4%	221 142	38.2%	23 062	35.3%	160.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**600 322**	**602 848**	**163 337**		**224 071**		**225 383**		**612 791**		**169 544**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**600 322**	**602 848**	**163 337**		**224 071**		**225 383**		**612 791**		**169 544**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**600 322**	**602 848**	**163 337**		**224 071**		**225 383**		**612 791**		**169 544**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**600 322**	**602 848**	**163 337**		**224 071**		**225 383**		**612 791**		**169 544**		

Part 2: Capital Revenue and Expenditure

	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	**714 166**	**741 954**	**39 833**	**5.6%**	**172 851**	**24.2%**	**101 849**	**13.7%**	**314 533**	**42.4%**	**71 286**	**44.9%**	**42.9%**
National Government	509 719	517 719	25 692	5.0%	131 625	25.8%	46 604	9.0%	203 920	39.4%	41 613	42.8%	12.0%
Provincial Government	33 434	33 132	1 382	4.1%	2 391	7.2%	14 180	42.8%	17 952	54.2%	(242)	56.9%	(5 963.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	20 000	28 000	3 926	19.6%	8 238	41.2%	5 083	18.2%	17 247	61.6%	5 618	38.0%	(9.5%)
Transfers recognised - capital	**563 153**	**578 851**	**31 000**	**5.5%**	**142 253**	**25.3%**	**65 866**	**11.4%**	**239 120**	**41.3%**	**46 989**	**43.1%**	**40.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	151 013	163 103	8 833	5.8%	30 598	20.3%	35 983	22.1%	75 414	46.2%	24 297	52.5%	48.1%
Capital Expenditure Functional	**714 166**	**741 954**	**39 833**	**5.6%**	**172 851**	**24.2%**	**101 849**	**13.7%**	**314 533**	**42.4%**	**71 286**	**44.9%**	**42.9%**
Municipal governance and administration	**39 804**	**53 819**	**2 371**	**6.0%**	**13 081**	**32.9%**	**13 099**	**24.3%**	**28 551**	**53.0%**	**9 029**	**45.7%**	**45.1%**
Executive and Council	-	35	-	-	4	-	4	11.4%	8	23.0%	-	66.1%	(100.0%)
Finance and administration	39 804	53 729	2 371	6.0%	13 077	32.9%	13 095	24.4%	28 543	53.1%	9 029	45.7%	45.0%
Internal audit	-	55	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**79 967**	**82 843**	**120**	**.2%**	**5 159**	**6.5%**	**23 073**	**27.9%**	**28 352**	**34.2%**	**1 904**	**18.0%**	**1 111.6%**
Community and Social Services	4 925	7 417	12	.3%	558	11.3%	575	7.8%	1 145	15.4%	160	38.2%	258.7%
Sport And Recreation	12 847	15 371	68	.5%	1 889	14.7%	2 084	13.6%	4 040	26.3%	107	19.0%	1 845.9%
Public Safety	7 725	5 751	16	.2%	289	3.7%	1 696	29.5%	2 001	34.8%	1 339	11.5%	26.7%
Housing	54 470	54 303	24	-	2 424	4.4%	18 717	34.5%	21 165	39.0%	298	17.6%	6 180.6%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 990**	**59 999**	**5 450**	**10.5%**	**37 886**	**72.9%**	**7 744**	**12.9%**	**51 080**	**85.1%**	**9 324**	**73.0%**	**(16.9%)**
Planning and Development	315	510	31	9.8%	157	49.7%	70	13.7%	257	50.5%	207	77.7%	(66.1%)
Road Transport	51 675	59 488	5 419	10.5%	37 729	73.0%	7 674	12.9%	50 822	85.4%	9 117	73.0%	(15.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**541 180**	**545 208**	**31 892**	**5.9%**	**116 703**	**21.6%**	**57 933**	**10.6%**	**206 528**	**37.9%**	**51 030**	**42.3%**	**13.5%**
Energy sources	65 782	77 284	15 821	24.1%	17 388	26.4%	15 098	19.5%	48 308	62.5%	15 008	63.6%	.6%
Water Management	27 057	25 203	1 203	4.4%	11 342	41.9%	5 128	20.3%	17 674	70.1%	2 528	74.4%	102.8%
Waste Water Management	438 342	435 921	14 838	3.4%	85 920	19.6%	36 756	8.4%	137 515	31.5%	33 329	35.8%	10.3%
Waste Management	10 000	6 800	30	.3%	2 053	20.5%	950	14.0%	3 032	44.6%	165	90.1%	477.4%
Other	**1 225**	**85**	**-**	**-**	**22**	**1.8%**	**-**	**-**	**22**	**26.1%**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**4 062 227**	**4 115 658**	**1 418 030**	**34.9%**	**1 189 549**	**29.3%**	**1 261 032**	**30.6%**	**3 868 611**	**94.0%**	**1 710 133**	**105.6%**	**(26.3%)**
Property rates	522 231	531 998	131 513	25.2%	132 677	25.4%	116 045	21.8%	380 235	71.5%	106 431	73.3%	9.0%

Service charges	2 425 699	2 450 037	661 867	27.3%	688 596	28.4%	712 542	29.1%	2 063 004	84.2%	624 701	80.0%	14.1%
Other revenue	176 874	178 315	394 895	223.3%	112 793	63.8%	(62 743)	(35.2%)	444 945	249.5%	569 042	598.8%	(111.0%)
Transfers and Subsidies - Operational	269 125	269 312	106 484	39.6%	88 210	32.8%	63 470	23.6%	258 164	95.9%	70 477	100.4%	(9.9%)
Transfers and Subsidies - Capital	571 153	578 851	99 751	17.5%	152 211	26.6%	411 285	71.1%	663 247	114.6%	323 414	105.4%	27.2%
Interest	97 144	107 144	23 520	24.2%	15 063	15.5%	20 434	19.1%	59 017	55.1%	16 067	53.5%	27.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 199 230)**	**(3 264 690)**	**(841 490)**	**26.3%**	**144 506**	**(4.5%)**	**(468 566)**	**14.4%**	**(1 165 551)**	**35.7%**	**(488 747)**	**43.8%**	**(4.1%)**
Suppliers and employees	(3 045 830)	(3 106 827)	(841 080)	27.6%	269 197	(8.8%)	(468 566)	15.1%	(1 040 449)	33.5%	(488 747)	42.4%	(4.1%)
Finance charges	(147 210)	(147 210)	(411)	.3%	(124 691)	84.7%	-	-	(125 101)	85.0%	-	78.6%	-
Transfers and Subsidies	(6 190)	(10 653)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**862 997**	**850 968**	**576 539**	**66.8%**	**1 334 055**	**154.6%**	**792 466**	**93.1%**	**2 703 060**	**317.6%**	**1 221 386**	**355.3%**	**(35.1%)**
Cash Flow from Investing Activities													
Receipts	**3 003**	**3 003**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**.1%**	**-**
Proceeds on disposal of PPE	3 003	3 003	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(714 166)**	**(741 954)**	**(39 833)**	**5.6%**	**(172 851)**	**24.2%**	**(101 849)**	**13.7%**	**(314 533)**	**42.4%**	**(71 286)**	**44.9%**	**42.9%**
Capital assets	(714 166)	(741 954)	(39 833)	5.6%	(172 851)	24.2%	(101 849)	13.7%	(314 533)	42.4%	(71 286)	44.9%	42.9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(711 163)**	**(738 951)**	**(39 833)**	**5.6%**	**(172 851)**	**24.3%**	**(101 849)**	**13.8%**	**(314 533)**	**42.6%**	**(71 286)**	**45.1%**	**42.9%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**422**	**-**	**(86)**	**-**	**13 250**	**-**	**13 586**	**-**	**612**	**-**	**2 065.3%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	11 533	-	11 533	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	422	-	(86)	-	1 717	-	2 053	-	612	-	180.6%
Payments	**(102 172)**	**(102 172)**	**-**	**-**	**-**	**-**	**(3 311)**	**3.2%**	**(3 311)**	**3.2%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(102 172)	(102 172)	-	-	-	-	(3 311)	3.2%	(3 311)	3.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(102 172)**	**(102 172)**	**422**	**(.4%)**	**(86)**	**.1%**	**9 939**	**(9.7%)**	**10 275**	**(10.1%)**	**612**	**(1.8%)**	**1 524.2%**
Net Increase/(Decrease) in cash held	**49 662**	**9 845**	**537 129**	**1 081.6%**	**1 161 118**	**2 338.0%**	**700 556**	**7 116.2%**	**2 398 802**	**24 366.8%**	**1 150 712**	**3 722.7%**	**(39.1%)**
Cash/cash equivalents at the year begin:	750 000	1 028 933	1 028 889	137.2%	1 566 062	208.8%	2 727 179	265.0%	1 028 889	100.0%	1 896 126	102.6%	43.8%
Cash/cash equivalents at the year end:	799 662	1 038 777	1 566 062	195.8%	2 727 179	341.0%	3 427 735	330.0%	3 427 735	330.0%	3 046 838	410.1%	12.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 104	21.4%	14 524	9.4%	6 672	4.3%	100 486	64.9%	154 786	22.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	111 069	68.6%	8 775	5.4%	4 609	2.8%	37 546	23.2%	161 999	23.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 779	44.9%	4 432	6.5%	2 151	3.1%	31 214	45.5%	68 576	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 701	18.9%	3 673	5.1%	2 384	3.3%	52 833	72.8%	72 592	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 873	14.8%	4 744	4.4%	3 505	3.3%	83 240	77.5%	107 363	15.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	549	5.9%	304	3.3%	200	2.1%	8 272	88.7%	9 326	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	52 580	51.5%	5 810	5.7%	2 766	2.7%	40 998	40.1%	102 155	15.1%	-	-	-	-
Total By Income Source	**257 656**	**38.1%**	**42 261**	**6.2%**	**22 288**	**3.3%**	**354 590**	**52.4%**	**676 795**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 450	31.5%	5 125	13.0%	4 375	11.1%	17 516	44.4%	39 466	5.8%	-	-	-	-
Commercial	106 649	69.4%	10 179	6.6%	2 784	1.8%	33 972	22.1%	153 585	22.7%	-	-	-	-
Households	89 381	22.3%	23 033	5.7%	13 524	3.4%	275 042	68.6%	400 980	59.2%	-	-	-	-
Other	49 177	59.4%	3 923	4.7%	1 605	1.9%	28 061	33.9%	82 765	12.2%	-	-	-	-
Total By Customer Group	**257 656**	**38.1%**	**42 261**	**6.2%**	**22 288**	**3.3%**	**354 590**	**52.4%**	**676 795**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	123 852	100.0%	-	-	-	-	-	-	123 852	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**123 852**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**123 852**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**2 869 321**	**2 919 127**	**677 965**	**23.6%**	**680 084**	**23.7%**	**719 762**	**24.7%**	**2 077 810**	**71.2%**	**688 345**	**77.0%**	**4.6%**
Exchange Revenue													
Service charges - Electricity	1 215 949	1 240 949	249 574	20.5%	248 729	20.5%	252 118	20.3%	750 421	60.5%	225 189	71.0%	12.0%
Service charges - Water	201 453	213 953	17 361	8.6%	56 572	28.1%	79 451	37.1%	153 383	71.7%	59 323	81.4%	33.9%
Service charges - Waste Water Management	132 113	132 113	38 731	29.3%	31 813	24.1%	31 429	23.8%	101 973	77.2%	30 610	78.8%	2.7%
Service charges - Waste Management	112 789	117 789	34 595	30.7%	25 080	22.2%	25 183	21.4%	84 857	72.0%	23 154	71.5%	8.8%
Sale of Goods and Rendering of Services	25 591	32 591	9 202	36.0%	12 793	50.0%	4 905	15.0%	26 900	82.5%	4 874	83.2%	.6%
Agency services	3 961	3 961	840	21.2%	1 051	26.5%	1 082	27.3%	2 972	75.0%	937	65.4%	15.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 972	18 972	5 430	28.6%	5 763	30.4%	5 744	30.3%	16 937	89.3%	6 537	104.9%	(12.1%)
Interest earned from Current and Non Current Assets	63 980	52 980	14 022	21.9%	12 465	19.5%	12 259	23.1%	38 747	73.1%	14 888	84.6%	(17.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 249	14 249	2 878	20.2%	2 073	14.6%	4 708	33.0%	9 659	67.8%	4 582	69.2%	2.7%
Licences or permits	8 754	8 754	1 594	18.2%	1 876	21.4%	2 751	31.4%	6 220	71.1%	2 067	64.6%	33.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	48 704	48 704	1 180	2.4%	7 107	14.6%	15 954	32.8%	24 242	49.8%	6 516	64.0%	144.9%
Operational Revenue	10 528	10 528	2 191	20.8%	1 582	15.0%	2 848	27.1%	6 622	62.9%	2 577	77.3%	10.5%
Non-Exchange Revenue													
Property rates	571 651	577 763	200 530	35.1%	123 814	21.7%	124 573	21.6%	448 917	77.7%	113 746	81.7%	9.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	173 403	173 403	47	-	63 092	36.4%	87 952	50.7%	151 091	87.1%	116 599	71.5%	(24.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 585	265 780	97 170	37.3%	84 369	32.4%	65 963	24.8%	247 503	93.1%	74 468	93.4%	(11.4%)
Interest Receivables	3 426	3 426	1 008	29.4%	677	19.8%	1 140	33.3%	2 825	82.5%	1 185	104.3%	(3.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 214	3 214	1 611	50.1%	1 228	38.2%	1 378	42.9%	4 217	131.2%	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	325	-	325	-	1 093	-	(70.3%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 741 081**	**2 831 662**	**341 000**	**12.4%**	**751 978**	**27.4%**	**527 925**	**18.6%**	**1 620 903**	**57.2%**	**827 529**	**60.7%**	**(36.2%)**
Employee related costs	729 635	729 635	0	-	350 780	48.1%	167 862	23.0%	518 642	71.1%	472 128	72.1%	(64.4%)
Remuneration of councillors	24 593	24 593	-	-	11 457	46.6%	9 084	36.9%	20 541	83.5%	17 402	74.3%	(47.8%)
Bulk purchases - electricity	805 126	875 126	192 356	23.9%	184 692	22.9%	173 422	19.8%	550 470	62.9%	147 333	71.1%	17.7%
Inventory consumed	122 965	120 281	17 075	13.9%	22 038	17.9%	27 672	23.0%	66 785	55.5%	21 827	57.1%	26.8%
Debt impairment	77 289	(93 359)	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	225 960	225 960	49 319	21.8%	32 779	14.5%	48 379	21.4%	130 478	57.7%	77 997	68.3%	(38.0%)
Interest,Dividends and Rent on Land	77 649	70 951	-	-	25 340	32.6%	-	-	25 340	35.7%	215	36.2%	(100.0%)
Contracted services	328 381	364 877	36 935	11.2%	68 377	20.8%	69 660	19.1%	174 972	48.0%	57 627	48.4%	20.9%
Transfers and subsidies	22 631	14 048	3 578	15.8%	1 695	7.5%	2 557	18.2%	7 830	55.7%	3 273	71.8%	(21.9%)
Irrecoverable debts written off	126 724	274 163	21	-	363	.3%	5	-	390	.1%	16	13.7%	(70.0%)
Operational Cost and Other Cost	199 498	224 757	41 716	20.9%	54 455	27.3%	29 284	13.0%	125 455	55.8%	28 924	57.6%	1.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	630	630	-	-	-	-	-	-	-	-	787	115.7%	(100.0%)
Surplus/(Deficit)	**128 240**	**87 465**	**336 965**		**(71 894)**		**191 837**		**456 907**		**(139 184)**		
Transfers and subsidies - capital (monetary allocations)	98 415	96 121	15 664	15.9%	22 167	22.5%	17 559	18.3%	55 391	57.6%	23 134	47.0%	(24.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**226 656**	**183 587**	**352 629**		**(49 727)**		**209 396**		**512 298**		**(116 050)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**226 656**	**183 587**	**352 629**		**(49 727)**		**209 396**		**512 298**		**(116 050)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**226 656**	**183 587**	**352 629**		**(49 727)**		**209 396**		**512 298**		**(116 050)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**226 656**	**183 587**	**352 629**		**(49 727)**		**209 396**		**512 298**		**(116 050)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**642 490**	**594 994**	**51 099**	**8.0%**	**120 752**	**18.8%**	**81 260**	**13.7%**	**253 110**	**42.5%**	**76 591**	**39.2%**	**6.1%**
National Government	63 693	63 693	14 612	22.9%	20 864	32.8%	13 408	21.1%	48 883	76.7%	21 080	50.8%	(36.4%)
Provincial Government	21 885	19 890	1 053	4.8%	1 304	6.0%	4 151	20.9%	6 507	32.7%	3 194	39.5%	30.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	33 057	19 000	6 113	18.5%	5 058	15.3%	821	4.3%	11 992	63.1%	4 498	58.9%	(81.7%)
Transfers recognised - capital	**118 636**	**102 584**	**21 777**	**18.4%**	**27 225**	**22.9%**	**18 380**	**17.9%**	**67 382**	**65.7%**	**28 771**	**50.2%**	**(36.1%)**
Borrowing	198 019	198 019	6 200	3.1%	18 091	9.1%	40 491	20.4%	64 782	32.7%	17 423	40.9%	132.4%
Internally generated funds	325 835	294 391	23 121	7.1%	75 436	23.2%	22 389	7.6%	120 946	41.1%	30 397	30.4%	(26.3%)
Capital Expenditure Functional	**642 490**	**594 994**	**51 099**	**8.0%**	**120 752**	**18.8%**	**81 000**	**13.6%**	**252 850**	**42.5%**	**76 591**	**39.2%**	**5.8%**
Municipal governance and administration	**55 320**	**36 064**	**2 385**	**4.3%**	**9 629**	**17.4%**	**4 331**	**12.0%**	**16 345**	**45.3%**	**7 808**	**24.1%**	**(44.5%)**
Executive and Council	100	100	-	-	35	35.0%	49	48.7%	84	83.7%	-	89.9%	(100.0%)
Finance and administration	55 220	35 964	2 385	4.3%	9 594	17.4%	4 282	11.9%	16 262	45.2%	7 808	24.1%	(45.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**106 629**	**141 941**	**18 691**	**17.5%**	**30 936**	**29.0%**	**15 442**	**10.9%**	**65 069**	**45.8%**	**15 899**	**23.1%**	**(2.9%)**
Community and Social Services	56 631	76 018	11 352	20.0%	19 915	35.2%	8 279	10.9%	39 545	52.0%	4 082	13.7%	102.8%
Sport And Recreation	10 093	16 434	1 438	14.2%	4 761	47.2%	3 353	20.4%	9 552	58.1%	2 681	29.0%	25.0%
Public Safety	8 261	19 230	3 138	38.0%	1 808	21.9%	2 866	14.9%	7 812	40.6%	2 275	30.4%	25.9%
Housing	31 644	30 259	2 764	8.7%	4 452	14.1%	945	3.1%	8 160	27.0%	6 860	27.9%	(86.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**99 849**	**72 370**	**8 347**	**8.4%**	**12 588**	**12.6%**	**12 679**	**17.5%**	**33 614**	**46.4%**	**10 935**	**53.5%**	**16.0%**
Planning and Development	5 135	5 878	2 606	50.7%	985	19.2%	255	4.3%	3 847	65.4%	2 926	60.8%	(91.3%)
Road Transport	94 464	66 242	5 729	6.1%	11 491	12.2%	12 353	18.6%	29 573	44.6%	7 974	52.7%	54.9%
Environmental Protection	250	250	12	4.9%	112	44.9%	71	28.4%	195	78.2%	35	4.4%	104.9%
Trading Services	**380 693**	**344 620**	**21 675**	**5.7%**	**67 598**	**17.8%**	**48 548**	**14.1%**	**137 821**	**40.0%**	**41 949**	**41.8%**	**15.7%**
Energy sources	126 332	147 346	3 242	2.6%	5 885	4.7%	34 689	23.5%	43 816	29.7%	12 979	40.1%	167.3%
Water Management	148 159	107 328	13 137	8.9%	35 137	23.7%	6 499	6.1%	54 773	51.0%	13 643	33.4%	(52.4%)
Waste Water Management	87 200	62 588	5 296	6.1%	20 201	23.2%	7 077	11.3%	32 574	52.0%	9 277	45.0%	(23.7%)
Waste Management	19 002	27 359	-	-	6 376	33.6%	283	1.0%	6 659	24.3%	6 050	63.3%	(95.3%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**3 063 238**	**3 096 888**	**821 905**	**26.8%**	**696 229**	**22.7%**	**587 359**	**19.0%**	**2 105 493**	**68.0%**	**615 113**	**71.2%**	**(4.5%)**
Property rates	548 788	554 656	347 110	63.3%	280 106	51.0%	247 188	44.6%	874 404	157.6%	300 079	197.7%	(17.6%)

Service charges	1 858 920	1 903 096	385 430	20.7%	353 019	19.0%	298 022	15.7%	1 036 471	54.5%	285 915	55.8%	4.2%
Other revenue	230 996	236 346	40 384	17.5%	23 302	10.1%	16 996	7.2%	80 682	34.1%	23 114	38.3%	(26.5%)
Transfers and Subsidies - Operational	262 139	259 889	2 515	1.0%	5 342	2.0%	5 314	2.0%	13 171	5.1%	4	.7%	129 899.3%
Transfers and Subsidies - Capital	98 415	89 921	42 192	42.9%	30 271	30.8%	16 534	18.4%	88 997	99.0%	6 002	7.3%	175.5%
Interest	63 980	52 980	4 272	6.7%	4 190	6.5%	3 305	6.2%	11 767	22.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 490 240)**	**(2 641 543)**	**(384 487)**	**15.4%**	**(97 559)**	**3.9%**	**(702 124)**	**26.6%**	**(1 184 170)**	**44.8%**	**182 155**	**29.9%**	**(485.5%)**
Suppliers and employees	(2 405 393)	(2 556 697)	(384 487)	16.0%	(97 559)	4.1%	(702 124)	27.5%	(1 184 170)	46.3%	182 155	31.2%	(485.5%)
Finance charges	(62 215)	(62 215)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(22 631)	(22 631)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**572 998**	**455 345**	**437 417**	**76.3%**	**598 671**	**104.5%**	**(114 765)**	**(25.2%)**	**921 323**	**202.3%**	**797 268**	**224.8%**	**(114.4%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(738 582)**	**(694 702)**	**(130 026)**	**17.6%**	**(135 688)**	**18.4%**	**(88 917)**	**12.8%**	**(354 631)**	**51.0%**	**(79 732)**	**47.4%**	**11.5%**
Capital assets	(738 582)	(694 702)	(130 026)	17.6%	(135 688)	18.4%	(88 917)	12.8%	(354 631)	51.0%	(79 732)	47.4%	11.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(738 582)**	**(694 702)**	**(130 026)**	**17.6%**	**(135 688)**	**18.4%**	**(88 917)**	**12.8%**	**(354 631)**	**51.0%**	**(79 732)**	**47.4%**	**11.5%**
Cash Flow from Financing Activities													
Receipts	**198 019**	**198 019**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	198 019	198 019	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 215)**	**(62 215)**	**-**	**-**	**(20 325)**	**32.7%**	**-**	**-**	**(20 325)**	**32.7%**	**-**	**-**	**-**
Repayment of borrowing	(62 215)	(62 215)	-	-	(20 325)	32.7%	-	-	(20 325)	32.7%	-	-	-
Net Cash from/(used) Financing Activities	**135 804**	**135 804**	**-**	**-**	**(20 325)**	**(15.0%)**	**-**	**-**	**(20 325)**	**(15.0%)**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(29 780)**	**(103 553)**	**307 391**	**(1 032.2%)**	**442 658**	**(1 486.5%)**	**(203 682)**	**196.7%**	**546 367**	**(527.6%)**	**717 536**	**1 894.9%**	**(128.4%)**
Cash/cash equivalents at the year begin:	678 807	678 807	-	-	853 871	125.8%	1 296 529	191.0%	-	-	962 481	99.1%	34.7%
Cash/cash equivalents at the year end:	**649 027**	**575 254**	**853 871**	**131.6%**	**1 296 529**	**199.8%**	**1 095 870**	**190.5%**	**1 095 870**	**190.5%**	**1 621 814**	**239.2%**	**(32.4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 442	14.7%	3 776	2.3%	3 142	1.9%	134 731	81.1%	166 091	32.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	56 439	78.2%	538	.7%	562	.8%	14 672	20.3%	72 211	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 763	41.9%	1 405	2.6%	1 532	2.8%	28 633	52.7%	54 334	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 245	18.6%	693	1.6%	653	1.5%	34 646	78.3%	44 237	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 982	10.4%	943	1.6%	896	1.6%	49 641	86.4%	57 463	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	988	5.4%	250	1.4%	234	1.3%	16 692	91.9%	18 165	3.6%	-	-	-	-
Interest on Arrear Debtor Accounts	103	.1%	123	.1%	173	.2%	97 752	99.6%	98 151	19.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(16 918)	12 535.6%	118	(87.6%)	78	(58.1%)	16 586	(12 289.9%)	(135)	-	-	-	-	-
Total By Income Source	**102 045**	**20.0%**	**7 847**	**1.5%**	**7 271**	**1.4%**	**393 353**	**77.1%**	**510 516**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 620	9.2%	565	3.2%	503	2.9%	14 849	84.7%	17 537	3.4%	-	-	-	-
Commercial	40 304	46.4%	502	.6%	524	.6%	45 519	52.4%	86 848	17.0%	-	-	-	-
Households	50 545	13.3%	6 465	1.7%	6 077	1.6%	317 480	83.4%	380 567	74.5%	-	-	-	-
Other	9 577	37.5%	316	1.2%	166	.6%	15 505	60.7%	25 563	5.0%	-	-	-	-
Total By Customer Group	**102 045**	**20.0%**	**7 847**	**1.5%**	**7 271**	**1.4%**	**393 353**	**77.1%**	**510 516**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	10 727	100.0%	-	-	-	-	-	-	10 727	45.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 119	100.0%	-	-	-	-	-	-	13 119	55.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**23 845**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**23 845**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2024/25 Third Quarter		Q3 of 2024/25 to Q3 of 2025/26
	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	**3 869 689**	**3 944 364**	**836 022**	**21.6%**	**685 404**	**17.7%**	**725 547**	**18.4%**	**2 246 973**	**57.0%**	**689 234**	**65.4%**	**5.3%**
Exchange Revenue													
Service charges - Electricity	1 272 286	1 257 051	287 595	22.6%	270 869	21.3%	276 354	22.0%	834 818	66.4%	256 872	69.7%	7.6%
Service charges - Water	242 591	250 330	42 560	17.5%	64 768	26.7%	72 586	29.0%	179 913	71.9%	62 209	60.8%	16.7%
Service charges - Waste Water Management	200 295	203 900	53 266	26.6%	49 796	24.9%	49 757	24.4%	152 819	74.9%	49 290	82.6%	.9%
Service charges - Waste Management	181 444	185 273	47 422	26.1%	46 023	25.4%	46 883	25.3%	140 327	75.7%	44 359	78.8%	5.7%
Sale of Goods and Rendering of Services	156 916	144 528	36 636	23.3%	22 089	14.1%	21 143	14.6%	79 867	55.3%	28 205	68.8%	(25.0%)
Agency services	21 653	21 653	5 321	24.6%	(5 845)	(27.0%)	800	3.7%	277	1.3%	3 484	54.8%	(77.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 368	31 038	1 835	7.9%	11 680	50.0%	15 240	49.1%	28 755	92.6%	6 158	81.1%	147.5%
Interest earned from Current and Non Current Assets	32 395	65 000	33 931	104.7%	8 714	26.9%	30 363	46.7%	73 008	112.3%	22 332	124.4%	36.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 680	5 680	3 214	56.6%	807	14.2%	1 328	23.4%	5 349	94.2%	848	88.4%	56.6%
Licences or permits	847	847	222	26.2%	409	48.3%	466	55.0%	1 097	129.5%	447	125.1%	4.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	40 049	40 049	6 188	15.5%	4 141	10.3%	8 256	20.6%	18 584	46.4%	8 085	60.7%	2.1%
Operational Revenue	40 808	39 750	4 150	10.2%	4 311	10.6%	3 224	8.1%	11 685	29.4%	4 454	64.3%	(27.6%)
Non-Exchange Revenue													
Property rates	511 915	514 539	147 256	28.8%	121 786	23.8%	121 158	23.5%	390 200	75.8%	114 631	75.8%	5.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	98 076	98 276	5 766	5.9%	4 509	4.6%	3 913	4.0%	14 189	14.4%	4 104	10.4%	(4.6%)
Licences or permits	4 565	4 565	375	8.2%	207	4.5%	(22)	(.5%)	561	12.3%	352	28.9%	(106.2%)
Transfer and subsidies - Operational	765 031	800 856	153 002	20.0%	74 929	9.8%	67 668	8.4%	295 600	36.9%	76 801	69.7%	(11.9%)
Interest Receivables	-	5 722	-	-	1 279	-	2 326	40.7%	3 605	63.0%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 377	27 911	7 282	29.9%	4 933	20.2%	4 104	14.7%	16 319	58.5%	6 605	82.1%	(37.9%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	247 394	247 394	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 907 341**	**4 017 387**	**638 651**	**16.3%**	**901 412**	**23.1%**	**744 910**	**18.5%**	**2 284 972**	**56.9%**	**655 398**	**57.7%**	**13.7%**
Employee related costs	866 553	871 782	176 654	20.4%	220 627	25.5%	195 029	22.4%	592 310	67.9%	177 031	62.9%	10.2%
Remuneration of councillors	32 676	32 676	6 690	20.5%	6 520	20.0%	10 634	32.5%	23 844	73.0%	6 706	66.9%	58.6%
Bulk purchases - electricity	987 428	946 966	212 213	21.5%	208 979	21.2%	201 105	21.2%	622 296	65.7%	179 636	73.4%	12.0%
Inventory consumed	347 151	338 231	20 829	6.0%	36 179	10.4%	29 444	8.7%	86 452	25.6%	30 878	21.8%	(4.6%)
Debt impairment	104 898	104 898	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	279 237	316 128	44 355	15.9%	88 710	31.8%	66 532	21.0%	199 597	63.1%	51 322	75.0%	29.6%
Interest,Dividends and Rent on Land	69 770	90 198	-	-	45 273	64.9%	(107)	(.1%)	45 166	50.1%	(1)	44.7%	11 528.9%
Contracted services	873 085	936 212	120 484	13.8%	216 757	24.8%	176 407	18.8%	513 648	54.9%	133 203	54.9%	32.4%
Transfers and subsidies	105 770	118 408	1 647	1.6%	10 557	10.0%	50 232	42.4%	62 436	52.7%	30 685	58.9%	63.7%
Irrecoverable debts written off	11 854	11 854	25 003	210.9%	1 653	13.9%	-	-	26 656	224.9%	10 598	277.5%	(100.0%)
Operational Cost and Other Cost	178 305	199 418	30 646	17.2%	66 156	37.1%	15 633	7.8%	112 435	56.4%	35 339	67.2%	(55.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	50 615	50 615	130	.3%	-	-	-	-	130	.3%	-	(.1%)	-
Surplus/(Deficit)	**(37 652)**	**(73 023)**	**197 371**		**(216 007)**		**(19 363)**		**(37 999)**		**33 836**		
Transfers and subsidies - capital (monetary allocations)	119 582	390 940	32 694	27.3%	33 993	28.4%	24 355	6.2%	91 042	23.3%	187 905	55.0%	(87.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**81 931**	**317 917**	**230 065**		**(182 014)**		**4 992**		**53 043**		**221 741**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 931**	**317 917**	**230 065**		**(182 014)**		**4 992**		**53 043**		**221 741**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 931**	**317 917**	**230 065**		**(182 014)**		**4 992**		**53 043**		**221 741**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 931**	**317 917**	**230 065**		**(182 014)**		**4 992**		**53 043**		**221 741**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2024/25 Third Quarter		Q3 of 2024/25 to Q3 of 2025/26
	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	**907 018**	**1 259 308**	**159 022**	**17.5%**	**316 300**	**34.9%**	**189 040**	**15.0%**	**664 363**	**52.8%**	**261 408**	**46.0%**	**(27.7%)**
National Government	142 410	344 408	28 933	20.3%	58 423	41.0%	66 739	19.4%	154 096	44.7%	195 830	53.0%	(65.9%)
Provincial Government	696	977	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**143 106**	**345 386**	**28 933**	**20.2%**	**58 423**	**40.8%**	**66 739**	**19.3%**	**154 096**	**44.6%**	**195 830**	**53.0%**	**(65.9%)**
Borrowing	563 940	599 839	112 934	20.0%	218 699	38.8%	113 265	18.9%	444 898	74.2%	68 731	45.4%	64.8%
Internally generated funds	199 973	314 083	17 155	8.6%	39 178	19.6%	9 036	2.9%	65 369	20.8%	(3 153)	29.6%	(386.6%)
Capital Expenditure Functional	**907 018**	**1 259 308**	**159 022**	**17.5%**	**316 300**	**34.9%**	**189 040**	**15.0%**	**664 363**	**52.8%**	**261 408**	**46.0%**	**(27.7%)**
Municipal governance and administration	**40 896**	**48 796**	**6 296**	**15.4%**	**14 045**	**34.3%**	**10 760**	**22.0%**	**31 101**	**63.7%**	**1 835**	**35.6%**	**486.5%**
Executive and Council	15	15	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	40 826	48 708	6 260	15.3%	14 030	34.4%	10 758	22.1%	31 048	63.7%	1 830	35.6%	487.8%
Internal audit	55	73	36	65.6%	15	27.2%	2	2.7%	53	72.5%	4	94.2%	(55.0%)
Community and Public Safety	**30 082**	**31 536**	**855**	**2.8%**	**5 730**	**19.0%**	**6 576**	**20.9%**	**13 161**	**41.7%**	**9 597**	**46.8%**	**(31.5%)**
Community and Social Services	3 660	2 740	(0)	-	953	26.0%	549	20.0%	1 502	54.8%	2 262	24.2%	(75.7%)
Sport And Recreation	6 230	6 939	-	-	1 947	31.2%	1 743	25.1%	3 689	53.2%	3 747	70.7%	(53.5%)
Public Safety	15 752	16 687	856	5.4%	2 813	17.9%	4 284	25.7%	7 953	47.7%	3 487	32.3%	22.9%
Housing	840	1 170	-	-	17	2.0%	-	-	17	1.4%	78	3.4%	(100.0%)
Health	3 600	4 000	-	-	-	-	-	-	-	-	23	4.5%	(100.0%)
Economic and Environmental Services	**197 041**	**604 641**	**75 168**	**38.1%**	**130 152**	**66.1%**	**84 893**	**14.0%**	**290 213**	**48.0%**	**91 412**	**38.5%**	**(7.1%)**
Planning and Development	11 212	10 295	103	.9%	490	4.4%	961	9.3%	1 554	15.1%	7 271	61.6%	(86.8%)
Road Transport	185 829	594 345	75 065	40.4%	129 662	69.8%	83 932	14.1%	288 659	48.6%	84 140	37.2%	(.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**638 999**	**573 921**	**76 703**	**12.0%**	**166 373**	**26.0%**	**86 812**	**15.1%**	**329 888**	**57.5%**	**158 537**	**52.0%**	**(45.2%)**
Energy sources	140 552	80 543	3 379	2.4%	13 005	9.3%	4 777	5.9%	21 162	26.3%	17 010	21.1%	(71.9%)
Water Management	232 825	242 140	39 035	16.8%	73 014	31.4%	44 365	18.3%	156 414	64.6%	94 818	79.5%	(53.2%)
Waste Water Management	243 772	222 801	33 049	13.6%	74 504	30.6%	32 172	14.4%	139 725	62.7%	40 916	36.5%	(21.4%)
Waste Management	21 850	28 437	1 239	5.7%	5 850	26.8%	5 498	19.3%	12 587	44.3%	5 792	68.8%	(5.1%)
Other	**-**	**413**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**29**	**5.7%**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2024/25 Third Quarter		Q3 of 2024/25 to Q3 of 2025/26
	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	**4 169 993**	**4 947 261**	**2 698 025**	**64.7%**	**1 115 971**	**26.8%**	**1 198 481**	**24.2%**	**5 012 477**	**101.3%**	**2 289 939**	**189.3%**	**(47.7%)**
Property rates	547 846	493 958	2 288 380	417.7%	202 674	37.0%	25 687	5.2%	2 516 741	509.5%	1 341 176	1 140.5%	(98.1%)

Service charges	2 303 190	2 093 796	170 950	7.4%	50 926	2.2%	95 903	4.6%	317 779	15.2%	142 597	27.6%	(32.7%)
Other revenue	366 949	913 858	53 139	14.5%	22 716	6.2%	527 143	57.7%	602 998	66.0%	55 064	29.7%	857.3%
Transfers and Subsidies - Operational	833 785	989 709	152 591	18.3%	821 138	98.5%	529 733	53.5%	1 503 462	151.9%	701 850	128.1%	(24.5%)
Transfers and Subsidies - Capital	85 828	390 940	32 965	38.4%	14 505	16.9%	-	-	47 470	12.1%	49 251	102.6%	(100.0%)
Interest	32 395	65 000	-	-	4 011	12.4%	20 015	30.8%	24 026	37.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 621 703)**	**(4 160 964)**	**(1 713 725)**	**47.3%**	**(826 761)**	**22.8%**	**(1 188 967)**	**28.6%**	**(3 729 454)**	**89.6%**	**(458 623)**	**54.4%**	**159.2%**
Suppliers and employees	(3 453 761)	(4 160 964)	(1 713 725)	49.6%	(826 761)	23.9%	(1 188 967)	28.6%	(3 729 454)	89.6%	(458 623)	55.6%	159.2%
Finance charges	(70 813)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(97 129)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**548 290**	**786 297**	**984 300**	**179.5%**	**289 210**	**52.7%**	**9 514**	**1.2%**	**1 283 023**	**163.2%**	**1 831 316**	**1 056.1%**	**(99.5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**79 784**	**-**	**(147)**	**-**	**4 045**	**-**	**83 682**	**-**	**(445)**	**-**	**(1 008.2%)**
Proceeds on disposal of PPE	-	-	479	-	-	-	4 041	-	4 521	-	40	-	9 980.9%
Decrease (increase) in non-current receivables	-	-	79 305	-	(147)	-	4	-	79 161	-	(486)	-	(100.8%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(907 018)**	**(1 446 083)**	**(177 803)**	**19.6%**	**(342 788)**	**37.8%**	**(199 312)**	**13.8%**	**(719 904)**	**49.8%**	**(293 413)**	**52.0%**	**(32.1%)**
Capital assets	(907 018)	(1 446 083)	(177 803)	19.6%	(342 788)	37.8%	(199 312)	13.8%	(719 904)	49.8%	(293 413)	52.0%	(32.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(907 018)**	**(1 446 083)**	**(98 019)**	**10.8%**	**(342 936)**	**37.8%**	**(195 267)**	**13.5%**	**(636 222)**	**44.0%**	**(293 859)**	**48.4%**	**(33.6%)**
Cash Flow from Financing Activities													
Receipts	**563 464**	**(738)**	**80**	**-**	**61**	**-**	**380**	**(51.5%)**	**521**	**(70.6%)**	**(228)**	**-**	**(266.6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	563 940	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(476)	(738)	80	(16.7%)	61	(12.9%)	380	(51.5%)	521	(70.6%)	(228)	(4.6%)	(266.6%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**563 464**	**(738)**	**80**	**-**	**61**	**-**	**380**	**(51.5%)**	**521**	**(70.6%)**	**(228)**	**-**	**(266.6%)**
Net Increase/(Decrease) in cash held	**204 735**	**(660 524)**	**886 360**	**432.9%**	**(53 664)**	**(26.2%)**	**(185 374)**	**28.1%**	**647 322**	**(98.0%)**	**1 537 229**	**(564.4%)**	**(112.1%)**
Cash/cash equivalents at the year begin:	693 192	1 327 386	-	-	886 366	127.9%	2 160 258	162.7%	-	-	4 385 931	-	(50.7%)
Cash/cash equivalents at the year end:	**897 927**	**666 862**	**886 366**	**98.7%**	**2 160 258**	**240.6%**	**1 974 885**	**296.1%**	**1 974 885**	**296.1%**	**5 923 161**	**(1 139.4%)**	**(66.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	50 310	23.0%	10 862	5.0%	9 236	4.2%	148 007	67.8%	218 416	29.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	83 079	54.7%	7 268	4.8%	5 439	3.6%	56 035	36.9%	151 821	20.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45 772	56.4%	2 885	3.6%	2 088	2.6%	30 431	37.5%	81 175	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	30 574	21.6%	6 387	4.5%	5 609	4.0%	99 200	70.0%	141 769	18.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	27 431	20.5%	5 910	4.4%	5 324	4.0%	95 356	71.1%	134 021	17.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	642	37.2%	136	7.9%	92	5.3%	855	49.6%	1 725	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 890)	(96.6%)	498	2.2%	1 686	7.4%	42 358	187.0%	22 653	3.0%	-	-	-	-
Total By Income Source	**215 918**	**28.7%**	**33 946**	**4.5%**	**29 474**	**3.9%**	**472 243**	**62.8%**	**751 580**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11 921	42.3%	3 206	11.4%	2 120	7.5%	10 947	38.8%	28 193	3.8%	-	-	-	-
Commercial	87 828	60.3%	5 287	3.6%	3 391	2.3%	49 081	33.7%	145 586	19.4%	-	-	-	-
Households	116 040	20.2%	25 165	4.4%	23 793	4.1%	408 372	71.2%	573 370	76.3%	-	-	-	-
Other	129	2.9%	288	6.5%	170	3.8%	3 843	86.7%	4 431	.6%	-	-	-	-
Total By Customer Group	**215 918**	**28.7%**	**33 946**	**4.5%**	**29 474**	**3.9%**	**472 243**	**62.8%**	**751 580**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 892	43.8%	31 470	51.3%	297	.5%	2 672	4.4%	61 331	88.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 820	22.5%	1 768	21.9%	7	.1%	4 483	55.5%	8 078	11.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**28 712**	**41.4%**	**33 238**	**47.9%**	**303**	**.4%**	**7 155**	**10.3%**	**69 408**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR SECONDARY CITIES
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	**90 309 661**	**92 257 143**	**24 422 430**	**27.0%**	**21 233 254**	**23.5%**	**19 628 099**	**21.3%**	**65 283 783**	**70.8%**	**19 315 371**	**73.1%**	**1.6%**
Exchange Revenue													
Service charges - Electricity	34 830 195	34 931 613	8 877 892	25.5%	7 341 945	21.1%	6 644 536	19.0%	22 864 374	65.5%	6 938 969	68.2%	(4.2%)
Service charges - Water	10 125 625	9 694 349	2 104 960	20.8%	2 348 506	23.2%	2 250 851	23.2%	6 704 317	69.2%	2 244 133	72.6%	.3%
Service charges - Waste Water Management	3 747 004	3 740 245	841 753	22.5%	833 997	22.3%	802 199	21.4%	2 477 949	66.3%	804 907	68.6%	(.3%)
Service charges - Waste Management	2 955 169	3 039 018	762 437	25.8%	734 205	24.8%	688 988	22.7%	2 185 631	71.9%	691 838	72.2%	(.4%)
Sale of Goods and Rendering of Services	534 002	533 954	118 984	22.3%	100 836	18.9%	117 228	22.0%	337 047	63.1%	120 927	74.1%	(3.1%)
Agency services	323 204	371 535	43 265	13.4%	37 989	11.8%	63 194	17.0%	144 448	38.9%	70 681	67.7%	(10.6%)
Interest - Deemed Interest	0	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Interest earned from Receivables	3 358 325	3 873 749	946 845	28.2%	1 022 584	30.4%	1 198 235	30.9%	3 167 665	81.8%	946 028	87.8%	26.7%
Interest earned from Current and Non Current Assets	529 651	578 583	148 473	28.0%	114 783	21.7%	154 116	26.6%	417 373	72.1%	128 579	80.0%	19.9%
Dividends	6 508	4 123	821	12.6%	917	14.1%	1 115	27.0%	2 852	69.2%	1 464	74.8%	(23.9%)
Rent on Land	23 568	23 384	6 209	26.3%	6 137	26.0%	6 004	25.7%	18 350	78.5%	5 565	73.6%	7.9%
Rental from Fixed Assets	296 801	367 636	135 280	45.6%	20 771	7.0%	55 643	15.1%	211 694	57.6%	80 576	57.8%	(30.9%)
Licences or permits	62 737	62 973	25 268	40.3%	20 508	32.7%	8 427	13.4%	54 203	86.1%	15 000	75.6%	(43.8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	61 302	114 236	6 863	11.2%	16 085	26.2%	12 452	10.9%	35 401	31.0%	-	19.0%	(100.0%)
Development Charges	150 080	139 768	44 981	30.0%	13 100	8.7%	38 412	27.5%	96 492	69.0%	18 177	47.4%	111.3%
Operational Revenue	1 146 148	1 202 512	90 341	7.9%	81 707	7.1%	36 051	3.0%	208 099	17.3%	244 824	36.3%	(85.3%)
Non-Exchange Revenue													
Property rates	14 002 325	14 619 569	3 894 281	27.8%	3 458 724	24.7%	3 311 586	22.7%	10 664 591	72.9%	3 099 345	74.7%	6.8%
Surcharges and Taxes	51 223	51 223	740	1.4%	4 008	7.8%	2 500	4.9%	7 247	14.1%	5 458	26.3%	(54.2%)
Fines, penalties and forfeits	915 960	995 521	69 619	7.6%	136 809	14.9%	248 544	25.0%	454 972	45.7%	275 608	75.7%	(9.8%)
Licences or permits	33 910	34 536	9 613	28.3%	4 631	13.7%	7 699	22.3%	21 943	63.5%	9 990	79.1%	(22.9%)
Transfer and subsidies - Operational	15 142 824	15 449 706	5 851 253	38.6%	4 181 843	27.6%	3 578 941	23.2%	13 612 037	88.1%	3 190 163	87.4%	12.2%
Interest Receivables	859 598	911 439	248 332	28.9%	253 263	29.5%	237 918	26.1%	739 514	81.1%	260 038	89.5%	(8.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	94 653	65 394	14 470	15.3%	11 763	12.4%	11 847	18.1%	38 080	58.2%	9 175	53.9%	29.1%
Gains on Disposal of Fixed and Intangible Assets	105 437	147 908	9 373	8.9%	11 512	10.9%	(1 260)	(.9%)	19 625	13.3%	6 200	27.7%	(120.3%)
Other Gains	953 412	1 304 067	170 376	17.9%	476 579	50.0%	152 872	11.7%	799 827	61.3%	143 533	37.1%	6.5%
Discontinued Operations	0	101	-	-	51	50 594.0%	-	-	51	50.0%	4 191	99.5%	(100.0%)
Operating Expenditure	**88 949 719**	**90 856 764**	**18 312 410**	**20.6%**	**19 547 729**	**22.0%**	**19 822 694**	**21.8%**	**57 682 833**	**63.5%**	**18 931 684**	**65.9%**	**4.7%**
Employee related costs	20 330 848	19 788 118	4 239 946	20.9%	4 822 784	23.7%	4 847 528	24.5%	13 910 259	70.3%	4 765 645	70.8%	1.7%
Remuneration of councillors	888 631	876 616	163 264	18.4%	189 177	21.3%	225 191	25.7%	577 631	65.9%	203 805	71.7%	10.5%
Bulk purchases - electricity	27 609 610	27 107 581	7 164 141	25.9%	6 232 417	22.6%	5 452 699	20.1%	18 849 257	69.5%	5 409 511	72.7%	.8%
Inventory consumed	9 154 722	9 123 185	2 311 663	25.3%	1 682 672	18.4%	1 922 034	21.1%	5 916 370	64.8%	1 886 914	65.9%	1.9%
Debt impairment	6 321 196	8 548 885	300 961	4.8%	428 665	6.8%	1 753 150	20.5%	2 482 777	29.0%	1 973 504	50.8%	(11.2%)
Depreciation, Amortisation and Impairment	6 245 608	6 731 229	1 196 778	19.2%	1 390 541	22.3%	1 281 012	19.0%	3 868 332	57.5%	1 023 230	62.2%	25.2%
Interest,Dividends and Rent on Land	1 506 576	1 604 909	383 309	25.4%	566 906	37.6%	542 031	33.8%	1 492 245	93.0%	528 694	80.6%	2.5%
Contracted services	9 437 467	10 357 528	1 494 412	15.8%	2 820 993	29.9%	2 403 276	23.2%	6 718 681	64.9%	2 089 535	61.5%	15.0%
Transfers and subsidies	361 573	407 040	50 673	14.0%	55 357	15.3%	132 941	32.7%	238 971	58.7%	91 603	57.8%	45.1%
Irrecoverable debts written off	2 074 140	896 342	(69 555)	(3.4%)	135 372	6.5%	132 743	14.8%	198 560	22.2%	(22 042)	7.2%	(702.2%)
Operational Cost and Other Cost	4 412 903	4 636 735	922 344	20.9%	1 098 421	24.9%	979 539	21.1%	3 000 304	64.7%	848 889	67.4%	15.4%
Disposal of Fixed and Intangible Assets	2 088	2 090	-	-	590	28.2%	(4)	(.2%)	586	28.0%	347	17.1%	(101.1%)
Other Losses	604 357	776 508	154 472	25.6%	123 834	20.5%	150 554	19.4%	428 860	55.2%	132 050	81.5%	14.0%
Surplus/(Deficit)	**1 359 942**	**1 400 379**	**6 110 020**		**1 685 525**		**(194 595)**		**7 600 950**		**383 687**		
Transfers and subsidies - capital (monetary allocations)	5 565 417	6 268 596	745 798	13.4%	1 665 247	29.9%	916 457	14.6%	3 327 502	53.1%	868 289	55.6%	5.5%
Transfers and subsidies - capital (in-kind)	11 000	20 657	-	-	52	.5%	7 125	34.5%	7 177	34.7%	-	(5 090.1%)	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**6 936 359**	**7 689 632**	**6 855 817**		**3 350 824**		**728 988**		**10 935 629**		**1 251 976**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**6 936 359**	**7 689 632**	**6 855 817**		**3 350 824**		**728 988**		**10 935 629**		**1 251 976**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 936 359**	**7 689 632**	**6 855 817**		**3 350 824**		**728 988**		**10 935 629**		**1 251 976**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 936 359**	**7 689 632**	**6 855 817**		**3 350 824**		**728 988**		**10 935 629**		**1 251 976**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**8 629 551**	**9 953 017**	**1 121 951**	**13.0%**	**2 301 960**	**26.7%**	**1 326 977**	**13.3%**	**4 750 887**	**47.7%**	**1 219 060**	**46.2%**	**8.9%**
National Government	5 273 310	5 725 793	749 020	14.2%	1 558 663	29.6%	783 483	13.7%	3 091 166	54.0%	750 647	53.3%	4.4%
Provincial Government	63 964	194 268	2 620	4.1%	19 093	29.8%	35 055	18.0%	56 768	29.2%	34 597	43.2%	1.3%
District Municipality	-	1 161	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	53 057	49 032	10 039	18.9%	13 524	25.5%	5 904	12.0%	29 467	60.1%	10 115	48.2%	(41.6%)
Transfers recognised - capital	**5 390 331**	**5 970 254**	**761 679**	**14.1%**	**1 591 281**	**29.5%**	**824 442**	**13.8%**	**3 177 401**	**53.2%**	**795 360**	**52.9%**	**3.7%**
Borrowing	1 149 139	1 230 943	174 870	15.2%	275 506	24.0%	181 669	14.8%	632 046	51.3%	158 822	42.1%	14.4%
Internally generated funds	2 090 081	2 751 820	185 402	8.9%	435 173	20.8%	320 866	11.7%	941 440	34.2%	264 878	30.6%	21.1%
Capital Expenditure Functional	**8 629 551**	**9 953 017**	**1 121 951**	**13.0%**	**2 320 400**	**26.9%**	**1 448 950**	**14.6%**	**4 891 300**	**49.1%**	**1 411 593**	**49.7%**	**2.6%**
Municipal governance and administration	**499 775**	**785 247**	**73 376**	**14.7%**	**123 889**	**24.8%**	**104 257**	**13.3%**	**301 523**	**38.4%**	**148 170**	**44.1%**	**(29.6%)**
Executive and Council	70 429	302 938	40 841	58.0%	38 340	54.4%	6 824	2.3%	86 004	28.4%	9 301	48.5%	(26.6%)
Finance and administration	428 908	481 924	32 491	7.6%	85 555	19.9%	97 355	20.2%	215 400	44.7%	137 734	43.6%	(29.3%)
Internal audit	438	385	45	10.3%	(5)	(1.1%)	78	20.4%	119	30.8%	1 135	24.1%	(93.1%)
Community and Public Safety	**658 232**	**811 127**	**52 074**	**7.9%**	**182 688**	**27.8%**	**161 145**	**19.9%**	**395 907**	**48.8%**	**98 394**	**39.2%**	**63.8%**
Community and Social Services	225 640	212 389	22 118	9.8%	31 581	14.0%	31 277	14.7%	84 977	40.0%	11 729	25.4%	166.7%
Sport And Recreation	248 980	259 968	15 921	6.4%	101 253	40.7%	59 246	22.8%	176 420	67.9%	39 547	50.2%	49.8%
Public Safety	75 890	80 535	4 747	6.3%	11 848	15.6%	10 585	13.1%	27 180	33.7%	13 005	18.6%	(18.6%)
Housing	104 122	254 190	9 287	8.9%	38 006	36.5%	59 991	23.6%	107 285	42.2%	34 090	46.4%	76.0%
Health	3 600	4 045	-	-	-	-	45	1.1%	45	1.1%	23	4.5%	95.6%
Economic and Environmental Services	**1 884 047**	**2 774 165**	**371 671**	**19.7%**	**658 281**	**34.9%**	**355 311**	**12.8%**	**1 385 263**	**49.9%**	**319 727**	**52.3%**	**11.1%**
Planning and Development	521 968	670 103	71 718	13.7%	129 785	24.9%	34 053	5.1%	235 556	35.2%	(21 189)	29.3%	(260.7%)
Road Transport	1 359 776	2 101 185	299 902	22.1%	527 866	38.8%	321 128	15.3%	1 148 896	54.7%	340 834	59.0%	(5.8%)
Environmental Protection	2 303	2 877	51	2.2%	629	27.3%	130	4.5%	811	28.2%	81	2.9%	59.8%
Trading Services	**5 572 879**	**5 562 310**	**614 855**	**11.0%**	**1 354 672**	**24.3%**	**827 538**	**14.9%**	**2 797 064**	**50.3%**	**840 356**	**50.3%**	**(1.5%)**
Energy sources	1 378 453	1 210 295	85 517	6.2%	169 461	12.3%	211 888	17.5%	466 866	38.6%	152 949	30.4%	38.5%
Water Management	2 249 190	2 404 951	320 690	14.3%	688 266	30.6%	362 091	15.1%	1 371 047	57.0%	371 511	58.2%	(2.5%)
Waste Water Management	1 684 099	1 749 941	192 339	11.4%	447 090	26.5%	202 829	11.6%	842 259	48.1%	261 338	53.5%	(22.4%)
Waste Management	261 136	197 123	16 309	6.2%	49 854	19.1%	50 730	25.7%	116 893	59.3%	54 559	62.0%	(7.0%)
Other	**14 618**	**20 167**	**9 974**	**68.2%**	**870**	**6.0%**	**699**	**3.5%**	**11 544**	**57.2%**	**4 946**	**51.8%**	**(85.9%)**

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	**87 041 175**	**89 644 395**	**24 064 283**	**27.6%**	**19 736 705**	**22.7%**	**21 240 938**	**23.7%**	**65 041 926**	**72.6%**	**24 327 408**	**83.5%**	**(12.7%)**
Property rates	12 239 650	13 153 309	4 743 658	38.8%	2 599 872	21.2%	2 452 060	18.6%	9 795 591	74.5%	3 929 117	139.5%	(37.6%)

Service charges	47 238 247	46 629 589	8 203 670	17.4%	7 896 266	16.7%	7 531 112	16.2%	23 631 048	50.7%	6 960 556	50.0%	8.2%
Other revenue	5 420 288	6 353 322	3 738 547	69.0%	3 096 258	57.1%	5 807 092	91.4%	12 641 898	199.0%	8 346 155	554.8%	(30.4%)
Transfers and Subsidies - Operational	15 193 134	15 576 985	5 222 244	34.4%	4 613 578	30.4%	3 728 542	23.9%	13 564 364	87.1%	3 622 160	82.8%	2.9%
Transfers and Subsidies - Capital	5 519 057	6 208 210	1 995 025	36.1%	1 389 585	25.2%	1 559 149	25.1%	4 943 759	79.6%	1 342 566	81.4%	16.1%
Interest	1 430 730	1 722 938	160 030	11.2%	140 526	9.8%	162 493	9.4%	463 050	26.9%	125 932	(462.9%)	29.0%
Dividends	68	42	1 108	1 619.6%	619	905.0%	490	1 156.5%	2 217	5 236.9%	923	4 994.0%	(47.0%)
Payments	**(76 069 386)**	**(78 358 352)**	**(16 743 137)**	**22.0%**	**(15 329 143)**	**20.2%**	**(17 053 421)**	**21.8%**	**(49 125 701)**	**62.7%**	**(12 576 940)**	**61.3%**	**35.6%**
Suppliers and employees	(74 395 321)	(76 717 121)	(16 697 128)	22.4%	(15 098 520)	20.3%	(17 032 253)	22.2%	(48 827 901)	63.6%	(12 554 059)	62.2%	35.7%
Finance charges	(1 341 232)	(1 365 033)	(41 946)	3.1%	(225 489)	16.8%	(16 603)	1.2%	(284 038)	20.8%	(19 602)	24.0%	(15.3%)
Transfers and Subsidies	(332 834)	(276 199)	(4 063)	1.2%	(5 133)	1.5%	(4 565)	1.7%	(13 761)	5.0%	(3 278)	5.6%	39.2%
Net Cash from/(used) Operating Activities	**10 971 789**	**11 286 043**	**7 321 146**	**66.7%**	**4 407 563**	**40.2%**	**4 187 517**	**37.1%**	**15 916 226**	**141.0%**	**11 750 468**	**262.6%**	**(64.4%)**
Cash Flow from Investing Activities													
Receipts	**416 250**	**646 949**	**84 408**	**20.3%**	**13 425**	**3.2%**	**10 547**	**1.6%**	**108 380**	**16.8%**	**4 945**	**(83.5%)**	**113.3%**
Proceeds on disposal of PPE	114 044	131 904	7 438	6.5%	8 233	7.2%	6 583	5.0%	22 253	16.9%	8 417	11.6%	(21.8%)
Decrease (increase) in non-current receivables	302 701	515 541	79 084	26.1%	7 668	2.5%	6 130	1.2%	92 881	18.0%	(1 600)	(23.9%)	(483.0%)
Decrease (increase) in non-current investments	(495)	(495)	(2 113)	426.8%	(2 476)	500.1%	(2 165)	437.2%	(6 755)	1 364.1%	(1 872)	(16 111.4%)	15.7%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 915 258)**	**(10 499 619)**	**(1 450 128)**	**16.3%**	**(2 146 903)**	**24.1%**	**(1 406 200)**	**13.4%**	**(5 003 231)**	**47.7%**	**(1 358 368)**	**48.5%**	**3.5%**
Capital assets	(8 915 258)	(10 499 619)	(1 450 128)	16.3%	(2 146 903)	24.1%	(1 406 200)	13.4%	(5 003 231)	47.7%	(1 358 368)	48.5%	3.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(8 499 007)**	**(9 852 670)**	**(1 365 720)**	**16.1%**	**(2 133 478)**	**25.1%**	**(1 395 654)**	**14.2%**	**(4 894 851)**	**49.7%**	**(1 353 423)**	**46.1%**	**3.1%**
Cash Flow from Financing Activities													
Receipts	**1 151 188**	**586 986**	**26 152**	**2.3%**	**194 691**	**16.9%**	**16 391**	**2.8%**	**237 234**	**40.4%**	**184 750**	**32.6%**	**(91.1%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 149 139	585 199	-	-	210 000	18.3%	11 533	2.0%	221 533	37.9%	180 000	31.8%	(93.6%)
Increase (decrease) in consumer deposits	2 049	1 787	26 152	1 276.4%	(15 309)	(747.2%)	4 858	271.8%	15 701	878.4%	4 750	165.0%	2.3%
Payments	**(774 971)**	**(781 568)**	**(21 937)**	**2.8%**	**(182 850)**	**23.6%**	**(14 631)**	**1.9%**	**(219 418)**	**28.1%**	**37 218**	**27.3%**	**(139.3%)**
Repayment of borrowing	(774 971)	(781 568)	(21 937)	2.8%	(182 850)	23.6%	(14 631)	1.9%	(219 418)	28.1%	37 218	27.3%	(139.3%)
Net Cash from/(used) Financing Activities	**376 217**	**(194 581)**	**4 215**	**1.1%**	**11 841**	**3.1%**	**1 760**	**(.9%)**	**17 816**	**(9.2%)**	**221 968**	**38.9%**	**(99.2%)**
Net Increase/(Decrease) in cash held	**2 848 999**	**1 238 791**	**5 959 641**	**209.2%**	**2 285 926**	**80.2%**	**2 793 623**	**225.5%**	**11 039 190**	**891.1%**	**10 619 013**	**(2 088.4%)**	**(73.7%)**
Cash/cash equivalents at the year begin:	5 372 970	6 139 564	3 184 742	59.3%	9 786 033	182.1%	13 423 252	218.6%	3 184 742	51.9%	11 920 476	30.6%	12.6%
Cash/cash equivalents at the year end:	**8 221 969**	**7 378 355**	**9 809 612**	**119.3%**	**13 423 060**	**163.3%**	**16 088 928**	**218.1%**	**16 088 928**	**218.1%**	**22 590 990**	**521.6%**	**(28.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 057 298	4.0%	798 392	3.0%	518 937	2.0%	23 917 967	91.0%	26 292 594	27.3%	(63 778)	(.2%)	21 334 752	81.1%
Trade and Other Receivables from Exchange Transactions - Electricity	2 469 394	19.0%	872 819	6.7%	346 023	2.7%	9 328 567	71.7%	13 016 804	13.5%	(13 235)	(.1%)	2 138 171	16.4%
Receivables from Non-exchange Transactions - Property Rates	1 029 778	7.3%	443 417	3.1%	347 219	2.5%	12 319 852	87.1%	14 140 266	14.7%	(36 722)	(.3%)	7 586 725	53.7%
Receivables from Exchange Transactions - Waste Water Management	320 240	3.8%	200 614	2.4%	142 913	1.7%	7 813 843	92.2%	8 477 611	8.8%	(11 970)	(.1%)	3 022 027	35.6%
Receivables from Exchange Transactions - Waste Management	251 710	3.4%	157 861	2.1%	129 722	1.8%	6 827 705	92.7%	7 366 998	7.7%	(11 061)	(.2%)	1 617 870	22.0%
Receivables from Exchange Transactions - Property Rental Debtors	13 157	2.4%	7 833	1.4%	8 008	1.5%	514 666	94.7%	543 663	.6%	-	-	463 550	85.3%
Interest on Arrear Debtor Accounts	422 459	2.0%	459 522	2.2%	365 390	1.8%	19 619 825	94.0%	20 867 196	21.7%	0	-	10 185 588	48.8%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	157 302	2.9%	156 289	2.9%	53 047	1.0%	5 070 799	93.3%	5 437 437	5.7%	(129 036)	(2.4%)	1 435 410	26.4%
Total By Income Source	**5 721 339**	**6.0%**	**3 096 747**	**3.2%**	**1 911 258**	**2.0%**	**85 413 224**	**88.8%**	**96 142 568**	**100.0%**	**(265 802)**	**(.3%)**	**47 784 092**	**49.7%**
Debtors Age Analysis By Customer Group														
Organs of State	516 179	12.5%	264 468	6.4%	129 085	3.1%	3 231 142	78.0%	4 140 874	4.3%	(6 416)	(.2%)	758 017	18.3%
Commercial	2 628 165	11.1%	1 011 571	4.3%	487 189	2.1%	19 614 219	82.6%	23 741 144	24.7%	15 014	.1%	5 822 023	24.5%
Households	2 467 483	3.7%	1 670 267	2.5%	1 245 425	1.9%	60 774 658	91.9%	66 157 833	68.8%	(274 400)	(.4%)	41 204 053	62.3%
Other	109 512	5.2%	150 441	7.2%	49 558	2.4%	1 793 205	85.3%	2 102 717	2.2%	-	-	-	-
Total By Customer Group	**5 721 339**	**6.0%**	**3 096 747**	**3.2%**	**1 911 258**	**2.0%**	**85 413 224**	**88.8%**	**96 142 568**	**100.0%**	**(265 802)**	**(.3%)**	**47 784 092**	**49.7%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 495 313	4.8%	1 425 810	4.6%	940 691	3.0%	27 461 545	87.7%	31 323 359	55.6%
Bulk Water	501 555	2.7%	751 506	4.0%	309 762	1.7%	17 195 710	91.7%	18 758 534	33.3%
PAYE deductions	68 803	99.9%	8	-	8	-	44	.1%	68 863	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	39 698	100.0%	-	-	-	-	-	-	39 698	.1%
Loan repayments	3 795	85.5%	-	-	-	-	643	14.5%	4 439	-
Trade Creditors	541 574	8.9%	319 251	5.3%	83 768	1.4%	5 132 016	84.5%	6 076 610	10.8%
Auditor-General	566	3.0%	2 800	14.7%	1 545	8.1%	14 158	74.2%	19 068	-
Other	22 465	32.4%	4 164	6.0%	451	.7%	42 151	60.9%	69 231	.1%
Medical Aid deductions	12 449	100.0%	-	-	-	-	-	-	12 449	-
Total	**2 686 218**	**4.8%**	**2 503 539**	**4.4%**	**1 336 225**	**2.4%**	**49 846 268**	**88.4%**	**56 372 250**	**100.0%**