EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**10 953 569**	**10 923 507**	**3 064 923**	**28.0%**	**2 848 809**	**26.0%**	**2 690 983**	**24.6%**	**2 149 414**	**19.7%**	**10 754 128**	**98.4%**	**1 998 076**	**97.0%**	**7.6%**
Exchange Revenue															
Service charges - Electricity	3 197 096	3 162 327	886 134	27.7%	791 096	24.7%	771 350	24.4%	825 215	26.1%	3 273 795	103.5%	788 022	105.6%	4.7%
Service charges - Water	1 000 901	996 670	218 597	21.8%	277 835	27.8%	245 296	24.6%	244 193	24.5%	985 922	98.9%	192 505	91.0%	26.9%
Service charges - Waste Water Management	632 342	614 842	160 103	25.3%	146 552	23.2%	138 424	22.5%	144 092	23.4%	589 170	95.8%	141 529	94.3%	1.8%
Service charges - Waste Management	561 494	561 494	118 313	21.1%	121 324	21.6%	121 221	21.6%	123 257	22.0%	484 115	86.2%	121 035	89.4%	1.8%
Sale of Goods and Rendering of Services	159 693	133 271	31 009	19.4%	32 159	20.1%	30 285	22.7%	32 780	24.6%	126 232	94.7%	31 374	80.7%	4.5%
Agency services	29 389	29 389	8 651	29.4%	9 212	31.3%	7 558	25.7%	5 003	17.0%	30 424	103.5%	18 121	120.0%	(72.4%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	231 858	281 578	99 429	42.9%	114 460	49.4%	139 883	49.7%	140 935	50.1%	494 707	175.7%	96 551	163.9%	46.0%
Interest earned from Current and Non Current Assets	71 134	71 134	14 560	20.5%	11 486	16.1%	12 992	18.3%	21 037	29.6%	60 074	84.5%	22 624	102.8%	(7.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	25 306	25 306	9 321	36.8%	9 916	39.2%	6 975	27.6%	1 595	6.3%	27 806	109.9%	6 087	133.2%	(73.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	130	-	(100.0%)
Operational Revenue	92 056	63 931	9 162	10.0%	10 447	11.3%	10 826	16.9%	8 349	13.1%	38 785	60.7%	12 524	77.2%	(33.3%)
Non-Exchange Revenue															
Property rates	2 328 401	2 328 401	661 317	28.4%	511 978	22.0%	505 384	21.7%	495 243	21.3%	2 173 921	93.4%	486 946	94.6%	1.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 108	10 108	2 127	21.0%	2 638	26.1%	2 278	22.5%	3 466	34.3%	10 508	104.0%	2 458	123.8%	41.0%
Licences or permits	14 625	12 953	3 306	22.6%	4 041	27.6%	4 113	31.8%	4 210	32.5%	15 670	121.0%	3 812	117.1%	10.4%
Transfer and subsidies - Operational	1 801 124	1 771 062	558 938	31.0%	522 009	29.0%	410 163	23.2%	81 797	4.6%	1 572 907	88.8%	48 888	79.8%	67.3%
Interest Receivables	-	6 500	1 998	-	2 198	-	2 423	37.3%	2 592	39.9%	9 212	141.7%	1 852	-	40.0%
Fuel Levy	798 042	798 042	266 014	33.3%	266 014	33.3%	266 014	33.3%	-	-	798 042	100.0%	-	100.0%	-
Operational Revenue	-	56 500	15 943	-	15 444	-	15 759	27.9%	15 495	27.4%	62 641	110.9%	14 664	-	5.7%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	40	-	-	-	40	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	157	-	157	-	8 954	-	(98.2%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**10 949 607**	**10 919 546**	**2 986 756**	**27.3%**	**2 974 047**	**27.2%**	**2 752 320**	**25.2%**	**2 738 327**	**25.1%**	**11 451 451**	**104.9%**	**2 750 222**	**108.7%**	**(.4%)**
Employee related costs	2 932 056	2 899 791	708 833	24.2%	735 414	25.1%	695 685	24.0%	691 884	23.9%	2 831 816	97.7%	634 161	100.7%	9.1%
Remuneration of councillors	81 578	81 578	17 743	21.7%	18 519	22.7%	18 037	22.1%	21 155	25.9%	75 453	92.5%	17 746	93.1%	19.2%
Bulk purchases - electricity	3 193 457	3 065 657	980 458	30.7%	707 158	22.1%	608 869	19.9%	639 531	20.9%	2 936 017	95.8%	547 784	93.6%	16.7%
Inventory consumed	289 608	294 229	73 872	25.5%	80 652	27.8%	85 038	28.9%	85 500	29.1%	325 062	110.5%	88 631	109.4%	(3.5%)
Debt impairment	1 891 898	1 891 898	472 894	25.0%	472 138	25.0%	472 138	25.0%	472 138	25.0%	1 889 307	99.9%	516 705	99.9%	(8.6%)
Depreciation, Amortisation and Impairment	595 663	599 663	394 807	66.3%	383 091	64.3%	469 217	78.2%	335 022	55.9%	1 582 138	263.8%	497 423	343.8%	(32.6%)
Interest,Dividends and Rent on Land	6 551	21 551	1 950	29.8%	1 623	24.8%	1 588	7.4%	1 391	6.5%	6 551	30.4%	1 928	100.0%	(27.9%)
Contracted services	1 165 425	1 153 463	135 730	11.6%	304 144	26.1%	190 746	16.5%	222 999	19.3%	853 619	74.0%	252 409	70.8%	(11.7%)
Transfers and subsidies	117 729	129 479	32 242	27.4%	19 230	16.3%	32 996	25.5%	39 330	30.4%	123 797	95.6%	14 808	70.4%	165.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	3 242	-	3 242	-	-	-	(100.0%)
Operational Cost and Other Cost	554 270	660 865	136 305	24.6%	219 675	39.6%	145 866	22.1%	193 716	29.3%	695 561	105.3%	145 970	103.4%	32.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	121 371	121 371	31 923	26.3%	32 403	26.7%	32 142	26.5%	32 420	26.7%	128 889	106.2%	32 658	92.4%	(.7%)
Surplus/(Deficit)	**3 961**	**3 961**	**78 167**		**(125 238)**		**(61 338)**		**(588 914)**		**(697 323)**		**(752 146)**		
Transfers and subsidies - capital (monetary allocations)	808 900	1 101 895	20 283	2.5%	311 289	38.5%	165 869	15.1%	271 496	24.6%	768 937	69.8%	188 147	57.4%	44.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	306	-	306	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**812 861**	**1 105 857**	**98 450**		**186 050**		**104 531**		**(317 111)**		**71 921**		**(563 999)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**812 861**	**1 105 857**	**98 450**		**186 050**		**104 531**		**(317 111)**		**71 921**		**(563 999)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**812 861**	**1 105 857**	**98 450**		**186 050**		**104 531**		**(317 111)**		**71 921**		**(563 999)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	1 993	1 993	16 522	829.0%	16 522	829.0%	-	-	-	-	33 043	1 657.9%	2 957	2 074.4%	(100.0%)
Surplus/(Deficit) for the year	**814 855**	**1 107 850**	**114 972**		**202 572**		**104 531**		**(317 111)**		**104 964**		**(561 042)**		
			-		-		-		-		-		0	0	

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**1 159 709**	**1 549 220**	**118 910**	**10.3%**	**374 188**	**32.3%**	**167 069**	**10.8%**	**223 865**	**14.5%**	**884 032**	**57.1%**	**312 862**	**64.2%**	**(28.4%)**
National Government	808 685	1 099 639	71 831	8.9%	216 207	26.7%	139 378	12.7%	255 954	23.3%	683 369	62.1%	196 026	61.4%	30.6%
Provincial Government	115	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	3 156	-	-	-	-	1 091	34.6%	1 234	39.1%	2 325	73.7%	18	-	6 870.9%
Transfers recognised - capital	**808 800**	**1 102 795**	**71 831**	**8.9%**	**216 207**	**26.7%**	**140 469**	**12.7%**	**257 188**	**23.3%**	**685 694**	**62.2%**	**196 043**	**61.4%**	**31.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	350 908	446 425	47 079	13.4%	157 982	45.0%	26 600	6.0%	(33 323)	(7.5%)	198 339	44.4%	116 818	69.3%	(128.5%)
Capital Expenditure Functional	**1 159 709**	**1 549 220**	**118 910**	**10.3%**	**374 188**	**32.3%**	**167 069**	**10.8%**	**223 865**	**14.5%**	**884 032**	**57.1%**	**312 862**	**64.2%**	**(28.4%)**
Municipal governance and administration	**91 138**	**167 741**	**11 845**	**13.0%**	**90 499**	**99.3%**	**(5 512)**	**(3.3%)**	**(24 981)**	**(14.9%)**	**71 851**	**42.8%**	**19 249**	**49.6%**	**(229.8%)**
Executive and Council	6 250	26 850	13	.2%	18	.3%	6 727	25.1%	6 063	22.6%	12 821	47.8%	2 215	47.9%	173.7%
Finance and administration	84 888	139 391	11 832	13.9%	90 481	106.6%	(12 239)	(8.8%)	(31 044)	(22.3%)	59 030	42.3%	17 034	50.2%	(282.2%)
Internal audit	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**312 504**	**341 319**	**39 780**	**12.7%**	**67 594**	**21.6%**	**36 899**	**10.8%**	**38 096**	**11.2%**	**182 369**	**53.4%**	**72 398**	**66.3%**	**(47.4%)**
Community and Social Services	45 915	51 265	3 082	6.7%	1 087	2.4%	2 745	5.4%	5 126	10.0%	12 040	23.5%	1 692	60.9%	203.0%
Sport And Recreation	36 582	48 371	795	2.2%	3 496	9.6%	5 707	11.8%	6 389	13.2%	16 385	33.9%	3 469	41.9%	84.2%
Public Safety	41 700	37 305	4 389	10.5%	4 473	10.7%	6 467	17.3%	1 193	3.2%	16 522	44.3%	5 531	26.4%	(78.4%)
Housing	182 007	189 918	30 769	16.9%	55 662	30.6%	21 981	11.6%	24 785	13.1%	133 197	70.1%	58 973	79.1%	(58.0%)
Health	6 300	14 461	745	11.8%	2 877	45.7%	-	-	604	4.2%	4 225	29.2%	2 734	62.2%	(77.9%)
Economic and Environmental Services	**112 870**	**322 667**	**9 006**	**8.0%**	**61 830**	**54.8%**	**54 700**	**17.0%**	**75 803**	**23.5%**	**201 339**	**62.4%**	**58 652**	**54.4%**	**29.2%**
Planning and Development	38 562	45 443	3 961	10.3%	16 163	41.9%	8 265	18.2%	5 511	12.1%	33 900	74.6%	20 898	74.2%	(73.6%)
Road Transport	74 309	277 225	5 044	6.8%	45 667	61.5%	46 435	16.7%	70 292	25.4%	167 438	60.4%	37 755	49.5%	86.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**583 729**	**668 025**	**57 155**	**9.8%**	**145 412**	**24.9%**	**77 825**	**11.7%**	**127 055**	**19.0%**	**407 447**	**61.0%**	**150 582**	**74.1%**	**(15.6%)**
Energy sources	186 195	212 647	23 669	12.7%	55 661	29.9%	40 612	19.1%	58 209	27.4%	178 151	83.8%	72 646	94.1%	(19.9%)
Water Management	161 031	190 119	18 599	11.5%	72 960	45.3%	23 498	12.4%	32 865	17.3%	147 922	77.8%	45 976	60.4%	(28.5%)
Waste Water Management	133 909	185 426	10 591	7.9%	5 974	4.5%	10 774	5.8%	27 473	14.8%	54 812	29.6%	31 555	70.7%	(12.9%)
Waste Management	102 594	79 834	4 297	4.2%	10 816	10.5%	2 941	3.7%	8 507	10.7%	26 562	33.3%	405	40.2%	1 999.9%
Other	**59 467**	**49 467**	**1 124**	**1.9%**	**8 854**	**14.9%**	**3 156**	**6.4%**	**7 892**	**16.0%**	**21 026**	**42.5%**	**11 980**	**70.8%**	**(34.1%)**

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**9 918 175**	**10 068 998**	**3 933 823**	**39.7%**	**4 222 266**	**42.6%**	**3 827 130**	**38.0%**	**3 210 973**	**31.9%**	**15 194 192**	**150.9%**	**2 767 398**	**149.3%**	**16.0%**
Property rates	1 769 585	1 769 585	472 797	26.7%	399 949	22.6%	390 006	22.0%	412 610	23.3%	1 675 362	94.7%	368 219	87.4%	12.1%
Service charges	4 097 793	4 054 853	1 058 777	25.8%	1 114 649	27.2%	1 083 688	26.7%	1 190 132	29.4%	4 447 247	109.7%	1 032 821	102.4%	15.2%
Other revenue	1 243 438	1 344 064	1 550 976	124.7%	1 940 125	156.0%	1 673 567	124.5%	1 533 664	114.1%	6 698 331	498.4%	1 200 585	656.6%	27.7%
Transfers and Subsidies - Operational	1 741 520	1 710 437	636 034	36.5%	443 459	25.5%	352 285	20.6%	34 989	2.0%	1 466 767	85.8%	63 621	81.9%	(45.0%)
Transfers and Subsidies - Capital	808 685	904 925	188 954	23.4%	294 608	36.4%	298 801	33.0%	-	-	782 363	86.5%	65 052	105.1%	(100.0%)
Interest	257 153	285 133	26 285	10.2%	29 475	11.5%	28 783	10.1%	39 578	13.9%	124 121	43.5%	37 100	51.9%	6.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 692 448)**	**(15 105 352)**	**(2 532 053)**	**29.1%**	**(3 946 221)**	**45.4%**	**(3 138 070)**	**20.8%**	**(3 351 051)**	**22.2%**	**(12 967 395)**	**85.8%**	**(1 954 280)**	**108.1%**	**71.5%**
Suppliers and employees	(8 599 507)	(14 891 422)	(2 501 368)	29.1%	(3 921 613)	45.6%	(3 071 375)	20.6%	(3 277 648)	22.0%	(12 772 004)	85.8%	(1 942 233)	108.9%	68.8%

Finance charges	(6 551)	(21 551)	(3 878)	59.2%	-	-	(3 211)	14.9%	-	-	(7 089)	32.9%	-	68.9%	-
Transfers and Subsidies	(86 389)	(192 379)	(26 807)	31.0%	(24 608)	28.5%	(63 484)	33.0%	(73 403)	38.2%	(188 302)	97.9%	(12 047)	66.1%	509.3%
Net Cash from/(used) Operating Activities	**1 225 726**	**(5 036 355)**	**1 401 770**	**114.4%**	**276 044**	**22.5%**	**689 060**	**(13.7%)**	**(140 078)**	**2.8%**	**2 226 797**	**(44.2%)**	**813 118**	**347.1%**	**(117.2%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**(8 072)**	**-**	**40**	**-**	**-**	**-**	**(8 032)**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	(8 072)	-	40	-	-	-	(8 032)	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 159 709)**	**(1 549 220)**	**(118 910)**	**10.3%**	**(374 188)**	**32.3%**	**(167 069)**	**10.8%**	**(223 865)**	**14.5%**	**(884 032)**	**57.1%**	**(312 862)**	**64.2%**	**(28.4%)**
Capital assets	(1 159 709)	(1 549 220)	(118 910)	10.3%	(374 188)	32.3%	(167 069)	10.8%	(223 865)	14.5%	(884 032)	57.1%	(312 862)	64.2%	(28.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(1 159 709)**	**(1 549 220)**	**(118 910)**	**10.3%**	**(382 260)**	**33.0%**	**(167 029)**	**10.8%**	**(223 865)**	**14.5%**	**(892 064)**	**57.6%**	**(312 862)**	**62.9%**	**(28.4%)**
Cash Flow from Financing Activities															
Receipts	**3 340**	**3 340**	**1 559**	**46.7%**	**397**	**11.9%**	**528**	**15.8%**	**261**	**7.8%**	**2 745**	**82.2%**	**685**	**(52.9%)**	**(61.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 340	3 340	1 559	46.7%	397	11.9%	528	15.8%	261	7.8%	2 745	82.2%	685	(52.9%)	(61.9%)
Payments	**(25 086)**	**(25 086)**	**(15 318)**	**61.1%**	**-**	**-**	**(9 768)**	**38.9%**	**-**	**-**	**(25 086)**	**100.0%**	**-**	**100.0%**	**-**
Repayment of borrowing	(25 086)	(25 086)	(15 318)	61.1%	-	-	(9 768)	38.9%	-	-	(25 086)	100.0%	-	100.0%	-
Net Cash from/(used) Financing Activities	**(21 746)**	**(21 746)**	**(13 759)**	**63.3%**	**397**	**(1.8%)**	**(9 241)**	**42.5%**	**261**	**(1.2%)**	**(22 341)**	**102.7%**	**685**	**119.6%**	**(61.9%)**
Net Increase/(Decrease) in cash held	**44 272**	**(6 607 321)**	**1 269 102**	**2 866.6%**	**(105 819)**	**(239.0%)**	**512 790**	**(7.8%)**	**(363 681)**	**5.5%**	**1 312 392**	**(19.9%)**	**500 942**	**2 968.6%**	**(172.6%)**
Cash/cash equivalents at the year begin:	856 795	731 029	729 682	85.2%	2 000 130	233.4%	1 894 311	259.1%	2 407 102	329.3%	729 682	99.8%	4 874 974	98.2%	(50.6%)
Cash/cash equivalents at the year end:	**901 066**	**(5 876 292)**	**2 000 130**	**222.0%**	**1 894 311**	**210.2%**	**2 407 102**	**(41.0%)**	**2 043 421**	**(34.8%)**	**2 043 421**	**(34.8%)**	**5 375 916**	**612.4%**	**(62.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	139 163	5.0%	88 893	3.2%	74 619	2.7%	2 499 095	89.2%	2 801 770	26.9%	268 423	9.6%	237 208	8.5%
Trade and Other Receivables from Exchange Transactions - Electricity	240 316	15.8%	76 917	5.1%	58 478	3.8%	1 144 333	75.3%	1 520 045	14.6%	71 555	4.7%	689 810	45.4%
Receivables from Non-exchange Transactions - Property Rates	165 553	7.9%	74 603	3.6%	60 176	2.9%	1 793 110	85.7%	2 093 442	20.1%	103 766	5.0%	619 485	29.6%
Receivables from Exchange Transactions - Waste Water Management	57 253	6.5%	29 341	3.3%	24 954	2.8%	772 650	87.4%	884 198	8.5%	114 853	13.0%	160 877	18.2%
Receivables from Exchange Transactions - Waste Management	46 021	4.0%	28 753	2.5%	26 408	2.3%	1 042 498	91.2%	1 143 681	11.0%	113 749	9.9%	142 852	12.5%
Receivables from Exchange Transactions - Property Rental Debtors	274	1.9%	269	1.9%	255	1.8%	13 489	94.4%	14 287	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	51 493	3.2%	49 175	3.1%	48 612	3.0%	1 461 847	90.7%	1 611 127	15.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	12 747	-	-	-
Other	16 776	4.6%	9 117	2.5%	9 893	2.7%	326 444	90.1%	362 230	3.5%	98 321	27.1%	39 075	10.8%
Total By Income Source	**716 850**	**6.9%**	**357 068**	**3.4%**	**303 395**	**2.9%**	**9 053 467**	**86.8%**	**10 430 780**	**100.0%**	**783 414**	**7.5%**	**1 889 307**	**18.1%**
Debtors Age Analysis By Customer Group														
Organs of State	29 913	20.4%	13 505	9.2%	9 818	6.7%	93 164	63.6%	146 401	1.4%	-	-	-	-
Commercial	297 613	16.2%	76 797	4.2%	59 853	3.3%	1 402 011	76.4%	1 836 274	17.6%	-	-	-	-
Households	389 324	4.6%	266 765	3.2%	233 724	2.8%	7 558 292	89.5%	8 448 105	81.0%	783 414	9.3%	1 889 307	22.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**716 850**	**6.9%**	**357 068**	**3.4%**	**303 395**	**2.9%**	**9 053 467**	**86.8%**	**10 430 780**	**100.0%**	**783 414**	**7.5%**	**1 889 307**	**18.1%**

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	369 738	100.0%	-	-	-	-	-	-	369 738	34.8%
Bulk Water	29 098	100.0%	-	-	-	-	-	-	29 098	2.7%
PAYE deductions	39 213	100.0%	-	-	-	-	-	-	39 213	3.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	39 025	100.0%	-	-	-	-	-	-	39 025	3.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	124 259	62.9%	73 337	37.1%	-	-	-	-	197 596	18.6%
Auditor-General	1 422	100.0%	-	-	-	-	-	-	1 422	.1%
Other	386 870	100.0%	-	-	-	-	-	-	386 870	36.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**989 624**	**93.1%**	**73 337**	**6.9%**	**-**	**-**	**-**	**-**	**1 062 961**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**19 555 749**	**19 124 493**	**7 018 760**	**35.9%**	**-**	**-**	**-**	**-**	**11 140 335**	**58.3%**	**18 159 095**	**95.0%**	**3 066 407**	**95.0%**	**263.3%**
Exchange Revenue															
Service charges - Electricity	6 464 349	6 447 444	1 993 656	30.8%	-	-	-	-	4 149 133	64.4%	6 142 788	95.3%	1 538 491	100.9%	169.7%
Service charges - Water	2 983 123	2 839 121	389 732	13.1%	-	-	-	-	2 160 885	76.1%	2 550 617	89.8%	582 112	88.2%	271.2%
Service charges - Waste Water Management	817 519	915 298	142 140	17.4%	-	-	-	-	742 820	81.2%	884 960	96.7%	216 344	94.5%	243.4%
Service charges - Waste Management	348 080	365 994	56 016	16.1%	-	-	-	-	291 409	79.6%	347 425	94.9%	78 015	98.6%	273.5%
Sale of Goods and Rendering of Services	114 371	126 911	19 985	17.5%	-	-	-	-	95 609	75.3%	115 594	91.1%	29 967	86.7%	219.0%
Agency services	4 255	4 255	687	16.1%	-	-	-	-	3 600	84.6%	4 287	100.8%	1 011	97.6%	256.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 106 615	1 106 615	269 915	24.4%	-	-	-	-	1 204 173	108.8%	1 474 088	133.2%	327 770	129.1%	267.4%
Interest earned from Current and Non Current Assets	291 739	285 809	22 235	7.6%	-	-	-	-	207 014	72.4%	229 249	80.2%	161 926	106.3%	27.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	42 603	43 286	7 535	17.7%	-	-	-	-	37 412	86.4%	44 947	103.8%	9 828	98.5%	280.7%
Licences or permits	21 319	22 365	3 867	18.1%	-	-	-	-	17 859	79.9%	21 726	97.1%	4 476	101.1%	299.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	29 273	27 793	7 677	26.2%	-	-	-	-	24 782	89.2%	32 459	116.8%	4 096	88.9%	505.0%
Non-Exchange Revenue															
Property rates	3 299 358	3 328 813	3 394 110	102.9%	-	-	-	-	(110 339)	(3.3%)	3 283 770	98.6%	(36 451)	97.7%	202.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	67 973	134 530	12 094	17.8%	-	-	-	-	67 934	50.5%	80 028	59.5%	15 554	65.1%	336.8%
Licences or permits	1	1	-	-	-	-	-	-	1	67.4%	1	67.4%	0	67.4%	100.0%
Transfer and subsidies - Operational	2 944 497	2 453 205	699 111	23.7%	-	-	-	-	1 125 243	45.9%	1 824 355	74.4%	(484 280)	71.0%	(332.4%)
Interest Receivables	158 695	158 695	-	-	-	-	-	-	257 672	162.4%	257 672	162.4%	67 597	59.6%	281.2%
Fuel Levy	861 978	861 978	-	-	-	-	-	-	861 978	100.0%	861 978	100.0%	549 337	100.0%	56.9%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	2 379	-	-	-	-	-	-	3 150	132.4%	3 150	132.4%	614	3 775.3%	413.3%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**19 524 988**	**19 104 051**	**2 423 189**	**12.4%**	**-**	**-**	**-**	**-**	**11 005 730**	**57.6%**	**13 428 920**	**70.3%**	**3 314 402**	**75.5%**	**232.1%**
Employee related costs	4 886 977	4 480 203	662 441	13.6%	-	-	-	-	3 406 687	76.0%	4 069 128	90.8%	969 745	86.0%	251.3%
Remuneration of councillors	98 334	97 870	13 874	14.1%	-	-	-	-	77 664	79.4%	91 538	93.5%	20 825	90.8%	272.9%
Bulk purchases - electricity	7 277 226	7 277 226	1 346 390	18.5%	-	-	-	-	5 693 640	78.2%	7 040 030	96.7%	1 704 521	100.6%	234.0%
Inventory consumed	510 815	343 286	47 692	9.3%	-	-	-	-	230 425	67.1%	278 117	81.0%	94 321	79.9%	144.3%
Debt impairment	1 946 427	1 818 084	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 051 415	1 048 303	-	-	-	-	-	-	-	-	-	-	-	56.4%	-
Interest,Dividends and Rent on Land	72 173	88 760	31 667	43.9%	-	-	-	-	30 860	34.8%	62 527	70.4%	16 035	71.5%	92.5%
Contracted services	1 659 963	1 796 939	112 839	6.8%	-	-	-	-	850 699	47.3%	963 538	53.6%	208 018	52.2%	309.0%
Transfers and subsidies	94 962	212 930	36 841	38.8%	-	-	-	-	127 985	60.1%	164 825	77.4%	39 378	203.7%	225.0%
Irrecoverable debts written off	726 946	674 944	47 078	6.5%	-	-	-	-	81 418	12.1%	128 496	19.0%	105 131	63.8%	(22.6%)
Operational Cost and Other Cost	813 829	879 583	124 369	15.3%	-	-	-	-	506 352	57.6%	630 721	71.7%	156 041	72.3%	224.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	387	-	(100.0%)
Other Losses	385 921	385 921	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**30 761**	**20 442**	**4 595 571**		**-**		**-**		**134 605**		**4 730 176**		**(247 995)**		
Transfers and subsidies - capital (monetary allocations)	1 366 561	1 431 944	-	-	-	-	-	-	596 507	41.7%	596 507	41.7%	241 161	20.2%	147.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 397 322**	**1 452 386**	**4 595 571**		**-**		**-**		**731 113**		**5 326 683**		**(6 834)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 397 322**	**1 452 386**	**4 595 571**		**-**		**-**		**731 113**		**5 326 683**		**(6 834)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 397 322**	**1 452 386**	**4 595 571**		**-**		**-**		**731 113**		**5 326 683**		**(6 834)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	8 159	8 159	372	4.6%	-	-	-	-	6 762	82.9%	7 134	87.4%	1 049	53.2%	544.3%
Surplus/(Deficit) for the year	**1 405 481**	**1 460 546**	**4 595 942**		**-**		**-**		**737 875**		**5 333 817**		**(5 784)**		
				-		**-**		**-**		**-**		**-**		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**2 091 286**	**2 115 186**	**84 255**	**4.0%**	**-**	**-**	**-**	**-**	**20 763**	**1.0%**	**105 019**	**5.0%**	**409 154**	**57.5%**	**(94.9%)**
National Government	1 325 029	1 367 640	55 416	4.2%	-	-	-	-	20 763	1.5%	76 180	5.6%	240 678	56.9%	(91.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	43 000	53 500	4 827	11.2%	-	-	-	-	-	-	4 827	9.0%	7 853	49.4%	(100.0%)
Transfers recognised - capital	**1 368 029**	**1 421 140**	**60 243**	**4.4%**	**-**	**-**	**-**	**-**	**20 763**	**1.5%**	**81 006**	**5.7%**	**248 531**	**56.6%**	**(91.6%)**
Borrowing	60 500	60 500	-	-	-	-	-	-	-	-	-	-	17 764	49.8%	(100.0%)
Internally generated funds	662 757	633 547	24 012	3.6%	-	-	-	-	-	-	24 012	3.8%	142 859	60.6%	(100.0%)
Capital Expenditure Functional	**2 150 128**	**2 115 186**	**84 255**	**3.9%**	**-**	**-**	**-**	**-**	**925 070**	**43.7%**	**1 009 325**	**47.7%**	**401 402**	**53.2%**	**130.5%**
Municipal governance and administration	**270 443**	**218 716**	**2 423**	**.9%**	**-**	**-**	**-**	**-**	**91 638**	**41.9%**	**94 060**	**43.0%**	**27 750**	**42.2%**	**230.2%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	270 443	218 716	2 423	.9%	-	-	-	-	91 638	41.9%	94 060	43.0%	27 750	42.2%	230.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**199 467**	**181 579**	**590**	**.3%**	**-**	**-**	**-**	**-**	**81 987**	**45.2%**	**82 577**	**45.5%**	**21 267**	**64.5%**	**285.5%**
Community and Social Services	73 580	42 273	500	.7%	-	-	-	-	7 668	18.1%	8 168	19.3%	3 858	44.9%	98.8%
Sport And Recreation	77 340	89 430	-	-	-	-	-	-	47 072	52.6%	47 072	52.6%	11 124	82.1%	323.2%
Public Safety	46 647	47 976	90	.2%	-	-	-	-	466	1.0%	556	1.2%	6 188	67.7%	(92.5%)
Housing	600	600	-	-	-	-	-	-	26 134	4 355.7%	26 134	4 355.7%	97	8.1%	26 897.9%
Health	1 300	1 300	-	-	-	-	-	-	647	49.8%	647	49.8%	-	5.8%	(100.0%)
Economic and Environmental Services	**549 435**	**488 630**	**38 069**	**6.9%**	**-**	**-**	**-**	**-**	**361 808**	**74.0%**	**399 878**	**81.8%**	**121 864**	**60.0%**	**196.9%**
Planning and Development	58 842	-	-	-	-	-	-	-	276	-	276	-	-	-	(100.0%)
Road Transport	489 593	487 880	38 069	7.8%	-	-	-	-	361 318	74.1%	399 387	81.9%	121 864	66.8%	196.5%
Environmental Protection	1 000	750	-	-	-	-	-	-	215	28.6%	215	28.6%	-	-	(100.0%)
Trading Services	**1 122 783**	**1 222 761**	**43 173**	**3.8%**	**-**	**-**	**-**	**-**	**386 960**	**31.6%**	**430 133**	**35.2%**	**230 521**	**50.2%**	**67.9%**
Energy sources	205 123	272 519	16 959	8.3%	-	-	-	-	186 935	68.6%	203 894	74.8%	46 986	65.0%	297.8%
Water Management	554 787	563 330	18 660	3.4%	-	-	-	-	130 131	23.1%	148 791	26.4%	131 877	55.5%	(1.3%)
Waste Water Management	324 873	314 642	7 555	2.3%	-	-	-	-	53 358	17.0%	60 912	19.4%	49 913	31.7%	6.9%
Waste Management	38 000	72 270	-	-	-	-	-	-	16 536	22.9%	16 536	22.9%	1 744	77.3%	848.2%
Other	**8 000**	**3 500**	**-**	**-**	**-**	**-**	**-**	**-**	**2 677**	**76.5%**	**2 677**	**76.5%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**14 417 914**	**14 420 159**	**321 327**	**2.2%**	**-**	**-**	**-**	**-**	**(737 818)**	**(5.1%)**	**(416 491)**	**(2.9%)**	**(501 234)**	**2.5%**	**47.2%**
Property rates	146 923	148 210	321 178	218.6%	-	-	-	-	(732 610)	(494.3%)	(411 432)	(277.6%)	(496 504)	13.0%	47.6%
Service charges	11 177 045	11 177 045	-	-	-	-	-	-	-	-	-	-	-	1.9%	-
Other revenue	670 041	670 738	-	-	-	-	-	-	(5 208)	(.8%)	(5 208)	(.8%)	(4 731)	(.1%)	10.1%
Transfers and Subsidies - Operational	2 330 627	2 330 882	149	-	-	-	-	-	-	-	149	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	93 279	93 284	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(14 544 867)**	**(14 544 867)**	**(365 975)**	**2.5%**	**-**	**-**	**-**	**-**	**309 919**	**(2.1%)**	**(56 056)**	**.4%**	**361 014**	**(.9%)**	**(14.2%)**
Suppliers and employees	(14 544 867)	(14 544 867)	(365 975)	2.5%	-	-	-	-	309 919	(2.1%)	(56 056)	.4%	361 014	(.9%)	(14.2%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(126 953)**	**(124 708)**	**(44 648)**	**35.2%**	**-**	**-**	**-**	**-**	**(427 898)**	**343.1%**	**(472 547)**	**378.9%**	**(140 220)**	**21.0%**	**205.2%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(150 462)**	**12.9%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	(150 462)	12.9%	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(150 462)**	**12.9%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**271**	**-**	**271**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	271	-	271	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**271**	**-**	**271**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(126 953)**	**(124 708)**	**(44 648)**	**35.2%**	**-**	**-**	**-**	**-**	**(427 627)**	**342.9%**	**(472 276)**	**378.7%**	**(290 683)**	**21.4%**	**47.1%**
Cash/cash equivalents at the year begin:	4 515 032	4 515 032	3 848 318	85.2%	3 851 627	85.3%	3 851 627	85.3%	3 851 627	85.3%	3 848 318	85.2%	5 250 866	-	(26.6%)
Cash/cash equivalents at the year end:	**4 388 079**	**4 390 323**	**3 851 627**	**87.8%**	**3 851 627**	**87.8%**	**3 851 627**	**87.7%**	**3 434 782**	**78.2%**	**3 434 782**	**78.2%**	**4 960 184**	**71.8%**	**(30.8%)**

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	424 348	3.4%	314 761	2.5%	289 644	2.3%	11 494 859	91.8%	12 523 613	49.1%	194 734	1.6%	129 051 997	1 030.5%
Trade and Other Receivables from Exchange Transactions - Electricity	458 576	31.8%	108 866	7.5%	37 282	2.6%	839 546	58.1%	1 444 270	5.7%	4 640	.3%	10 913 793	755.7%
Receivables from Non-exchange Transactions - Property Rates	276 820	10.9%	63 117	2.5%	26 154	1.0%	2 172 455	85.6%	2 538 546	10.0%	44 178	1.7%	2 841 355	111.9%
Receivables from Exchange Transactions - Waste Water Management	115 567	5.8%	64 580	3.2%	56 015	2.8%	1 767 523	88.2%	2 003 685	7.9%	47 008	2.3%	20 579 001	1 027.1%
Receivables from Exchange Transactions - Waste Management	52 750	5.5%	31 282	3.2%	19 530	2.0%	860 125	89.3%	963 687	3.8%	23 677	2.5%	10 946 985	1 135.9%
Receivables from Exchange Transactions - Property Rental Debtors	2 427	3.4%	2 418	3.4%	1 286	1.8%	64 859	91.4%	70 990	.3%	-	-	924 670	1 302.5%
Interest on Arrear Debtor Accounts	161 282	3.0%	173 535	3.2%	144 758	2.7%	4 964 386	91.2%	5 443 961	21.3%	54 169	1.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16 707	3.3%	10 161	2.0%	6 723	1.3%	479 444	93.5%	513 035	2.0%	8 424	1.6%	-	-
Total By Income Source	**1 508 476**	**5.9%**	**768 721**	**3.0%**	**581 393**	**2.3%**	**22 643 196**	**88.8%**	**25 501 786**	**100.0%**	**376 831**	**1.5%**	**175 257 801**	**687.2%**
Debtors Age Analysis By Customer Group														
Organs of State	27 811	9.3%	19 071	6.4%	13 131	4.4%	239 021	79.9%	299 034	1.2%	-	-	-	-
Commercial	619 650	18.7%	170 120	5.1%	58 482	1.8%	2 472 760	74.5%	3 321 012	13.0%	-	-	-	-
Households	861 015	3.9%	579 530	2.6%	509 780	2.3%	19 931 415	91.1%	21 881 740	85.8%	376 831	1.7%	175 257 801	800.9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 508 476**	**5.9%**	**768 721**	**3.0%**	**581 393**	**2.3%**	**22 643 196**	**88.8%**	**25 501 786**	**100.0%**	**376 831**	**1.5%**	**175 257 801**	**687.2%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	890 763	100.0%	-	-	-	-	-	-	890 763	48.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	39 294	12.6%	41 276	13.2%	6 709	2.2%	224 395	72.0%	311 673	16.8%
Auditor-General	1 722	100.0%	-	-	-	-	-	-	1 722	.1%
Other	11 615	1.8%	677	.1%	8 504	1.3%	630 611	96.8%	651 407	35.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**943 394**	**50.8%**	**41 953**	**2.3%**	**15 213**	**.8%**	**855 006**	**46.1%**	**1 855 565**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR BEYERS NAUDE (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**619 287**	**590 616**	**212 247**	**34.3%**	**92 952**	**15.0%**	**143 342**	**24.3%**	**76 045**	**12.9%**	**524 586**	**88.8%**	**59 690**	**91.0%**	**27.4%**
Exchange Revenue															
Service charges - Electricity	148 720	148 720	35 733	24.0%	21 275	14.3%	60 548	40.7%	38 195	25.7%	155 752	104.7%	29 690	106.5%	28.6%
Service charges - Water	59 021	59 021	13 419	22.7%	10 685	18.1%	19 298	32.7%	9 889	16.8%	53 291	90.3%	8 634	72.9%	14.5%
Service charges - Waste Water Management	74 283	74 283	28 438	38.3%	6 366	8.6%	9 407	12.7%	6 394	8.6%	50 605	68.1%	6 437	74.6%	(.7%)
Service charges - Waste Management	43 501	43 501	14 073	32.4%	4 078	9.4%	5 970	13.7%	4 122	9.5%	28 243	64.9%	4 148	70.5%	(.6%)
Sale of Goods and Rendering of Services	2 252	2 252	187	8.3%	99	4.4%	188	8.4%	104	4.6%	578	25.7%	124	42.7%	(16.3%)
Agency services	6 109	6 109	594	9.7%	277	4.5%	303	5.0%	491	8.0%	1 665	27.2%	(62)	26.0%	(892.1%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 843	13 843	5 923	42.8%	3 822	27.6%	6 661	48.1%	4 451	32.2%	20 857	150.7%	3 713	138.1%	19.9%
Interest earned from Current and Non Current Assets	1 251	1 251	396	31.7%	248	19.8%	208	16.6%	62	4.9%	914	73.0%	262	89.5%	(76.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 224	2 224	837	37.6%	163	7.3%	206	9.3%	73	3.3%	1 279	57.5%	150	32.9%	(50.9%)
Licences or permits	1 009	1 009	406	40.3%	221	21.9%	326	32.4%	166	16.4%	1 120	111.0%	152	98.4%	9.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 844	8 844	268	3.0%	572	6.5%	1 266	14.3%	10 819	122.3%	12 925	146.2%	909	28.7%	1 089.9%
Non-Exchange Revenue															
Property rates	54 142	54 142	56 282	104.0%	(0)	-	(1)	-	(1)	-	56 280	103.9%	176	107.2%	(100.7%)
Surcharges and Taxes	4 346	4 346	248	5.7%	153	3.5%	324	7.5%	204	4.7%	929	21.4%	839	167.2%	(75.7%)
Fines, penalties and forfeits	4 129	4 129	615	14.9%	781	18.9%	1 693	41.0%	577	14.0%	3 666	88.8%	571	95.1%	1.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	192 830	164 160	53 937	28.0%	43 504	22.6%	35 901	21.9%	(201)	(.1%)	133 141	81.1%	3 340	93.2%	(106.0%)
Interest Receivables	2 784	2 784	892	32.0%	705	25.3%	1 044	37.5%	699	25.1%	3 341	120.0%	607	119.3%	15.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**643 557**	**738 992**	**156 861**	**24.4%**	**117 065**	**18.2%**	**170 995**	**23.1%**	**114 648**	**15.5%**	**559 570**	**75.7%**	**105 460**	**88.2%**	**8.7%**
Employee related costs	215 976	216 136	48 480	22.4%	34 014	15.7%	49 744	23.0%	32 289	14.9%	164 527	76.1%	31 086	95.0%	3.9%
Remuneration of councillors	10 727	10 727	2 464	23.0%	1 643	15.3%	2 385	22.2%	2 234	20.8%	8 726	81.3%	1 641	90.2%	36.2%
Bulk purchases - electricity	143 076	143 076	48 768	34.1%	24 111	16.9%	38 669	27.0%	25 246	17.6%	136 794	95.6%	21 409	95.9%	17.9%
Inventory consumed	5 987	6 022	517	8.6%	479	8.0%	1 008	16.7%	693	11.5%	2 697	44.8%	2 165	125.4%	(68.0%)
Debt impairment	-	4 552	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	68 313	68 417	13 450	19.7%	8 884	13.0%	13 550	19.8%	8 987	13.1%	44 871	65.6%	10 084	92.1%	(10.9%)
Interest,Dividends and Rent on Land	10 572	70 600	13 717	129.8%	11 413	108.0%	15 122	21.4%	11 922	16.9%	52 174	73.9%	9 434	147.3%	26.4%
Contracted services	46 119	68 251	5 876	12.7%	6 785	14.7%	15 584	22.8%	6 902	10.1%	35 147	51.5%	9 074	57.9%	(23.9%)
Transfers and subsidies	150	140	-	-	-	-	120	85.7%	-	-	120	85.7%	-	80.0%	-
Irrecoverable debts written off	-	5 051	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	142 638	146 020	23 589	16.5%	29 736	20.8%	34 813	23.8%	26 375	18.1%	114 513	78.4%	20 567	82.1%	28.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(24 270)**	**(148 376)**	**55 386**		**(24 113)**		**(27 653)**		**(38 603)**		**(34 984)**		**(45 770)**		
Transfers and subsidies - capital (monetary allocations)	99 214	62 814	5 377	5.4%	13 116	13.2%	19 100	30.4%	13 349	21.3%	50 942	81.1%	(1 511)	59.4%	(983.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**74 944**	**(85 562)**	**60 763**		**(10 997)**		**(8 553)**		**(25 255)**		**15 958**		**(47 281)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**74 944**	**(85 562)**	**60 763**		**(10 997)**		**(8 553)**		**(25 255)**		**15 958**		**(47 281)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**74 944**	**(85 562)**	**60 763**		**(10 997)**		**(8 553)**		**(25 255)**		**15 958**		**(47 281)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**74 944**	**(85 562)**	**60 763**		**(10 997)**		**(8 553)**		**(25 255)**		**15 958**		**(47 281)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**112 867**	**82 203**	**38 597**	**34.2%**	**11 465**	**10.2%**	**16 323**	**19.9%**	**13 820**	**16.8%**	**80 205**	**97.6%**	**1 935**	**43.7%**	**614.1%**
National Government	73 236	66 701	35 596	48.6%	11 465	15.7%	16 323	24.5%	11 375	17.1%	74 758	112.1%	1 003	49.4%	1 033.7%
Provincial Government	39 631	14 731	794	2.0%	-	-	-	-	2 152	14.6%	2 945	20.0%	209	4.4%	928.0%
District Municipality	-	-	446	-	-	-	-	-	-	-	446	-	13	22.9%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**112 867**	**81 432**	**36 835**	**32.6%**	**11 465**	**10.2%**	**16 323**	**20.0%**	**13 526**	**16.6%**	**78 149**	**96.0%**	**1 225**	**43.5%**	**1 004.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	771	1 762	-	-	-	-	-	293	38.0%	2 055	266.4%	710	50.3%	(58.7%)
Capital Expenditure Functional	**112 867**	**83 043**	**37 003**	**32.8%**	**11 465**	**10.2%**	**16 323**	**19.7%**	**13 820**	**16.6%**	**78 611**	**94.7%**	**1 935**	**73.0%**	**614.1%**
Municipal governance and administration	**630**	**911**	**1 003**	**159.1%**	**292**	**46.3%**	**-**	**-**	**263**	**28.9%**	**1 558**	**170.9%**	**29**	**2 020.3%**	**808.6%**
Executive and Council	-	15	-	-	-	-	-	-	14	90.9%	14	90.9%	-	-	(100.0%)
Finance and administration	630	896	1 003	159.1%	292	46.3%	-	-	250	27.8%	1 544	172.2%	29	2 020.3%	761.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**34 985**	**14 215**	**3 535**	**10.1%**	**4 914**	**14.0%**	**9 581**	**67.4%**	**4 201**	**29.6%**	**22 231**	**156.4%**	**13**	**41.1%**	**33 501.2%**
Community and Social Services	-	100	3 297	-	2 033	-	6 274	6 273.6%	2 181	2 180.8%	13 785	13 784.7%	-	-	(100.0%)
Sport And Recreation	10 000	10 000	-	-	2 845	28.4%	3 307	33.1%	1 914	19.1%	8 066	80.7%	-	-	(100.0%)
Public Safety	-	1 230	238	-	-	-	-	-	93	7.5%	331	26.9%	13	41.1%	641.7%
Housing	24 985	2 885	-	-	35	.1%	-	-	14	.5%	49	1.7%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 175**	**35 375**	**7 463**	**19.5%**	**412**	**1.1%**	**2 747**	**7.8%**	**2 480**	**7.0%**	**13 102**	**37.0%**	**232**	**33.5%**	**970.6%**
Planning and Development	27 775	27 775	5 940	21.4%	16	.1%	7	-	-	-	5 963	21.5%	22	35.0%	(100.0%)
Road Transport	10 400	7 600	1 523	14.6%	396	3.8%	2 740	36.1%	2 480	32.6%	7 139	93.9%	209	28.0%	1 084.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**39 076**	**32 541**	**25 002**	**64.0%**	**5 847**	**15.0%**	**3 996**	**12.3%**	**6 875**	**21.1%**	**41 720**	**128.2%**	**1 662**	**47.2%**	**313.6%**
Energy sources	-	-	710	-	-	-	-	-	-	-	710	-	710	71.0%	(100.0%)
Water Management	68	68	17 659	25 968.9%	53	78.1%	-	-	184	270.5%	17 896	26 317.4%	-	63.0%	(100.0%)
Waste Water Management	39 008	32 473	9 206	23.6%	5 794	14.9%	3 996	12.3%	6 691	20.6%	25 687	79.1%	952	34.3%	602.9%
Waste Management	-	-	(2 573)	-	-	-	-	-	-	-	(2 573)	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**711 409**	**641 196**	**158 450**	**22.3%**	**94 316**	**13.3%**	**100 571**	**15.7%**	**45 713**	**7.1%**	**399 051**	**62.2%**	**43 504**	**83.2%**	**5.1%**
Property rates	57 539	59 633	21 532	37.4%	9 069	15.8%	7 400	12.4%	4 337	7.3%	42 338	71.0%	6 149	75.4%	(29.5%)
Service charges	363 076	348 114	10 333	2.8%	5 400	1.5%	1 842	.5%	383	.1%	17 959	5.2%	8 111	17.0%	(95.3%)
Other revenue	30 453	38 179	42 504	139.6%	26 420	86.8%	41 206	107.9%	27 719	72.6%	137 850	361.1%	2 802	86.7%	889.3%
Transfers and Subsidies - Operational	159 876	131 205	55 533	34.7%	42 182	26.4%	34 855	26.6%	198	.2%	132 768	101.2%	26 428	258.8%	(99.3%)
Transfers and Subsidies - Capital	99 214	62 814	27 362	27.6%	11 034	11.1%	14 898	23.7%	12 484	19.9%	65 779	104.7%	-	112.6%	(100.0%)
Interest	1 251	1 251	1 186	94.8%	212	16.9%	369	29.5%	591	47.3%	2 358	188.5%	15	8.8%	3 857.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(567 587)**	**(704 888)**	**(99 169)**	**17.5%**	**(64 297)**	**11.3%**	**(86 560)**	**12.3%**	**(454 519)**	**64.5%**	**(704 544)**	**100.0%**	**(54 492)**	**57.5%**	**734.1%**
Suppliers and employees	(567 587)	(704 888)	(99 169)	17.5%	(64 297)	11.3%	(86 560)	12.3%	(454 519)	64.5%	(704 544)	100.0%	(54 492)	57.5%	734.1%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**143 823**	**(63 692)**	**59 282**	**41.2%**	**30 020**	**20.9%**	**14 012**	**(22.0%)**	**(408 806)**	**641.8%**	**(305 493)**	**479.6%**	**(10 987)**	**607.0%**	**3 620.7%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(112 867)**	**(95 216)**	**5 292**	**(4.7%)**	**2 425**	**(2.1%)**	**2 028**	**(2.1%)**	**1 377**	**(1.4%)**	**11 121**	**(11.7%)**	**1 980**	**(10.2%)**	**(30.5%)**
Capital assets	(112 867)	(95 216)	5 292	(4.7%)	2 425	(2.1%)	2 028	(2.1%)	1 377	(1.4%)	11 121	(11.7%)	1 980	(10.2%)	(30.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(112 867)**	**(95 216)**	**5 292**	**(4.7%)**	**2 425**	**(2.1%)**	**2 028**	**(2.1%)**	**1 377**	**(1.4%)**	**11 121**	**(11.7%)**	**1 980**	**(10.2%)**	**(30.5%)**
Cash Flow from Financing Activities															
Receipts	**(1 188)**	**(1 188)**	**1 927**	**(162.2%)**	**5 000**	**(420.8%)**	**(3 260)**	**274.3%**	**7 730**	**(650.5%)**	**11 396**	**(959.1%)**	**(3 468)**	**-**	**(322.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 188)	(1 188)	1 927	(162.2%)	5 000	(420.8%)	(3 260)	274.3%	7 730	(650.5%)	11 396	(959.1%)	(3 468)	-	(322.9%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 188)**	**(1 188)**	**1 927**	**(162.2%)**	**5 000**	**(420.8%)**	**(3 260)**	**274.3%**	**7 730**	**(650.5%)**	**11 396**	**(959.1%)**	**(3 468)**	**-**	**(322.9%)**
Net Increase/(Decrease) in cash held	**29 767**	**(160 097)**	**66 501**	**223.4%**	**37 444**	**125.8%**	**12 779**	**(8.0%)**	**(399 700)**	**249.7%**	**(282 976)**	**176.8%**	**(12 475)**	**(418.7%)**	**3 104.0%**
Cash/cash equivalents at the year begin:	1 079	1 079	1 184	109.7%	67 684	6 272.9%	105 129	9 743.3%	117 908	10 927.6%	1 184	109.7%	179 909	108.3%	(34.5%)
Cash/cash equivalents at the year end:	**30 846**	**(159 018)**	**67 684**	**219.4%**	**105 129**	**340.8%**	**117 908**	**(74.1%)**	**(281 792)**	**177.2%**	**(281 792)**	**177.2%**	**167 434**	**(432.2%)**	**(268.3%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	Dr Edward Martin Rankwana	049 807 5700
Chief Financial Officer	Mr Jimmy Joubert	049 807 5700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**355 677**	**344 042**	**99 840**	**28.1%**	**74 414**	**20.9%**	**70 955**	**20.6%**	**55 831**	**16.2%**	**301 040**	**87.5%**	**34 376**	**74.8%**	**62.4%**
Exchange Revenue															
Service charges - Electricity	186 599	172 341	35 201	18.9%	33 320	17.9%	35 838	20.8%	32 599	18.9%	136 958	79.5%	27 127	61.7%	20.2%
Service charges - Water	19 030	19 082	5 168	27.2%	4 304	22.6%	5 044	26.4%	4 337	22.7%	18 853	98.8%	3 677	70.9%	17.9%
Service charges - Waste Water Management	9 463	9 463	2 036	21.5%	1 899	20.1%	1 861	19.7%	1 757	18.6%	7 552	79.8%	1 436	68.3%	22.3%
Service charges - Waste Management	15 636	15 636	3 249	20.8%	3 017	19.3%	2 970	19.0%	2 677	17.1%	11 913	76.2%	3 130	71.9%	(14.5%)
Sale of Goods and Rendering of Services	675	675	116	17.1%	195	28.8%	141	20.9%	124	18.4%	576	85.2%	(2 084)	21.5%	(106.0%)
Agency services	955	955	229	23.9%	245	25.7%	192	20.1%	182	19.0%	847	88.7%	171	80.3%	6.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 082	10 082	3 286	32.6%	2 858	28.4%	3 714	36.8%	3 978	39.5%	13 836	137.2%	1 500	73.6%	165.2%
Interest earned from Current and Non Current Assets	3 651	3 651	751	20.6%	814	22.3%	674	18.5%	1 309	35.9%	3 548	97.2%	1 173	123.6%	11.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	144	144	20	14.0%	20	14.0%	20	14.0%	20	13.8%	80	55.7%	20	49.9%	(2.2%)
Rental from Fixed Assets	646	646	153	23.6%	121	18.7%	134	20.7%	119	18.5%	527	81.5%	120	76.2%	(.2%)
Licences or permits	300	300	-	-	22	7.3%	52	17.4%	109	36.4%	183	61.1%	7	-	1 364.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 248	3 248	240	7.4%	102	3.1%	77	2.4%	160	4.9%	578	17.8%	557	24.8%	(71.3%)
Non-Exchange Revenue															
Property rates	21 602	22 981	15 936	73.8%	1 652	7.6%	2 167	9.4%	2 430	10.6%	22 184	96.5%	(7 074)	109.8%	(134.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	354	562	61	17.2%	59	16.7%	32	5.7%	26	4.6%	178	31.7%	78	82.8%	(66.5%)
Licences or permits	576	576	53	9.3%	71	12.3%	65	11.2%	65	11.2%	253	44.0%	55	37.4%	17.4%
Transfer and subsidies - Operational	80 716	81 699	33 342	41.3%	25 714	31.9%	17 975	22.0%	5 941	7.3%	82 972	101.6%	4 482	92.4%	32.5%
Interest Receivables	2 000	2 000	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**417 578**	**400 345**	**52 024**	**12.5%**	**93 864**	**22.5%**	**138 121**	**34.5%**	**104 572**	**26.1%**	**388 580**	**97.1%**	**366 309**	**124.8%**	**(71.5%)**
Employee related costs	111 716	111 045	25 374	22.7%	31 423	28.1%	26 567	23.9%	29 626	26.7%	112 990	101.8%	32 726	94.8%	(9.5%)
Remuneration of councillors	5 444	5 444	1 269	23.3%	1 205	22.1%	1 348	24.8%	1 316	24.2%	5 139	94.4%	1 692	100.5%	(22.2%)
Bulk purchases - electricity	130 827	127 327	16 776	12.8%	37 141	28.4%	57 653	45.3%	29 404	23.1%	140 974	110.7%	222 085	189.4%	(86.8%)
Inventory consumed	12 472	11 773	1 419	11.4%	4 244	34.0%	1 566	13.3%	4 411	37.5%	11 640	98.9%	6 781	106.2%	(35.0%)
Debt impairment	24 303	24 303	-	-	-	-	-	-	-	-	-	-	22 705	79.6%	(100.0%)
Depreciation, Amortisation and Impairment	61 602	49 659	-	-	-	-	32 468	65.4%	17 206	34.6%	49 673	100.0%	43 453	73.6%	(60.4%)
Interest,Dividends and Rent on Land	16 157	16 166	2 388	14.8%	7 517	46.5%	11 692	72.3%	203	1.3%	21 799	134.8%	29 555	811.5%	(99.3%)
Contracted services	13 996	24 059	2 728	19.5%	5 486	39.2%	3 376	14.0%	4 452	18.5%	16 042	66.7%	11 915	135.6%	(62.6%)
Transfers and subsidies	1 186	1 186	6	.5%	-	-	-	-	-	-	6	.5%	1 156	101.8%	(100.0%)
Irrecoverable debts written off	13 858	13 858	-	-	-	-	-	-	15 543	112.2%	15 543	112.2%	-	-	(100.0%)
Operational Cost and Other Cost	26 017	15 524	2 064	7.9%	6 847	26.3%	3 451	22.2%	2 412	15.5%	14 774	95.2%	(5 760)	37.5%	(141.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(61 901)**	**(56 303)**	**47 816**		**(19 450)**		**(67 165)**		**(48 741)**		**(87 540)**		**(331 933)**		
Transfers and subsidies - capital (monetary allocations)	64 731	78 713	6 023	9.3%	22 809	35.2%	23 561	29.9%	15 821	20.1%	68 214	86.7%	70 850	82.6%	(77.7%)
Transfers and subsidies - capital (in-kind)	-	36 264	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 830**	**58 673**	**53 839**		**3 358**		**(43 604)**		**(32 919)**		**(19 326)**		**(261 082)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 830**	**58 673**	**53 839**		**3 358**		**(43 604)**		**(32 919)**		**(19 326)**		**(261 082)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 830**	**58 673**	**53 839**		**3 358**		**(43 604)**		**(32 919)**		**(19 326)**		**(261 082)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 830**	**58 673**	**53 839**		**3 358**		**(43 604)**		**(32 919)**		**(19 326)**		**(261 082)**		
			-		-		-		-		-		0		0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**58 792**	**72 857**	**11 620**	**19.8%**	**14 406**	**24.5%**	**18 365**	**25.2%**	**19 964**	**27.4%**	**64 356**	**88.3%**	**26 055**	**66.6%**	**(23.4%)**
National Government	56 288	66 481	11 510	20.4%	14 364	25.5%	16 510	24.8%	19 523	29.4%	61 907	93.1%	24 455	67.0%	(20.2%)
Provincial Government	-	1 791	85	-	-	-	-	-	285	15.9%	370	20.7%	64	58.1%	345.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	253	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**56 288**	**68 272**	**11 595**	**20.6%**	**14 364**	**25.5%**	**16 510**	**24.2%**	**19 808**	**29.0%**	**62 277**	**91.2%**	**24 772**	**67.3%**	**(20.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 504	4 585	25	1.0%	42	1.7%	1 855	40.5%	157	3.4%	2 079	45.3%	1 283	49.6%	(87.8%)
Capital Expenditure Functional	**58 792**	**109 295**	**11 620**	**19.8%**	**14 406**	**24.5%**	**18 365**	**16.8%**	**19 972**	**18.3%**	**64 364**	**58.9%**	**26 055**	**66.6%**	**(23.3%)**
Municipal governance and administration	**952**	**1 515**	**25**	**2.6%**	**12**	**1.3%**	**334**	**22.1%**	**131**	**8.6%**	**502**	**33.2%**	**(33)**	**(2.5%)**	**(492.7%)**
Executive and Council	17	17	-	-	-	-	-	-	-	-	-	-	17	121.4%	(100.0%)
Finance and administration	934	1 497	25	2.7%	12	1.3%	334	22.3%	131	8.7%	502	33.5%	(50)	(4.0%)	(360.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 581**	**41 660**	**404**	**11.3%**	**761**	**21.3%**	**1 040**	**2.5%**	**1 237**	**3.0%**	**3 442**	**8.3%**	**2 630**	**87.0%**	**(53.0%)**
Community and Social Services	40	38 269	85	211.9%	-	-	-	-	300	.8%	385	1.0%	(80)	686.5%	(473.1%)
Sport And Recreation	3 391	3 391	319	9.4%	731	21.6%	1 052	31.0%	951	28.0%	3 053	90.0%	2 700	80.0%	(64.8%)
Public Safety	149	-	-	-	30	20.3%	(11)	-	(14)	-	5	-	10	72.7%	(241.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 835**	**6 410**	**3 277**	**67.8%**	**1 603**	**33.2%**	**738**	**11.5%**	**978**	**15.3%**	**6 596**	**102.9%**	**3 248**	**102.0%**	**(69.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 835	6 410	3 277	67.8%	1 603	33.2%	738	11.5%	978	15.3%	6 596	102.9%	3 248	102.0%	(69.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**49 424**	**59 711**	**7 914**	**16.0%**	**12 030**	**24.3%**	**16 252**	**27.2%**	**17 627**	**29.5%**	**53 823**	**90.1%**	**20 211**	**62.0%**	**(12.8%)**
Energy sources	20 987	30 919	5 174	24.7%	2 844	13.5%	8 103	26.2%	7 740	25.0%	23 860	77.2%	14 358	62.5%	(46.1%)
Water Management	22 743	22 743	2 179	9.6%	7 320	32.2%	5 519	24.3%	7 949	34.9%	22 966	101.0%	4 267	63.4%	86.3%
Waste Water Management	5 557	5 557	562	10.1%	1 867	33.6%	2 630	47.3%	1 939	34.9%	6 997	125.9%	1 506	55.2%	28.7%
Waste Management	137	491	-	-	-	-	-	-	-	-	-	-	80	51.9%	(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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**442 265**	**438 915**	**93 883**	**21.2%**	**60 308**	**13.6%**	**71 626**	**16.3%**	**41 576**	**9.5%**	**267 392**	**60.9%**	**45 000**	**63.0%**	**(7.6%)**
Property rates	20 521	11 075	2 040	9.9%	1 983	9.7%	1 462	13.2%	1 479	13.4%	6 963	62.9%	1 075	30.5%	37.5%
Service charges	230 484	234 573	35 344	15.3%	38 820	16.8%	38 666	16.5%	34 696	14.8%	147 525	62.9%	41 447	65.8%	(16.3%)
Other revenue	42 161	44 037	7 358	17.5%	4 928	11.7%	20 484	46.5%	5 400	12.3%	38 169	86.7%	2 478	38.4%	117.9%
Transfers and Subsidies - Operational	80 716	80 849	30 940	38.3%	715	.9%	399	.5%	-	-	32 054	39.6%	-	74.5%	-
Transfers and Subsidies - Capital	64 731	64 731	18 202	28.1%	13 862	21.4%	10 616	16.4%	-	-	42 680	65.9%	-	70.0%	-
Interest	3 651	3 651	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(378 030)**	**(367 947)**	**(9 272)**	**2.5%**	**(53 362)**	**14.1%**	**(50 343)**	**13.7%**	**(15 633)**	**4.2%**	**(128 610)**	**35.0%**	**(7 478)**	**7.5%**	**109.0%**
Suppliers and employees	(362 087)	(351 995)	(9 272)	2.6%	(53 362)	14.7%	(50 343)	14.3%	(15 633)	4.4%	(128 610)	36.5%	(7 478)	7.5%	109.0%

Finance charges	(14 757)	(14 766)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 186)	(1 186)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**64 235**	**70 968**	**84 611**	**131.7%**	**6 945**	**10.8%**	**21 283**	**30.0%**	**25 943**	**36.6%**	**138 782**	**195.6%**	**37 521**	**204.9%**	**(30.9%)**
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	**(67 611)**	**(83 985)**	**(16 581)**	**24.5%**	**(18 141)**	**26.8%**	**(16 502)**	**19.6%**	**(10 027)**	**11.9%**	**(61 250)**	**72.9%**	**(27 253)**	**43.7%**	**(63.2%)**
Capital assets	(67 611)	(83 985)	(16 581)	24.5%	(18 141)	26.8%	(16 502)	19.6%	(10 027)	11.9%	(61 250)	72.9%	(27 253)	43.7%	(63.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(67 611)**	**(83 985)**	**(16 581)**	**24.5%**	**(18 141)**	**26.8%**	**(16 502)**	**19.6%**	**(10 027)**	**11.9%**	**(61 250)**	**72.9%**	**(27 253)**	**43.7%**	**(63.2%)**
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	**(3 376)**	**(13 017)**	**68 030**	**(2 015.1%)**	**(11 195)**	**331.6%**	**4 781**	**(36.7%)**	**15 916**	**(122.3%)**	**77 532**	**(595.6%)**	**10 268**	**765.5%**	**55.0%**
Cash/cash equivalents at the year begin:	16 624	39 019	39 009	234.7%	107 048	643.9%	95 853	245.7%	100 634	257.9%	39 009	100.0%	229 234	-	(56.1%)
Cash/cash equivalents at the year end:	**13 248**	**26 001**	**107 048**	**808.0%**	**95 853**	**723.5%**	**100 634**	**387.0%**	**116 550**	**448.3%**	**116 550**	**448.3%**	**239 502**	**560.9%**	**(51.3%)**

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	3 605	7.5%	1 022	2.1%	856	1.8%	42 378	88.5%	47 860	20.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 461	22.6%	3 336	5.6%	2 302	3.9%	40 505	68.0%	59 604	24.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 236	3.0%	373	.9%	369	.9%	39 758	95.3%	41 735	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 517	6.9%	432	2.0%	410	1.9%	19 742	89.3%	22 101	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 447	7.2%	720	2.1%	690	2.0%	30 141	88.7%	33 999	14.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	5.0%	2	1.1%	2	1.0%	173	92.9%	186	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	379	.9%	107	.3%	123	.3%	39 400	98.5%	40 008	16.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13 398)	209.2%	38	(.6%)	39	(.6%)	6 916	(108.0%)	(6 405)	(2.7%)	-	-	-	-
Total By Income Source	**9 256**	**3.9%**	**6 030**	**2.5%**	**4 791**	**2.0%**	**219 012**	**91.6%**	**239 088**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 194	4.7%	371	1.5%	356	1.4%	23 402	92.4%	25 323	10.6%	-	-	-	-
Commercial	2 901	20.4%	472	3.3%	446	3.1%	10 375	73.1%	14 194	5.9%	-	-	-	-
Households	11 219	6.7%	3 470	2.1%	3 031	1.8%	149 188	89.4%	166 907	69.8%	-	-	-	-
Other	(6 059)	(18.5%)	1 717	5.3%	958	2.9%	36 048	110.4%	32 663	13.7%	-	-	-	-
Total By Customer Group	**9 256**	**3.9%**	**6 030**	**2.5%**	**4 791**	**2.0%**	**219 012**	**91.6%**	**239 088**	**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	-	-	-	-	-	-	7 652	100.0%	7 652	91.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	385	50.9%	368	48.6%	4	.6%	-	-	757	9.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**385**	**4.6%**	**368**	**4.4%**	**4**	**.1%**	**7 652**	**91.0%**	**8 409**	**100.0%**

Contact Details

Municipal Manager	Mr Mzwandile Nini	042 243 6403
Chief Financial Officer	Mr Nigel Delo	042 243 6487

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**916 679**	**877 948**	**282 621**	**30.8%**	**217 322**	**23.7%**	**195 641**	**22.3%**	**153 529**	**17.5%**	**849 113**	**96.7%**	**133 452**	**90.1%**	**15.0%**
Exchange Revenue															
Service charges - Electricity	241 613	236 760	69 834	28.9%	49 993	20.7%	46 250	19.5%	48 553	20.5%	214 630	90.7%	48 117	85.7%	.9%
Service charges - Water	177 438	167 560	46 796	26.4%	40 500	22.8%	36 968	22.1%	34 809	20.8%	159 073	94.9%	48 414	89.7%	(28.1%)
Service charges - Waste Water Management	56 972	58 282	19 454	34.1%	9 897	17.4%	9 963	17.1%	9 902	17.0%	49 217	84.4%	7 978	86.8%	24.1%
Service charges - Waste Management	27 953	29 776	7 563	27.1%	7 348	26.3%	7 362	24.7%	7 341	24.7%	29 614	99.5%	6 293	89.0%	16.7%
Sale of Goods and Rendering of Services	-	-	555	-	557	-	518	-	606	-	2 235	-	600	(2 852.9%)	1.0%
Agency services	1 556	1 556	459	29.5%	419	26.9%	(1)	-	1 187	76.3%	2 064	132.7%	-	58.3%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 153	68 153	18 904	27.7%	18 797	27.6%	19 737	29.0%	19 427	28.5%	76 866	112.8%	18 943	90.2%	2.6%
Interest earned from Current and Non Current Assets	5 281	5 281	872	16.5%	2 009	38.0%	1 153	21.8%	1 051	19.9%	5 085	96.3%	1 367	77.4%	(23.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	208	208	38	18.2%	21	9.9%	33	16.0%	43	20.5%	135	64.6%	36	71.8%	18.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 650	4 760	333	7.2%	326	7.0%	225	4.7%	270	5.7%	1 153	24.2%	214	-	25.9%
Non-Exchange Revenue															
Property rates	143 607	143 607	46 549	32.4%	21 104	14.7%	21 161	14.7%	20 999	14.6%	109 812	76.5%	22 330	80.8%	(6.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	94	94	278	296.0%	338	360.1%	238	253.0%	269	286.4%	1 122	1 195.4%	2 085	131.5%	(87.1%)
Licences or permits	266	266	14	5.3%	20	7.5%	19	7.2%	38	14.3%	91	34.2%	14	-	178.4%
Transfer and subsidies - Operational	174 975	147 733	64 569	36.9%	62 612	35.8%	48 504	32.8%	5 367	3.6%	181 053	122.6%	(26 071)	96.2%	(120.6%)
Interest Receivables	13 913	13 913	3 608	25.9%	3 381	24.3%	3 510	25.2%	3 667	26.4%	14 166	101.8%	3 132	-	17.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	2 796	-	-	-	-	-	-	-	2 796	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**823 690**	**780 129**	**118 200**	**14.4%**	**132 860**	**16.1%**	**116 621**	**14.9%**	**211 566**	**27.1%**	**579 247**	**74.3%**	**143 167**	**55.4%**	**47.8%**
Employee related costs	249 924	237 668	56 223	22.5%	62 531	25.0%	50 979	21.4%	59 882	25.2%	229 615	96.6%	51 126	78.4%	17.1%
Remuneration of councillors	14 920	14 920	3 143	21.1%	3 502	23.5%	3 229	21.6%	4 163	27.9%	14 037	94.1%	3 174	84.5%	31.2%
Bulk purchases - electricity	204 160	185 000	43 600	21.4%	29 782	14.6%	49 522	26.8%	59 613	32.2%	182 516	98.7%	63 879	92.4%	(6.7%)
Inventory consumed	22 634	21 336	455	2.0%	281	1.2%	1 549	7.3%	4 983	23.4%	7 268	34.1%	792	9.9%	529.4%
Debt impairment	-	27 999	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	44 598	46 647	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	3 158	7 759	787	24.9%	1 515	48.0%	435	5.6%	2 965	38.2%	5 702	73.5%	5 230	234.1%	(43.3%)
Contracted services	86 849	62 588	7 815	9.0%	14 159	16.3%	3 603	5.8%	13 723	21.9%	39 300	62.8%	9 789	39.3%	40.2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Irrecoverable debts written off	145 217	117 218	207	.1%	-	-	346	.3%	57 183	48.8%	57 736	49.3%	-	-	(100.0%)
Operational Cost and Other Cost	52 230	58 995	4 663	8.9%	21 090	40.4%	6 958	11.8%	9 054	15.3%	41 765	70.8%	9 177	40.7%	(1.3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	1 306	-	-	-	-	-	-	-	1 306	-	-	-	-
Surplus/(Deficit)	**92 989**	**97 819**	**164 421**		**84 462**		**79 020**		**(58 037)**		**269 865**		**(9 716)**		
Transfers and subsidies - capital (monetary allocations)	91 748	123 251	6 443	7.0%	11 007	12.0%	25 120	20.4%	27 828	22.6%	70 398	57.1%	8 311	35.3%	234.8%
Transfers and subsidies - capital (in-kind)	-	1 322	-	-	-	-	1 322	100.0%	-	-	1 322	100.0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**184 737**	**222 392**	**170 864**		**95 469**		**105 462**		**(30 210)**		**341 585**		**(1 405)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**184 737**	**222 392**	**170 864**		**95 469**		**105 462**		**(30 210)**		**341 585**		**(1 405)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**184 737**	**222 392**	**170 864**		**95 469**		**105 462**		**(30 210)**		**341 585**		**(1 405)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**184 737**	**222 392**	**170 864**		**95 469**		**105 462**		**(30 210)**		**341 585**		**(1 405)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**114 400**	**140 768**	**12 940**	**11.3%**	**11 879**	**10.4%**	**31 538**	**22.4%**	**63 274**	**44.9%**	**119 631**	**85.0%**	**7 278**	**76.1%**	**769.4%**
National Government	91 752	77 172	8 482	9.2%	11 469	12.5%	20 006	25.9%	35 319	45.8%	75 276	97.5%	7 277	76.1%	385.4%
Provincial Government	-	44 626	-	-	-	-	11 026	24.7%	24 575	55.1%	35 601	79.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	89	-	89	-	-	-	(100.0%)
Transfers recognised - capital	**91 752**	**121 797**	**8 482**	**9.2%**	**11 469**	**12.5%**	**31 033**	**25.5%**	**59 984**	**49.2%**	**110 967**	**91.1%**	**7 277**	**76.1%**	**724.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 648	18 971	4 459	19.7%	410	1.8%	505	2.7%	3 290	17.3%	8 665	45.7%	1	-	225 427.2%
Capital Expenditure Functional	**114 400**	**140 768**	**14 102**	**12.3%**	**14 937**	**13.1%**	**34 933**	**24.8%**	**70 298**	**49.9%**	**134 272**	**95.4%**	**7 286**	**52.6%**	**864.9%**
Municipal governance and administration	**6 348**	**5 582**	**1 055**	**16.6%**	**1 657**	**26.1%**	**744**	**13.3%**	**371**	**6.6%**	**3 827**	**68.6%**	**2**	**25.8%**	**17 181.0%**
Executive and Council	1 376	1 480	594	43.2%	10	.7%	9	.6%	15	1.0%	629	42.5%	-	73.8%	(100.0%)
Finance and administration	4 972	4 102	461	9.3%	1 648	33.1%	735	17.9%	356	8.7%	3 199	78.0%	2	15.6%	16 468.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 467**	**6 928**	**1 315**	**20.3%**	**830**	**12.8%**	**220**	**3.2%**	**6 168**	**89.0%**	**8 533**	**123.2%**	**515**	**28.2%**	**1 096.6%**
Community and Social Services	-	130	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 167	5 248	703	13.6%	830	16.1%	220	4.2%	5 580	106.3%	7 333	139.7%	515	34.8%	982.5%
Public Safety	1 300	1 550	612	47.1%	-	-	-	-	588	37.9%	1 200	77.5%	-	3.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**61 467**	**85 313**	**880**	**1.4%**	**1 087**	**1.8%**	**31 901**	**37.4%**	**34 929**	**40.9%**	**68 797**	**80.6%**	**1 048**	**49.0%**	**3 233.8%**
Planning and Development	1 100	1 120	502	45.6%	-	-	-	-	-	-	502	44.8%	-	6.0%	-
Road Transport	60 367	84 193	378	.6%	1 087	1.8%	31 901	37.9%	34 929	41.5%	68 296	81.1%	1 048	50.9%	3 233.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**40 118**	**42 945**	**10 852**	**27.1%**	**11 363**	**28.3%**	**2 069**	**4.8%**	**28 830**	**67.1%**	**53 114**	**123.7%**	**5 721**	**66.3%**	**404.0%**
Energy sources	10 700	8 300	95	.9%	0	-	-	-	2 222	26.8%	2 317	27.9%	-	16.8%	(100.0%)
Water Management	25 018	25 370	8 127	32.5%	10 448	41.8%	(817)	(3.2%)	20 443	80.6%	38 200	150.6%	5 339	138.5%	282.9%
Waste Water Management	2 200	5 550	1 315	59.8%	-	-	1 137	20.5%	404	7.3%	2 857	51.5%	381	24.8%	6.1%
Waste Management	2 200	3 725	1 315	59.8%	915	41.6%	1 749	47.0%	5 760	154.6%	9 740	261.5%	0	77.1%	1 952 590.2%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**816 961**	**706 113**	**100 485**	**12.3%**	**129 748**	**15.9%**	**105 158**	**14.9%**	**105 535**	**14.9%**	**440 925**	**62.4%**	**58 029**	**(9 237.1%)**	**81.9%**
Property rates	115 211	91 908	14 813	12.9%	30 744	26.7%	14 846	16.2%	18 041	19.6%	78 444	85.4%	43 179	-	(58.2%)
Service charges	395 364	265 894	13 817	3.5%	17 349	4.4%	45 328	17.0%	74 954	28.2%	151 449	57.0%	12 256	-	511.6%
Other revenue	4 479	25 306	6 096	136.1%	15 629	348.9%	(9 353)	(37.0%)	4 673	18.5%	17 044	67.4%	2 102	-	122.3%
Transfers and Subsidies - Operational	176 430	147 733	65 759	37.3%	66 026	37.4%	54 336	36.8%	7 867	5.3%	193 988	131.3%	493	(5 074.7%)	1 496.9%
Transfers and Subsidies - Capital	87 369	123 251	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	38 108	52 021	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(698 896)**	**(537 646)**	**(129 108)**	**18.5%**	**(118 543)**	**17.0%**	**(97 414)**	**18.1%**	**(75 016)**	**14.0%**	**(420 081)**	**78.1%**	**(67 539)**	**(974.7%)**	**11.1%**
Suppliers and employees	(693 896)	(529 887)	(129 108)	18.6%	(118 543)	17.1%	(97 414)	18.4%	(75 016)	14.2%	(420 081)	79.3%	(67 539)	(973.4%)	11.1%

Finance charges	(5 000)	(7 759)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**118 065**	**168 467**	**(28 624)**	**(24.2%)**	**11 205**	**9.5%**	**7 743**	**4.6%**	**30 519**	**18.1%**	**20 844**	**12.4%**	**(9 509)**	**129.3%**	**(420.9%)**
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	**(106 484)**	**(126 692)**	**(12 144)**	**11.4%**	**(14 173)**	**13.3%**	**(20 212)**	**16.0%**	**(17 728)**	**14.0%**	**(64 256)**	**50.7%**	**(7 932)**	**1 809.8%**	**123.5%**
Capital assets	(106 484)	(126 692)	(12 144)	11.4%	(14 173)	13.3%	(20 212)	16.0%	(17 728)	14.0%	(64 256)	50.7%	(7 932)	1 809.8%	123.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(106 484)**	**(126 692)**	**(12 144)**	**11.4%**	**(14 173)**	**13.3%**	**(20 212)**	**16.0%**	**(17 728)**	**14.0%**	**(64 256)**	**50.7%**	**(7 932)**	**1 771.5%**	**123.5%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(2 316)**	**-**	**-**	**(788)**	**-**	**-**	**-**	**(1 674)**	**72.3%**	**(2 463)**	**106.3%**	**(390)**	**-**	**329.3%**
Repayment of borrowing	-	(2 316)	-	-	(788)	-	-	-	(1 674)	72.3%	(2 463)	106.3%	(390)	-	329.3%
Net Cash from/(used) Financing Activities	**-**	**(2 316)**	**-**	**-**	**(788)**	**-**	**-**	**-**	**(1 674)**	**72.3%**	**(2 463)**	**106.3%**	**(390)**	**-**	**329.3%**
Net Increase/(Decrease) in cash held	**11 581**	**39 459**	**(40 767)**	**(352.0%)**	**(3 756)**	**(32.4%)**	**(12 469)**	**(31.6%)**	**11 117**	**28.2%**	**(45 876)**	**(116.3%)**	**(17 831)**	**(21.8%)**	**(162.3%)**
Cash/cash equivalents at the year begin:	25 456	65 338	65 675	258.0%	24 561	96.5%	20 805	31.8%	8 336	12.8%	65 675	100.5%	37 954	98.8%	(78.0%)
Cash/cash equivalents at the year end:	**37 037**	**104 797**	**24 561**	**66.3%**	**20 805**	**56.2%**	**8 336**	**8.0%**	**19 453**	**18.6%**	**19 453**	**18.6%**	**20 123**	**40.3%**	**(3.3%)**

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	14 766	2.2%	12 434	1.9%	11 978	1.8%	631 510	94.2%	670 688	42.8%	(14 347)	(2.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 394	14.4%	4 600	4.9%	3 535	3.8%	71 601	76.9%	93 132	5.9%	16 292	17.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 844	4.4%	4 690	3.0%	4 224	2.7%	140 805	89.9%	156 562	10.0%	(4 179)	(2.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 727	2.7%	2 784	2.0%	2 957	2.1%	129 178	93.2%	138 646	8.8%	1 296	.9%	-	-
Receivables from Exchange Transactions - Waste Management	2 733	2.5%	2 275	2.1%	2 162	2.0%	101 305	93.4%	108 475	6.9%	(695)	(.6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 450	2.1%	8 384	2.1%	8 104	2.0%	372 893	93.7%	397 832	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	.6%	10	.3%	6	.2%	2 897	98.9%	2 930	.2%	(9 685)	(330.6%)	-	-
Total By Income Source	**49 931**	**3.2%**	**35 176**	**2.2%**	**32 967**	**2.1%**	**1 450 190**	**92.5%**	**1 568 265**	**100.0%**	**(11 318)**	**(.7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 430	6.9%	3 761	4.8%	4 118	5.3%	65 100	83.0%	78 409	5.0%	6 464	8.2%	-	-
Commercial	13 037	8.6%	4 299	2.8%	3 514	2.3%	130 866	86.3%	151 716	9.7%	15 621	10.3%	-	-
Households	31 464	2.4%	27 117	2.0%	25 335	1.9%	1 254 224	93.7%	1 338 140	85.3%	(33 403)	(2.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**49 931**	**3.2%**	**35 176**	**2.2%**	**32 967**	**2.1%**	**1 450 190**	**92.5%**	**1 568 265**	**100.0%**	**(11 318)**	**(.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	22 136	24.4%	46 419	51.1%	-	-	22 276	24.5%	90 831	49.2%
Bulk Water	-	-	-	-	-	-	858	100.0%	858	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 567	11.4%	250	.3%	57	.1%	82 134	88.3%	93 009	50.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**32 703**	**17.7%**	**46 669**	**25.3%**	**57**	**-**	**105 268**	**57.0%**	**184 697**	**100.0%**

Contact Details

Municipal Manager	Mr Pumelelo Kate	046 603 6131
Chief Financial Officer	Ms Nomfundo Ntsangani	046 603 6007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**720 093**	**731 866**	**195 760**	**27.2%**	**173 053**	**24.0%**	**157 158**	**21.5%**	**130 909**	**17.9%**	**656 880**	**89.8%**	**142 217**	**91.6%**	**(8.0%)**
Exchange Revenue															
Service charges - Electricity	125 640	125 640	35 373	28.2%	29 986	23.9%	31 502	25.1%	38 185	30.4%	135 046	107.5%	27 601	99.8%	38.3%
Service charges - Water	71 898	71 898	17 435	24.2%	14 616	20.3%	16 296	22.7%	16 807	23.4%	65 153	90.6%	16 938	103.2%	(.8%)
Service charges - Waste Water Management	24 874	35 749	9 064	36.4%	8 811	35.4%	8 692	24.3%	9 194	25.7%	35 760	100.0%	7 283	122.5%	26.2%
Service charges - Waste Management	30 454	30 454	7 920	26.0%	7 344	24.1%	7 358	24.2%	7 618	25.0%	30 240	99.3%	6 930	100.3%	9.9%
Sale of Goods and Rendering of Services	4 128	4 128	1 174	28.4%	1 616	39.2%	668	16.2%	1 404	34.0%	4 863	117.8%	1 256	105.8%	11.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 219	18 219	2 818	15.5%	3 015	16.5%	3 263	17.9%	3 429	18.8%	12 525	68.7%	3 838	154.6%	(10.7%)
Interest earned from Current and Non Current Assets	14 215	14 215	1 622	11.4%	1 252	8.8%	1 059	7.4%	1 124	7.9%	5 057	35.6%	2 280	98.8%	(50.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 317	1 317	317	24.1%	653	49.6%	226	17.2%	380	28.9%	1 576	119.7%	251	88.5%	51.6%
Licences or permits	5 076	5 076	1 361	26.8%	1 525	30.0%	635	12.5%	1 289	25.4%	4 810	94.8%	2 630	126.2%	(51.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 719	2 719	341	12.5%	411	15.1%	976	35.9%	606	22.3%	2 334	85.8%	380	121.3%	59.5%
Non-Exchange Revenue															
Property rates	183 503	183 503	49 917	27.2%	43 434	23.7%	44 124	24.0%	42 559	23.2%	180 035	98.1%	41 285	95.6%	3.1%
Surcharges and Taxes	7 327	7 327	1 891	25.8%	1 731	23.6%	1 748	23.9%	1 810	24.7%	7 181	98.0%	1 492	90.8%	21.4%
Fines, penalties and forfeits	550	550	125	22.7%	126	22.9%	75	13.6%	33	6.0%	358	65.1%	142	116.1%	(76.9%)
Licences or permits	1 968	1 968	386	19.6%	1 264	64.2%	495	25.2%	127	6.5%	2 273	115.5%	24	58.5%	418.7%
Transfer and subsidies - Operational	225 558	226 456	64 066	28.4%	55 674	24.7%	38 582	17.0%	4 585	2.0%	162 908	71.9%	27 548	76.0%	(83.4%)
Interest Receivables	2 647	2 647	1 538	58.1%	1 585	59.9%	1 294	48.9%	1 627	61.5%	6 044	228.3%	1 517	89.6%	7.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	406	-	-	-	52	-	131	-	588	-	821	-	(84.1%)
Other Gains	-	-	5	-	9	-	112	-	2	-	129	-	3	-	(32.9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**794 742**	**805 252**	**147 859**	**18.6%**	**172 193**	**21.7%**	**166 412**	**20.7%**	**158 252**	**19.7%**	**644 716**	**80.1%**	**161 284**	**83.8%**	**(1.9%)**
Employee related costs	213 426	215 979	51 817	24.3%	60 783	28.5%	51 452	23.8%	51 849	24.0%	215 901	100.0%	49 650	99.5%	4.4%
Remuneration of councillors	8 469	8 469	2 116	25.0%	2 116	25.0%	2 421	28.6%	2 231	26.3%	8 883	104.9%	2 116	99.9%	5.5%
Bulk purchases - electricity	92 354	92 354	18 824	20.4%	25 939	28.1%	25 020	27.1%	26 368	28.6%	96 151	104.1%	10 707	86.5%	146.3%
Inventory consumed	54 452	49 502	11 219	20.6%	13 941	25.6%	6 002	12.1%	8 006	16.2%	39 168	79.1%	12 540	95.6%	(36.2%)
Debt impairment	50 948	50 948	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	51 635	51 635	11 299	21.9%	12 230	23.7%	11 084	21.5%	11 241	21.8%	45 854	88.8%	10 667	82.9%	5.4%
Interest,Dividends and Rent on Land	8 679	8 679	-	-	-	-	-	-	-	-	-	-	-	.9%	-
Contracted services	181 915	189 656	25 557	14.0%	37 005	20.3%	31 534	16.6%	28 449	15.0%	122 545	64.6%	46 484	68.5%	(38.8%)
Transfers and subsidies	5 738	5 562	984	17.1%	2 165	37.7%	1 496	26.9%	682	12.3%	5 327	95.8%	1 367	90.1%	(50.2%)
Irrecoverable debts written off	41 774	41 774	8 522	20.4%	(44)	(.1%)	21 079	50.5%	15 216	36.4%	44 773	107.2%	(2 106)	24.2%	(822.6%)
Operational Cost and Other Cost	85 354	90 694	16 709	19.6%	17 800	20.9%	15 704	17.3%	14 207	15.7%	64 419	71.0%	27 175	106.6%	(47.7%)
Disposal of Fixed and Intangible Assets	-	-	810	-	258	-	416	-	0	-	1 484	-	2 680	-	(100.0%)
Other Losses	-	-	2	-	-	-	204	-	3	-	210	-	2	-	40.6%
Surplus/(Deficit)	**(74 649)**	**(73 386)**	**47 901**		**860**		**(9 254)**		**(27 343)**		**12 164**		**(19 067)**		
Transfers and subsidies - capital (monetary allocations)	169 700	246 801	55 645	32.8%	70 077	41.3%	29 985	12.1%	31 090	12.6%	186 797	75.7%	43 561	81.1%	(28.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	723	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**95 051**	**173 416**	**103 546**		**70 936**		**20 732**		**3 747**		**198 961**		**25 217**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**95 051**	**173 416**	**103 546**		**70 936**		**20 732**		**3 747**		**198 961**		**25 217**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**95 051**	**173 416**	**103 546**		**70 936**		**20 732**		**3 747**		**198 961**		**25 217**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**95 051**	**173 416**	**103 546**		**70 936**		**20 732**		**3 747**		**198 961**		**25 217**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**158 518**	**232 934**	**49 280**	**31.1%**	**62 157**	**39.2%**	**32 963**	**14.2%**	**37 714**	**16.2%**	**182 114**	**78.2%**	**43 563**	**77.2%**	**(13.4%)**
National Government	86 770	142 413	37 721	43.5%	41 869	48.3%	16 634	11.7%	25 112	17.6%	121 337	85.2%	24 003	114.8%	4.6%
Provincial Government	58 586	77 358	10 557	18.0%	18 970	32.4%	9 994	12.9%	2 488	3.2%	42 009	54.3%	15 641	57.5%	(84.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	55	122.2%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	1 489	1 489	776	52.1%	931	62.5%	(412)	(27.7%)	95	6.4%	1 389	93.3%	7	99.1%	1 184.6%
Transfers recognised - capital	**146 845**	**221 260**	**49 054**	**33.4%**	**61 770**	**42.1%**	**26 216**	**11.8%**	**27 695**	**12.5%**	**164 735**	**74.5%**	**39 706**	**77.4%**	**(30.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 673	11 673	225	1.9%	387	3.3%	6 747	57.8%	10 020	85.8%	17 379	148.9%	3 857	74.8%	159.8%
Capital Expenditure Functional	**158 518**	**232 934**	**49 280**	**31.1%**	**62 157**	**39.2%**	**32 963**	**14.2%**	**37 714**	**16.2%**	**182 114**	**78.2%**	**44 287**	**77.6%**	**(14.8%)**
Municipal governance and administration	**2 464**	**1 447**	**173**	**7.0%**	**313**	**12.7%**	**247**	**17.1%**	**671**	**46.4%**	**1 404**	**97.0%**	**785**	**51.3%**	**(14.5%)**
Executive and Council	1 291	581	16	1.3%	141	10.9%	-	-	544	93.6%	701	120.7%	54	110.3%	915.1%
Finance and administration	1 133	826	118	10.4%	170	15.0%	242	29.3%	127	15.4%	657	79.5%	732	44.0%	(82.6%)
Internal audit	40	40	39	97.1%	3	6.3%	5	11.7%	-	-	46	115.0%	-	-	-
Community and Public Safety	**3 407**	**1 419**	**1**	**-**	**76**	**2.2%**	**97**	**6.8%**	**1 998**	**140.8%**	**2 172**	**153.0%**	**68**	**49.2%**	**2 856.4%**
Community and Social Services	-	164	-	-	-	-	53	32.3%	797	486.2%	850	518.5%	13	8.0%	6 241.0%
Sport And Recreation	2 307	1 151	1	.1%	-	-	12	1.0%	1 201	104.3%	1 214	105.4%	-	99.0%	(100.0%)
Public Safety	580	50	-	-	38	6.5%	19	37.2%	-	-	56	112.5%	55	98.8%	(100.0%)
Housing	20	15	-	-	-	-	13	89.1%	-	-	13	89.1%	-	-	-
Health	500	39	-	-	38	7.6%	-	-	-	-	38	98.0%	-	-	-
Economic and Environmental Services	**44 862**	**51 385**	**15 718**	**35.0%**	**26 335**	**58.7%**	**10 363**	**20.2%**	**5 671**	**11.0%**	**58 088**	**113.0%**	**3 878**	**62.3%**	**46.2%**
Planning and Development	30	59	52	174.4%	-	-	-	-	-	-	52	88.9%	725	187.8%	(100.0%)
Road Transport	44 832	51 327	15 666	34.9%	26 335	58.7%	10 363	20.2%	5 671	11.0%	58 036	113.1%	3 153	61.4%	79.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**107 786**	**178 682**	**33 387**	**31.0%**	**35 433**	**32.9%**	**22 256**	**12.5%**	**29 374**	**16.4%**	**120 450**	**67.4%**	**39 547**	**85.0%**	**(25.7%)**
Energy sources	12 834	10 971	4 247	33.1%	-	-	2 756	25.1%	4 223	38.5%	11 225	102.3%	-	-	(100.0%)
Water Management	42 458	101 034	21 287	50.1%	24 764	58.3%	7 075	7.0%	21 711	21.5%	74 837	74.1%	8 637	102.7%	151.4%
Waste Water Management	51 919	66 677	7 854	15.1%	10 669	20.5%	12 425	18.6%	3 336	5.0%	34 283	51.4%	28 254	76.9%	(88.2%)
Waste Management	575	-	-	-	-	-	-	-	105	-	105	-	2 656	202.7%	(96.1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9**	**63.7%**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**824 673**	**954 335**	**250 983**	**30.4%**	**204 698**	**24.8%**	**206 328**	**21.6%**	**161 627**	**16.9%**	**823 637**	**86.3%**	**123 627**	**81.7%**	**30.7%**
Property rates	160 808	160 808	42 471	26.4%	42 048	26.1%	40 104	24.9%	42 967	26.7%	167 590	104.2%	40 847	108.0%	5.2%
Service charges	241 574	251 953	56 865	23.5%	53 829	22.3%	54 821	21.8%	61 526	24.4%	227 040	90.1%	50 592	90.4%	21.6%
Other revenue	72 236	82 261	20 933	29.0%	19 740	27.3%	21 793	26.5%	18 168	22.1%	80 634	98.0%	18 620	113.1%	(2.4%)
Transfers and Subsidies - Operational	222 200	224 745	70 009	31.5%	53 948	24.3%	52 763	23.5%	12 163	5.4%	188 882	84.0%	8 391	62.4%	45.0%
Transfers and Subsidies - Capital	111 682	218 393	58 758	52.6%	33 462	30.0%	35 170	16.1%	24 907	11.4%	152 297	69.7%	3 041	69.2%	719.1%
Interest	16 174	16 174	1 948	12.0%	1 672	10.3%	1 678	10.4%	1 897	11.7%	7 194	44.5%	2 136	59.3%	(11.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(700 137)**	**(719 672)**	**(170 554)**	**24.4%**	**(172 349)**	**24.6%**	**(146 306)**	**20.3%**	**(145 484)**	**20.2%**	**(634 694)**	**88.2%**	**(158 162)**	**91.7%**	**(8.0%)**
Suppliers and employees	(694 599)	(714 051)	(170 554)	24.6%	(172 349)	24.8%	(146 291)	20.5%	(145 484)	20.4%	(634 679)	88.9%	(158 162)	92.4%	(8.0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	166.3%	-
Transfers and Subsidies	(5 538)	(5 621)	-	-	-	-	(15)	.3%	-	-	(15)	3%	-	-	-
Net Cash from/(used) Operating Activities	**124 536**	**234 662**	**80 429**	**64.6%**	**32 349**	**26.0%**	**60 023**	**25.6%**	**16 143**	**6.9%**	**188 943**	**80.5%**	**(34 536)**	**47.9%**	**(146.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**403**	**-**	**(9)**	**-**	**65**	**-**	**152**	**-**	**610**	**-**	**732**	**-**	**(79.2%)**
Proceeds on disposal of PPE	-	-	406	-	-	-	59	-	151	-	616	-	732	-	(79.4%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(3)	-	(9)	-	5	-	2	-	(5)	-	(0)	-	(815.4%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(173 938)**	**(260 344)**	**(67 586)**	**38.9%**	**(69 565)**	**40.0%**	**(37 361)**	**14.4%**	**(28 042)**	**10.8%**	**(202 553)**	**77.8%**	**(40 179)**	**75.1%**	**(30.2%)**
Capital assets	(173 938)	(260 344)	(67 586)	38.9%	(69 565)	40.0%	(37 361)	14.4%	(28 042)	10.8%	(202 553)	77.8%	(40 179)	75.1%	(30.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(173 938)**	**(260 344)**	**(67 183)**	**38.6%**	**(69 574)**	**40.0%**	**(37 297)**	**14.3%**	**(27 890)**	**10.7%**	**(201 943)**	**77.6%**	**(39 447)**	**74.1%**	**(29.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**69**	**-**	**15**	**-**	**67**	**-**	**63**	**-**	**215**	**-**	**55**	**26.3%**	**14.9%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	69	-	15	-	67	-	63	-	215	-	55	26.3%	14.9%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**97.0%**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	97.0%	-
Net Cash from/(used) Financing Activities	**-**	**-**	**69**	**-**	**15**	**-**	**67**	**-**	**63**	**-**	**215**	**-**	**55**	**117.0%**	**14.9%**
Net Increase/(Decrease) in cash held	**(49 402)**	**(25 682)**	**13 315**	**(27.0%)**	**(37 209)**	**75.3%**	**22 793**	**(88.8%)**	**(11 684)**	**45.5%**	**(12 785)**	**49.8%**	**(73 927)**	**277.1%**	**(84.2%)**
Cash/cash equivalents at the year begin:	138 552	66 691	64 823	46.8%	80 006	57.7%	42 797	64.2%	65 590	98.3%	64 823	97.2%	138 687	100.0%	(52.7%)
Cash/cash equivalents at the year end:	**89 151**	**41 009**	**80 006**	**89.7%**	**42 797**	**48.0%**	**65 590**	**159.9%**	**53 906**	**131.4%**	**53 906**	**131.4%**	**64 759**	**57.5%**	**(16.8%)**

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	6 897	10.2%	3 154	4.7%	2 779	4.1%	54 479	80.9%	67 309	22.3%	(52 181)	(77.5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 374	24.4%	4 062	10.6%	2 041	5.3%	22 903	59.7%	38 381	12.7%	6 662	17.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	13 853	21.9%	4 900	7.7%	2 953	4.7%	41 621	65.7%	63 326	21.0%	(10 959)	(17.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 828	11.8%	1 502	4.6%	1 304	4.0%	25 805	79.5%	32 440	10.7%	(20 445)	(63.0%)	-	-
Receivables from Exchange Transactions - Waste Management	3 629	9.6%	1 479	3.9%	1 174	3.1%	31 511	83.4%	37 793	12.5%	(20 498)	(54.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 203	100.0%	1 203	.4%	(133)	(11.1%)	-	-
Interest on Arrear Debtor Accounts	1 718	3.2%	1 666	3.1%	1 547	2.9%	49 013	90.9%	53 943	17.9%	(1)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	121	1.6%	47	.6%	29	.4%	7 272	97.4%	7 469	2.5%	(8 629)	(115.5%)	-	-
Total By Income Source	**39 419**	**13.1%**	**16 809**	**5.6%**	**11 827**	**3.9%**	**233 808**	**77.5%**	**301 864**	**100.0%**	**(106 184)**	**(35.2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	812	12.9%	549	8.7%	512	8.1%	4 421	70.2%	6 294	2.1%	832	13.2%	-	-
Commercial	6 641	12.4%	2 553	4.8%	1 631	3.0%	42 722	79.8%	53 547	17.7%	(8 158)	(15.2%)	-	-
Households	31 966	13.2%	13 707	5.7%	9 685	4.0%	186 665	77.1%	242 023	80.2%	(98 858)	(40.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**39 419**	**13.1%**	**16 809**	**5.6%**	**11 827**	**3.9%**	**233 808**	**77.5%**	**301 864**	**100.0%**	**(106 184)**	**(35.2%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 986	99.7%	0	-	0	-	62	.3%	22 049	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**21 986**	**99.7%**	**0**	**-**	**0**	**-**	**62**	**.3%**	**22 049**	**100.0%**

Contact Details

Municipal Manager	Mr Rolly Dumezweni	046 604 5566
Chief Financial Officer	Mr Michael Klaas	046 604 5580

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**284 208**	**303 190**	**105 468**	**37.1%**	**115 692**	**40.7%**	**23 813**	**7.9%**	**42 154**	**13.9%**	**287 127**	**94.7%**	**38 806**	**80.7%**	**8.6%**
Exchange Revenue															
Service charges - Electricity	36 271	41 288	15 856	43.7%	44 067	121.5%	(31 873)	(77.2%)	9 604	23.3%	37 654	91.2%	11 437	98.8%	(16.0%)
Service charges - Water	21 025	24 446	2 630	12.5%	4 852	23.1%	4 986	20.4%	4 626	18.9%	17 094	69.9%	6 199	96.8%	(25.4%)
Service charges - Waste Water Management	3 380	7 665	3 879	114.8%	902	26.7%	868	11.3%	871	11.4%	6 520	85.1%	1 887	155.1%	(53.8%)
Service charges - Waste Management	7 188	8 917	2 564	35.7%	1 646	22.9%	1 599	17.9%	1 601	18.0%	7 410	83.1%	3 614	108.5%	(55.7%)
Sale of Goods and Rendering of Services	271	271	60	22.2%	69	25.6%	48	17.8%	136	50.2%	314	115.8%	99	98.3%	37.9%
Agency services	2 112	2 112	473	22.4%	318	15.1%	644	30.5%	346	16.4%	1 781	84.3%	318	59.9%	8.8%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 828	13 826	4 157	30.1%	4 308	31.2%	3 078	22.3%	6 245	45.2%	17 788	128.7%	3 520	81.6%	77.4%
Interest earned from Current and Non Current Assets	1 933	2 033	523	27.1%	459	23.8%	313	15.4%	337	16.6%	1 633	80.3%	484	94.3%	(30.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	359	229	23	6.4%	10	2.7%	20	8.9%	147	64.1%	200	87.4%	51	96.2%	188.9%
Licences or permits	1 623	1 623	575	35.4%	602	37.1%	644	39.7%	444	27.4%	2 266	139.6%	440	75.7%	1.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	186	186	57	30.8%	68	36.6%	48	25.9%	48	25.6%	222	118.8%	28	22.1%	67.9%
Non-Exchange Revenue															
Property rates	54 224	58 264	19 908	36.7%	12 626	23.3%	10 941	18.8%	12 310	21.1%	55 785	95.7%	10 647	91.2%	15.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	(4 275)	-	(100.0%)
Fines, penalties and forfeits	1 500	1 500	1	.1%	9	.6%	13	.9%	(76)	(5.1%)	(53)	(3.5%)	114	34.4%	(166.7%)
Licences or permits	328	328	5	1.5%	16	5.0%	3	.9%	10	3.0%	34	10.4%	12	52.2%	(14.2%)
Transfer and subsidies - Operational	131 586	131 586	52 295	39.7%	43 277	32.9%	30 825	23.4%	2 247	1.7%	128 643	97.8%	1 972	65.8%	14.0%
Interest Receivables	8 393	8 916	2 461	29.3%	2 462	29.3%	1 655	18.6%	3 258	36.5%	9 835	110.3%	2 261	95.9%	44.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**280 789**	**301 545**	**66 465**	**23.7%**	**75 680**	**27.0%**	**59 273**	**19.7%**	**52 178**	**17.3%**	**253 596**	**84.1%**	**(25 628)**	**54.4%**	**(303.6%)**
Employee related costs	120 371	122 371	26 747	22.2%	32 118	26.7%	27 172	22.2%	27 318	22.3%	113 356	92.6%	(54 681)	19.8%	(150.0%)
Remuneration of councillors	8 377	8 377	1 965	23.5%	1 944	23.2%	2 206	26.3%	2 061	24.6%	8 176	97.6%	(3 912)	19.7%	(152.7%)
Bulk purchases - electricity	32 514	36 514	10 225	31.4%	10 046	30.9%	8 552	23.4%	9 219	25.2%	38 043	104.2%	11 397	104.5%	(19.1%)
Inventory consumed	10 367	12 467	2 682	25.9%	3 720	35.9%	3 563	28.6%	947	7.6%	10 912	87.5%	4 503	148.8%	(79.0%)
Debt impairment	18 680	18 680	-	-	-	-	-	-	0	-	0	-	(572)	(4.1%)	(100.0%)
Depreciation, Amortisation and Impairment	19 821	20 821	-	-	1	-	-	-	-	-	1	-	-	-	-
Interest,Dividends and Rent on Land	1 592	10 940	4 740	297.7%	1 408	88.4%	1 412	12.9%	1 832	16.7%	9 391	85.8%	4 011	216.5%	(54.3%)
Contracted services	34 366	37 549	10 532	30.6%	13 043	38.0%	9 694	25.8%	3 733	9.9%	37 002	98.5%	10 138	106.4%	(63.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	27	-	2 257	-	389	-	2 673	-	-	-	(100.0%)
Operational Cost and Other Cost	34 700	33 826	9 574	27.6%	13 373	38.5%	4 417	13.1%	6 678	19.7%	34 043	100.6%	3 487	162.6%	91.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 419**	**1 645**	**39 003**		**40 013**		**(35 460)**		**(10 024)**		**33 531**		**64 434**		
Transfers and subsidies - capital (monetary allocations)	51 211	51 211	12 758	24.9%	10 077	19.7%	682	1.3%	2 813	5.5%	26 330	51.4%	27 450	71.8%	(89.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**54 630**	**52 856**	**51 761**		**50 090**		**(34 779)**		**(7 211)**		**59 861**		**91 884**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**54 630**	**52 856**	**51 761**		**50 090**		**(34 779)**		**(7 211)**		**59 861**		**91 884**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**54 630**	**52 856**	**51 761**		**50 090**		**(34 779)**		**(7 211)**		**59 861**		**91 884**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**54 630**	**52 856**	**51 761**		**50 090**		**(34 779)**		**(7 211)**		**59 861**		**91 884**		
			-		-		-		-		-		0	0	

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**48 093**	**47 993**	**46 512**	**96.7%**	**16 021**	**33.3%**	**4 867**	**10.1%**	**12 413**	**25.9%**	**79 813**	**166.3%**	**19 894**	**153.9%**	**(37.6%)**
National Government	44 582	44 582	45 846	102.8%	14 218	31.9%	4 716	10.6%	12 344	27.7%	77 125	173.0%	19 750	166.7%	(37.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	100	-	-	-	-	-	-	-	57	-	57	-	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 682**	**44 582**	**45 846**	**102.6%**	**14 218**	**31.8%**	**4 716**	**10.6%**	**12 400**	**27.8%**	**77 181**	**173.1%**	**19 750**	**167.0%**	**(37.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 411	3 411	666	19.5%	1 803	52.9%	151	4.4%	13	.4%	2 632	77.2%	144	30.6%	(91.2%)
Capital Expenditure Functional	**48 143**	**47 993**	**46 512**	**96.6%**	**16 021**	**33.3%**	**4 867**	**10.1%**	**12 413**	**25.9%**	**79 813**	**166.3%**	**19 894**	**154.0%**	**(37.6%)**
Municipal governance and administration	**2 530**	**2 530**	**398**	**15.7%**	**58**	**2.3%**	**35**	**1.4%**	**129**	**5.1%**	**620**	**24.5%**	**129**	**159.7%**	**.5%**
Executive and Council	748	748	103	13.7%	-	-	-	-	101	13.6%	204	27.3%	95	17.3%	7.2%
Finance and administration	1 783	1 783	296	16.6%	58	3.2%	35	1.9%	28	1.6%	416	23.3%	34	444.4%	(18.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 846**	**3 696**	**3 553**	**92.4%**	**170**	**4.4%**	**-**	**-**	**57**	**1.5%**	**3 779**	**102.2%**	**8 480**	**211.5%**	**(99.3%)**
Community and Social Services	3 696	3 696	3 553	96.1%	170	4.6%	-	-	-	-	3 723	100.7%	8 480	208.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	150	-	-	-	-	-	-	-	57	-	57	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 978**	**12 978**	**1 678**	**12.9%**	**4 999**	**38.5%**	**3 147**	**24.2%**	**6 115**	**47.1%**	**15 939**	**122.8%**	**1 319**	**65.0%**	**363.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 978	12 978	1 678	12.9%	4 999	38.5%	3 147	24.2%	6 115	47.1%	15 939	122.8%	1 319	65.0%	363.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 788**	**28 788**	**40 883**	**142.0%**	**10 794**	**37.5%**	**1 686**	**5.9%**	**6 112**	**21.2%**	**59 475**	**206.6%**	**9 966**	**171.1%**	**(38.7%)**
Energy sources	9 805	9 805	436	4.5%	4 294	43.8%	116	1.2%	2 427	24.8%	7 275	74.2%	2 701	99.0%	(10.1%)
Water Management	1 739	1 739	947	54.4%	-	-	-	-	-	-	947	54.4%	-	20.6%	-
Waste Water Management	17 244	17 244	39 500	229.1%	6 500	37.7%	1 569	9.1%	3 684	21.4%	51 254	297.2%	7 265	267.3%	(49.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**315 357**	**320 503**	**181 284**	**57.5%**	**91 789**	**29.1%**	**194 003**	**60.5%**	**40 883**	**12.8%**	**507 958**	**158.5%**	**81 237**	**46.1%**	**(49.7%)**
Property rates	52 416	43 248	12 278	23.4%	11 798	22.5%	7 477	17.3%	8 553	19.8%	40 106	92.7%	10 400	27.2%	(17.8%)
Service charges	59 535	66 098	2 905	4.9%	2 778	4.7%	2 832	4.3%	2 885	4.4%	11 399	17.2%	2 866	(12.7%)	.6%
Other revenue	14 517	6 262	87 465	602.5%	20 781	143.1%	94 374	1 507.2%	28 928	462.0%	231 548	3 697.9%	6 454	75.0%	348.3%
Transfers and Subsidies - Operational	123 043	123 543	55 398	45.0%	43 522	35.4%	31 305	25.3%	55	-	130 280	105.5%	47 544	81.5%	(99.9%)
Transfers and Subsidies - Capital	51 211	51 212	22 749	44.4%	12 478	24.4%	57 725	112.7%	-	-	92 952	181.5%	13 519	48.0%	(100.0%)
Interest	14 635	30 141	489	3.3%	433	3.0%	290	1.0%	462	1.5%	1 673	5.6%	455	45.7%	1.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(258 207)**	**(256 364)**	**(94 552)**	**36.6%**	**(106 107)**	**41.1%**	**(85 007)**	**33.2%**	**(75 830)**	**29.6%**	**(361 496)**	**141.0%**	**86 670**	**72.1%**	**(187.5%)**
Suppliers and employees	(256 615)	(246 772)	(94 552)	36.8%	(106 107)	41.3%	(85 007)	34.4%	(75 830)	30.7%	(361 496)	146.5%	86 670	73.0%	(187.5%)

Finance charges	(1 592)	(9 592)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 150**	**64 139**	**86 732**	**151.8%**	**(14 318)**	**(25.1%)**	**108 996**	**169.9%**	**(34 947)**	**(54.5%)**	**146 462**	**228.4%**	**167 907**	**(10.1%)**	**(120.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(55 307)**	**(55 192)**	**(17 918)**	**32.4%**	**(20 039)**	**36.2%**	**(1 892)**	**3.4%**	**(11 092)**	**20.1%**	**(50 942)**	**92.3%**	**(7 156)**	**21.7%**	**55.0%**
Capital assets	(55 307)	(55 192)	(17 918)	32.4%	(20 039)	36.2%	(1 892)	3.4%	(11 092)	20.1%	(50 942)	92.3%	(7 156)	21.7%	55.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(55 307)**	**(55 192)**	**(17 918)**	**32.4%**	**(20 039)**	**36.2%**	**(1 892)**	**3.4%**	**(11 092)**	**20.1%**	**(50 942)**	**92.3%**	**(7 156)**	**21.7%**	**55.0%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(161)**	**-**	**(65)**	**-**	**(261)**	**-**	**(55)**	**-**	**(542)**	**-**	**(165)**	**-**	**(66.5%)**
Repayment of borrowing	-	-	(161)	-	(65)	-	(261)	-	(55)	-	(542)	-	(165)	-	(66.5%)
Net Cash from/(used) Financing Activities	**-**	**-**	**(161)**	**-**	**(65)**	**-**	**(261)**	**-**	**(55)**	**-**	**(542)**	**-**	**(165)**	**-**	**(66.5%)**
Net Increase/(Decrease) in cash held	**1 843**	**8 947**	**68 653**	**3 725.3%**	**(34 421)**	**(1 867.8%)**	**106 842**	**1 194.1%**	**(46 095)**	**(515.2%)**	**94 978**	**1 061.5%**	**160 586**	**(69.2%)**	**(128.7%)**
Cash/cash equivalents at the year begin:	7 101	9 184	9 243	130.2%	77 837	1 096.2%	43 413	472.7%	150 255	1 636.1%	9 243	100.6%	(177 326)	106.6%	(184.7%)
Cash/cash equivalents at the year end:	**8 944**	**18 131**	**77 837**	**870.3%**	**43 413**	**485.4%**	**150 255**	**828.7%**	**104 136**	**574.3%**	**104 136**	**574.3%**	**(16 740)**	**(39.6%)**	**(722.1%)**

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	4 973	4.0%	2 296	1.8%	2 198	1.8%	115 234	92.4%	124 701	31.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 163	23.1%	1 039	3.4%	609	2.0%	22 187	71.6%	30 998	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 082	5.3%	2 419	1.8%	2 348	1.8%	121 424	91.1%	133 273	33.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 015	3.4%	491	1.6%	483	1.6%	27 974	93.4%	29 963	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 023	3.1%	982	1.5%	969	1.5%	60 701	93.9%	64 675	16.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	154	37.1%	2	.5%	2	.5%	257	61.9%	415	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	-	0	-	0	-	11 608	100.0%	11 608	2.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**22 411**	**5.7%**	**7 229**	**1.8%**	**6 609**	**1.7%**	**359 384**	**90.8%**	**395 633**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 413	5.3%	454	1.7%	400	1.5%	24 372	91.5%	26 639	6.7%	-	-	-	-
Commercial	7 419	21.8%	1 161	3.4%	741	2.2%	24 682	72.6%	34 003	8.6%	-	-	-	-
Households	13 579	4.1%	5 614	1.7%	5 468	1.6%	310 330	92.6%	334 991	84.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**22 411**	**5.7%**	**7 229**	**1.8%**	**6 609**	**1.7%**	**359 384**	**90.8%**	**395 633**	**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	5 030	10.1%	3 530	7.1%	6 850	13.8%	34 312	69.0%	49 721	40.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	237	.3%	494	.7%	965	1.3%	72 096	97.7%	73 793	59.5%
Auditor-General	-	-	301	71.9%	144	34.4%	(27)	(6.4%)	418	.3%
Other	(14)	100.0%	-	-	-	-	-	-	(14)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 253**	**4.2%**	**4 325**	**3.5%**	**7 959**	**6.4%**	**106 381**	**85.8%**	**123 919**	**100.0%**

Contact Details

Municipal Manager	Mr T Klaas	042 230 7700
Chief Financial Officer	Mr Hannes Krapohl	042 230 7706

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 468 686**	**1 461 865**	**415 124**	**28.3%**	**349 733**	**23.8%**	**334 790**	**22.9%**	**291 534**	**19.9%**	**1 391 181**	**95.2%**	**241 614**	**90.5%**	**20.7%**
Exchange Revenue															
Service charges - Electricity	479 524	473 955	127 844	26.7%	112 467	23.5%	119 086	25.1%	100 709	21.2%	460 106	97.1%	99 726	96.7%	1.0%
Service charges - Water	147 583	123 885	27 493	18.6%	28 217	19.1%	36 284	29.3%	20 265	16.4%	112 258	90.6%	23 652	75.7%	(14.3%)
Service charges - Waste Water Management	81 259	71 792	17 994	22.1%	17 954	22.1%	19 590	27.3%	19 110	26.6%	74 648	104.0%	16 875	87.0%	13.2%
Service charges - Waste Management	52 990	53 826	18 381	34.7%	7 819	14.8%	13 147	24.4%	13 175	24.5%	52 521	97.6%	14 776	94.4%	(10.8%)
Sale of Goods and Rendering of Services	10 044	10 044	2 362	23.5%	1 790	17.8%	2 225	22.2%	4 585	45.6%	10 962	109.1%	2 131	69.9%	115.2%
Agency services	4 554	4 554	1 120	24.6%	-	-	-	-	-	-	1 120	24.6%	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 661	11 618	3 891	11.2%	2 638	7.6%	2 937	25.3%	3 352	28.9%	12 818	110.3%	3 887	68.5%	(13.8%)
Interest earned from Current and Non Current Assets	16 273	16 273	3 388	20.8%	2 878	17.7%	3 140	19.3%	4 823	29.6%	14 230	87.4%	3 618	85.0%	33.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 322	4 312	1 280	38.5%	2 002	60.3%	943	21.9%	857	19.9%	5 083	117.9%	702	127.1%	22.0%
Licences or permits	2 856	2 856	700	24.5%	562	19.7%	1 144	40.0%	515	18.0%	2 920	102.3%	623	80.8%	(17.5%)
Special rating levies	15 436	15 436	4 789	31.0%	3 024	19.6%	3 035	19.7%	(10 848)	(70.3%)	-	-	-	-	(100.0%)
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	5 000	980	-	824	-	571	11.4%	750	15.0%	3 126	62.5%	1 303	-	(42.4%)
Operational Revenue	1 955	3 122	570	29.2%	635	32.5%	934	29.9%	965	30.9%	3 104	99.4%	1 829	197.8%	(47.2%)
Non-Exchange Revenue															
Property rates	304 484	307 899	106 089	34.8%	66 756	21.9%	67 169	21.8%	81 468	26.5%	321 482	104.4%	61 498	100.1%	32.5%
Surcharges and Taxes	22 602	25 277	(913)	(4.0%)	9 156	40.5%	8 920	35.3%	3 825	15.1%	20 989	83.0%	-	-	(100.0%)
Fines, penalties and forfeits	45 795	90 465	526	1.1%	11 656	25.5%	383	.4%	40 312	44.6%	52 877	58.4%	415	2.8%	9 609.6%
Licences or permits	3 139	3 139	3 816	121.6%	2 609	83.1%	(3 468)	(110.5%)	460	14.7%	3 417	108.9%	822	76.9%	(44.1%)
Transfer and subsidies - Operational	214 766	214 697	87 065	40.5%	73 610	34.3%	53 671	25.0%	2 166	1.0%	216 512	100.8%	5 022	97.5%	(56.9%)
Interest Receivables	5 841	4 050	1 016	17.4%	894	15.3%	841	20.8%	859	21.2%	3 610	89.1%	1 130	58.3%	(24.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 605	19 666	6 733	31.2%	4 243	19.6%	4 217	21.4%	4 146	21.1%	19 338	98.3%	3 603	97.9%	15.0%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	20	-	40	-	60	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 581 117**	**1 545 173**	**358 804**	**22.7%**	**345 749**	**21.9%**	**334 060**	**21.6%**	**404 078**	**26.2%**	**1 442 691**	**93.4%**	**183 323**	**89.7%**	**120.4%**
Employee related costs	525 261	440 383	102 755	19.6%	122 992	23.4%	108 129	24.6%	128 306	29.1%	462 182	105.0%	98 400	84.8%	30.4%
Remuneration of councillors	15 988	16 550	3 701	23.1%	3 725	23.3%	4 206	25.4%	3 971	24.0%	15 602	94.3%	3 654	99.1%	8.7%
Bulk purchases - electricity	441 010	440 010	143 490	32.5%	98 241	22.3%	103 192	23.5%	114 135	25.9%	459 058	104.3%	100 770	103.4%	13.3%
Inventory consumed	114 422	113 026	25 573	22.3%	30 414	26.6%	28 570	25.3%	37 397	33.1%	121 955	107.9%	30 850	103.6%	21.2%
Debt impairment	65 115	64 219	-	-	-	-	-	-	38 231	59.5%	38 231	59.5%	(165 578)	153.3%	(123.1%)
Depreciation, Amortisation and Impairment	142 422	142 422	35 605	25.0%	18 452	13.0%	27 099	19.0%	27 135	19.1%	108 291	76.0%	29 450	100.0%	(7.9%)
Interest,Dividends and Rent on Land	20 106	39 542	3 935	19.6%	3 727	18.5%	3 599	9.1%	9 469	23.9%	20 730	52.4%	4 636	78.6%	104.3%
Contracted services	142 734	121 294	19 094	13.4%	33 503	23.5%	30 625	25.2%	20 383	16.8%	103 604	85.4%	48 147	83.4%	(57.7%)
Transfers and subsidies	950	950	24	2.5%	-	-	450	47.4%	5	.5%	478	50.4%	333	86.9%	(98.6%)
Irrecoverable debts written off	11 487	54 197	196	1.7%	5 914	51.5%	3 355	6.2%	6 954	12.8%	16 418	30.3%	6 372	97.9%	9.1%
Operational Cost and Other Cost	101 623	97 528	24 431	24.0%	28 783	28.3%	24 831	25.5%	16 305	16.7%	94 349	96.7%	26 289	92.6%	(38.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	5	-	1 787	-	1 792	-	0	-	59 564 966.7%
Other Losses	-	15 051	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(112 431)**	**(83 308)**	**56 320**		**3 984**		**730**		**(112 544)**		**(51 510)**		**58 291**		
Transfers and subsidies - capital (monetary allocations)	82 934	125 262	9 123	11.0%	23 606	28.5%	12 252	9.8%	26 133	20.9%	71 114	56.8%	33 503	50.2%	(22.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(29 497)**	**41 953**	**65 442**		**27 591**		**12 982**		**(86 411)**		**19 604**		**91 794**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(29 497)**	**41 953**	**65 442**		**27 591**		**12 982**		**(86 411)**		**19 604**		**91 794**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(29 497)**	**41 953**	**65 442**		**27 591**		**12 982**		**(86 411)**		**19 604**		**91 794**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(29 497)**	**41 953**	**65 442**		**27 591**		**12 982**		**(86 411)**		**19 604**		**91 794**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**265 462**	**322 565**	**12 933**	**4.9%**	**31 162**	**11.7%**	**23 347**	**7.2%**	**71 911**	**22.3%**	**139 353**	**43.2%**	**57 063**	**67.9%**	**26.0%**
National Government	44 639	54 860	3 455	7.7%	18 447	41.3%	8 113	14.8%	19 761	36.0%	49 776	90.7%	25 541	80.2%	(22.6%)
Provincial Government	26 087	55 588	4 477	17.2%	4 114	15.8%	478	.9%	3 600	6.5%	12 670	22.8%	14 257	47.3%	(74.7%)
District Municipality	1 391	955	-	-	-	-	1 390	145.5%	(435)	(45.5%)	955	100.0%	890	64.0%	(148.8%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**72 117**	**111 403**	**7 933**	**11.0%**	**22 560**	**31.3%**	**9 981**	**9.0%**	**22 927**	**20.6%**	**63 400**	**56.9%**	**40 689**	**62.3%**	**(43.7%)**
Borrowing	152 174	153 003	1 684	1.1%	2 571	1.7%	6 157	4.0%	18 666	12.2%	29 079	19.0%	6 808	79.5%	174.2%
Internally generated funds	41 172	58 159	3 316	8.1%	6 030	14.6%	7 209	12.4%	30 318	52.1%	46 873	80.6%	9 567	69.2%	216.9%
Capital Expenditure Functional	**265 462**	**322 565**	**12 933**	**4.9%**	**31 162**	**11.7%**	**23 347**	**7.2%**	**71 911**	**22.3%**	**139 353**	**43.2%**	**57 063**	**67.9%**	**26.0%**
Municipal governance and administration	**2 621**	**4 911**	**1 364**	**52.0%**	**118**	**4.5%**	**770**	**15.7%**	**2 411**	**49.1%**	**4 663**	**94.9%**	**1 156**	**99.7%**	**108.5%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	294	98.0%	(100.0%)
Finance and administration	2 621	4 906	1 364	52.0%	118	4.5%	768	15.7%	2 409	49.1%	4 658	94.9%	835	99.8%	188.4%
Internal audit	-	5	-	-	-	-	3	50.0%	3	50.0%	5	100.0%	27	96.1%	(90.7%)
Community and Public Safety	**2 441**	**21 456**	**3 163**	**129.6%**	**937**	**38.4%**	**1 232**	**5.7%**	**1 587**	**7.4%**	**6 919**	**32.2%**	**4 578**	**54.4%**	**(65.3%)**
Community and Social Services	50	50	-	-	7	13.7%	22	43.6%	-	-	29	57.3%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 391	2 390	-	-	12	.5%	1 390	58.2%	893	37.4%	2 295	96.0%	890	64.0%	.4%
Housing	-	19 016	3 163	-	918	-	(180)	(.9%)	693	3.6%	4 595	24.2%	3 688	53.8%	(81.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**173 232**	**191 012**	**2 724**	**1.6%**	**11 508**	**6.6%**	**10 787**	**5.6%**	**34 597**	**18.1%**	**59 615**	**31.2%**	**14 129**	**38.8%**	**144.9%**
Planning and Development	6 580	8 276	44	.7%	2 817	42.8%	109	1.3%	3 177	38.4%	6 147	74.3%	623	38.0%	409.5%
Road Transport	166 652	182 736	2 680	1.6%	8 691	5.2%	10 677	5.8%	31 420	17.2%	53 469	29.3%	13 505	38.8%	132.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**87 169**	**105 186**	**5 682**	**6.5%**	**18 599**	**21.3%**	**10 558**	**10.0%**	**33 316**	**31.7%**	**68 155**	**64.8%**	**37 201**	**67.0%**	**(10.4%)**
Energy sources	49 509	42 935	1 178	2.4%	11 216	22.7%	6 276	14.6%	22 158	51.6%	40 828	95.1%	17 349	85.1%	27.7%
Water Management	18 289	30 749	1 106	6.0%	3 613	19.8%	1 202	3.9%	3 800	12.4%	9 722	31.6%	10 045	45.9%	(62.2%)
Waste Water Management	17 872	30 002	3 398	19.0%	3 770	21.1%	3 080	10.3%	6 054	20.2%	16 301	54.3%	9 807	76.4%	(38.3%)
Waste Management	1 500	1 500	-	-	-	-	-	-	1 304	87.0%	1 304	87.0%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 644 382**	**1 624 301**	**995 233**	**60.5%**	**851 847**	**51.8%**	**885 253**	**54.5%**	**821 707**	**50.6%**	**3 554 040**	**218.8%**	**246 853**	**80.9%**	**232.9%**
Property rates	294 809	296 352	95 335	32.3%	64 253	21.8%	85 351	28.8%	67 494	22.8%	312 433	105.4%	54 466	91.4%	23.9%
Service charges	908 343	846 520	209 234	23.0%	214 782	23.6%	181 663	21.5%	195 231	23.1%	800 910	94.6%	171 728	87.3%	13.7%
Other revenue	127 258	146 022	584 293	459.1%	485 671	381.6%	560 914	384.1%	557 264	381.6%	2 188 142	1 498.5%	10 856	41.8%	5 033.2%
Transfers and Subsidies - Operational	214 766	214 845	87 981	41.0%	72 563	33.8%	52 378	24.4%	1 718	.8%	214 639	99.9%	832	95.5%	106.4%
Transfers and Subsidies - Capital	82 934	104 291	18 392	22.2%	14 578	17.6%	4 947	4.7%	-	-	37 917	36.4%	8 971	41.3%	(100.0%)
Interest	16 273	16 273	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 505 341)**	**(1 437 766)**	**(244 934)**	**16.3%**	**(273 821)**	**18.2%**	**(299 103)**	**20.8%**	**(423 935)**	**29.5%**	**(1 241 792)**	**86.4%**	**(104 402)**	**19.3%**	**306.1%**
Suppliers and employees	(1 485 124)	(1 417 549)	(244 934)	16.5%	(271 074)	18.3%	(299 103)	21.1%	(423 935)	29.9%	(1 239 046)	87.4%	(104 402)	19.5%	306.1%

Finance charges	(19 267)	(19 267)	-	-	(2 747)	14.3%	-	-	-	-	(2 747)	14.3%	-	-	-
Transfers and Subsidies	(950)	(950)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**139 042**	**186 536**	**750 299**	**539.6%**	**578 027**	**415.7%**	**586 150**	**314.2%**	**397 771**	**213.2%**	**2 312 248**	**1 239.6%**	**142 451**	**581.3%**	**179.2%**
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	**(265 462)**	**(318 092)**	**(17 375)**	**6.5%**	**(33 183)**	**12.5%**	**(28 408)**	**8.9%**	**-**	**-**	**(78 965)**	**24.8%**	**(59 886)**	**62.7%**	**(100.0%)**
Capital assets	(265 462)	(318 092)	(17 375)	6.5%	(33 183)	12.5%	(28 408)	8.9%	-	-	(78 965)	24.8%	(59 886)	62.7%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(265 462)**	**(318 092)**	**(17 375)**	**6.5%**	**(33 183)**	**12.5%**	**(28 408)**	**8.9%**	**-**	**-**	**(78 965)**	**24.8%**	**(59 886)**	**62.7%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**100 000**	**100 000**	**-**	**-**	**-**	**-**	**916**	**.9%**	**123 326**	**123.3%**	**124 243**	**124.2%**	**100 000**	**100.0%**	**23.3%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	100 000	-	-	-	-	916	.9%	123 326	123.3%	124 243	124.2%	100 000	100.0%	23.3%
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(23 990)**	**(23 990)**	**(7 253)**	**30.2%**	**(3 014)**	**12.6%**	**(8 721)**	**36.4%**	**(10 276)**	**42.8%**	**(29 264)**	**122.0%**	**(11 380)**	**154.8%**	**(9.7%)**
Repayment of borrowing	(23 990)	(23 990)	(7 253)	30.2%	(3 014)	12.6%	(8 721)	36.4%	(10 276)	42.8%	(29 264)	122.0%	(11 380)	154.8%	(9.7%)
Net Cash from/(used) Financing Activities	**76 010**	**76 010**	**(7 253)**	**(9.5%)**	**(3 014)**	**(4.0%)**	**(7 805)**	**(10.3%)**	**113 051**	**148.7%**	**94 979**	**125.0%**	**88 620**	**90.1%**	**27.6%**
Net Increase/(Decrease) in cash held	**(50 411)**	**(55 546)**	**725 672**	**(1 439.5%)**	**541 830**	**(1 074.8%)**	**549 938**	**(990.1%)**	**510 822**	**(919.6%)**	**2 328 262**	**(4 191.6%)**	**171 184**	**1 894.6%**	**198.4%**
Cash/cash equivalents at the year begin:	194 402	180 582	178 268	91.7%	906 254	466.2%	1 448 083	801.9%	1 998 021	1 106.4%	178 268	98.7%	933 874	98.3%	113.9%
Cash/cash equivalents at the year end:	**143 991**	**125 035**	**906 254**	**629.4%**	**1 448 083**	**1 005.7%**	**1 998 021**	**1 598.0%**	**2 508 843**	**2 006.5%**	**2 508 843**	**2 006.5%**	**1 105 058**	**568.4%**	**127.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 174	33.2%	4 820	4.7%	5 220	5.1%	58 772	57.1%	102 985	26.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 925	69.1%	1 930	3.5%	1 404	2.6%	13 634	24.8%	54 894	14.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 892	38.1%	2 466	3.8%	2 045	3.1%	35 978	55.0%	65 381	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	15 063	40.3%	1 693	4.5%	1 708	4.6%	18 885	50.6%	37 348	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 689	37.1%	1 334	4.6%	1 216	4.2%	15 580	54.1%	28 819	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 483	11.0%	311	.6%	377	.8%	43 615	87.6%	49 786	12.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(35 404)	(72.8%)	430	.9%	368	.8%	83 214	171.2%	48 608	12.5%	-	-	-	-
Total By Income Source	**92 822**	**23.9%**	**12 983**	**3.3%**	**12 338**	**3.2%**	**269 678**	**69.5%**	**387 821**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 496	11.2%	475	3.6%	523	3.9%	10 821	81.3%	13 315	3.4%	-	-	-	-
Commercial	13 718	58.5%	423	1.8%	305	1.3%	9 007	38.4%	23 452	6.0%	-	-	-	-
Households	77 604	22.1%	12 084	3.4%	11 510	3.3%	249 847	71.2%	351 045	90.5%	-	-	-	-
Other	4	47.6%	1	11.8%	0	5.3%	3	35.3%	8	-	-	-	-	-
Total By Customer Group	**92 822**	**23.9%**	**12 983**	**3.3%**	**12 338**	**3.2%**	**269 678**	**69.5%**	**387 821**	**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 C Du Plessis	042 200 2046
Chief Financial Officer	Mr Riaaz Naziem Lorgat	042 200 2200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**254 041**	**246 443**	**96 414**	**38.0%**	**53 886**	**21.2%**	**44 248**	**18.0%**	**31 229**	**12.7%**	**225 778**	**91.6%**	**34 247**	**72.1%**	**(8.8%)**
Exchange Revenue															
Service charges - Electricity	5 180	4 240	964	18.6%	1 014	19.6%	1 204	28.4%	522	12.3%	3 703	87.3%	979	92.2%	(46.7%)
Service charges - Water	31 118	28 153	8 583	27.6%	5 387	17.3%	6 191	22.0%	5 589	19.9%	25 749	91.5%	5 796	88.6%	(3.6%)
Service charges - Waste Water Management	18 290	15 790	3 743	20.5%	3 723	20.4%	3 730	23.6%	3 299	20.9%	14 494	91.8%	3 556	88.4%	(7.2%)
Service charges - Waste Management	9 192	8 192	2 003	21.8%	2 003	21.8%	1 994	24.3%	1 826	22.3%	7 826	95.5%	1 889	93.8%	(3.3%)
Sale of Goods and Rendering of Services	458	587	205	44.8%	79	17.2%	191	32.6%	48	8.2%	524	89.3%	354	237.8%	(86.4%)
Agency services	4 394	2 399	1 482	33.7%	91	2.1%	1 042	43.4%	(1 498)	(62.4%)	1 117	46.6%	1 861	73.8%	(180.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 312	15 191	3 805	26.6%	4 271	29.8%	3 821	25.2%	3 719	24.5%	15 617	102.8%	3 553	88.6%	4.7%
Interest earned from Current and Non Current Assets	1 006	700	200	19.9%	158	15.7%	45	6.4%	11	1.6%	415	59.3%	172	74.4%	(93.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	448	600	119	26.7%	119	26.5%	111	18.5%	108	18.1%	458	76.3%	109	105.4%	(.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	398	328	5	1.4%	(1)	(.2%)	26	8.0%	928	282.9%	959	292.4%	12	56.9%	7 399.7%
Non-Exchange Revenue															
Property rates	35 443	32 784	32 840	92.7%	(56)	(.2%)	(8)	-	(1)	-	32 775	100.0%	(7)	98.3%	(84.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39 916	43 000	9 384	23.5%	12 116	30.4%	10 312	24.0%	4 517	10.5%	36 329	84.5%	6 830	(72.5%)	(33.9%)
Licences or permits	250	10	1	.6%	1	.5%	1	8.1%	2	18.2%	5	53.2%	-	-	(100.0%)
Transfer and subsidies - Operational	86 752	87 469	31 423	36.2%	23 106	26.6%	14 522	16.6%	10 932	12.5%	79 982	91.4%	7 659	91.4%	42.7%
Interest Receivables	6 883	7 000	1 655	24.0%	1 875	27.2%	1 066	15.2%	1 227	17.5%	5 824	83.2%	1 484	99.9%	(17.3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**249 350**	**256 070**	**56 716**	**22.7%**	**66 549**	**26.7%**	**65 066**	**25.4%**	**47 210**	**18.4%**	**235 541**	**92.0%**	**55 601**	**76.6%**	**(15.1%)**
Employee related costs	84 546	85 810	20 587	24.4%	20 117	23.8%	26 563	31.0%	20 065	23.4%	87 331	101.8%	20 181	112.4%	(.6%)
Remuneration of councillors	5 623	5 623	1 376	24.5%	1 305	23.2%	1 578	28.1%	1 385	24.6%	5 644	100.4%	1 266	96.4%	9.4%
Bulk purchases - electricity	4 827	4 827	948	19.6%	817	16.9%	371	7.7%	1 555	32.2%	3 690	76.4%	415	89.4%	274.5%
Inventory consumed	8 694	6 287	1 341	15.4%	1 254	14.4%	847	13.5%	614	9.8%	4 056	64.5%	1 394	67.0%	(55.9%)
Debt impairment	48 495	56 886	17 738	36.6%	20 919	43.1%	19 531	34.3%	11 202	19.7%	69 390	122.0%	15 480	14.3%	(27.6%)
Depreciation, Amortisation and Impairment	25 819	25 819	6 455	25.0%	6 455	25.0%	6 455	25.0%	4 303	16.7%	23 667	91.7%	6 349	100.0%	(32.2%)
Interest,Dividends and Rent on Land	952	945	111	11.6%	272	28.6%	177	18.8%	235	24.8%	795	84.1%	278	106.0%	(15.7%)
Contracted services	17 252	16 952	2 311	13.4%	2 851	16.5%	2 783	16.4%	1 705	10.1%	9 650	56.9%	3 051	93.3%	(44.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	20 373	20 373	150	.7%	1 443	7.1%	2 064	10.1%	1 643	8.1%	5 299	26.0%	360	27.6%	356.6%
Operational Cost and Other Cost	32 769	32 548	5 699	17.4%	11 118	33.9%	4 697	14.4%	4 504	13.8%	26 019	79.9%	6 827	90.0%	(34.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 691**	**(9 628)**	**39 698**		**(12 663)**		**(20 818)**		**(15 981)**		**(9 763)**		**(21 354)**		
Transfers and subsidies - capital (monetary allocations)	55 076	46 859	10 376	18.8%	16 012	29.1%	(166)	(.4%)	11 670	24.9%	37 892	80.9%	17 807	47.0%	(34.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**59 766**	**37 231**	**50 075**		**3 349**		**(20 984)**		**(4 311)**		**28 128**		**(3 547)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**59 766**	**37 231**	**50 075**		**3 349**		**(20 984)**		**(4 311)**		**28 128**		**(3 547)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**59 766**	**37 231**	**50 075**		**3 349**		**(20 984)**		**(4 311)**		**28 128**		**(3 547)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**59 766**	**37 231**	**50 075**		**3 349**		**(20 984)**		**(4 311)**		**28 128**		**(3 547)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**50 609**	**51 522**	**13 478**	**26.6%**	**18 272**	**36.1%**	**1 205**	**2.3%**	**16 922**	**32.8%**	**49 877**	**96.8%**	**5 377**	**87.4%**	**214.7%**
National Government	36 842	36 664	8 297	22.5%	9 312	25.3%	(387)	(1.1%)	1 460	4.0%	18 682	51.0%	3 385	44.7%	(56.9%)
Provincial Government	8 500	8 500	4 796	56.4%	8 554	100.6%	1 437	16.9%	2 950	34.7%	17 736	208.7%	1 970	374.2%	49.7%
District Municipality	1 466	1 466	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46 809**	**46 630**	**13 093**	**28.0%**	**17 866**	**38.2%**	**1 049**	**2.3%**	**4 410**	**9.5%**	**36 418**	**78.1%**	**5 355**	**89.3%**	**(17.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	4 892	386	10.1%	406	10.7%	155	3.2%	12 512	255.8%	13 459	275.1%	22	14.3%	55 661.9%
Capital Expenditure Functional	**50 609**	**51 522**	**14 203**	**28.1%**	**18 272**	**36.1%**	**1 205**	**2.3%**	**16 922**	**32.8%**	**50 602**	**98.2%**	**5 377**	**87.4%**	**214.7%**
Municipal governance and administration	**2 100**	**2 060**	**854**	**40.7%**	**102**	**4.9%**	**155**	**7.5%**	**10**	**.5%**	**1 122**	**54.4%**	**22**	**(904.0%)**	**(55.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 100	2 060	854	40.7%	102	4.9%	155	7.5%	10	.5%	1 122	54.4%	22	85.3%	(55.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 180**	**2 180**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**211.2%**	**-**
Community and Social Services	714	714	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 466	1 466	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 841**	**14 705**	**4 718**	**34.1%**	**8 554**	**61.8%**	**1 437**	**9.8%**	**15 411**	**104.8%**	**30 119**	**204.8%**	**1 970**	**346.9%**	**682.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	13 841	14 705	4 718	34.1%	8 554	61.8%	1 437	9.8%	15 411	104.8%	30 119	204.8%	1 970	346.9%	682.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**32 487**	**32 577**	**8 631**	**26.6%**	**9 616**	**29.6%**	**(387)**	**(1.2%)**	**1 501**	**4.6%**	**19 361**	**59.4%**	**3 385**	**37.8%**	**(55.7%)**
Energy sources	10 181	10 003	3 837	37.7%	1 550	15.2%	1 052	10.5%	1 136	11.4%	7 574	75.7%	1 156	48.7%	(1.7%)
Water Management	-	982	18	-	-	-	-	-	-	-	18	1.8%	-	-	-
Waste Water Management	22 306	21 592	4 519	20.3%	8 067	36.2%	(1 439)	(6.7%)	365	1.7%	11 512	53.3%	2 229	34.8%	(83.6%)
Waste Management	-	-	256	-	-	-	-	-	-	-	256	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**209 148**	**198 573**	**78 018**	**37.3%**	**69 734**	**33.3%**	**41 776**	**21.0%**	**11 639**	**5.9%**	**201 167**	**101.3%**	**25 776**	**85.0%**	**(54.8%)**
Property rates	27 291	30 778	7 963	29.2%	8 017	29.4%	11 086	36.0%	6 757	22.0%	33 823	109.9%	5 727	80.1%	18.0%
Service charges	30 012	22 489	2 792	9.3%	3 554	11.8%	2 409	10.7%	1 812	8.1%	10 567	47.0%	3 839	47.3%	(52.8%)
Other revenue	18 017	12 622	441	2.5%	297	1.6%	397	3.1%	161	1.3%	1 297	10.3%	613	13.5%	(73.6%)
Transfers and Subsidies - Operational	86 752	85 825	32 988	38.0%	27 290	31.5%	13 869	16.2%	3	-	74 150	86.4%	2 614	104.2%	(99.9%)
Transfers and Subsidies - Capital	47 076	46 859	33 834	71.9%	30 576	65.0%	13 751	29.3%	2 613	5.6%	80 774	172.4%	12 893	120.9%	(79.7%)
Interest	-	-	-	-	-	-	264	-	292	-	556	-	91	1.6%	222.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(165 146)**	**(162 084)**	**(38 544)**	**23.3%**	**(35 892)**	**21.7%**	**(40 981)**	**25.3%**	**(38 531)**	**23.8%**	**(153 949)**	**95.0%**	**(23 941)**	**62.8%**	**60.9%**
Suppliers and employees	(164 194)	(161 140)	(37 972)	23.1%	(35 892)	21.9%	(40 981)	25.4%	(38 531)	23.9%	(153 376)	95.2%	(23 941)	63.2%	60.9%

Finance charges	(952)	(945)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	(573)	-	-	-	-	-	-	-	(573)	-	-	-	-
Net Cash from/(used) Operating Activities	**44 002**	**36 489**	**39 473**	**89.7%**	**33 842**	**76.9%**	**794**	**2.2%**	**(26 892)**	**(73.7%)**	**47 218**	**129.4%**	**1 835**	**147.9%**	**(1 565.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**343**	**-**	**343**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	343	-	343	-	-	-	(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	**(59 539)**	**(48 849)**	**(8 614)**	**14.5%**	**(21 163)**	**35.5%**	**(4 598)**	**9.4%**	**(915)**	**1.9%**	**(35 290)**	**72.2%**	**-**	**-**	**(100.0%)**
Capital assets	(59 539)	(48 849)	(8 614)	14.5%	(21 163)	35.5%	(4 598)	9.4%	(915)	1.9%	(35 290)	72.2%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(59 539)**	**(48 849)**	**(8 614)**	**14.5%**	**(21 163)**	**35.5%**	**(4 598)**	**9.4%**	**(571)**	**1.2%**	**(34 946)**	**71.5%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(15 537)**	**(12 360)**	**30 860**	**(198.6%)**	**12 679**	**(81.6%)**	**(3 804)**	**30.8%**	**(27 463)**	**222.2%**	**12 272**	**(99.3%)**	**1 835**	**948.9%**	**(1 596.8%)**
Cash/cash equivalents at the year begin:	3 409	6 171	59 984	1 759.7%	53 413	1 566.9%	60 733	984.2%	53 251	863.0%	59 984	972.1%	22 789	2 149.9%	133.7%
Cash/cash equivalents at the year end:	**(12 128)**	**(6 190)**	**53 458**	**(440.8%)**	**64 425**	**(531.2%)**	**53 251**	**(860.3%)**	**25 607**	**(413.7%)**	**25 607**	**(413.7%)**	**15 449**	**161.9%**	**65.8%**

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	4 791	3.6%	3 318	2.5%	2 365	1.8%	122 065	92.1%	132 539	37.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14	33.0%	0	.7%	0	.6%	28	65.8%	43	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 767	3.6%	1 679	1.6%	1 034	1.0%	97 049	93.7%	103 529	29.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 393	4.2%	1 867	2.3%	1 827	2.2%	74 297	91.3%	81 383	22.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 526	4.1%	924	2.5%	899	2.4%	34 131	91.1%	37 480	10.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	91	5.3%	48	2.8%	41	2.4%	1 535	89.5%	1 715	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	3.2%	6	2.0%	3	1.2%	266	93.6%	284	.1%	-	-	-	-
Total By Income Source	**13 591**	**3.8%**	**7 841**	**2.2%**	**6 170**	**1.7%**	**329 371**	**92.3%**	**356 973**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	378	5.8%	187	2.9%	131	2.0%	5 786	89.3%	6 482	1.8%	-	-	-	-
Commercial	809	5.6%	305	2.1%	246	1.7%	13 065	90.6%	14 426	4.0%	-	-	-	-
Households	10 782	3.9%	6 473	2.4%	5 258	1.9%	252 611	91.8%	275 125	77.1%	-	-	-	-
Other	1 622	2.7%	876	1.4%	534	.9%	57 909	95.0%	60 941	17.1%	-	-	-	-
Total By Customer Group	**13 591**	**3.8%**	**7 841**	**2.2%**	**6 170**	**1.7%**	**329 371**	**92.3%**	**356 973**	**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	773	42.4%	451	24.8%	598	32.8%	-	-	1 822	9.1%
Bulk Water	-	-	-	-	-	-	12	100.0%	12	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	291	2.1%	2 229	16.0%	1 652	11.9%	9 729	70.0%	13 902	69.1%
Auditor-General	-	-	38	.9%	36	.8%	4 294	98.3%	4 368	21.7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 064**	**5.3%**	**2 718**	**13.5%**	**2 286**	**11.4%**	**14 036**	**69.8%**	**20 104**	**100.0%**

Contact Details

Municipal Manager	Mr Sabelo Tini Acting Municipal Manager	042 288 7210
Chief Financial Officer	Ms Nydine Venter	042 288 7281

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**385 125**	**427 562**	**90 219**	**23.4%**	**103 434**	**26.9%**	**29 187**	**6.8%**	**26 820**	**6.3%**	**249 660**	**58.4%**	**71 198**	**84.1%**	**(62.3%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	10 320	10 320	1 691	16.4%	801	7.8%	1 483	14.4%	234	2.3%	4 209	40.8%	2 287	60.9%	(89.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	20	20	1	3.6%	0	2.4%	1	5.2%	1	2.8%	3	14.0%	1	124.3%	(36.6%)
Interest earned from Current and Non Current Assets	10 800	10 800	3 628	33.6%	2 475	22.9%	4 307	39.9%	2 406	22.3%	12 816	118.7%	3 925	103.6%	(38.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	132	132	33	24.7%	34	26.1%	23	17.4%	32	24.3%	122	92.5%	31	68.3%	3.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	120	120	21	17.9%	26 252	21 877.0%	(38 487)	(32 072.4%)	20 226	16 854.8%	8 013	6 677.3%	10 954	50 933.5%	84.6%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	300	300	46	15.3%	29	9.6%	39	13.0%	20	6.6%	133	44.5%	38	66.1%	(48.4%)
Transfer and subsidies - Operational	328 722	359 661	84 798	25.8%	73 843	22.5%	61 820	17.2%	3 902	1.1%	224 363	62.4%	53 961	76.9%	(92.8%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	34 711	46 209	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**385 125**	**427 562**	**70 641**	**18.3%**	**76 497**	**19.9%**	**68 451**	**16.0%**	**30 243**	**7.1%**	**245 833**	**57.5%**	**96 152**	**70.2%**	**(68.5%)**
Employee related costs	75 897	75 929	15 164	20.0%	17 054	22.5%	14 851	19.6%	10 002	13.2%	57 071	75.2%	14 436	83.2%	(30.7%)
Remuneration of councillors	9 312	9 312	2 089	22.4%	2 031	21.8%	2 316	24.9%	1 482	15.9%	7 918	85.0%	2 028	93.8%	(27.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	4 000	4 350	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 665	6 781	767	11.5%	1 007	15.1%	1 084	16.0%	1 519	22.4%	4 377	64.6%	1 373	73.7%	10.6%
Transfers and subsidies	22 473	22 473	5 410	24.1%	6 317	28.1%	4 365	19.4%	3 699	16.5%	19 790	88.1%	9 035	91.8%	(59.1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	266 778	308 717	47 212	17.7%	50 089	18.8%	45 835	14.8%	13 542	4.4%	156 676	50.8%	69 280	65.3%	(80.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**-**	**19 577**		**26 937**		**(39 264)**		**(3 423)**		**3 827**		**(24 954)**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**-**	**19 577**		**26 937**		**(39 264)**		**(3 423)**		**3 827**		**(24 954)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**-**	**-**	**19 577**		**26 937**		**(39 264)**		**(3 423)**		**3 827**		**(24 954)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**-**	**19 577**		**26 937**		**(39 264)**		**(3 423)**		**3 827**		**(24 954)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**-**	**19 577**		**26 937**		**(39 264)**		**(3 423)**		**3 827**		**(24 954)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**6 849**	**10 640**	**2 730**	**39.9%**	**151**	**2.2%**	**18**	**.2%**	**2 280**	**21.4%**	**5 179**	**48.7%**	**1 336**	**28.2%**	**70.7%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 849	10 640	2 730	39.9%	151	2.2%	18	.2%	2 280	21.4%	5 179	48.7%	1 336	28.2%	70.7%
Capital Expenditure Functional	**6 849**	**10 640**	**2 730**	**39.9%**	**151**	**2.2%**	**18**	**.2%**	**2 280**	**21.4%**	**5 179**	**48.7%**	**1 336**	**28.2%**	**70.7%**
Municipal governance and administration	**4 628**	**5 118**	**109**	**2.4%**	**124**	**2.7%**	**14**	**.3%**	**975**	**19.0%**	**1 222**	**23.9%**	**539**	**33.4%**	**80.7%**
Executive and Council	14	14	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 614	5 104	109	2.4%	124	2.7%	14	.3%	975	19.1%	1 222	23.9%	539	33.5%	80.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 370**	**4 570**	**2 621**	**191.3%**	**-**	**-**	**-**	**-**	**1 118**	**24.5%**	**3 739**	**81.8%**	**786**	**21.1%**	**42.2%**
Community and Social Services	900	4 100	2 621	291.2%	-	-	-	-	659	16.1%	3 280	80.0%	-	.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	470	470	-	-	-	-	-	-	459	97.6%	459	97.6%	786	92.5%	(41.6%)
Economic and Environmental Services	**252**	**352**	**-**	**-**	**-**	**-**	**4**	**1.2%**	**187**	**53.2%**	**191**	**54.4%**	**10**	**45.3%**	**1 711.4%**
Planning and Development	252	352	-	-	-	-	4	1.2%	187	53.2%	191	54.4%	10	45.3%	1 711.4%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**600**	**600**	**-**	**-**	**27**	**4.4%**	**-**	**-**	**0**	**-**	**27**	**4.5%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**381 115**	**377 325**	**-**	**-**	**-**	**-**	**(54)**	**-**	**-**	**-**	**(54)**	**-**	**-**	**-**	**-**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	32 893	29 103	-	-	-	-	(54)	(.2%)	-	-	(54)	(.2%)	-	(.1%)	-
Transfers and Subsidies - Operational	338 222	338 222	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(381 126)**	**(381 156)**	**204**	**(.1%)**	**(310)**	**.1%**	**1 811**	**(.5%)**	**(8 130)**	**2.1%**	**(6 426)**	**1.7%**	**(959)**	**.1%**	**748.1%**
Suppliers and employees	(356 563)	(356 593)	204	(.1%)	(310)	.1%	1 811	(.5%)	(8 130)	2.3%	(6 426)	1.8%	(959)	.1%	748.1%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(24 563)	(24 563)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(10)**	**(3 831)**	**204**	**(1 952.6%)**	**(310)**	**2 972.9%**	**1 758**	**(45.9%)**	**(8 130)**	**212.2%**	**(6 479)**	**169.1%**	**(959)**	**(.3%)**	**748.1%**
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	**(6 849)**	**(6 849)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(6 849)	(6 849)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(6 849)**	**(6 849)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(6 860)**	**(10 680)**	**204**	**(3.0%)**	**(310)**	**4.5%**	**1 758**	**(16.5%)**	**(8 130)**	**76.1%**	**(6 479)**	**60.7%**	**(959)**	**(.3%)**	**748.1%**
Cash/cash equivalents at the year begin:	209 838	209 838	-	-	204	.1%	(106)	(.1%)	188 153	89.7%	-	-	210 449	-	(10.6%)
Cash/cash equivalents at the year end:	**202 978**	**199 158**	**204**	**.1%**	**(106)**	**(.1%)**	**188 153**	**94.5%**	**180 022**	**90.4%**	**180 022**	**90.4%**	**209 490**	**64.2%**	**(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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	2.0%	1	2.0%	1	2.0%	50	94.0%	54	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	1	12.8%	-	-	0	5.5%	4	81.7%	5	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 666	100.0%	2 666	97.8%	-	-	-	-
Total By Income Source	**2**	**.1%**	**1**	**-**	**1**	**-**	**2 720**	**99.8%**	**2 724**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	2 586	100.0%	2 586	94.9%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	1.2%	1	.8%	1	1.0%	134	97.0%	138	5.1%	-	-	-	-
Total By Customer Group	**2**	**.1%**	**1**	**-**	**1**	**-**	**2 720**	**99.8%**	**2 724**	**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	Ms Unati Daniels	041 508 7104
Chief Financial Officer	Mr Themba Mbukushe	041 508 7035

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**452 172**	**471 912**	**178 645**	**39.5%**	**159 241**	**35.2%**	**93 276**	**19.8%**	**33 017**	**7.0%**	**464 180**	**98.4%**	**26 466**	**73.3%**	**24.8%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	500	500	1 087	217.5%	971	194.2%	643	128.7%	973	194.6%	3 675	734.9%	637	573.3%	52.8%
Sale of Goods and Rendering of Services	700	5 600	301	43.0%	(204)	(29.1%)	137	2.5%	870	15.5%	1 105	19.7%	142	639.7%	510.5%
Agency services	1 700	2 000	1 577	92.8%	984	57.9%	1 496	74.8%	1 031	51.5%	5 088	254.4%	1 831	651.6%	(43.7%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	129	-	261	-	492	-	288	-	1 171	-	(1)	-	(28 009.5%)
Interest earned from Current and Non Current Assets	32 000	42 000	5 513	17.2%	7 811	24.4%	1 249	3.0%	6 613	15.7%	21 187	50.4%	4 337	73.9%	52.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 000	2 500	-	-	1 662	83.1%	169	6.8%	8	.3%	1 839	73.6%	-	-	(100.0%)
Rental from Fixed Assets	270	520	913	338.3%	(710)	(263.1%)	83	15.9%	399	76.6%	684	131.6%	785	99.4%	(49.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 210	1 210	70	5.8%	260	21.5%	478	39.5%	278	23.0%	1 086	89.7%	75	63.0%	270.6%
Non-Exchange Revenue															
Property rates	10 000	12 500	13 590	135.9%	1 419	14.2%	812	6.5%	1 207	9.7%	17 028	136.2%	1 250	60.0%	(3.5%)
Surcharges and Taxes	27 057	17 057	10 753	39.7%	10 688	39.5%	7	-	10 980	64.4%	32 428	190.1%	9 932	98.8%	10.5%
Fines, penalties and forfeits	2 200	3 200	454	20.6%	1 108	50.4%	530	16.5%	1 028	32.1%	3 119	97.5%	265	128.5%	288.1%
Licences or permits	1 000	1 800	239	23.9%	649	64.9%	373	20.7%	515	28.6%	1 776	98.7%	188	29.7%	173.3%
Transfer and subsidies - Operational	373 535	383 025	143 793	38.5%	133 895	35.8%	86 331	22.5%	8 158	2.1%	372 177	97.2%	7 024	68.0%	16.2%
Interest Receivables	-	-	225	-	447	-	477	-	670	-	1 818	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**472 047**	**500 085**	**52 731**	**11.2%**	**80 982**	**17.2%**	**60 238**	**12.0%**	**79 052**	**15.8%**	**273 002**	**54.6%**	**75 183**	**41.9%**	**5.1%**
Employee related costs	166 716	166 202	12 587	7.5%	16 393	9.8%	25 796	15.5%	25 892	15.6%	80 668	48.5%	12 728	15.7%	103.4%
Remuneration of councillors	30 565	30 565	1 915	6.3%	1 984	6.5%	4 551	14.9%	4 051	13.3%	12 501	40.9%	1 958	13.3%	106.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	55 000	55 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	153 503	172 053	28 361	18.5%	46 119	30.0%	19 267	11.2%	33 308	19.4%	127 056	73.8%	36 567	67.9%	(8.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	64 263	74 265	9 868	15.4%	16 485	25.7%	10 623	14.3%	15 801	21.3%	52 777	71.1%	23 929	74.6%	(34.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 875)**	**(28 173)**	**125 915**		**78 260**		**33 039**		**(46 035)**		**191 178**		**(48 717)**		
Transfers and subsidies - capital (monetary allocations)	80 466	86 466	33 065	41.1%	34 841	43.3%	15 718	18.2%	2 057	2.4%	85 682	99.1%	18 402	102.1%	(88.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**60 592**	**58 294**	**158 980**		**113 101**		**48 757**		**(43 977)**		**276 861**		**(30 315)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**60 592**	**58 294**	**158 980**		**113 101**		**48 757**		**(43 977)**		**276 861**		**(30 315)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**60 592**	**58 294**	**158 980**		**113 101**		**48 757**		**(43 977)**		**276 861**		**(30 315)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**60 592**	**58 294**	**158 980**		**113 101**		**48 757**		**(43 977)**		**276 861**		**(30 315)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**127 592**	**145 294**	**32 007**	**25.1%**	**57 473**	**45.0%**	**23 572**	**16.2%**	**39 994**	**27.5%**	**153 046**	**105.3%**	**17 907**	**71.4%**	**123.3%**
National Government	64 533	71 406	22 763	35.3%	26 245	40.7%	10 150	14.2%	663	.9%	59 822	83.8%	9 920	77.5%	(93.3%)
Provincial Government	10 000	16 000	977	9.8%	4 528	45.3%	3 539	22.1%	2 535	15.8%	11 578	72.4%	2 592	65.7%	(2.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**74 533**	**87 406**	**23 741**	**31.9%**	**30 773**	**41.3%**	**13 689**	**15.7%**	**3 197**	**3.7%**	**71 400**	**81.7%**	**12 512**	**74.3%**	**(74.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 058	57 888	8 266	15.6%	26 700	50.3%	9 883	17.1%	36 797	63.6%	81 646	141.0%	5 395	61.6%	582.0%
Capital Expenditure Functional	**127 592**	**145 294**	**32 007**	**25.1%**	**57 473**	**45.0%**	**23 572**	**16.2%**	**39 994**	**27.5%**	**153 046**	**105.3%**	**17 907**	**71.4%**	**123.3%**
Municipal governance and administration	**24 804**	**24 438**	**978**	**3.9%**	**11 593**	**46.7%**	**84**	**.3%**	**6 333**	**25.9%**	**18 988**	**77.7%**	**3 056**	**48.8%**	**107.2%**
Executive and Council	200	379	-	-	142	71.1%	-	-	146	38.6%	288	76.2%	130	129.7%	12.7%
Finance and administration	23 704	23 383	415	1.8%	11 451	48.3%	84	.4%	6 091	26.0%	18 041	77.2%	2 923	50.8%	108.4%
Internal audit	900	677	563	62.6%	-	-	-	-	96	14.2%	659	97.3%	3	3.9%	2 905.3%
Community and Public Safety	**16 950**	**18 342**	**2 673**	**15.8%**	**5 978**	**35.3%**	**4 043**	**22.0%**	**436**	**2.4%**	**13 129**	**71.6%**	**2 713**	**86.1%**	**(83.9%)**
Community and Social Services	8 100	9 739	303	3.7%	4 185	51.7%	1 978	20.3%	245	2.5%	6 712	68.9%	630	66.2%	(61.1%)
Sport And Recreation	8 850	8 602	2 369	26.8%	1 792	20.3%	2 065	24.0%	191	2.2%	6 417	74.6%	2 083	91.0%	(90.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**83 338**	**100 914**	**28 240**	**33.9%**	**39 451**	**47.3%**	**19 330**	**19.2%**	**33 066**	**32.8%**	**120 086**	**119.0%**	**11 999**	**70.7%**	**175.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	83 338	100 914	28 240	33.9%	39 451	47.3%	19 330	19.2%	33 066	32.8%	120 086	119.0%	11 999	70.7%	175.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 500**	**1 600**	**116**	**4.6%**	**452**	**18.1%**	**116**	**7.2%**	**160**	**10.0%**	**843**	**52.7%**	**139**	**34.3%**	**14.6%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 500	1 600	116	4.6%	452	18.1%	116	7.2%	160	10.0%	843	52.7%	139	34.3%	14.6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**528 538**	**553 278**	**213 267**	**40.4%**	**25 314**	**4.8%**	**99 203**	**17.9%**	**12 162**	**2.2%**	**349 947**	**63.2%**	**7 744**	**33.1%**	**57.0%**
Property rates	8 000	10 000	77	1.0%	54	.7%	122	1.2%	399	4.0%	652	6.5%	73	2.7%	445.2%
Service charges	400	400	24	6.0%	42	10.4%	57	14.2%	51	12.8%	174	43.4%	40	31.8%	28.7%
Other revenue	34 137	31 387	3 555	10.4%	2 087	6.1%	3 097	9.9%	4 120	13.1%	12 858	41.0%	3 287	42.6%	25.3%
Transfers and Subsidies - Operational	373 535	383 025	151 241	40.5%	8 050	2.2%	81 302	21.2%	-	-	240 593	62.8%	-	29.7%	-
Transfers and Subsidies - Capital	80 466	86 466	52 499	65.2%	6 555	8.1%	12 385	14.3%	-	-	71 439	82.6%	-	29.7%	-
Interest	32 000	42 000	5 872	18.3%	8 527	26.6%	2 241	5.3%	7 592	18.1%	24 232	57.7%	4 344	74.0%	74.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(415 037)**	**(443 085)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**(100.0%)**
Suppliers and employees	(415 037)	(443 085)	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**113 502**	**110 194**	**213 267**	**187.9%**	**25 314**	**22.3%**	**99 203**	**90.0%**	**12 162**	**11.0%**	**349 947**	**317.6%**	**7 745**	**165.8%**	**57.0%**
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	**(127 592)**	**(145 834)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**55**	**-**	**(100.0%)**
Capital assets	(127 592)	(145 834)	-	-	-	-	-	-	-	-	-	-	55	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(127 592)**	**(145 834)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**55**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(14 090)**	**(35 640)**	**213 267**	**(1 513.6%)**	**25 314**	**(179.7%)**	**99 203**	**(278.3%)**	**12 162**	**(34.1%)**	**349 947**	**(981.9%)**	**7 800**	**(3 715.7%)**	**55.9%**
Cash/cash equivalents at the year begin:	-	-	-	-	213 267	-	238 582	-	337 785	-	-	-	298 123	-	13.3%
Cash/cash equivalents at the year end:	**(14 090)**	**(35 640)**	**213 267**	**(1 513.6%)**	**238 582**	**(1 693.3%)**	**337 785**	**(947.8%)**	**349 947**	**(981.9%)**	**349 947**	**(981.9%)**	**305 923**	**91.3%**	**14.4%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	417	.7%	(10)	-	328	.5%	61 124	98.8%	61 859	58.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	696	3.9%	(32)	(.2%)	339	1.9%	16 924	94.4%	17 927	17.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	252	25.2%	(6)	(.6%)	(149)	(14.9%)	902	90.3%	999	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	730	2.8%	-	-	590	2.3%	24 763	94.9%	26 083	24.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(102)	6.9%	(234)	15.7%	(100)	6.7%	(1 055)	70.7%	(1 491)	(1.4%)	-	-	-	-
Total By Income Source	**1 993**	**1.9%**	**(281)**	**(.3%)**	**1 008**	**1.0%**	**102 658**	**97.4%**	**105 377**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	110	.4%	(4)	-	224	.8%	28 457	98.9%	28 787	27.3%	-	-	-	-
Commercial	266	1.7%	4	-	247	1.6%	15 162	96.7%	15 679	14.9%	-	-	-	-
Households	1 237	3.3%	(263)	(.7%)	404	1.1%	35 638	96.3%	37 016	35.1%	-	-	-	-
Other	380	1.6%	(18)	(.1%)	132	.6%	23 402	97.9%	23 895	22.7%	-	-	-	-
Total By Customer Group	**1 993**	**1.9%**	**(281)**	**(.3%)**	**1 008**	**1.0%**	**102 658**	**97.4%**	**105 377**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 822	98.4%	-	-	-	-	30	1.6%	1 853	23.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 687	95.4%	-	-	-	-	275	4.6%	5 962	76.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 510**	**96.1%**	**-**	**-**	**-**	**-**	**305**	**3.9%**	**7 815**	**100.0%**

Contact Details

Municipal Manager	Mr Mkhululi Nako	047 489 5808
Chief Financial Officer	Mr Vuyo JamJam	047 489 5815

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**577 548**	**595 940**	**222 971**	**38.6%**	**153 906**	**26.6%**	**121 322**	**20.4%**	**32 028**	**5.4%**	**530 227**	**89.0%**	**27 769**	**98.5%**	**15.3%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	25 000	25 000	4 365	17.5%	4 381	17.5%	4 395	17.6%	4 407	17.6%	17 549	70.2%	4 626	99.6%	(4.7%)
Sale of Goods and Rendering of Services	3 125	3 125	709	22.7%	375	12.0%	182	5.8%	358	11.5%	1 624	52.0%	261	149.5%	37.3%
Agency services	2 643	2 643	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 683	4 683	1 204	25.7%	1 302	27.8%	1 417	30.3%	1 497	32.0%	5 420	115.7%	1 234	31.8%	21.3%
Interest earned from Current and Non Current Assets	20 000	20 000	4 190	20.9%	2 810	14.1%	2 945	14.7%	2 311	11.6%	12 255	61.3%	3 803	93.2%	(39.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 710	5 710	1 610	28.2%	1 570	27.5%	1 541	27.0%	1 440	25.2%	6 161	107.9%	1 629	89.4%	(11.6%)
Licences or permits	4 633	4 633	500	10.8%	579	12.5%	497	10.7%	472	10.2%	2 048	44.2%	380	3 086.8%	24.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	13 232	13 232	3 987	30.1%	2 199	16.6%	5 043	38.1%	2 004	15.1%	13 232	100.0%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 301	2 581	1 959	150.5%	641	49.3%	798	30.9%	536	20.8%	3 935	152.4%	721	821.9%	(25.6%)
Non-Exchange Revenue															
Property rates	120 000	120 000	51 742	43.1%	9 936	8.3%	11 669	9.7%	9 789	8.2%	83 136	69.3%	(250)	85.3%	(4 019.2%)
Surcharges and Taxes	-	-	49	-	(24)	-	(26)	-	-	-	-	-	12	-	(100.0%)
Fines, penalties and forfeits	10 600	23 111	5 937	56.0%	11 032	104.1%	2 893	12.5%	3 245	14.0%	23 106	100.0%	9 197	238.2%	(64.7%)
Licences or permits	2 160	2 246	39	1.8%	29	1.4%	34	1.5%	30	1.3%	132	5.9%	27	8.4%	8.1%
Transfer and subsidies - Operational	349 643	351 607	143 563	41.1%	115 888	33.1%	86 744	24.7%	2 615	.7%	348 810	99.2%	2 436	99.2%	7.3%
Interest Receivables	13 317	13 317	3 117	23.4%	3 187	23.9%	3 190	24.0%	3 163	23.8%	12 658	95.1%	2 585	-	22.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 500	2 052	-	-	-	-	-	-	162	7.9%	162	7.9%	1 107	130.4%	(85.4%)
Other Gains	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 001 176**	**1 003 409**	**97 323**	**9.7%**	**145 029**	**14.5%**	**223 386**	**22.3%**	**129 632**	**12.9%**	**595 371**	**59.3%**	**563 783**	**106.8%**	**(77.0%)**
Employee related costs	258 094	258 564	57 294	22.2%	58 364	22.6%	57 953	22.4%	57 510	22.2%	231 121	89.4%	52 144	91.3%	10.3%
Remuneration of councillors	27 054	27 054	6 661	24.6%	6 631	24.5%	7 370	27.2%	6 904	25.5%	27 566	101.9%	6 622	102.6%	4.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 350	6 668	1 274	23.8%	1 361	25.4%	1 019	15.3%	1 321	19.8%	4 975	74.6%	2 111	52.1%	(37.4%)
Debt impairment	30 112	43 636	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	420 408	424 516	-	-	41 175	9.8%	122 598	28.9%	20 631	4.9%	184 403	43.4%	417 172	146.4%	(95.1%)
Interest,Dividends and Rent on Land	2 324	2 324	7	.3%	3	.1%	0	-	10	.4%	21	.9%	18	4.6%	(44.0%)
Contracted services	81 277	76 022	13 062	16.1%	18 858	23.2%	13 862	18.2%	10 399	13.7%	56 180	73.9%	13 899	54.6%	(25.2%)
Transfers and subsidies	13 335	15 540	854	6.4%	1 156	8.7%	3 541	22.8%	5 162	33.2%	10 714	68.9%	3 544	66.0%	45.7%
Irrecoverable debts written off	1 000	1 000	1 318	131.8%	2 819	281.9%	1 093	109.3%	(1 843)	(184.3%)	3 388	338.8%	2 568	25.9%	(171.8%)
Operational Cost and Other Cost	85 748	83 710	16 853	19.7%	13 901	16.2%	14 631	17.5%	23 072	27.6%	68 457	81.8%	17 089	80.4%	35.0%
Disposal of Fixed and Intangible Assets	76 270	63 971	-	-	760	1.0%	1 320	2.1%	6 433	10.1%	8 512	13.3%	48 616	140.2%	(86.8%)
Other Losses	203	403	-	-	-	-	-	-	33	8.3%	33	8.3%	1	6 066.0%	6 359.1%
Surplus/(Deficit)	**(423 628)**	**(407 469)**	**125 648**		**8 877**		**(102 064)**		**(97 604)**		**(65 143)**		**(536 014)**		
Transfers and subsidies - capital (monetary allocations)	83 086	114 137	21 668	26.1%	26 703	32.1%	20 093	17.6%	45 673	40.0%	114 137	100.0%	23 038	93.0%	98.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	39	-	-	-	39	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(340 543)**	**(293 332)**	**147 316**		**35 580**		**(81 932)**		**(51 932)**		**49 033**		**(512 976)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(340 543)**	**(293 332)**	**147 316**		**35 580**		**(81 932)**		**(51 932)**		**49 033**		**(512 976)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(340 543)**	**(293 332)**	**147 316**		**35 580**		**(81 932)**		**(51 932)**		**49 033**		**(512 976)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(340 543)**	**(293 332)**	**147 316**		**35 580**		**(81 932)**		**(51 932)**		**49 033**		**(512 976)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**252 619**	**262 089**	**49 769**	**19.7%**	**64 649**	**25.6%**	**48 592**	**18.5%**	**69 312**	**26.4%**	**232 321**	**88.6%**	**45 869**	**104.7%**	**51.1%**
National Government	80 673	110 704	21 684	26.9%	22 204	27.5%	13 103	11.8%	40 015	36.1%	97 006	87.6%	9 666	115.4%	314.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	1 586	48.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	485	-	-	-	-	-	-	110	22.7%	110	22.7%	-	-	(100.0%)
Transfers recognised - capital	**80 673**	**111 189**	**21 684**	**26.9%**	**22 204**	**27.5%**	**13 103**	**11.8%**	**40 126**	**36.1%**	**97 116**	**87.3%**	**11 253**	**103.3%**	**256.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	171 946	150 901	28 085	16.3%	42 445	24.7%	35 489	23.5%	29 186	19.3%	135 204	89.6%	34 616	105.7%	(15.7%)
Capital Expenditure Functional	**252 619**	**266 238**	**49 769**	**19.7%**	**64 801**	**25.7%**	**48 631**	**18.3%**	**72 750**	**27.3%**	**235 950**	**88.6%**	**45 869**	**104.7%**	**58.6%**
Municipal governance and administration	**36 704**	**42 397**	**3 479**	**9.5%**	**6 132**	**16.7%**	**5 659**	**13.3%**	**16 999**	**40.1%**	**32 270**	**76.1%**	**4 005**	**73.5%**	**324.5%**
Executive and Council	144	144	-	-	-	-	-	-	-	-	-	-	40	67.2%	(100.0%)
Finance and administration	34 577	40 270	3 479	10.1%	6 132	17.7%	5 659	14.1%	16 999	42.2%	32 270	80.1%	3 965	73.7%	328.7%
Internal audit	1 983	1 983	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**66 252**	**44 294**	**14 261**	**21.5%**	**15 902**	**24.0%**	**16 653**	**37.6%**	**13 398**	**30.2%**	**60 213**	**135.9%**	**986**	**30.7%**	**1 258.2%**
Community and Social Services	300	600	-	-	-	-	70	11.7%	(580)	(96.6%)	(510)	(84.9%)	116	33.7%	(601.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 852	5 091	950	51.3%	2 402	129.7%	81	1.6%	1 023	20.1%	4 455	87.5%	871	22.3%	17.5%
Housing	64 100	38 602	13 311	20.8%	13 500	21.1%	16 502	42.7%	12 954	33.6%	56 267	145.8%	-	74.9%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**143 193**	**173 659**	**31 356**	**21.9%**	**40 480**	**28.3%**	**24 903**	**14.3%**	**42 353**	**24.4%**	**139 092**	**80.1%**	**40 877**	**108.6%**	**3.6%**
Planning and Development	8 362	8 727	116	1.4%	229	2.7%	2 300	26.4%	(725)	(8.3%)	1 920	22.0%	1 644	66.3%	(144.1%)
Road Transport	134 831	164 931	31 240	23.2%	40 251	29.9%	22 603	13.7%	43 078	26.1%	137 172	83.2%	39 234	109.6%	9.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 470**	**5 888**	**673**	**10.4%**	**2 287**	**35.4%**	**1 415**	**24.0%**	**-**	**-**	**4 376**	**74.3%**	**-**	**105.4%**	**-**
Energy sources	5 600	4 958	673	12.0%	2 287	40.8%	1 169	23.6%	-	-	4 130	83.3%	-	107.4%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	870	930	-	-	-	-	246	26.4%	-	-	246	26.4%	-	70.2%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**691 913**	**818 498**	**333 126**	**48.1%**	**391 315**	**56.6%**	**287 476**	**35.1%**	**206 425**	**25.2%**	**1 218 342**	**148.9%**	**496 539**	**200.7%**	**(58.4%)**
Property rates	102 000	102 000	-	-	3 410	3.3%	850	.8%	730	.7%	4 989	4.9%	80 813	151.4%	(99.1%)
Service charges	21 250	21 250	-	-	17	.1%	169	.8%	146	.7%	333	1.6%	11 344	106.1%	(98.7%)
Other revenue	100 634	194 204	159 021	158.0%	224 656	223.2%	143 728	74.0%	190 283	98.0%	717 687	369.6%	141 878	263.2%	34.1%
Transfers and Subsidies - Operational	349 643	351 607	149 060	42.6%	119 784	34.3%	93 724	26.7%	13 912	4.0%	376 480	107.1%	40 316	206.8%	(65.5%)
Transfers and Subsidies - Capital	83 086	114 137	24 863	29.9%	41 202	49.6%	47 098	41.3%	45	-	113 207	99.2%	219 855	248.0%	(100.0%)
Interest	35 300	35 300	183	.5%	2 247	6.4%	1 906	5.4%	1 310	3.7%	5 645	16.0%	2 333	6.8%	(43.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(477 398)**	**(479 188)**	**(151 122)**	**31.7%**	**(174 463)**	**36.5%**	**(152 327)**	**31.8%**	**(171 036)**	**35.7%**	**(648 948)**	**135.4%**	**(99 484)**	**72.8%**	**71.9%**
Suppliers and employees	(463 963)	(464 326)	(151 122)	32.6%	(174 463)	37.6%	(152 327)	32.8%	(171 036)	36.8%	(648 948)	139.8%	(99 484)	72.9%	71.9%

Finance charges	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(13 335)	(14 763)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**214 514**	**339 309**	**182 004**	**84.8%**	**216 852**	**101.1%**	**135 149**	**39.8%**	**35 390**	**10.4%**	**569 393**	**167.8%**	**397 055**	**439.7%**	**(91.1%)**
Cash Flow from Investing Activities															
Receipts	**1 500**	**2 052**	**-**	**-**	**96**	**6.4%**	**-**	**-**	**-**	**-**	**96**	**4.7%**	**1 187**	**84.2%**	**(100.0%)**
Proceeds on disposal of PPE	1 500	2 052	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	96	-	-	-	-	-	96	-	1 187	(2 547.5%)	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(252 619)**	**(292 089)**	**(50 071)**	**19.8%**	**(71 660)**	**28.4%**	**(48 962)**	**16.8%**	**(101 589)**	**34.8%**	**(272 282)**	**93.2%**	**(9 474)**	**7.5%**	**972.3%**
Capital assets	(252 619)	(292 089)	(50 071)	19.8%	(71 660)	28.4%	(48 962)	16.8%	(101 589)	34.8%	(272 282)	93.2%	(9 474)	7.5%	972.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(251 119)**	**(290 037)**	**(50 071)**	**19.9%**	**(71 564)**	**28.5%**	**(48 962)**	**16.9%**	**(101 589)**	**35.0%**	**(272 186)**	**93.8%**	**(8 287)**	**7.1%**	**1 125.8%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(890)**	**17**	**-**	**(252)**	**-**	**(6)**	**.6%**	**(2)**	**.3%**	**(242)**	**27.3%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	(890)	17	-	(252)	-	(6)	.6%	(2)	.3%	(242)	27.3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(890)**	**17**	**-**	**(252)**	**-**	**(6)**	**.6%**	**(2)**	**.3%**	**(242)**	**27.3%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(36 604)**	**48 382**	**131 950**	**(360.5%)**	**145 035**	**(396.2%)**	**86 181**	**178.1%**	**(66 202)**	**(136.8%)**	**296 965**	**613.8%**	**388 768**	**(1 511.3%)**	**(117.0%)**
Cash/cash equivalents at the year begin:	107 025	107 025	-	-	265 197	247.8%	410 233	383.3%	496 414	463.8%	-	-	621 985	-	(20.2%)
Cash/cash equivalents at the year end:	**70 421**	**155 408**	**265 197**	**376.6%**	**410 233**	**582.5%**	**496 414**	**319.4%**	**430 212**	**276.8%**	**430 212**	**276.8%**	**1 010 753**	**777.3%**	**(57.4%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 542	4.1%	3 627	1.7%	4 126	2.0%	193 305	92.2%	209 600	68.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 169	5.4%	1 916	2.5%	1 913	2.5%	69 480	89.7%	77 477	25.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	532	7.0%	213	2.8%	199	2.6%	6 624	87.5%	7 568	2.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	590	4.7%	280	2.2%	278	2.2%	11 367	90.8%	12 514	4.1%	-	-	-	-
Total By Income Source	**13 832**	**4.5%**	**6 035**	**2.0%**	**6 516**	**2.1%**	**280 775**	**91.4%**	**307 159**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 308	4.0%	634	2.0%	626	1.9%	29 834	92.1%	32 402	10.5%	-	-	-	-
Commercial	1 330	4.4%	615	2.0%	684	2.2%	27 903	91.4%	30 532	9.9%	-	-	-	-
Households	9 433	4.3%	4 067	1.9%	4 508	2.1%	201 321	91.8%	219 329	71.4%	-	-	-	-
Other	1 761	7.1%	719	2.9%	697	2.8%	21 718	87.2%	24 896	8.1%	-	-	-	-
Total By Customer Group	**13 832**	**4.5%**	**6 035**	**2.0%**	**6 516**	**2.1%**	**280 775**	**91.4%**	**307 159**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 081	100.0%	-	-	-	-	-	-	4 081	86.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	622	100.0%	-	-	-	-	-	-	622	13.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 703**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4 703**	**100.0%**

Contact Details

Municipal Manager	Mr Silumko Mahlasela	047 050 1101
Chief Financial Officer	Mr Mzusekho Matomane	047 050 1200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**152 330**	**153 056**	**44 112**	**29.0%**	**38 478**	**25.3%**	**34 620**	**22.6%**	**23 253**	**15.2%**	**140 463**	**91.8%**	**16 091**	**85.3%**	**44.5%**
Exchange Revenue															
Service charges - Electricity	13 830	15 240	4 133	29.9%	4 204	30.4%	3 943	25.9%	4 407	28.9%	16 687	109.5%	3 323	148.9%	32.6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 061	5 061	1 488	36.7%	1 497	36.9%	1 448	28.6%	1 034	20.4%	5 468	108.0%	1 161	47.3%	(10.9%)
Sale of Goods and Rendering of Services	1 185	1 095	205	17.3%	148	12.5%	283	25.9%	318	29.0%	954	87.2%	208	115.3%	52.9%
Agency services	705	705	-	-	224	31.8%	-	-	19	2.6%	242	34.4%	68	56.4%	(72.8%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 126	1 126	334	29.7%	369	32.8%	401	35.7%	443	39.4%	1 548	137.5%	315	60.1%	40.7%
Interest earned from Current and Non Current Assets	6 733	6 733	1 109	16.5%	1 672	24.8%	1 625	24.1%	2 264	33.6%	6 671	99.1%	1 921	87.0%	17.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	214	264	40	18.6%	56	26.2%	53	19.9%	107	40.6%	256	96.9%	57	116.8%	88.8%
Licences or permits	2 906	2 750	250	8.6%	250	8.6%	289	10.5%	272	9.9%	1 061	38.6%	196	97.7%	38.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	53	53	810	1 527.9%	14	26.9%	124	234.1%	14	25.8%	962	1 814.6%	13	26.8%	4.7%
Non-Exchange Revenue															
Property rates	54 888	53 388	10 035	18.3%	8 668	15.8%	10 600	19.9%	10 837	20.3%	40 140	75.2%	6 784	69.7%	59.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	200	212	69	34.3%	129	64.3%	177	83.5%	90	42.4%	464	218.9%	144	73.1%	(37.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	60 753	60 753	24 659	40.6%	20 462	33.7%	14 840	24.4%	1 339	2.2%	61 300	100.9%	771	101.1%	73.7%
Interest Receivables	5 676	5 676	980	17.3%	784	13.8%	837	14.7%	1 083	19.1%	3 684	64.9%	1 034	60.5%	4.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	96	3.0%	(100.0%)
Other Gains	-	0	-	-	-	-	-	-	1 026	102 558 800.0%	1 026	102 558 800.0%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**132 968**	**131 367**	**32 716**	**24.6%**	**28 955**	**21.8%**	**27 276**	**20.8%**	**27 744**	**21.1%**	**116 690**	**88.8%**	**30 975**	**91.9%**	**(10.4%)**
Employee related costs	55 678	57 181	14 076	25.3%	14 678	26.4%	15 080	26.4%	14 126	24.7%	57 960	101.4%	15 263	100.5%	(7.5%)
Remuneration of councillors	5 738	6 057	1 447	25.2%	1 447	25.2%	1 585	26.2%	1 476	24.4%	5 955	98.3%	1 540	100.6%	(4.2%)
Bulk purchases - electricity	15 497	17 754	5 586	36.0%	3 962	25.6%	3 844	21.7%	4 361	24.6%	17 753	100.0%	4 266	89.7%	2.2%
Inventory consumed	1 059	1 842	35	3.3%	884	83.5%	282	15.3%	196	10.6%	1 397	75.8%	333	32.0%	(41.1%)
Debt impairment	5 000	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 848	11 985	5 007	24.0%	-	-	-	-	-	-	5 007	41.8%	3 162	102.1%	(100.0%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	39.4%	-
Contracted services	8 393	9 690	1 772	21.1%	1 939	23.1%	2 889	29.8%	1 656	17.1%	8 256	85.2%	3 200	91.2%	(48.2%)
Transfers and subsidies	450	270	-	-	-	-	63	23.3%	134	49.6%	197	73.0%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	371	-	371	-	-	15.9%	(100.0%)
Operational Cost and Other Cost	20 306	25 089	4 793	23.6%	6 045	29.8%	3 532	14.1%	5 424	21.6%	19 793	78.9%	3 211	74.2%	68.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**19 362**	**21 689**	**11 396**		**9 524**		**7 344**		**(4 490)**		**23 774**		**(14 884)**		
Transfers and subsidies - capital (monetary allocations)	39 267	58 267	18 623	47.4%	6 597	16.8%	2 430	4.2%	12 799	22.0%	40 449	69.4%	11 188	54.4%	14.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**58 629**	**79 956**	**30 019**		**16 120**		**9 774**		**8 309**		**64 223**		**(3 696)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**58 629**	**79 956**	**30 019**		**16 120**		**9 774**		**8 309**		**64 223**		**(3 696)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**58 629**	**79 956**	**30 019**		**16 120**		**9 774**		**8 309**		**64 223**		**(3 696)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**58 629**	**79 956**	**30 019**		**16 120**		**9 774**		**8 309**		**64 223**		**(3 696)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**45 277**	**62 056**	**14 222**	**31.4%**	**11 691**	**25.8%**	**3 491**	**5.6%**	**10 843**	**17.5%**	**40 248**	**64.9%**	**11 833**	**56.0%**	**(8.4%)**
National Government	24 890	50 107	13 449	54.0%	6 581	26.4%	1 497	3.0%	9 033	18.0%	30 560	61.0%	8 331	75.5%	8.4%
Provincial Government	8 696	160	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	0	-	-	-	-	-	-	-	-	-	-	845	26.7%	(100.0%)
Transfers recognised - capital	**33 585**	**50 267**	**13 449**	**40.0%**	**6 581**	**19.6%**	**1 497**	**3.0%**	**9 033**	**18.0%**	**30 560**	**60.8%**	**9 176**	**52.0%**	**(1.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 691	11 789	773	6.6%	5 110	43.7%	1 994	16.9%	1 810	15.4%	9 688	82.2%	2 657	71.7%	(31.9%)
Capital Expenditure Functional	**45 277**	**62 056**	**14 222**	**31.4%**	**11 691**	**25.8%**	**3 491**	**5.6%**	**10 843**	**17.5%**	**40 248**	**64.9%**	**11 833**	**55.7%**	**(8.4%)**
Municipal governance and administration	**1 198**	**1 092**	**113**	**9.4%**	**460**	**38.4%**	**114**	**10.5%**	**77**	**7.0%**	**764**	**69.9%**	**273**	**56.9%**	**(71.9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 198	1 092	113	9.4%	460	38.4%	114	10.5%	77	7.0%	764	69.9%	273	58.3%	(71.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**543**	**570**	**-**	**-**	**-**	**-**	**494**	**86.7%**	**-**	**-**	**494**	**86.7%**	**37**	**80.0%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	543	570	-	-	-	-	494	86.7%	-	-	494	86.7%	37	80.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32 377**	**48 609**	**11 312**	**34.9%**	**6 836**	**21.1%**	**2 338**	**4.8%**	**8 934**	**18.4%**	**29 420**	**60.5%**	**10 408**	**54.5%**	**(14.2%)**
Planning and Development	1 102	1 200	-	-	582	52.8%	-	-	617	51.4%	1 199	99.9%	32	29.4%	1 825.7%
Road Transport	31 275	47 409	11 312	36.2%	6 255	20.0%	2 338	4.9%	8 317	17.5%	28 222	59.5%	10 376	54.8%	(19.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 158**	**11 785**	**2 798**	**25.1%**	**4 395**	**39.4%**	**544**	**4.6%**	**1 833**	**15.6%**	**9 569**	**81.2%**	**1 115**	**98.2%**	**64.4%**
Energy sources	8 888	9 163	2 283	25.7%	2 841	32.0%	544	5.9%	1 890	20.6%	7 558	82.5%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 271	2 621	515	22.7%	1 554	68.4%	-	-	(57)	(2.2%)	2 011	76.7%	1 115	98.2%	(105.1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**184 824**	**184 824**	**49 170**	**26.6%**	**34 153**	**18.5%**	**56 144**	**30.4%**	**9 781**	**5.3%**	**149 248**	**80.8%**	**119 060**	**123.8%**	**(91.8%)**
Property rates	41 166	41 166	180	.4%	158	.4%	201	.5%	393	1.0%	932	2.3%	61 681	270.8%	(99.4%)
Service charges	18 938	18 938	2 459	13.0%	2 257	11.9%	2 267	12.0%	2 435	12.9%	9 418	49.7%	57 378	704.9%	(95.8%)
Other revenue	18 724	18 724	5 266	28.1%	5 073	27.1%	3 819	20.4%	4 947	26.4%	19 106	102.0%	-	-	(100.0%)
Transfers and Subsidies - Operational	59 996	59 996	37 975	63.3%	25 932	43.2%	17 567	29.3%	2 006	3.3%	83 480	139.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	39 267	39 267	3 290	8.4%	732	1.9%	32 290	82.2%	-	-	36 312	92.5%	-	-	-
Interest	6 733	6 733	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(115 915)**	**(115 915)**	**(48 663)**	**42.0%**	**(46 474)**	**40.1%**	**(50 050)**	**43.2%**	**(48 565)**	**41.9%**	**(193 753)**	**167.2%**	**(24 973)**	**122.1%**	**94.5%**
Suppliers and employees	(115 915)	(115 915)	(48 663)	42.0%	(46 474)	40.1%	(50 050)	43.2%	(48 565)	41.9%	(193 753)	167.2%	(24 973)	122.6%	94.5%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**68 909**	**68 909**	**506**	**.7%**	**(12 321)**	**(17.9%)**	**6 094**	**8.8%**	**(38 784)**	**(56.3%)**	**(44 506)**	**(64.6%)**	**94 086**	**124.8%**	**(141.2%)**
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	**(52 068)**	**(52 068)**	**(18 187)**	**34.9%**	**(15 088)**	**29.0%**	**(4 496)**	**8.6%**	**(13 322)**	**25.6%**	**(51 094)**	**98.1%**	**(3 238)**	**17.4%**	**311.4%**
Capital assets	(52 068)	(52 068)	(18 187)	34.9%	(15 088)	29.0%	(4 496)	8.6%	(13 322)	25.6%	(51 094)	98.1%	(3 238)	17.4%	311.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(52 068)**	**(52 068)**	**(18 187)**	**34.9%**	**(15 088)**	**29.0%**	**(4 496)**	**8.6%**	**(13 322)**	**25.6%**	**(51 094)**	**98.1%**	**(3 238)**	**18.2%**	**311.4%**
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	**16 840**	**16 840**	**(17 681)**	**(105.0%)**	**(27 409)**	**(162.8%)**	**1 597**	**9.5%**	**(52 106)**	**(309.4%)**	**(95 599)**	**(567.7%)**	**90 848**	**255.2%**	**(157.4%)**
Cash/cash equivalents at the year begin:	47 444	47 444	-	-	(17 681)	(37.3%)	(45 090)	(95.0%)	(43 493)	(91.7%)	-	-	54 044	-	(180.5%)
Cash/cash equivalents at the year end:	**64 284**	**64 284**	**(17 681)**	**(27.5%)**	**(45 090)**	**(70.1%)**	**(43 493)**	**(67.7%)**	**(95 599)**	**(148.7%)**	**(95 599)**	**(148.7%)**	**144 892**	**255.2%**	**(166.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 652	13.3%	554	4.5%	551	4.4%	9 671	77.8%	12 427	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 310	8.9%	1 846	2.6%	1 908	2.7%	60 447	85.7%	70 511	77.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	861	10.1%	256	3.0%	231	2.7%	7 141	84.1%	8 490	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	100.0%	-	-	-	-	-	-	9	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	12.6%	-	-	-	-	4	87.4%	5	-	-	-	-	-
Total By Income Source	**8 832**	**9.7%**	**2 657**	**2.9%**	**2 690**	**2.9%**	**77 263**	**84.5%**	**91 442**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 341	7.9%	599	3.5%	641	3.8%	14 438	84.8%	17 019	18.6%	-	-	-	-
Commercial	885	16.6%	148	2.8%	144	2.7%	4 142	77.9%	5 317	5.8%	-	-	-	-
Households	6 482	9.5%	1 882	2.7%	1 879	2.7%	58 299	85.1%	68 542	75.0%	-	-	-	-
Other	125	22.2%	28	5.0%	26	4.6%	384	68.1%	564	.6%	-	-	-	-
Total By Customer Group	**8 832**	**9.7%**	**2 657**	**2.9%**	**2 690**	**2.9%**	**77 263**	**84.5%**	**91 442**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 962	100.0%	-	-	-	-	-	-	1 962	12.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	295	3.6%	-	-	-	-	7 855	96.4%	8 150	50.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	147	2.5%	-	-	-	-	5 762	97.5%	5 908	36.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 403**	**15.0%**	**-**	**-**	**-**	**-**	**13 617**	**85.0%**	**16 020**	**100.0%**

Contact Details

Municipal Manager	Mr Lawrence Mambila	043 831 5700
Chief Financial Officer	Mr Ayanda Lwana	043 831 5700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**322 008**	**325 101**	**87 701**	**27.2%**	**97 782**	**30.4%**	**74 915**	**23.0%**	**33 362**	**10.3%**	**293 760**	**90.4%**	**32 496**	**108.2%**	**2.7%**
Exchange Revenue															
Service charges - Electricity	72 499	81 045	15 852	21.9%	15 264	21.1%	13 772	17.0%	16 446	20.3%	61 334	75.7%	14 274	153.1%	15.2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 362	9 334	2 015	14.0%	2 195	15.3%	2 119	22.7%	2 150	23.0%	8 480	90.9%	2 928	87.1%	(26.6%)
Sale of Goods and Rendering of Services	7 363	2 575	217	3.0%	103	1.4%	277	10.8%	207	8.1%	805	31.2%	2 813	110.3%	(92.6%)
Agency services	2 005	1 493	279	13.9%	218	10.9%	174	11.7%	281	18.8%	952	63.7%	362	68.3%	(22.4%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 566	10 444	884	10.3%	2 611	30.5%	2 720	26.0%	2 850	27.3%	9 065	86.8%	2 547	107.0%	11.9%
Interest earned from Current and Non Current Assets	4 063	4 063	-	-	-	-	1 395	34.3%	1 271	31.3%	2 666	65.6%	-	27.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	209	221	44	21.1%	63	30.2%	85	38.3%	166	74.9%	358	161.7%	27	159.8%	505.3%
Licences or permits	3 845	2 217	530	13.8%	464	12.1%	153	6.9%	688	31.0%	1 836	82.8%	479	82.4%	43.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	891	4 869	0	-	0	-	136	2.8%	365	7.5%	502	10.3%	1	85.7%	53 639.0%
Non-Exchange Revenue															
Property rates	28 350	28 079	5 007	17.7%	5 363	18.9%	5 632	20.1%	5 536	19.7%	21 539	76.7%	6 979	87.6%	(20.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18	120	16	90.4%	100	555.5%	(45)	(37.5%)	35	29.3%	106	88.4%	19	150.0%	83.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	145 328	145 328	62 115	42.7%	47 004	32.3%	35 551	24.5%	1 027	.7%	145 697	100.3%	-	98.3%	(100.0%)
Interest Receivables	7 955	8 757	740	9.3%	2 119	26.6%	2 248	25.7%	2 339	26.7%	7 446	85.0%	2 067	96.9%	13.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	26 554	26 554	-	-	22 278	83.9%	10 698	40.3%	-	-	32 976	124.2%	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**290 497**	**291 552**	**38 753**	**13.3%**	**82 554**	**28.4%**	**80 893**	**27.7%**	**57 195**	**19.6%**	**259 395**	**89.0%**	**50 347**	**51.6%**	**13.6%**
Employee related costs	126 195	127 275	31 735	25.1%	31 909	25.3%	30 777	24.2%	33 477	26.3%	127 898	100.5%	28 882	88.5%	15.9%
Remuneration of councillors	15 692	15 692	3 467	22.1%	3 447	22.0%	3 821	24.3%	3 561	22.7%	14 295	91.1%	3 467	85.6%	2.7%
Bulk purchases - electricity	65 349	65 349	(27 120)	(41.5%)	64 514	98.7%	11 481	17.6%	13 818	21.1%	62 693	95.9%	11 966	4.3%	15.5%
Inventory consumed	324	17	7	2.1%	107	32.9%	112	656.5%	175	1 029.9%	400	2 352.6%	91	74.5%	92.8%
Debt impairment	20 385	20 385	22 275	109.3%	(22 275)	(109.3%)	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	23 217	23 217	-	-	-	-	17 007	73.3%	2	-	17 009	73.3%	-	-	(100.0%)
Interest,Dividends and Rent on Land	2 000	1 500	(195)	(9.8%)	(4 157)	(207.8%)	11 768	784.5%	108	7.2%	7 524	501.6%	391	(34.2%)	(72.4%)
Contracted services	13 003	13 375	4 672	35.9%	5 442	41.9%	2 706	20.2%	2 592	19.4%	15 411	115.2%	2 353	72.0%	10.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	24 330	24 741	3 912	16.1%	3 568	14.7%	3 222	13.0%	3 464	14.0%	14 166	57.3%	3 197	43.9%	8.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1	1	-	-	-	-	-	-	(0)	(8.2%)	(0)	(8.2%)	-	-	(100.0%)
Surplus/(Deficit)	**31 511**	**33 549**	**48 948**		**15 228**		**(5 978)**		**(23 834)**		**34 365**		**(17 852)**		
Transfers and subsidies - capital (monetary allocations)	89 322	90 299	9 847	11.0%	14 591	16.3%	35 269	39.1%	25 286	28.0%	84 992	94.1%	-	43.1%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**120 833**	**123 848**	**58 795**		**29 819**		**29 291**		**1 452**		**119 357**		**(17 852)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**120 833**	**123 848**	**58 795**		**29 819**		**29 291**		**1 452**		**119 357**		**(17 852)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**120 833**	**123 848**	**58 795**		**29 819**		**29 291**		**1 452**		**119 357**		**(17 852)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**120 833**	**123 848**	**58 795**		**29 819**		**29 291**		**1 452**		**119 357**		**(17 852)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**92 122**	**93 734**	**11 138**	**12.1%**	**23 762**	**25.8%**	**17 556**	**18.7%**	**20 309**	**21.7%**	**72 766**	**77.6%**	**769 641**	**48.0%**	**(97.4%)**
National Government	74 322	74 839	9 588	12.9%	23 447	31.5%	16 832	22.5%	11 116	14.9%	60 984	81.5%	693 173	81.1%	(98.4%)
Provincial Government	15 000	15 400	474	3.2%	-	-	181	1.2%	8 918	57.9%	9 573	62.2%	2 786	7.8%	220.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**89 322**	**90 239**	**10 062**	**11.3%**	**23 447**	**26.2%**	**17 013**	**18.9%**	**20 035**	**22.2%**	**70 557**	**78.2%**	**695 959**	**47.5%**	**(97.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	670	-	(100.0%)
Internally generated funds	2 800	3 495	1 076	38.4%	316	11.3%	543	15.5%	275	7.9%	2 209	63.2%	73 012	61.1%	(99.6%)
Capital Expenditure Functional	**92 122**	**93 734**	**11 138**	**12.1%**	**23 762**	**25.8%**	**17 556**	**18.7%**	**20 443**	**21.8%**	**72 900**	**77.8%**	**769 641**	**48.0%**	**(97.3%)**
Municipal governance and administration	**2 800**	**3 495**	**1 076**	**38.4%**	**316**	**11.3%**	**543**	**15.5%**	**275**	**7.9%**	**2 209**	**63.2%**	**52 945**	**85.0%**	**(99.5%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	(462)	94.4%	(100.0%)
Finance and administration	2 800	3 495	1 076	38.4%	316	11.3%	543	15.5%	275	7.9%	2 209	63.2%	51 824	79.5%	(99.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	1 583	-	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**102 883**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	102 738	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	145	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**66 382**	**66 382**	**9 588**	**14.4%**	**17 049**	**25.7%**	**12 748**	**19.2%**	**9 614**	**14.5%**	**49 000**	**73.8%**	**536 813**	**45.1%**	**(98.2%)**
Planning and Development	37 737	37 737	9 276	24.6%	11 192	29.7%	5 590	14.8%	4 653	12.3%	30 711	81.4%	129 351	86.3%	(96.4%)
Road Transport	28 645	28 645	313	1.1%	5 857	20.4%	7 159	25.0%	4 961	17.3%	18 289	63.8%	407 462	19.2%	(98.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**22 940**	**23 858**	**474**	**2.1%**	**6 398**	**27.9%**	**4 265**	**17.9%**	**10 554**	**44.2%**	**21 690**	**90.9%**	**75 873**	**78.1%**	**(86.1%)**
Energy sources	22 940	23 458	392	1.7%	6 398	27.9%	4 265	18.2%	10 420	44.4%	21 475	91.5%	58 759	82.4%	(82.3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	400	82	-	-	-	-	-	134	33.4%	215	53.8%	17 113	71.8%	(99.2%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 127**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**361 751**	**369 169**	**106 007**	**29.3%**	**107 312**	**29.7%**	**122 191**	**33.1%**	**137 952**	**37.4%**	**473 462**	**128.3%**	**196 412**	**53.2%**	**(29.8%)**
Property rates	31 710	31 708	3 809	12.0%	3 597	11.3%	4 118	13.0%	4 591	14.5%	16 114	50.8%	3 835	50.3%	19.7%
Service charges	76 998	90 379	23 837	31.0%	26 837	34.9%	49 165	54.4%	52 372	57.9%	152 211	168.4%	12 371	62.4%	323.4%
Other revenue	14 330	7 392	3 320	23.2%	3 170	22.1%	2 607	35.3%	3 693	50.0%	12 789	173.0%	4 328	115.1%	(14.7%)
Transfers and Subsidies - Operational	145 328	145 328	53 300	36.7%	46 650	32.1%	35 564	24.5%	57 677	39.7%	193 191	132.9%	170 787	75.2%	(66.2%)
Transfers and Subsidies - Capital	89 322	90 299	18 641	20.9%	20 750	23.2%	23 302	25.8%	11 158	12.4%	73 851	81.8%	-	7.7%	(100.0%)
Interest	4 063	4 063	3 101	76.3%	6 308	155.2%	7 436	183.0%	8 462	208.3%	25 307	622.8%	5 091	475.7%	66.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(261 511)**	**(262 187)**	**-**	**-**	**-**	**-**	**-**	**-**	**(200)**	**.1%**	**(200)**	**.1%**	**(10 704)**	**-**	**(98.1%)**
Suppliers and employees	(259 511)	(260 687)	-	-	-	-	-	-	(200)	.1%	(200)	.1%	(10 704)	-	(98.1%)

Finance charges	(2 000)	(1 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**100 240**	**106 982**	**106 007**	**105.8%**	**107 312**	**107.1%**	**122 191**	**114.2%**	**137 752**	**128.8%**	**473 262**	**442.4%**	**185 708**	**152.5%**	**(25.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**1 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(99 874)**	**(102 928)**	**-**	**-**	**-**	**-**	**(88)**	**.1%**	**(7 131)**	**6.9%**	**(7 220)**	**7.0%**	**(1)**	**-**	**1 015 762.1%**
Capital assets	(99 874)	(102 928)	-	-	-	-	(88)	.1%	(7 131)	6.9%	(7 220)	7.0%	(1)	-	1 015 762.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(99 874)**	**(101 428)**	**-**	**-**	**-**	**-**	**(88)**	**.1%**	**(7 131)**	**7.0%**	**(7 220)**	**7.1%**	**(1)**	**-**	**1 015 762.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**366**	**5 554**	**106 007**	**28 953.9%**	**107 312**	**29 310.2%**	**122 103**	**2 198.4%**	**130 621**	**2 351.7%**	**466 043**	**8 390.8%**	**185 707**	**(30 432.9%)**	**(29.7%)**
Cash/cash equivalents at the year begin:	30 825	30 825	-	-	106 007	343.9%	213 319	692.0%	335 422	1 088.1%	-	-	27 977	132.4%	1 098.9%
Cash/cash equivalents at the year end:	**31 191**	**36 379**	**106 007**	**339.9%**	**213 319**	**683.9%**	**335 422**	**922.0%**	**466 043**	**1 281.1%**	**466 043**	**1 281.1%**	**213 684**	**1 424.5%**	**118.1%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 108	17.1%	-	-	1 448	4.0%	28 254	78.9%	35 810	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 967	3.6%	(31)	-	1 098	1.3%	78 865	95.1%	82 900	28.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 213	3.1%	(1)	-	962	1.4%	67 128	95.5%	70 302	24.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	8.3%	-	-	74	9.5%	642	82.3%	781	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 490	4.2%	(0)	-	1 666	2.0%	77 329	93.7%	82 485	28.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	.1%	(1)	-	0	-	18 017	99.9%	18 035	6.2%	-	-	-	-
Total By Income Source	**14 861**	**5.1%**	**(33)**	**-**	**5 248**	**1.8%**	**270 236**	**93.1%**	**290 313**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 828	5.6%	(4)	-	1 758	2.6%	62 725	91.8%	68 307	23.5%	-	-	-	-
Commercial	5 039	13.7%	(17)	-	885	2.4%	30 792	83.9%	36 699	12.6%	-	-	-	-
Households	5 863	3.2%	(13)	-	2 563	1.4%	174 708	95.4%	183 121	63.1%	-	-	-	-
Other	132	6.0%	1	-	42	1.9%	2 011	92.0%	2 186	.8%	-	-	-	-
Total By Customer Group	**14 861**	**5.1%**	**(33)**	**-**	**5 248**	**1.8%**	**270 236**	**93.1%**	**290 313**	**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	-	-	5 456	9.5%	24	-	52 112	90.5%	57 592	53.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	561	2.2%	40	.2%	1 434	5.6%	23 604	92.1%	25 639	23.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 230	17.7%	503	2.1%	208	.9%	18 936	79.3%	23 877	22.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 791**	**4.5%**	**6 000**	**5.6%**	**1 665**	**1.6%**	**94 652**	**88.4%**	**107 108**	**100.0%**

Contact Details

Municipal Manager	Dr Zamuxolo Shasha	043 683 5000
Chief Financial Officer	Mrs Buyiswa Ngwendu	043 683 5079

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**213 773**	**243 973**	**72 292**	**33.8%**	**48 758**	**22.8%**	**38 611**	**15.8%**	**8 323**	**3.4%**	**167 985**	**68.9%**	**8 181**	**86.9%**	**1.7%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 731	2 020	639	36.9%	468	27.1%	470	23.3%	444	22.0%	2 021	100.1%	450	117.8%	(1.4%)
Sale of Goods and Rendering of Services	5 186	4 897	11	.2%	8	.2%	9	.2%	93	1.9%	121	2.5%	288	6.5%	(67.6%)
Agency services	636	636	126	19.9%	104	16.3%	102	16.0%	72	11.3%	404	63.4%	65	68.2%	10.6%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	533	81	-	85	-	86	16.1%	86	16.2%	339	63.6%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	7 223	7 223	889	12.3%	580	8.0%	748	10.3%	928	12.9%	3 145	43.5%	765	78.9%	21.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	902	1 302	142	15.7%	126	14.0%	128	9.9%	115	8.9%	512	39.3%	219	71.7%	(47.4%)
Licences or permits	2 810	2 410	608	21.6%	665	23.7%	724	30.0%	598	24.8%	2 595	107.7%	556	79.2%	7.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58	58	41	70.8%	113	194.9%	62	107.7%	14	24.6%	230	398.1%	106	1 505.0%	(86.6%)
Non-Exchange Revenue															
Property rates	46 639	46 639	17 959	38.5%	1 457	3.1%	1 482	3.2%	1 440	3.1%	22 337	47.9%	1 368	51.0%	5.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	715	715	104	14.5%	294	41.2%	71	9.9%	215	30.1%	684	95.7%	96	72.5%	124.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	141 895	172 095	50 751	35.8%	43 844	30.9%	33 822	19.7%	3 352	1.9%	131 769	76.6%	3 330	101.5%	.7%
Interest Receivables	5 977	5 445	942	15.8%	1 013	17.0%	909	16.7%	966	17.7%	3 829	70.3%	937	74.6%	3.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**212 532**	**249 820**	**51 477**	**24.2%**	**57 185**	**26.9%**	**51 082**	**20.4%**	**45 983**	**18.4%**	**205 726**	**82.3%**	**42 283**	**96.7%**	**8.7%**
Employee related costs	100 012	103 917	24 379	24.4%	25 020	25.0%	24 994	24.1%	25 205	24.3%	99 598	95.8%	23 642	100.5%	6.6%
Remuneration of councillors	11 356	11 356	2 443	21.5%	2 442	21.5%	2 443	21.5%	2 801	24.7%	10 128	89.2%	2 398	84.6%	16.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	1 081	1 081	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	18 219	20 492	5 066	27.8%	3 417	18.8%	5 109	24.9%	5 054	24.7%	18 647	91.0%	3 951	101.4%	27.9%
Interest,Dividends and Rent on Land	568	500	-	-	-	-	-	-	4	.9%	4	.9%	-	.3%	(100.0%)
Contracted services	52 312	78 409	12 206	23.3%	15 621	29.9%	13 016	16.6%	6 361	8.1%	47 204	60.2%	5 998	94.1%	6.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	196	4 880	154	78.9%	4 090	2 090.8%	-	-	-	-	4 244	87.0%	2	20.5%	(100.0%)
Operational Cost and Other Cost	28 789	29 184	7 228	25.1%	6 596	22.9%	5 521	18.9%	6 557	22.5%	25 901	88.8%	6 292	102.8%	4.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 241**	**(5 847)**	**20 816**		**(8 428)**		**(12 470)**		**(37 659)**		**(37 741)**		**(34 102)**		
Transfers and subsidies - capital (monetary allocations)	48 670	48 670	15 839	32.5%	15 404	31.7%	19 576	40.2%	10 292	21.1%	61 112	125.6%	4 641	83.0%	121.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 911**	**42 823**	**36 655**		**6 977**		**7 106**		**(27 367)**		**23 371**		**(29 461)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**49 911**	**42 823**	**36 655**		**6 977**		**7 106**		**(27 367)**		**23 371**		**(29 461)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 911**	**42 823**	**36 655**		**6 977**		**7 106**		**(27 367)**		**23 371**		**(29 461)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 911**	**42 823**	**36 655**		**6 977**		**7 106**		**(27 367)**		**23 371**		**(29 461)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**49 637**	**46 401**	**12 704**	**25.6%**	**10 806**	**21.8%**	**11 241**	**24.2%**	**7 944**	**17.1%**	**42 695**	**92.0%**	**7 435**	**1 977.7%**	**6.8%**
National Government	31 178	31 017	10 127	32.5%	9 949	31.9%	7 412	23.9%	(23 501)	(75.8%)	3 987	12.9%	5 092	197.3%	(561.5%)
Provincial Government	8 696	8 696	919	10.6%	-	-	2 652	30.5%	4 370	50.3%	7 940	91.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 874**	**39 713**	**11 046**	**27.7%**	**9 949**	**25.0%**	**10 063**	**25.3%**	**(19 131)**	**(48.2%)**	**11 927**	**30.0%**	**5 092**	**178.6%**	**(475.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 763	6 688	1 658	17.0%	857	8.8%	1 178	17.6%	27 075	404.8%	30 768	460.1%	2 343	8 269.6%	1 055.7%
Capital Expenditure Functional	**49 637**	**46 401**	**12 704**	**25.6%**	**10 806**	**21.8%**	**11 241**	**24.2%**	**7 944**	**17.1%**	**42 695**	**92.0%**	**7 685**	**1 807.5%**	**3.4%**
Municipal governance and administration	**12 670**	**9 681**	**919**	**7.3%**	**-**	**-**	**3 304**	**34.1%**	**50 283**	**519.4%**	**54 506**	**563.0%**	**2 654**	**10 626.7%**	**1 794.6%**
Executive and Council	1 304	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	11 365	9 681	919	8.1%	-	-	3 304	34.1%	50 283	519.4%	54 506	563.0%	2 654	10 626.3%	1 794.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 124**	**13 888**	**2 868**	**19.0%**	**5 175**	**34.2%**	**4 813**	**34.7%**	**(40 595)**	**(292.3%)**	**(27 739)**	**(199.7%)**	**1 256**	**254.9%**	**(3 333.2%)**
Community and Social Services	6 428	5 193	438	6.8%	769	12.0%	3 549	68.3%	(1 477)	(28.4%)	3 280	63.2%	1 213	218.7%	(221.7%)
Sport And Recreation	8 696	8 696	2 430	27.9%	4 405	50.7%	1 265	14.5%	(39 119)	(449.9%)	(31 018)	(356.7%)	42	283.3%	(92 839.7%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 188**	**18 272**	**5 838**	**34.0%**	**5 597**	**32.6%**	**2 584**	**14.1%**	**(2 194)**	**(12.0%)**	**11 825**	**64.7%**	**2 385**	**151.6%**	**(192.0%)**
Planning and Development	9 042	9 217	3 238	35.8%	2 887	31.9%	352	3.8%	(3 176)	(34.5%)	3 301	35.8%	2 231	152.4%	(242.3%)
Road Transport	8 147	9 054	2 600	31.9%	2 710	33.3%	2 232	24.7%	982	10.8%	8 525	94.1%	153	150.7%	540.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 656**	**4 560**	**3 078**	**66.1%**	**34**	**.7%**	**540**	**11.8%**	**451**	**9.9%**	**4 103**	**90.0%**	**1 391**	**146.9%**	**(67.6%)**
Energy sources	4 228	4 263	3 078	72.8%	34	.8%	540	12.7%	451	10.6%	4 103	96.2%	1 141	187.8%	(60.5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	428	297	-	-	-	-	-	-	-	-	-	-	250	41.8%	(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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**243 845**	**274 532**	**54 351**	**22.3%**	**21 135**	**8.7%**	**74 341**	**27.1%**	**15 627**	**5.7%**	**165 455**	**60.3%**	**5 429**	**(9.6%)**	**187.9%**
Property rates	38 478	38 478	11 750	30.5%	2 587	6.7%	3 153	8.2%	2 203	5.7%	19 694	51.2%	1 790	55.7%	23.1%
Service charges	1 593	2 020	534	33.5%	516	32.4%	418	20.7%	460	22.8%	1 928	95.4%	390	121.8%	18.0%
Other revenue	5 985	6 045	1 161	19.4%	1 456	24.3%	1 210	20.0%	1 248	20.6%	5 075	83.9%	1 486	94.3%	(16.0%)
Transfers and Subsidies - Operational	141 895	172 095	13 514	9.5%	5 925	4.2%	53 030	30.8%	1 100	.6%	73 570	42.7%	-	(3.5%)	(100.0%)
Transfers and Subsidies - Capital	48 670	48 670	25 305	52.0%	8 954	18.4%	14 139	29.1%	7 821	16.1%	56 220	115.5%	-	(157.7%)	(100.0%)
Interest	7 223	7 223	2 087	28.9%	1 697	23.5%	2 390	33.1%	2 794	38.7%	8 968	124.2%	1 763	148.2%	58.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(201 184)**	**(234 601)**	**(67 352)**	**33.5%**	**(76 922)**	**38.2%**	**(55 099)**	**23.5%**	**(56 921)**	**24.3%**	**(256 294)**	**109.2%**	**(33 187)**	**476.2%**	**71.5%**
Suppliers and employees	(200 616)	(234 101)	(67 352)	33.6%	(76 922)	38.3%	(55 099)	23.5%	(56 921)	24.3%	(256 294)	109.5%	(33 187)	477.3%	71.5%

Finance charges	(568)	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**42 661**	**39 931**	**(13 001)**	**(30.5%)**	**(55 787)**	**(130.8%)**	**19 243**	**48.2%**	**(41 294)**	**(103.4%)**	**(90 839)**	**(227.5%)**	**(27 759)**	**(7 493.1%)**	**48.8%**
Cash Flow from Investing Activities															
Receipts	**5 339**	**4 354**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	5 339	4 354	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(57 083)**	**(53 361)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(57 083)	(53 361)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(51 744)**	**(49 007)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(9 083)**	**(9 076)**	**(13 001)**	**143.1%**	**(55 787)**	**614.2%**	**19 243**	**(212.0%)**	**(41 294)**	**455.0%**	**(90 839)**	**1 000.8%**	**(27 759)**	**4 791.9%**	**48.8%**
Cash/cash equivalents at the year begin:	11 960	14 000	-	-	(13 001)	(108.7%)	(68 788)	(491.3%)	(28 034)	(200.2%)	-	-	(1 015 019)	100.1%	(97.2%)
Cash/cash equivalents at the year end:	**2 877**	**4 924**	**(13 001)**	**(451.9%)**	**(68 788)**	**(2 391.2%)**	**(28 034)**	**(569.4%)**	**(69 327)**	**(1 408.1%)**	**(69 327)**	**(1 408.1%)**	**(1 042 778)**	**(3 604.2%)**	**(93.4%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	702	4.5%	(230)	(1.5%)	222	1.4%	14 762	95.5%	15 456	40.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	244	9.1%	(1)	-	82	3.0%	2 365	87.9%	2 690	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	42	14.7%	-	-	15	5.5%	226	79.8%	282	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	708	3.6%	-	-	354	1.8%	18 790	94.7%	19 852	52.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	1.1%	(18)	8.7%	(13)	6.3%	(171)	83.8%	(204)	(.5%)	-	-	-	-
Total By Income Source	**1 694**	**4.4%**	**(249)**	**(.7%)**	**659**	**1.7%**	**35 972**	**94.5%**	**38 076**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	205	2.8%	(225)	(3.1%)	107	1.5%	7 111	98.8%	7 197	18.9%	-	-	-	-
Commercial	510	8.4%	(1)	-	172	2.8%	5 423	88.8%	6 104	16.0%	-	-	-	-
Households	674	4.9%	(12)	(.1%)	253	1.8%	12 912	93.4%	13 827	36.3%	-	-	-	-
Other	305	2.8%	(11)	(.1%)	128	1.2%	10 527	96.2%	10 948	28.8%	-	-	-	-
Total By Customer Group	**1 694**	**4.4%**	**(249)**	**(.7%)**	**659**	**1.7%**	**35 972**	**94.5%**	**38 076**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 893	96.8%	(97)	(1.4%)	71	1.0%	257	3.6%	7 125	64.7%
Auditor-General	12	100.0%	-	-	-	-	-	-	12	.1%
Other	3 535	91.0%	301	7.8%	30	.8%	17	.4%	3 883	35.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10 441**	**94.7%**	**204**	**1.9%**	**101**	**.9%**	**274**	**2.5%**	**11 020**	**100.0%**

Contact Details

Municipal Manager	Mr Ndoda Mgengo	040 673 3095
Chief Financial Officer	Mr Tinashe Fundira	040 673 3095

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: RAYMOND MHLABA (EC129)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**511 667**	**580 216**	**212 711**	**41.6%**	**247 365**	**48.3%**	**189 936**	**32.7%**	**109 842**	**18.9%**	**759 853**	**131.0%**	**108 454**	**93.6%**	**1.3%**
Exchange Revenue															
Service charges - Electricity	90 391	105 747	18 865	20.9%	111 088	122.9%	89 153	84.3%	(40 396)	(38.2%)	178 711	169.0%	65 387	128.5%	(161.8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	36 660	28 200	10 681	29.1%	9 908	27.0%	9 716	34.5%	9 561	33.9%	39 867	141.4%	10 050	97.8%	(4.9%)
Sale of Goods and Rendering of Services	749	521	99	13.2%	138	18.5%	111	21.4%	228	43.7%	577	110.8%	227	76.9%	.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 911	42 601	7 918	23.3%	8 939	26.4%	8 503	20.0%	9 523	22.4%	34 883	81.9%	7 068	98.9%	34.7%
Interest earned from Current and Non Current Assets	4 129	2 000	622	15.1%	439	10.6%	184	9.2%	543	27.1%	1 787	89.4%	(38)	30.1%	(1 517.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	915	1 170	257	28.0%	252	27.5%	250	21.4%	327	28.0%	1 085	92.8%	268	101.3%	22.0%
Licences or permits	9 191	8 000	3 307	36.0%	(472)	(5.1%)	2 747	34.3%	(142)	(1.8%)	5 440	68.0%	596	53.4%	(123.9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 407	1 424	203	3.8%	102	1.9%	161	11.3%	101 919	7 157.6%	102 385	7 190.4%	(103)	16.1%	(99 315.9%)
Non-Exchange Revenue															
Property rates	74 569	115 061	63 718	85.4%	27 276	36.6%	10 485	9.1%	11 971	10.4%	113 450	98.6%	12 216	88.2%	(2.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	220	666	132	60.1%	171	77.9%	156	23.4%	268	40.3%	728	109.2%	146	111.7%	83.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	233 154	233 154	95 736	41.1%	80 122	34.4%	57 368	24.6%	1 713	.7%	234 938	100.8%	2 085	89.5%	(17.9%)
Interest Receivables	22 371	41 671	11 173	49.9%	9 402	42.0%	11 101	26.6%	14 327	34.4%	46 003	110.4%	9 949	98.4%	44.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	604	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**503 020**	**553 203**	**118 531**	**23.6%**	**118 077**	**23.5%**	**132 411**	**23.9%**	**164 852**	**29.8%**	**533 872**	**96.5%**	**(232 163)**	**112.9%**	**(171.0%)**
Employee related costs	229 914	231 433	56 274	24.5%	56 397	24.5%	58 477	25.3%	59 904	25.9%	231 053	99.8%	10 259	97.9%	483.9%
Remuneration of councillors	21 050	21 050	5 339	25.4%	5 387	25.6%	6 009	28.5%	5 541	26.3%	22 276	105.8%	5 184	101.8%	6.9%
Bulk purchases - electricity	97 726	117 292	37 823	38.7%	22 461	23.0%	24 995	21.3%	25 381	21.6%	110 660	94.3%	(293 552)	93.9%	(108.6%)
Inventory consumed	-	9	-	-	-	-	1	15.6%	-	-	1	15.6%	8	-	(100.0%)
Debt impairment	50 405	50 405	-	-	-	-	-	-	37 741	74.9%	37 741	74.9%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	23 715	41 857	8 921	37.6%	10 426	44.0%	23 277	55.6%	5 961	14.2%	48 585	116.1%	33 387	725.5%	(82.1%)
Interest,Dividends and Rent on Land	6 020	6 020	180	3.0%	3 519	58.5%	135	2.2%	604	10.0%	4 439	73.7%	(70)	1.3%	(965.2%)
Contracted services	25 761	34 733	2 992	11.6%	7 930	30.8%	5 175	14.9%	3 968	11.4%	20 065	57.8%	5 902	50.9%	(32.8%)
Transfers and subsidies	3 100	3 100	300	9.7%	400	12.9%	450	14.5%	1 450	46.8%	2 600	83.9%	3 863	201.8%	(62.5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	45 328	47 305	6 701	14.8%	11 558	25.5%	13 891	29.4%	24 302	51.4%	56 452	119.3%	10 841	92.2%	124.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	(7 984)	-	(100.0%)
Surplus/(Deficit)	**8 647**	**27 012**	**94 180**		**129 288**		**57 525**		**(55 010)**		**225 982**		**340 617**		
Transfers and subsidies - capital (monetary allocations)	76 237	116 917	20 102	26.4%	37 097	48.7%	5 248	4.5%	36 514	31.2%	98 961	84.6%	4 941	170.0%	639.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**84 884**	**143 930**	**114 282**		**166 385**		**62 773**		**(18 497)**		**324 943**		**345 558**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**84 884**	**143 930**	**114 282**		**166 385**		**62 773**		**(18 497)**		**324 943**		**345 558**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**84 884**	**143 930**	**114 282**		**166 385**		**62 773**		**(18 497)**		**324 943**		**345 558**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**84 884**	**143 930**	**114 282**		**166 385**		**62 773**		**(18 497)**		**324 943**		**345 558**		
				-		-		-		-		-	0	0	

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**72 155**	**107 503**	**28 821**	**39.9%**	**18 645**	**25.8%**	**9 182**	**8.5%**	**20 882**	**19.4%**	**77 530**	**72.1%**	**5 679**	**80.6%**	**267.7%**
National Government	63 572	98 946	28 631	45.0%	18 485	29.1%	7 025	7.1%	22 392	22.6%	76 534	77.3%	4 330	87.0%	417.2%
Provincial Government	-	35	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**63 572**	**98 981**	**28 631**	**45.0%**	**18 485**	**29.1%**	**7 025**	**7.1%**	**22 392**	**22.6%**	**76 534**	**77.3%**	**4 330**	**86.8%**	**417.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 583	8 522	190	2.2%	159	1.9%	2 157	25.3%	(1 510)	(17.7%)	996	11.7%	1 349	19.8%	(211.9%)
Capital Expenditure Functional	**72 624**	**107 503**	**28 831**	**39.7%**	**19 089**	**26.3%**	**9 182**	**8.5%**	**20 882**	**19.4%**	**77 984**	**72.5%**	**5 676**	**78.9%**	**267.9%**
Municipal governance and administration	**870**	**1 391**	**12**	**1.3%**	**536**	**61.6%**	**21**	**1.5%**	**64**	**4.6%**	**632**	**45.4%**	**(8)**	**5.0%**	**(921.1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	870	1 391	12	1.3%	536	61.6%	21	1.5%	64	4.6%	632	45.4%	(8)	5.0%	(921.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 574**	**5 426**	**-**	**-**	**68**	**1.2%**	**2 136**	**39.4%**	**(1 834)**	**(33.8%)**	**370**	**6.8%**	**-**	**-**	**(100.0%)**
Community and Social Services	43	35	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 174	1 043	-	-	68	5.8%	-	-	-	-	68	6.5%	-	-	-
Public Safety	4 357	4 348	-	-	-	-	2 136	49.1%	(1 834)	(42.2%)	302	6.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**66 181**	**100 685**	**28 819**	**43.5%**	**18 485**	**27.9%**	**5 300**	**5.3%**	**21 669**	**21.5%**	**74 274**	**73.8%**	**5 684**	**84.5%**	**281.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	66 181	100 685	28 819	43.5%	18 485	27.9%	5 300	5.3%	21 669	21.5%	74 274	73.8%	5 684	84.5%	281.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**1 726**	**-**	**983**	**-**	**2 709**	**-**	**-**	**26.2%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	1 726	-	983	-	2 709	-	-	100.0%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**549 881**	**612 282**	**116 705**	**21.2%**	**67 507**	**12.3%**	**9 875**	**1.6%**	**212 121**	**34.6%**	**406 208**	**66.3%**	**(94 580)**	**35.5%**	**(324.3%)**
Property rates	74 569	106 962	3 300	4.4%	11 238	15.1%	4 531	4.2%	10 363	9.7%	29 432	27.5%	(3 949)	(3.6%)	(362.4%)
Service charges	144 519	141 376	9 286	6.4%	6 633	4.6%	11 933	8.4%	12 481	8.8%	40 333	28.5%	(13 970)	(12.0%)	(189.3%)
Other revenue	17 274	11 873	4 041	23.4%	238	1.4%	3 608	30.4%	102 786	865.7%	110 673	932.1%	1 167	38.5%	8 710.7%
Transfers and Subsidies - Operational	260 570	301 250	23 505	9.0%	184	.1%	-	-	-	-	23 689	7.9%	(74 000)	35.9%	(100.0%)
Transfers and Subsidies - Capital	48 821	48 821	51 872	106.2%	-	-	(32 680)	(66.9%)	58 490	119.8%	77 682	159.1%	(15 280)	83.5%	(482.8%)
Interest	4 129	2 000	24 701	598.3%	49 214	1 192.1%	22 482	1 124.1%	28 002	1 400.1%	124 399	6 220.0%	11 453	2 791.2%	144.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(450 681)**	**(486 351)**	**(96 245)**	**21.4%**	**(126 690)**	**28.1%**	**(67 691)**	**13.9%**	**(52 121)**	**10.7%**	**(342 747)**	**70.5%**	**(47 171)**	**78.1%**	**10.5%**
Suppliers and employees	(444 061)	(479 731)	(96 245)	21.7%	(126 690)	28.5%	(67 691)	14.1%	(52 121)	10.9%	(342 747)	71.4%	(47 171)	79.3%	10.5%

Finance charges	(3 520)	(3 520)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(3 100)	(3 100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**99 201**	**125 931**	**20 460**	**20.6%**	**(59 183)**	**(59.7%)**	**(57 816)**	**(45.9%)**	**160 000**	**127.1%**	**63 461**	**50.4%**	**(141 750)**	**(205.6%)**	**(212.9%)**
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	**(82 978)**	**(123 628)**	**-**	**-**	**14**	**-**	**2**	**-**	**-**	**-**	**16**	**-**	**-**	**-**	**-**
Capital assets	(82 978)	(123 628)	-	-	14	-	2	-	-	-	16	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(82 978)**	**(123 628)**	**-**	**-**	**14**	**-**	**2**	**-**	**-**	**-**	**16**	**-**	**-**	**-**	**-**
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	**16 222**	**2 303**	**20 460**	**126.1%**	**(59 169)**	**(364.7%)**	**(57 814)**	**(2 510.4%)**	**160 000**	**6 947.5%**	**63 478**	**2 756.3%**	**(141 750)**	**5 321.7%**	**(212.9%)**
Cash/cash equivalents at the year begin:	-	-	-	-	20 460	-	(38 709)	-	(96 523)	-	-	-	(10 784)	369.4%	795.1%
Cash/cash equivalents at the year end:	**16 222**	**2 303**	**20 460**	**126.1%**	**(38 709)**	**(238.6%)**	**(96 523)**	**(4 191.2%)**	**63 478**	**2 756.3%**	**63 478**	**2 756.3%**	**(152 534)**	**(25 303.8%)**	**(141.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	113	.5%	-	-	58	.3%	20 775	99.2%	20 946	53.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	197	3.6%	-	-	94	1.7%	5 213	94.7%	5 504	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	530	4.0%	-	-	245	1.8%	12 471	94.1%	13 247	34.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(78)	10.6%	(8)	1.1%	(3)	.4%	(652)	87.9%	(742)	(1.9%)	-	-	-	-
Total By Income Source	**763**	**2.0%**	**(8)**	**-**	**394**	**1.0%**	**37 808**	**97.1%**	**38 955**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	298	1.4%	(6)	-	146	.7%	20 996	98.0%	21 433	55.0%	-	-	-	-
Commercial	112	1.9%	(1)	-	61	1.0%	5 781	97.1%	5 954	15.3%	-	-	-	-
Households	231	3.2%	(2)	-	101	1.4%	6 824	95.4%	7 153	18.4%	-	-	-	-
Other	122	2.8%	-	-	86	2.0%	4 207	95.3%	4 415	11.3%	-	-	-	-
Total By Customer Group	**763**	**2.0%**	**(8)**	**-**	**394**	**1.0%**	**37 808**	**97.1%**	**38 955**	**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	2 659	71.4%	(130)	(3.5%)	(796)	(21.4%)	1 993	53.5%	3 726	1.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	39 402	16.2%	28 430	11.7%	6 184	2.5%	169 187	69.6%	243 204	98.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**42 061**	**17.0%**	**28 300**	**11.5%**	**5 388**	**2.2%**	**171 181**	**69.3%**	**246 930**	**100.0%**

Contact Details

Municipal Manager	Mrs U.T Malinzi	046 645 7451
Chief Financial Officer	Mr Mveleli M Ngxowa	046 645 7482

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**2 007 874**	**2 009 607**	**755 392**	**37.6%**	**661 870**	**33.0%**	**692 690**	**34.5%**	**82 963**	**4.1%**	**2 192 915**	**109.1%**	**235 384**	**106.6%**	**(64.8%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	460 955	458 705	148 809	32.3%	146 037	31.7%	275 395	60.0%	(35 955)	(7.8%)	534 286	116.5%	144 088	101.7%	(125.0%)
Service charges - Waste Water Management	153 581	153 581	45 007	29.3%	45 037	29.3%	60 351	39.3%	45 233	29.5%	195 628	127.4%	42 471	109.2%	6.5%
Service charges - Waste Management	-	-	-	-	-	-	(39)	-	311	-	272	-	-	-	(100.0%)
Sale of Goods and Rendering of Services	7 344	7 344	2 542	34.6%	2 454	33.4%	3 467	47.2%	2 554	34.8%	11 016	150.0%	2 316	129.5%	10.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	103 169	103 169	55 485	53.8%	64 607	62.6%	57 649	55.9%	60 360	58.5%	238 102	230.8%	46 357	178.1%	30.2%
Interest earned from Current and Non Current Assets	36 963	36 963	90	.2%	302	.8%	(9 122)	(24.7%)	7 673	20.8%	(1 056)	(2.9%)	-	76.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	401	401	170	42.5%	165	41.3%	165	41.3%	165	41.3%	666	166.4%	99	99.3%	66.3%
Licences or permits	-	-	59	-	47	-	41	-	67	-	214	-	52	-	29.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	(13)	-	264	-	749	-	348	-	1 349	-	-	-	(100.0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	10	-	9	-	19	-	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 245 461	1 247 182	503 243	40.4%	402 955	32.4%	304 023	24.4%	2 198	.2%	1 212 419	97.2%	-	180.9%	(100.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	2 262	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 149 424**	**2 180 843**	**404 585**	**18.8%**	**130 360**	**6.1%**	**308 941**	**14.2%**	**387 760**	**17.8%**	**1 231 646**	**56.5%**	**16 969**	**46.1%**	**2 185.2%**
Employee related costs	851 302	837 991	198 166	23.3%	2 658	.3%	193 976	23.1%	197 386	23.6%	592 185	70.7%	(468)	72.5%	(42 262.9%)
Remuneration of councillors	19 122	19 122	4 228	22.1%	22	.1%	4 761	24.9%	4 413	23.1%	13 425	70.2%	-	74.1%	(100.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	333 439	338 250	-	-	-	-	-	-	1	-	1	-	-	.8%	(100.0%)
Debt impairment	352 800	312 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	102 498	102 498	41 511	40.5%	-	-	(41 511)	(40.5%)	27 053	26.4%	27 053	26.4%	-	61.9%	(100.0%)
Interest,Dividends and Rent on Land	649	651	90	13.8%	206	31.8%	344	52.9%	275	42.3%	915	140.6%	-	125.2%	(100.0%)
Contracted services	218 807	290 493	124 792	57.0%	80 593	36.8%	80 640	27.8%	94 073	32.4%	380 099	130.8%	10 064	77.6%	834.7%
Transfers and subsidies	19 195	18 159	5 206	27.1%	76	.4%	10 519	57.9%	715	3.9%	16 515	90.9%	4 963	79.6%	(85.6%)
Irrecoverable debts written off	-	-	(1)	-	(1)	-	(57)	-	16 056	-	15 997	-	32	-	50 001.2%
Operational Cost and Other Cost	251 612	260 879	30 593	12.2%	46 807	18.6%	60 268	23.1%	47 787	18.3%	185 456	71.1%	2 377	59.2%	1 910.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(141 550)**	**(171 236)**	**350 807**		**531 509**		**383 749**		**(304 796)**		**961 269**		**218 415**		
Transfers and subsidies - capital (monetary allocations)	674 705	724 440	173 403	25.7%	222 164	32.9%	70 493	9.7%	102 383	14.1%	568 443	78.5%	-	59.8%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	1 507	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**533 155**	**554 711**	**524 211**		**753 673**		**454 242**		**(202 413)**		**1 529 712**		**218 415**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**533 155**	**554 711**	**524 211**		**753 673**		**454 242**		**(202 413)**		**1 529 712**		**218 415**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**533 155**	**554 711**	**524 211**		**753 673**		**454 242**		**(202 413)**		**1 529 712**		**218 415**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**533 155**	**554 711**	**524 211**		**753 673**		**454 242**		**(202 413)**		**1 529 712**		**218 415**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**533 155**	**556 961**	**102 504**	**19.2%**	**165 339**	**31.0%**	**79 394**	**14.3%**	**77 246**	**13.9%**	**424 482**	**76.2%**	**(138)**	**63.1%**	**(56 253.3%)**
National Government	475 881	498 627	103 436	21.7%	155 145	32.6%	77 552	15.6%	70 397	14.1%	406 530	81.5%	1 970	71.2%	3 473.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**475 881**	**498 627**	**103 436**	**21.7%**	**155 145**	**32.6%**	**77 552**	**15.6%**	**70 397**	**14.1%**	**406 530**	**81.5%**	**1 970**	**71.2%**	**3 473.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	57 274	58 334	(932)	(1.6%)	10 194	17.8%	1 842	3.2%	6 849	11.7%	17 953	30.8%	(2 107)	(4.7%)	(425.0%)
Capital Expenditure Functional	**533 155**	**556 961**	**102 504**	**19.2%**	**165 339**	**31.0%**	**79 394**	**14.3%**	**80 805**	**14.5%**	**428 041**	**76.9%**	**(138)**	**69.5%**	**(58 840.1%)**
Municipal governance and administration	**6 796**	**12 218**	**(914)**	**(13.4%)**	**621**	**9.1%**	**1 402**	**11.5%**	**5 015**	**41.0%**	**6 124**	**50.1%**	**-**	**39.0%**	**(100.0%)**
Executive and Council	65	57	7	11.0%	-	-	-	-	-	-	7	12.5%	-	92.0%	-
Finance and administration	6 731	12 161	(921)	(13.7%)	621	9.2%	1 402	11.5%	5 015	41.2%	6 117	50.3%	-	38.6%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**730**	**330**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**745.2%**	**-**
Community and Social Services	700	300	-	-	-	-	-	-	-	-	-	-	-	1.2%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 090**	**3 090**	**-**	**-**	**-**	**-**	**-**	**-**	**41**	**1.3%**	**41**	**1.3%**	**-**	**136.4%**	**(100.0%)**
Planning and Development	4 030	3 030	-	-	-	-	-	-	-	-	-	-	-	136.4%	-
Road Transport	60	60	-	-	-	-	-	-	41	67.6%	41	67.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**521 539**	**541 323**	**103 417**	**19.8%**	**164 718**	**31.6%**	**77 992**	**14.4%**	**75 749**	**14.0%**	**421 876**	**77.9%**	**(138)**	**71.2%**	**(55 164.7%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	505 294	468 951	103 417	20.5%	133 887	26.5%	66 453	14.2%	62 745	13.4%	366 503	78.2%	(138)	71.1%	(45 712.0%)
Waste Water Management	16 245	72 372	-	-	30 831	189.8%	11 539	15.9%	13 003	18.0%	55 373	76.5%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**2 273 651**	**2 325 107**	**(307 861)**	**(13.5%)**	**(392 904)**	**(17.3%)**	**(461 450)**	**(19.8%)**	**(275 346)**	**(11.8%)**	**(1 437 562)**	**(61.8%)**	**-**	**300.8%**	**(100.0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	314 768	314 768	10 718	3.4%	-	-	-	-	-	-	10 718	3.4%	-	79.1%	-
Other revenue	7 744	7 744	31 619	408.3%	26 529	342.6%	30 901	399.0%	32 465	419.2%	121 514	1 569.1%	-	11.0%	(100.0%)
Transfers and Subsidies - Operational	1 239 471	1 241 192	(305 626)	(24.7%)	(217 965)	(17.6%)	(382 687)	(30.8%)	(236 439)	(19.0%)	(1 142 737)	(92.1%)	-	950.0%	(100.0%)
Transfers and Subsidies - Capital	674 705	724 440	(44 140)	(6.5%)	(195 136)	(28.9%)	(115 655)	(16.0%)	(65 040)	(9.0%)	(419 970)	(58.0%)	-	-	(100.0%)
Interest	36 963	36 963	(432)	(1.2%)	(6 313)	(17.1%)	5 991	16.2%	(6 333)	(17.1%)	(7 087)	(19.2%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 803 647)**	**(1 670 668)**	**(480 445)**	**26.6%**	**(449 466)**	**24.9%**	**(553 330)**	**33.1%**	**(462 577)**	**27.7%**	**(1 945 818)**	**116.5%**	**7**	**113.3%**	**(7 012 035.2%)**
Suppliers and employees	(1 786 104)	(1 654 272)	(480 445)	26.9%	(449 466)	25.2%	(553 330)	33.4%	(462 577)	28.0%	(1 945 818)	117.6%	7	114.7%	(7 012 035.2%)

Finance charges	(649)	(651)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(16 895)	(15 745)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**470 004**	**654 440**	**(788 306)**	**(167.7%)**	**(842 370)**	**(179.2%)**	**(1 014 780)**	**(155.1%)**	**(737 924)**	**(112.8%)**	**(3 383 380)**	**(517.0%)**	**7**	**834.2%**	**(11 185 848.6%)**
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	**(603 106)**	**(629 103)**	**278 693**	**(46.2%)**	**90 863**	**(15.1%)**	**54 477**	**(8.7%)**	**48 677**	**(7.7%)**	**472 710**	**(75.1%)**	**-**	**-**	**(100.0%)**
Capital assets	(603 106)	(629 103)	278 693	(46.2%)	90 863	(15.1%)	54 477	(8.7%)	48 677	(7.7%)	472 710	(75.1%)	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(603 106)**	**(629 103)**	**278 693**	**(46.2%)**	**90 863**	**(15.1%)**	**54 477**	**(8.7%)**	**48 677**	**(7.7%)**	**472 710**	**(75.1%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(133 102)**	**25 337**	**(509 613)**	**382.9%**	**(751 507)**	**564.6%**	**(960 303)**	**(3 790.2%)**	**(689 247)**	**(2 720.4%)**	**(2 910 670)**	**(11 488.0%)**	**7**	**(3 242.0%)**	**############**
Cash/cash equivalents at the year begin:	227 978	184 797	-	-	(509 613)	(223.5%)	(1 261 120)	(682.4%)	(2 221 423)	(1 202.1%)	-	-	4 608 839	-	(148.2%)
Cash/cash equivalents at the year end:	**94 876**	**210 134**	**(509 613)**	**(537.1%)**	**(1 261 120)**	**(1 329.2%)**	**(2 221 423)**	**(1 057.1%)**	**(2 910 667)**	**(1 385.1%)**	**(2 910 667)**	**(1 385.1%)**	**4 608 845**	**1 838.0%**	**(163.2%)**

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	98 308	5.6%	47 134	2.7%	33 155	1.9%	1 589 226	89.9%	1 767 823	53.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16 711	2.4%	15 945	2.3%	15 505	2.2%	659 667	93.2%	707 827	21.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	55	7.3%	55	7.3%	55	7.3%	584	78.1%	748	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	235 293	100.0%	235 293	7.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42 339	7.4%	42 374	7.4%	39 302	6.9%	447 373	78.3%	571 389	17.4%	-	-	-	-
Total By Income Source	**157 412**	**4.8%**	**105 508**	**3.2%**	**88 016**	**2.7%**	**2 932 143**	**89.3%**	**3 283 079**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	24 352	14.0%	21 607	12.4%	9 981	5.7%	117 719	67.8%	173 658	5.3%	-	-	-	-
Commercial	16 673	5.1%	13 403	4.1%	2 197	.7%	297 348	90.2%	329 621	10.0%	-	-	-	-
Households	90 805	4.3%	55 250	2.6%	56 846	2.7%	1 912 082	90.4%	2 114 983	64.4%	-	-	-	-
Other	25 582	3.8%	15 248	2.3%	18 992	2.9%	604 994	91.0%	664 816	20.2%	-	-	-	-
Total By Customer Group	**157 412**	**4.8%**	**105 508**	**3.2%**	**88 016**	**2.7%**	**2 932 143**	**89.3%**	**3 283 079**	**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	(7 529)	127.0%	1 602	(27.0%)	-	-	-	-	(5 926)	(1.2%)
Bulk Water	14 478	4.7%	291	.1%	33 120	10.8%	259 392	84.4%	307 281	59.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33 783	16.4%	10 146	4.9%	762	.4%	161 398	78.3%	206 088	40.0%
Auditor-General	40	100.0%	-	-	-	-	-	-	40	-
Other	7 213	91.9%	153	2.0%	-	-	483	6.2%	7 849	1.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**47 985**	**9.3%**	**12 192**	**2.4%**	**33 882**	**6.6%**	**421 273**	**81.7%**	**515 331**	**100.0%**

Contact Details

Municipal Manager	Dr Bhekisisa Mthembu	043 701 4137
Chief Financial Officer	Mr Ncedile Zengethwa	043 701 5203

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**503 625**	**503 625**	**145 780**	**28.9%**	**60 899**	**12.1%**	**90 115**	**17.9%**	**56 241**	**11.2%**	**353 036**	**70.1%**	**39 133**	**72.5%**	**43.7%**
Exchange Revenue															
Service charges - Electricity	212 027	212 027	44 795	21.1%	40 741	19.2%	35 825	16.9%	37 675	17.8%	159 036	75.0%	26 503	72.7%	42.2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	47 947	47 947	4 970	10.4%	10 007	20.9%	7 315	15.3%	7 139	14.9%	29 431	61.4%	6 245	56.6%	14.3%
Sale of Goods and Rendering of Services	3 119	3 119	338	10.8%	342	11.0%	320	10.3%	445	14.3%	1 445	46.3%	441	49.4%	.9%
Agency services	2 817	2 817	112	4.0%	55	2.0%	139	4.9%	93	3.3%	399	14.2%	89	14.1%	5.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	44 336	44 336	3 519	7.9%	3 817	8.6%	3 881	8.8%	3 296	7.4%	14 513	32.7%	3 857	36.6%	(14.6%)
Interest earned from Current and Non Current Assets	1 948	1 948	32	1.6%	30	1.5%	45	2.3%	23	1.2%	129	6.6%	52	16.8%	(55.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 128	3 128	2 855	91.3%	(2 048)	(65.5%)	579	18.5%	594	19.0%	1 979	63.3%	571	69.2%	4.0%
Licences or permits	87	87	1	1.5%	0	.4%	3	4.0%	3	3.3%	8	9.3%	2	63.9%	55.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 735	9 735	1 817	18.7%	1 651	17.0%	1 991	20.5%	1 309	13.5%	6 768	69.5%	(3 711)	44.7%	(135.3%)
Non-Exchange Revenue															
Property rates	78 361	78 361	55 830	71.2%	(100)	(.1%)	(739)	(.9%)	(227)	(.3%)	54 764	69.9%	(139)	34.9%	63.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	396	396	35	8.9%	28	7.2%	1 246	314.4%	783	197.7%	2 093	528.1%	45	7 850.9%	1 653.1%
Licences or permits	6 971	6 971	862	12.4%	534	7.7%	841	12.1%	478	6.9%	2 715	38.9%	569	54.3%	(16.0%)
Transfer and subsidies - Operational	68 380	68 380	27 674	40.5%	2 659	3.9%	35 552	52.0%	2 521	3.7%	68 405	100.0%	1 447	101.4%	74.2%
Interest Receivables	11 796	11 796	2 923	24.8%	3 107	26.3%	2 433	20.6%	2 073	17.6%	10 536	89.3%	3 142	106.3%	(34.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	12 575	12 575	19	.1%	76	.6%	684	5.4%	36	.3%	814	6.5%	21	(.7%)	73.4%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**492 229**	**478 782**	**122 229**	**24.8%**	**110 842**	**22.5%**	**149 460**	**31.2%**	**171 145**	**35.7%**	**553 676**	**115.6%**	**49 368**	**109.3%**	**246.7%**
Employee related costs	123 605	123 605	32 357	26.2%	32 143	26.0%	35 008	28.3%	32 723	26.5%	132 231	107.0%	31 771	100.3%	3.0%
Remuneration of councillors	10 090	10 090	2 113	20.9%	2 398	23.8%	2 161	21.4%	2 473	24.5%	9 145	90.6%	2 113	90.3%	17.0%
Bulk purchases - electricity	150 000	150 000	34 606	23.1%	13 370	8.9%	43 927	29.3%	48 551	32.4%	140 454	93.6%	30 455	152.5%	59.4%
Inventory consumed	5 573	5 573	2 177	39.1%	4 150	74.5%	1 072	19.2%	8 513	152.8%	15 912	285.5%	2 636	131.0%	223.0%
Debt impairment	31 320	17 872	-	-	-	-	-	-	-	-	-	-	(22 500)	30.0%	(100.0%)
Depreciation, Amortisation and Impairment	55 000	55 000	15 658	28.5%	16 156	29.4%	16 444	29.9%	17 214	31.3%	65 472	119.0%	(34 012)	56.9%	(150.6%)
Interest,Dividends and Rent on Land	18 490	18 490	7 583	41.0%	5 071	27.4%	19 426	105.1%	23 168	125.3%	55 249	298.8%	9 783	264.0%	136.8%
Contracted services	50 096	50 096	12 402	24.8%	18 370	36.7%	14 118	28.2%	22 551	45.0%	67 440	134.6%	15 426	91.2%	46.2%
Transfers and subsidies	3 180	3 180	1 069	33.6%	874	27.5%	981	30.8%	1 152	36.2%	4 075	128.2%	1 109	179.1%	3.9%
Irrecoverable debts written off	-	-	(23)	-	-	-	-	-	-	-	(23)	-	-	-	-
Operational Cost and Other Cost	44 875	44 875	14 287	31.8%	18 310	40.8%	16 324	36.4%	14 800	33.0%	63 721	142.0%	12 588	90.8%	17.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**11 395**	**24 843**	**23 551**		**(49 942)**		**(59 345)**		**(114 904)**		**(200 640)**		**(10 235)**		
Transfers and subsidies - capital (monetary allocations)	31 234	31 234	7 573	24.2%	10 172	32.6%	6 662	21.3%	5 378	17.2%	29 785	95.4%	8 413	103.5%	(36.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 629**	**56 077**	**31 124**		**(39 770)**		**(52 683)**		**(109 526)**		**(170 855)**		**(1 822)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 629**	**56 077**	**31 124**		**(39 770)**		**(52 683)**		**(109 526)**		**(170 855)**		**(1 822)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 629**	**56 077**	**31 124**		**(39 770)**		**(52 683)**		**(109 526)**		**(170 855)**		**(1 822)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 629**	**56 077**	**31 124**		**(39 770)**		**(52 683)**		**(109 526)**		**(170 855)**		**(1 822)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**31 734**	**31 734**	**45 732**	**144.1%**	**10 101**	**31.8%**	**35 119**	**110.7%**	**2 310**	**7.3%**	**93 262**	**293.9%**	**7 048**	**302.6%**	**(67.2%)**
National Government	31 234	31 234	43 371	138.9%	10 101	32.3%	34 281	109.8%	724	2.3%	88 477	283.3%	6 749	296.9%	(89.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 234**	**31 234**	**43 371**	**138.9%**	**10 101**	**32.3%**	**34 281**	**109.8%**	**724**	**2.3%**	**88 477**	**283.3%**	**6 749**	**296.9%**	**(89.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	500	2 361	472.2%	-	-	837	167.4%	1 586	317.3%	4 785	956.9%	299	-	430.6%
Capital Expenditure Functional	**31 734**	**31 734**	**45 825**	**144.4%**	**10 714**	**33.8%**	**35 940**	**113.3%**	**8 329**	**26.2%**	**100 808**	**317.7%**	**7 408**	**406.6%**	**12.4%**
Municipal governance and administration	**-**	**-**	**93**	**-**	**613**	**-**	**821**	**-**	**6 019**	**-**	**7 547**	**-**	**360**	**-**	**1 571.4%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	93	-	613	-	821	-	6 019	-	7 547	-	360	-	1 571.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**2 062**	**-**	**-**	**-**	**837**	**-**	**1 586**	**-**	**4 486**	**-**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	2 062	-	-	-	837	-	1 586	-	4 486	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**23 305**	**23 305**	**30 254**	**129.8%**	**9 111**	**39.1%**	**33 947**	**145.7%**	**(1 911)**	**(8.2%)**	**71 401**	**306.4%**	**5 014**	**267.3%**	**(138.1%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	23 305	23 305	30 254	129.8%	9 111	39.1%	33 947	145.7%	(1 911)	(8.2%)	71 401	306.4%	5 014	267.3%	(138.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 429**	**8 429**	**13 416**	**159.2%**	**990**	**11.7%**	**335**	**4.0%**	**2 635**	**31.3%**	**17 375**	**206.1%**	**2 034**	**-**	**29.5%**
Energy sources	-	-	9 648	-	-	-	61	-	123	-	9 832	-	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	8 429	8 429	3 468	41.1%	990	11.7%	274	3.2%	2 512	29.8%	7 244	85.9%	1 735	-	44.7%
Waste Management	-	-	299	-	-	-	-	-	-	-	299	-	299	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**474 336**	**539 027**	**129 915**	**27.4%**	**69 793**	**14.7%**	**115 709**	**21.5%**	**66 020**	**12.2%**	**381 437**	**70.8%**	**57 829**	**90.9%**	**14.2%**
Property rates	77 995	89 791	13 086	16.8%	9 250	11.9%	5 958	6.6%	6 732	7.5%	35 026	39.0%	5 667	47.1%	18.8%
Service charges	248 301	296 023	42 597	17.2%	36 745	14.8%	41 412	14.0%	39 096	13.2%	159 851	54.0%	26 352	53.1%	48.4%
Other revenue	52 311	26 253	7 273	13.9%	6 295	12.0%	7 692	29.3%	6 605	25.2%	27 865	106.1%	12 113	114.1%	(45.5%)
Transfers and Subsidies - Operational	62 546	62 546	33 199	53.1%	6 893	11.0%	35 253	56.4%	2 753	4.4%	78 098	124.9%	5 665	120.9%	(51.4%)
Transfers and Subsidies - Capital	31 234	62 465	33 760	108.1%	10 600	33.9%	25 384	40.6%	10 810	17.3%	80 554	129.0%	8 034	362.0%	34.6%
Interest	1 948	1 948	-	-	10	.5%	8	.4%	24	1.2%	42	2.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(400 336)**	**(401 790)**	**(99 007)**	**24.7%**	**(87 534)**	**21.9%**	**(77 280)**	**19.2%**	**(56 749)**	**14.1%**	**(320 571)**	**79.8%**	**(63 890)**	**66.4%**	**(11.2%)**
Suppliers and employees	(381 847)	(383 300)	(99 007)	25.9%	(87 534)	22.9%	(77 280)	20.2%	(56 749)	14.8%	(320 571)	83.6%	(63 890)	71.4%	(11.2%)

Finance charges	(18 490)	(18 490)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**73 999**	**137 238**	**30 908**	**41.8%**	**(17 741)**	**(24.0%)**	**38 428**	**28.0%**	**9 271**	**6.8%**	**60 866**	**44.4%**	**(6 061)**	**(652.7%)**	**(253.0%)**
Cash Flow from Investing Activities															
Receipts	**12 575**	**12 575**	**19**	**.1%**	**76**	**.6%**	**683**	**5.4%**	**36**	**.3%**	**813**	**6.5%**	**21**	**.3%**	**73.4%**
Proceeds on disposal of PPE	12 575	12 575	19	.1%	76	.6%	683	5.4%	36	.3%	813	6.5%	21	.3%	73.4%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(31 734)**	**-**	**(7 398)**	**23.3%**	**(7 611)**	**24.0%**	**(4 362)**	**-**	**(670)**	**-**	**(20 041)**	**-**	**(1 146)**	**65.5%**	**(41.5%)**
Capital assets	(31 734)	-	(7 398)	23.3%	(7 611)	24.0%	(4 362)	-	(670)	-	(20 041)	-	(1 146)	65.5%	(41.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(19 159)**	**12 575**	**(7 379)**	**38.5%**	**(7 536)**	**39.3%**	**(3 679)**	**(29.3%)**	**(634)**	**(5.0%)**	**(19 228)**	**(152.9%)**	**(1 125)**	**135.8%**	**(43.6%)**
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	**54 841**	**149 813**	**23 528**	**42.9%**	**(25 277)**	**(46.1%)**	**34 749**	**23.2%**	**8 637**	**5.8%**	**41 637**	**27.8%**	**(7 186)**	**(235.1%)**	**(220.2%)**
Cash/cash equivalents at the year begin:	5 707	783	1 655	29.0%	28 596	501.1%	3 319	424.1%	38 069	4 864.2%	1 655	211.5%	84 834	160.8%	(55.1%)
Cash/cash equivalents at the year end:	**60 548**	**150 596**	**28 596**	**47.2%**	**3 319**	**5.5%**	**38 069**	**25.3%**	**46 605**	**30.9%**	**46 605**	**30.9%**	**74 120**	**(316.6%)**	**(37.1%)**

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	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 674	20.9%	2 942	5.8%	2 353	4.6%	35 039	68.7%	51 008	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 253	2.1%	767	.5%	1 653	1.0%	152 477	96.4%	158 151	42.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 316	2.1%	1 950	1.3%	2 484	1.6%	146 611	95.0%	154 362	41.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	356	4.7%	118	1.5%	154	2.0%	7 017	91.8%	7 645	2.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**17 599**	**4.7%**	**5 778**	**1.6%**	**6 644**	**1.8%**	**341 144**	**91.9%**	**371 166**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 006	8.3%	1 706	3.5%	1 617	3.3%	41 196	84.9%	48 524	13.1%	-	-	-	-
Commercial	3 742	21.5%	729	4.2%	438	2.5%	12 479	71.8%	17 389	4.7%	-	-	-	-
Households	9 851	3.2%	3 342	1.1%	4 589	1.5%	287 469	94.2%	305 252	82.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**17 599**	**4.7%**	**5 778**	**1.6%**	**6 644**	**1.8%**	**341 144**	**91.9%**	**371 166**	**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	21 416	2.2%	16 980	1.8%	16 015	1.7%	910 468	94.4%	964 879	93.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 401	20.1%	5 887	11.4%	14 633	28.2%	20 923	40.4%	51 844	5.0%
Auditor-General	183	1.1%	456	2.6%	138	.8%	16 482	95.5%	17 260	1.7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**32 000**	**3.1%**	**23 323**	**2.3%**	**30 786**	**3.0%**	**947 874**	**91.7%**	**1 033 983**	**100.0%**

Contact Details

Municipal Manager	Mr Mkhululi Mbebe	048 801 5045
Chief Financial Officer	Mr Siyabulela Fokazi	048 801 5013

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: VUYISILE MINI (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**287 546**	**282 803**	**92 540**	**32.2%**	**80 476**	**28.0%**	**58 875**	**20.8%**	**17 232**	**6.1%**	**249 124**	**88.1%**	**22 270**	**93.8%**	**(22.6%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 066	2 066	395	19.1%	394	19.1%	394	19.1%	395	19.1%	1 578	76.4%	379	106.3%	4.1%
Sale of Goods and Rendering of Services	10 830	10 838	277	2.6%	641	5.9%	41	.4%	36	.3%	994	9.2%	156	6.0%	(77.1%)
Agency services	1 300	1 300	253	19.4%	246	18.9%	178	13.7%	174	13.4%	851	65.4%	219	92.7%	(20.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 000	2 000	1	-	1	.1%	1	.1%	1	.1%	4	.2%	5	.4%	(76.3%)
Interest earned from Current and Non Current Assets	7 500	5 500	298	4.0%	356	4.8%	151	2.7%	11 857	215.6%	12 662	230.2%	12 221	277.4%	(3.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	982	1 176	148	15.1%	314	32.0%	185	15.7%	262	22.3%	909	77.3%	303	121.8%	(13.5%)
Licences or permits	2 500	2 500	537	21.5%	478	19.1%	379	15.1%	363	14.5%	1 757	70.3%	366	68.7%	(.9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue															
Property rates	20 373	17 723	2 420	11.9%	1 745	8.6%	2 435	13.7%	1 665	9.4%	8 265	46.6%	2 714	64.1%	(38.6%)
Surcharges and Taxes	20 000	19 995	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 740	1 440	166	9.6%	76	4.3%	70	4.9%	47	3.3%	360	25.0%	32	17.6%	48.1%
Licences or permits	300	170	82	27.4%	49	16.4%	23	13.8%	30	17.8%	185	108.9%	16	47.1%	94.2%
Transfer and subsidies - Operational	212 456	212 596	86 607	40.8%	74 073	34.9%	52 928	24.9%	322	.2%	213 929	100.6%	2 463	101.0%	(86.9%)
Interest Receivables	5 000	5 000	1 356	27.1%	2 102	42.0%	2 091	41.8%	2 081	41.6%	7 630	152.6%	3 395	230.1%	(38.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**303 139**	**307 545**	**75 643**	**25.0%**	**75 315**	**24.8%**	**74 932**	**24.4%**	**50 650**	**16.5%**	**276 540**	**89.9%**	**64 722**	**96.3%**	**(21.7%)**
Employee related costs	162 071	162 271	41 664	25.7%	42 914	26.5%	43 546	26.8%	28 481	17.6%	156 604	96.5%	39 410	103.3%	(27.7%)
Remuneration of councillors	22 962	22 962	4 600	20.0%	4 741	20.6%	5 717	24.9%	3 357	14.6%	18 415	80.2%	4 734	87.8%	(29.1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 660	4 760	890	19.1%	876	18.8%	299	6.3%	557	11.7%	2 623	55.1%	1 155	85.2%	(51.8%)
Debt impairment	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	33 500	35 000	5 835	17.4%	5 835	17.4%	7 835	22.4%	4 107	11.7%	23 613	67.5%	-	83.5%	(100.0%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	1	-	1	-	1	(1 405.7%)	(29.1%)
Contracted services	30 575	30 911	8 421	27.5%	7 954	26.0%	5 215	16.9%	3 425	11.1%	25 016	80.9%	5 843	67.8%	(41.4%)
Transfers and subsidies	4 348	4 848	1 299	29.9%	1 959	45.0%	1 908	39.4%	1 752	36.1%	6 918	142.7%	2 330	156.0%	(24.8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	37 523	39 293	12 933	34.5%	11 036	29.4%	10 412	26.5%	8 971	22.8%	43 351	110.3%	11 249	113.3%	(20.3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15 593)**	**(24 742)**	**16 898**		**5 160**		**(16 057)**		**(33 417)**		**(27 416)**		**(42 452)**		
Transfers and subsidies - capital (monetary allocations)	123 804	123 804	12 450	10.1%	45 763	37.0%	9 013	7.3%	15 551	12.6%	82 778	66.9%	20 915	54.1%	(25.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**108 211**	**99 062**	**29 348**		**50 923**		**(7 044)**		**(17 866)**		**55 362**		**(21 538)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**108 211**	**99 062**	**29 348**		**50 923**		**(7 044)**		**(17 866)**		**55 362**		**(21 538)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**108 211**	**99 062**	**29 348**		**50 923**		**(7 044)**		**(17 866)**		**55 362**		**(21 538)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**108 211**	**99 062**	**29 348**		**50 923**		**(7 044)**		**(17 866)**		**55 362**		**(21 538)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**130 438**	**115 881**	**12 081**	**9.3%**	**26 408**	**20.2%**	**10 108**	**8.7%**	**13 644**	**11.8%**	**62 241**	**53.7%**	**18 405**	**67.9%**	**(25.9%)**
National Government	107 717	91 293	11 049	10.3%	24 543	22.8%	9 979	10.9%	11 812	12.9%	57 384	62.9%	12 798	62.5%	(7.7%)
Provincial Government	17 478	17 417	433	2.5%	-	-	96	.5%	1 553	8.9%	2 082	12.0%	3 824	1 609.7%	(59.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**125 195**	**108 710**	**11 482**	**9.2%**	**24 543**	**19.6%**	**10 074**	**9.3%**	**13 366**	**12.3%**	**59 465**	**54.7%**	**16 622**	**67.3%**	**(19.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 243	7 170	599	11.4%	1 864	35.6%	34	.5%	278	3.9%	2 775	38.7%	1 783	78.0%	(84.4%)
Capital Expenditure Functional	**130 438**	**115 881**	**12 081**	**9.3%**	**27 530**	**21.1%**	**10 902**	**9.4%**	**13 695**	**11.8%**	**64 208**	**55.4%**	**18 405**	**67.9%**	**(25.6%)**
Municipal governance and administration	**4 461**	**4 314**	**565**	**12.7%**	**1 640**	**36.8%**	**802**	**18.6%**	**130**	**3.0%**	**3 136**	**72.7%**	**1 767**	**76.5%**	**(92.6%)**
Executive and Council	17	17	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 443	4 297	565	12.7%	1 640	36.9%	802	18.7%	130	3.0%	3 136	73.0%	1 767	78.7%	(92.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**87**	**100**	**199**	**229.1%**	**-**	**-**	**-**	**-**	**-**	**-**	**199**	**199.3%**	**16**	**46.8%**	**(100.0%)**
Community and Social Services	87	200	166	190.5%	-	-	-	-	-	-	166	82.8%	-	39.6%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	(100)	34	-	-	-	-	-	-	-	34	(33.6%)	16	84.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**106 920**	**91 166**	**10 005**	**9.4%**	**23 461**	**21.9%**	**8 150**	**8.9%**	**9 819**	**10.8%**	**51 434**	**56.4%**	**15 445**	**71.4%**	**(36.4%)**
Planning and Development	435	2 609	47	10.9%	918	211.1%	-	-	-	-	965	37.0%	-	22.1%	-
Road Transport	106 486	88 557	9 957	9.4%	22 543	21.2%	8 150	9.2%	9 819	11.1%	50 469	57.0%	15 445	71.6%	(36.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 970**	**20 301**	**1 312**	**6.9%**	**2 429**	**12.8%**	**1 951**	**9.6%**	**3 746**	**18.5%**	**9 438**	**46.5%**	**1 177**	**37.3%**	**218.3%**
Energy sources	18 622	19 953	1 312	7.0%	2 429	13.0%	1 925	9.6%	3 547	17.8%	9 213	46.2%	1 177	38.0%	201.3%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	199	-	199	-	-	4.0%	(100.0%)
Waste Management	348	348	-	-	-	-	26	7.5%	-	-	26	7.5%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**370 887**	**367 135**	**45 339**	**12.2%**	**38 004**	**10.2%**	**42 256**	**11.5%**	**(133 763)**	**(36.4%)**	**(8 164)**	**(2.2%)**	**26 352**	**(36.0%)**	**(607.6%)**
Property rates	12 224	10 634	2 973	24.3%	528	4.3%	588	5.5%	5 905	55.5%	9 993	94.0%	783	48.8%	654.5%
Service charges	1 425	1 425	180	12.6%	352	24.7%	216	15.2%	414	29.0%	1 161	81.5%	365	123.6%	13.3%
Other revenue	13 476	13 167	2 289	17.0%	1 256	9.3%	1 015	7.7%	1 551	11.8%	6 111	46.4%	(6 877)	(31.6%)	(122.5%)
Transfers and Subsidies - Operational	212 458	212 605	2 569	1.2%	943	.4%	6 898	3.2%	(14 329)	(6.7%)	(3 919)	(1.8%)	(9 758)	(15.1%)	46.8%
Transfers and Subsidies - Capital	123 804	123 804	37 328	30.2%	34 925	28.2%	33 540	27.1%	(127 303)	(102.8%)	(21 511)	(17.4%)	41 839	(85.0%)	(404.3%)
Interest	7 500	5 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(245 715)**	**(249 327)**	**(21 845)**	**8.9%**	**(17 429)**	**7.1%**	**(6 615)**	**2.7%**	**(1 464)**	**.6%**	**(47 353)**	**19.0%**	**(6 269)**	**27.5%**	**(76.6%)**
Suppliers and employees	(240 715)	(243 827)	(21 845)	9.1%	(17 429)	7.2%	(6 615)	2.7%	(1 464)	.6%	(47 353)	19.4%	(6 269)	28.0%	(76.6%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(5 000)	(5 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**125 172**	**117 808**	**23 494**	**18.8%**	**20 575**	**16.4%**	**35 641**	**30.3%**	**(135 227)**	**(114.8%)**	**(55 517)**	**(47.1%)**	**20 082**	**(145.0%)**	**(773.4%)**
Cash Flow from Investing Activities															
Receipts	**5 750**	**5 750**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	5 750	5 750	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(150 004)**	**(133 278)**	**-**	**-**	**-**	**-**	**(5)**	**-**	**-**	**-**	**(5)**	**-**	**-**	**-**	**-**
Capital assets	(150 004)	(133 278)	-	-	-	-	(5)	-	-	-	(5)	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(144 254)**	**(127 528)**	**-**	**-**	**-**	**-**	**(5)**	**-**	**-**	**-**	**(5)**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(19 082)**	**(9 720)**	**23 494**	**(123.1%)**	**20 575**	**(107.8%)**	**35 636**	**(366.6%)**	**(135 227)**	**1 391.2%**	**(55 522)**	**571.2%**	**20 082**	**(2 755.2%)**	**(773.4%)**
Cash/cash equivalents at the year begin:	66 092	66 092	-	-	23 490	35.5%	44 065	66.7%	79 702	120.6%	-	-	(167 533)	101.3%	(147.6%)
Cash/cash equivalents at the year end:	**47 009**	**56 371**	**23 490**	**50.0%**	**44 065**	**93.7%**	**79 702**	**141.4%**	**(28 390)**	**(50.4%)**	**(28 390)**	**(50.4%)**	**(147 450)**	**(199.7%)**	**(80.7%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	988	2.7%	(1)	-	515	1.4%	35 517	95.9%	37 019	44.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	30	100.0%	30	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	172	2.4%	(0)	-	80	1.1%	6 842	96.5%	7 094	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	69	2.2%	-	-	31	1.0%	3 055	96.8%	3 155	3.8%	-	-	-	-
Interest on Arrear Debtor Accounts	1 374	3.8%	-	-	704	2.0%	33 954	94.2%	36 031	43.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(245)	47.7%	(7)	1.4%	(4)	.8%	(257)	50.1%	(513)	(.6%)	-	-	-	-
Total By Income Source	**2 358**	**2.8%**	**(8)**	**-**	**1 326**	**1.6%**	**79 142**	**95.6%**	**82 817**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 010	2.7%	(0)	-	590	1.6%	35 225	95.7%	36 824	44.5%	-	-	-	-
Commercial	823	3.7%	(7)	-	396	1.8%	21 087	94.6%	22 299	26.9%	-	-	-	-
Households	441	2.0%	(1)	-	298	1.3%	21 538	96.7%	22 275	26.9%	-	-	-	-
Other	84	5.9%	-	-	43	3.0%	1 292	91.1%	1 419	1.7%	-	-	-	-
Total By Customer Group	**2 358**	**2.8%**	**(8)**	**-**	**1 326**	**1.6%**	**79 142**	**95.6%**	**82 817**	**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	-	-	-	-	-	-	(0)	100.0%	(0)	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 148	(25.5%)	645	(14.3%)	(571)	12.7%	(5 730)	127.1%	(4 508)	62.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	951	(35.6%)	1 421	(53.2%)	119	(4.5%)	(5 161)	193.3%	(2 670)	37.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 099**	**(29.2%)**	**2 066**	**(28.8%)**	**(451)**	**6.3%**	**(10 891)**	**151.7%**	**(7 178)**	**100.0%**

Contact Details

Municipal Manager	Mr Mthembu Mabono	047 874 8708
Chief Financial Officer	Ms Noncedo Combo	047 874 8719

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**247 172**	**279 473**	**99 464**	**40.2%**	**71 952**	**29.1%**	**59 377**	**21.2%**	**25 266**	**9.0%**	**256 058**	**91.6%**	**25 271**	**94.2%**	**-**
Exchange Revenue															
Service charges - Electricity	26 000	30 500	6 360	24.5%	6 010	23.1%	5 617	18.4%	6 111	20.0%	24 098	79.0%	4 044	96.4%	51.1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 000	12 100	2 759	23.0%	2 709	22.6%	2 686	22.2%	2 691	22.2%	10 845	89.6%	2 668	106.7%	.8%
Sale of Goods and Rendering of Services	160	310	49	30.9%	75	46.6%	45	14.6%	460	148.4%	629	202.9%	38	87.4%	1 114.8%
Agency services	1 500	1 500	201	13.4%	230	15.4%	253	16.8%	172	11.5%	856	57.1%	227	82.5%	(24.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 120	2 120	2 133	100.6%	2 109	99.5%	2 129	100.4%	1 428	67.4%	7 800	367.9%	2 020	383.3%	(29.3%)
Interest earned from Current and Non Current Assets	15 000	15 000	5 832	38.9%	819	5.5%	1 344	9.0%	7 599	50.7%	15 594	104.0%	2 829	103.7%	168.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	400	1 800	98	24.6%	96	24.0%	168	9.3%	1 526	84.8%	1 888	104.9%	(114)	36.6%	(1 435.1%)
Licences or permits	1 450	1 500	229	15.8%	336	23.2%	314	20.9%	186	12.4%	1 066	71.1%	88	92.3%	111.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	20 827	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 210	230	31	2.5%	33	2.8%	46	19.9%	211	91.7%	321	139.4%	61	12.3%	244.2%
Non-Exchange Revenue															
Property rates	14 100	16 100	8 774	62.2%	3 296	23.4%	3 866	24.0%	2 573	16.0%	18 509	115.0%	1 218	99.6%	111.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 700	3 700	77	2.1%	115	3.1%	142	3.8%	121	3.3%	456	12.3%	88	131.9%	37.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	167 532	169 435	69 848	41.7%	55 564	33.2%	41 653	24.6%	1 137	.7%	168 202	99.3%	11 324	89.6%	(90.0%)
Interest Receivables	2 000	2 300	1 043	52.2%	555	27.8%	1 114	48.5%	1 050	45.6%	3 763	163.6%	779	184.8%	34.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	0	2 050	2 027	202 748 100.0%	2	231 700.0%	-	-	-	-	2 030	99.0%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**276 950**	**299 027**	**63 999**	**23.1%**	**77 849**	**28.1%**	**66 682**	**22.3%**	**66 636**	**22.3%**	**275 166**	**92.0%**	**68 254**	**112.6%**	**(2.4%)**
Employee related costs	103 547	110 609	27 743	26.8%	35 908	34.7%	27 079	24.5%	27 825	25.2%	118 555	107.2%	26 566	106.8%	4.7%
Remuneration of councillors	15 672	15 672	3 529	22.5%	5 386	34.4%	4 177	26.7%	3 918	25.0%	17 010	108.5%	3 665	102.2%	6.9%
Bulk purchases - electricity	19 000	23 000	8 127	42.8%	4 071	21.4%	4 504	19.6%	2 090	9.1%	18 793	81.7%	5 544	118.5%	(62.3%)
Inventory consumed	8 446	3 581	318	3.8%	371	4.4%	118	3.3%	1 172	32.7%	1 979	55.3%	785	84.1%	49.3%
Debt impairment	2 184	2 184	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Depreciation, Amortisation and Impairment	16 688	16 688	5 595	33.5%	5 994	35.9%	6 166	37.0%	5 894	35.3%	23 650	141.7%	4 774	119.4%	23.5%
Interest,Dividends and Rent on Land	0	-	0	5 925.0%	2	45 225.0%	2	-	0	-	4	-	1	-	(55.0%)
Contracted services	51 457	74 387	9 901	19.2%	12 674	24.6%	13 938	18.7%	16 029	21.5%	52 541	70.6%	15 957	138.8%	.4%
Transfers and subsidies	1 684	880	-	-	258	15.3%	114	12.9%	236	26.8%	608	69.1%	328	132.0%	(27.9%)
Irrecoverable debts written off	0	-	-	-	1 804	20 042 200.0%	23	-	-	-	1 826	-	54	-	(100.0%)
Operational Cost and Other Cost	58 273	52 026	8 786	15.1%	11 381	19.5%	10 561	20.3%	9 471	18.2%	40 199	77.3%	10 580	108.5%	(10.5%)
Disposal of Fixed and Intangible Assets	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(29 778)**	**(19 554)**	**35 464**		**(5 897)**		**(7 305)**		**(41 370)**		**(19 108)**		**(42 984)**		
Transfers and subsidies - capital (monetary allocations)	120 213	97 884	11 445	9.5%	54 396	45.2%	9 501	9.7%	21 571	22.0%	96 913	99.0%	20 261	112.9%	6.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**90 435**	**78 330**	**46 910**		**48 499**		**2 196**		**(19 799)**		**77 805**		**(22 723)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**90 435**	**78 330**	**46 910**		**48 499**		**2 196**		**(19 799)**		**77 805**		**(22 723)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**90 435**	**78 330**	**46 910**		**48 499**		**2 196**		**(19 799)**		**77 805**		**(22 723)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**90 435**	**78 330**	**46 910**		**48 499**		**2 196**		**(19 799)**		**77 805**		**(22 723)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**174 617**	**111 359**	**18 872**	**10.8%**	**42 214**	**24.2%**	**11 644**	**10.5%**	**23 052**	**20.7%**	**95 783**	**86.0%**	**27 101**	**98.5%**	**(14.9%)**
National Government	144 978	80 914	17 044	11.8%	39 437	27.2%	9 785	12.1%	16 959	21.0%	83 225	102.9%	24 061	100.5%	(29.5%)
Provincial Government	16 970	14 720	782	4.6%	1 126	6.6%	102	.7%	3 968	27.0%	5 978	40.6%	1 611	60.8%	146.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**161 948**	**95 634**	**17 826**	**11.0%**	**40 564**	**25.0%**	**9 887**	**10.3%**	**20 926**	**21.9%**	**89 203**	**93.3%**	**25 672**	**99.0%**	**(18.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 669	15 725	1 046	8.3%	1 651	13.0%	1 757	11.2%	2 126	13.5%	6 580	41.8%	1 429	82.9%	48.7%
Capital Expenditure Functional	**174 617**	**111 359**	**18 872**	**10.8%**	**42 214**	**24.2%**	**11 644**	**10.5%**	**23 052**	**20.7%**	**95 783**	**86.0%**	**27 101**	**97.1%**	**(14.9%)**
Municipal governance and administration	**2 228**	**1 500**	**-**	**-**	**-**	**-**	**554**	**36.9%**	**-**	**-**	**554**	**36.9%**	**50**	**11.2%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	50	100.0%	(100.0%)
Finance and administration	2 228	1 500	-	-	-	-	554	36.9%	-	-	554	36.9%	-	9.2%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**110**	**800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	110	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**142 357**	**102 359**	**12 801**	**9.0%**	**33 434**	**23.5%**	**9 887**	**9.7%**	**21 666**	**21.2%**	**77 787**	**76.0%**	**18 990**	**105.4%**	**14.1%**
Planning and Development	3 697	33 572	344	9.3%	-	-	2 551	7.6%	5 666	16.9%	8 561	25.5%	1 359	70.0%	316.8%
Road Transport	138 661	68 787	12 457	9.0%	33 434	24.1%	7 336	10.7%	16 000	23.3%	69 226	100.6%	17 630	106.3%	(9.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 922**	**6 700**	**6 071**	**20.3%**	**8 780**	**29.3%**	**1 203**	**18.0%**	**1 386**	**20.7%**	**17 441**	**260.3%**	**8 062**	**84.5%**	**(82.8%)**
Energy sources	29 602	5 900	6 071	20.5%	8 521	28.8%	793	13.4%	1 386	23.5%	16 771	284.3%	8 042	84.2%	(82.8%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	320	800	-	-	260	81.1%	411	51.3%	-	-	670	83.8%	20	692.3%	(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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**273 692**	**177 963**	**-**	**-**	**-**	**-**	**49 910**	**28.0%**	**14 131**	**7.9%**	**64 041**	**36.0%**	**28 553**	**456.4%**	**(50.5%)**
Property rates	14 043	28 874	-	-	-	-	60	.2%	4 372	15.1%	4 432	15.3%	1 227	257.3%	256.2%
Service charges	22 184	87 860	-	-	-	-	1 256	1.4%	3 831	4.4%	5 087	5.8%	16 663	478.2%	(77.0%)
Other revenue	8 152	8 152	-	-	-	-	202	2.5%	1 230	15.1%	1 432	17.6%	2 326	320.7%	(47.1%)
Transfers and Subsidies - Operational	162 811	4 236	-	-	-	-	40 521	956.5%	-	-	40 521	956.5%	-	452.4%	-
Transfers and Subsidies - Capital	61 902	48 842	-	-	-	-	7 870	16.1%	4 563	9.3%	12 432	25.5%	7 584	501.4%	(39.8%)
Interest	4 600	-	-	-	-	-	1	-	136	-	137	-	753	15.2%	(82.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(211 981)**	**(249 637)**	**(49 553)**	**23.4%**	**(56 098)**	**26.5%**	**(67 220)**	**26.9%**	**(93 242)**	**37.4%**	**(266 113)**	**106.6%**	**(53 294)**	**105.4%**	**75.0%**
Suppliers and employees	(211 970)	(249 626)	(49 553)	23.4%	(56 098)	26.5%	(67 220)	26.9%	(93 242)	37.4%	(266 113)	106.6%	(53 294)	105.4%	75.0%

Finance charges	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**61 711**	**(71 673)**	**(49 553)**	**(80.3%)**	**(56 098)**	**(90.9%)**	**(17 310)**	**24.2%**	**(79 111)**	**110.4%**	**(202 072)**	**281.9%**	**(24 741)**	**923.2%**	**219.8%**
Cash Flow from Investing Activities															
Receipts	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	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	**(59 757)**	**(129 755)**	**-**	**-**	**-**	**-**	**(3 934)**	**3.0%**	**(25 626)**	**19.7%**	**(29 560)**	**22.8%**	**(913)**	**5.0%**	**2 706.0%**
Capital assets	(59 757)	(129 755)	-	-	-	-	(3 934)	3.0%	(25 626)	19.7%	(29 560)	22.8%	(913)	5.0%	2 706.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(59 757)**	**(129 755)**	**-**	**-**	**-**	**-**	**(3 934)**	**3.0%**	**(25 626)**	**19.7%**	**(29 560)**	**22.8%**	**(913)**	**5.0%**	**2 706.0%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 954**	**(201 429)**	**(49 553)**	**(2 535.9%)**	**(56 098)**	**(2 870.9%)**	**(21 244)**	**10.5%**	**(104 736)**	**52.0%**	**(231 632)**	**115.0%**	**(25 654)**	**1 521.2%**	**308.3%**
Cash/cash equivalents at the year begin:	0	135 229	-	-	(49 553)	(78 656 182.5%)	(105 652)	(78.1%)	(126 896)	(93.8%)	-	-	1 347 631	-	(109.4%)
Cash/cash equivalents at the year end:	**1 954**	**(66 200)**	**(49 553)**	**(2 535.9%)**	**(105 652)**	**(5 406.7%)**	**(126 896)**	**191.7%**	**(231 632)**	**349.9%**	**(231 632)**	**349.9%**	**1 321 977**	**1 521.2%**	**(117.5%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 212	10.7%	731	3.5%	630	3.1%	17 055	82.7%	20 628	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 694	3.1%	1 069	1.9%	1 043	1.9%	51 610	93.1%	55 416	33.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 100	3.4%	1 462	1.6%	1 447	1.6%	85 002	93.4%	91 011	54.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	80	12.6%	27	4.2%	55	8.6%	475	74.6%	638	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**7 087**	**4.2%**	**3 290**	**2.0%**	**3 174**	**1.9%**	**154 142**	**91.9%**	**167 693**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 716	5.4%	1 208	2.4%	1 180	2.4%	45 011	89.8%	50 115	29.9%	-	-	-	-
Commercial	1 325	7.7%	501	2.9%	399	2.3%	15 060	87.1%	17 285	10.3%	-	-	-	-
Households	2 951	3.0%	1 539	1.6%	1 554	1.6%	91 902	93.8%	97 947	58.4%	-	-	-	-
Other	96	4.1%	41	1.8%	41	1.7%	2 169	92.4%	2 347	1.4%	-	-	-	-
Total By Customer Group	**7 087**	**4.2%**	**3 290**	**2.0%**	**3 174**	**1.9%**	**154 142**	**91.9%**	**167 693**	**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	4	55.8%	3	44.2%	-	-	-	-	7	.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 343	97.7%	55	1.6%	-	-	24	.7%	3 422	99.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 347**	**97.6%**	**59**	**1.7%**	**-**	**-**	**24**	**.7%**	**3 429**	**100.0%**

Contact Details

Municipal Manager	Ms Thozama T Madotyeni	047 878 2000
Chief Financial Officer	Mr Siphiwo David Xinti	047 878 2000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR. A.B. XUMA (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**253 534**	**254 836**	**94 231**	**37.2%**	**68 325**	**26.9%**	**52 268**	**20.5%**	**3 157**	**1.2%**	**217 982**	**85.5%**	**16 761**	**102.3%**	**(81.2%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 193	1 313	322	27.0%	322	27.0%	310	23.6%	214	16.3%	1 167	88.9%	308	111.5%	(30.7%)
Sale of Goods and Rendering of Services	843	404	291	34.5%	57	6.8%	87	21.6%	54	13.4%	489	121.2%	104	59.8%	(48.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	353	427	103	29.2%	106	29.9%	108	25.4%	73	17.2%	390	91.5%	101	(237.1%)	(27.5%)
Interest earned from Current and Non Current Assets	3 278	1 678	636	19.4%	218	6.6%	301	17.9%	353	21.0%	1 507	89.8%	613	53.0%	(42.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	406	384	111	27.2%	267	65.7%	71	18.4%	42	10.9%	490	127.6%	59	56.5%	(29.2%)
Licences or permits	3 773	3 266	733	19.4%	698	18.5%	923	28.3%	442	13.5%	2 797	85.6%	564	86.0%	(21.6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	799	399	48	6.0%	-	-	29	7.3%	-	-	77	19.3%	186	108.6%	(100.0%)
Non-Exchange Revenue															
Property rates	8 244	9 579	8 865	107.5%	(0)	-	-	-	-	-	8 865	92.5%	(4)	192.2%	(100.0%)
Surcharges and Taxes	31 024	33 507	-	-	-	-	-	-	-	-	-	-	11 962	97.8%	(100.0%)
Fines, penalties and forfeits	212	509	70	32.9%	108	51.0%	95	18.7%	112	22.0%	385	75.6%	74	142.9%	52.2%
Licences or permits	91	91	40	43.7%	21	23.7%	30	32.5%	68	75.2%	159	175.1%	155	186.5%	(55.9%)
Transfer and subsidies - Operational	201 632	201 632	82 639	41.0%	66 080	32.8%	49 855	24.7%	1 504	.7%	200 077	99.2%	2 230	101.9%	(32.6%)
Interest Receivables	1 687	1 648	375	22.2%	449	26.6%	460	27.9%	295	17.9%	1 579	95.8%	409	194.9%	(27.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**269 517**	**281 550**	**57 385**	**21.3%**	**52 352**	**19.4%**	**60 156**	**21.4%**	**47 906**	**17.0%**	**217 799**	**77.4%**	**52 328**	**80.2%**	**(8.5%)**
Employee related costs	117 462	118 662	28 889	24.6%	28 410	24.2%	38 069	32.1%	19 589	16.5%	114 956	96.9%	26 715	98.7%	(26.7%)
Remuneration of councillors	20 648	18 234	4 076	19.7%	4 057	19.6%	4 525	24.8%	4 234	23.2%	16 892	92.6%	4 133	88.4%	2.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 975	3 958	382	9.6%	377	9.5%	501	12.7%	1 194	30.2%	2 455	62.0%	1 411	86.6%	(15.3%)
Debt impairment	(4 281)	4 747	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	46 931	46 931	-	-	-	-	-	-	-	-	-	-	-	(2.7%)	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	36 325	35 879	12 370	34.1%	10 096	27.8%	8 347	23.3%	10 930	30.5%	41 743	116.3%	9 586	99.3%	14.0%
Transfers and subsidies	4 109	4 899	788	19.2%	1 237	30.1%	425	8.7%	1 694	34.6%	4 143	84.6%	2 795	85.2%	(39.4%)
Irrecoverable debts written off	4 514	4 514	216	4.8%	239	5.3%	442	9.8%	36	.8%	933	20.7%	210	540.3%	(82.9%)
Operational Cost and Other Cost	39 835	43 728	10 664	26.8%	7 936	19.9%	7 847	17.9%	10 230	23.4%	36 677	83.9%	7 478	93.4%	36.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15 983)**	**(26 714)**	**36 846**		**15 973**		**(7 887)**		**(44 749)**		**183**		**(35 567)**		
Transfers and subsidies - capital (monetary allocations)	122 974	122 974	51 239	41.7%	26 770	21.8%	6 627	5.4%	939	.8%	85 575	69.6%	16 203	50.0%	(94.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	118.4%	-
Surplus/(Deficit) after capital transfers and contributions	**106 991**	**96 260**	**88 086**		**42 743**		**(1 260)**		**(43 810)**		**85 758**		**(19 364)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106 991**	**96 260**	**88 086**		**42 743**		**(1 260)**		**(43 810)**		**85 758**		**(19 364)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 991**	**96 260**	**88 086**		**42 743**		**(1 260)**		**(43 810)**		**85 758**		**(19 364)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 991**	**96 260**	**88 086**		**42 743**		**(1 260)**		**(43 810)**		**85 758**		**(19 364)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**126 403**	**113 352**	**41 931**	**33.2%**	**30 642**	**24.2%**	**27 797**	**24.5%**	**2 221**	**2.0%**	**102 590**	**90.5%**	**21 112**	**14.7%**	**(89.5%)**
National Government	106 934	106 934	39 763	37.2%	23 777	22.2%	7 947	7.4%	2 176	2.0%	73 663	68.9%	18 470	(34.5%)	(88.2%)
Provincial Government	-	-	(25 941)	-	-	-	-	-	-	-	(25 941)	-	-	(16.4%)	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**106 934**	**106 934**	**13 821**	**12.9%**	**23 777**	**22.2%**	**7 947**	**7.4%**	**2 176**	**2.0%**	**47 721**	**44.6%**	**18 470**	**(30.8%)**	**(88.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 470	6 418	28 109	144.4%	6 865	35.3%	19 849	309.3%	45	.7%	54 869	854.9%	2 642	303.0%	(98.3%)
Capital Expenditure Functional	**126 403**	**113 352**	**41 931**	**33.2%**	**30 642**	**24.2%**	**27 797**	**24.5%**	**2 221**	**2.0%**	**102 590**	**90.5%**	**21 112**	**13.5%**	**(89.5%)**
Municipal governance and administration	**19 470**	**2 579**	**16 463**	**84.6%**	**1 654**	**8.5%**	**9 421**	**365.3%**	**45**	**1.8%**	**27 583**	**1 069.5%**	**1 088**	**538.8%**	**(95.8%)**
Executive and Council	-	-	2 074	-	-	-	-	-	-	-	2 074	-	-	223.7%	-
Finance and administration	19 470	2 579	14 364	73.8%	1 654	8.5%	9 421	365.3%	45	1.8%	25 485	988.1%	1 088	761.9%	(95.8%)
Internal audit	-	-	25	-	-	-	-	-	-	-	25	-	-	-	-
Community and Public Safety	**34 203**	**34 203**	**4 090**	**12.0%**	**-**	**-**	**412**	**1.2%**	**-**	**-**	**4 501**	**13.2%**	**-**	**17.8%**	**-**
Community and Social Services	-	-	823	-	-	-	-	-	-	-	823	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	2 921	-	-	-	2 921	-	-	-	-
Public Safety	-	-	757	-	-	-	-	-	-	-	757	-	-	-	-
Housing	34 203	34 203	2 510	7.3%	-	-	(2 510)	(7.3%)	-	-	-	-	-	8.3%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**55 202**	**59 041**	**10 943**	**19.8%**	**22 860**	**41.4%**	**10 107**	**17.1%**	**2 176**	**3.7%**	**46 086**	**78.1%**	**16 971**	**4.8%**	**(87.2%)**
Planning and Development	-	-	(329)	-	-	-	-	-	-	-	(329)	-	-	104.1%	-
Road Transport	55 202	59 041	11 272	20.4%	22 860	41.4%	10 107	17.1%	2 176	3.7%	46 415	78.6%	16 971	(5.2%)	(87.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**17 529**	**17 529**	**10 435**	**59.5%**	**6 128**	**35.0%**	**7 857**	**44.8%**	**-**	**-**	**24 420**	**139.3%**	**3 053**	**(9.0%)**	**(100.0%)**
Energy sources	17 529	17 529	10 582	60.4%	6 128	35.0%	7 857	44.8%	-	-	24 567	140.2%	3 053	(8.6%)	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	(146)	-	-	-	-	-	-	-	(146)	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**397 153**	**394 218**	**250 514**	**63.1%**	**181 964**	**45.8%**	**166 098**	**42.1%**	**54 260**	**13.8%**	**652 836**	**165.6%**	**82 658**	**128.4%**	**(34.4%)**
Property rates	8 244	6 290	2 164	26.2%	414	5.0%	510	8.1%	202	3.2%	3 289	52.3%	279	43.4%	(27.7%)
Service charges	960	(146)	-	-	-	-	0	(.2%)	5	(3.5%)	5	(3.7%)	216	158.7%	(97.7%)
Other revenue	63 999	64 226	124 974	195.3%	91 996	143.7%	103 246	160.8%	52 771	82.2%	372 986	580.7%	7 465	42.0%	606.9%
Transfers and Subsidies - Operational	200 834	200 874	83 097	41.4%	68 530	34.1%	49 067	24.4%	41	-	200 734	99.9%	74 612	223.7%	(99.9%)
Transfers and Subsidies - Capital	122 974	122 974	40 266	32.7%	21 013	17.1%	13 269	10.8%	1 241	1.0%	75 789	61.6%	-	58.6%	(100.0%)
Interest	143	-	14	9.5%	12	8.5%	6	-	-	-	32	-	86	26.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(231 016)**	**(233 891)**	**(58 807)**	**25.5%**	**(55 051)**	**23.8%**	**(47 397)**	**20.3%**	**(32 871)**	**14.1%**	**(194 126)**	**83.0%**	**(47 647)**	**82.3%**	**(31.0%)**
Suppliers and employees	(231 016)	(233 891)	(58 807)	25.5%	(55 051)	23.8%	(47 397)	20.3%	(32 871)	14.1%	(194 126)	83.0%	(47 647)	82.3%	(31.0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**166 137**	**160 328**	**191 707**	**115.4%**	**126 913**	**76.4%**	**118 701**	**74.0%**	**21 389**	**13.3%**	**458 710**	**286.1%**	**35 011**	**176.4%**	**(38.9%)**
Cash Flow from Investing Activities															
Receipts	**632**	**232**	**48**	**7.6%**	**-**	**-**	**-**	**-**	**-**	**-**	**48**	**20.7%**	**-**	**105.3%**	**-**
Proceeds on disposal of PPE	632	232	48	7.6%	-	-	-	-	-	-	48	20.7%	-	105.3%	-
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	**(145 364)**	**(130 354)**	**(52 856)**	**36.4%**	**(33 310)**	**22.9%**	**(27 088)**	**20.8%**	**(6 024)**	**4.6%**	**(119 278)**	**91.5%**	**(20 952)**	**70.1%**	**(71.2%)**
Capital assets	(145 364)	(130 354)	(52 856)	36.4%	(33 310)	22.9%	(27 088)	20.8%	(6 024)	4.6%	(119 278)	91.5%	(20 952)	70.1%	(71.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(144 732)**	**(130 123)**	**(52 808)**	**36.5%**	**(33 310)**	**23.0%**	**(27 088)**	**20.8%**	**(6 024)**	**4.6%**	**(119 230)**	**91.6%**	**(20 952)**	**70.0%**	**(71.2%)**
Cash Flow from Financing Activities															
Receipts	**-**	**8 495**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	8 495	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**8 495**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**21 405**	**38 700**	**138 899**	**648.9%**	**93 603**	**437.3%**	**91 613**	**236.7%**	**15 365**	**39.7%**	**339 480**	**877.2%**	**14 059**	**502.7%**	**9.3%**
Cash/cash equivalents at the year begin:	94 396	94 396	3 199	3.4%	142 098	150.5%	235 701	249.7%	327 314	346.7%	3 199	3.4%	276 101	14.4%	18.5%
Cash/cash equivalents at the year end:	**115 800**	**133 096**	**142 098**	**122.7%**	**235 701**	**203.5%**	**327 314**	**245.9%**	**342 679**	**257.5%**	**342 679**	**257.5%**	**290 160**	**194.2%**	**18.1%**

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	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	162	.5%	38	.1%	121	.4%	30 863	99.0%	31 183	83.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	157	2.6%	61	1.0%	126	2.1%	5 664	94.3%	6 008	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	15	3.1%	15	3.1%	467	93.9%	497	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(287)	100.0%	(287)	(.8%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**318**	**.9%**	**114**	**.3%**	**262**	**.7%**	**36 705**	**98.1%**	**37 400**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	58	.5%	16	.1%	19	.2%	12 065	99.2%	12 159	32.5%	-	-	-	-
Commercial	125	1.2%	66	.6%	118	1.2%	9 907	97.0%	10 215	27.3%	-	-	-	-
Households	135	.9%	33	.2%	126	.8%	14 734	98.1%	15 026	40.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**318**	**.9%**	**114**	**.3%**	**262**	**.7%**	**36 705**	**98.1%**	**37 400**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 972	25.9%	4 018	52.7%	1 118	14.7%	515	6.8%	7 623	62.9%
Auditor-General	112	2.5%	615	13.7%	-	-	3 765	83.8%	4 491	37.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 084**	**17.2%**	**4 633**	**38.2%**	**1 118**	**9.2%**	**4 280**	**35.3%**	**12 114**	**100.0%**

Contact Details

Municipal Manager	Mr Khathutshelo Lucky Mulaudzi	047 548 5602
Chief Financial Officer	Ms Nokubonga Duntsu	047 548 5606

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**166 453**	**171 166**	**103 553**	**62.2%**	**47 533**	**28.6%**	**39 908**	**23.3%**	**15 091**	**8.8%**	**206 085**	**120.4%**	**22 892**	**101.6%**	**(34.1%)**
Exchange Revenue															
Service charges - Electricity	25 031	28 522	10 879	43.5%	6 491	25.9%	5 173	18.1%	5 755	20.2%	28 298	99.2%	6 494	85.7%	(11.4%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 851	9 952	3 337	37.7%	2 511	28.4%	2 512	25.2%	614	6.2%	8 973	90.2%	1 684	170.4%	(63.6%)
Sale of Goods and Rendering of Services	233	287	99	42.7%	66	28.1%	80	27.8%	37	12.8%	282	98.1%	69	93.0%	(46.5%)
Agency services	827	1 048	268	32.4%	210	25.4%	352	33.6%	166	15.8%	995	94.9%	159	81.6%	4.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 923	8 923	2 764	31.0%	1 456	16.3%	2 967	33.2%	2 288	25.6%	9 474	106.2%	1 960	85.0%	16.7%
Interest earned from Current and Non Current Assets	4 600	4 600	1 377	29.9%	1 301	28.3%	949	20.6%	1 512	32.9%	5 140	111.8%	1 335	112.4%	13.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	313	244	14	4.6%	17	5.6%	61	25.1%	38	15.6%	131	53.8%	12	82.4%	228.6%
Licences or permits	308	253	85	27.5%	24	7.9%	36	14.3%	101	39.8%	246	97.2%	-	35.2%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 478	1 481	31	2.1%	21	1.4%	130	8.8%	21	1.4%	202	13.6%	274	433.1%	(92.3%)
Non-Exchange Revenue															
Property rates	12 604	12 860	6 394	50.7%	1 900	15.1%	1 911	14.9%	1 918	14.9%	12 124	94.3%	1 793	71.2%	7.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	62	119	41	65.9%	20	32.0%	20	16.5%	24	19.9%	104	87.2%	13	94.0%	82.2%
Licences or permits	1 702	1 655	584	34.3%	325	19.1%	297	18.0%	274	16.6%	1 480	89.4%	419	93.2%	(34.5%)
Transfer and subsidies - Operational	95 398	95 098	75 508	79.2%	32 100	33.6%	23 209	24.4%	646	.7%	131 463	138.2%	739	98.1%	(12.6%)
Interest Receivables	6 124	6 124	2 172	35.5%	1 092	17.8%	2 212	36.1%	1 697	27.7%	7 173	117.1%	1 558	93.0%	8.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	6 383	4 144 566.2%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**164 035**	**162 883**	**43 138**	**26.3%**	**33 357**	**20.3%**	**29 803**	**18.3%**	**44 112**	**27.1%**	**150 411**	**92.3%**	**38 121**	**83.8%**	**15.7%**
Employee related costs	58 778	58 240	17 289	29.4%	12 375	21.1%	12 305	21.1%	14 389	24.7%	56 357	96.8%	11 689	79.8%	23.1%
Remuneration of councillors	9 567	9 468	3 462	36.2%	2 035	21.3%	2 199	23.2%	2 078	21.9%	9 773	103.2%	1 898	81.0%	9.5%
Bulk purchases - electricity	23 546	22 110	9 573	40.7%	4 337	18.4%	3 948	17.9%	4 863	22.0%	22 721	102.8%	6 025	78.9%	(19.3%)
Inventory consumed	766	777	49	6.4%	183	23.9%	(42)	(5.5%)	237	30.5%	427	55.0%	79	48.1%	201.9%
Debt impairment	5 555	5 355	-	-	-	-	-	-	-	-	-	-	(4 500)	(449.7%)	(100.0%)
Depreciation, Amortisation and Impairment	5 983	6 983	2 473	41.3%	3 510	58.7%	-	-	-	-	5 983	85.7%	11 576	270.5%	(100.0%)
Interest,Dividends and Rent on Land	178	178	3	1.4%	51	28.7%	43	24.1%	2	1.0%	98	55.2%	155	118.3%	(98.9%)
Contracted services	30 646	30 393	5 802	18.9%	4 850	15.8%	3 664	12.1%	9 081	29.9%	23 397	77.0%	6 583	70.5%	37.9%
Transfers and subsidies	1 630	1 830	302	18.6%	476	29.2%	446	24.4%	7 519	410.9%	8 744	477.8%	554	96.8%	1 256.1%
Irrecoverable debts written off	1 349	1 349	-	-	-	-	743	55.1%	39	2.9%	782	58.0%	-	591.1%	(100.0%)
Operational Cost and Other Cost	26 037	26 200	4 185	16.1%	5 541	21.3%	6 498	24.8%	5 905	22.5%	22 129	84.5%	4 063	67.1%	45.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 419**	**8 283**	**60 415**		**14 176**		**10 105**		**(29 021)**		**55 674**		**(15 229)**		
Transfers and subsidies - capital (monetary allocations)	69 744	75 851	7 391	10.6%	28 577	41.0%	22 434	29.6%	16 981	22.4%	75 382	99.4%	28 251	85.9%	(39.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**72 162**	**84 134**	**67 806**		**42 753**		**32 538**		**(12 040)**		**131 057**		**13 022**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**72 162**	**84 134**	**67 806**		**42 753**		**32 538**		**(12 040)**		**131 057**		**13 022**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**72 162**	**84 134**	**67 806**		**42 753**		**32 538**		**(12 040)**		**131 057**		**13 022**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**72 162**	**84 134**	**67 806**		**42 753**		**32 538**		**(12 040)**		**131 057**		**13 022**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**75 544**	**84 034**	**97 716**	**129.3%**	**29 559**	**39.1%**	**20 628**	**24.5%**	**7 682**	**9.1%**	**155 585**	**185.1%**	**22 984**	**72.1%**	**(66.6%)**
National Government	69 744	76 451	96 455	138.3%	29 004	41.6%	16 264	21.3%	7 628	10.0%	149 351	195.4%	16 384	71.0%	(53.4%)
Provincial Government	-	-	1 189	-	-	-	-	-	-	-	1 189	-	6 214	381.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**69 744**	**76 451**	**97 644**	**140.0%**	**29 004**	**41.6%**	**16 264**	**21.3%**	**7 628**	**10.0%**	**150 541**	**196.9%**	**22 598**	**76.5%**	**(66.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 801	7 583	72	1.2%	555	9.6%	4 364	57.6%	53	.7%	5 044	66.5%	385	16.8%	(86.2%)
Capital Expenditure Functional	**75 544**	**84 034**	**97 716**	**129.3%**	**29 559**	**39.1%**	**20 628**	**24.5%**	**7 682**	**9.1%**	**155 585**	**185.1%**	**22 984**	**72.1%**	**(66.6%)**
Municipal governance and administration	**759**	**794**	**72**	**9.5%**	**410**	**54.1%**	**192**	**24.2%**	**72**	**9.1%**	**746**	**94.0%**	**147**	**6.5%**	**(51.2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	759	794	72	9.5%	410	54.1%	192	24.2%	72	9.1%	746	94.0%	147	6.5%	(51.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 460**	**7 527**	**10 409**	**161.1%**	**1 144**	**17.7%**	**3 190**	**42.4%**	**680**	**9.0%**	**15 423**	**204.9%**	**8 762**	**123.2%**	**(92.2%)**
Community and Social Services	460	550	1 189	258.5%	-	-	-	-	33	6.0%	1 222	222.2%	6 214	310.8%	(99.5%)
Sport And Recreation	6 000	6 977	9 220	153.7%	1 144	19.1%	3 190	45.7%	647	9.3%	14 201	203.5%	2 548	78.9%	(74.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**59 949**	**67 480**	**82 766**	**138.1%**	**23 827**	**39.7%**	**16 001**	**23.7%**	**12 180**	**18.0%**	**134 774**	**199.7%**	**13 525**	**69.3%**	**(9.9%)**
Planning and Development	20	400	-	-	-	-	-	-	1 030	257.5%	1 030	257.5%	-	-	(100.0%)
Road Transport	59 929	67 080	82 766	138.1%	23 827	39.8%	16 001	23.9%	11 150	16.6%	133 744	199.4%	13 525	69.3%	(17.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 376**	**8 233**	**4 469**	**53.4%**	**4 178**	**49.9%**	**1 245**	**15.1%**	**(5 250)**	**(63.8%)**	**4 642**	**56.4%**	**550**	**84.2%**	**(1 053.9%)**
Energy sources	8 289	8 146	4 469	53.9%	4 178	50.4%	1 217	14.9%	(5 250)	(64.5%)	4 614	56.6%	475	84.8%	(1 205.3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	88	88	-	-	-	-	28	32.0%	-	-	28	32.0%	75	81.2%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**252 380**	**286 545**	**121 610**	**48.2%**	**53 577**	**21.2%**	**65 493**	**22.9%**	**9 894**	**3.5%**	**250 575**	**87.4%**	**86 237**	**117.3%**	**(88.5%)**
Property rates	8 193	9 645	1	-	10	.1%	20	.2%	27	.3%	58	.6%	5 199	49.5%	(99.5%)
Service charges	31 465	33 134	5 690	18.1%	7 169	22.8%	6 068	18.3%	8 051	24.3%	26 978	81.4%	73 824	360.5%	(89.1%)
Other revenue	27 935	56 931	6 361	22.8%	671	2.4%	959	1.7%	1 663	2.9%	9 655	17.0%	6 046	93.1%	(72.5%)
Transfers and Subsidies - Operational	95 398	95 098	78 111	81.9%	31 752	33.3%	23 064	24.3%	8	-	132 936	139.8%	-	187.8%	(100.0%)
Transfers and Subsidies - Capital	69 744	75 851	31 039	44.5%	13 862	19.9%	35 236	46.5%	-	-	80 136	105.6%	-	28.4%	-
Interest	19 646	15 884	409	2.1%	112	.6%	146	.9%	145	.9%	812	5.1%	1 168	10.0%	(87.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(161 870)**	**(149 663)**	**(51 988)**	**32.1%**	**(31 667)**	**19.6%**	**(41 387)**	**27.7%**	**(52 180)**	**34.9%**	**(177 222)**	**118.4%**	**(22 830)**	**62.0%**	**128.6%**
Suppliers and employees	(159 818)	(147 656)	(51 988)	32.5%	(31 667)	19.8%	(41 387)	28.0%	(52 180)	35.3%	(177 222)	120.0%	(22 830)	62.8%	128.6%

Finance charges	(178)	(178)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 874)	(1 830)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**90 510**	**136 881**	**69 623**	**76.9%**	**21 910**	**24.2%**	**24 106**	**17.6%**	**(42 286)**	**(30.9%)**	**73 352**	**53.6%**	**63 407**	**176.4%**	**(166.7%)**
Cash Flow from Investing Activities															
Receipts	**10 000**	**8 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**51 061**	**800.1%**	**(100.0%)**
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-	-	-	51 061	800.1%	(100.0%)
Decrease (increase) in non-current receivables	8 000	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(86 876)**	**(84 034)**	**(8 520)**	**9.8%**	**(30 877)**	**35.5%**	**(19 356)**	**23.0%**	**(14 770)**	**17.6%**	**(73 523)**	**87.5%**	**(116)**	**.9%**	**12 592.3%**
Capital assets	(86 876)	(84 034)	(8 520)	9.8%	(30 877)	35.5%	(19 356)	23.0%	(14 770)	17.6%	(73 523)	87.5%	(116)	.9%	12 592.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(76 876)**	**(76 034)**	**(8 520)**	**11.1%**	**(30 877)**	**40.2%**	**(19 356)**	**25.5%**	**(14 770)**	**19.4%**	**(73 523)**	**96.7%**	**50 945**	**(44.8%)**	**(129.0%)**
Cash Flow from Financing Activities															
Receipts	**13 000**	**13 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**13 000**	**13 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**26 635**	**73 847**	**61 103**	**229.4%**	**(8 968)**	**(33.7%)**	**4 750**	**6.4%**	**(57 055)**	**(77.3%)**	**(171)**	**(.2%)**	**114 352**	**808.8%**	**(149.9%)**
Cash/cash equivalents at the year begin:	21 000	49 511	55 415	263.9%	171 836	818.3%	162 868	329.0%	167 618	338.5%	55 415	111.9%	171 744	-	(2.4%)
Cash/cash equivalents at the year end:	**47 635**	**123 359**	**171 836**	**360.7%**	**162 868**	**341.9%**	**167 618**	**135.9%**	**110 563**	**89.6%**	**110 563**	**89.6%**	**286 096**	**327.7%**	**(61.4%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 320	9.2%	496	2.0%	533	2.1%	22 005	86.8%	25 354	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 667	2.6%	1 112	1.1%	1 516	1.5%	95 997	94.8%	101 292	43.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 961	2.8%	1 472	1.4%	1 481	1.4%	99 046	94.4%	104 960	45.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	7.3%	7	3.7%	4	1.8%	167	87.2%	191	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	71.0%	-	-	-	-	10	29.0%	34	-	-	-	-	-
Total By Income Source	**7 987**	**3.4%**	**3 086**	**1.3%**	**3 534**	**1.5%**	**217 225**	**93.7%**	**231 832**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	806	3.1%	211	.8%	212	.8%	24 590	95.2%	25 819	11.1%	-	-	-	-
Commercial	2 048	7.6%	490	1.8%	832	3.1%	23 553	87.5%	26 922	11.6%	-	-	-	-
Households	5 005	2.9%	2 321	1.3%	2 426	1.4%	162 278	94.3%	172 029	74.2%	-	-	-	-
Other	129	1.8%	64	.9%	64	.9%	6 804	96.4%	7 062	3.0%	-	-	-	-
Total By Customer Group	**7 987**	**3.4%**	**3 086**	**1.3%**	**3 534**	**1.5%**	**217 225**	**93.7%**	**231 832**	**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	2 207	100.0%	-	-	-	-	-	-	2 207	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 207**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 207**	**100.0%**

Contact Details

Municipal Manager	Mrs Sibongile Goodman Sotshongaye	047 877 5308
Chief Financial Officer	Ms Nontsikelo Nolawu	045 931 1011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENOCH MGIJIMA (EC139)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 094 783**	**1 189 582**	**588 427**	**53.7%**	**219 272**	**20.0%**	**225 116**	**18.9%**	**118 122**	**9.9%**	**1 150 938**	**96.8%**	**149 317**	**92.1%**	**(20.9%)**
Exchange Revenue															
Service charges - Electricity	354 149	354 149	99 575	28.1%	76 315	21.5%	90 606	25.6%	80 576	22.8%	347 072	98.0%	71 205	70.2%	13.2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	97 639	98 785	24 666	25.3%	24 727	25.3%	24 789	25.1%	23 259	23.5%	97 440	98.6%	23 266	100.1%	-
Sale of Goods and Rendering of Services	2 813	2 813	807	28.7%	1 117	39.7%	625	22.2%	1 262	44.8%	3 811	135.5%	1 052	102.3%	19.9%
Agency services	6 499	4 238	571	8.8%	1 399	21.5%	1 713	40.4%	1 522	35.9%	5 205	122.8%	19	.7%	8 086.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	147 663	125 587	28 962	19.6%	33 235	22.5%	32 161	25.6%	32 956	26.2%	127 315	101.4%	32 472	114.3%	1.5%
Interest earned from Current and Non Current Assets	7 345	8 300	1 916	26.1%	2 234	30.4%	2 162	26.1%	1 943	23.4%	8 256	99.5%	2 260	114.5%	(14.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 352	4 355	1 059	19.8%	1 119	20.9%	1 150	26.4%	1 510	34.7%	4 837	111.1%	1 218	85.9%	24.0%
Licences or permits	6 524	5 174	1 411	21.6%	1 176	18.0%	1 041	20.1%	1 227	23.7%	4 855	93.8%	1 035	89.6%	18.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 330	3 146	950	15.0%	104	1.6%	185	5.9%	392	12.5%	1 632	51.9%	2 005	462.2%	(80.5%)
Non-Exchange Revenue															
Property rates	192 887	318 876	324 603	168.3%	(5 727)	(3.0%)	(745)	(.2%)	(30 888)	(9.7%)	287 242	90.1%	(8 454)	95.4%	265.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 827	1 405	399	8.3%	304	6.3%	211	15.0%	308	21.9%	1 221	86.9%	556	98.1%	(44.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	262 047	262 047	103 041	39.3%	82 786	31.6%	69 833	26.6%	3 481	1.3%	259 140	98.9%	22 211	115.0%	(84.3%)
Interest Receivables	708	708	468	66.1%	482	68.1%	498	70.4%	574	81.1%	2 022	285.7%	474	8.9%	21.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	888	-	-	-	888	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 088 723**	**1 178 098**	**328 446**	**30.2%**	**261 994**	**24.1%**	**589 374**	**50.0%**	**390 790**	**33.2%**	**1 570 605**	**133.3%**	**332 330**	**96.2%**	**17.6%**
Employee related costs	352 276	352 052	81 331	23.1%	77 878	22.1%	83 209	23.6%	79 682	22.6%	322 100	91.5%	82 299	90.6%	(3.2%)
Remuneration of councillors	31 944	33 254	7 543	23.6%	7 543	23.6%	8 375	25.2%	7 929	23.8%	31 390	94.4%	8 006	105.6%	(1.0%)
Bulk purchases - electricity	403 992	432 185	184 925	45.8%	99 599	24.7%	86 979	20.1%	95 857	22.2%	467 360	108.1%	115 794	115.6%	(17.2%)
Inventory consumed	11 939	12 736	1 433	12.0%	6 474	54.2%	2 504	19.7%	2 492	19.6%	12 904	101.3%	4 105	32.3%	(39.3%)
Debt impairment	57 570	57 570	-	-	-	-	309 146	537.0%	110 803	192.5%	419 949	729.5%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	78 678	65 078	-	-	-	-	49 616	76.2%	15 737	24.2%	65 353	100.4%	67 826	87.3%	(76.8%)
Interest,Dividends and Rent on Land	32 954	73 881	17 512	53.1%	23 429	71.1%	24 681	33.4%	27 463	37.2%	93 084	126.0%	14 072	149.2%	95.2%
Contracted services	65 670	93 098	28 816	43.9%	32 832	50.0%	11 006	11.8%	33 240	35.7%	105 894	113.7%	16 786	101.6%	98.0%
Transfers and subsidies	2 020	2 020	145	7.2%	467	23.1%	451	22.3%	499	24.7%	1 561	77.3%	558	76.9%	(10.6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	51 679	56 224	6 742	13.0%	13 772	26.6%	13 408	23.8%	17 089	30.4%	51 010	90.7%	22 884	96.8%	(25.3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 060**	**11 485**	**259 981**		**(42 722)**		**(364 258)**		**(272 668)**		**(419 668)**		**(183 013)**		
Transfers and subsidies - capital (monetary allocations)	117 154	141 704	18 131	15.5%	25 866	22.1%	48 198	34.0%	18 539	13.1%	110 735	78.1%	24 451	42.3%	(24.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**123 213**	**153 189**	**278 112**		**(16 856)**		**(316 060)**		**(254 129)**		**(308 933)**		**(158 562)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**123 213**	**153 189**	**278 112**		**(16 856)**		**(316 060)**		**(254 129)**		**(308 933)**		**(158 562)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**123 213**	**153 189**	**278 112**		**(16 856)**		**(316 060)**		**(254 129)**		**(308 933)**		**(158 562)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**123 213**	**153 189**	**278 112**		**(16 856)**		**(316 060)**		**(254 129)**		**(308 933)**		**(158 562)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**126 040**	**152 704**	**21 654**	**17.2%**	**34 244**	**27.2%**	**37 456**	**24.5%**	**20 752**	**13.6%**	**114 106**	**74.7%**	**49 834**	**69.1%**	**(58.4%)**
National Government	95 554	117 217	20 092	21.0%	28 713	30.0%	18 844	16.1%	8 411	7.2%	76 061	64.9%	41 535	74.8%	(79.7%)
Provincial Government	24 487	24 487	1 562	6.4%	5 021	20.5%	18 530	75.7%	11 915	48.7%	37 027	151.2%	8 298	56.2%	43.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**120 040**	**141 704**	**21 654**	**18.0%**	**33 734**	**28.1%**	**37 375**	**26.4%**	**20 326**	**14.3%**	**113 088**	**79.8%**	**49 833**	**70.9%**	**(59.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	11 000	-	-	510	8.5%	82	.7%	426	3.9%	1 018	9.3%	1	16.8%	73 315.9%
Capital Expenditure Functional	**126 040**	**152 704**	**21 654**	**17.2%**	**34 244**	**27.2%**	**37 456**	**24.5%**	**20 752**	**13.6%**	**114 106**	**74.7%**	**49 834**	**69.1%**	**(58.4%)**
Municipal governance and administration	**1 000**	**1 000**	**-**	**-**	**510**	**51.0%**	**82**	**8.2%**	**322**	**32.2%**	**914**	**91.4%**	**1**	**58.9%**	**55 417.1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	1 000	-	-	510	51.0%	82	8.2%	322	32.2%	914	91.4%	1	58.9%	55 417.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**32 029**	**53 693**	**4 680**	**14.6%**	**12 221**	**38.2%**	**7 569**	**14.1%**	**13 384**	**24.9%**	**37 855**	**70.5%**	**19 124**	**59.5%**	**(30.0%)**
Community and Social Services	32 029	53 693	4 680	14.6%	12 221	38.2%	7 435	13.8%	13 109	24.4%	37 445	69.7%	19 124	59.5%	(31.5%)
Sport And Recreation	-	-	-	-	-	-	135	-	275	-	410	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**88 011**	**88 011**	**16 973**	**19.3%**	**21 512**	**24.4%**	**29 805**	**33.9%**	**6 560**	**7.5%**	**74 851**	**85.0%**	**18 753**	**76.1%**	**(65.0%)**
Planning and Development	11 600	11 600	1 562	13.5%	3 011	26.0%	10 511	90.6%	-	-	15 084	130.0%	1 045	11.6%	(100.0%)
Road Transport	76 411	76 411	15 412	20.2%	18 501	24.2%	19 294	25.3%	6 560	8.6%	59 767	78.2%	17 708	89.1%	(63.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 000**	**10 000**	**-**	**-**	**-**	**-**	**-**	**-**	**486**	**4.9%**	**486**	**4.9%**	**11 956**	**71.3%**	**(95.9%)**
Energy sources	5 000	10 000	-	-	-	-	-	-	486	4.9%	486	4.9%	11 229	72.5%	(95.7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	726	48.4%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 026 928**	**1 115 139**	**663 283**	**64.6%**	**545 255**	**53.1%**	**607 979**	**54.5%**	**348 629**	**31.3%**	**2 165 146**	**194.2%**	**373 220**	**164.5%**	**(6.6%)**
Property rates	146 494	218 876	24 886	17.0%	28 768	19.6%	27 235	12.4%	41 201	18.8%	122 090	55.8%	18 027	58.0%	128.6%
Service charges	410 413	410 413	82 976	20.2%	101 298	24.7%	85 781	20.9%	103 420	25.2%	373 474	91.0%	99 885	69.8%	3.5%
Other revenue	39 662	29 985	390 966	985.8%	315 259	794.9%	403 135	1 344.4%	202 064	673.9%	1 311 425	4 373.6%	240 048	3 935.8%	(15.8%)
Transfers and Subsidies - Operational	262 047	262 047	112 137	42.8%	82 986	31.7%	55 881	21.3%	-	-	251 004	95.8%	-	105.1%	-
Transfers and Subsidies - Capital	117 154	141 704	50 402	43.0%	14 710	12.6%	33 785	23.8%	-	-	98 897	69.8%	13 000	45.4%	(100.0%)
Interest	51 159	52 113	1 916	3.7%	2 234	4.4%	2 162	4.1%	1 943	3.7%	8 256	15.8%	2 260	16.4%	(14.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(892 474)**	**(945 167)**	**(300 451)**	**33.7%**	**(316 641)**	**35.5%**	**(355 968)**	**37.7%**	**(312 139)**	**33.0%**	**(1 285 199)**	**136.0%**	**(297 270)**	**132.1%**	**5.0%**
Suppliers and employees	(857 501)	(899 266)	(300 451)	35.0%	(316 641)	36.9%	(355 968)	39.6%	(312 139)	34.7%	(1 285 199)	142.9%	(297 270)	135.5%	5.0%

Finance charges	(32 954)	(43 881)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 020)	(2 020)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**134 454**	**169 973**	**362 832**	**269.9%**	**228 614**	**170.0%**	**252 012**	**148.3%**	**36 489**	**21.5%**	**879 947**	**517.7%**	**75 950**	**279.3%**	**(52.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**888**	**-**	**-**	**-**	**888**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	888	-	-	-	888	-	-	-	-
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	**(126 040)**	**(152 704)**	**(21 654)**	**17.2%**	**(34 244)**	**27.2%**	**(37 456)**	**24.5%**	**(20 752)**	**13.6%**	**(114 106)**	**74.7%**	**(49 834)**	**69.1%**	**(58.4%)**
Capital assets	(126 040)	(152 704)	(21 654)	17.2%	(34 244)	27.2%	(37 456)	24.5%	(20 752)	13.6%	(114 106)	74.7%	(49 834)	69.1%	(58.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(126 040)**	**(152 704)**	**(21 654)**	**17.2%**	**(34 244)**	**27.2%**	**(36 569)**	**23.9%**	**(20 752)**	**13.6%**	**(113 218)**	**74.1%**	**(49 834)**	**69.1%**	**(58.4%)**
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	**8 414**	**17 268**	**341 178**	**4 055.0%**	**194 370**	**2 310.1%**	**215 443**	**1 247.6%**	**15 738**	**91.1%**	**766 729**	**4 440.1%**	**26 116**	**1 117.6%**	**(39.7%)**
Cash/cash equivalents at the year begin:	53 609	69 996	69 669	130.0%	411 173	767.0%	605 544	865.1%	820 987	1 172.9%	69 669	99.5%	619 571	430.4%	32.5%
Cash/cash equivalents at the year end:	**62 023**	**87 264**	**411 173**	**662.9%**	**605 544**	**976.3%**	**820 987**	**940.8%**	**836 724**	**958.8%**	**836 724**	**958.8%**	**645 687**	**948.5%**	**29.6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20 652	11.1%	10 559	5.7%	6 586	3.5%	147 952	79.7%	185 749	9.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 709	2.8%	14 066	2.2%	13 098	2.0%	598 930	93.0%	643 804	33.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	24 382	5.0%	8 061	1.7%	7 752	1.6%	446 034	91.7%	486 229	25.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 281	1.9%	10 872	1.8%	10 791	1.8%	564 248	94.5%	597 192	31.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	383	(32.8%)	332	(28.4%)	311	(26.6%)	(2 195)	187.7%	(1 169)	(.1%)	-	-	-	-
Total By Income Source	**74 407**	**3.9%**	**43 889**	**2.3%**	**38 539**	**2.0%**	**1 754 970**	**91.8%**	**1 911 805**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 536	12.8%	2 108	10.6%	1 623	8.2%	13 621	68.5%	19 888	1.0%	-	-	-	-
Commercial	18 274	11.8%	8 559	5.5%	5 588	3.6%	121 862	79.0%	154 283	8.1%	-	-	-	-
Households	28 532	1.9%	25 238	1.7%	24 290	1.6%	1 396 037	94.7%	1 474 097	77.1%	-	-	-	-
Other	25 065	9.5%	7 985	3.0%	7 037	2.7%	223 450	84.8%	263 537	13.8%	-	-	-	-
Total By Customer Group	**74 407**	**3.9%**	**43 889**	**2.3%**	**38 539**	**2.0%**	**1 754 970**	**91.8%**	**1 911 805**	**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	68 076	3.3%	39 988	1.9%	7 778	.4%	1 958 830	94.4%	2 074 672	99.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 047	16.8%	4 915	27.1%	3 802	21.0%	6 373	35.1%	18 136	.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**71 124**	**3.4%**	**44 902**	**2.1%**	**11 579**	**.6%**	**1 965 203**	**93.9%**	**2 092 808**	**100.0%**

Contact Details

Municipal Manager	Mr Aphiwe Mkhangelwa	
Chief Financial Officer	Mrs Nolitha Estelle Mbele	045 807 2000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 807 055**	**1 815 470**	**514 158**	**28.5%**	**461 323**	**25.5%**	**305 020**	**16.8%**	**111 721**	**6.2%**	**1 392 222**	**76.7%**	**164 956**	**80.7%**	**(32.3%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	445 432	445 432	97 433	21.9%	89 593	20.1%	37 042	8.3%	44 872	10.1%	268 939	60.4%	80 660	83.0%	(44.4%)
Service charges - Waste Water Management	113 880	113 880	18 909	16.6%	17 697	15.5%	17 612	15.5%	25 064	22.0%	79 282	69.6%	10 151	50.4%	146.9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	965	965	156	16.2%	29	3.0%	64	6.6%	36	3.7%	285	29.5%	70	63.7%	(48.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	157 089	157 089	28 367	18.1%	31 922	20.3%	33 234	21.2%	25 760	16.4%	119 284	75.9%	40 903	93.2%	(37.0%)
Interest earned from Current and Non Current Assets	47 507	47 507	3 239	6.8%	2 909	6.1%	1 959	4.1%	2 226	4.7%	10 334	21.8%	(9 724)	2.5%	(122.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	377	-	82	-	355	-	(477)	-	337	-	35	-	(1 459.4%)
Licences or permits	371	371	92	24.9%	60	16.3%	51	13.6%	53	14.3%	256	69.1%	64	90.4%	(17.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	186 033	186 033	15 133	8.1%	26 355	14.2%	12 027	6.5%	3 028	1.6%	56 542	30.4%	19 525	38.4%	(84.5%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	109	109	-	-	45	41.2%	-	-	-	-	45	41.2%	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	852 187	860 601	350 089	41.1%	292 054	34.3%	202 596	23.5%	11 048	1.3%	855 787	99.4%	22 144	94.5%	(50.1%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	3 482	3 482	362	10.4%	577	16.6%	82	2.3%	111	3.2%	1 132	32.5%	1 127	32.4%	(90.2%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 425 341**	**1 433 795**	**271 225**	**19.0%**	**387 938**	**27.2%**	**342 375**	**23.9%**	**165 579**	**11.5%**	**1 167 117**	**81.4%**	**218 172**	**86.9%**	**(24.1%)**
Employee related costs	482 458	482 458	115 784	24.0%	138 549	28.7%	121 156	25.1%	117 225	24.3%	492 714	102.1%	112 530	104.8%	4.2%
Remuneration of councillors	15 173	15 173	3 354	22.1%	3 349	22.1%	3 936	25.9%	3 569	23.5%	14 208	93.6%	3 550	97.7%	.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	57 150	88 653	10 973	19.2%	31 264	54.7%	1 871	2.1%	(32 817)	(37.0%)	11 291	12.7%	(36 746)	(12.4%)	(10.7%)
Debt impairment	110 440	110 440	18 407	16.7%	36 813	33.3%	27 610	25.0%	27 610	25.0%	110 440	100.0%	30 000	109.1%	(8.0%)
Depreciation, Amortisation and Impairment	180 720	180 720	42 178	23.3%	28 119	15.6%	42 178	23.3%	42 178	23.3%	154 652	85.6%	46 267	102.8%	(8.8%)
Interest,Dividends and Rent on Land	500	500	84	16.7%	230	45.9%	76	15.1%	(3)	(.5%)	386	77.2%	28	137.8%	(109.8%)
Contracted services	351 328	305 676	35 120	10.0%	77 324	22.0%	59 627	19.5%	(762)	(.2%)	171 309	56.0%	44 037	74.1%	(101.7%)
Transfers and subsidies	65 876	53 447	11 662	17.7%	20 626	31.3%	3 870	7.2%	(5 164)	(9.7%)	30 994	58.0%	13 917	59.6%	(137.1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	161 695	196 728	33 663	20.8%	51 664	32.0%	82 052	41.7%	13 743	7.0%	181 122	92.1%	4 591	78.8%	199.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**381 714**	**381 674**	**242 934**		**73 385**		**(37 355)**		**(53 859)**		**225 105**		**(53 216)**		
Transfers and subsidies - capital (monetary allocations)	382 451	374 037	100 308	26.2%	196 645	51.4%	51 257	13.7%	38 608	10.3%	386 817	103.4%	142 274	113.1%	(72.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**764 166**	**755 711**	**343 242**		**270 030**		**13 902**		**(15 251)**		**611 923**		**89 058**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**764 166**	**755 711**	**343 242**		**270 030**		**13 902**		**(15 251)**		**611 923**		**89 058**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**764 166**	**755 711**	**343 242**		**270 030**		**13 902**		**(15 251)**		**611 923**		**89 058**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	180	140	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**764 346**	**755 851**	**343 242**		**270 030**		**13 902**		**(15 251)**		**611 923**		**89 058**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**388 451**	**378 424**	**100 696**	**25.9%**	**196 651**	**50.6%**	**97 537**	**25.8%**	**25 032**	**6.6%**	**419 915**	**111.0%**	**141 255**	**107.8%**	**(82.3%)**
National Government	382 451	374 024	100 696	26.3%	196 645	51.4%	97 537	26.1%	25 024	6.7%	419 901	112.3%	142 274	113.1%	(82.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**382 451**	**374 024**	**100 696**	**26.3%**	**196 645**	**51.4%**	**97 537**	**26.1%**	**25 024**	**6.7%**	**419 901**	**112.3%**	**142 274**	**113.1%**	**(82.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	4 400	-	-	6	.1%	-	-	8	.2%	14	.3%	(1 020)	56.5%	(100.8%)
Capital Expenditure Functional	**367 951**	**378 424**	**100 696**	**27.4%**	**196 651**	**53.4%**	**97 537**	**25.8%**	**25 032**	**6.6%**	**419 915**	**111.0%**	**141 255**	**107.8%**	**(82.3%)**
Municipal governance and administration	**3 000**	**1 900**	**-**	**-**	**-**	**-**	**-**	**-**	**8**	**.4%**	**8**	**.4%**	**-**	**39.7%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 000	1 900	-	-	-	-	-	-	8	.4%	8	.4%	-	39.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**362 951**	**375 024**	**100 696**	**27.7%**	**196 645**	**54.2%**	**97 537**	**26.0%**	**31 958**	**8.5%**	**426 835**	**113.8%**	**142 274**	**112.8%**	**(77.5%)**
Planning and Development	362 951	375 024	100 696	27.7%	196 645	54.2%	97 537	26.0%	31 958	8.5%	426 835	113.8%	142 274	112.8%	(77.5%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 000**	**1 500**	**-**	**-**	**6**	**.3%**	**-**	**-**	**(6 934)**	**(462.3%)**	**(6 928)**	**(461.9%)**	**(1 020)**	**46.4%**	**580.0%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	2 000	1 500	-	-	6	.3%	-	-	22 698	1 513.2%	22 704	1 513.6%	(1 020)	46.4%	(2 326.0%)
Waste Water Management	-	-	-	-	-	-	-	-	(29 632)	-	(29 632)	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 782 128**	**1 914 524**	**611 477**	**34.3%**	**422 296**	**23.7%**	**383 804**	**20.0%**	**201 446**	**10.5%**	**1 619 023**	**84.6%**	**68 177**	**91.3%**	**195.5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	279 656	279 656	11 873	4.2%	14 411	5.2%	14 357	5.1%	10 767	3.9%	51 409	18.4%	25 534	32.1%	(57.8%)
Other revenue	153 341	285 737	15 982	10.4%	33 962	22.1%	32 020	11.2%	188 959	66.1%	270 922	94.8%	51 438	30 977.9%	267.4%
Transfers and Subsidies - Operational	826 865	826 865	336 633	40.7%	266 335	32.2%	209 407	25.3%	(506)	(.1%)	811 869	98.2%	842	90.4%	(160.1%)
Transfers and Subsidies - Capital	406 980	406 980	243 748	59.9%	104 680	25.7%	126 061	31.0%	-	-	474 489	116.6%	-	119.8%	-
Interest	115 286	115 286	3 239	2.8%	2 909	2.5%	1 959	1.7%	2 226	1.9%	10 334	9.0%	(9 637)	.9%	(123.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 192 252)**	**(1 192 252)**	**(220 759)**	**18.5%**	**(323 000)**	**27.1%**	**(282 556)**	**23.7%**	**(167 663)**	**14.1%**	**(993 978)**	**83.4%**	**(135 604)**	**80.8%**	**23.6%**
Suppliers and employees	(1 125 876)	(1 125 876)	(209 013)	18.6%	(302 145)	26.8%	(278 610)	24.7%	(172 820)	15.3%	(962 588)	85.5%	(121 689)	82.4%	42.0%

Finance charges	(500)	(500)	(84)	16.7%	(230)	45.9%	(76)	15.1%	(6)	1.2%	(395)	79.0%	2	137.8%	(434.4%)
Transfers and Subsidies	(65 876)	(65 876)	(11 662)	17.7%	(20 626)	31.3%	(3 870)	5.9%	5 164	(7.8%)	(30 994)	47.0%	(13 917)	59.6%	(137.1%)
Net Cash from/(used) Operating Activities	**589 875**	**722 272**	**390 717**	**66.2%**	**99 296**	**16.8%**	**101 249**	**14.0%**	**33 783**	**4.7%**	**625 045**	**86.5%**	**(67 427)**	**109.9%**	**(150.1%)**
Cash Flow from Investing Activities															
Receipts	**3 482**	**3 482**	**362**	**10.4%**	**577**	**16.6%**	**82**	**2.3%**	**111**	**3.2%**	**1 132**	**32.5%**	**1 127**	**32.4%**	**(90.2%)**
Proceeds on disposal of PPE	3 482	3 482	362	10.4%	577	16.6%	82	2.3%	111	3.2%	1 132	32.5%	1 127	32.4%	(90.2%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(423 144)**	**(423 144)**	**(100 696)**	**23.8%**	**(196 651)**	**46.5%**	**(97 537)**	**23.1%**	**(25 032)**	**5.9%**	**(419 915)**	**99.2%**	**(141 255)**	**107.8%**	**(82.3%)**
Capital assets	(423 144)	(423 144)	(100 696)	23.8%	(196 651)	46.5%	(97 537)	23.1%	(25 032)	5.9%	(419 915)	99.2%	(141 255)	107.8%	(82.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(419 661)**	**(419 661)**	**(100 334)**	**23.9%**	**(196 074)**	**46.7%**	**(97 455)**	**23.2%**	**(24 921)**	**5.9%**	**(418 783)**	**99.8%**	**(140 128)**	**108.4%**	**(82.2%)**
Cash Flow from Financing Activities															
Receipts	**129**	**129**	**63**	**48.4%**	**65**	**50.0%**	**30**	**22.9%**	**-**	**-**	**157**	**121.3%**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	129	129	63	48.4%	65	50.0%	30	22.9%	-	-	157	121.3%	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**129**	**129**	**63**	**48.4%**	**65**	**50.0%**	**30**	**22.9%**	**-**	**-**	**157**	**121.3%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**170 343**	**302 739**	**290 446**	**170.5%**	**(96 713)**	**(56.8%)**	**3 823**	**1.3%**	**8 862**	**2.9%**	**206 419**	**68.2%**	**(207 555)**	**115.6%**	**(104.3%)**
Cash/cash equivalents at the year begin:	110 222	110 222	18 035	16.4%	308 456	279.9%	211 743	192.1%	215 567	195.6%	18 035	16.4%	381 749	12.0%	(43.5%)
Cash/cash equivalents at the year end:	**280 565**	**412 961**	**308 456**	**109.9%**	**211 743**	**75.5%**	**215 567**	**52.2%**	**224 428**	**54.3%**	**224 428**	**54.3%**	**174 193**	**57.5%**	**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	123 421	8.6%	38 852	2.7%	280 994	19.5%	996 360	69.2%	1 439 627	82.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 813	2.6%	7 321	2.4%	68 593	22.9%	215 322	72.0%	299 049	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**131 233**	**7.5%**	**46 173**	**2.7%**	**349 587**	**20.1%**	**1 211 682**	**69.7%**	**1 738 676**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 026	13.9%	2 751	3.2%	48 989	56.7%	22 586	26.2%	86 351	5.0%	-	-	-	-
Commercial	28 406	22.5%	4 353	3.4%	49 886	39.5%	43 630	34.6%	126 275	7.3%	-	-	-	-
Households	90 802	6.0%	39 070	2.6%	250 712	16.4%	1 145 466	75.1%	1 526 050	87.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**131 233**	**7.5%**	**46 173**	**2.7%**	**349 587**	**20.1%**	**1 211 682**	**69.7%**	**1 738 676**	**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	-	-	-	-	-	-	106 680	100.0%	106 680	76.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 302	19.4%	3 697	11.4%	1 322	4.1%	21 191	65.2%	32 513	23.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 302**	**4.5%**	**3 697**	**2.7%**	**1 322**	**.9%**	**127 871**	**91.9%**	**139 193**	**100.0%**

Contact Details

Municipal Manager	Mr Gcobani Mashiyi	045 808 4610
Chief Financial Officer	Mr Christopher Lungelo Mapeyi	045 808 4722

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**466 931**	**425 049**	**115 293**	**24.7%**	**121 671**	**26.1%**	**62 757**	**14.8%**	**31 447**	**7.4%**	**331 168**	**77.9%**	**33 338**	**70.6%**	**(5.7%)**
Exchange Revenue															
Service charges - Electricity	54 033	52 542	10 719	19.8%	35 572	65.8%	(2 580)	(4.9%)	16 049	30.5%	59 761	113.7%	13 634	104.1%	17.7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	3	-	-	-	-	-	-	-	3	-	-	-	-
Service charges - Waste Management	7 692	7 692	1 825	23.7%	1 915	24.9%	1 902	24.7%	1 912	24.9%	7 555	98.2%	1 831	99.7%	4.4%
Sale of Goods and Rendering of Services	1 946	2 096	231	11.9%	54	2.8%	40	1.9%	400	19.1%	725	34.6%	80	45.6%	399.0%
Agency services	683	683	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 354	2 354	3 038	129.0%	3 142	133.5%	3 058	129.9%	3 271	139.0%	12 510	531.4%	3 053	568.2%	7.1%
Interest earned from Current and Non Current Assets	6 574	6 574	2 655	40.4%	3 060	46.5%	289	4.4%	372	5.7%	6 376	97.0%	567	69.5%	(34.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 866	4 866	558	11.5%	577	11.9%	603	12.4%	589	12.1%	2 328	47.8%	543	88.0%	8.6%
Licences or permits	3 765	1 895	347	9.2%	296	7.9%	540	28.5%	446	23.5%	1 630	86.0%	298	39.8%	49.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	141 164	102 122	489	.3%	538	.4%	553	.5%	882	.9%	2 462	2.4%	443	1.7%	99.0%
Non-Exchange Revenue															
Property rates	28 529	28 900	9 857	34.6%	7 714	27.0%	7 665	26.5%	5 099	17.6%	30 335	105.0%	4 911	106.8%	3.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	509	509	17	3.3%	20	3.9%	19	3.7%	43	8.5%	98	19.3%	5 554	28.1%	(99.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	209 299	209 299	85 554	40.9%	68 782	32.9%	50 667	24.2%	2 382	1.1%	207 385	99.1%	2 423	99.3%	(1.7%)
Interest Receivables	5 151	5 151	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	365	365	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**466 930**	**425 048**	**85 249**	**18.3%**	**92 062**	**19.7%**	**88 402**	**20.8%**	**103 434**	**24.3%**	**369 146**	**86.8%**	**141 678**	**83.0%**	**(27.0%)**
Employee related costs	177 056	160 163	39 272	22.2%	38 337	21.7%	37 243	23.3%	37 900	23.7%	152 751	95.4%	35 642	88.0%	6.3%
Remuneration of councillors	14 549	14 549	3 458	23.8%	3 518	24.2%	2 344	16.1%	5 169	35.5%	14 489	99.6%	3 517	99.2%	47.0%
Bulk purchases - electricity	37 675	40 675	10 209	27.1%	11 140	29.6%	9 223	22.7%	13 518	33.2%	44 090	108.4%	9 104	104.8%	48.5%
Inventory consumed	1 164	412	-	-	34	3.0%	26	6.3%	2	.6%	63	15.2%	93	26.6%	(97.5%)
Debt impairment	4 382	4 382	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	50 915	50 915	9 233	18.1%	8 523	16.7%	13 620	26.7%	10 543	20.7%	41 918	82.3%	45 532	90.2%	(76.8%)
Interest,Dividends and Rent on Land	6 635	1 530	486	7.3%	143	2.2%	550	35.9%	6 780	443.1%	7 959	520.2%	486	38.5%	1 294.9%
Contracted services	84 982	70 754	10 683	12.6%	13 098	15.4%	11 866	16.8%	17 921	25.3%	53 569	75.7%	24 439	79.2%	(26.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	890	-	(100.0%)
Irrecoverable debts written off	16 330	12 667	591	3.6%	569	3.5%	52	.4%	1 157	9.1%	2 369	18.7%	6 561	41.7%	(82.4%)
Operational Cost and Other Cost	73 241	69 001	11 317	15.5%	16 700	22.8%	13 478	19.5%	10 434	15.1%	51 928	75.3%	15 394	69.8%	(32.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	11	-	11	-	20	-	(44.9%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1**	**1**	**30 044**		**29 609**		**(25 645)**		**(71 987)**		**(37 978)**		**(108 340)**		
Transfers and subsidies - capital (monetary allocations)	51 148	57 148	14 737	28.8%	16 190	31.7%	4 582	8.0%	11 231	19.7%	46 740	81.8%	7 537	89.2%	49.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**51 149**	**57 149**	**44 781**		**45 799**		**(21 063)**		**(60 755)**		**8 762**		**(100 803)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**51 149**	**57 149**	**44 781**		**45 799**		**(21 063)**		**(60 755)**		**8 762**		**(100 803)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**51 149**	**57 149**	**44 781**		**45 799**		**(21 063)**		**(60 755)**		**8 762**		**(100 803)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**51 149**	**57 149**	**44 781**		**45 799**		**(21 063)**		**(60 755)**		**8 762**		**(100 803)**		
				-		-		-		-		-	0	0	

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**60 339**	**73 372**	**15 032**	**24.9%**	**18 410**	**30.5%**	**4 665**	**6.4%**	**11 517**	**15.7%**	**49 624**	**67.6%**	**2 344**	**67.2%**	**391.4%**
National Government	51 148	57 148	14 737	28.8%	16 190	31.7%	4 513	7.9%	11 301	19.8%	46 740	81.8%	344	77.9%	3 180.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**51 148**	**57 148**	**14 737**	**28.8%**	**16 190**	**31.7%**	**4 513**	**7.9%**	**11 301**	**19.8%**	**46 740**	**81.8%**	**344**	**77.9%**	**3 180.4%**
Borrowing	-	9 500	-	-	-	-	-	-	-	-	-	-	-	51.6%	-
Internally generated funds	9 191	6 724	295	3.2%	2 220	24.2%	153	2.3%	216	3.2%	2 884	42.9%	1 999	31.2%	(89.2%)
Capital Expenditure Functional	**60 339**	**73 372**	**15 032**	**24.9%**	**18 410**	**30.5%**	**4 665**	**6.4%**	**11 517**	**15.7%**	**49 624**	**67.6%**	**2 553**	**67.4%**	**351.1%**
Municipal governance and administration	**2 800**	**2 800**	**295**	**10.5%**	**1 570**	**56.1%**	**-**	**-**	**216**	**7.7%**	**2 081**	**74.3%**	**543**	**74.6%**	**(60.2%)**
Executive and Council	1 500	1 500	-	-	1 278	85.2%	-	-	-	-	1 278	85.2%	11	10.9%	(100.0%)
Finance and administration	1 300	1 300	295	22.7%	292	22.5%	-	-	216	16.6%	803	61.8%	532	76.6%	(59.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**774**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	100	774	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**49 552**	**53 531**	**13 076**	**26.4%**	**15 175**	**30.6%**	**4 079**	**7.6%**	**10 717**	**20.0%**	**43 047**	**80.4%**	**7 861**	**81.3%**	**36.3%**
Planning and Development	750	700	-	-	650	86.7%	-	-	-	-	650	92.9%	64	5.7%	(100.0%)
Road Transport	48 802	52 831	13 076	26.8%	14 525	29.8%	4 079	7.7%	10 717	20.3%	42 397	80.3%	7 797	82.7%	37.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 887**	**16 267**	**1 661**	**21.1%**	**1 665**	**21.1%**	**586**	**3.6%**	**584**	**3.6%**	**4 496**	**27.6%**	**(5 851)**	**24.4%**	**(110.0%)**
Energy sources	7 287	16 167	1 661	22.8%	1 665	22.8%	586	3.6%	584	3.6%	4 496	27.8%	(5 913)	27.8%	(109.9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	100	-	-	-	-	-	-	-	-	-	-	62	2.3%	(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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**519 013**	**483 175**	**145 268**	**28.0%**	**96 477**	**18.6%**	**92 743**	**19.2%**	**36 868**	**7.6%**	**371 356**	**76.9%**	**19 347**	**64.2%**	**90.6%**
Property rates	24 693	25 064	9 059	36.7%	3 762	15.2%	3 659	14.6%	8 584	34.2%	25 064	100.0%	4 437	77.3%	93.5%
Service charges	49 380	49 380	5 149	10.4%	6 496	13.2%	6 553	13.3%	8 994	18.2%	27 192	55.1%	8 630	54.5%	4.2%
Other revenue	170 414	128 204	11 339	6.7%	5 648	3.3%	7 556	5.9%	8 937	7.0%	33 479	26.1%	5 699	15.5%	56.8%
Transfers and Subsidies - Operational	209 299	209 299	91 335	43.6%	68 885	32.9%	52 436	25.1%	10 336	4.9%	222 992	106.5%	524	105.6%	1 871.3%
Transfers and Subsidies - Capital	51 148	57 148	28 342	55.4%	11 660	22.8%	22 531	39.4%	-	-	62 533	109.4%	-	64.9%	-
Interest	14 080	14 080	43	.3%	27	.2%	8	.1%	17	.1%	95	.7%	56	4.9%	(69.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(395 303)**	**(357 084)**	**(52 414)**	**13.3%**	**(42 006)**	**10.6%**	**(31 783)**	**8.9%**	**(15 066)**	**4.2%**	**(141 269)**	**39.6%**	**(24 533)**	**41.6%**	**(38.6%)**
Suppliers and employees	(388 667)	(355 554)	(52 414)	13.5%	(42 006)	10.8%	(31 783)	8.9%	(9 443)	2.7%	(135 646)	38.2%	(24 533)	42.3%	(61.5%)

Finance charges	(6 635)	(1 530)	-	-	-	-	-	-	(5 623)	367.5%	(5 623)	367.5%	-	-	(100.0%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**123 710**	**126 090**	**92 854**	**75.1%**	**54 471**	**44.0%**	**60 960**	**48.3%**	**21 802**	**17.3%**	**230 087**	**182.5%**	**(5 186)**	**123.8%**	**(520.4%)**
Cash Flow from Investing Activities															
Receipts	**365**	**365**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	365	365	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(60 339)**	**(73 372)**	**(19 361)**	**32.1%**	**(23 990)**	**39.8%**	**(5 441)**	**7.4%**	**(6 622)**	**9.0%**	**(55 413)**	**75.5%**	**(10 635)**	**85.4%**	**(37.7%)**
Capital assets	(60 339)	(73 372)	(19 361)	32.1%	(23 990)	39.8%	(5 441)	7.4%	(6 622)	9.0%	(55 413)	75.5%	(10 635)	85.4%	(37.7%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(59 974)**	**(73 006)**	**(19 361)**	**32.3%**	**(23 990)**	**40.0%**	**(5 441)**	**7.5%**	**(6 622)**	**9.1%**	**(55 413)**	**75.9%**	**(10 635)**	**86.6%**	**(37.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(11 874)**	**(2 577)**	**-**	**(2 845)**	**-**	**(2 539)**	**21.4%**	**(2 808)**	**23.6%**	**(10 768)**	**90.7%**	**(2 510)**	**-**	**11.9%**
Repayment of borrowing	-	(11 874)	(2 577)	-	(2 845)	-	(2 539)	21.4%	(2 808)	23.6%	(10 768)	90.7%	(2 510)	-	11.9%
Net Cash from/(used) Financing Activities	**-**	**(11 874)**	**(2 577)**	**-**	**(2 845)**	**-**	**(2 539)**	**21.4%**	**(2 808)**	**23.6%**	**(10 768)**	**90.7%**	**(2 510)**	**-**	**11.9%**
Net Increase/(Decrease) in cash held	**63 737**	**41 210**	**70 917**	**111.3%**	**27 636**	**43.4%**	**52 980**	**128.6%**	**12 373**	**30.0%**	**163 905**	**397.7%**	**(18 331)**	**161.5%**	**(167.5%)**
Cash/cash equivalents at the year begin:	51 913	16 763	9 986	19.2%	87 680	168.9%	115 316	687.9%	168 296	1 004.0%	9 986	59.6%	139 333	56.5%	20.8%
Cash/cash equivalents at the year end:	**115 650**	**57 973**	**87 680**	**75.8%**	**115 316**	**99.7%**	**168 296**	**290.3%**	**180 669**	**311.6%**	**180 669**	**311.6%**	**131 260**	**126.2%**	**37.6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 660	5.2%	2 017	3.9%	1 518	3.0%	45 073	87.9%	51 268	30.1%	(1 237)	(2.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	182	.3%	1 717	2.7%	1 485	2.4%	59 531	94.6%	62 915	36.9%	(538)	(.9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	630	2.4%	554	2.1%	515	2.0%	24 149	93.4%	25 847	15.2%	(529)	(2.0%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 108	3.7%	1 081	3.6%	1 062	3.5%	26 741	89.2%	29 991	17.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	422	100.0%	422	.2%	(230)	(54.5%)	-	-
Total By Income Source	**4 580**	**2.7%**	**5 369**	**3.1%**	**4 579**	**2.7%**	**155 915**	**91.5%**	**170 443**	**100.0%**	**(2 534)**	**(1.5%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	634	2.0%	1 476	4.7%	1 279	4.1%	27 794	89.1%	31 182	18.3%	-	-	-	-
Commercial	1 696	5.9%	1 268	4.4%	894	3.1%	24 644	86.5%	28 502	16.7%	-	-	-	-
Households	2 250	2.0%	2 625	2.4%	2 406	2.2%	103 478	93.4%	110 759	65.0%	(2 534)	(2.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 580**	**2.7%**	**5 369**	**3.1%**	**4 579**	**2.7%**	**155 915**	**91.5%**	**170 443**	**100.0%**	**(2 534)**	**(1.5%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	4 437	16.7%	3 756	14.2%	7 353	27.7%	10 960	41.3%	26 505	43.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 430	55.2%	3 240	9.2%	3 566	10.1%	8 938	25.4%	35 173	57.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**23 866**	**38.7%**	**6 995**	**11.3%**	**10 918**	**17.7%**	**19 898**	**32.3%**	**61 678**	**100.0%**

Contact Details

Municipal Manager	Mr Jack Mdeni	045 932 8106
Chief Financial Officer	Mrs Bukelwa Dlodlo- Mashologu	045 932 8124

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**364 703**	**368 467**	**393 572**	**107.9%**	**92 335**	**25.3%**	**75 477**	**20.5%**	**46 541**	**12.6%**	**607 925**	**165.0%**	**40 856**	**96.3%**	**13.9%**
Exchange Revenue															
Service charges - Electricity	72 331	72 331	288 091	398.3%	14 361	19.9%	9 550	13.2%	17 437	24.1%	329 439	455.5%	16 807	88.2%	3.8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 484	10 484	2 634	25.1%	2 681	25.6%	1 802	17.2%	2 447	23.3%	9 563	91.2%	2 487	133.2%	(1.6%)
Sale of Goods and Rendering of Services	452	320	59	13.1%	78	17.4%	146	45.7%	68	21.2%	352	110.1%	44	68.2%	55.1%
Agency services	966	966	286	29.6%	282	29.2%	230	23.9%	149	15.4%	947	98.0%	128	51.5%	16.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 228	6 728	1 672	32.0%	2 026	38.7%	725	10.8%	2 003	29.8%	6 425	95.5%	1 825	110.8%	9.8%
Interest earned from Current and Non Current Assets	32 162	34 262	6 338	19.7%	2 741	8.5%	3 576	10.4%	15 868	46.3%	28 523	83.2%	11 711	92.8%	35.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	34	34	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 989	1 989	219	11.0%	202	10.1%	140	7.0%	234	11.7%	795	39.9%	370	80.7%	(36.8%)
Licences or permits	2 363	1 513	337	14.2%	325	13.8%	343	22.7%	296	19.6%	1 301	86.0%	286	34.8%	3.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	498	498	81	16.3%	17	3.5%	22	4.3%	507	101.8%	628	126.0%	33	126.9%	1 417.4%
Non-Exchange Revenue															
Property rates	19 969	19 969	6 629	33.2%	3 406	17.1%	2 255	11.3%	2 274	11.4%	14 563	72.9%	1 578	90.7%	44.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	172	592	12	7.1%	10	5.5%	8	1.3%	785	132.6%	814	137.6%	14	31.2%	5 556.5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	215 414	216 398	86 568	40.2%	65 358	30.3%	56 123	25.9%	3 625	1.7%	211 674	97.8%	4 931	99.2%	(26.5%)
Interest Receivables	2 383	2 383	645	27.1%	849	35.6%	558	23.4%	848	35.6%	2 902	121.8%	644	85.6%	31.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	257	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**423 745**	**427 131**	**76 914**	**18.2%**	**79 910**	**18.9%**	**73 590**	**17.2%**	**79 192**	**18.5%**	**309 606**	**72.5%**	**82 432**	**59.1%**	**(3.9%)**
Employee related costs	153 463	152 719	34 809	22.7%	33 083	21.6%	32 513	21.3%	33 093	21.7%	133 498	87.4%	36 225	81.4%	(8.6%)
Remuneration of councillors	15 899	15 899	3 538	22.3%	3 538	22.3%	4 013	25.2%	4 042	25.4%	15 131	95.2%	3 527	88.2%	14.6%
Bulk purchases - electricity	67 567	67 867	16 776	24.8%	17 240	25.5%	13 703	20.2%	18 482	27.2%	66 202	97.5%	14 808	76.4%	24.8%
Inventory consumed	19 887	17 807	2 094	10.5%	2 382	12.0%	2 465	13.8%	3 174	17.8%	10 114	56.8%	3 940	45.8%	(19.5%)
Debt impairment	18 913	14 113	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 835	20 299	-	-	3	-	-	-	(3)	-	-	-	-	-	(100.0%)
Interest,Dividends and Rent on Land	6 627	6 271	213	3.2%	-	-	183	2.9%	(106)	(1.7%)	290	4.6%	-	6.1%	(100.0%)
Contracted services	62 899	64 791	9 276	14.7%	11 061	17.6%	11 555	17.8%	12 226	18.9%	44 118	68.1%	13 366	56.6%	(8.5%)
Transfers and subsidies	146	146	-	-	-	-	-	-	136	93.2%	136	93.2%	-	-	(100.0%)
Irrecoverable debts written off	3 905	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	50 799	58 394	10 208	20.1%	12 602	24.8%	9 158	15.7%	8 147	14.0%	40 116	68.7%	10 566	53.7%	(22.9%)
Disposal of Fixed and Intangible Assets	2 805	2 824	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(59 043)**	**(58 664)**	**316 658**		**12 426**		**1 887**		**(32 651)**		**298 319**		**(41 576)**		
Transfers and subsidies - capital (monetary allocations)	52 345	55 129	15 744	30.1%	-	-	24 459	44.4%	9 056	16.4%	49 259	89.4%	7 754	99.8%	16.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(6 698)**	**(3 535)**	**332 402**		**12 426**		**26 346**		**(23 595)**		**347 579**		**(33 821)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(6 698)**	**(3 535)**	**332 402**		**12 426**		**26 346**		**(23 595)**		**347 579**		**(33 821)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(6 698)**	**(3 535)**	**332 402**		**12 426**		**26 346**		**(23 595)**		**347 579**		**(33 821)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(6 698)**	**(3 535)**	**332 402**		**12 426**		**26 346**		**(23 595)**		**347 579**		**(33 821)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**135 991**	**133 770**	**18 334**	**13.5%**	**35 788**	**26.3%**	**22 533**	**16.8%**	**30 845**	**23.1%**	**107 501**	**80.4%**	**45 613**	**65.5%**	**(32.4%)**
National Government	52 345	55 129	14 902	28.5%	16 519	31.6%	6 766	12.3%	11 307	20.5%	49 494	89.8%	9 835	67.1%	15.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	72.2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 345**	**55 129**	**14 902**	**28.5%**	**16 519**	**31.6%**	**6 766**	**12.3%**	**11 307**	**20.5%**	**49 494**	**89.8%**	**9 835**	**68.0%**	**15.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	83 646	78 641	3 432	4.1%	19 270	23.0%	15 767	20.0%	19 538	24.8%	58 007	73.8%	35 778	64.6%	(45.4%)
Capital Expenditure Functional	**135 991**	**133 770**	**18 334**	**13.5%**	**35 788**	**26.3%**	**22 533**	**16.8%**	**30 845**	**23.1%**	**107 501**	**80.4%**	**45 613**	**65.5%**	**(32.4%)**
Municipal governance and administration	**8 481**	**8 554**	**-**	**-**	**938**	**11.1%**	**121**	**1.4%**	**391**	**4.6%**	**1 451**	**17.0%**	**584**	**41.3%**	**(33.0%)**
Executive and Council	69	469	-	-	20	28.9%	3	.7%	43	9.2%	66	14.1%	106	69.5%	(59.1%)
Finance and administration	8 412	8 085	-	-	918	10.9%	118	1.5%	348	4.3%	1 385	17.1%	479	39.6%	(27.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21 569**	**38 556**	**10 943**	**50.7%**	**1 824**	**8.5%**	**596**	**1.5%**	**4 763**	**12.4%**	**18 125**	**47.0%**	**13 123**	**53.7%**	**(63.7%)**
Community and Social Services	10 145	8 989	980	9.7%	1 824	18.0%	596	6.6%	1 318	14.7%	4 717	52.5%	2 231	47.5%	(41.0%)
Sport And Recreation	3 700	9 135	4 503	121.7%	-	-	-	-	277	3.0%	4 780	52.3%	5 141	50.4%	(94.6%)
Public Safety	7 724	20 432	5 459	70.7%	-	-	-	-	3 168	15.5%	8 627	42.2%	5 751	58.9%	(44.9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**93 202**	**81 275**	**6 610**	**7.1%**	**33 026**	**35.4%**	**21 816**	**26.8%**	**25 691**	**31.6%**	**87 144**	**107.2%**	**30 015**	**77.1%**	**(14.4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	93 202	81 275	6 610	7.1%	33 026	35.4%	21 816	26.8%	25 691	31.6%	87 144	107.2%	30 015	77.1%	(14.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 661**	**5 068**	**781**	**6.2%**	**-**	**-**	**-**	**-**	**-**	**-**	**781**	**15.4%**	**1 890**	**39.5%**	**(100.0%)**
Energy sources	4 290	4 160	781	18.2%	-	-	-	-	-	-	781	18.8%	1 528	41.1%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	8 090	216	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	281	691	-	-	-	-	-	-	-	-	-	-	362	39.9%	(100.0%)
Other	**78**	**318**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**367 875**	**381 851**	**262 384**	**71.3%**	**164 804**	**44.8%**	**105 365**	**27.6%**	**76 952**	**20.2%**	**609 505**	**159.6%**	**77 157**	**136.2%**	**(.3%)**
Property rates	15 518	13 422	-	-	-	-	-	-	-	-	-	-	7 755	301.2%	(100.0%)
Service charges	61 164	73 616	-	-	-	-	-	-	-	-	-	-	98 523	556.7%	(100.0%)
Other revenue	8 623	4 746	-	-	-	-	-	-	-	-	-	-	5 269	366.9%	(100.0%)
Transfers and Subsidies - Operational	211 689	211 689	262 384	123.9%	164 804	77.9%	105 365	49.8%	76 952	36.4%	609 505	287.9%	(35 371)	(13.6%)	(317.6%)
Transfers and Subsidies - Capital	38 719	38 719	-	-	-	-	-	-	-	-	-	-	-	353.0%	-
Interest	32 162	39 659	-	-	-	-	-	-	-	-	-	-	981	4.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(370 939)**	**(375 312)**	**(41 515)**	**11.2%**	**(45 671)**	**12.3%**	**(36 661)**	**9.8%**	**(38 816)**	**10.3%**	**(162 663)**	**43.3%**	**(68 959)**	**62.7%**	**(43.7%)**
Suppliers and employees	(370 207)	(374 785)	(41 515)	11.2%	(45 671)	12.3%	(36 661)	9.8%	(38 816)	10.4%	(162 663)	43.4%	(68 959)	62.8%	(43.7%)

Finance charges	(585)	(381)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(146)	(146)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(3 063)**	**6 540**	**220 869**	**(7 209.7%)**	**119 133**	**(3 888.8%)**	**68 704**	**1 050.6%**	**38 136**	**583.1%**	**446 842**	**6 832.7%**	**8 198**	**(1 825.1%)**	**365.2%**
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	**(135 991)**	**(133 770)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(14 344)**	**14.5%**	**(100.0%)**
Capital assets	(135 991)	(133 770)	-	-	-	-	-	-	-	-	-	-	(14 344)	14.5%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(135 991)**	**(133 770)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(14 344)**	**14.5%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(632)**	**(632)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(632)	(632)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(632)**	**(632)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(139 686)**	**(127 862)**	**220 869**	**(158.1%)**	**119 133**	**(85.3%)**	**68 704**	**(53.7%)**	**38 136**	**(29.8%)**	**446 842**	**(349.5%)**	**(6 146)**	**(135.1%)**	**(720.5%)**
Cash/cash equivalents at the year begin:	359 428	475 880	-	-	220 869	61.5%	340 002	71.4%	408 706	85.9%	-	-	756 620	-	(46.0%)
Cash/cash equivalents at the year end:	**219 741**	**348 017**	**220 869**	**100.5%**	**340 002**	**154.7%**	**408 706**	**117.4%**	**446 842**	**128.4%**	**446 842**	**128.4%**	**750 474**	**230.0%**	**(40.5%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 714	23.7%	2 203	6.0%	1 227	3.3%	24 641	67.0%	36 785	24.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 249	2.9%	746	1.7%	710	1.7%	40 113	93.7%	42 818	28.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 653	3.7%	1 184	1.7%	1 171	1.7%	65 935	92.9%	70 943	46.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	130	5.7%	57	2.5%	57	2.5%	2 034	89.3%	2 279	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	83.3%	-	-	-	-	6	16.7%	37	-	-	-	-	-
Total By Income Source	**12 777**	**8.4%**	**4 190**	**2.7%**	**3 165**	**2.1%**	**132 730**	**86.8%**	**152 862**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 134	8.8%	1 077	2.3%	851	1.8%	41 181	87.2%	47 242	30.9%	-	-	-	-
Commercial	4 187	17.7%	1 117	4.7%	602	2.5%	17 715	75.0%	23 621	15.5%	-	-	-	-
Households	4 432	5.4%	1 989	2.4%	1 710	2.1%	73 779	90.1%	81 910	53.6%	-	-	-	-
Other	24	26.9%	8	8.9%	3	3.2%	55	61.0%	90	.1%	-	-	-	-
Total By Customer Group	**12 777**	**8.4%**	**4 190**	**2.7%**	**3 165**	**2.1%**	**132 730**	**86.8%**	**152 862**	**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	5 204	95.8%	-	-	-	-	229	4.2%	5 433	14.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 399	21.0%	23	.1%	2 292	7.5%	21 738	71.4%	30 452	79.1%
Auditor-General	21	100.0%	-	-	-	-	-	-	21	.1%
Other	1 600	61.9%	4	.2%	8	.3%	974	37.7%	2 586	6.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**13 225**	**34.4%**	**27**	**.1%**	**2 300**	**6.0%**	**22 941**	**59.6%**	**38 493**	**100.0%**

Contact Details

Municipal Manager	Mr Thembinkosi Mawonga	051 603 1309
Chief Financial Officer	Mr K Fourie	051 603 1320

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WALTER SISULU (EC145)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**490 072**	**486 060**	**149 184**	**30.4%**	**117 156**	**23.9%**	**111 055**	**22.8%**	**67 550**	**13.9%**	**444 944**	**91.5%**	**77 180**	**96.1%**	**(12.5%)**
Exchange Revenue															
Service charges - Electricity	229 089	229 089	52 871	23.1%	50 112	21.9%	47 876	20.9%	37 906	16.5%	188 765	82.4%	43 646	92.3%	(13.2%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	41 983	41 983	10 122	24.1%	10 265	24.5%	10 276	24.5%	10 097	24.0%	40 759	97.1%	8 093	83.8%	24.8%
Sale of Goods and Rendering of Services	3 541	2 150	298	8.4%	377	10.7%	1 246	57.9%	351	16.3%	2 272	105.7%	290	54.9%	20.9%
Agency services	5 065	2 565	641	12.7%	334	6.6%	775	30.2%	985	38.4%	2 735	106.6%	819	104.6%	20.3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	31 364	31 364	7 833	25.0%	7 653	24.4%	7 779	24.8%	7 995	25.5%	31 261	99.7%	6 247	97.7%	28.0%
Interest earned from Current and Non Current Assets	1 411	1 411	622	44.1%	397	28.1%	497	35.3%	609	43.2%	2 125	150.7%	588	71.7%	3.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 468	2 150	532	21.5%	528	21.4%	567	26.4%	539	25.1%	2 166	100.8%	500	96.7%	8.0%
Licences or permits	102	102	1	.9%	-	-	1	.6%	1	1.0%	3	2.5%	1	3.0%	91.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 070	800	128	12.0%	346	32.4%	244	30.5%	123	15.3%	841	105.1%	124	144.6%	(1.2%)
Non-Exchange Revenue															
Property rates	68 556	68 556	34 139	49.8%	11 910	17.4%	11 640	17.0%	9 255	13.5%	66 944	97.6%	10 560	97.2%	(12.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	713	713	52	7.3%	73	10.3%	37	5.2%	94	13.2%	256	36.0%	18	1.6%	425.3%
Licences or permits	1 567	1 567	2 987	190.6%	2 287	145.9%	2 544	162.4%	(4 139)	(264.1%)	3 680	234.8%	2 403	3 165.7%	(272.2%)
Transfer and subsidies - Operational	94 657	95 124	36 399	38.5%	31 319	33.1%	25 086	26.4%	2 366	2.5%	95 170	100.0%	2 005	97.0%	18.0%
Interest Receivables	8 486	8 486	2 559	30.2%	1 553	18.3%	2 488	29.3%	1 317	15.5%	7 916	93.3%	1 885	123.0%	(30.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	50	-	50	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**524 943**	**526 930**	**184 867**	**35.2%**	**54 534**	**10.4%**	**102 747**	**19.5%**	**153 912**	**29.2%**	**496 060**	**94.1%**	**118 322**	**86.2%**	**30.1%**
Employee related costs	145 669	145 669	34 575	23.7%	34 344	23.6%	34 900	24.0%	34 658	23.8%	138 477	95.1%	33 112	94.6%	4.7%
Remuneration of councillors	10 057	10 057	2 568	25.5%	2 404	23.9%	2 681	26.7%	2 450	24.4%	10 103	100.5%	2 555	108.7%	(4.1%)
Bulk purchases - electricity	188 178	200 206	62 111	33.0%	38 663	20.5%	47 226	23.6%	54 790	27.4%	202 789	101.3%	41 112	84.9%	33.3%
Inventory consumed	900	900	-	-	-	-	27	3.0%	241	26.7%	268	29.8%	(927)	(95.9%)	(126.0%)
Debt impairment	20 937	20 937	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	32 502	32 502	7 724	23.8%	7 664	23.6%	7 498	23.1%	4 204	12.9%	27 091	83.4%	7 732	98.7%	(45.6%)
Interest,Dividends and Rent on Land	20 000	23 000	6 470	32.4%	8 241	41.2%	195	.8%	946	4.1%	15 852	68.9%	5 984	103.2%	(84.2%)
Contracted services	40 877	52 467	7 233	17.7%	12 167	29.8%	3 784	7.2%	32 312	61.6%	55 496	105.8%	11 773	102.9%	174.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	400	4 200	60 728	15 181.9%	(57 194)	(14 298.6%)	2 277	54.2%	12 146	289.2%	17 956	427.5%	4 687	1 339.7%	159.1%
Operational Cost and Other Cost	65 423	36 991	3 459	5.3%	8 244	12.6%	4 158	11.2%	12 704	34.3%	28 566	77.2%	12 293	58.0%	3.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	(539)	-	(539)	-	-	-	(100.0%)
Surplus/(Deficit)	**(34 870)**	**(40 870)**	**(35 683)**		**62 622**		**8 308**		**(86 362)**		**(51 115)**		**(41 142)**		
Transfers and subsidies - capital (monetary allocations)	34 870	40 870	9 173	26.3%	10 682	30.6%	1 428	3.5%	8 682	21.2%	29 965	73.3%	10 706	113.6%	(18.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**0**	**(26 510)**		**73 304**		**9 736**		**(77 680)**		**(21 150)**		**(30 436)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**-**	**0**	**(26 510)**		**73 304**		**9 736**		**(77 680)**		**(21 150)**		**(30 436)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**0**	**(26 510)**		**73 304**		**9 736**		**(77 680)**		**(21 150)**		**(30 436)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**0**	**(26 510)**		**73 304**		**9 736**		**(77 680)**		**(21 150)**		**(30 436)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**39 920**	**50 687**	**5 195**	**13.0%**	**13 232**	**33.1%**	**7 183**	**14.2%**	**7 759**	**15.3%**	**33 368**	**65.8%**	**23 179**	**110.5%**	**(66.5%)**
National Government	30 322	35 539	4 304	14.2%	10 292	33.9%	2 665	7.5%	5 442	15.3%	22 703	63.9%	20 764	158.3%	(73.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 322**	**35 539**	**4 304**	**14.2%**	**10 292**	**33.9%**	**2 665**	**7.5%**	**5 442**	**15.3%**	**22 703**	**63.9%**	**20 764**	**158.3%**	**(73.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 598	15 148	892	9.3%	2 940	30.6%	4 517	29.8%	2 317	15.3%	10 665	70.4%	2 415	36.4%	(4.1%)
Capital Expenditure Functional	**39 920**	**50 687**	**5 195**	**13.0%**	**13 232**	**33.1%**	**7 183**	**14.2%**	**7 759**	**15.3%**	**33 368**	**65.8%**	**23 179**	**110.5%**	**(66.5%)**
Municipal governance and administration	**2 398**	**2 948**	**-**	**-**	**441**	**18.4%**	**303**	**10.3%**	**223**	**7.6%**	**967**	**32.8%**	**846**	**275.6%**	**(73.7%)**
Executive and Council	1 214	1 134	-	-	-	-	-	-	-	-	-	-	-	99.5%	-
Finance and administration	1 183	1 813	-	-	441	37.3%	303	16.7%	223	12.3%	967	53.3%	846	300.1%	(73.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**14 735**	**1 196.0%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	14 735	1 196.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 357**	**26 575**	**4 263**	**20.0%**	**6 898**	**32.3%**	**861**	**3.2%**	**3 294**	**12.4%**	**15 316**	**57.6%**	**6 036**	**91.4%**	**(45.4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 357	26 575	4 263	20.0%	6 898	32.3%	861	3.2%	3 294	12.4%	15 316	57.6%	6 036	91.4%	(45.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**16 165**	**21 165**	**932**	**5.8%**	**5 892**	**36.5%**	**6 019**	**28.4%**	**4 242**	**20.0%**	**17 085**	**80.7%**	**1 562**	**50.2%**	**171.6%**
Energy sources	15 739	20 739	932	5.9%	5 892	37.4%	5 493	26.5%	3 786	18.3%	16 103	77.6%	1 529	49.5%	147.6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	426	426	-	-	-	-	526	123.6%	456	107.2%	982	230.7%	33	133.9%	1 282.6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**453 381**	**461 287**	**154 755**	**34.1%**	**101 339**	**22.4%**	**112 629**	**24.4%**	**33 456**	**7.3%**	**402 179**	**87.2%**	**59 003**	**123.7%**	**(43.3%)**
Property rates	56 514	56 514	20 931	37.0%	20 117	35.6%	19 268	34.1%	10 668	18.9%	70 984	125.6%	16 373	14.4%	(34.8%)
Service charges	252 119	255 936	34 156	13.5%	28 700	11.4%	29 105	11.4%	23 955	9.4%	115 916	45.3%	24 886	187.6%	(3.7%)
Other revenue	13 810	11 432	5 548	40.2%	4 381	31.7%	5 919	51.8%	(3 360)	(29.4%)	12 488	109.2%	5 362	535.9%	(162.7%)
Transfers and Subsidies - Operational	94 657	95 124	38 474	40.6%	31 809	33.6%	23 205	24.4%	(128)	(.1%)	93 360	98.1%	4	42.9%	(3 582.1%)
Transfers and Subsidies - Capital	34 870	40 870	42 054	120.6%	12 596	36.1%	32 542	79.6%	-	-	87 192	213.3%	-	(127.2%)	-
Interest	1 411	1 411	13 591	963.4%	3 737	264.9%	2 590	183.6%	2 321	164.5%	22 239	1 576.4%	12 379	172.3%	(81.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(514 685)**	**(510 694)**	**(68 518)**	**13.3%**	**(116 004)**	**22.5%**	**(90 305)**	**17.7%**	**(77 081)**	**15.1%**	**(351 907)**	**68.9%**	**(54 303)**	**38.8%**	**41.9%**
Suppliers and employees	(494 685)	(487 694)	(68 518)	13.9%	(116 004)	23.5%	(90 305)	18.5%	(77 081)	15.8%	(351 907)	72.2%	(54 303)	40.4%	41.9%

Finance charges	(20 000)	(23 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(61 304)**	**(49 407)**	**86 237**	**(140.7%)**	**(14 665)**	**23.9%**	**22 324**	**(45.2%)**	**(43 625)**	**88.3%**	**50 272**	**(101.8%)**	**4 700**	**(532.1%)**	**(1 028.1%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**7 585**	**-**	**6 973**	**-**	**9 013**	**-**	**7 796**	**-**	**31 366**	**-**	**6 802**	**-**	**14.6%**
Proceeds on disposal of PPE	-	-	7 585	-	6 973	-	9 013	-	7 796	-	31 366	-	6 802	-	14.6%
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	**(45 908)**	**(57 508)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(45 908)	(57 508)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(45 908)**	**(57 508)**	**7 585**	**(16.5%)**	**6 973**	**(15.2%)**	**9 013**	**(15.7%)**	**7 796**	**(13.6%)**	**31 366**	**(54.5%)**	**6 802**	**(43.0%)**	**14.6%**
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	**(107 212)**	**(106 915)**	**93 822**	**(87.5%)**	**(7 693)**	**7.2%**	**31 337**	**(29.3%)**	**(35 829)**	**33.5%**	**81 638**	**(76.4%)**	**11 502**	**(334.9%)**	**(411.5%)**
Cash/cash equivalents at the year begin:	122 764	122 764	(3 910)	(3.2%)	89 912	73.2%	82 220	67.0%	137 771	112.2%	(3 910)	(3.2%)	353 367	(8.2%)	(61.0%)
Cash/cash equivalents at the year end:	**15 552**	**15 849**	**89 912**	**578.1%**	**82 220**	**528.7%**	**137 771**	**869.3%**	**122 245**	**771.3%**	**122 245**	**771.3%**	**364 869**	**2 505.4%**	**(66.5%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 493	10.7%	7 345	5.8%	5 078	4.0%	100 415	79.5%	126 331	27.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 367	3.3%	2 723	3.8%	1 845	2.5%	65 535	90.4%	72 471	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 997	2.8%	3 565	2.5%	3 411	2.4%	133 511	92.4%	144 485	31.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	181	3.3%	134	2.4%	134	2.4%	5 022	91.8%	5 470	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 321	2.8%	3 329	2.8%	2 910	2.5%	108 388	91.9%	117 948	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(345)	11.5%	455	(15.2%)	(210)	7.0%	(2 892)	96.6%	(2 992)	(.6%)	-	-	-	-
Total By Income Source	**23 015**	**5.0%**	**17 551**	**3.8%**	**13 167**	**2.8%**	**409 978**	**88.4%**	**463 711**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 487	7.2%	4 470	9.2%	2 593	5.3%	37 966	78.3%	48 515	10.5%	-	-	-	-
Commercial	9 446	16.9%	3 787	6.8%	1 910	3.4%	40 592	72.8%	55 734	12.0%	-	-	-	-
Households	9 826	2.8%	9 087	2.6%	8 449	2.4%	319 659	92.1%	347 020	74.8%	-	-	-	-
Other	256	2.1%	208	1.7%	215	1.7%	11 762	94.5%	12 441	2.7%	-	-	-	-
Total By Customer Group	**23 015**	**5.0%**	**17 551**	**3.8%**	**13 167**	**2.8%**	**409 978**	**88.4%**	**463 711**	**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	25 179	2.8%	21 292	2.4%	18 506	2.1%	825 330	92.7%	890 307	97.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 905	18.6%	(1 141)	(4.3%)	747	2.8%	21 831	82.9%	26 341	2.9%
Auditor-General	407	(19.3%)	-	-	-	-	(2 515)	119.3%	(2 108)	(.2%)
Other	1 358	133.0%	-	-	(337)	(33.0%)	-	-	1 021	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**31 848**	**3.5%**	**20 151**	**2.2%**	**18 915**	**2.1%**	**844 646**	**92.3%**	**915 561**	**100.0%**

Contact Details

Municipal Manager	Mr Khaya Gashi	051 653 1777
Chief Financial Officer	Ms Tembisa Kahla	072 368 0305

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**952 998**	**909 783**	**278 695**	**29.2%**	**254 103**	**26.7%**	**221 248**	**24.3%**	**136 265**	**15.0%**	**890 311**	**97.9%**	**242 647**	**98.9%**	**(43.8%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	293 258	201 484	48 179	16.4%	44 164	15.1%	49 444	24.5%	68 801	34.1%	210 589	104.5%	163 202	89.3%	(57.8%)
Service charges - Waste Water Management	56 167	39 747	9 594	17.1%	9 058	16.1%	9 409	23.7%	22 215	55.9%	50 275	126.5%	27 348	80.3%	(18.8%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 912	573	166	8.7%	634	33.2%	112	19.5%	(1 533)	(267.4%)	(622)	(108.4%)	(708)	295.7%	116.7%
Agency services	499	499	96	19.3%	108	21.7%	122	24.5%	116	23.3%	443	88.8%	127	69.9%	(8.7%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 523	131 131	32 130	46.9%	33 436	48.8%	32 959	25.1%	24 939	19.0%	123 463	94.2%	19 412	173.9%	28.5%
Interest earned from Current and Non Current Assets	7 726	7 423	2 710	35.1%	2 180	28.2%	2 574	34.7%	2 071	27.9%	9 535	128.4%	1 546	64.3%	34.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	947	994	22	2.3%	36	3.8%	958	96.4%	(940)	(94.6%)	76	7.6%	869	60.6%	(208.2%)
Licences or permits	163	407	92	56.5%	98	60.2%	99	24.3%	102	25.0%	391	95.9%	101	263.4%	1.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 175	298	-	-	298	25.3%	-	-	-	-	298	100.0%	177	50.9%	(100.0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	148	36	-	45	-	36	24.2%	78	52.3%	194	130.8%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 018	522 077	185 670	35.6%	164 045	31.4%	125 536	24.0%	20 417	3.9%	495 668	94.9%	30 573	96.7%	(33.2%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	609	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**915 855**	**890 587**	**122 564**	**13.4%**	**162 464**	**17.7%**	**308 538**	**34.6%**	**207 770**	**23.3%**	**801 336**	**90.0%**	**319 091**	**79.8%**	**(34.9%)**
Employee related costs	295 141	286 782	64 963	22.0%	62 112	21.0%	63 736	22.2%	63 042	22.0%	253 853	88.5%	61 185	88.7%	3.0%
Remuneration of councillors	8 093	8 093	1 816	22.4%	1 775	21.9%	1 866	23.1%	1 952	24.1%	7 409	91.5%	1 877	90.6%	4.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	66 353	56 732	5 984	9.0%	11 349	17.1%	15 827	27.9%	7 858	13.9%	41 018	72.3%	6 986	76.9%	12.5%
Debt impairment	186 689	245 081	-	-	-	-	176 637	72.1%	66 410	27.1%	243 046	99.2%	130 320	78.3%	(49.0%)
Depreciation, Amortisation and Impairment	94 116	50 736	-	-	33 201	35.3%	4 390	8.7%	12 530	24.7%	50 121	98.8%	74 049	84.4%	(83.1%)
Interest,Dividends and Rent on Land	9 549	7 549	-	-	134	1.4%	215	2.8%	-	-	349	4.6%	-	-	-
Contracted services	87 206	86 302	18 374	21.1%	20 337	23.3%	17 915	20.8%	20 360	23.6%	76 986	89.2%	19 391	68.9%	5.0%
Transfers and subsidies	11 922	11 466	4 731	39.7%	3 773	31.6%	4	-	2 831	24.7%	11 339	98.9%	87	83.0%	3 138.7%
Irrecoverable debts written off	10 100	9 289	1 448	14.3%	752	7.4%	2 815	30.3%	4 895	52.7%	9 909	106.7%	2 541	43.4%	92.6%
Operational Cost and Other Cost	141 582	123 557	25 247	17.8%	29 032	20.5%	25 133	20.3%	27 894	22.6%	107 306	86.8%	22 653	76.0%	23.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	5 104	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**37 143**	**19 196**	**156 131**		**91 639**		**(87 290)**		**(71 506)**		**88 975**		**(76 444)**		
Transfers and subsidies - capital (monetary allocations)	245 667	259 275	31 365	12.8%	70 359	28.6%	36 416	14.0%	57 317	22.1%	195 457	75.4%	65 029	103.0%	(11.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**282 810**	**278 472**	**187 496**		**161 998**		**(50 874)**		**(14 189)**		**284 432**		**(11 415)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**282 810**	**278 472**	**187 496**		**161 998**		**(50 874)**		**(14 189)**		**284 432**		**(11 415)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**282 810**	**278 472**	**187 496**		**161 998**		**(50 874)**		**(14 189)**		**284 432**		**(11 415)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**282 810**	**278 472**	**187 496**		**161 998**		**(50 874)**		**(14 189)**		**284 432**		**(11 415)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**273 663**	**295 546**	**31 365**	**11.5%**	**67 521**	**24.7%**	**51 926**	**17.6%**	**72 601**	**24.6%**	**223 413**	**75.6%**	**61 755**	**71.4%**	**17.6%**
National Government	238 928	259 275	31 365	13.1%	67 416	28.2%	36 416	14.0%	68 391	26.4%	203 588	78.5%	60 636	80.5%	12.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**238 928**	**259 275**	**31 365**	**13.1%**	**67 416**	**28.2%**	**36 416**	**14.0%**	**68 391**	**26.4%**	**203 588**	**78.5%**	**60 636**	**80.5%**	**12.8%**
Borrowing	21 950	21 950	-	-	-	-	13 804	62.9%	1 642	7.5%	15 445	70.4%	-	-	(100.0%)
Internally generated funds	12 786	14 321	-	-	105	.8%	1 706	11.9%	2 569	17.9%	4 380	30.6%	1 119	52.6%	129.5%
Capital Expenditure Functional	**273 663**	**295 546**	**31 365**	**11.5%**	**67 521**	**24.7%**	**51 926**	**17.6%**	**72 601**	**24.6%**	**223 413**	**75.6%**	**61 755**	**71.4%**	**17.6%**
Municipal governance and administration	**28 545**	**28 580**	**-**	**-**	**-**	**-**	**14 004**	**49.0%**	**1 642**	**5.7%**	**15 645**	**54.7%**	**1 119**	**7.9%**	**46.7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	28 545	28 580	-	-	-	-	14 004	49.0%	1 642	5.7%	15 645	54.7%	1 119	7.9%	46.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 364**	**1 364**	**-**	**-**	**-**	**-**	**845**	**62.0%**	**55**	**4.1%**	**901**	**66.0%**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 364	1 364	-	-	-	-	845	62.0%	55	4.1%	901	66.0%	-	-	(100.0%)
Economic and Environmental Services	**205 014**	**225 375**	**30 601**	**14.9%**	**58 316**	**28.4%**	**26 132**	**11.6%**	**57 741**	**25.6%**	**172 790**	**76.7%**	**43 324**	**81.0%**	**33.3%**
Planning and Development	205 014	225 375	30 601	14.9%	58 316	28.4%	26 132	11.6%	57 741	25.6%	172 790	76.7%	43 324	81.1%	33.3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**38 739**	**40 227**	**763**	**2.0%**	**9 205**	**23.8%**	**10 945**	**27.2%**	**13 163**	**32.7%**	**34 077**	**84.7%**	**17 312**	**78.4%**	**(24.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	38 739	34 442	763	2.0%	9 205	23.8%	10 945	31.8%	10 481	30.4%	31 394	91.2%	17 312	78.4%	(39.5%)
Waste Water Management	-	5 785	-	-	-	-	-	-	2 682	46.4%	2 682	46.4%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**943 992**	**878 216**	**281 874**	**29.9%**	**(196 109)**	**(20.8%)**	**33 861**	**3.9%**	**-**	**-**	**119 627**	**13.6%**	**12 640**	**65.1%**	**(100.0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	163 884	100 991	1 012	.6%	2 182	1.3%	5 567	5.5%	-	-	8 760	8.7%	2 356	4.9%	(100.0%)
Other revenue	4 697	2 920	4 828	102.8%	(4 612)	(98.2%)	2 735	93.7%	-	-	2 951	101.1%	8 456	299.2%	(100.0%)
Transfers and Subsidies - Operational	522 018	520 543	170 056	32.6%	(159 083)	(30.5%)	4 223	.8%	-	-	15 196	2.9%	1 353	94.1%	(100.0%)
Transfers and Subsidies - Capital	245 667	246 339	105 967	43.1%	(34 883)	(14.2%)	21 308	8.6%	-	-	92 392	37.5%	-	53.4%	-
Interest	7 726	7 423	11	.1%	287	3.7%	30	.4%	-	-	328	4.4%	475	25.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(661 607)**	**(587 994)**	**(310 956)**	**47.0%**	**(246 139)**	**37.2%**	**(263 782)**	**44.9%**	**(193 024)**	**32.8%**	**(1 013 900)**	**172.4%**	**(85 697)**	**106.7%**	**125.2%**
Suppliers and employees	(640 202)	(573 539)	(305 591)	47.7%	(247 586)	38.7%	(263 782)	46.0%	(193 024)	33.7%	(1 009 982)	176.1%	(85 697)	110.0%	125.2%

Finance charges	(9 483)	(2 989)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(11 922)	(11 466)	(5 365)	45.0%	1 447	(12.1%)	-	-	-	-	(3 918)	34.2%	-	-	-
Net Cash from/(used) Operating Activities	**282 385**	**290 222**	**(29 082)**	**(10.3%)**	**(442 247)**	**(156.6%)**	**(229 920)**	**(79.2%)**	**(193 024)**	**(66.5%)**	**(894 273)**	**(308.1%)**	**(73 057)**	**(8.0%)**	**164.2%**
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	**(273 663)**	**(310 331)**	**(49 316)**	**18.0%**	**(72 973)**	**26.7%**	**(21 308)**	**6.9%**	**-**	**-**	**(143 597)**	**46.3%**	**(52 367)**	**8.3%**	**(100.0%)**
Capital assets	(273 663)	(310 331)	(49 316)	18.0%	(72 973)	26.7%	(21 308)	6.9%	-	-	(143 597)	46.3%	(52 367)	8.3%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(273 663)**	**(310 331)**	**(49 316)**	**18.0%**	**(72 973)**	**26.7%**	**(21 308)**	**6.9%**	**-**	**-**	**(143 597)**	**46.3%**	**(52 367)**	**8.3%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**21 950**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5 000**	**16.7%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	21 950	-	-	-	-	-	-	-	-	-	-	5 000	16.7%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 535)**	**(1 307)**	**(628)**	**7.4%**	**134**	**(1.6%)**	**(413)**	**31.6%**	**-**	**-**	**(907)**	**69.4%**	**-**	**-**	**-**
Repayment of borrowing	(8 535)	(1 307)	(628)	7.4%	134	(1.6%)	(413)	31.6%	-	-	(907)	69.4%	-	-	-
Net Cash from/(used) Financing Activities	**(8 535)**	**20 643**	**(628)**	**7.4%**	**134**	**(1.6%)**	**(413)**	**(2.0%)**	**-**	**-**	**(907)**	**(4.4%)**	**5 000**	**16.7%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**187**	**533**	**(79 025)**	**(42 268.3%)**	**(515 087)**	**(275 504.8%)**	**(251 641)**	**(47 177.3%)**	**(193 024)**	**(36 187.7%)**	**(1 038 776)**	**(194 748.1%)**	**(120 425)**	**(88.7%)**	**60.3%**
Cash/cash equivalents at the year begin:	3 339	31 591	-	-	(47 434)	(1 420.8%)	(562 520)	(1 780.6%)	(814 161)	(2 577.2%)	-	-	78 292	-	(1 139.9%)
Cash/cash equivalents at the year end:	**3 526**	**32 125**	**(47 434)**	**(1 345.4%)**	**(562 520)**	**(15 955.5%)**	**(814 161)**	**(2 534.4%)**	**(1 007 185)**	**(3 135.2%)**	**(1 007 185)**	**(3 135.2%)**	**(42 133)**	**(77.2%)**	**2 290.5%**

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	89 177	5.2%	24 602	1.4%	27 977	1.6%	1 565 242	91.7%	1 706 998	77.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	28 157	6.9%	5 386	1.3%	5 551	1.4%	370 931	90.5%	410 025	18.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	1.6%	0	.6%	0	.6%	57	97.2%	58	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 948	2.0%	751	.8%	741	.7%	95 840	96.5%	99 279	4.5%	-	-	-	-
Total By Income Source	**119 283**	**5.4%**	**30 738**	**1.4%**	**34 269**	**1.5%**	**2 032 070**	**91.7%**	**2 216 360**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 806	10.9%	598	2.3%	1 009	3.9%	21 359	82.9%	25 772	1.2%	-	-	-	-
Commercial	610	4.9%	169	1.4%	155	1.2%	11 455	92.5%	12 388	.6%	-	-	-	-
Households	106 535	5.5%	26 328	1.4%	29 392	1.5%	1 768 778	91.6%	1 931 032	87.1%	-	-	-	-
Other	9 332	3.8%	3 644	1.5%	3 714	1.5%	230 479	93.2%	247 168	11.2%	-	-	-	-
Total By Customer Group	**119 283**	**5.4%**	**30 738**	**1.4%**	**34 269**	**1.5%**	**2 032 070**	**91.7%**	**2 216 360**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 965	68.0%	6 474	11.3%	1 106	1.9%	10 717	18.7%	57 263	99.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14	14.5%	-	-	-	-	81	85.5%	95	.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**38 979**	**68.0%**	**6 474**	**11.3%**	**1 106**	**1.9%**	**10 798**	**18.8%**	**57 358**	**100.0%**

Contact Details

Municipal Manager	Mr Mcebisi Patrick Nonjola	045 979 3006
Chief Financial Officer	Ms Sulene Du Toit	045 979 3017

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**453 171**	**463 628**	**178 966**	**39.5%**	**138 562**	**30.6%**	**105 722**	**22.8%**	**50 768**	**11.0%**	**474 019**	**102.2%**	**28 806**	**100.4%**	**76.2%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 296	1 396	357	27.6%	357	27.6%	359	25.7%	364	26.0%	1 437	102.9%	347	139.4%	4.8%
Sale of Goods and Rendering of Services	616	616	76	12.3%	117	19.1%	199	32.3%	126	20.5%	518	84.1%	68	53.7%	85.4%
Agency services	6 400	6 400	1 231	19.2%	1 545	24.1%	1 304	20.4%	1 139	17.8%	5 218	81.5%	899	69.5%	26.7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	749	1 049	250	33.4%	252	33.7%	255	24.4%	258	24.6%	1 015	96.8%	256	139.0%	.8%
Interest earned from Current and Non Current Assets	22 000	24 000	5 211	23.7%	4 840	22.0%	4 769	19.9%	4 755	19.8%	19 574	81.6%	5 713	120.6%	(16.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 224	1 224	184	15.1%	250	20.4%	219	17.9%	228	18.7%	881	72.0%	177	65.6%	29.1%
Licences or permits	200	200	24	12.2%	9	4.3%	24	12.0%	34	17.2%	91	45.7%	15	57.6%	124.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	3 660	7 842	2 366	64.6%	4 274	116.8%	523	6.7%	202	2.6%	7 364	93.9%	23 549	-	(99.1%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	380	380	214	56.4%	11	3.0%	29	7.5%	11	2.8%	265	69.8%	465	313.1%	(97.7%)
Non-Exchange Revenue															
Property rates	42 607	42 607	20 794	48.8%	3 671	8.6%	3 889	9.1%	14 033	32.9%	42 387	99.5%	5 899	95.3%	137.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 552	1 947	661	42.6%	606	39.0%	1 025	52.7%	1 150	59.1%	3 442	176.8%	764	144.9%	50.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	362 391	362 871	145 301	40.1%	118 841	32.8%	90 570	25.0%	26 022	7.2%	380 735	104.9%	(11 624)	94.3%	(323.9%)
Interest Receivables	9 097	11 097	2 297	25.3%	2 566	28.2%	2 557	23.0%	2 447	22.1%	9 867	88.9%	2 278	102.9%	7.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 000	2 000	-	-	1 223	122.3%	-	-	-	-	1 223	61.1%	-	6.5%	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**552 377**	**599 661**	**124 603**	**22.6%**	**120 644**	**21.8%**	**112 292**	**18.7%**	**115 450**	**19.3%**	**472 989**	**78.9%**	**144 836**	**79.0%**	**(20.3%)**
Employee related costs	181 307	190 714	42 097	23.2%	42 764	23.6%	48 738	25.6%	44 804	23.5%	178 403	93.5%	41 882	94.4%	7.0%
Remuneration of councillors	31 073	31 073	6 835	22.0%	6 836	22.0%	7 500	24.1%	7 073	22.8%	28 244	90.9%	7 249	96.2%	(2.4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Debt impairment	11 163	11 163	-	-	-	-	-	-	-	-	-	-	(1 227)	-	(100.0%)
Depreciation, Amortisation and Impairment	57 500	63 500	15 157	26.4%	20 258	35.2%	9 710	15.3%	(37 573)	(59.2%)	7 552	11.9%	20 042	107.5%	(287.5%)
Interest,Dividends and Rent on Land	150	4 150	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	106 909	120 098	24 961	23.3%	23 072	21.6%	18 405	15.3%	45 203	37.6%	111 641	93.0%	27 304	72.5%	65.6%
Transfers and subsidies	7 000	7 164	813	11.6%	-	-	3 524	49.2%	1 197	16.7%	5 534	77.3%	2 984	34.2%	(59.9%)
Irrecoverable debts written off	16 500	16 500	576	3.5%	441	2.7%	873	5.3%	6 747	40.9%	8 637	52.3%	8 149	21.8%	(17.2%)
Operational Cost and Other Cost	140 775	155 299	34 163	24.3%	27 273	19.4%	23 542	15.2%	47 997	30.9%	132 975	85.6%	38 453	79.5%	24.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(99 206)**	**(136 034)**	**54 363**		**17 918**		**(6 570)**		**(64 682)**		**1 030**		**(116 030)**		
Transfers and subsidies - capital (monetary allocations)	65 535	66 126	21 831	33.3%	21 702	33.1%	9 673	14.6%	12 268	18.6%	65 474	99.0%	18 848	111.5%	(34.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(33 671)**	**(69 908)**	**76 195**		**39 620**		**3 103**		**(52 414)**		**66 504**		**(97 181)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(33 671)**	**(69 908)**	**76 195**		**39 620**		**3 103**		**(52 414)**		**66 504**		**(97 181)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(33 671)**	**(69 908)**	**76 195**		**39 620**		**3 103**		**(52 414)**		**66 504**		**(97 181)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(33 671)**	**(69 908)**	**76 195**		**39 620**		**3 103**		**(52 414)**		**66 504**		**(97 181)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**137 355**	**146 996**	**30 000**	**21.8%**	**35 966**	**26.2%**	**22 016**	**15.0%**	**24 696**	**16.8%**	**112 678**	**76.7%**	**36 775**	**85.2%**	**(32.8%)**
National Government	64 835	65 638	18 984	29.3%	18 892	29.1%	8 639	13.2%	6 790	10.3%	53 305	81.2%	21 110	103.7%	(67.8%)
Provincial Government	700	700	-	-	-	-	-	-	602	86.0%	602	86.0%	4 630	2 433.5%	(87.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**65 535**	**66 338**	**18 984**	**29.0%**	**18 892**	**28.8%**	**8 639**	**13.0%**	**7 392**	**11.1%**	**53 907**	**81.3%**	**25 740**	**110.8%**	**(71.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	71 820	80 658	11 016	15.3%	17 074	23.8%	13 377	16.6%	17 304	21.5%	58 771	72.9%	11 035	60.2%	56.8%
Capital Expenditure Functional	**137 355**	**146 996**	**30 000**	**21.8%**	**35 966**	**26.2%**	**22 016**	**15.0%**	**24 696**	**16.8%**	**112 678**	**76.7%**	**38 757**	**87.2%**	**(36.3%)**
Municipal governance and administration	**11 850**	**8 880**	**150**	**1.3%**	**21**	**.2%**	**2 393**	**26.9%**	**3 457**	**38.9%**	**6 021**	**67.8%**	**1 157**	**68.4%**	**198.8%**
Executive and Council	300	300	-	-	-	-	46	15.3%	-	-	46	15.3%	-	33.0%	-
Finance and administration	11 550	8 580	150	1.3%	21	.2%	2 347	27.4%	3 457	40.3%	5 975	69.6%	1 157	68.6%	198.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 313**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	1 982	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	331	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**105 335**	**116 288**	**29 849**	**28.3%**	**32 946**	**31.3%**	**15 473**	**13.3%**	**15 680**	**13.5%**	**93 949**	**80.8%**	**34 482**	**93.5%**	**(54.5%)**
Planning and Development	2 500	470	-	-	87	3.5%	199	42.4%	531	112.9%	817	173.8%	180	43.6%	195.4%
Road Transport	102 835	115 818	29 849	29.0%	32 859	32.0%	15 274	13.2%	15 150	13.1%	93 132	80.4%	34 302	94.1%	(55.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**20 170**	**21 827**	**-**	**-**	**3 000**	**14.9%**	**4 150**	**19.0%**	**5 559**	**25.5%**	**12 708**	**58.2%**	**806**	**58.2%**	**590.0%**
Energy sources	13 000	12 499	-	-	2 619	20.1%	3 479	27.8%	4 035	32.3%	10 133	81.1%	367	81.8%	1 000.1%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 170	9 328	-	-	380	5.3%	671	7.2%	1 524	16.3%	2 576	27.6%	439	23.7%	247.3%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**551 328**	**557 159**	**223 964**	**40.6%**	**151 035**	**27.4%**	**149 498**	**26.8%**	**35 093**	**6.3%**	**559 590**	**100.4%**	**32 678**	**81.8%**	**7.4%**
Property rates	48 227	48 227	5 684	11.8%	4 267	8.8%	3 151	6.5%	34 164	70.8%	47 267	98.0%	8 114	72.7%	321.0%
Service charges	2 511	2 611	368	14.7%	215	8.6%	133	5.1%	245	9.4%	961	36.8%	494	64.8%	(50.4%)
Other revenue	50 664	52 059	25 965	51.2%	13 837	27.3%	12 088	23.2%	(2 992)	(5.7%)	48 899	93.9%	1 389	16.1%	(315.4%)
Transfers and Subsidies - Operational	362 391	362 427	146 541	40.4%	117 855	32.5%	124 499	34.4%	44	-	388 938	107.3%	45	93.4%	(2.4%)
Transfers and Subsidies - Capital	65 535	65 535	45 054	68.7%	14 800	22.6%	7 420	11.3%	-	-	67 274	102.7%	22 525	87.2%	(100.0%)
Interest	22 000	26 300	351	1.6%	61	.3%	2 207	8.4%	3 632	13.8%	6 251	23.8%	111	1.7%	3 176.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(469 857)**	**(510 408)**	**(62 272)**	**13.3%**	**(49 371)**	**10.5%**	**(44 296)**	**8.7%**	**(90 709)**	**17.8%**	**(246 648)**	**48.3%**	**(63 651)**	**38.7%**	**42.5%**
Suppliers and employees	(462 707)	(503 094)	(62 272)	13.5%	(49 371)	10.7%	(44 296)	8.8%	(90 709)	18.0%	(246 648)	49.0%	(63 651)	39.7%	42.5%

Finance charges	(150)	(150)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(7 000)	(7 164)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**81 471**	**46 751**	**161 692**	**198.5%**	**101 664**	**124.8%**	**105 202**	**225.0%**	**(55 616)**	**(119.0%)**	**312 942**	**669.4%**	**(30 972)**	**312.6%**	**79.6%**
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	**(137 355)**	**(145 240)**	**(34 283)**	**25.0%**	**(43 238)**	**31.5%**	**(25 234)**	**17.4%**	**(16 199)**	**11.2%**	**(118 953)**	**81.9%**	**(38 542)**	**87.9%**	**(58.0%)**
Capital assets	(137 355)	(145 240)	(34 283)	25.0%	(43 238)	31.5%	(25 234)	17.4%	(16 199)	11.2%	(118 953)	81.9%	(38 542)	87.9%	(58.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(137 355)**	**(145 240)**	**(34 283)**	**25.0%**	**(43 238)**	**31.5%**	**(25 234)**	**17.4%**	**(16 199)**	**11.2%**	**(118 953)**	**81.9%**	**(38 542)**	**87.9%**	**(58.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(55 883)**	**(98 490)**	**127 409**	**(228.0%)**	**58 426**	**(104.6%)**	**79 968**	**(81.2%)**	**(71 815)**	**72.9%**	**193 988**	**(197.0%)**	**(69 514)**	**(258.4%)**	**3.3%**
Cash/cash equivalents at the year begin:	334 981	334 981	288 536	86.1%	415 946	124.2%	474 372	141.6%	554 340	165.5%	288 536	86.1%	485 274	128.8%	14.2%
Cash/cash equivalents at the year end:	**279 097**	**236 491**	**415 946**	**149.0%**	**474 372**	**170.0%**	**554 340**	**234.4%**	**482 525**	**204.0%**	**482 525**	**204.0%**	**415 760**	**276.0%**	**16.1%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 528	5.0%	6 156	5.6%	674	.6%	97 652	88.8%	110 009	73.9%	(8 605)	(7.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	132	1.1%	114	.9%	110	.9%	12 098	97.1%	12 453	8.4%	(25)	(.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	897	3.4%	899	3.4%	897	3.4%	23 617	89.8%	26 310	17.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Total By Income Source	**6 556**	**4.4%**	**7 170**	**4.8%**	**1 680**	**1.1%**	**133 368**	**89.6%**	**148 773**	**100.0%**	**(8 630)**	**(5.8%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 481	13.6%	5 648	17.2%	187	.6%	22 534	68.6%	32 851	22.1%	(56)	(.2%)	-	-
Commercial	1 452	2.1%	919	1.3%	899	1.3%	64 984	95.2%	68 254	45.9%	(7 429)	(10.9%)	-	-
Households	622	1.3%	603	1.3%	594	1.2%	45 850	96.2%	47 668	32.0%	(1 144)	(2.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 556**	**4.4%**	**7 170**	**4.8%**	**1 680**	**1.1%**	**133 368**	**89.6%**	**148 773**	**100.0%**	**(8 630)**	**(5.8%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 095	100.0%	-	-	-	-	-	-	12 095	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**12 095**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**12 095**	**100.0%**

Contact Details

Municipal Manager	Mr Velile Castro Makedama	039 252 0131
Chief Financial Officer	Mr Buhle Fikeni	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**383 573**	**358 144**	**106 273**	**27.7%**	**73 741**	**19.2%**	**51 314**	**14.3%**	**6 831**	**1.9%**	**238 160**	**66.5%**	**47 337**	**77.9%**	**(85.6%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 565	1 565	294	18.8%	293	18.7%	294	18.8%	298	19.0%	1 178	75.3%	301	80.2%	(1.2%)
Sale of Goods and Rendering of Services	758	758	10	1.3%	16	2.1%	-	-	33	4.4%	59	7.8%	6	5.0%	462.5%
Agency services	1 773	1 773	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 034	2 034	493	24.3%	162	8.0%	161	7.9%	149	7.3%	965	47.5%	157	31.0%	(4.8%)
Interest earned from Current and Non Current Assets	116 237	116 237	1 325	1.1%	367	.3%	2 338	2.0%	3 851	3.3%	7 881	6.8%	24 301	27.2%	(84.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	261	300	47	18.2%	53	20.4%	36	11.9%	47	15.5%	183	60.9%	37	62.2%	27.5%
Licences or permits	261	261	24	9.1%	47	17.9%	14	5.2%	28	10.6%	111	42.7%	13	68.6%	112.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 031	1 031	121	11.7%	171	16.6%	208	20.2%	346	33.6%	846	82.1%	153	71.5%	125.7%
Non-Exchange Revenue															
Property rates	15 645	15 645	15 809	101.0%	-	-	-	-	67	.4%	15 876	101.5%	0	101.5%	13 719.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	110	110	-	-	-	-	-	-	(1)	(.6%)	(1)	(.6%)	-	(6.6%)	(100.0%)
Licences or permits	782	782	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	236 224	210 755	87 482	37.0%	71 496	30.3%	47 102	22.3%	1 071	.5%	207 151	98.3%	21 316	104.1%	(95.0%)
Interest Receivables	5 789	5 789	668	11.5%	1 137	19.6%	1 162	20.1%	942	16.3%	3 909	67.5%	1 052	71.0%	(10.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 104	1 104	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**375 405**	**397 261**	**66 351**	**17.7%**	**65 628**	**17.5%**	**77 138**	**19.4%**	**70 081**	**17.6%**	**279 199**	**70.3%**	**70 444**	**71.9%**	**(.5%)**
Employee related costs	138 069	142 930	34 201	24.8%	30 370	22.0%	40 713	28.5%	36 392	25.5%	141 676	99.1%	32 196	95.9%	13.0%
Remuneration of councillors	17 366	17 366	3 792	21.8%	4 082	23.5%	4 382	25.2%	4 394	25.3%	16 650	95.9%	4 185	96.4%	5.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 902	6 330	563	8.2%	808	11.7%	1 213	19.2%	1 456	23.0%	4 039	63.8%	2 275	79.1%	(36.0%)
Debt impairment	78	235	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	71 198	71 198	-	-	83	.1%	-	-	(83)	(.1%)	-	-	66	.1%	(226.6%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	51 550	59 444	7 532	14.6%	7 202	14.0%	7 956	13.4%	16 969	28.5%	39 660	66.7%	10 244	61.2%	65.6%
Transfers and subsidies	15 000	15 091	5 000	33.3%	5 000	33.3%	5 000	33.1%	-	-	15 000	99.4%	-	100.1%	-
Irrecoverable debts written off	-	-	125	-	92	-	7	-	228	-	451	-	6 950	-	(96.7%)
Operational Cost and Other Cost	75 242	84 667	15 137	20.1%	17 991	23.9%	17 868	21.1%	10 726	12.7%	61 723	72.9%	14 528	79.7%	(26.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 168**	**(39 118)**	**39 922**		**8 113**		**(25 825)**		**(63 250)**		**(41 039)**		**(23 108)**		
Transfers and subsidies - capital (monetary allocations)	65 007	98 276	16 817	25.9%	25 208	38.8%	22 001	22.4%	35 769	36.4%	99 795	101.5%	13 185	111.0%	171.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**73 175**	**59 158**	**56 740**		**33 321**		**(3 824)**		**(27 481)**		**58 756**		**(9 923)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**73 175**	**59 158**	**56 740**		**33 321**		**(3 824)**		**(27 481)**		**58 756**		**(9 923)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**73 175**	**59 158**	**56 740**		**33 321**		**(3 824)**		**(27 481)**		**58 756**		**(9 923)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**73 175**	**59 158**	**56 740**		**33 321**		**(3 824)**		**(27 481)**		**58 756**		**(9 923)**		
			-		-		-		-		-		0		0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**143 710**	**119 318**	**(62 983)**	**(43.8%)**	**34 244**	**23.8%**	**25 085**	**21.0%**	**15 865**	**13.3%**	**12 210**	**10.2%**	**45 353**	**66.7%**	**(65.0%)**
National Government	85 512	70 512	(98 455)	(115.1%)	25 525	29.8%	15 752	22.3%	11 037	15.7%	(46 141)	(65.4%)	29 871	77.5%	(63.1%)
Provincial Government	5 130	12 764	(19 549)	(381.1%)	30	.6%	1 877	14.7%	2 851	22.3%	(14 790)	(115.9%)	4 420	74.2%	(35.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**90 642**	**83 276**	**(118 004)**	**(130.2%)**	**25 555**	**28.2%**	**17 630**	**21.2%**	**13 889**	**16.7%**	**(60 931)**	**(73.2%)**	**34 291**	**77.1%**	**(59.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 068	36 042	55 021	103.7%	8 689	16.4%	7 455	20.7%	1 976	5.5%	73 141	202.9%	11 062	38.1%	(82.1%)
Capital Expenditure Functional	**143 710**	**129 951**	**(70 731)**	**(49.2%)**	**34 244**	**23.8%**	**28 344**	**21.8%**	**17 063**	**13.1%**	**8 921**	**6.9%**	**45 952**	**65.1%**	**(62.9%)**
Municipal governance and administration	**20 954**	**9 001**	**1 126**	**5.4%**	**410**	**2.0%**	**1 454**	**16.2%**	**1 626**	**18.1%**	**4 616**	**51.3%**	**2 597**	**30.1%**	**(37.4%)**
Executive and Council	5 370	2 545	48	.9%	29	.5%	19	.7%	267	10.5%	363	14.3%	17	47.8%	1 511.7%
Finance and administration	15 584	6 456	1 078	6.9%	381	2.4%	1 435	22.2%	1 359	21.0%	4 253	65.9%	2 581	29.9%	(47.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**380**	**91**	**1 831**	**481.7%**	**30**	**7.9%**	**-**	**-**	**53**	**58.2%**	**1 913**	**2 105.5%**	**-**	**183.1%**	**(100.0%)**
Community and Social Services	380	91	1 831	481.7%	30	7.9%	-	-	53	58.2%	1 913	2 105.5%	-	183.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**119 526**	**118 237**	**(74 226)**	**(62.1%)**	**33 757**	**28.2%**	**26 861**	**22.7%**	**15 018**	**12.7%**	**1 410**	**1.2%**	**42 757**	**66.9%**	**(64.9%)**
Planning and Development	5 100	4 300	831	16.3%	-	-	-	-	192	4.5%	1 023	23.8%	300	21.3%	(35.9%)
Road Transport	114 426	113 937	(75 057)	(65.6%)	33 757	29.5%	26 861	23.6%	14 826	13.0%	387	.3%	42 458	67.4%	(65.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 850**	**2 622**	**539**	**18.9%**	**46**	**1.6%**	**30**	**1.1%**	**366**	**14.0%**	**982**	**37.4%**	**598**	**60.3%**	**(38.7%)**
Energy sources	-	-	306	-	-	-	-	-	-	-	306	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 850	2 622	233	8.2%	46	1.6%	30	1.1%	366	14.0%	676	25.8%	598	60.3%	(38.7%)
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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**(35 898)**	**381 583**	**225 744**	**(628.8%)**	**201 943**	**(562.5%)**	**241 152**	**63.2%**	**112 053**	**29.4%**	**780 892**	**204.6%**	**94 237**	**(6 283.0%)**	**18.9%**
Property rates	(3 413)	15 645	1 363	(39.9%)	548	(16.0%)	991	6.3%	1 922	12.3%	4 823	30.8%	720	(70.4%)	166.8%
Service charges	1 486	1 553	2	.1%	-	-	1	.1%	5	.3%	8	.5%	272	67.5%	(98.1%)
Other revenue	24 801	43 449	312	1.3%	415	1.7%	373	.9%	634	1.5%	1 734	4.0%	209	8.0%	203.1%
Transfers and Subsidies - Operational	(49 232)	210 755	197 209	(400.6%)	196 954	(400.1%)	208 978	99.2%	104 241	49.5%	707 382	335.6%	90 326	(1 748.0%)	15.4%
Transfers and Subsidies - Capital	(13 596)	98 276	25 532	(187.8%)	3 659	(26.9%)	28 449	28.9%	-	-	57 640	58.7%	1 679	################	(100.0%)
Interest	4 056	11 905	1 327	32.7%	367	9.0%	2 361	19.8%	5 251	44.1%	9 305	78.2%	1 030	28.5%	409.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(321 408)**	**(341 113)**	**(26 767)**	**8.3%**	**(37 023)**	**11.5%**	**(28 946)**	**8.5%**	**(14 679)**	**4.3%**	**(107 415)**	**31.5%**	**(49 123)**	**107.3%**	**(70.1%)**
Suppliers and employees	(306 408)	(326 021)	(26 767)	8.7%	(37 023)	12.1%	(28 946)	8.9%	(14 679)	4.5%	(107 415)	32.9%	(49 123)	112.5%	(70.1%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(15 000)	(15 091)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(357 307)**	**40 470**	**198 978**	**(55.7%)**	**164 920**	**(46.2%)**	**212 206**	**524.4%**	**97 374**	**240.6%**	**673 477**	**1 664.1%**	**45 113**	**(192.4%)**	**115.8%**
Cash Flow from Investing Activities															
Receipts	**1 114**	**1 484**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**117.3%**	**-**
Proceeds on disposal of PPE	1 114	1 484	-	-	-	-	-	-	-	-	-	-	-	117.3%	-
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	**-**	**(137 216)**	**(18 148)**	**-**	**(32 495)**	**-**	**(23 084)**	**16.8%**	**(27 339)**	**19.9%**	**(101 066)**	**73.7%**	**(37 989)**	**-**	**(28.0%)**
Capital assets	-	(137 216)	(18 148)	-	(32 495)	-	(23 084)	16.8%	(27 339)	19.9%	(101 066)	73.7%	(37 989)	-	(28.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**1 114**	**(135 732)**	**(18 148)**	**(1 629.0%)**	**(32 495)**	**(2 916.8%)**	**(23 084)**	**17.0%**	**(27 339)**	**20.1%**	**(101 066)**	**74.5%**	**(37 989)**	**(8 977.2%)**	**(28.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(356 193)**	**(95 262)**	**180 830**	**(50.8%)**	**132 425**	**(37.2%)**	**189 121**	**(198.5%)**	**70 035**	**(73.5%)**	**572 411**	**(600.9%)**	**7 124**	**(168.9%)**	**883.1%**
Cash/cash equivalents at the year begin:	172 407	-	117 328	68.1%	319 737	185.5%	468 121	-	657 243	-	117 328	-	716 775	125.4%	(8.3%)
Cash/cash equivalents at the year end:	**(183 786)**	**(95 262)**	**319 737**	**(174.0%)**	**468 121**	**(254.7%)**	**657 243**	**(689.9%)**	**727 277**	**(763.5%)**	**727 277**	**(763.5%)**	**723 899**	**(335.1%)**	**.5%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	602	.8%	599	.8%	597	.8%	71 132	97.5%	72 930	85.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	167	1.3%	150	1.2%	148	1.2%	12 128	96.3%	12 592	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**769**	**.9%**	**748**	**.9%**	**745**	**.9%**	**83 260**	**97.4%**	**85 522**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	181	.6%	196	.6%	196	.6%	30 593	98.2%	31 167	36.4%	-	-	-	-
Commercial	214	1.3%	202	1.2%	200	1.2%	16 256	96.3%	16 873	19.7%	-	-	-	-
Households	374	1.0%	350	.9%	348	.9%	36 411	97.1%	37 483	43.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**769**	**.9%**	**748**	**.9%**	**745**	**.9%**	**83 260**	**97.4%**	**85 522**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 540	57.0%	994	12.5%	(12)	(.2%)	2 445	30.7%	7 967	99.5%
Auditor-General	-	-	-	-	-	-	21	100.0%	21	.3%
Other	20	100.0%	-	-	-	-	-	-	20	.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 561**	**56.9%**	**994**	**12.4%**	**(12)**	**(.2%)**	**2 466**	**30.8%**	**8 009**	**100.0%**

Contact Details

Municipal Manager	Mr Mandisi Ngxekana	047 564 6700
Chief Financial Officer	Ms Nontobeko Faith Siwahla	047 564 6700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**477 958**	**484 617**	**222 539**	**46.6%**	**187 217**	**39.2%**	**104 347**	**21.5%**	**42 547**	**8.8%**	**556 650**	**114.9%**	**33 486**	**105.5%**	**27.1%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	526	929	265	50.4%	199	37.8%	202	21.7%	199	21.4%	865	93.2%	121	172.7%	64.1%
Sale of Goods and Rendering of Services	676	726	220	32.6%	143	21.2%	114	15.8%	212	29.1%	689	94.9%	189	80.1%	12.1%
Agency services	1 579	1 012	234	14.8%	272	17.2%	195	19.3%	222	21.9%	923	91.2%	158	62.7%	40.7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	115	247	62	53.7%	62	53.5%	62	25.2%	66	26.7%	252	102.0%	63	231.8%	5.4%
Interest earned from Current and Non Current Assets	48 686	48 533	12 472	25.6%	11 794	24.2%	11 485	23.7%	11 930	24.6%	47 681	98.2%	7 901	101.6%	51.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	190	-	64	33.5%	70	37.0%	-	-	-	-	134	-	267	146.5%	(100.0%)
Rental from Fixed Assets	19	318	5	24.0%	7	34.5%	118	37.0%	72	22.6%	201	63.1%	6	138.1%	1 054.3%
Licences or permits	4 828	5 048	1 268	26.3%	1 204	24.9%	1 346	26.7%	1 217	24.1%	5 035	99.7%	695	83.7%	75.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	40 000	27 336	-	2 303	-	1 330	3.3%	9 125	22.8%	40 094	100.2%	17 671	99.0%	(48.4%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	285	1 716	365	128.0%	316	110.5%	53	3.1%	190	11.1%	924	53.8%	(44)	219.8%	(530.9%)
Non-Exchange Revenue															
Property rates	20 999	17 638	17 620	83.9%	-	-	-	-	-	-	17 620	99.9%	-	74.1%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	7 618	-	(100.0%)
Fines, penalties and forfeits	482	393	46	9.5%	61	12.7%	241	61.3%	457	116.3%	805	204.8%	263	96.8%	73.7%
Licences or permits	120	-	19	16.2%	16	13.4%	-	-	-	-	35	-	10	76.1%	(100.0%)
Transfer and subsidies - Operational	397 754	359 523	161 593	40.6%	169 818	42.7%	88 174	24.5%	17 672	4.9%	437 257	121.6%	(5 430)	94.9%	(425.4%)
Interest Receivables	1 698	3 845	969	57.1%	953	56.1%	1 026	26.7%	1 186	30.8%	4 135	107.5%	1 046	95.6%	13.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	(104 794.5%)	-
Other Gains	-	4 689	-	-	-	-	-	-	-	-	-	-	2 952	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**552 843**	**664 275**	**107 585**	**19.5%**	**123 964**	**22.4%**	**102 339**	**15.4%**	**111 027**	**16.7%**	**444 915**	**67.0%**	**55 785**	**58.6%**	**99.0%**
Employee related costs	199 277	215 231	49 761	25.0%	48 567	24.4%	51 475	23.9%	50 581	23.5%	200 384	93.1%	30 897	79.0%	63.7%
Remuneration of councillors	26 516	28 737	6 684	25.2%	6 684	25.2%	7 494	26.1%	7 020	24.4%	27 882	97.0%	4 440	90.0%	58.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	9 497	7 881	710	7.5%	1 832	19.3%	2 633	33.4%	2 269	28.8%	7 445	94.5%	(2 036)	.4%	(211.4%)
Debt impairment	(6 939)	7 800	-	-	-	-	433	5.6%	-	-	433	5.6%	-	-	-
Depreciation, Amortisation and Impairment	67 719	79 383	-	-	-	-	-	-	-	-	-	-	238	1.6%	(100.0%)
Interest,Dividends and Rent on Land	-	2 501	-	-	-	-	1	-	0	-	1	-	-	-	(100.0%)
Contracted services	127 040	164 328	25 652	20.2%	33 434	26.3%	14 539	8.8%	14 511	8.8%	88 137	53.6%	9 089	35.1%	59.7%
Transfers and subsidies	24 760	26 667	8 882	35.9%	15 686	63.3%	4 460	16.7%	8 450	31.7%	37 477	140.5%	2 488	38.8%	239.6%
Irrecoverable debts written off	7 441	1 300	-	-	-	-	-	-	951	73.2%	951	73.2%	-	102.6%	(100.0%)
Operational Cost and Other Cost	97 531	128 096	15 895	16.3%	17 761	18.2%	21 304	16.6%	27 246	21.3%	82 205	64.2%	10 669	71.7%	155.4%
Disposal of Fixed and Intangible Assets	-	2 148	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(74 885)**	**(179 658)**	**114 954**		**63 254**		**2 008**		**(68 481)**		**111 735**		**(22 299)**		
Transfers and subsidies - capital (monetary allocations)	126 148	186 843	269	.2%	4 014	3.2%	35 987	19.3%	17 751	9.5%	58 020	31.1%	161	(11.5%)	10 901.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**51 263**	**7 185**	**115 223**		**67 267**		**37 995**		**(50 729)**		**169 756**		**(22 138)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**51 263**	**7 185**	**115 223**		**67 267**		**37 995**		**(50 729)**		**169 756**		**(22 138)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**51 263**	**7 185**	**115 223**		**67 267**		**37 995**		**(50 729)**		**169 756**		**(22 138)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**51 263**	**7 185**	**115 223**		**67 267**		**37 995**		**(50 729)**		**169 756**		**(22 138)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**177 700**	**273 326**	**19 209**	**10.8%**	**49 933**	**28.1%**	**44 039**	**16.1%**	**55 969**	**20.5%**	**169 150**	**61.9%**	**36 136**	**23.6%**	**54.9%**
National Government	107 737	169 722	13 001	12.1%	41 364	38.4%	29 075	17.1%	32 603	19.2%	116 043	68.4%	17 712	4.7%	84.1%
Provincial Government	-	17 121	-	-	-	-	1 043	6.1%	2 829	16.5%	3 872	22.6%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	(3 369)	-	3 729	-	-	-	-	-	360	-	7 175	-	(100.0%)
Transfers recognised - capital	**107 737**	**186 843**	**9 632**	**8.9%**	**45 093**	**41.9%**	**30 118**	**16.1%**	**35 432**	**19.0%**	**120 275**	**64.4%**	**24 888**	**23.0%**	**42.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	69 963	86 483	9 577	13.7%	4 840	6.9%	13 921	16.1%	20 537	23.7%	48 875	56.5%	11 248	24.4%	82.6%
Capital Expenditure Functional	**180 526**	**273 326**	**20 333**	**11.3%**	**50 650**	**28.1%**	**44 039**	**16.1%**	**55 969**	**20.5%**	**170 991**	**62.6%**	**41 405**	**87.1%**	**35.2%**
Municipal governance and administration	**21 394**	**22 323**	**5 211**	**24.4%**	**2 382**	**11.1%**	**2 906**	**13.0%**	**3 190**	**14.3%**	**13 688**	**61.3%**	**6 299**	**473.9%**	**(49.3%)**
Executive and Council	2 769	2 630	665	24.0%	28	1.0%	713	27.1%	1 192	45.3%	2 599	98.8%	(212)	1.6%	(662.0%)
Finance and administration	18 625	19 693	4 546	24.4%	2 353	12.6%	2 193	11.1%	1 998	10.1%	11 090	56.3%	6 511	529.8%	(69.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 870**	**5 258**	**(2 410)**	**(41.1%)**	**4 172**	**71.1%**	**1 086**	**20.6%**	**1 135**	**21.6%**	**3 982**	**75.7%**	**8 248**	**611.8%**	**(86.2%)**
Community and Social Services	4 913	5 173	666	13.6%	443	9.0%	1 086	21.0%	1 135	21.9%	3 331	64.4%	1 073	63.3%	5.8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	957	85	(3 369)	(352.2%)	3 729	389.8%	-	-	-	-	360	423.1%	7 175	-	(100.0%)
Health	-	-	292	-	-	-	-	-	-	-	292	-	-	-	-
Economic and Environmental Services	**143 802**	**227 854**	**17 646**	**12.3%**	**42 473**	**29.5%**	**38 113**	**16.7%**	**50 620**	**22.2%**	**148 852**	**65.3%**	**25 546**	**14.3%**	**98.2%**
Planning and Development	9 478	18 521	242	2.6%	2 457	25.9%	1 023	5.5%	2 829	15.3%	6 551	35.4%	272	(10.5%)	938.7%
Road Transport	134 324	209 334	17 404	13.0%	40 016	29.8%	37 090	17.7%	47 791	22.8%	142 301	68.0%	25 273	17.2%	89.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 460**	**17 890**	**(113)**	**(1.2%)**	**1 624**	**17.2%**	**1 935**	**10.8%**	**1 023**	**5.7%**	**4 468**	**25.0%**	**1 312**	**(9.3%)**	**(22.0%)**
Energy sources	3 649	7 700	-	-	1 556	42.7%	-	-	-	-	1 556	20.2%	1 033	(319.5%)	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 811	10 190	(113)	(1.9%)	68	1.2%	1 935	19.0%	1 023	10.0%	2 912	28.6%	279	36.3%	267.1%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**553 526**	**627 241**	**232 658**	**42.0%**	**164 917**	**29.8%**	**203 369**	**32.4%**	**15 992**	**2.5%**	**616 936**	**98.4%**	**19 743**	**124.5%**	**(19.0%)**
Property rates	21 602	17 638	548	2.5%	4 335	20.1%	1 395	7.9%	5 029	28.5%	11 308	64.1%	2 315	28.9%	117.2%
Service charges	483	1 315	231	47.8%	297	61.4%	168	12.8%	143	10.9%	838	63.7%	146	106.1%	(2.2%)
Other revenue	8 609	9 800	2 241	26.0%	2 076	24.1%	1 964	20.0%	1 965	20.1%	8 246	84.1%	39 921	(1 147.6%)	(95.1%)
Transfers and Subsidies - Operational	396 684	411 645	203 249	51.2%	130 725	33.0%	165 148	40.1%	5 235	1.3%	504 357	122.5%	(8 152)	131.3%	(164.2%)
Transfers and Subsidies - Capital	126 148	186 843	25 884	20.5%	27 484	21.8%	34 694	18.6%	-	-	88 061	47.1%	(22 032)	(36.9%)	(100.0%)
Interest	-	-	505	-	-	-	-	-	3 620	-	4 125	-	7 543	104.3%	(52.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(521 666)**	**(614 499)**	**(84 898)**	**16.3%**	**(103 709)**	**19.9%**	**(75 639)**	**12.3%**	**(105 579)**	**17.2%**	**(369 825)**	**60.2%**	**(41 069)**	**43.1%**	**157.1%**
Suppliers and employees	(501 823)	(611 998)	(84 270)	16.8%	(102 076)	20.3%	(75 639)	12.4%	(105 579)	17.3%	(367 564)	60.1%	(39 837)	44.0%	165.0%

Finance charges	-	(2 501)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(19 843)	-	(628)	3.2%	(1 633)	8.2%	-	-	-	-	(2 261)	-	(1 232)	21.4%	(100.0%)
Net Cash from/(used) Operating Activities	**31 860**	**12 742**	**147 760**	**463.8%**	**61 207**	**192.1%**	**127 729**	**1 002.4%**	**(89 587)**	**(703.1%)**	**247 111**	**1 939.3%**	**(21 327)**	**14 002.7%**	**320.1%**
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	**(204 355)**	**(314 325)**	**(26 555)**	**13.0%**	**(64 627)**	**31.6%**	**(52 903)**	**16.8%**	**(54 002)**	**17.2%**	**(198 087)**	**63.0%**	**(35 690)**	**77.7%**	**51.3%**
Capital assets	(204 355)	(314 325)	(26 555)	13.0%	(64 627)	31.6%	(52 903)	16.8%	(54 002)	17.2%	(198 087)	63.0%	(35 690)	77.7%	51.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(204 355)**	**(314 325)**	**(26 555)**	**13.0%**	**(64 627)**	**31.6%**	**(52 903)**	**16.8%**	**(54 002)**	**17.2%**	**(198 087)**	**63.0%**	**(35 690)**	**77.7%**	**51.3%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(172 495)**	**(301 583)**	**121 206**	**(70.3%)**	**(3 420)**	**2.0%**	**74 826**	**(24.8%)**	**(143 589)**	**47.6%**	**49 023**	**(16.3%)**	**(57 016)**	**(116.6%)**	**151.8%**
Cash/cash equivalents at the year begin:	336 893	348 160	442 805	131.4%	576 373	171.1%	612 111	175.8%	686 937	197.3%	442 805	127.2%	730 611	111.9%	(6.0%)
Cash/cash equivalents at the year end:	**164 397**	**46 577**	**576 373**	**350.6%**	**576 453**	**350.6%**	**686 937**	**1 474.8%**	**546 848**	**1 174.1%**	**546 848**	**1 174.1%**	**673 595**	**579.5%**	**(18.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 275	2.0%	844	1.3%	446	.7%	60 383	95.9%	62 948	94.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	192	4.8%	96	2.4%	73	1.8%	3 614	90.9%	3 974	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 467**	**2.2%**	**940**	**1.4%**	**519**	**.8%**	**63 997**	**95.6%**	**66 922**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	472	1.5%	237	.8%	25	.1%	29 880	97.6%	30 615	45.7%	-	-	-	-
Commercial	257	3.3%	186	2.4%	136	1.7%	7 196	92.6%	7 775	11.6%	-	-	-	-
Households	738	2.6%	516	1.8%	358	1.3%	26 921	94.3%	28 533	42.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 467**	**2.2%**	**940**	**1.4%**	**519**	**.8%**	**63 997**	**95.6%**	**66 922**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 181	100.0%	-	-	-	-	-	-	8 181	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 181**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**8 181**	**100.0%**

Contact Details

Municipal Manager	Mr Mr Simthembile Mvunelo	047 555 0161
Chief Financial Officer	Mr Lubabalo Manjingolo	047 555 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KUMKANI MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**356 282**	**355 780**	**149 953**	**42.1%**	**84 609**	**23.7%**	**70 525**	**19.8%**	**5 796**	**1.6%**	**310 882**	**87.4%**	**5 658**	**91.8%**	**2.4%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 879	2 462	1 057	56.3%	1 054	56.1%	1 054	42.8%	1 054	42.8%	4 219	171.3%	1 013	122.9%	4.1%
Sale of Goods and Rendering of Services	114	114	(4 632)	(4 046.0%)	27	23.7%	32	28.4%	34	29.5%	(4 538)	(3 964.4%)	35	457.0%	(3.1%)
Agency services	1 496	1 496	285	19.0%	340	22.7%	311	20.8%	261	17.5%	1 196	79.9%	247	71.7%	5.7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	886	883	52	5.9%	78	8.8%	255	28.9%	265	30.1%	650	73.7%	72	75.5%	267.7%
Interest earned from Current and Non Current Assets	13 326	6 914	1 810	13.6%	1 287	9.7%	1 576	22.8%	1 412	20.4%	6 084	88.0%	1 712	70.2%	(17.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	49	49	11	22.6%	12	24.8%	15	31.3%	13	25.9%	51	104.5%	7	88.3%	71.1%
Licences or permits	265	265	118	44.5%	103	38.8%	5	2.0%	29	10.8%	254	96.2%	28	191.1%	1.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	29 785	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	(0)	-	(0)	-	-	100.0%	(100.0%)
Non-Exchange Revenue															
Property rates	42 177	49 052	48 244	114.4%	-	-	-	-	-	-	48 244	98.4%	-	99.3%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 919	1 919	100	5.2%	247	12.9%	181	9.4%	50	2.6%	578	30.1%	44	(52.3%)	11.4%
Licences or permits	1 366	1 366	295	21.6%	279	20.4%	244	17.8%	253	18.5%	1 070	78.3%	243	72.8%	4.1%
Transfer and subsidies - Operational	287 766	252 266	102 591	35.7%	80 614	28.0%	60 908	24.1%	693	.3%	244 805	97.0%	1 673	90.6%	(58.6%)
Interest Receivables	4 837	4 837	465	9.6%	568	11.8%	1 736	35.9%	1 733	35.8%	4 503	93.1%	456	80.0%	279.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	202	4 371	(127)	(62.9%)	-	-	4 208	96.3%	-	-	4 081	93.4%	127	(1 648.3%)	(100.0%)
Other Gains	-	-	(316)	-	-	-	-	-	-	-	(316)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**408 157**	**372 499**	**138 196**	**33.9%**	**68 237**	**16.7%**	**76 328**	**20.5%**	**77 465**	**20.8%**	**360 226**	**96.7%**	**75 145**	**88.0%**	**3.1%**
Employee related costs	133 596	129 040	25 040	18.7%	26 384	19.7%	31 386	24.3%	30 851	23.9%	113 660	88.1%	30 332	97.2%	1.7%
Remuneration of councillors	25 005	23 505	5 503	22.0%	5 503	22.0%	3 658	15.6%	7 767	33.0%	22 430	95.4%	5 503	101.4%	41.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 233	10 927	349	2.8%	4 056	33.2%	2 371	21.7%	1 515	13.9%	8 289	75.9%	1 932	67.2%	(21.6%)
Debt impairment	16 904	2 215	225	1.3%	-	-	-	-	-	-	225	10.2%	-	4.0%	-
Depreciation, Amortisation and Impairment	31 653	31 653	9 705	30.7%	-	-	-	-	-	-	9 705	30.7%	2 866	132.7%	(100.0%)
Interest,Dividends and Rent on Land	-	-	773	-	-	-	-	-	-	-	773	-	-	-	-
Contracted services	82 833	84 176	45 889	55.4%	12 139	14.7%	15 902	18.9%	11 343	13.5%	85 273	101.3%	12 970	62.7%	(12.5%)
Transfers and subsidies	6 403	2 103	172	2.7%	419	6.5%	700	33.3%	544	25.9%	1 835	87.3%	608	76.3%	(10.6%)
Irrecoverable debts written off	-	-	31 144	-	-	-	-	-	-	-	31 144	-	-	-	-
Operational Cost and Other Cost	99 530	88 880	19 396	19.5%	19 738	19.8%	22 312	25.1%	25 446	28.6%	86 892	97.8%	20 934	77.7%	21.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(51 875)**	**(16 719)**	**11 757**		**16 371**		**(5 803)**		**(71 669)**		**(49 344)**		**(69 487)**		
Transfers and subsidies - capital (monetary allocations)	96 095	120 893	50 911	53.0%	20 463	21.3%	12 424	10.3%	30 392	25.1%	114 189	94.5%	23 376	87.6%	30.0%
Transfers and subsidies - capital (in-kind)	-	-	126	-	-	-	-	-	-	-	126	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 220**	**104 174**	**62 793**		**36 834**		**6 621**		**(41 277)**		**64 971**		**(46 111)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 220**	**104 174**	**62 793**		**36 834**		**6 621**		**(41 277)**		**64 971**		**(46 111)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 220**	**104 174**	**62 793**		**36 834**		**6 621**		**(41 277)**		**64 971**		**(46 111)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 220**	**104 174**	**62 793**		**36 834**		**6 621**		**(41 277)**		**64 971**		**(46 111)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**129 825**	**145 173**	**91 025**	**70.1%**	**29 027**	**22.4%**	**24 845**	**17.1%**	**906 437**	**624.4%**	**1 051 333**	**724.2%**	**30 215**	**88.4%**	**2 899.9%**
National Government	88 544	114 179	87 436	98.7%	18 319	20.7%	15 998	14.0%	23 809	20.9%	145 561	127.5%	22 699	109.6%	4.9%
Provincial Government	8 000	8 000	(2 575)	(32.2%)	5 340	66.8%	-	-	(2 575)	(32.2%)	190	2.4%	473	28.8%	(644.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	634 469	-	634 469	-	4 332	23.4%	14 546.5%
Transfers recognised - capital	**96 544**	**122 179**	**84 861**	**87.9%**	**23 659**	**24.5%**	**15 998**	**13.1%**	**655 703**	**536.7%**	**780 220**	**638.6%**	**27 504**	**90.7%**	**2 284.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 281	22 994	6 164	18.5%	5 369	16.1%	8 847	38.5%	250 734	1 090.4%	271 113	1 179.1%	2 711	71.4%	9 147.2%
Capital Expenditure Functional	**129 825**	**145 173**	**176 130**	**135.7%**	**29 027**	**22.4%**	**24 931**	**17.2%**	**271 882**	**187.3%**	**501 970**	**345.8%**	**25 883**	**72.3%**	**950.4%**
Municipal governance and administration	**11 476**	**11 276**	**134 784**	**1 174.5%**	**3 446**	**30.0%**	**535**	**4.7%**	**249 833**	**2 215.6%**	**388 597**	**3 446.2%**	**1 798**	**71.1%**	**13 796.7%**
Executive and Council	1 974	974	-	-	-	-	-	-	-	-	-	-	-	135.9%	-
Finance and administration	9 502	10 302	134 784	1 418.5%	3 446	36.3%	535	5.2%	249 833	2 425.0%	388 597	3 772.0%	1 798	66.3%	13 796.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 955**	**7 568**	**(2 507)**	**(15.7%)**	**291**	**1.8%**	**565**	**7.5%**	**85**	**1.1%**	**(1 566)**	**(20.7%)**	**-**	**166.6%**	**(100.0%)**
Community and Social Services	9 712	6 712	(2 507)	(25.8%)	-	-	-	-	-	-	(2 507)	(37.3%)	-	149.9%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 243	856	-	-	291	4.7%	565	66.0%	85	9.9%	941	109.9%	-	(63.9%)	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**83 285**	**124 489**	**35 469**	**42.6%**	**22 384**	**26.9%**	**18 612**	**15.0%**	**18 579**	**14.9%**	**95 043**	**76.3%**	**20 595**	**65.0%**	**(9.8%)**
Planning and Development	14 069	12 769	(5 686)	(40.4%)	3 491	24.8%	542	4.2%	817	6.4%	(836)	(6.5%)	3 522	(47.6%)	(76.8%)
Road Transport	69 216	111 720	41 156	59.5%	18 892	27.3%	18 070	16.2%	17 761	15.9%	95 879	85.8%	17 072	96.8%	4.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**19 109**	**1 839**	**8 384**	**43.9%**	**2 907**	**15.2%**	**5 219**	**283.8%**	**3 386**	**184.1%**	**19 895**	**1 081.8%**	**3 491**	**112.1%**	**(3.0%)**
Energy sources	16 870	-	7 385	43.8%	1 888	11.2%	5 219	-	2 378	-	16 870	-	3 491	132.5%	(31.9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 239	1 839	999	44.6%	1 019	45.5%	-	-	1 008	54.8%	3 026	164.5%	-	46.7%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**417 090**	**470 727**	**152 508**	**36.6%**	**240 463**	**57.7%**	**199 328**	**42.3%**	**9 935**	**2.1%**	**602 234**	**127.9%**	**3 384**	**79.8%**	**193.6%**
Property rates	26 006	48 339	1 396	5.4%	14 119	54.3%	1 141	2.4%	6 743	13.9%	23 399	48.4%	702	66.7%	860.9%
Service charges	1 318	1 104	-	-	-	-	1	.1%	2	.2%	4	.3%	130	20.9%	(98.2%)
Other revenue	7 701	35 910	2 134	27.7%	1 675	21.8%	6 437	17.9%	891	2.5%	11 138	31.0%	834	60.7%	6.9%
Transfers and Subsidies - Operational	285 970	251 844	109 667	38.3%	188 487	65.9%	121 170	48.1%	-	-	419 324	166.5%	7	91.4%	(100.0%)
Transfers and Subsidies - Capital	96 095	120 893	39 311	40.9%	36 181	37.7%	70 565	58.4%	1 707	1.4%	147 765	122.2%	-	60.6%	(100.0%)
Interest	-	12 637	-	-	-	-	14	.1%	591	4.7%	605	4.8%	1 712	66.5%	(65.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(345 456)**	**(373 406)**	**(93 460)**	**27.1%**	**(81 532)**	**23.6%**	**(80 010)**	**21.4%**	**(83 040)**	**22.2%**	**(338 041)**	**90.5%**	**(70 621)**	**140.1%**	**17.6%**
Suppliers and employees	(345 456)	(373 406)	(93 460)	27.1%	(81 532)	23.6%	(80 010)	21.4%	(83 040)	22.2%	(338 041)	90.5%	(70 621)	140.1%	17.6%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**71 634**	**97 321**	**59 049**	**82.4%**	**158 930**	**221.9%**	**119 318**	**122.6%**	**(73 105)**	**(75.1%)**	**264 193**	**271.5%**	**(67 237)**	**13.7%**	**8.7%**
Cash Flow from Investing Activities															
Receipts	**-**	**4 371**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	4 371	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(149 299)**	**(166 369)**	**(41 425)**	**27.7%**	**(24 519)**	**16.4%**	**(23 423)**	**14.1%**	**(23 624)**	**14.2%**	**(112 991)**	**67.9%**	**(40 180)**	**101.3%**	**(41.2%)**
Capital assets	(149 299)	(166 369)	(41 425)	27.7%	(24 519)	16.4%	(23 423)	14.1%	(23 624)	14.2%	(112 991)	67.9%	(40 180)	101.3%	(41.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(149 299)**	**(161 997)**	**(41 425)**	**27.7%**	**(24 519)**	**16.4%**	**(23 423)**	**14.5%**	**(23 624)**	**14.6%**	**(112 991)**	**69.7%**	**(40 180)**	**101.3%**	**(41.2%)**
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	**(77 665)**	**(64 676)**	**17 624**	**(22.7%)**	**134 411**	**(173.1%)**	**95 895**	**(148.3%)**	**(96 728)**	**149.6%**	**151 201**	**(233.8%)**	**(107 417)**	**(287.3%)**	**(10.0%)**
Cash/cash equivalents at the year begin:	124 982	71 442	71 601	57.3%	89 224	71.4%	223 635	313.0%	319 530	447.3%	71 601	100.2%	76 864	87.4%	315.7%
Cash/cash equivalents at the year end:	**47 317**	**6 765**	**89 224**	**188.6%**	**223 635**	**472.6%**	**319 530**	**4 723.2%**	**222 802**	**3 293.4%**	**222 802**	**3 293.4%**	**(29 552)**	**(17.0%)**	**(853.9%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 495	1.0%	1 289	.9%	1 279	.9%	142 180	97.2%	146 243	85.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	450	1.8%	433	1.8%	428	1.7%	23 248	94.7%	24 559	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 945**	**1.1%**	**1 722**	**1.0%**	**1 707**	**1.0%**	**165 428**	**96.9%**	**170 802**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	310	.4%	279	.4%	278	.4%	73 122	98.8%	73 989	43.3%	-	-	-	-
Commercial	732	1.9%	562	1.4%	560	1.4%	37 277	95.3%	39 131	22.9%	-	-	-	-
Households	904	1.6%	880	1.5%	868	1.5%	55 029	95.4%	57 681	33.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 945**	**1.1%**	**1 722**	**1.0%**	**1 707**	**1.0%**	**165 428**	**96.9%**	**170 802**	**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	(244)	53.7%	106	(23.5%)	123	(27.0%)	(439)	96.8%	(454)	285.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	335	104.6%	-	-	(15)	(4.6%)	320	(201.4%)
Auditor-General	-	-	-	-	-	-	(25)	100.0%	(25)	15.8%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(244)**	**153.3%**	**441**	**(277.6%)**	**123**	**(77.2%)**	**(479)**	**301.5%**	**(159)**	**100.0%**

Contact Details

Municipal Manager	Mr T. Mase	047 553 7024
Chief Financial Officer	Mrs N Boti	047 553 7007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 924 619**	**1 943 366**	**785 496**	**40.8%**	**341 843**	**17.8%**	**294 460**	**15.2%**	**171 722**	**8.8%**	**1 593 522**	**82.0%**	**188 855**	**93.0%**	**(9.1%)**
Exchange Revenue															
Service charges - Electricity	857 279	857 279	147 827	17.2%	138 244	16.1%	126 724	14.8%	131 020	15.3%	543 815	63.4%	163 354	87.4%	(19.8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	65 460	71 498	71 024	108.5%	46	.1%	525	.7%	(5 479)	(7.7%)	66 115	92.5%	331	100.5%	(1 757.6%)
Sale of Goods and Rendering of Services	24 525	25 884	10 323	42.1%	1 066	4.3%	1 417	5.5%	1 444	5.6%	14 250	55.1%	1 610	62.7%	(10.3%)
Agency services	14 118	20 038	3 635	25.7%	3 823	27.1%	3 761	18.8%	3 277	16.4%	14 496	72.3%	3 144	74.3%	4.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 373	40 196	10 829	42.7%	9 831	38.7%	10 735	26.7%	8 553	21.3%	39 947	99.4%	10 968	137.8%	(22.0%)
Interest earned from Current and Non Current Assets	8 655	8 655	2 735	31.6%	1 377	15.9%	1 846	21.3%	1 873	21.6%	7 831	90.5%	1 523	87.2%	23.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	26 231	26 005	6 158	23.5%	6 242	23.8%	6 418	24.7%	6 216	23.9%	25 034	96.3%	6 104	96.4%	1.8%
Licences or permits	746	945	259	34.8%	349	46.7%	409	43.3%	317	33.6%	1 334	141.2%	229	132.4%	38.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 218	1 507	404	33.1%	2 861	234.8%	988	65.6%	610	40.5%	4 863	322.6%	512	66.8%	19.1%
Non-Exchange Revenue															
Property rates	337 919	321 644	320 622	94.9%	143	-	(1 661)	(.5%)	(4 147)	(1.3%)	314 956	97.9%	(8 086)	94.4%	(48.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	(94)	-	(100.0%)
Fines, penalties and forfeits	31 950	31 895	4 654	14.6%	6 238	19.5%	10 673	33.5%	9 894	31.0%	31 460	98.6%	2 534	36.3%	290.4%
Licences or permits	1 789	1 789	408	22.8%	371	20.7%	357	19.9%	445	24.9%	1 581	88.4%	299	96.9%	48.9%
Transfer and subsidies - Operational	493 399	498 182	198 764	40.3%	161 736	32.8%	124 859	25.1%	9 200	1.8%	494 559	99.3%	1 842	99.4%	399.6%
Interest Receivables	33 653	34 146	7 901	23.5%	9 172	27.3%	9 607	28.1%	8 870	26.0%	35 551	104.1%	6 813	168.5%	30.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 305	-	(47)	(2.0%)	346	15.0%	(2 198)	-	(371)	-	(2 270)	-	(2 228)	(3.9%)	(83.3%)
Other Gains	-	3 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 043 877**	**2 096 055**	**476 065**	**23.3%**	**418 450**	**20.5%**	**416 161**	**19.9%**	**525 060**	**25.0%**	**1 835 736**	**87.6%**	**459 234**	**98.3%**	**14.3%**
Employee related costs	676 037	675 301	162 151	24.0%	166 294	24.6%	173 953	25.8%	173 674	25.7%	676 071	100.1%	161 615	99.2%	7.5%
Remuneration of councillors	35 297	33 970	7 863	22.3%	7 959	22.5%	8 897	26.2%	8 230	24.2%	32 949	97.0%	7 931	93.5%	3.8%
Bulk purchases - electricity	666 462	666 462	188 082	28.2%	126 621	19.0%	113 915	17.1%	149 781	22.5%	578 400	86.8%	152 914	106.6%	(2.0%)
Inventory consumed	22 196	28 692	5 978	26.9%	7 996	36.0%	2 451	8.5%	9 012	31.4%	25 435	88.6%	14 816	93.4%	(39.2%)
Debt impairment	180 414	123 085	33 193	18.4%	-	-	-	-	-	-	33 193	27.0%	-	-	-
Depreciation, Amortisation and Impairment	174 153	171 152	33 710	19.4%	33 587	19.3%	53 783	31.4%	28 260	16.5%	149 340	87.3%	30 734	58.6%	(8.1%)
Interest,Dividends and Rent on Land	300	5 439	21	7.0%	761	253.5%	1 273	23.4%	3 156	58.0%	5 210	95.8%	10 870	1 401.8%	(71.0%)
Contracted services	89 586	112 076	17 290	19.3%	31 727	35.4%	19 077	17.0%	29 197	26.1%	97 291	86.8%	40 151	95.2%	(27.3%)
Transfers and subsidies	100	1 082	-	-	-	-	-	-	4 194	387.5%	4 194	387.5%	1 557	-	169.3%
Irrecoverable debts written off	30 615	47 115	-	-	-	-	-	-	69 716	148.0%	69 716	148.0%	-	203.4%	(100.0%)
Operational Cost and Other Cost	168 717	229 172	27 768	16.5%	43 507	25.8%	42 814	18.7%	47 544	20.7%	161 633	70.5%	38 650	84.5%	23.0%
Disposal of Fixed and Intangible Assets	-	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	7	7	-	-	-	-	-	2 297	32 022.4%	2 304	32 122.4%	(3)	-	(87 028.2%)
Surplus/(Deficit)	**(119 258)**	**(152 689)**	**309 431**		**(76 607)**		**(121 701)**		**(353 337)**		**(242 214)**		**(270 380)**		
Transfers and subsidies - capital (monetary allocations)	169 129	231 444	61 956	36.6%	50 681	30.0%	23 030	10.0%	35 655	15.4%	171 321	74.0%	28 263	78.0%	26.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 871**	**78 755**	**371 387**		**(25 926)**		**(98 671)**		**(317 683)**		**(70 893)**		**(242 117)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**49 871**	**78 755**	**371 387**		**(25 926)**		**(98 671)**		**(317 683)**		**(70 893)**		**(242 117)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 871**	**78 755**	**371 387**		**(25 926)**		**(98 671)**		**(317 683)**		**(70 893)**		**(242 117)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 871**	**78 755**	**371 387**		**(25 926)**		**(98 671)**		**(317 683)**		**(70 893)**		**(242 117)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**199 507**	**258 053**	**59 631**	**29.9%**	**26 175**	**13.1%**	**(30 195)**	**(11.7%)**	**2 677**	**1.0%**	**58 288**	**22.6%**	**20 173**	**51.6%**	**(86.7%)**
National Government	143 017	205 671	51 876	36.3%	20 534	14.4%	(35 433)	(17.2%)	1 279	.6%	38 257	18.6%	13 299	57.4%	(90.4%)
Provincial Government	26 262	22 873	2 176	8.3%	2 757	10.5%	2 466	10.8%	(1 473)	(6.4%)	5 926	25.9%	459	41.0%	(420.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	(65)	-	(100.0%)
Transfers recognised - capital	**169 279**	**228 544**	**54 053**	**31.9%**	**23 291**	**13.8%**	**(32 967)**	**(14.4%)**	**(193)**	**(.1%)**	**44 184**	**19.3%**	**13 693**	**52.5%**	**(101.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 228	29 509	5 578	18.5%	2 884	9.5%	2 772	9.4%	2 870	9.7%	14 105	47.8%	6 481	42.1%	(55.7%)
Capital Expenditure Functional	**199 507**	**258 053**	**59 631**	**29.9%**	**50 921**	**25.5%**	**22 059**	**8.5%**	**34 701**	**13.4%**	**167 311**	**64.8%**	**31 413**	**79.4%**	**10.5%**
Municipal governance and administration	**4 350**	**4 650**	**(573)**	**(13.2%)**	**24 964**	**573.9%**	**52 415**	**1 127.2%**	**32 505**	**699.0%**	**109 310**	**2 350.8%**	**12 614**	**760.2%**	**157.7%**
Executive and Council	120	120	-	-	-	-	79	66.2%	-	-	79	66.2%	57	28.2%	(100.0%)
Finance and administration	4 230	4 530	(573)	(13.5%)	24 964	590.2%	52 335	1 155.3%	32 505	717.5%	109 230	2 411.3%	12 479	784.9%	160.5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	79	86.7%	(100.0%)
Community and Public Safety	**25 012**	**20 525**	**946**	**3.8%**	**1 404**	**5.6%**	**1 508**	**7.3%**	**(331)**	**(1.6%)**	**3 526**	**17.2%**	**2 462**	**27.5%**	**(113.5%)**
Community and Social Services	150	130	-	-	-	-	130	100.0%	-	-	130	100.0%	772	85.8%	(100.0%)
Sport And Recreation	2 600	3 011	-	-	22	.8%	404	13.4%	1 273	42.3%	1 699	56.4%	1 460	82.0%	(12.8%)
Public Safety	1 000	510	-	-	132	13.2%	279	54.6%	65	12.7%	475	93.1%	398	34.9%	(83.7%)
Housing	21 262	16 873	946	4.5%	1 250	5.9%	695	4.1%	(1 670)	(9.9%)	1 221	7.2%	(169)	23.1%	889.8%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**144 037**	**197 715**	**51 780**	**35.9%**	**20 552**	**14.3%**	**(31 184)**	**(15.8%)**	**(2 198)**	**(1.1%)**	**38 950**	**19.7%**	**15 681**	**58.8%**	**(114.0%)**
Planning and Development	5 874	4 986	2 189	37.3%	2 047	34.9%	100	2.0%	(4 111)	(82.4%)	225	4.5%	508	83.0%	(908.9%)
Road Transport	138 163	192 729	49 591	35.9%	18 504	13.4%	(31 284)	(16.2%)	1 913	1.0%	38 725	20.1%	15 173	57.9%	(87.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**26 108**	**35 163**	**7 477**	**28.6%**	**4 002**	**15.3%**	**(679)**	**(1.9%)**	**4 725**	**13.4%**	**15 525**	**44.2%**	**655**	**46.3%**	**621.5%**
Energy sources	21 108	30 436	7 477	35.4%	3 095	14.7%	(1 573)	(5.2%)	4 021	13.2%	13 021	42.8%	655	48.2%	514.0%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 000	1 900	-	-	561	28.1%	629	33.1%	482	25.4%	1 672	88.0%	-	-	(100.0%)
Waste Management	3 000	2 827	-	-	346	11.5%	264	9.3%	222	7.8%	832	29.4%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 925 459**	**2 233 742**	**904 068**	**47.0%**	**632 264**	**32.8%**	**407 044**	**18.2%**	**231 033**	**10.3%**	**2 174 409**	**97.3%**	**560 651**	**129.4%**	**(58.8%)**
Property rates	270 111	284 026	31 848	11.8%	32 132	11.9%	25 396	8.9%	42 653	15.0%	132 029	46.5%	51 787	66.2%	(17.6%)
Service charges	926 000	1 043 766	166 180	17.9%	252 560	27.3%	112 292	10.8%	141 500	13.6%	672 533	64.4%	179 035	79.5%	(21.0%)
Other revenue	59 127	118 694	37 857	64.0%	48 821	82.6%	39 825	33.6%	46 244	39.0%	172 747	145.5%	309 733	927.7%	(85.1%)
Transfers and Subsidies - Operational	478 389	485 122	280 480	58.6%	200 585	41.9%	125 825	25.9%	(9 886)	(2.0%)	597 004	123.1%	18 457	123.0%	(153.6%)
Transfers and Subsidies - Capital	169 129	231 444	385 056	227.7%	97 113	57.4%	101 669	43.9%	4 409	1.9%	588 247	254.2%	918	47.6%	380.1%
Interest	22 703	70 689	2 647	11.7%	1 053	4.6%	2 037	2.9%	6 114	8.6%	11 850	16.8%	721	45.3%	748.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 792 486)**	**(1 897 293)**	**(245 068)**	**13.7%**	**(409 171)**	**22.8%**	**(413 728)**	**21.8%**	**(302 126)**	**15.9%**	**(1 370 094)**	**72.2%**	**(328 992)**	**90.6%**	**(8.2%)**
Suppliers and employees	(1 792 186)	(1 891 853)	(245 068)	13.7%	(409 171)	22.8%	(413 728)	21.9%	(302 126)	16.0%	(1 370 094)	72.4%	(328 992)	90.7%	(8.2%)

Finance charges	(300)	(5 439)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**132 973**	**336 449**	**659 000**	**495.6%**	**223 093**	**167.8%**	**(6 685)**	**(2.0%)**	**(71 093)**	**(21.1%)**	**804 316**	**239.1%**	**231 658**	**330.6%**	**(130.7%)**
Cash Flow from Investing Activities															
Receipts	**2 305**	**(2 500)**	**-**	**-**	**630**	**27.3%**	**-**	**-**	**-**	**-**	**630**	**(25.2%)**	**-**	**106.9%**	**-**
Proceeds on disposal of PPE	2 305	(2 500)	-	-	630	27.3%	-	-	-	-	630	(25.2%)	-	106.9%	-
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	**(229 433)**	**(296 761)**	**(665 626)**	**290.1%**	**(354 574)**	**154.5%**	**(217 966)**	**73.4%**	**(263 446)**	**88.8%**	**(1 501 613)**	**506.0%**	**(278 729)**	**401.0%**	**(5.5%)**
Capital assets	(229 433)	(296 761)	(665 626)	290.1%	(354 574)	154.5%	(217 966)	73.4%	(263 446)	88.8%	(1 501 613)	506.0%	(278 729)	401.0%	(5.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(227 129)**	**(299 261)**	**(665 626)**	**293.1%**	**(353 944)**	**155.8%**	**(217 966)**	**72.8%**	**(263 446)**	**88.0%**	**(1 500 983)**	**501.6%**	**(278 729)**	**403.9%**	**(5.5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(301)**	**-**	**(1 388)**	**-**	**(96)**	**-**	**62**	**-**	**(1 723)**	**-**	**3 988**	**-**	**(98.4%)**
Repayment of borrowing	-	-	(301)	-	(1 388)	-	(96)	-	62	-	(1 723)	-	3 988	-	(98.4%)
Net Cash from/(used) Financing Activities	**-**	**-**	**(301)**	**-**	**(1 388)**	**-**	**(96)**	**-**	**62**	**-**	**(1 723)**	**-**	**3 988**	**-**	**(98.4%)**
Net Increase/(Decrease) in cash held	**(94 155)**	**37 188**	**(6 927)**	**7.4%**	**(132 238)**	**140.4%**	**(224 747)**	**(604.4%)**	**(334 477)**	**(899.4%)**	**(698 390)**	**(1 878.0%)**	**(43 083)**	**164.9%**	**676.4%**
Cash/cash equivalents at the year begin:	55 681	67 204	67 191	120.7%	60 264	108.2%	(71 975)	(107.1%)	(296 722)	(441.5%)	67 191	100.0%	270 497	102.4%	(209.7%)
Cash/cash equivalents at the year end:	**(38 474)**	**104 392**	**60 264**	**(156.6%)**	**(71 975)**	**187.1%**	**(296 722)**	**(284.2%)**	**(631 199)**	**(604.6%)**	**(631 199)**	**(604.6%)**	**227 414**	**145.4%**	**(377.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 683	43.9%	13 972	14.4%	6 271	6.4%	34 372	35.3%	97 298	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 700	4.1%	10 373	2.1%	9 510	2.0%	445 502	91.8%	485 085	43.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 462	1.9%	5 760	1.7%	5 613	1.7%	317 950	94.7%	335 784	29.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 932	1.4%	2 602	1.3%	2 464	1.2%	199 752	96.1%	207 751	18.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	2 069	100.0%	2 069	.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**71 778**	**6.4%**	**32 707**	**2.9%**	**23 857**	**2.1%**	**999 645**	**88.6%**	**1 127 987**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18 740	10.1%	11 312	6.1%	5 959	3.2%	150 321	80.7%	186 333	16.5%	-	-	-	-
Commercial	34 933	17.0%	8 453	4.1%	5 620	2.7%	156 784	76.2%	205 790	18.2%	-	-	-	-
Households	18 105	2.5%	12 941	1.8%	12 278	1.7%	692 540	94.1%	735 864	65.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**71 778**	**6.4%**	**32 707**	**2.9%**	**23 857**	**2.1%**	**999 645**	**88.6%**	**1 127 987**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	91 445	42.1%	52 457	24.2%	48 871	22.5%	24 440	11.3%	217 213	97.0%
Auditor-General	2 224	100.0%	-	-	-	-	-	-	2 224	1.0%
Other	4 417	100.0%	-	-	-	-	-	-	4 417	2.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**98 086**	**43.8%**	**52 457**	**23.4%**	**48 871**	**21.8%**	**24 440**	**10.9%**	**223 854**	**100.0%**

Contact Details

Municipal Manager	Mr Ngamela Pakade	047 495 1026
Chief Financial Officer	Mr Xolani Sikobi	047 495 1270

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O R TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 893 036**	**1 905 836**	**622 653**	**32.9%**	**532 527**	**28.1%**	**436 120**	**22.9%**	**152 223**	**8.0%**	**1 743 524**	**91.5%**	**121 424**	**91.3%**	**25.4%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	302 811	302 811	40 267	13.3%	61 922	20.4%	56 873	18.8%	77 440	25.6%	236 503	78.1%	61 466	83.1%	26.0%
Service charges - Waste Water Management	142 876	142 876	19 204	13.4%	19 355	13.5%	19 026	13.3%	18 392	12.9%	75 977	53.2%	17 680	52.7%	4.0%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	34 966	34 966	-	-	-	-	-	-	20 112	57.5%	20 112	57.5%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 775	23 775	11 017	46.3%	11 520	48.5%	11 925	50.2%	11 796	49.6%	46 258	194.6%	15 800	254.1%	(25.3%)
Interest earned from Current and Non Current Assets	55 500	68 300	23 056	41.5%	16 940	30.5%	30 842	45.2%	25 298	37.0%	96 135	140.8%	20 876	151.5%	21.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	242	242	31	12.8%	31	12.7%	30	12.2%	34	13.9%	125	51.7%	29	58.6%	16.5%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	140	-	-	-	-	-	432	-	571	-	113	-	282.6%
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	500	500	55	11.0%	90	18.0%	119	23.8%	67	13.3%	331	66.1%	-	-	(100.0%)
Transfer and subsidies - Operational	1 331 067	1 331 067	527 777	39.7%	422 670	31.8%	317 306	23.8%	(278)	-	1 267 476	95.2%	(422)	94.9%	(34.2%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 300	1 300	1 106	85.1%	-	-	-	-	(1 070)	(82.3%)	36	2.8%	5 881	-	(118.2%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 820 694**	**1 843 444**	**534 207**	**29.3%**	**387 956**	**21.3%**	**317 998**	**17.3%**	**439 703**	**23.9%**	**1 679 864**	**91.1%**	**322 970**	**85.7%**	**36.1%**
Employee related costs	848 906	848 906	187 136	22.0%	189 164	22.3%	185 567	21.9%	195 959	23.1%	757 826	89.3%	211 540	88.2%	(7.4%)
Remuneration of councillors	28 105	28 105	5 708	20.3%	5 521	19.6%	5 432	19.3%	6 400	22.8%	23 060	82.1%	4 883	86.3%	31.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	125 053	125 053	12 091	9.7%	41 231	33.0%	30 485	24.4%	29 843	23.9%	113 651	90.9%	15 783	83.8%	89.1%
Debt impairment	107 508	107 508	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	172 017	172 017	-	-	-	-	190	.1%	342 759	199.3%	342 949	199.4%	7	146.1%	4 896 453.8%
Interest,Dividends and Rent on Land	550	550	-	-	-	-	-	-	159	28.8%	159	28.8%	138	62.2%	15.2%
Contracted services	197 558	215 885	24 049	12.2%	47 256	23.9%	45 903	21.3%	45 143	20.9%	162 352	75.2%	43 103	69.4%	4.7%
Transfers and subsidies	80 063	82 801	14 654	18.3%	28 710	35.9%	14 838	17.9%	17 658	21.3%	75 861	91.6%	15 267	95.5%	15.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	260 935	262 620	290 570	111.4%	76 073	29.2%	35 582	13.5%	(198 217)	(75.5%)	204 008	77.7%	32 249	82.7%	(714.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**72 343**	**62 393**	**88 446**		**144 572**		**118 123**		**(287 481)**		**63 660**		**(201 546)**		
Transfers and subsidies - capital (monetary allocations)	1 232 925	1 268 404	30 000	2.4%	-	-	45 000	3.5%	(75 000)	(5.9%)	-	-	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 305 268**	**1 330 796**	**118 446**		**144 572**		**163 123**		**(362 481)**		**63 660**		**(201 546)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 305 268**	**1 330 796**	**118 446**		**144 572**		**163 123**		**(362 481)**		**63 660**		**(201 546)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 305 268**	**1 330 796**	**118 446**		**144 572**		**163 123**		**(362 481)**		**63 660**		**(201 546)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 305 268**	**1 330 796**	**118 446**		**144 572**		**163 123**		**(362 481)**		**63 660**		**(201 546)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**1 369 537**	**1 405 402**	**184 904**	**13.5%**	**287 597**	**21.0%**	**181 839**	**12.9%**	**236 081**	**16.8%**	**890 421**	**63.4%**	**274 343**	**74.7%**	**(13.9%)**
National Government	1 225 925	1 256 139	178 908	14.6%	277 860	22.7%	171 500	13.7%	224 255	17.9%	852 522	67.9%	265 727	79.1%	(15.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	60 651	60 651	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**1 286 576**	**1 316 791**	**178 908**	**13.9%**	**277 860**	**21.6%**	**171 500**	**13.0%**	**224 255**	**17.0%**	**852 522**	**64.7%**	**265 727**	**75.5%**	**(15.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	82 961	88 611	5 996	7.2%	9 737	11.7%	10 339	11.7%	11 827	13.3%	37 898	42.8%	8 616	59.6%	37.3%
Capital Expenditure Functional	**1 369 537**	**1 405 402**	**184 904**	**13.5%**	**287 597**	**21.0%**	**181 839**	**12.9%**	**236 081**	**16.8%**	**890 421**	**63.4%**	**274 343**	**74.7%**	**(13.9%)**
Municipal governance and administration	**25 060**	**30 210**	**1 217**	**4.9%**	**7 218**	**28.8%**	**5 532**	**18.3%**	**5 372**	**17.8%**	**19 339**	**64.0%**	**7 374**	**62.1%**	**(27.2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	25 060	30 210	1 217	4.9%	7 218	28.8%	5 532	18.3%	5 372	17.8%	19 339	64.0%	7 374	62.1%	(27.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**136 000**	**136 000**	**2 300**	**1.7%**	**5 299**	**3.9%**	**-**	**-**	**2 483**	**1.8%**	**10 082**	**7.4%**	**17 444**	**49.5%**	**(85.8%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 000	6 000	-	-	-	-	-	-	3 898	65.0%	3 898	65.0%	194	72.7%	1 910.5%
Housing	130 000	130 000	2 300	1.8%	5 299	4.1%	-	-	(1 416)	(1.1%)	6 183	4.8%	17 250	48.6%	(108.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**82 095**	**82 095**	**4 769**	**5.8%**	**74**	**.1%**	**2 332**	**2.8%**	**2 194**	**2.7%**	**9 369**	**11.4%**	**863**	**22.5%**	**154.4%**
Planning and Development	60 651	60 651	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 444	21 444	4 769	22.2%	74	.3%	2 332	10.9%	2 194	10.2%	9 369	43.7%	863	70.1%	154.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 126 382**	**1 157 097**	**176 618**	**15.7%**	**275 006**	**24.4%**	**173 975**	**15.0%**	**226 032**	**19.5%**	**851 631**	**73.6%**	**248 663**	**82.1%**	**(9.1%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	1 126 382	1 157 097	176 618	15.7%	275 006	24.4%	173 975	15.0%	226 032	19.5%	851 631	73.6%	248 663	82.1%	(9.1%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**2 898 302**	**234 469**	**989 508**	**34.1%**	**1 033 576**	**35.7%**	**1 042 602**	**444.7%**	**135 736**	**57.9%**	**3 201 422**	**1 365.4%**	**142 011**	**95.7%**	**(4.4%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	334 455	-	55 140	16.5%	64 866	19.4%	49 551	-	76 680	-	246 238	-	97 702	83.0%	(21.5%)
Other revenue	133 656	234 469	56 704	42.4%	52 078	39.0%	367 514	156.7%	(41 098)	(17.5%)	435 198	185.6%	23 855	48.1%	(272.3%)
Transfers and Subsidies - Operational	1 271 766	-	530 460	41.7%	423 633	33.3%	317 552	-	74 722	-	1 346 368	-	(422)	100.0%	(17 807.2%)
Transfers and Subsidies - Capital	1 102 925	-	324 149	29.4%	476 059	43.2%	277 142	-	-	-	1 077 350	-	-	99.4%	-
Interest	55 500	-	23 056	41.5%	16 940	30.5%	30 842	-	25 432	-	96 269	-	20 876	207.6%	21.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 483 351)**	**-**	**(563 682)**	**38.0%**	**(715 260)**	**48.2%**	**(500 971)**	**-**	**(215 469)**	**-**	**(1 995 381)**	**-**	**(666 301)**	**198.0%**	**(67.7%)**
Suppliers and employees	(1 483 351)	-	(563 682)	38.0%	(715 260)	48.2%	(500 971)	-	(215 469)	-	(1 995 381)	-	(666 301)	198.0%	(67.7%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 414 951**	**234 469**	**425 827**	**30.1%**	**318 316**	**22.5%**	**541 631**	**231.0%**	**(79 732)**	**(34.0%)**	**1 206 041**	**514.4%**	**(524 290)**	**20.4%**	**(84.8%)**
Cash Flow from Investing Activities															
Receipts	**1 300**	**-**	**1 106**	**85.1%**	**-**	**-**	**-**	**-**	**(936)**	**-**	**170**	**-**	**5 881**	**-**	**(115.9%)**
Proceeds on disposal of PPE	1 300	-	1 106	85.1%	-	-	-	-	(1 070)	-	36	-	5 881	-	(118.2%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	134	-	134	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 369 537)**	**-**	**(184 904)**	**13.5%**	**(287 597)**	**21.0%**	**(181 839)**	**-**	**(236 081)**	**-**	**(890 421)**	**-**	**(274 343)**	**68.9%**	**(13.9%)**
Capital assets	(1 369 537)	-	(184 904)	13.5%	(287 597)	21.0%	(181 839)	-	(236 081)	-	(890 421)	-	(274 343)	68.9%	(13.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(1 368 237)**	**-**	**(183 797)**	**13.4%**	**(287 597)**	**21.0%**	**(181 839)**	**-**	**(237 018)**	**-**	**(890 251)**	**-**	**(268 462)**	**68.5%**	**(11.7%)**
Cash Flow from Financing Activities															
Receipts	**450**	**-**	**76**	**17.0%**	**-**	**-**	**-**	**-**	**10 703**	**-**	**10 779**	**-**	**(853)**	**-**	**(1 355.1%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	(853)	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	10 703	-	10 703	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	450	-	76	17.0%	-	-	-	-	-	-	76	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**450**	**-**	**76**	**17.0%**	**-**	**-**	**-**	**-**	**10 703**	**-**	**10 779**	**-**	**(853)**	**-**	**(1 355.1%)**
Net Increase/(Decrease) in cash held	**47 164**	**234 469**	**242 105**	**513.3%**	**30 719**	**65.1%**	**359 792**	**153.4%**	**(306 047)**	**(130.5%)**	**326 569**	**139.3%**	**(793 605)**	**(289.0%)**	**(61.4%)**
Cash/cash equivalents at the year begin:	529 011	529 011	764 666	144.5%	1 006 772	190.3%	1 037 490	196.1%	1 397 283	264.1%	764 666	144.5%	611 547	114.9%	128.5%
Cash/cash equivalents at the year end:	**576 175**	**763 480**	**1 006 772**	**174.7%**	**1 037 490**	**180.1%**	**1 397 283**	**183.0%**	**1 091 236**	**142.9%**	**1 091 236**	**142.9%**	**(182 057)**	**(28.8%)**	**(699.4%)**

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	55 149	7.2%	20 029	2.6%	16 603	2.2%	676 366	88.1%	768 147	92.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 502	18.9%	1 346	2.2%	1 173	1.9%	46 859	77.0%	60 879	7.3%	-	-	-	-
Total By Income Source	**66 651**	**8.0%**	**21 375**	**2.6%**	**17 775**	**2.1%**	**723 224**	**87.2%**	**829 025**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18 148	19.0%	3 698	3.9%	2 099	2.2%	71 341	74.9%	95 287	11.5%	-	-	-	-
Commercial	16 441	6.7%	6 076	2.5%	5 031	2.0%	219 499	88.8%	247 047	29.8%	-	-	-	-
Households	20 560	4.8%	10 254	2.4%	9 473	2.2%	385 526	90.5%	425 813	51.4%	-	-	-	-
Other	11 502	18.9%	1 346	2.2%	1 173	1.9%	46 859	77.0%	60 879	7.3%	-	-	-	-
Total By Customer Group	**66 651**	**8.0%**	**21 375**	**2.6%**	**17 775**	**2.1%**	**723 224**	**87.2%**	**829 025**	**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	7 119	100.0%	-	-	-	-	-	-	7 119	67.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 591	46.3%	-	-	26	.8%	1 815	52.9%	3 432	32.3%
Auditor-General	68	100.0%	-	-	-	-	-	-	68	.6%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 778**	**82.7%**	**-**	**-**	**26**	**.2%**	**1 815**	**17.1%**	**10 619**	**100.0%**

Contact Details

Municipal Manager	Mr Basil Mase	047 501 6407
Chief Financial Officer	Mr Sakhiwo Hopa	047 501 6446

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**594 610**	**595 288**	**230 005**	**38.7%**	**164 649**	**27.7%**	**130 183**	**21.9%**	**40 565**	**6.8%**	**565 402**	**95.0%**	**36 226**	**93.7%**	**12.0%**
Exchange Revenue															
Service charges - Electricity	91 308	91 308	24 509	26.8%	23 463	25.7%	23 114	25.3%	21 620	23.7%	92 706	101.5%	20 285	101.9%	6.6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 526	15 526	2 984	19.2%	2 984	19.2%	2 947	19.0%	2 939	18.9%	11 854	76.4%	2 955	76.0%	(.5%)
Sale of Goods and Rendering of Services	621	621	224	36.1%	128	20.5%	186	30.0%	194	31.2%	732	117.8%	43	81.2%	349.3%
Agency services	1 800	1 800	400	22.2%	441	24.5%	298	16.6%	366	20.3%	1 505	83.6%	-	-	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 200	2 200	475	21.6%	600	27.3%	700	31.8%	728	33.1%	2 503	113.8%	405	74.4%	79.5%
Interest earned from Current and Non Current Assets	28 813	28 813	6 124	21.3%	4 053	14.1%	4 012	13.9%	5 987	20.8%	20 176	70.0%	7 014	77.5%	(14.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	235	-	-	-	235	-	303	-	(100.0%)
Rental from Fixed Assets	2 220	2 220	473	21.3%	506	22.8%	236	10.6%	2 678	120.6%	3 894	175.4%	(4 846)	(177.3%)	(155.3%)
Licences or permits	4 434	4 434	619	14.0%	459	10.3%	310	7.0%	476	10.7%	1 863	42.0%	962	263.4%	(50.5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	25 849	25 849	8 976	34.7%	10 563	40.9%	559	2.2%	854	3.3%	20 952	81.1%	428	4.6%	99.3%
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	905	905	2	.2%	1	.2%	340	37.5%	48	5.3%	391	43.3%	220	58.0%	(78.2%)
Non-Exchange Revenue															
Property rates	61 937	61 937	42 477	68.6%	6 699	10.8%	6 059	9.8%	2 016	3.3%	57 250	92.4%	1 461	91.0%	37.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 048	3 048	359	11.8%	446	14.6%	682	22.4%	547	17.9%	2 034	66.7%	412	131.3%	32.7%
Licences or permits	25	25	0	1.0%	(0)	(1.0%)	-	-	-	-	(0)	-	5	123.8%	(100.0%)
Transfer and subsidies - Operational	331 654	332 332	138 277	41.7%	109 165	32.9%	85 330	25.7%	(2 349)	(.7%)	330 423	99.4%	2 548	106.7%	(192.2%)
Interest Receivables	24 270	24 270	4 106	16.9%	5 142	21.2%	5 174	21.3%	4 462	18.4%	18 884	77.8%	4 030	67.1%	10.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**594 624**	**595 302**	**120 161**	**20.2%**	**160 711**	**27.0%**	**130 904**	**22.0%**	**95 113**	**16.0%**	**506 889**	**85.1%**	**102 719**	**85.4%**	**(7.4%)**
Employee related costs	186 701	186 701	43 293	23.2%	44 794	24.0%	59 869	32.1%	28 173	15.1%	176 130	94.3%	43 499	94.3%	(35.2%)
Remuneration of councillors	24 666	24 666	5 833	23.6%	5 803	23.5%	8 136	33.0%	4 158	16.9%	23 931	97.0%	5 990	91.8%	(30.6%)
Bulk purchases - electricity	98 000	98 000	24 717	25.2%	23 303	23.8%	19 634	20.0%	20 716	21.1%	88 371	90.2%	17 025	86.9%	21.7%
Inventory consumed	7 033	7 463	690	9.8%	2 047	29.1%	1 017	13.6%	1 862	24.9%	5 616	75.3%	825	75.4%	125.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	22 322	22 322	-	-	32 626	146.2%	-	-	-	-	32 626	146.2%	-	96.7%	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	1 955	-	0	-	1 955	-	1 428	-	(100.0%)
Contracted services	170 618	170 796	32 449	19.0%	40 269	23.6%	22 032	12.9%	26 549	15.5%	121 299	71.0%	24 328	79.8%	9.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 500	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	78 784	78 854	13 179	16.7%	11 869	15.1%	18 259	23.2%	13 656	17.3%	56 963	72.2%	9 598	75.1%	42.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	27	-	(100.0%)
Surplus/(Deficit)	**(14)**	**(14)**	**109 844**		**3 938**		**(721)**		**(54 549)**		**58 513**		**(66 493)**		
Transfers and subsidies - capital (monetary allocations)	82 490	130 090	25 668	31.1%	34 764	42.1%	10 074	7.7%	25 782	19.8%	96 288	74.0%	23 631	76.0%	9.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**82 476**	**130 076**	**135 512**		**38 702**		**9 353**		**(28 767)**		**154 801**		**(42 862)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**82 476**	**130 076**	**135 512**		**38 702**		**9 353**		**(28 767)**		**154 801**		**(42 862)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**82 476**	**130 076**	**135 512**		**38 702**		**9 353**		**(28 767)**		**154 801**		**(42 862)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**82 476**	**130 076**	**135 512**		**38 702**		**9 353**		**(28 767)**		**154 801**		**(42 862)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**163 365**	**210 965**	**37 996**	**23.3%**	**40 658**	**24.9%**	**17 543**	**8.3%**	**37 534**	**17.8%**	**133 732**	**63.4%**	**50 041**	**66.6%**	**(25.0%)**
National Government	82 190	129 790	23 115	28.1%	29 737	36.2%	8 000	6.2%	22 071	17.0%	82 922	63.9%	19 379	64.0%	13.9%
Provincial Government	300	300	75	24.9%	188	62.8%	(94)	(31.4%)	28	9.3%	197	65.7%	629	66.3%	(95.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**82 490**	**130 090**	**23 189**	**28.1%**	**29 925**	**36.3%**	**7 905**	**6.1%**	**22 099**	**17.0%**	**83 119**	**63.9%**	**20 008**	**64.0%**	**10.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	80 875	80 875	14 807	18.3%	10 733	13.3%	9 637	11.9%	15 436	19.1%	50 613	62.6%	30 032	69.6%	(48.6%)
Capital Expenditure Functional	**163 365**	**210 965**	**37 996**	**23.3%**	**40 658**	**24.9%**	**17 543**	**8.3%**	**37 534**	**17.8%**	**133 732**	**63.4%**	**50 041**	**66.6%**	**(25.0%)**
Municipal governance and administration	**7 637**	**7 637**	**519**	**6.8%**	**137**	**1.8%**	**100**	**1.3%**	**1 043**	**13.7%**	**1 799**	**23.6%**	**1 181**	**48.6%**	**(11.7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	28	58.9%	(100.0%)
Finance and administration	7 637	7 637	519	6.8%	137	1.8%	100	1.3%	1 043	13.7%	1 799	23.6%	1 154	48.5%	(9.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 150**	**5 150**	**75**	**1.5%**	**606**	**11.8%**	**244**	**4.7%**	**1 633**	**31.7%**	**2 558**	**49.7%**	**4 376**	**45.7%**	**(62.7%)**
Community and Social Services	2 350	2 350	75	3.2%	606	25.8%	(70)	(3.0%)	331	14.1%	941	40.0%	657	28.4%	(49.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 800	2 800	-	-	-	-	314	11.2%	1 303	46.5%	1 617	57.7%	3 719	52.2%	(65.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**133 308**	**180 908**	**26 913**	**20.2%**	**39 892**	**29.9%**	**16 983**	**9.4%**	**32 299**	**17.9%**	**116 087**	**64.2%**	**39 709**	**67.1%**	**(18.7%)**
Planning and Development	18 855	18 855	1 003	5.3%	1 288	6.8%	921	4.9%	5 392	28.6%	8 603	45.6%	1 738	40.0%	210.2%
Road Transport	114 453	162 053	25 910	22.6%	38 604	33.7%	16 062	9.9%	26 907	16.6%	107 484	66.3%	37 971	68.8%	(29.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**17 270**	**17 270**	**10 489**	**60.7%**	**24**	**.1%**	**216**	**1.3%**	**2 559**	**14.8%**	**13 288**	**76.9%**	**4 774**	**82.0%**	**(46.4%)**
Energy sources	14 420	14 420	10 406	72.2%	-	-	-	-	2 139	14.8%	12 545	87.0%	2 227	84.3%	(3.9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 850	2 850	83	2.9%	24	.8%	216	7.6%	420	14.7%	743	26.1%	2 547	77.3%	(83.5%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**697 203**	**745 480**	**264 354**	**37.9%**	**209 222**	**30.0%**	**180 254**	**24.2%**	**94 110**	**12.6%**	**747 939**	**100.3%**	**74 494**	**103.8%**	**26.3%**
Property rates	52 646	52 646	16 743	31.8%	5 649	10.7%	5 302	10.1%	28 896	54.9%	56 589	107.5%	18 758	128.8%	54.0%
Service charges	90 809	90 809	26 398	29.1%	28 921	31.8%	23 248	25.6%	29 400	32.4%	107 966	118.9%	27 362	123.3%	7.4%
Other revenue	84 321	84 321	14 111	16.7%	16 790	19.9%	4 461	5.3%	5 470	6.5%	40 832	48.4%	6 422	26.2%	(14.8%)
Transfers and Subsidies - Operational	331 654	332 332	137 325	41.4%	109 615	33.1%	80 780	24.3%	52	-	327 772	98.6%	361	101.4%	(85.5%)
Transfers and Subsidies - Capital	82 490	130 090	63 573	77.1%	43 577	52.8%	61 822	47.5%	23 998	18.4%	192 969	148.3%	13 953	182.5%	72.0%
Interest	55 283	55 283	6 204	11.2%	4 670	8.4%	4 642	8.4%	6 295	11.4%	21 811	39.5%	7 638	46.4%	(17.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(565 802)**	**(566 480)**	**(76 995)**	**13.6%**	**(80 255)**	**14.2%**	**(63 860)**	**11.3%**	**(64 558)**	**11.4%**	**(285 668)**	**50.4%**	**(55 524)**	**53.4%**	**16.3%**
Suppliers and employees	(565 802)	(566 480)	(76 995)	13.6%	(80 255)	14.2%	(63 860)	11.3%	(64 558)	11.4%	(285 668)	50.4%	(55 524)	53.4%	16.3%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**131 401**	**179 000**	**187 359**	**142.6%**	**128 967**	**98.1%**	**116 394**	**65.0%**	**29 552**	**16.5%**	**462 272**	**258.3%**	**18 969**	**278.7%**	**55.8%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(163 365)**	**(210 965)**	**(43 248)**	**26.5%**	**(41 033)**	**25.1%**	**(15 562)**	**7.4%**	**(37 817)**	**17.9%**	**(137 660)**	**65.3%**	**(47 761)**	**70.6%**	**(20.8%)**
Capital assets	(163 365)	(210 965)	(43 248)	26.5%	(41 033)	25.1%	(15 562)	7.4%	(37 817)	17.9%	(137 660)	65.3%	(47 761)	70.6%	(20.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(163 365)**	**(210 965)**	**(43 248)**	**26.5%**	**(41 033)**	**25.1%**	**(15 562)**	**7.4%**	**(37 817)**	**17.9%**	**(137 660)**	**65.3%**	**(47 761)**	**70.6%**	**(20.8%)**
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	**(31 964)**	**(31 964)**	**144 111**	**(450.9%)**	**87 934**	**(275.1%)**	**100 832**	**(315.5%)**	**(8 265)**	**25.9%**	**324 612**	**(1 015.5%)**	**(28 791)**	**(1 128.6%)**	**(71.3%)**
Cash/cash equivalents at the year begin:	262 801	262 801	269 900	102.7%	414 011	157.5%	501 944	191.0%	602 776	229.4%	269 900	102.7%	594 896	87.4%	1.3%
Cash/cash equivalents at the year end:	**230 836**	**230 836**	**414 011**	**179.4%**	**501 944**	**217.4%**	**602 776**	**261.1%**	**594 511**	**257.5%**	**594 511**	**257.5%**	**566 105**	**211.3%**	**5.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 698	25.1%	2 616	11.5%	1 203	5.3%	13 162	58.0%	22 680	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	116	.1%	29	-	671	.7%	96 050	99.2%	96 867	34.0%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	875	2.4%	605	1.7%	462	1.3%	34 077	94.6%	36 019	12.6%	1	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	7	100.0%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 658	2.0%	1 736	2.1%	1 756	2.1%	78 593	93.9%	83 743	29.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	145	.3%	120	.3%	2 142	4.7%	43 496	94.8%	45 902	16.1%	(1 049)	(2.3%)	-	-
Total By Income Source	**8 493**	**3.0%**	**5 106**	**1.8%**	**6 234**	**2.2%**	**265 385**	**93.0%**	**285 217**	**100.0%**	**(1 048)**	**(.4%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 123	2.5%	3 102	2.4%	4 452	3.5%	116 334	91.6%	127 011	44.5%	-	-	-	-
Commercial	4 849	5.6%	1 471	1.7%	1 121	1.3%	78 850	91.4%	86 291	30.3%	(598)	(.7%)	-	-
Households	521	.7%	533	.7%	660	.9%	70 201	97.6%	71 915	25.2%	(450)	(.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**8 493**	**3.0%**	**5 106**	**1.8%**	**6 234**	**2.2%**	**265 385**	**93.0%**	**285 217**	**100.0%**	**(1 048)**	**(.4%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 120	100.0%	-	-	-	-	-	-	5 120	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 120**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**5 120**	**100.0%**

Contact Details

Municipal Manager	Ms N Zembe	039 737 8104
Chief Financial Officer	Mr Zolani Cyprian Matolo	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**410 936**	**487 490**	**199 863**	**48.6%**	**127 113**	**30.9%**	**88 015**	**18.1%**	**19 055**	**3.9%**	**434 045**	**89.0%**	**17 718**	**95.6%**	**7.5%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 483	1 488	367	24.7%	365	24.6%	364	24.4%	90	6.1%	1 185	79.7%	409	94.8%	(77.9%)
Sale of Goods and Rendering of Services	416	841	55	13.3%	374	89.9%	81	9.7%	10	1.2%	520	61.9%	129	81.3%	(92.5%)
Agency services	2 900	2 900	550	19.0%	517	17.8%	695	24.0%	555	19.1%	2 317	79.9%	486	75.6%	14.4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	700	199	-	154	-	158	22.6%	121	17.3%	633	90.4%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	10 580	10 580	2 655	25.1%	2 091	19.8%	2 249	21.3%	2 740	25.9%	9 736	92.0%	2 616	99.3%	4.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 355	7 455	620	8.4%	752	10.2%	821	11.0%	1 191	16.0%	3 384	45.4%	156	38.2%	661.6%
Licences or permits	1 765	2 365	572	32.4%	551	31.2%	669	28.3%	583	24.6%	2 375	100.4%	519	122.6%	12.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	13 017	76 825	5 420	41.6%	19 977	153.5%	2 698	3.5%	5 690	7.4%	33 785	44.0%	3 729	70.3%	52.6%
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 313	4 414	1 037	44.8%	(935)	(40.4%)	616	13.9%	30	.7%	748	17.0%	1 861	60.8%	(98.4%)
Non-Exchange Revenue															
Property rates	66 904	72 175	62 542	93.5%	2 750	4.1%	2 517	3.5%	2 913	4.0%	70 722	98.0%	1 454	96.7%	100.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 527	2 527	273	6.0%	247	5.4%	939	37.2%	2 870	113.6%	4 329	171.3%	1 767	61.2%	62.4%
Licences or permits	200	200	44	22.2%	83	41.5%	46	22.9%	101	50.7%	274	137.2%	54	111.7%	86.5%
Transfer and subsidies - Operational	297 276	297 806	123 897	41.7%	98 076	33.0%	74 095	24.9%	1 322	.4%	297 390	99.9%	3 404	98.6%	(61.2%)
Interest Receivables	2 200	7 200	1 632	74.2%	2 111	95.9%	2 067	28.7%	837	11.6%	6 647	92.3%	1 132	238.6%	(26.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**452 823**	**518 137**	**92 134**	**20.3%**	**114 413**	**25.3%**	**99 101**	**19.1%**	**112 780**	**21.8%**	**418 428**	**80.8%**	**71 656**	**71.5%**	**57.4%**
Employee related costs	106 006	106 494	23 006	21.7%	25 315	23.9%	23 402	22.0%	31 729	29.8%	103 453	97.1%	22 082	95.8%	43.7%
Remuneration of councillors	25 563	25 088	5 779	22.6%	5 352	20.9%	6 486	25.9%	7 006	27.9%	24 623	98.1%	5 356	90.0%	30.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	10 494	11 316	2 383	22.7%	935	8.9%	2 203	19.5%	1 711	15.1%	7 233	63.9%	1 577	84.9%	8.5%
Debt impairment	5 419	5 419	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	89 550	89 550	15 691	17.5%	15 618	17.4%	33 296	37.2%	16 030	17.9%	80 634	90.0%	(13 680)	31.7%	(217.2%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	115 420	177 811	28 692	24.9%	43 151	37.4%	18 757	10.5%	31 801	17.9%	122 401	68.8%	27 493	80.3%	15.7%
Transfers and subsidies	17 097	17 482	6 824	39.9%	3 454	20.2%	3 003	17.2%	2 053	11.7%	15 334	87.7%	9 445	117.8%	(78.3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	83 275	84 978	9 759	11.7%	20 588	24.7%	11 954	14.1%	22 419	26.4%	64 721	76.2%	19 383	79.0%	15.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	30	-	30	-	-	-	(100.0%)
Surplus/(Deficit)	**(41 886)**	**(30 648)**	**107 730**		**12 699**		**(11 087)**		**(93 725)**		**15 617**		**(53 938)**		
Transfers and subsidies - capital (monetary allocations)	145 744	114 284	22 624	15.5%	20 119	13.8%	11 347	9.9%	37 524	32.8%	91 613	80.2%	12 587	41.3%	198.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**103 858**	**83 636**	**130 353**		**32 818**		**261**		**(56 202)**		**107 230**		**(41 351)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**103 858**	**83 636**	**130 353**		**32 818**		**261**		**(56 202)**		**107 230**		**(41 351)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**103 858**	**83 636**	**130 353**		**32 818**		**261**		**(56 202)**		**107 230**		**(41 351)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**103 858**	**83 636**	**130 353**		**32 818**		**261**		**(56 202)**		**107 230**		**(41 351)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**215 003**	**188 261**	**27 570**	**12.8%**	**39 334**	**18.3%**	**23 084**	**12.3%**	**46 146**	**24.5%**	**136 135**	**72.3%**	**27 390**	**44.5%**	**68.5%**
National Government	83 944	114 284	20 671	24.6%	19 050	22.7%	9 966	8.7%	32 721	28.6%	82 408	72.1%	10 891	84.1%	200.4%
Provincial Government	61 920	291	-	-	76	.1%	-	-	-	-	76	26.0%	(2 734)	.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**145 864**	**114 575**	**20 671**	**14.2%**	**19 126**	**13.1%**	**9 966**	**8.7%**	**32 721**	**28.6%**	**82 484**	**72.0%**	**8 157**	**37.9%**	**301.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	69 139	73 687	6 900	10.0%	20 208	29.2%	13 118	17.8%	13 425	18.2%	53 651	72.8%	19 233	66.5%	(30.2%)
Capital Expenditure Functional	**215 003**	**188 261**	**27 570**	**12.8%**	**39 334**	**18.3%**	**23 084**	**12.3%**	**46 146**	**24.5%**	**136 135**	**72.3%**	**27 390**	**44.5%**	**68.5%**
Municipal governance and administration	**8 500**	**8 951**	**1 332**	**15.7%**	**504**	**5.9%**	**1 106**	**12.4%**	**1 548**	**17.3%**	**4 490**	**50.2%**	**861**	**43.5%**	**79.8%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 500	8 951	1 332	15.7%	504	5.9%	1 106	12.4%	1 548	17.3%	4 490	50.2%	861	46.4%	79.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21 840**	**24 980**	**9 156**	**41.9%**	**3 167**	**14.5%**	**2 223**	**8.9%**	**3 396**	**13.6%**	**17 942**	**71.8%**	**3 807**	**78.0%**	**(10.8%)**
Community and Social Services	15 600	15 760	9 142	58.6%	3 031	19.4%	244	1.5%	2 377	15.1%	14 794	93.9%	1 127	76.2%	110.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 240	9 220	14	.2%	136	2.2%	1 980	21.5%	1 018	11.0%	3 147	34.1%	2 679	82.4%	(62.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**183 943**	**150 226**	**16 762**	**9.1%**	**35 433**	**19.3%**	**4 127**	**2.7%**	**40 990**	**27.3%**	**97 313**	**64.8%**	**22 448**	**41.3%**	**82.6%**
Planning and Development	67 500	5 484	2 633	3.9%	806	1.2%	370	6.7%	830	15.1%	4 639	84.6%	(1 674)	3.8%	(149.6%)
Road Transport	116 443	144 742	14 129	12.1%	34 627	29.7%	3 757	2.6%	40 160	27.7%	92 673	64.0%	24 122	78.1%	66.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**720**	**4 104**	**320**	**44.4%**	**231**	**32.1%**	**15 627**	**380.8%**	**212**	**5.2%**	**16 390**	**399.4%**	**274**	**85.5%**	**(22.5%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	720	4 104	320	44.4%	231	32.1%	15 627	380.8%	212	5.2%	16 390	399.4%	274	85.5%	(22.5%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**595 603**	**634 873**	**184 243**	**30.9%**	**153 909**	**25.8%**	**158 795**	**25.0%**	**67 582**	**10.6%**	**564 529**	**88.9%**	**42 167**	**79.0%**	**60.3%**
Property rates	61 552	66 813	11 738	19.1%	1 177	1.9%	6 117	9.2%	44 779	67.0%	63 811	95.5%	20 526	95.7%	118.2%
Service charges	1 364	1 369	245	18.0%	171	12.5%	248	18.1%	353	25.8%	1 017	74.3%	207	50.2%	70.8%
Other revenue	76 888	141 820	9 445	12.3%	7 864	10.2%	17 046	12.0%	16 446	11.6%	50 802	35.8%	11 997	26.0%	37.1%
Transfers and Subsidies - Operational	297 276	297 806	128 949	43.4%	101 918	34.3%	76 351	25.6%	2 022	.7%	309 240	103.8%	3 327	112.5%	(39.2%)
Transfers and Subsidies - Capital	145 744	114 284	31 489	21.6%	40 955	28.1%	56 519	49.5%	-	-	128 963	112.8%	3 653	51.1%	(100.0%)
Interest	12 780	12 780	2 377	18.6%	1 824	14.3%	2 514	19.7%	3 982	31.2%	10 697	83.7%	2 458	66.8%	62.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(357 854)**	**(423 117)**	**(90 991)**	**25.4%**	**(102 957)**	**28.8%**	**(65 863)**	**15.6%**	**(89 186)**	**21.1%**	**(348 997)**	**82.5%**	**(51 266)**	**54.9%**	**74.0%**
Suppliers and employees	(340 757)	(405 935)	(90 991)	26.7%	(102 957)	30.2%	(65 863)	16.2%	(89 186)	22.0%	(348 997)	86.0%	(51 266)	58.0%	74.0%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(17 097)	(17 182)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**237 749**	**211 755**	**93 252**	**39.2%**	**50 952**	**21.4%**	**92 932**	**43.9%**	**(21 604)**	**(10.2%)**	**215 532**	**101.8%**	**(9 098)**	**106.4%**	**137.4%**
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	**(215 003)**	**(188 261)**	**(45 176)**	**21.0%**	**(41 024)**	**19.1%**	**(22 643)**	**12.0%**	**(39 719)**	**21.1%**	**(148 561)**	**78.9%**	**(26 130)**	**57.5%**	**52.0%**
Capital assets	(215 003)	(188 261)	(45 176)	21.0%	(41 024)	19.1%	(22 643)	12.0%	(39 719)	21.1%	(148 561)	78.9%	(26 130)	57.5%	52.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(215 003)**	**(188 261)**	**(45 176)**	**21.0%**	**(41 024)**	**19.1%**	**(22 643)**	**12.0%**	**(39 719)**	**21.1%**	**(148 561)**	**78.9%**	**(26 130)**	**57.5%**	**52.0%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**22 746**	**23 494**	**48 075**	**211.4%**	**9 928**	**43.6%**	**70 289**	**299.2%**	**(61 322)**	**(261.0%)**	**66 971**	**285.1%**	**(35 229)**	**341.9%**	**74.1%**
Cash/cash equivalents at the year begin:	120 964	91 190	91 015	75.2%	139 266	115.1%	149 194	163.6%	219 483	240.7%	91 015	99.8%	288 421	100.4%	(23.9%)
Cash/cash equivalents at the year end:	**143 710**	**114 685**	**139 266**	**96.9%**	**149 194**	**103.8%**	**219 483**	**191.4%**	**158 161**	**137.9%**	**158 161**	**137.9%**	**253 157**	**209.3%**	**(37.5%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	18 630	100.0%	-	-	-	-	0	-	18 630	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**18 630**	**100.0%**	**-**	**-**	**-**	**-**	**0**	**-**	**18 630**	**100.0%**

Contact Details

Municipal Manager	Mr Gp Tobela Nota	039 255 8508
Chief Financial Officer	Mr Khaluwe Mehlomakhulu	039 255 8507

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WINNIE MADIKIZELA-MANDELA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**534 006**	**543 140**	**226 549**	**42.4%**	**159 370**	**29.8%**	**120 916**	**22.3%**	**61 119**	**11.3%**	**567 954**	**104.6%**	**36 840**	**100.7%**	**65.9%**
Exchange Revenue															
Service charges - Electricity	55 986	56 393	13 205	23.6%	13 732	24.5%	13 029	23.1%	35 036	62.1%	75 002	133.0%	15 068	104.9%	132.5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 200	5 130	1 330	25.6%	1 375	26.4%	1 411	27.5%	1 377	26.8%	5 493	107.1%	1 536	110.8%	(10.4%)
Sale of Goods and Rendering of Services	473	473	180	38.1%	75	15.9%	113	23.9%	86	18.3%	455	96.1%	88	119.0%	(2.0%)
Agency services	1 499	1 499	233	15.5%	118	7.8%	542	36.1%	365	24.3%	1 256	83.8%	365	99.8%	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 984	4 134	751	18.9%	875	22.0%	913	22.1%	992	24.0%	3 531	85.4%	775	60.7%	28.1%
Interest earned from Current and Non Current Assets	39 677	39 677	9 698	24.4%	8 556	21.6%	6 106	15.4%	11 641	29.3%	36 001	90.7%	10 384	105.6%	12.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 764	5 914	1 397	24.2%	1 324	23.0%	1 200	20.3%	1 779	30.1%	5 700	96.4%	1 711	105.3%	3.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	22 008	19 137	10 675	48.5%	7 183	32.6%	790	4.1%	484	2.5%	19 132	100.0%	875	96.1%	(44.7%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	405	405	86	21.2%	89	22.0%	167	41.2%	479	118.1%	821	202.6%	105	119.6%	357.7%
Non-Exchange Revenue															
Property rates	24 187	35 187	34 239	141.6%	2 965	12.3%	2 823	8.0%	2 929	8.3%	42 956	122.1%	2 372	96.1%	23.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	386	401	22	5.6%	12	3.1%	461	115.0%	144	36.0%	640	159.4%	670	182.9%	(78.4%)
Licences or permits	2 379	2 389	460	19.3%	246	10.4%	1 091	45.7%	857	35.9%	2 654	111.1%	731	82.9%	17.3%
Transfer and subsidies - Operational	367 150	367 494	152 467	41.5%	120 884	32.9%	90 447	24.6%	3 050	.8%	366 849	99.8%	929	100.3%	228.2%
Interest Receivables	4 907	4 907	1 805	36.8%	1 936	39.5%	1 823	37.2%	1 814	37.0%	7 378	150.4%	1 216	111.3%	49.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	86	-	86	-	16	-	452.8%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**529 471**	**582 737**	**114 615**	**21.6%**	**123 891**	**23.4%**	**112 329**	**19.3%**	**133 894**	**23.0%**	**484 730**	**83.2%**	**120 642**	**79.2%**	**11.0%**
Employee related costs	148 023	152 599	32 795	22.2%	33 029	22.3%	34 621	22.7%	40 533	26.6%	140 979	92.4%	31 253	88.1%	29.7%
Remuneration of councillors	31 370	31 370	6 966	22.2%	7 002	22.3%	7 669	24.4%	7 273	23.2%	28 910	92.2%	6 992	93.0%	4.0%
Bulk purchases - electricity	58 448	58 448	13 506	23.1%	12 926	22.1%	12 531	21.4%	12 824	21.9%	51 786	88.6%	12 633	91.6%	1.5%
Inventory consumed	8 696	9 144	1 455	16.7%	2 116	24.3%	1 700	18.6%	2 066	22.6%	7 337	80.2%	2 430	79.5%	(15.0%)
Debt impairment	6 109	6 109	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	48 219	69 709	12 633	26.2%	12 626	26.2%	17 802	25.5%	11 872	17.0%	54 934	78.8%	7 722	64.1%	53.8%
Interest,Dividends and Rent on Land	104	104	-	-	-	-	-	-	6	5.9%	6	5.9%	-	-	(100.0%)
Contracted services	132 555	156 980	30 180	22.8%	37 222	28.1%	24 516	15.6%	34 362	21.9%	126 279	80.4%	38 855	77.3%	(11.6%)
Transfers and subsidies	5 454	6 166	-	-	-	-	248	4.0%	4 115	66.7%	4 363	70.8%	3 108	76.0%	32.4%
Irrecoverable debts written off	-	-	(15)	-	-	-	-	-	15	-	-	-	-	-	(100.0%)
Operational Cost and Other Cost	90 493	92 108	17 096	18.9%	18 970	21.0%	13 243	14.4%	20 810	22.6%	70 119	76.1%	17 613	74.4%	18.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	17	-	17	-	38	-	(54.4%)
Surplus/(Deficit)	**4 535**	**(39 597)**	**111 934**		**35 479**		**8 586**		**(72 775)**		**83 224**		**(83 803)**		
Transfers and subsidies - capital (monetary allocations)	86 137	85 313	20 088	23.3%	22 127	25.7%	18 303	21.5%	14 593	17.1%	75 110	88.0%	5 055	68.3%	188.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**90 672**	**45 716**	**132 022**		**57 606**		**26 889**		**(58 182)**		**158 335**		**(78 748)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**90 672**	**45 716**	**132 022**		**57 606**		**26 889**		**(58 182)**		**158 335**		**(78 748)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**90 672**	**45 716**	**132 022**		**57 606**		**26 889**		**(58 182)**		**158 335**		**(78 748)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**90 672**	**45 716**	**132 022**		**57 606**		**26 889**		**(58 182)**		**158 335**		**(78 748)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**165 872**	**180 262**	**28 109**	**16.9%**	**30 228**	**18.2%**	**22 482**	**12.5%**	**41 346**	**22.9%**	**122 165**	**67.8%**	**23 384**	**53.6%**	**76.8%**
National Government	74 320	73 559	17 738	23.9%	19 412	26.1%	15 631	21.2%	12 619	17.2%	65 400	88.9%	8 883	75.6%	42.1%
Provincial Government	535	610	37	6.9%	279	52.2%	-	-	-	-	316	51.8%	571	98.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**74 854**	**74 169**	**17 775**	**23.7%**	**19 691**	**26.3%**	**15 631**	**21.1%**	**12 619**	**17.0%**	**65 716**	**88.6%**	**9 454**	**75.8%**	**33.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	91 018	106 092	10 334	11.4%	10 537	11.6%	6 851	6.5%	28 727	27.1%	56 449	53.2%	13 930	33.4%	106.2%
Capital Expenditure Functional	**165 872**	**180 262**	**28 109**	**16.9%**	**30 228**	**18.2%**	**22 482**	**12.5%**	**41 346**	**22.9%**	**122 165**	**67.8%**	**23 384**	**53.6%**	**76.8%**
Municipal governance and administration	**9 591**	**8 153**	**-**	**-**	**1 009**	**10.5%**	**1 108**	**13.6%**	**3 952**	**48.5%**	**6 070**	**74.4%**	**604**	**37.3%**	**554.3%**
Executive and Council	1 304	1 004	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 287	7 149	-	-	1 009	12.2%	1 108	15.5%	3 952	55.3%	6 070	84.9%	604	42.9%	554.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21 446**	**18 065**	**488**	**2.3%**	**3 409**	**15.9%**	**1 543**	**8.5%**	**887**	**4.9%**	**6 327**	**35.0%**	**4 880**	**37.6%**	**(81.8%)**
Community and Social Services	21 037	17 709	451	2.1%	3 324	15.8%	1 445	8.2%	887	5.0%	6 108	34.5%	4 824	36.4%	(81.6%)
Sport And Recreation	409	356	37	9.1%	85	20.8%	98	27.4%	-	-	220	61.6%	56	96.9%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**130 053**	**149 457**	**27 416**	**21.1%**	**24 590**	**18.9%**	**19 749**	**13.2%**	**34 938**	**23.4%**	**106 693**	**71.4%**	**13 514**	**56.6%**	**158.5%**
Planning and Development	30 081	34 041	966	3.2%	-	-	591	1.7%	1 652	4.9%	3 209	9.4%	70	37.8%	2 275.2%
Road Transport	99 972	115 416	26 450	26.5%	24 590	24.6%	19 158	16.6%	33 286	28.8%	103 485	89.7%	13 444	58.7%	147.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 783**	**4 586**	**206**	**4.3%**	**1 219**	**25.5%**	**82**	**1.8%**	**1 568**	**34.2%**	**3 075**	**67.1%**	**4 387**	**59.6%**	**(64.2%)**
Energy sources	1 652	2 415	206	12.5%	1 219	73.8%	82	3.4%	45	1.9%	1 552	64.3%	1 575	59.9%	(97.1%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 130	2 171	-	-	-	-	-	-	1 523	70.2%	1 523	70.2%	2 812	59.3%	(45.8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**647 585**	**663 051**	**215 208**	**33.2%**	**196 082**	**30.3%**	**155 567**	**23.5%**	**44 048**	**6.6%**	**610 906**	**92.1%**	**38 773**	**94.1%**	**13.6%**
Property rates	27 141	34 291	1 624	6.0%	11 852	43.7%	2 350	6.9%	5 119	14.9%	20 944	61.1%	1 798	76.5%	184.7%
Service charges	66 822	66 796	12 993	19.4%	12 650	18.9%	14 618	21.9%	20 348	30.5%	60 609	90.7%	20 298	122.9%	.2%
Other revenue	82 686	90 804	17 226	20.8%	6 312	7.6%	20 460	22.5%	16 014	17.6%	60 012	66.1%	24 244	43.4%	(33.9%)
Transfers and Subsidies - Operational	367 150	367 300	151 980	41.4%	121 631	33.1%	90 393	24.6%	2 911	.8%	366 915	99.9%	(18 193)	100.0%	(116.0%)
Transfers and Subsidies - Capital	64 108	64 108	21 454	33.5%	34 203	53.4%	21 292	33.2%	(12 841)	(20.0%)	64 108	100.0%	(193)	100.0%	6 550.1%
Interest	39 677	39 752	9 931	25.0%	9 434	23.8%	6 454	16.2%	12 498	31.4%	38 318	96.4%	10 820	107.4%	15.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(475 346)**	**(516 653)**	**(105 192)**	**22.1%**	**(114 708)**	**24.1%**	**(96 007)**	**18.6%**	**(129 028)**	**25.0%**	**(444 935)**	**86.1%**	**(111 037)**	**89.6%**	**16.2%**
Suppliers and employees	(475 241)	(514 368)	(105 192)	22.1%	(112 527)	23.7%	(96 007)	18.7%	(129 028)	25.1%	(442 754)	86.1%	(111 037)	89.6%	16.2%

Finance charges	(104)	(2 285)	-	-	(2 180)	2 088.5%	-	-	-	-	(2 180)	95.4%	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**172 239**	**146 398**	**110 016**	**63.9%**	**81 374**	**47.2%**	**59 560**	**40.7%**	**(84 980)**	**(58.0%)**	**165 971**	**113.4%**	**(72 265)**	**103.1%**	**17.6%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**1 709**	**-**	**(1 709)**	**-**	**-**	**-**	**(223)**	**-**	**(223)**	**-**	**(0)**	**-**	**22 259 900.0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	(223)	-	(223)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	1 709	-	(1 709)	-	-	-	-	-	-	-	(0)	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(190 043)**	**(206 375)**	**(32 495)**	**17.1%**	**(30 273)**	**15.9%**	**(26 163)**	**12.7%**	**(44 325)**	**21.5%**	**(133 256)**	**64.6%**	**(24 319)**	**54.9%**	**82.3%**
Capital assets	(190 043)	(206 375)	(32 495)	17.1%	(30 273)	15.9%	(26 163)	12.7%	(44 325)	21.5%	(133 256)	64.6%	(24 319)	54.9%	82.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(190 043)**	**(206 375)**	**(30 786)**	**16.2%**	**(31 982)**	**16.8%**	**(26 163)**	**12.7%**	**(44 548)**	**21.6%**	**(133 478)**	**64.7%**	**(24 319)**	**54.9%**	**83.2%**
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	**(17 804)**	**(59 978)**	**79 231**	**(445.0%)**	**49 392**	**(277.4%)**	**33 397**	**(55.7%)**	**(129 527)**	**216.0%**	**32 493**	**(54.2%)**	**(96 584)**	**2 840.6%**	**34.1%**
Cash/cash equivalents at the year begin:	409 706	409 706	540 101	131.8%	619 473	151.2%	668 865	163.3%	702 262	171.4%	540 101	131.8%	664 696	100.0%	5.7%
Cash/cash equivalents at the year end:	**391 902**	**349 728**	**619 473**	**158.1%**	**668 865**	**170.7%**	**702 262**	**200.8%**	**572 735**	**163.8%**	**572 735**	**163.8%**	**568 113**	**122.3%**	**.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 980	57.5%	1 886	3.6%	1 652	3.2%	18 580	35.7%	52 099	30.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 510	2.3%	682	1.0%	1 300	2.0%	62 239	94.7%	65 731	39.0%	(14)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	48	2.2%	21	1.0%	31	1.5%	2 035	95.3%	2 135	1.3%	(0)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	331	100.0%	331	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	882	2.6%	920	2.7%	940	2.8%	30 929	91.9%	33 671	20.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	461	3.2%	372	2.6%	323	2.2%	13 232	92.0%	14 388	8.5%	(19)	(.1%)	-	-
Total By Income Source	**32 881**	**19.5%**	**3 881**	**2.3%**	**4 246**	**2.5%**	**127 346**	**75.6%**	**168 355**	**100.0%**	**(33)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 821	2.3%	678	.9%	671	.9%	74 694	95.9%	77 864	46.2%	-	-	-	-
Commercial	30 636	43.3%	2 827	4.0%	3 187	4.5%	34 125	48.2%	70 774	42.0%	-	-	-	-
Households	425	2.2%	377	1.9%	388	2.0%	18 527	94.0%	19 717	11.7%	(33)	(.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**32 881**	**19.5%**	**3 881**	**2.3%**	**4 246**	**2.5%**	**127 346**	**75.6%**	**168 355**	**100.0%**	**(33)**	**-**	**-**	**-**

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	2 299	100.0%	-	-	-	-	-	-	2 299	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 299**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 299**	**100.0%**

Contact Details

Municipal Manager	Mr Luvuyo Mahlaka	039 251 0230
Chief Financial Officer	Mr Zakhele Alex Zukulu	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**321 993**	**327 262**	**92 188**	**28.6%**	**58 212**	**18.1%**	**45 339**	**13.9%**	**3 760**	**1.1%**	**199 498**	**61.0%**	**8 986**	**40.1%**	**(58.2%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	793	793	184	23.2%	180	22.7%	180	22.7%	187	23.6%	731	92.2%	189	99.3%	(1.0%)
Sale of Goods and Rendering of Services	430	430	14	3.2%	2	.5%	30	7.0%	16	3.8%	62	14.5%	5	12.6%	211.3%
Agency services	-	-	-	-	112	-	-	-	-	-	112	-	334	.5%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	193	193	179	92.8%	-	-	20	10.2%	167	86.4%	366	189.4%	120	-	39.6%
Interest earned from Current and Non Current Assets	4 000	4 000	721	18.0%	614	15.4%	731	18.3%	906	22.6%	2 973	74.3%	695	72.5%	30.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	875	1 175	121	13.8%	255	29.1%	245	20.9%	96	8.2%	717	61.0%	3	2.7%	3 408.5%
Licences or permits	1 235	1 235	149	12.1%	160	13.0%	198	16.0%	157	12.7%	665	53.8%	91	42.1%	72.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	93 370	93 370	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 437	6 437	30	.7%	56	1.3%	179	2.8%	8	.1%	273	4.2%	28	7.8%	(72.9%)
Non-Exchange Revenue															
Property rates	24 000	27 544	21 011	87.5%	877	3.7%	939	3.4%	878	3.2%	23 705	86.1%	5 930	99.4%	(85.2%)
Surcharges and Taxes	16 671	16 671	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	162	162	31	18.8%	25	15.6%	7	4.5%	18	10.9%	81	49.8%	28	83.6%	(36.7%)
Licences or permits	1 680	1 680	47	2.8%	8	.5%	10	.6%	14	.8%	79	4.7%	40	13.1%	(66.1%)
Transfer and subsidies - Operational	174 146	173 571	69 701	40.0%	55 921	32.1%	42 622	24.6%	1 314	.8%	169 558	97.7%	1 379	64.7%	(4.7%)
Interest Receivables	-	-	-	-	-	-	176	-	-	-	176	-	145	75.3%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**283 378**	**359 929**	**59 271**	**20.9%**	**62 316**	**22.0%**	**57 476**	**16.0%**	**57 056**	**15.9%**	**236 119**	**65.6%**	**57 216**	**48.8%**	**(.3%)**
Employee related costs	111 652	112 757	27 241	24.4%	27 995	25.1%	30 764	27.3%	27 536	24.4%	113 535	100.7%	25 999	68.2%	5.9%
Remuneration of councillors	14 961	14 954	3 440	23.0%	3 440	23.0%	3 516	23.5%	2 492	16.7%	12 889	86.2%	3 687	56.7%	(32.4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 750	2 969	266	7.1%	263	7.0%	66	2.2%	1 288	43.4%	1 883	63.4%	654	54.4%	96.8%
Debt impairment	2 862	2 862	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	43 477	44 840	7 081	16.3%	2 430	5.6%	5 001	11.2%	4 983	11.1%	19 496	43.5%	5 120	27.3%	(2.7%)
Interest,Dividends and Rent on Land	510	510	127	25.0%	92	18.0%	64	12.5%	37	7.3%	320	62.8%	176	70.0%	(78.9%)
Contracted services	37 209	115 412	9 255	24.9%	14 604	39.2%	6 572	5.7%	11 485	10.0%	41 917	36.3%	10 595	32.2%	8.4%
Transfers and subsidies	1 051	995	104	9.9%	105	10.0%	114	11.5%	97	9.7%	421	42.3%	-	32.0%	(100.0%)
Irrecoverable debts written off	1 086	1 086	559	51.5%	-	-	63	5.8%	28	2.6%	651	59.9%	102	12.1%	(72.3%)
Operational Cost and Other Cost	58 186	55 781	11 196	19.2%	13 386	23.0%	11 316	20.3%	9 109	16.3%	45 007	80.7%	10 917	74.7%	(16.6%)
Disposal of Fixed and Intangible Assets	7 634	6 763	-	-	-	-	-	-	-	-	-	-	(60)	(.8%)	(100.0%)
Other Losses	1 000	1 000	-	-	-	-	(0)	-	-	-	(0)	-	26	(2.6%)	(100.0%)
Surplus/(Deficit)	**38 615**	**(32 666)**	**32 917**		**(4 104)**		**(12 137)**		**(53 296)**		**(36 621)**		**(48 230)**		
Transfers and subsidies - capital (monetary allocations)	73 477	114 343	11 089	15.1%	9 738	13.3%	8 928	7.8%	37 476	32.8%	67 231	58.8%	14 678	59.0%	155.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**112 091**	**81 677**	**44 006**		**5 634**		**(3 209)**		**(15 820)**		**30 610**		**(33 552)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**112 091**	**81 677**	**44 006**		**5 634**		**(3 209)**		**(15 820)**		**30 610**		**(33 552)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**112 091**	**81 677**	**44 006**		**5 634**		**(3 209)**		**(15 820)**		**30 610**		**(33 552)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	185	-	-	-	185	-	-	-	-
Surplus/(Deficit) for the year	**112 091**	**81 677**	**44 006**		**5 634**		**(3 024)**		**(15 820)**		**30 795**		**(33 552)**		
			-		-		-		-		-		0	0	

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**68 270**	**101 776**	**4 454**	**6.5%**	**23 141**	**33.9%**	**13 978**	**13.7%**	**33 089**	**32.5%**	**74 662**	**73.4%**	**19 020**	**(640.0%)**	**74.0%**
National Government	55 834	85 514	1 062	1.9%	18 641	33.4%	10 798	12.6%	28 496	33.3%	58 996	69.0%	15 546	(24.3%)	83.3%
Provincial Government	8 696	13 913	2 473	28.4%	3 705	42.6%	2 918	21.0%	3 703	26.6%	12 798	92.0%	-	(372.6%)	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 530**	**99 427**	**3 534**	**5.5%**	**22 346**	**34.6%**	**13 716**	**13.8%**	**32 199**	**32.4%**	**71 795**	**72.2%**	**15 546**	**(94.9%)**	**107.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 740	2 348	920	24.6%	795	21.3%	262	11.2%	890	37.9%	2 867	122.1%	3 474	(8 128.8%)	(74.4%)
Capital Expenditure Functional	**68 270**	**101 776**	**4 454**	**6.5%**	**23 141**	**33.9%**	**13 978**	**13.7%**	**33 089**	**32.5%**	**74 662**	**73.4%**	**19 020**	**(602.2%)**	**74.0%**
Municipal governance and administration	**3 218**	**1 801**	**585**	**18.2%**	**419**	**13.0%**	**149**	**8.3%**	**770**	**42.8%**	**1 923**	**106.8%**	**898**	**(29 867.0%)**	**(14.2%)**
Executive and Council	644	401	-	-	-	-	-	-	557	139.1%	557	139.1%	137	(24.9%)	307.4%
Finance and administration	2 574	1 400	585	22.7%	419	16.3%	149	10.7%	213	15.2%	1 366	97.6%	761	(33 823.8%)	(72.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 259**	**11 136**	**59**	**.6%**	**400**	**3.9%**	**50**	**.4%**	**8 037**	**72.2%**	**8 546**	**76.7%**	**1 682**	**33.8%**	**377.7%**
Community and Social Services	9 998	875	-	-	400	4.0%	(400)	(45.7%)	1 205	137.6%	1 205	137.6%	1 430	30.2%	(15.8%)
Sport And Recreation	-	10 000	-	-	-	-	363	3.6%	6 737	67.4%	7 101	71.0%	-	-	(100.0%)
Public Safety	261	261	59	22.6%	-	-	87	33.2%	95	36.4%	241	92.3%	252	48.3%	(62.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 750**	**86 247**	**3 534**	**6.8%**	**20 508**	**39.6%**	**14 434**	**16.7%**	**24 282**	**28.2%**	**62 758**	**72.8%**	**15 802**	**(5.3%)**	**53.7%**
Planning and Development	25 259	3 487	1 071	4.2%	1 950	7.7%	1 538	44.1%	6 661	191.1%	11 220	321.8%	8 311	(122.0%)	(19.8%)
Road Transport	26 491	82 761	2 464	9.3%	18 558	70.1%	12 897	15.6%	17 620	21.3%	51 538	62.3%	7 491	38.2%	135.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 043**	**2 591**	**276**	**9.1%**	**1 814**	**59.6%**	**(655)**	**(25.3%)**	**-**	**-**	**1 435**	**55.4%**	**638**	**79.6%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	623	120.1%	(100.0%)
Water Management	-	-	276	-	376	-	(652)	-	-	-	-	-	16	4.9%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 043	2 591	-	-	1 438	47.2%	(3)	(.1%)	-	-	1 435	55.4%	-	-	-
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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**389 356**	**429 006**	**139 748**	**35.9%**	**199 700**	**51.3%**	**215 785**	**50.3%**	**(1 500)**	**(.3%)**	**553 732**	**129.1%**	**(41 077)**	**7.0%**	**(96.3%)**
Property rates	18 720	21 485	12 577	67.2%	286	1.5%	421	2.0%	7 230	33.7%	20 514	95.5%	390	112.4%	1 754.0%
Service charges	119	119	99	83.1%	92	77.6%	69	57.7%	101	84.8%	361	303.2%	116	104.8%	(13.0%)
Other revenue	118 894	115 488	3 172	2.7%	1 058	.9%	988	.9%	931	.8%	6 149	5.3%	1 127	2.7%	(17.4%)
Transfers and Subsidies - Operational	174 146	173 571	90 673	52.1%	151 870	87.2%	79 065	45.6%	-	-	321 609	185.3%	(23 184)	27.1%	(100.0%)
Transfers and Subsidies - Capital	73 477	114 343	33 227	45.2%	46 393	63.1%	135 242	118.3%	(9 762)	(8.5%)	205 100	179.4%	(19 526)	(45.3%)	(50.0%)
Interest	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(222 706)**	**(323 619)**	**(36 538)**	**16.4%**	**(34 389)**	**15.4%**	**(34 256)**	**10.6%**	**(27 900)**	**8.6%**	**(133 083)**	**41.1%**	**(27 244)**	**20.9%**	**2.4%**
Suppliers and employees	(221 145)	(322 113)	(36 538)	16.5%	(34 389)	15.6%	(34 256)	10.6%	(27 900)	8.7%	(133 083)	41.3%	(27 244)	21.0%	2.4%

Finance charges	(510)	(510)	0	-	-	-	-	-	-	-	0	-	-	-	-
Transfers and Subsidies	(1 051)	(995)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**166 649**	**105 387**	**103 209**	**61.9%**	**165 311**	**99.2%**	**181 529**	**172.2%**	**(29 400)**	**(27.9%)**	**420 649**	**399.1%**	**(68 322)**	**(46.7%)**	**(57.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**2 000**	**4 092**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4 092**	**204.6%**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	2 000	4 092	-	-	-	-	-	-	-	4 092	204.6%	-	-	-
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	**(78 510)**	**(117 042)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(78 510)	(117 042)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(78 510)**	**(115 042)**	**4 092**	**(5.2%)**	**-**	**-**	**-**	**-**	**-**	**-**	**4 092**	**(3.6%)**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**4 280**	**4 280**	**(1 400)**	**(32.7%)**	**(980)**	**(22.9%)**	**(1 008)**	**(23.6%)**	**(1 035)**	**(24.2%)**	**(4 422)**	**(103.3%)**	**(2 261)**	**22.6%**	**(54.2%)**
Repayment of borrowing	4 280	4 280	(1 400)	(32.7%)	(980)	(22.9%)	(1 008)	(23.6%)	(1 035)	(24.2%)	(4 422)	(103.3%)	(2 261)	22.6%	(54.2%)
Net Cash from/(used) Financing Activities	**4 280**	**4 280**	**(1 400)**	**(32.7%)**	**(980)**	**(22.9%)**	**(1 008)**	**(23.6%)**	**(1 035)**	**(24.2%)**	**(4 422)**	**(103.3%)**	**(2 261)**	**35.3%**	**(54.2%)**
Net Increase/(Decrease) in cash held	**92 419**	**(5 375)**	**105 902**	**114.6%**	**164 331**	**177.8%**	**180 521**	**(3 358.7%)**	**(30 435)**	**566.3%**	**420 319**	**(7 820.3%)**	**(70 583)**	**239.3%**	**(56.9%)**
Cash/cash equivalents at the year begin:	24 912	24 912	0	-	105 975	425.4%	270 233	1 084.7%	450 754	1 809.4%	0	-	49 981	-	801.9%
Cash/cash equivalents at the year end:	**117 332**	**19 538**	**105 975**	**90.3%**	**270 233**	**230.3%**	**450 754**	**2 307.1%**	**420 319**	**2 151.3%**	**420 319**	**2 151.3%**	**(20 735)**	**(244.3%)**	**(2 127.1%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	520	1.2%	(824)	(1.9%)	431	1.0%	44 221	99.7%	44 348	78.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100.0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	272	2.9%	(1)	-	123	1.3%	9 145	95.9%	9 539	16.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	177	17.8%	(5)	(.5%)	68	6.8%	755	75.9%	995	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 646	100.0%	1 646	2.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	13	100.0%	13	-	-	-	-	-
Total By Income Source	**969**	**1.7%**	**(830)**	**(1.5%)**	**622**	**1.1%**	**55 778**	**98.7%**	**56 540**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	86	.8%	(711)	(6.3%)	104	.9%	11 752	104.6%	11 230	19.9%	-	-	-	-
Commercial	458	2.6%	(1)	-	247	1.4%	16 674	96.0%	17 378	30.7%	-	-	-	-
Households	344	1.8%	(113)	(.6%)	218	1.1%	18 975	97.7%	19 425	34.4%	-	-	-	-
Other	81	1.0%	(5)	(.1%)	54	.6%	8 377	98.5%	8 507	15.0%	-	-	-	-
Total By Customer Group	**969**	**1.7%**	**(830)**	**(1.5%)**	**622**	**1.1%**	**55 778**	**98.7%**	**56 540**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	87	100.0%	-	-	-	-	-	-	87	2.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 409	99.6%	13	.4%	(0)	-	0	-	3 421	97.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 496**	**99.6%**	**13**	**.4%**	**(0)**	**-**	**0**	**-**	**3 508**	**100.0%**

Contact Details

Municipal Manager	Ms Ivy Sikhulu Nqwena	039 258 0056
Chief Financial Officer	Mr Mzukisi Mhlifili	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 138 659**	**1 351 229**	**396 965**	**34.9%**	**327 016**	**28.7%**	**257 822**	**19.1%**	**48 713**	**3.6%**	**1 030 516**	**76.3%**	**49 962**	**85.0%**	**(2.5%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	40 293	34 316	7 961	19.8%	9 751	24.2%	10 562	30.8%	7 926	23.1%	36 200	105.5%	9 047	96.4%	(12.4%)
Service charges - Waste Water Management	7 675	7 626	1 766	23.0%	1 729	22.5%	1 727	22.6%	1 739	22.8%	6 961	91.3%	2 146	127.1%	(18.9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 185	1 877	526	24.1%	239	10.9%	337	18.0%	501	26.7%	1 603	85.4%	968	121.6%	(48.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	95 927	115 044	29 316	30.6%	27 788	29.0%	27 444	23.9%	29 088	25.3%	113 637	98.8%	28 780	99.2%	1.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	129 782	321 607	6 083	4.7%	(12)	-	1 009	.3%	445	.1%	7 524	2.3%	563	.7%	(21.0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	2 582	858	-	438	-	1 285	49.8%	-	-	2 582	100.0%	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	862 786	868 179	350 454	40.6%	287 083	33.3%	215 458	24.8%	9 013	1.0%	862 008	99.3%	8 457	99.0%	6.6%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 051 848**	**1 112 191**	**236 854**	**22.5%**	**218 053**	**20.7%**	**239 095**	**21.5%**	**234 739**	**21.1%**	**928 741**	**83.5%**	**272 347**	**87.4%**	**(13.8%)**
Employee related costs	373 564	376 663	90 383	24.2%	87 583	23.4%	88 726	23.6%	81 081	21.5%	347 774	92.3%	83 182	89.0%	(2.5%)
Remuneration of councillors	12 992	15 321	2 068	15.9%	4 164	32.0%	3 213	21.0%	3 943	25.7%	13 387	87.4%	3 185	100.6%	23.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	68 525	79 254	10 876	15.9%	14 739	21.5%	21 011	26.5%	16 006	20.2%	62 633	79.0%	13 775	72.3%	16.2%
Debt impairment	26 000	26 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	140 794	155 794	43 461	30.9%	21 551	15.3%	31 068	19.9%	30 603	19.6%	126 683	81.3%	32 236	99.2%	(5.1%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	244 247	252 161	51 338	21.0%	45 740	18.7%	46 477	18.4%	60 137	23.8%	203 692	80.8%	90 291	85.4%	(33.4%)
Transfers and subsidies	26 600	27 236	5 654	21.3%	600	2.3%	11 466	42.1%	6 016	22.1%	23 736	87.1%	5 868	88.0%	2.5%
Irrecoverable debts written off	-	3 816	2 070	-	1 355	-	6	.2%	413	10.8%	3 844	100.7%	5 255	-	(92.1%)
Operational Cost and Other Cost	159 126	175 945	31 003	19.5%	42 321	26.6%	37 128	21.1%	36 539	20.8%	146 991	83.5%	38 555	87.4%	(5.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**86 812**	**239 038**	**160 111**		**108 963**		**18 728**		**(186 026)**		**101 775**		**(222 385)**		
Transfers and subsidies - capital (monetary allocations)	515 280	509 987	98 850	19.2%	188 031	36.5%	191 246	37.5%	869	.2%	478 995	93.9%	116 344	84.9%	(99.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**602 092**	**749 026**	**258 961**		**296 993**		**209 974**		**(185 158)**		**580 771**		**(106 041)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**602 092**	**749 026**	**258 961**		**296 993**		**209 974**		**(185 158)**		**580 771**		**(106 041)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**602 092**	**749 026**	**258 961**		**296 993**		**209 974**		**(185 158)**		**580 771**		**(106 041)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**602 092**	**749 026**	**258 961**		**296 993**		**209 974**		**(185 158)**		**580 771**		**(106 041)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**592 469**	**744 953**	**158 506**	**26.8%**	**150 467**	**25.4%**	**116 541**	**15.6%**	**143 532**	**19.3%**	**569 045**	**76.4%**	**173 167**	**86.0%**	**(17.1%)**
National Government	509 987	510 079	150 157	29.4%	149 354	29.3%	114 669	22.5%	68 910	13.5%	483 090	94.7%	133 082	92.2%	(48.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**509 987**	**510 079**	**150 157**	**29.4%**	**149 354**	**29.3%**	**114 669**	**22.5%**	**68 910**	**13.5%**	**483 090**	**94.7%**	**133 082**	**92.2%**	**(48.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	82 482	234 874	8 348	10.1%	1 113	1.3%	1 873	.8%	74 621	31.8%	85 956	36.6%	40 085	59.0%	86.2%
Capital Expenditure Functional	**592 469**	**744 953**	**158 506**	**26.8%**	**150 467**	**25.4%**	**116 541**	**15.6%**	**143 532**	**19.3%**	**569 045**	**76.4%**	**173 167**	**86.0%**	**(17.1%)**
Municipal governance and administration	**35 731**	**39 691**	**7 919**	**22.2%**	**1 205**	**3.4%**	**67**	**.2%**	**13 423**	**33.8%**	**22 614**	**57.0%**	**7 565**	**51.4%**	**77.4%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	35 731	39 691	7 919	22.2%	1 205	3.4%	67	.2%	13 423	33.8%	22 614	57.0%	7 565	51.4%	77.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 331**	**7 305**	**-**	**-**	**-**	**-**	**-**	**-**	**4 393**	**60.1%**	**4 393**	**60.1%**	**7 049**	**70.3%**	**(37.7%)**
Community and Social Services	2 325	1 799	-	-	-	-	-	-	174	9.7%	174	9.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 006	5 506	-	-	-	-	-	-	4 219	76.6%	4 219	76.6%	7 049	72.0%	(40.1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 700**	**3 250**	**-**	**-**	**-**	**-**	**-**	**-**	**696**	**21.4%**	**696**	**21.4%**	**10 881**	**87.4%**	**(93.6%)**
Planning and Development	4 700	3 250	-	-	-	-	-	-	696	21.4%	696	21.4%	10 881	87.4%	(93.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**543 708**	**694 708**	**150 587**	**27.7%**	**149 262**	**27.5%**	**116 474**	**16.8%**	**125 020**	**18.0%**	**541 343**	**77.9%**	**147 672**	**88.5%**	**(15.3%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	511 541	667 534	149 026	29.1%	150 823	29.5%	101 869	15.3%	123 539	18.5%	525 258	78.7%	145 909	89.5%	(15.3%)
Waste Water Management	32 167	27 174	1 561	4.9%	(1 561)	(4.9%)	14 605	53.7%	1 480	5.4%	16 085	59.2%	1 762	64.3%	(16.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 756 907**	**1 965 726**	**746 244**	**42.5%**	**481 890**	**27.4%**	**380 400**	**19.4%**	**12 827**	**.7%**	**1 621 360**	**82.5%**	**54 753**	**89.6%**	**(76.6%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	38 990	34 505	9 146	23.5%	9 945	25.5%	4 675	13.5%	6 775	19.6%	30 541	88.5%	6 737	69.3%	.6%
Other revenue	243 924	438 011	53 648	22.0%	36 678	15.0%	31 515	7.2%	17 459	4.0%	139 300	31.8%	19 072	40.4%	(8.5%)
Transfers and Subsidies - Operational	862 786	868 179	352 215	40.8%	277 376	32.1%	211 123	24.3%	255	-	840 969	96.9%	163	97.0%	55.8%
Transfers and Subsidies - Capital	515 280	509 987	301 918	58.6%	130 102	25.2%	105 643	20.7%	-	-	537 663	105.4%	0	105.1%	(100.0%)
Interest	95 927	115 044	29 316	30.6%	27 788	29.0%	27 444	23.9%	(11 662)	(10.1%)	72 887	63.4%	28 780	99.2%	(140.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(885 053)**	**(926 581)**	**(93 110)**	**10.5%**	**(59 261)**	**6.7%**	**(75 509)**	**8.1%**	**(131 668)**	**14.2%**	**(359 547)**	**38.8%**	**(126 675)**	**47.0%**	**3.9%**
Suppliers and employees	(858 453)	(899 345)	(93 110)	10.8%	(59 261)	6.9%	(75 509)	8.4%	(131 668)	14.6%	(359 547)	40.0%	(126 675)	48.4%	3.9%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(26 600)	(27 236)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**871 854**	**1 039 145**	**653 134**	**74.9%**	**422 628**	**48.5%**	**304 891**	**29.3%**	**(118 841)**	**(11.4%)**	**1 261 812**	**121.4%**	**(71 923)**	**134.8%**	**65.2%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(10 271)**	**-**	**(10 271)**	**-**	**(10 048)**	**-**	**529 724**	**-**	**499 134**	**-**	**(504 808)**	**-**	**(204.9%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	(866)	-	(866)	-	(198)	-	337.3%
Decrease (increase) in non-current investments	-	-	(10 271)	-	(10 271)	-	(10 048)	-	530 590	-	500 000	-	(504 609)	-	(205.1%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(592 469)**	**(744 953)**	**(207 652)**	**35.0%**	**(174 005)**	**29.4%**	**(129 832)**	**17.4%**	**(137 071)**	**18.4%**	**(648 560)**	**87.1%**	**(171 919)**	**108.5%**	**(20.3%)**
Capital assets	(592 469)	(744 953)	(207 652)	35.0%	(174 005)	29.4%	(129 832)	17.4%	(137 071)	18.4%	(648 560)	87.1%	(171 919)	108.5%	(20.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(592 469)**	**(744 953)**	**(217 923)**	**36.8%**	**(184 276)**	**31.1%**	**(139 880)**	**18.8%**	**392 653**	**(52.7%)**	**(149 426)**	**20.1%**	**(676 726)**	**197.0%**	**(158.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**279 384**	**294 192**	**435 210**	**155.8%**	**238 352**	**85.3%**	**165 011**	**56.1%**	**273 812**	**93.1%**	**1 112 386**	**378.1%**	**(748 649)**	**4.3%**	**(136.6%)**
Cash/cash equivalents at the year begin:	1 932 673	1 932 673	950 721	49.2%	1 385 939	71.7%	1 624 291	84.0%	1 789 303	92.6%	950 721	49.2%	2 136 895	115.9%	(16.3%)
Cash/cash equivalents at the year end:	**2 212 057**	**2 226 865**	**1 385 939**	**62.7%**	**1 624 291**	**73.4%**	**1 789 303**	**80.4%**	**2 063 913**	**92.7%**	**2 063 913**	**92.7%**	**1 388 246**	**100.4%**	**48.7%**

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	3 599	2.0%	2 973	1.7%	2 515	1.4%	168 677	94.9%	177 764	83.0%	(3 291)	(1.9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	629	1.8%	606	1.7%	599	1.7%	33 158	94.8%	34 992	16.3%	(798)	(2.3%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 321	100.0%	1 321	.6%	(363)	(27.5%)	-	-
Total By Income Source	**4 227**	**2.0%**	**3 580**	**1.7%**	**3 114**	**1.5%**	**203 155**	**94.9%**	**214 076**	**100.0%**	**(4 452)**	**(2.1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 021	4.9%	1 565	3.8%	1 373	3.3%	36 388	88.0%	41 346	19.3%	(46)	(.1%)	-	-
Commercial	1 158	1.8%	746	1.2%	795	1.3%	59 965	95.7%	62 663	29.3%	(1 144)	(1.8%)	-	-
Households	1 049	1.0%	1 269	1.2%	947	.9%	106 802	97.0%	110 067	51.4%	(3 262)	(3.0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 227**	**2.0%**	**3 580**	**1.7%**	**3 114**	**1.5%**	**203 155**	**94.9%**	**214 076**	**100.0%**	**(4 452)**	**(2.1%)**	**-**	**-**

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	27 966	98.8%	113	.4%	75	.3%	150	.5%	28 304	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**27 966**	**98.8%**	**113**	**.4%**	**75**	**.3%**	**150**	**.5%**	**28 304**	**100.0%**

Contact Details

Municipal Manager	Mr Zamile Sikhundla	039 254 5002
Chief Financial Officer	Mr S Nelani	039 254 5016

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**11 640 587**	**11 630 929**	**3 230 437**	**27.8%**	**2 572 519**	**22.1%**	**2 599 390**	**22.3%**	**2 422 266**	**20.8%**	**10 824 612**	**93.1%**	**2 143 559**	**93.2%**	**13.0%**
Exchange Revenue															
Service charges - Electricity	4 419 517	4 376 786	1 289 795	29.2%	728 605	16.5%	826 418	18.9%	925 210	21.1%	3 770 029	86.1%	794 513	81.6%	16.4%
Service charges - Water	1 645 063	1 645 063	368 472	22.4%	350 162	21.3%	399 978	24.3%	495 657	30.1%	1 614 268	98.1%	353 955	104.6%	40.0%
Service charges - Waste Water Management	589 015	589 015	128 566	21.8%	141 485	24.0%	136 314	23.1%	132 931	22.6%	539 296	91.6%	112 113	94.8%	18.6%
Service charges - Waste Management	200 849	200 849	49 764	24.8%	59 602	29.7%	52 811	26.3%	52 887	26.3%	215 064	107.1%	47 385	96.3%	11.6%
Sale of Goods and Rendering of Services	67 108	67 108	12 396	18.5%	13 922	20.7%	12 011	17.9%	13 215	19.7%	51 545	76.8%	13 122	78.4%	.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	618 133	618 133	166 422	26.9%	168 869	27.3%	172 976	28.0%	176 415	28.5%	684 682	110.8%	165 722	108.3%	6.5%
Interest earned from Current and Non Current Assets	87 518	87 457	29 744	34.0%	25 855	29.5%	27 357	31.3%	33 953	38.8%	116 909	133.7%	28 648	126.7%	18.5%
Dividends	10	10	6	66.0%	2	18.6%	-	-	-	-	8	84.7%	3	74.8%	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	47 274	47 078	11 294	23.9%	10 863	23.0%	10 901	23.2%	12 323	26.2%	45 381	96.4%	12 898	91.9%	(4.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	43 081	47 291	10 406	24.2%	8 170	19.0%	8 298	17.5%	11 301	23.9%	38 176	80.7%	11 792	68.0%	(4.2%)
Non-Exchange Revenue															
Property rates	1 744 100	1 744 100	430 367	24.7%	440 249	25.2%	444 007	25.5%	444 232	25.5%	1 758 853	100.8%	507 268	108.4%	(12.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	52 207	52 207	23 035	44.1%	2 631	5.0%	(8 998)	(17.2%)	6 184	11.8%	22 852	43.8%	7 508	77.5%	(17.6%)
Licences or permits	1 827	1 819	444	24.3%	424	23.2%	432	23.8%	413	22.7%	1 713	94.2%	407	114.7%	1.4%
Transfer and subsidies - Operational	1 361 141	1 390 269	512 763	37.7%	424 232	31.2%	318 542	22.9%	43 772	3.1%	1 299 309	93.5%	19 796	92.8%	121.1%
Interest Receivables	195 462	195 462	54 440	27.9%	54 928	28.1%	55 823	28.6%	57 178	29.3%	222 369	113.8%	54 135	137.5%	5.6%
Fuel Levy	427 562	427 562	142 521	33.3%	142 521	33.3%	142 520	33.3%	-	-	427 562	100.0%	-	100.0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	10 335	10 335	-	-	-	-	-	-	1 603	15.5%	1 603	15.5%	1 723	17.4%	(7.0%)
Other Gains	130 386	130 386	-	-	-	-	-	-	14 993	11.5%	14 993	11.5%	12 569	9.7%	19.3%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**11 265 466**	**11 461 599**	**5 855 301**	**52.0%**	**2 718 504**	**24.1%**	**(307 888)**	**(2.7%)**	**2 907 087**	**25.4%**	**11 173 004**	**97.5%**	**2 115 651**	**104.0%**	**37.4%**
Employee related costs	2 655 658	2 675 979	687 456	25.9%	683 829	25.7%	707 196	26.4%	697 620	26.1%	2 776 101	103.7%	669 593	105.8%	4.2%
Remuneration of councillors	83 728	83 728	18 989	22.7%	18 956	22.6%	21 233	25.4%	19 696	23.5%	78 875	94.2%	19 030	99.2%	3.5%
Bulk purchases - electricity	2 974 985	2 932 253	931 353	31.3%	581 019	19.5%	601 415	20.5%	769 194	26.2%	2 882 980	98.3%	640 556	104.8%	20.1%
Inventory consumed	717 735	747 677	287 836	40.1%	299 336	41.7%	209 526	28.0%	308 460	41.3%	1 105 159	147.8%	(312 864)	155.4%	(198.6%)
Debt impairment	2 245 155	2 245 155	558 643	24.9%	558 643	24.9%	558 643	24.9%	558 643	24.9%	2 234 571	99.5%	610 520	98.8%	(8.5%)
Depreciation, Amortisation and Impairment	752 070	752 070	219 836	29.2%	227 414	30.2%	210 386	28.0%	174 943	23.3%	832 580	110.7%	202 353	118.4%	(13.5%)
Interest,Dividends and Rent on Land	132 723	132 723	13 690	10.3%	21 572	16.3%	3 055	2.3%	6 827	5.1%	45 144	34.0%	23 677	39.1%	(71.2%)
Contracted services	815 537	998 819	145 981	17.9%	222 780	27.3%	154 235	15.4%	231 895	23.2%	754 892	75.6%	160 954	72.9%	44.1%
Transfers and subsidies	15 000	12 000	-	-	148	1.0%	67	.6%	84	.7%	299	2.5%	-	-	(100.0%)
Irrecoverable debts written off	-	-	2 904 397	-	6 372	-	(2 874 741)	-	(1 687)	-	34 341	-	(5 327)	-	(68.3%)
Operational Cost and Other Cost	473 447	481 766	87 091	18.4%	98 427	20.8%	101 097	21.0%	133 145	27.6%	419 759	87.1%	101 236	89.4%	31.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	399 427	399 427	28	-	7	-	0	-	8 267	2.1%	8 303	2.1%	5 921	1.4%	39.6%
Surplus/(Deficit)	**375 121**	**169 330**	**(2 624 864)**		**(145 985)**		**2 907 278**		**(484 821)**		**(348 392)**		**27 908**		
Transfers and subsidies - capital (monetary allocations)	1 017 011	1 124 959	70 616	6.9%	252 215	24.8%	177 567	15.8%	303 271	27.0%	803 669	71.4%	90 430	57.6%	235.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 392 132**	**1 294 289**	**(2 554 248)**		**106 231**		**3 084 845**		**(181 550)**		**455 277**		**118 338**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 392 132**	**1 294 289**	**(2 554 248)**		**106 231**		**3 084 845**		**(181 550)**		**455 277**		**118 338**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 392 132**	**1 294 289**	**(2 554 248)**		**106 231**		**3 084 845**		**(181 550)**		**455 277**		**118 338**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	129 421	129 421	30 000	23.2%	30 000	23.2%	59 739	46.2%	32 523	25.1%	152 262	117.6%	42 999	149.5%	(24.4%)
Surplus/(Deficit) for the year	**1 521 553**	**1 423 710**	**(2 524 248)**		**136 231**		**3 144 584**		**(149 028)**		**607 539**		**161 337**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**1 343 987**	**1 417 042**	**104 526**	**7.8%**	**302 538**	**22.5%**	**194 404**	**13.7%**	**331 756**	**23.4%**	**933 224**	**65.9%**	**248 337**	**55.6%**	**33.6%**
National Government	1 000 769	1 108 717	71 636	7.2%	245 829	24.6%	134 271	12.1%	259 110	23.4%	710 846	64.1%	162 522	55.1%	59.4%
Provincial Government	-	-	-	-	(6 789)	-	-	-	-	-	(6 789)	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	14 500	14 500	4 182	28.8%	2 450	16.9%	957	6.6%	3 189	22.0%	10 777	74.3%	4 422	61.7%	(27.9%)
Transfers recognised - capital	**1 015 269**	**1 123 217**	**75 817**	**7.5%**	**241 489**	**23.8%**	**135 228**	**12.0%**	**262 299**	**23.4%**	**714 833**	**63.6%**	**166 943**	**55.3%**	**57.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	328 719	293 825	28 709	8.7%	61 048	18.6%	59 176	20.1%	69 457	23.6%	218 391	74.3%	81 394	56.5%	(14.7%)
Capital Expenditure Functional	**1 343 987**	**1 417 042**	**104 526**	**7.8%**	**302 538**	**22.5%**	**194 404**	**13.7%**	**331 756**	**23.4%**	**933 224**	**65.9%**	**248 337**	**55.6%**	**33.6%**
Municipal governance and administration	**35 275**	**37 266**	**(3 547)**	**(10.1%)**	**3 962**	**11.2%**	**359**	**1.0%**	**16 226**	**43.5%**	**17 000**	**45.6%**	**29 604**	**64.6%**	**(45.2%)**
Executive and Council	13 525	13 025	(3 547)	(26.2%)	3 784	28.0%	2	-	756	5.8%	994	7.6%	1 456	33.5%	(48.1%)
Finance and administration	21 750	24 241	-	-	178	.8%	357	1.5%	15 470	63.8%	16 005	66.0%	28 148	68.8%	(45.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**72 790**	**85 804**	**33 762**	**46.4%**	**4 330**	**5.9%**	**8 769**	**10.2%**	**(172)**	**(.2%)**	**46 689**	**54.4%**	**13 256**	**18.3%**	**(101.3%)**
Community and Social Services	10 000	10 000	-	-	5 469	54.7%	2 861	28.6%	1 565	15.7%	9 895	98.9%	264	65.3%	493.5%
Sport And Recreation	51 300	26 258	(2 535)	(4.9%)	4 440	8.7%	2 869	10.9%	3 309	12.6%	8 083	30.8%	1 240	8.4%	166.9%
Public Safety	10 990	10 640	-	-	(147)	(1.3%)	1 529	14.4%	286	2.7%	1 668	15.7%	534	32.2%	(46.5%)
Housing	-	38 905	36 296	-	(5 432)	-	1 511	3.9%	(5 332)	(13.7%)	27 043	69.5%	11 218	15.7%	(147.5%)
Health	500	-	-	-	-	-	-	-	-	-	-	-	-	81.9%	-
Economic and Environmental Services	**394 870**	**415 582**	**20 410**	**5.2%**	**92 930**	**23.5%**	**46 656**	**11.2%**	**86 564**	**20.8%**	**246 560**	**59.3%**	**46 873**	**38.3%**	**84.7%**
Planning and Development	55 298	68 298	4 048	7.3%	18 288	33.1%	12 659	18.5%	13 542	19.8%	48 537	71.1%	25 432	79.4%	(46.7%)
Road Transport	335 072	344 284	16 362	4.9%	74 642	22.3%	33 997	9.9%	73 022	21.2%	198 023	57.5%	21 441	24.9%	240.6%
Environmental Protection	4 500	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**841 053**	**878 390**	**53 901**	**6.4%**	**201 316**	**23.9%**	**138 621**	**15.8%**	**229 138**	**26.1%**	**622 976**	**70.9%**	**158 605**	**73.8%**	**44.5%**
Energy sources	321 660	302 591	42 756	13.3%	79 472	24.7%	55 994	18.5%	61 277	20.3%	239 499	79.1%	113 874	75.6%	(46.2%)
Water Management	191 948	251 948	5 719	3.0%	66 547	34.7%	48 782	19.4%	89 532	35.5%	210 580	83.6%	30 239	69.3%	196.1%
Waste Water Management	305 869	303 376	3 232	1.1%	53 457	17.5%	30 435	10.0%	74 218	24.5%	161 342	53.2%	12 689	78.6%	484.9%
Waste Management	21 576	20 476	2 195	10.2%	1 840	8.5%	3 410	16.7%	4 111	20.1%	11 555	56.4%	1 802	40.0%	128.1%
Other	**-**	**-**	**-**		**-**		**-**		**-**		**-**		**-**		

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**10 993 090**	**10 993 090**	**5 949 758**	**54.1%**	**6 960 985**	**63.3%**	**5 117 775**	**46.6%**	**3 472 827**	**31.6%**	**21 501 345**	**195.6%**	**3 578 669**	**177.1%**	**(3.0%)**
Property rates	1 356 910	1 356 910	264 690	19.5%	248 067	18.3%	249 536	18.4%	257 670	19.0%	1 019 963	75.2%	263 436	77.1%	(2.2%)
Service charges	5 845 097	5 845 097	1 396 417	23.9%	1 089 716	18.6%	1 142 347	19.5%	1 178 939	20.2%	4 807 419	82.2%	1 022 941	82.1%	15.2%
Other revenue	600 297	600 297	3 401 695	566.7%	4 815 852	802.2%	2 893 599	482.0%	1 989 969	331.5%	13 101 114	2 182.4%	2 233 193	1 691.8%	(10.9%)
Transfers and Subsidies - Operational	1 361 141	1 361 141	737 394	54.2%	656 902	48.3%	49 778	3.7%	(86 963)	(6.4%)	1 357 111	99.7%	88 874	99.7%	(197.9%)
Transfers and Subsidies - Capital	1 017 011	1 017 011	105 176	10.3%	118 372	11.6%	746 365	73.4%	87 833	8.6%	1 057 746	104.0%	(82 826)	74.3%	(206.0%)
Interest	812 623	812 623	44 380	5.5%	32 074	3.9%	36 150	4.4%	45 380	5.6%	157 985	19.4%	53 048	26.9%	(14.5%)
Dividends	10	10	6	66.0%	2	18.6%	-	-	-	-	8	84.7%	3	74.8%	(100.0%)
Payments	**(8 963 471)**	**(8 963 471)**	**(1 647 709)**	**18.4%**	**(1 942 581)**	**21.7%**	**(1 856 269)**	**20.7%**	**(1 584 446)**	**17.7%**	**(7 031 005)**	**78.4%**	**(1 609 863)**	**92.0%**	**(1.6%)**
Suppliers and employees	(8 948 471)	(8 948 471)	(1 647 709)	18.4%	(1 942 581)	21.7%	(1 856 269)	20.7%	(1 584 446)	17.7%	(7 031 005)	78.6%	(1 609 863)	92.0%	(1.6%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(15 000)	(15 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**2 029 619**	**2 029 619**	**4 302 049**	**212.0%**	**5 018 405**	**247.3%**	**3 261 505**	**160.7%**	**1 888 382**	**93.0%**	**14 470 340**	**713.0%**	**1 968 805**	**500.2%**	**(4.1%)**
Cash Flow from Investing Activities															
Receipts	**10 335**	**10 335**	**1 368**	**13.2%**	**34**	**.3%**	**-**	**-**	**1 637**	**15.8%**	**3 039**	**29.4%**	**1 715**	**16.9%**	**(4.5%)**
Proceeds on disposal of PPE	10 335	10 335	-	-	-	-	-	-	1 603	15.5%	1 603	15.5%	1 723	17.4%	(7.0%)
Decrease (increase) in non-current receivables	-	-	1 368	-	34	-	-	-	34	-	1 435	-	(8)	-	(512.7%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 343 987)**	**(1 343 987)**	**(104 526)**	**7.8%**	**(302 538)**	**22.5%**	**(194 404)**	**14.5%**	**(331 756)**	**24.7%**	**(933 224)**	**69.4%**	**(248 337)**	**47.4%**	**33.6%**
Capital assets	(1 343 987)	(1 343 987)	(104 526)	7.8%	(302 538)	22.5%	(194 404)	14.5%	(331 756)	24.7%	(933 224)	69.4%	(248 337)	47.4%	33.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(1 333 652)**	**(1 333 652)**	**(103 159)**	**7.7%**	**(302 504)**	**22.7%**	**(194 404)**	**14.6%**	**(330 119)**	**24.8%**	**(930 185)**	**69.7%**	**(246 622)**	**47.6%**	**33.9%**
Cash Flow from Financing Activities															
Receipts	**3 094**	**3 094**	**201**	**6.5%**	**1 029**	**33.3%**	**702**	**22.7%**	**11 760**	**380.2%**	**13 693**	**442.6%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 094	3 094	201	6.5%	1 029	33.3%	702	22.7%	11 760	380.2%	13 693	442.6%	-	-	(100.0%)
Payments	**(107 755)**	**(107 755)**	**(5 900)**	**5.5%**	**(40 369)**	**37.5%**	**(6 059)**	**5.6%**	**(42 559)**	**39.5%**	**(94 887)**	**88.1%**	**(62 166)**	**100.0%**	**(31.5%)**
Repayment of borrowing	(107 755)	(107 755)	(5 900)	5.5%	(40 369)	37.5%	(6 059)	5.6%	(42 559)	39.5%	(94 887)	88.1%	(62 166)	100.0%	(31.5%)
Net Cash from/(used) Financing Activities	**(104 661)**	**(104 661)**	**(5 699)**	**5.4%**	**(39 340)**	**37.6%**	**(5 357)**	**5.1%**	**(30 798)**	**29.4%**	**(81 194)**	**77.6%**	**(62 166)**	**258.0%**	**(50.5%)**
Net Increase/(Decrease) in cash held	**591 305**	**591 305**	**4 193 192**	**709.1%**	**4 676 561**	**790.9%**	**3 061 744**	**517.8%**	**1 527 465**	**258.3%**	**13 458 961**	**2 276.1%**	**1 660 017**	**1 369.4%**	**(8.0%)**
Cash/cash equivalents at the year begin:	494 861	494 861	(281 943)	(57.0%)	3 870 995	782.2%	9 973 277	2 015.4%	13 035 021	2 634.1%	(281 943)	(57.0%)	7 884 058	(23.9%)	65.3%
Cash/cash equivalents at the year end:	**1 086 166**	**1 086 166**	**3 870 995**	**356.4%**	**8 547 556**	**786.9%**	**13 035 021**	**1 200.1%**	**14 562 486**	**1 340.7%**	**14 562 486**	**1 340.7%**	**9 544 075**	**671.9%**	**52.6%**

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	458 195	8.5%	121 427	2.2%	119 703	2.2%	4 711 319	87.1%	5 410 643	45.8%	1 610 497	29.8%	1 264 293	23.4%
Trade and Other Receivables from Exchange Transactions - Electricity	42 453	10.6%	7 934	2.0%	8 931	2.2%	342 801	85.2%	402 118	3.4%	-	-	88 182	21.9%
Receivables from Non-exchange Transactions - Property Rates	182 313	7.6%	55 817	2.3%	51 366	2.1%	2 106 420	87.9%	2 395 916	20.3%	644 841	26.9%	451 148	18.8%
Receivables from Exchange Transactions - Waste Water Management	73 911	5.6%	25 975	2.0%	24 284	1.9%	1 185 859	90.5%	1 310 029	11.1%	427 070	32.6%	218 547	16.7%
Receivables from Exchange Transactions - Waste Management	36 451	5.6%	15 380	2.3%	14 688	2.2%	589 799	89.9%	656 318	5.6%	199 792	30.4%	153 542	23.4%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	165 994	12.8%	74 597	5.8%	72 480	5.6%	979 767	75.8%	1 292 839	10.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 836	3.4%	3 247	.9%	2 095	.6%	331 918	95.1%	349 096	3.0%	41 448	11.9%	58 859	16.9%
Total By Income Source	**971 153**	**8.2%**	**304 378**	**2.6%**	**293 547**	**2.5%**	**10 247 882**	**86.7%**	**11 816 960**	**100.0%**	**2 923 649**	**24.7%**	**2 234 571**	**18.9%**
Debtors Age Analysis By Customer Group														
Organs of State	110 984	5.6%	44 046	2.2%	45 903	2.3%	1 770 064	89.8%	1 970 997	16.7%	36	-	15 336	.8%
Commercial	288 399	12.0%	61 676	2.6%	63 557	2.7%	1 984 408	82.8%	2 398 040	20.3%	-	-	-	-
Households	571 769	7.7%	198 656	2.7%	184 087	2.5%	6 493 410	87.2%	7 447 923	63.0%	2 923 613	39.3%	2 219 236	29.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**971 153**	**8.2%**	**304 378**	**2.6%**	**293 547**	**2.5%**	**10 247 882**	**86.7%**	**11 816 960**	**100.0%**	**2 923 649**	**24.7%**	**2 234 571**	**18.9%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	203 609	17.4%	965 259	82.6%	1 168 869	69.4%
Bulk Water	-	-	-	-	-	-	396 000	100.0%	396 000	23.5%
PAYE deductions	37 419	100.0%	-	-	-	-	-	-	37 419	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	81 054	99.0%	857	1.0%	-	-	-	-	81 912	4.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**118 474**	**7.0%**	**857**	**.1%**	**203 609**	**12.1%**	**1 361 259**	**80.8%**	**1 684 200**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**249 805**	**253 104**	**77 494**	**31.0%**	**62 530**	**25.0%**	**60 441**	**23.9%**	**40 088**	**15.8%**	**240 554**	**95.0%**	**39 416**	**81.2%**	**1.7%**
Exchange Revenue															
Service charges - Electricity	49 041	55 215	10 938	22.3%	8 815	18.0%	9 736	17.6%	10 185	18.4%	39 674	71.9%	8 782	72.8%	16.0%
Service charges - Water	18 430	16 219	1 521	8.3%	1 488	8.1%	1 498	9.2%	1 417	8.7%	5 924	36.5%	1 426	33.7%	(.6%)
Service charges - Waste Water Management	15 222	15 222	3 203	21.0%	3 119	20.5%	3 128	20.5%	3 116	20.5%	12 566	82.6%	3 178	87.7%	(1.9%)
Service charges - Waste Management	14 711	14 711	3 094	21.0%	3 006	20.4%	3 008	20.4%	2 995	20.4%	12 102	82.3%	3 071	87.6%	(2.5%)
Sale of Goods and Rendering of Services	490	553	79	16.1%	80	16.4%	61	11.0%	105	18.9%	325	58.7%	34	89.2%	211.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	80	-	27	-	73	-	143	-	322	-	52	-	175.9%
Interest earned from Receivables	15 969	15 969	10 904	68.3%	10 531	65.9%	10 658	66.7%	11 097	69.5%	43 190	270.5%	11 279	260.7%	(1.6%)
Interest earned from Current and Non Current Assets	359	359	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	17	17	8	45.1%	4	24.7%	-	-	-	-	12	69.8%	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	752	804	257	34.2%	174	23.2%	166	20.6%	168	20.9%	765	95.1%	258	119.5%	(35.1%)
Licences or permits	3	3	-	-	-	-	-	-	1	36.8%	1	36.8%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	115	115	45	39.0%	35	30.0%	71	61.7%	187	162.5%	337	293.2%	-	164.5%	(100.0%)
Non-Exchange Revenue															
Property rates	30 020	30 020	7 313	24.4%	7 968	26.5%	7 143	23.8%	7 496	25.0%	29 921	99.7%	7 010	96.6%	6.9%
Surcharges and Taxes	-	-	-	-	-	-	471	-	-	-	471	-	1 294	-	(100.0%)
Fines, penalties and forfeits	798	19	-	-	2	.2%	-	-	-	-	2	10.3%	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	96 781	96 781	37 086	38.3%	24 260	25.1%	21 353	22.1%	9	-	82 707	85.5%	4	57.6%	100.0%
Interest Receivables	7 095	7 095	2 967	41.8%	3 021	42.6%	3 076	43.4%	3 170	44.7%	12 234	172.4%	3 029	109.4%	4.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**240 412**	**242 268**	**7 708**	**3.2%**	**21 539**	**9.0%**	**39 915**	**16.5%**	**51 717**	**21.3%**	**120 879**	**49.9%**	**3 207**	**28.7%**	**1 512.4%**
Employee related costs	84 594	84 594	-	-	3	-	13 347	15.8%	5 996	7.1%	19 346	22.9%	6	31.8%	99 838.1%
Remuneration of councillors	5 234	5 284	-	-	-	-	958	18.1%	-	-	958	18.1%	-	44.1%	-
Bulk purchases - electricity	44 924	44 924	2 535	5.6%	5 315	11.8%	8 445	18.8%	10 964	24.4%	27 258	60.7%	-	32.2%	(100.0%)
Inventory consumed	3 529	3 100	659	18.7%	39	1.1%	1 417	45.7%	1 838	59.3%	3 953	127.5%	988	89.0%	86.1%
Debt impairment	26 038	26 038	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	31 347	31 347	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	14 616	16 000	2 016	13.8%	5 353	36.6%	8 237	51.5%	10 317	64.5%	25 923	162.0%	27	68.6%	38 631.8%
Contracted services	16 423	16 338	1 024	6.2%	7 294	44.4%	2 883	17.6%	11 471	70.2%	22 672	138.8%	768	35.4%	1 393.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	39	-	151	-	451	-	926	-	1 567	-	164	-	465.7%
Operational Cost and Other Cost	13 708	14 643	1 435	10.5%	3 384	24.7%	4 177	28.5%	10 205	69.7%	19 201	131.1%	1 255	32.4%	713.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**9 393**	**10 836**	**69 787**		**40 991**		**20 526**		**(11 629)**		**119 675**		**36 208**		
Transfers and subsidies - capital (monetary allocations)	46 192	46 192	-	-	-	-	-	-	21 221	45.9%	21 221	45.9%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	5 009	5 009	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**60 594**	**62 037**	**69 787**		**40 991**		**20 526**		**9 592**		**140 896**		**36 208**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**60 594**	**62 037**	**69 787**		**40 991**		**20 526**		**9 592**		**140 896**		**36 208**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**60 594**	**62 037**	**69 787**		**40 991**		**20 526**		**9 592**		**140 896**		**36 208**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**60 594**	**62 037**	**69 787**		**40 991**		**20 526**		**9 592**		**140 896**		**36 208**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**40 044**	**41 021**	**581**	**1.4%**	**1 066**	**2.7%**	**498**	**1.2%**	**5 653**	**13.8%**	**7 798**	**19.0%**	**335**	**6.7%**	**1 586.0%**
National Government	39 382	39 382	581	1.5%	970	2.5%	472	1.2%	3 969	10.1%	5 992	15.2%	294	6.6%	1 250.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 382**	**39 382**	**581**	**1.5%**	**970**	**2.5%**	**472**	**1.2%**	**3 969**	**10.1%**	**5 992**	**15.2%**	**294**	**6.6%**	**1 250.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	663	1 639	-	-	96	14.5%	26	1.6%	1 685	102.8%	1 806	110.2%	41	13.0%	3 974.6%
Capital Expenditure Functional	**40 044**	**41 021**	**581**	**1.4%**	**1 678**	**4.2%**	**498**	**1.2%**	**5 905**	**14.4%**	**8 661**	**21.1%**	**335**	**6.7%**	**1 661.1%**
Municipal governance and administration	**663**	**1 639**	**-**	**-**	**96**	**14.5%**	**26**	**1.6%**	**1 685**	**102.8%**	**1 806**	**110.2%**	**41**	**13.1%**	**3 974.6%**
Executive and Council	435	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	228	1 639	-	-	96	42.2%	26	1.6%	1 685	102.8%	1 806	110.2%	41	13.1%	3 974.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 597**	**3 597**	**581**	**16.1%**	**543**	**15.1%**	**309**	**8.6%**	**248**	**6.9%**	**1 682**	**46.7%**	**-**	**4.7%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 597	3 597	581	16.1%	543	15.1%	309	8.6%	248	6.9%	1 682	46.7%	-	4.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 468**	**1 468**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**143**	**7.9%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 468	1 468	-	-	-	-	-	-	-	-	-	-	143	7.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**34 317**	**34 317**	**-**	**-**	**1 039**	**3.0%**	**163**	**.5%**	**3 972**	**11.6%**	**5 174**	**15.1%**	**151**	**6.9%**	**2 529.8%**
Energy sources	4 213	4 213	-	-	352	8.4%	163	3.9%	1 067	25.3%	1 582	37.6%	-	11.3%	(100.0%)
Water Management	20 248	20 248	-	-	686	3.4%	-	-	776	3.8%	1 462	7.2%	151	5.2%	413.8%
Waste Water Management	9 856	9 856	-	-	-	-	-	-	2 129	21.6%	2 129	21.6%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**249 533**	**251 916**	**0**	**-**	**0**	**-**	**30 516**	**12.1%**	**78 306**	**31.1%**	**108 822**	**43.2%**	**0**	**-**	**30 117 604.6%**
Property rates	24 166	24 166	-	-	-	-	1 313	5.4%	2 951	12.2%	4 264	17.6%	-	-	(100.0%)
Service charges	79 876	82 923	-	-	-	-	1 881	2.3%	7 539	9.1%	9 421	11.4%	-	-	(100.0%)
Other revenue	2 158	1 495	-	-	-	-	151	10.1%	494	33.1%	645	43.2%	-	-	(100.0%)
Transfers and Subsidies - Operational	96 781	96 781	-	-	-	-	21 345	22.1%	17 530	18.1%	38 875	40.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	46 192	46 192	-	-	-	-	969	2.1%	33 759	73.1%	34 728	75.2%	-	-	(100.0%)
Interest	359	359	0	.1%	0	-	4 857	1 351.8%	16 032	4 462.4%	20 889	5 814.3%	0	.1%	6 166 115.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(199 201)**	**(201 818)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(184 585)	(185 818)	-	-	-	-	-	-	-	-	-	-	-	-	-

Finance charges	(14 616)	(16 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**50 331**	**50 098**	**0**	**-**	**0**	**-**	**30 516**	**60.9%**	**78 306**	**156.3%**	**108 822**	**217.2%**	**0**	**-**	**30 117 604.6%**
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	**(46 051)**	**(47 192)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(46 051)	(47 192)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(46 051)**	**(47 192)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**4 280**	**2 906**	**0**	**-**	**0**	**-**	**30 516**	**1 050.1%**	**78 306**	**2 694.5%**	**108 822**	**3 744.6%**	**0**	**-**	**30 117 604.6%**
Cash/cash equivalents at the year begin:	198	198	-	-	0	.1%	0	.2%	30 516	15 424.6%	-	-	0	-	23 294 913.0%
Cash/cash equivalents at the year end:	**4 478**	**3 104**	**0**	**-**	**0**	**-**	**30 516**	**983.1%**	**108 822**	**3 505.9%**	**108 822**	**3 505.9%**	**0**	**-**	**27 831 741.2%**

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	1 958	2.0%	1 957	2.0%	1 860	1.9%	92 657	94.1%	98 432	15.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 165	8.6%	1 433	5.7%	676	2.7%	20 951	83.1%	25 225	4.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 252	2.1%	1 930	1.8%	2 047	1.9%	100 678	94.2%	106 906	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 425	1.8%	1 429	1.8%	1 386	1.8%	72 995	94.5%	77 235	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 337	1.8%	1 368	1.8%	1 333	1.8%	70 784	94.6%	74 823	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	1.6%	23	1.6%	18	1.2%	1 369	95.5%	1 433	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 911	1.7%	3 786	1.6%	3 750	1.6%	222 576	95.1%	234 023	37.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	3.3%	13	2.8%	13	2.6%	436	91.3%	478	.1%	-	-	-	-
Total By Income Source	**13 087**	**2.1%**	**11 938**	**1.9%**	**11 082**	**1.8%**	**582 447**	**94.2%**	**618 554**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	486	5.6%	314	3.6%	308	3.6%	7 545	87.2%	8 654	1.4%	-	-	-	-
Commercial	2 031	7.1%	1 198	4.2%	879	3.1%	24 339	85.6%	28 447	4.6%	-	-	-	-
Households	9 644	1.8%	9 609	1.8%	9 043	1.7%	501 606	94.7%	529 903	85.7%	-	-	-	-
Other	926	1.8%	817	1.6%	851	1.7%	48 956	95.0%	51 550	8.3%	-	-	-	-
Total By Customer Group	**13 087**	**2.1%**	**11 938**	**1.9%**	**11 082**	**1.8%**	**582 447**	**94.2%**	**618 554**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	8 713	2.4%	7 474	2.1%	7 726	2.1%	335 642	93.3%	359 555	86.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 008	12.2%	427	1.0%	840	2.1%	34 660	84.7%	40 934	9.9%
Auditor-General	-	-	-	-	-	-	3 600	100.0%	3 600	.9%
Other	14 322	142.4%	(1 283)	(12.8%)	1 918	19.1%	(4 896)	(48.7%)	10 060	2.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**28 043**	**6.8%**	**6 618**	**1.6%**	**10 484**	**2.5%**	**369 005**	**89.1%**	**414 150**	**100.0%**

Contact Details

Municipal Manager	Ms Sindiswa Maneli	053 330 0206
Chief Financial Officer	Mr Sithembile Tooi	053 330 0221

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**477 931**	**466 283**	**9 711**	**2.0%**	**80 947**	**16.9%**	**107 857**	**23.1%**	**152 778**	**32.8%**	**351 292**	**75.3%**	**236 640**	**71.1%**	**(35.4%)**
Exchange Revenue															
Service charges - Electricity	120 774	128 712	-	-	-	-	9 087	7.1%	9 565	7.4%	18 652	14.5%	2 963	2.9%	222.8%
Service charges - Water	85 908	76 686	(79 931)	(93.0%)	6 383	7.4%	19 679	25.7%	109 034	142.2%	55 164	71.9%	21 392	110.2%	409.7%
Service charges - Waste Water Management	13 980	13 980	5 256	37.6%	5 267	37.7%	5 538	39.6%	3 693	26.4%	19 754	141.3%	5 273	26.3%	(30.0%)
Service charges - Waste Management	19 553	19 084	4 008	20.5%	4 017	20.5%	4 209	22.1%	2 792	14.6%	15 026	78.7%	442	17.3%	532.3%
Sale of Goods and Rendering of Services	2 000	2 059	45	2.3%	52	2.6%	58	2.8%	47	2.3%	202	9.8%	77	-	(39.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	26 775	26 775	18 123	67.7%	20 936	78.2%	12 572	47.0%	7 916	29.6%	59 547	222.4%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	100	100	4	4.3%	20	20.5%	155	155.3%	225	224.5%	405	404.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	928	1 036	182	19.6%	170	18.3%	170	16.4%	(44)	(4.2%)	478	46.2%	188	19.7%	(123.1%)
Licences or permits	100	38	-	-	(22)	(22.3%)	-	-	(1)	(1.8%)	(23)	(60.2%)	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 000	1 000	-	-	100	10.0%	-	-	-	-	100	10.0%	184 643	69 725.0%	(100.0%)
Non-Exchange Revenue															
Property rates	79 207	69 207	12 148	15.3%	12 854	16.2%	18 048	26.1%	17 041	24.6%	60 091	86.8%	21 662	59.7%	(21.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	127 607	127 607	47 746	37.4%	27 746	21.7%	34 586	27.1%	(152)	(.1%)	109 925	86.1%	-	-	(100.0%)
Interest Receivables	-	-	2 128	-	3 424	-	3 756	-	2 662	-	11 969	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**565 555**	**584 720**	**47 842**	**8.5%**	**50 972**	**9.0%**	**426 417**	**72.9%**	**124 416**	**21.3%**	**649 648**	**111.1%**	**34 863**	**10.1%**	**256.9%**
Employee related costs	169 316	189 579	21 840	12.9%	35 630	21.0%	36 591	19.3%	35 250	18.6%	129 312	68.2%	32 601	32.4%	8.1%
Remuneration of councillors	7 438	7 500	1 180	15.9%	1 886	25.4%	2 044	27.3%	1 905	25.4%	7 015	93.5%	0	-	47 619 050.0%
Bulk purchases - electricity	67 034	60 882	10 784	16.1%	6 368	9.5%	76	.1%	36 361	59.7%	53 590	88.0%	-	-	(100.0%)
Inventory consumed	58 170	38 656	5 374	9.2%	5	-	7 253	18.8%	4 890	12.7%	17 523	45.3%	18	.1%	26 680.8%
Debt impairment	113 657	113 657	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	42 061	27 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	79 730	79 000	2 397	3.0%	1 162	1.5%	2 807	3.6%	10 402	13.2%	16 768	21.2%	1	-	2 080 258.2%
Contracted services	10 000	24 872	1 645	16.5%	1 484	14.8%	2 433	9.8%	6 558	26.4%	12 121	48.7%	(1)	12.3%	(480 507.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	2 333	1 633	-	1 168	-	371 660	15 931.7%	19 610	840.6%	394 071	16 892.4%	1 720	-	1 040.0%
Operational Cost and Other Cost	18 150	41 240	2 988	16.5%	3 269	18.0%	3 552	8.6%	9 440	22.9%	19 249	46.7%	525	5.6%	1 697.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(87 624)**	**(118 437)**	**(38 131)**		**29 974**		**(318 560)**		**28 361**		**(298 356)**		**201 776**		
Transfers and subsidies - capital (monetary allocations)	50 378	57 578	3 930	7.8%	-	-	2 717	4.7%	9 550	16.6%	16 198	28.1%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(37 246)**	**(60 858)**	**(34 201)**		**29 974**		**(315 843)**		**37 912**		**(282 158)**		**201 776**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(37 246)**	**(60 858)**	**(34 201)**		**29 974**		**(315 843)**		**37 912**		**(282 158)**		**201 776**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(37 246)**	**(60 858)**	**(34 201)**		**29 974**		**(315 843)**		**37 912**		**(282 158)**		**201 776**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(37 246)**	**(60 858)**	**(34 201)**		**29 974**		**(315 843)**		**37 912**		**(282 158)**		**201 776**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**50 378**	**56 732**	**3 418**	**6.8%**	**6 261**	**12.4%**	**3 273**	**5.8%**	**9 604**	**16.9%**	**22 555**	**39.8%**	**-**	**-**	**(100.0%)**
National Government	50 378	56 732	3 418	6.8%	6 261	12.4%	3 273	5.8%	9 604	16.9%	22 555	39.8%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**50 378**	**56 732**	**3 418**	**6.8%**	**6 261**	**12.4%**	**3 273**	**5.8%**	**9 604**	**16.9%**	**22 555**	**39.8%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**50 378**	**56 732**	**3 418**	**6.8%**	**6 261**	**12.4%**	**3 273**	**5.8%**	**9 604**	**16.9%**	**22 555**	**39.8%**	**-**	**-**	**(100.0%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**13 086**	**10 245**	**-**	**-**	**1 473**	**11.3%**	**-**	**-**	**2 047**	**20.0%**	**3 520**	**34.4%**	**-**	**-**	**(100.0%)**
Community and Social Services	2 801	1 245	-	-	481	17.2%	-	-	101	8.1%	582	46.7%	-	-	(100.0%)
Sport And Recreation	10 285	9 000	-	-	992	9.6%	-	-	1 947	21.6%	2 938	32.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 232**	**9 912**	**2 210**	**42.2%**	**1 967**	**37.6%**	**225**	**2.3%**	**2 244**	**22.6%**	**6 647**	**67.1%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 232	9 912	2 210	42.2%	1 967	37.6%	225	2.3%	2 244	22.6%	6 647	67.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**32 060**	**36 575**	**1 208**	**3.8%**	**2 820**	**8.8%**	**3 048**	**8.3%**	**5 312**	**14.5%**	**12 388**	**33.9%**	**-**	**-**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	12 799	12 230	-	-	678	5.3%	1 218	10.0%	2 750	22.5%	4 646	38.0%	-	-	(100.0%)
Waste Water Management	19 050	22 605	1 208	6.3%	2 120	11.1%	1 806	8.0%	2 562	11.3%	7 696	34.0%	-	-	(100.0%)
Waste Management	211	1 740	-	-	22	10.5%	24	1.4%	-	-	46	2.7%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**344 981**	**344 981**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	26 277	26 277	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	113 980	113 980	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	953	953	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	135 391	135 391	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	57 167	57 167	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	11 212	11 212	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(326 841)**	**(326 841)**	**(2 349)**	**.7%**	**(45)**	**-**	**(32)**	**-**	**(30)**	**-**	**(2 457)**	**.8%**	**30 567**	**(17.3%)**	**(100.1%)**
Suppliers and employees	(291 110)	(291 110)	(2 349)	.8%	(45)	-	(32)	-	(30)	-	(2 457)	.8%	30 567	(19.4%)	(100.1%)

Finance charges	(35 730)	(35 730)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**18 140**	**18 140**	**(2 349)**	**(13.0%)**	**(45)**	**(.2%)**	**(32)**	**(.2%)**	**(30)**	**(.2%)**	**(2 457)**	**(13.5%)**	**30 567**	**311.4%**	**(100.1%)**
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	**(57 167)**	**(57 167)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(57 167)	(57 167)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(57 167)**	**(57 167)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(39 027)**	**(39 027)**	**(2 349)**	**6.0%**	**(45)**	**.1%**	**(32)**	**.1%**	**(30)**	**.1%**	**(2 457)**	**6.3%**	**30 567**	**(144.8%)**	**(100.1%)**
Cash/cash equivalents at the year begin:	-	1 114	-	-	(2 349)	-	(2 394)	(215.0%)	(2 427)	(217.9%)	-	-	22 730	-	(110.7%)
Cash/cash equivalents at the year end:	**(39 027)**	**(37 914)**	**(2 349)**	**6.0%**	**(2 394)**	**6.1%**	**(2 427)**	**6.4%**	**(2 457)**	**6.5%**	**(2 457)**	**6.5%**	**53 297**	**(144.8%)**	**(104.6%)**

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	11 453	3.5%	11 148	3.4%	10 906	3.4%	291 207	89.7%	324 714	49.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 573	5.1%	7 021	4.7%	6 887	4.6%	126 994	85.5%	148 474	22.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 984	3.3%	2 959	3.3%	2 925	3.3%	80 820	90.1%	89 687	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 265	3.3%	2 247	3.3%	2 220	3.3%	61 057	90.1%	67 790	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	98	2.8%	97	2.8%	97	2.8%	3 213	91.7%	3 505	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	3	-	4	-	24 381	100.0%	24 388	3.7%	-	-	-	-
Total By Income Source	**24 374**	**3.7%**	**23 475**	**3.6%**	**23 038**	**3.5%**	**587 672**	**89.2%**	**658 558**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 374	4.1%	6 262	4.0%	6 180	3.9%	137 692	88.0%	156 507	23.8%	-	-	-	-
Commercial	1 461	4.4%	1 324	4.0%	1 288	3.9%	28 933	87.7%	33 006	5.0%	-	-	-	-
Households	16 290	3.5%	15 642	3.4%	15 325	3.3%	416 179	89.8%	463 436	70.4%	-	-	-	-
Other	249	4.4%	248	4.4%	245	4.4%	4 868	86.8%	5 609	.9%	-	-	-	-
Total By Customer Group	**24 374**	**3.7%**	**23 475**	**3.6%**	**23 038**	**3.5%**	**587 672**	**89.2%**	**658 558**	**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	22 999	4.2%	18 000	3.3%	15 061	2.8%	488 907	89.7%	544 968	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	3.2%	14	20.9%	7	10.9%	43	65.1%	66	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**23 002**	**4.2%**	**18 014**	**3.3%**	**15 068**	**2.8%**	**488 950**	**89.7%**	**545 033**	**100.0%**

Contact Details

Municipal Manager	Mr Chris Mokomela	079 874 0109
Chief Financial Officer	Mrs Phumla Senyane	076 355 7315

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**259 933**	**259 933**	**12 155**	**4.7%**	**12 127**	**4.7%**	**13 260**	**5.1%**	**12 641**	**4.9%**	**50 184**	**19.3%**	**(24 980)**	**15.8%**	**(150.6%)**
Exchange Revenue															
Service charges - Electricity	39 880	39 880	(1 968)	(4.9%)	2 382	6.0%	2 293	5.7%	2 763	6.9%	5 470	13.7%	299	1.6%	824.7%
Service charges - Water	28 885	28 885	900	3.1%	2 641	9.1%	3 839	13.3%	2 608	9.0%	9 988	34.6%	(10 500)	(19.8%)	(124.8%)
Service charges - Waste Water Management	12 614	12 614	1 289	10.2%	1 290	10.2%	1 291	10.2%	1 158	9.2%	5 027	39.9%	1 020	25.8%	13.5%
Service charges - Waste Management	8 337	8 337	785	9.4%	785	9.4%	785	9.4%	687	8.2%	3 041	36.5%	604	22.9%	13.6%
Sale of Goods and Rendering of Services	201	201	67	33.5%	38	18.8%	27	13.6%	9	4.6%	142	70.5%	17	82.3%	(44.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29 200	29 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	100	100	(0)	(.1%)	-	-	2	2.1%	-	-	2	1.9%	93	184.0%	(100.0%)
Dividends	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	869	869	82	9.4%	80	9.2%	80	9.2%	79	9.1%	321	36.9%	62	26.7%	28.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	152	152	10	6.5%	5	3.2%	5	3.2%	-	-	20	12.9%	10	17.9%	(100.0%)
Non-Exchange Revenue															
Property rates	18 239	18 239	6 850	37.6%	502	2.8%	502	2.8%	950	5.2%	8 806	48.3%	(38 397)	(175.0%)	(102.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	5	-	25	-	14	-	5	-	50	-	-	-	(100.0%)
Transfer and subsidies - Operational	105 636	105 636	-	-	-	-	-	-	-	-	-	-	18 106	57.5%	(100.0%)
Interest Receivables	10 800	10 800	4 135	38.3%	4 380	40.6%	4 421	40.9%	4 381	40.6%	17 318	160.4%	3 705	102.1%	18.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**256 003**	**265 060**	**29 370**	**11.5%**	**16 657**	**6.5%**	**17 104**	**6.5%**	**5 631**	**2.1%**	**68 763**	**25.9%**	**37 823**	**24.4%**	**(85.1%)**
Employee related costs	94 705	98 783	16 465	17.4%	7 441	7.9%	7 907	8.0%	-	-	31 813	32.2%	8 572	27.6%	(100.0%)
Remuneration of councillors	5 975	5 975	909	15.2%	454	7.6%	455	7.6%	-	-	1 818	30.4%	442	22.9%	(100.0%)
Bulk purchases - electricity	54 000	54 000	6 203	11.5%	3 856	7.1%	3 368	6.2%	3 450	6.4%	16 877	31.3%	14 578	35.2%	(76.3%)
Inventory consumed	9 020	9 020	1 915	21.2%	530	5.9%	480	5.3%	577	6.4%	3 502	38.8%	1 553	28.3%	(62.8%)
Debt impairment	25 086	25 086	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	24 988	24 988	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	15 000	15 000	993	6.6%	1 227	8.2%	1 085	7.2%	1 464	9.8%	4 769	31.8%	1 303	8.2%	12.4%
Contracted services	9 000	13 655	2 854	31.7%	3 237	36.0%	373	2.7%	677	5.0%	7 142	52.3%	7 834	92.4%	(91.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	(618)	-	(618)	-	(618)	-	(609)	-	(2 463)	-	-	-	(100.0%)
Operational Cost and Other Cost	17 630	17 954	649	3.7%	530	3.0%	4 055	22.6%	72	.4%	5 305	29.6%	3 542	23.7%	(98.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 930**	**(5 126)**	**(17 215)**		**(4 530)**		**(3 844)**		**7 010**		**(18 579)**		**(62 803)**		
Transfers and subsidies - capital (monetary allocations)	48 865	51 865	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**52 795**	**46 739**	**(17 215)**		**(4 530)**		**(3 844)**		**7 010**		**(18 579)**		**(62 803)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**52 795**	**46 739**	**(17 215)**		**(4 530)**		**(3 844)**		**7 010**		**(18 579)**		**(62 803)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**52 795**	**46 739**	**(17 215)**		**(4 530)**		**(3 844)**		**7 010**		**(18 579)**		**(62 803)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**52 795**	**46 739**	**(17 215)**		**(4 530)**		**(3 844)**		**7 010**		**(18 579)**		**(62 803)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**48 222**	**51 401**	**0**	**-**	**-**	**-**	**363**	**.7%**	**20**	**-**	**384**	**.7%**	**705**	**7.9%**	**(97.2%)**
National Government	47 722	50 851	-	-	-	-	307	.6%	-	-	307	.6%	428	6.5%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 722**	**50 851**	**-**	**-**	**-**	**-**	**307**	**.6%**	**-**	**-**	**307**	**.6%**	**428**	**6.5%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	550	0	-	-	-	57	10.3%	20	3.6%	77	14.0%	278	47.2%	(92.8%)
Capital Expenditure Functional	**48 222**	**51 551**	**0**	**-**	**-**	**-**	**363**	**.7%**	**20**	**-**	**384**	**.7%**	**705**	**7.9%**	**(97.2%)**
Municipal governance and administration	**250**	**300**	**0**	**.1%**	**-**	**-**	**17**	**5.7%**	**15**	**4.9%**	**32**	**10.7%**	**77**	**39.4%**	**(80.9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	250	300	0	.1%	-	-	17	5.7%	15	4.9%	32	10.7%	77	39.4%	(80.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 501**	**8 151**	**-**	**-**	**-**	**-**	**307**	**3.8%**	**-**	**-**	**307**	**3.8%**	**-**	**.2%**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 501	8 151	-	-	-	-	307	3.8%	-	-	307	3.8%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 760**	**8 582**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**428**	**63.8%**	**(100.0%)**
Planning and Development	-	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 760	8 432	-	-	-	-	-	-	-	-	-	-	428	63.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**34 712**	**34 519**	**-**	**-**	**-**	**-**	**39**	**.1%**	**5**	**-**	**45**	**.1%**	**200**	**5.6%**	**(97.4%)**
Energy sources	8 994	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	5 250	250	-	-	-	-	39	15.8%	5	2.1%	45	17.9%	200	1.3%	(97.4%)
Waste Water Management	20 468	25 969	-	-	-	-	-	-	-	-	-	-	-	11.4%	-
Waste Management	-	2 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**252 176**	**255 176**	**492**	**.2%**	**7 190**	**2.9%**	**4 873**	**1.9%**	**7 991**	**3.1%**	**20 545**	**8.1%**	**44 188**	**34.9%**	**(81.9%)**
Property rates	25 722	25 722	1 622	6.3%	759	2.9%	1 297	5.0%	1 781	6.9%	5 459	21.2%	251	5.8%	609.8%
Service charges	66 480	66 480	(1 188)	(1.8%)	4 268	6.4%	2 967	4.5%	6 248	9.4%	12 296	18.5%	501	2.3%	1 148.1%
Other revenue	5 353	5 353	58	1.1%	2 163	40.4%	(6)	(.1%)	(39)	(.7%)	2 176	40.6%	670	7.9%	(105.8%)
Transfers and Subsidies - Operational	105 636	105 636	-	-	-	-	-	-	-	-	-	-	18 106	60.3%	(100.0%)
Transfers and Subsidies - Capital	48 865	51 865	-	-	-	-	613	1.2%	-	-	613	1.2%	24 567	51.4%	(100.0%)
Interest	100	100	-	-	-	-	2	2.1%	-	-	2	2.1%	93	185.2%	(100.0%)
Dividends	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(205 330)**	**(206 714)**	**(8 396)**	**4.1%**	**(1 352)**	**.7%**	**(2 014)**	**1.0%**	**(2 276)**	**1.1%**	**(14 037)**	**6.8%**	**(10 525)**	**21.1%**	**(78.4%)**
Suppliers and employees	(190 330)	(191 714)	(8 396)	4.4%	(1 352)	.7%	(2 014)	1.1%	(2 276)	1.2%	(14 037)	7.3%	(10 525)	23.0%	(78.4%)

Finance charges	(15 000)	(15 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**46 846**	**48 462**	**(7 904)**	**(16.9%)**	**5 838**	**12.5%**	**2 859**	**5.9%**	**5 715**	**11.8%**	**6 508**	**13.4%**	**33 663**	**66.6%**	**(83.0%)**
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	**(48 222)**	**(49 051)**	**(918)**	**1.9%**	**-**	**-**	**(418)**	**.9%**	**(6 482)**	**13.2%**	**(7 818)**	**15.9%**	**(698)**	**5.7%**	**828.3%**
Capital assets	(48 222)	(49 051)	(918)	1.9%	-	-	(418)	.9%	(6 482)	13.2%	(7 818)	15.9%	(698)	5.7%	828.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(48 222)**	**(49 051)**	**(918)**	**1.9%**	**-**	**-**	**(418)**	**.9%**	**(6 482)**	**13.2%**	**(7 818)**	**15.9%**	**(698)**	**5.7%**	**828.3%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1 376)**	**(589)**	**(8 822)**	**641.3%**	**5 838**	**(424.3%)**	**2 442**	**(414.4%)**	**(767)**	**130.2%**	**(1 310)**	**222.4%**	**32 964**	**218.3%**	**(102.3%)**
Cash/cash equivalents at the year begin:	34 074	34 074	-	-	(6 586)	(19.3%)	(748)	(2.2%)	1 693	5.0%	-	-	54 039	-	(96.9%)
Cash/cash equivalents at the year end:	**32 698**	**33 484**	**(6 586)**	**(20.1%)**	**(748)**	**(2.3%)**	**1 693**	**5.1%**	**926**	**2.8%**	**926**	**2.8%**	**87 004**	**336.2%**	**(98.9%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	139	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**139**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	139	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**139**	**-**	**-**	**-**

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 Mopedi Mohale	051 673 9600
Chief Financial Officer	Mr Pihi Vincent Litabe	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**66 396**	**71 648**	**25 002**	**37.7%**	**13 545**	**20.4%**	**19 689**	**27.5%**	**9 782**	**13.7%**	**68 019**	**94.9%**	**5 687**	**99.7%**	**72.0%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	82	102	25	30.0%	20	23.9%	23	22.5%	18	17.8%	85	83.7%	18	125.2%	(.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5	8	2	30.7%	2	40.0%	3	33.4%	1 590	21 196.8%	1 596	21 277.4%	3	86.3%	52 280.9%
Interest earned from Current and Non Current Assets	1 825	1 830	530	29.1%	506	27.7%	546	29.8%	674	36.8%	2 256	123.3%	418	84.7%	61.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	872	872	208	23.9%	188	21.5%	188	21.5%	190	21.8%	774	88.8%	183	87.0%	4.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	550	550	45	8.3%	33	6.0%	83	15.1%	117	21.3%	279	50.7%	34	86.8%	243.7%
Transfer and subsidies - Operational	63 062	68 287	24 192	38.4%	12 797	20.3%	18 847	27.6%	7 193	10.5%	63 029	92.3%	5 031	100.4%	43.0%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**66 179**	**129 427**	**18 101**	**27.4%**	**28 498**	**43.1%**	**26 176**	**20.2%**	**34 958**	**27.0%**	**107 733**	**83.2%**	**15 648**	**100.0%**	**123.4%**
Employee related costs	52 125	51 603	12 948	24.8%	13 347	25.6%	13 229	25.6%	12 761	24.7%	52 286	101.3%	12 355	102.3%	3.3%
Remuneration of councillors	5 406	5 406	1 269	23.5%	1 298	24.0%	1 512	28.0%	1 363	25.2%	5 442	100.7%	1 304	99.3%	4.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	20	-	-	-	-	-	-	-	-	-	-	9	-	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	50	52	1	1.4%	27	53.4%	45	86.2%	-	-	72	139.3%	0	122.8%	(100.0%)
Contracted services	5 549	5 567	2 597	46.8%	2 325	41.9%	1 346	24.2%	1 016	18.2%	7 283	130.8%	1 207	90.4%	(15.9%)
Transfers and subsidies	65	63 306	30	45.9%	7 625	11 703.6%	11 246	17.8%	18 542	29.3%	37 443	59.1%	-	(32.2%)	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	2 483	2 973	1 257	50.6%	3 876	156.1%	(1 202)	(40.4%)	1 276	42.9%	5 208	175.1%	773	104.3%	65.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**217**	**(57 779)**	**6 900**		**(14 953)**		**(6 486)**		**(25 176)**		**(39 715)**		**(9 961)**		
Transfers and subsidies - capital (monetary allocations)	3 705	61 721	-	-	2 408	65.0%	-	-	1 297	2.1%	3 705	6.0%	-	.9%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 922**	**3 942**	**6 900**		**(12 545)**		**(6 486)**		**(23 879)**		**(36 010)**		**(9 961)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 922**	**3 942**	**6 900**		**(12 545)**		**(6 486)**		**(23 879)**		**(36 010)**		**(9 961)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 922**	**3 942**	**6 900**		**(12 545)**		**(6 486)**		**(23 879)**		**(36 010)**		**(9 961)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 922**	**3 942**	**6 900**		**(12 545)**		**(6 486)**		**(23 879)**		**(36 010)**		**(9 961)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**3 914**	**3 914**	**22 191**	**567.0%**	**(22 096)**	**(564.5%)**	**62**	**1.6%**	**19**	**.5%**	**176**	**4.5%**	**51**	**52.3%**	**(63.4%)**
National Government	3 705	3 705	23 761	641.3%	(23 761)	(641.3%)	-	-	-	-	-	-	-	-	-
Provincial Government	150	150	(1 478)	(985.5%)	1 561	1 040.6%	62	41.4%	2	1.4%	147	97.9%	51	73.8%	(96.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**3 855**	**3 855**	**22 282**	**578.0%**	**(22 200)**	**(575.9%)**	**62**	**1.6%**	**2**	**.1%**	**147**	**3.8%**	**51**	**73.8%**	**(96.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	59	59	(91)	(154.5%)	103	175.0%	-	-	17	28.5%	29	49.1%	-	33.0%	(100.0%)
Capital Expenditure Functional	**3 914**	**3 914**	**22 056**	**563.5%**	**(21 961)**	**(561.1%)**	**62**	**1.6%**	**19**	**.5%**	**176**	**4.5%**	**51**	**62.8%**	**(63.4%)**
Municipal governance and administration	**179**	**179**	**(1 456)**	**(813.4%)**	**1 539**	**859.6%**	**62**	**34.7%**	**19**	**10.4%**	**164**	**91.3%**	**-**	**58.7%**	**(100.0%)**
Executive and Council	30	30	(169)	(564.9%)	170	566.6%	12	39.2%	-	-	12	41.0%	-	161.9%	-
Finance and administration	149	149	(1 287)	(863.4%)	1 369	918.5%	50	33.8%	19	12.6%	151	101.5%	-	47.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30**	**30**	**(248)**	**(828.2%)**	**261**	**868.7%**	**-**	**-**	**0**	**.5%**	**12**	**41.1%**	**51**	**78.3%**	**(99.7%)**
Planning and Development	30	30	(248)	(828.2%)	261	868.7%	-	-	0	.5%	12	41.1%	51	78.3%	(99.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 705**	**3 705**	**23 761**	**641.3%**	**(23 761)**	**(641.3%)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	3 705	3 705	20 507	553.5%	(20 507)	(553.5%)	-	-	-	-	-	-	-	-	-
Water Management	-	-	3 254	-	(3 254)	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**70 096**	**133 362**	**(110 566)**	**(157.7%)**	**156 566**	**223.4%**	**30 816**	**23.1%**	**10 060**	**7.5%**	**86 876**	**65.1%**	**-**	**26.7%**	**(100.0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 504	1 524	(110 566)	(7 351.4%)	156 566	10 409.9%	30 816	2 022.0%	10 060	660.1%	86 876	5 700.5%	-	2 097.1%	(100.0%)
Transfers and Subsidies - Operational	63 062	68 287	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 705	61 721	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 825	1 830	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(66 537)**	**(129 885)**	**(10 469)**	**15.7%**	**12 895**	**(19.4%)**	**54**	**-**	**2 622**	**(2.0%)**	**5 103**	**(3.9%)**	**121**	**(20.2%)**	**2 064.5%**
Suppliers and employees	(66 421)	(124 544)	(10 469)	15.8%	12 895	(19.4%)	54	-	2 622	(2.1%)	5 103	(4.1%)	121	(20.2%)	2 064.5%

Finance charges	(50)	(52)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(65)	(5 290)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 559**	**3 477**	**(121 034)**	**(3 400.4%)**	**169 461**	**4 760.9%**	**30 870**	**887.9%**	**12 682**	**364.8%**	**91 979**	**2 645.7%**	**121**	**99.8%**	**10 368.8%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 501)**	**(4 501)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(4 501)	(4 501)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(4 501)**	**(4 501)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(942)**	**(1 025)**	**(121 034)**	**12 853.4%**	**169 461**	**(17 996.1%)**	**30 870**	**(3 013.0%)**	**12 682**	**(1 237.8%)**	**91 979**	**(8 977.4%)**	**121**	**100.8%**	**10 368.8%**
Cash/cash equivalents at the year begin:	-	-	-	-	(79 031)	-	90 430	-	121 300	-	-	-	42 544	-	185.1%
Cash/cash equivalents at the year end:	**(942)**	**(1 025)**	**(35 994)**	**3 822.4%**	**90 430**	**(9 603.3%)**	**121 300**	**(11 839.3%)**	**133 982**	**(13 077.1%)**	**133 982**	**(13 077.1%)**	**42 665**	**101.6%**	**214.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	632	3.6%	1 865	10.6%	52	.3%	15 114	85.6%	17 664	100.0%	-	-	-	-
Total By Income Source	**632**	**3.6%**	**1 865**	**10.6%**	**52**	**.3%**	**15 114**	**85.6%**	**17 664**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	620	3.6%	1 854	10.8%	41	.2%	14 582	85.3%	17 097	96.8%	-	-	-	-
Commercial	-	-	-	-	-	-	480	100.0%	480	2.7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	13.8%	11	12.8%	11	12.7%	52	60.8%	86	.5%	-	-	-	-
Total By Customer Group	**632**	**3.6%**	**1 865**	**10.6%**	**52**	**.3%**	**15 114**	**85.6%**	**17 664**	**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	220	1.6%	2	-	1 527	10.9%	12 235	87.5%	13 985	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**220**	**1.6%**	**2**	**-**	**1 527**	**10.9%**	**12 235**	**87.5%**	**13 985**	**100.0%**

Contact Details

Municipal Manager	Ms Lebohang Moletsane	051 713 9304
Chief Financial Officer	Mr Mpho Matthews David Tamasane	051 011 2238

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**450 903**	**451 713**	**84 048**	**18.6%**	**84 569**	**18.8%**	**85 645**	**19.0%**	**94 643**	**21.0%**	**348 905**	**77.2%**	**62 447**	**51.6%**	**51.6%**
Exchange Revenue															
Service charges - Electricity	63 455	63 455	3 237	5.1%	2 990	4.7%	2 962	4.7%	6 389	10.1%	15 578	24.5%	3 061	17.2%	108.7%
Service charges - Water	41 625	41 625	14 374	34.5%	15 050	36.2%	14 781	35.5%	24 264	58.3%	68 470	164.5%	8 674	106.1%	179.7%
Service charges - Waste Water Management	23 683	23 683	8 988	37.9%	9 388	39.6%	9 323	39.4%	9 228	39.0%	36 926	155.9%	5 471	98.5%	68.7%
Service charges - Waste Management	11 977	11 977	4 703	39.3%	4 952	41.3%	4 562	38.1%	3 470	29.0%	17 687	147.7%	7 354	107.7%	(52.8%)
Sale of Goods and Rendering of Services	14 248	14 258	135	1.0%	176	1.2%	175	1.2%	256	1.8%	742	5.2%	78	20.1%	230.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 088	2 088	23 827	1 141.2%	24 118	1 155.1%	23 865	1 142.9%	25 152	1 204.6%	96 962	4 643.8%	16 474	2 899.7%	52.7%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	0	-	0	-	0	-	466.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	110	110	200	182.4%	227	207.0%	210	191.6%	210	191.8%	846	772.9%	123	583.7%	70.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Non-Exchange Revenue															
Property rates	93 038	93 038	28 547	30.7%	25 353	27.2%	23 439	25.2%	18 912	20.3%	96 250	103.5%	21 204	75.9%	(10.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	0	-	-	-	16	-	17	-	-	-	(100.0%)
Licences or permits	308	308	36	11.8%	49	15.9%	37	12.1%	32	10.4%	155	50.2%	4	1.7%	639.8%
Transfer and subsidies - Operational	200 372	201 172	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Receivables	-	-	0	-	2 267	-	6 292	-	6 712	-	15 271	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**449 852**	**448 257**	**5 767**	**1.3%**	**12 698**	**2.8%**	**3 753**	**.8%**	**5 478**	**1.2%**	**27 697**	**6.2%**	**18 215**	**6.0%**	**(69.9%)**
Employee related costs	172 963	166 698	16	-	-	-	-	-	-	-	16	-	14 132	8.7%	(100.0%)
Remuneration of councillors	8 339	8 339	-	-	-	-	-	-	-	-	-	-	54	.7%	(100.0%)
Bulk purchases - electricity	35 100	43 100	-	-	4 037	11.5%	1 128	2.6%	514	1.2%	5 678	13.2%	-	-	(100.0%)
Inventory consumed	44 228	34 228	2	-	-	-	-	-	-	-	2	-	12	1.3%	(100.0%)
Debt impairment	32 595	32 595	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	47 714	47 714	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	6 264	6 264	-	-	4 253	67.9%	283	4.5%	1 460	23.3%	5 996	95.7%	1	1.2%	144 184.4%
Contracted services	55 444	56 249	3 183	5.7%	3 796	6.8%	81	.1%	289	.5%	7 350	13.1%	3 383	9.9%	(91.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 204	7 204	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	40 002	45 867	2 566	6.4%	612	1.5%	2 262	4.9%	3 215	7.0%	8 655	18.9%	632	17.1%	409.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 051**	**3 456**	**78 280**		**71 871**		**81 892**		**89 165**		**321 208**		**44 232**		
Transfers and subsidies - capital (monetary allocations)	43 114	43 114	-	-	-	-	-	-	5 103	11.8%	5 103	11.8%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 165**	**46 570**	**78 280**		**71 871**		**81 892**		**94 268**		**326 311**		**44 232**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 165**	**46 570**	**78 280**		**71 871**		**81 892**		**94 268**		**326 311**		**44 232**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 165**	**46 570**	**78 280**		**71 871**		**81 892**		**94 268**		**326 311**		**44 232**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 165**	**46 570**	**78 280**		**71 871**		**81 892**		**94 268**		**326 311**		**44 232**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**65 297**	**50 796**	**(1 641 931)**	**(2 514.6%)**	**3 569**	**5.5%**	**4 108**	**8.1%**	**1 657 681**	**3 263.4%**	**23 428**	**46.1%**	**17 110**	**(518.5%)**	**9 588.6%**
National Government	65 297	50 761	(77 777)	(119.1%)	3 569	5.5%	4 108	8.1%	93 048	183.3%	22 948	45.2%	17 110	(514.3%)	443.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**65 297**	**50 761**	**(77 777)**	**(119.1%)**	**3 569**	**5.5%**	**4 108**	**8.1%**	**93 048**	**183.3%**	**22 948**	**45.2%**	**17 110**	**(514.3%)**	**443.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	35	(1 564 154)	-	-	-	-	-	1 564 633	4 470 381.1%	479	1 369.9%	-	-	(100.0%)
Capital Expenditure Functional	**77 731**	**62 645**	**(1 673 749)**	**(2 153.3%)**	**3 586**	**4.6%**	**4 133**	**6.6%**	**1 689 772**	**2 697.4%**	**23 743**	**37.9%**	**17 110**	**(518.5%)**	**9 776.1%**
Municipal governance and administration	**5 150**	**4 900**	**(1 566 278)**	**(30 415.5%)**	**17**	**.3%**	**25**	**.5%**	**1 567 031**	**31 982.8%**	**794**	**16.2%**	**-**	**-**	**(100.0%)**
Executive and Council	2 366	1 516	13	.6%	-	-	7	.4%	2	.1%	21	1.4%	-	-	(100.0%)
Finance and administration	2 784	3 384	(1 566 291)	(56 268.6%)	17	.6%	18	.5%	1 567 029	46 312.5%	773	22.9%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 424**	**5 574**	**(4 558)**	**(84.0%)**	**-**	**-**	**-**	**-**	**4 558**	**81.8%**	**-**	**-**	**-**	**-**	**(100.0%)**
Community and Social Services	1 261	1 011	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 297	1 797	(1 853)	(80.7%)	-	-	-	-	1 853	103.1%	-	-	-	-	(100.0%)
Public Safety	1 344	2 244	(2 704)	(201.2%)	-	-	-	-	2 704	120.5%	-	-	-	-	(100.0%)
Housing	522	522	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7 550**	**7 400**	**(9 904)**	**(131.2%)**	**29**	**.4%**	**620**	**8.4%**	**12 290**	**166.1%**	**3 035**	**41.0%**	**1 635**	**-**	**651.7%**
Planning and Development	1 300	1 150	-	-	29	2.2%	-	-	108	9.4%	137	11.9%	-	-	(100.0%)
Road Transport	6 250	6 250	(9 904)	(158.5%)	-	-	620	9.9%	12 182	194.9%	2 898	46.4%	1 635	-	645.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**59 607**	**44 772**	**(93 009)**	**(156.0%)**	**3 540**	**5.9%**	**3 488**	**7.8%**	**105 894**	**236.5%**	**19 913**	**44.5%**	**15 475**	**(473.4%)**	**584.3%**
Energy sources	6 000	6 000	(18 186)	(303.1%)	-	-	384	6.4%	18 799	313.3%	997	16.6%	5 418	(135.4%)	247.0%
Water Management	31 753	17 217	(6 330)	(19.9%)	945	3.0%	2 081	12.1%	9 163	53.2%	5 859	34.0%	334	-	2 644.9%
Waste Water Management	21 042	21 042	(38 799)	(184.4%)	2 595	12.3%	1 023	4.9%	48 238	229.3%	13 057	62.1%	9 723	-	396.1%
Waste Management	813	513	(29 694)	(3 651.4%)	-	-	-	-	29 694	5 786.0%	-	-	-	-	(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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**378 094**	**379 212**	**(25 030)**	**(6.6%)**	**(30 934)**	**(8.2%)**	**(39 359)**	**(10.4%)**	**(48 879)**	**(12.9%)**	**(144 203)**	**(38.0%)**	**12 360**	**17.6%**	**(495.5%)**
Property rates	49 368	49 368	(15 947)	(32.3%)	(21 418)	(43.4%)	(27 700)	(56.1%)	(38 745)	(78.5%)	(103 810)	(210.3%)	7 997	115.7%	(584.5%)
Service charges	73 284	73 284	(8 640)	(11.8%)	(9 116)	(12.4%)	(11 237)	(15.3%)	(9 707)	(13.2%)	(38 700)	(52.8%)	4 154	14.8%	(333.7%)
Other revenue	14 357	14 675	(494)	(3.4%)	(451)	(3.1%)	(422)	(2.9%)	(377)	(2.6%)	(1 744)	(11.9%)	209	70.7%	(280.1%)
Transfers and Subsidies - Operational	197 971	198 771	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	43 114	43 114	51	.1%	51	.1%	-	-	(51)	(.1%)	51	.1%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	(0)	-	(0)	-	0	-	(666.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(336 425)**	**(348 187)**	**-**	**-**	**-**	**-**	**-**	**-**	**(136)**	**-**	**(136)**	**-**	**-**	**-**	**(100.0%)**
Suppliers and employees	(330 161)	(341 923)	-	-	-	-	-	-	(136)	-	(136)	-	-	-	(100.0%)

Finance charges	(6 264)	(6 264)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**41 669**	**31 025**	**(25 030)**	**(60.1%)**	**(30 934)**	**(74.2%)**	**(39 359)**	**(126.9%)**	**(49 015)**	**(158.0%)**	**(144 339)**	**(465.2%)**	**12 360**	**54.3%**	**(496.6%)**
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	**(64 297)**	**(49 801)**	**-**	**-**	**-**	**-**	**-**	**-**	**14**	**-**	**14**	**-**	**-**	**-**	**(100.0%)**
Capital assets	(64 297)	(49 801)	-	-	-	-	-	-	14	-	14	-	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(64 297)**	**(49 801)**	**-**	**-**	**-**	**-**	**-**	**-**	**14**	**-**	**14**	**-**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(22 628)**	**(18 776)**	**(25 030)**	**110.6%**	**(30 934)**	**136.7%**	**(39 359)**	**209.6%**	**(49 002)**	**261.0%**	**(144 325)**	**768.7%**	**12 360**	**52.9%**	**(496.4%)**
Cash/cash equivalents at the year begin:	555 596	16 648	-	-	10 894	2.0%	(20 040)	(120.4%)	(78 676)	(472.6%)	-	-	67 484	-	(216.6%)
Cash/cash equivalents at the year end:	**532 968**	**(2 129)**	**(5 753)**	**(1.1%)**	**(20 040)**	**(3.8%)**	**(59 399)**	**2 790.5%**	**(127 677)**	**5 998.1%**	**(127 677)**	**5 998.1%**	**79 844**	**26.0%**	**(259.9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 014	2.0%	(2)	-	5 954	1.0%	569 126	96.9%	587 093	26.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 508	2.6%	-	-	1 005	1.0%	93 212	96.4%	96 726	4.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 638	3.1%	(733)	(.1%)	8 437	1.5%	543 092	95.5%	568 434	25.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 874	2.1%	-	-	3 419	1.1%	312 725	96.8%	323 018	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(137)	(.3%)	(3)	-	(1)	-	48 679	100.3%	48 538	2.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	54 539	100.0%	54 539	2.5%	-	-	-	-
Interest on Arrear Debtor Accounts	21 524	4.6%	-	-	10 406	2.2%	432 361	93.1%	464 290	21.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	.1%	1 618	3.2%	(342)	(.7%)	49 700	97.4%	51 005	2.3%	-	-	-	-
Total By Income Source	**60 449**	**2.8%**	**881**	**-**	**28 879**	**1.3%**	**2 103 435**	**95.9%**	**2 193 643**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 511	3.7%	(457)	(.4%)	1 676	1.4%	115 692	95.3%	121 421	5.5%	-	-	-	-
Commercial	2 388	3.7%	215	.3%	1 249	1.9%	60 658	94.0%	64 510	2.9%	-	-	-	-
Households	52 582	2.6%	1 161	.1%	25 581	1.3%	1 920 305	96.0%	1 999 629	91.2%	-	-	-	-
Other	969	12.0%	(38)	(.5%)	373	4.6%	6 779	83.9%	8 083	.4%	-	-	-	-
Total By Customer Group	**60 449**	**2.8%**	**881**	**-**	**28 879**	**1.3%**	**2 103 435**	**95.9%**	**2 193 643**	**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	-	-	-	-	2 157	1.9%	108 893	98.1%	111 050	23.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(377)	(.1%)	1 113	.4%	1 020	.4%	255 272	99.3%	257 028	53.6%
Auditor-General	-	-	-	-	-	-	4 196	100.0%	4 196	.9%
Other	5 186	4.8%	4 654	4.3%	421	.4%	96 921	90.4%	107 181	22.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 809**	**1.0%**	**5 766**	**1.2%**	**3 599**	**.8%**	**465 281**	**97.0%**	**479 455**	**100.0%**

Contact Details

Municipal Manager	Mr Mojalefa Matlole	057 733 0106
Chief Financial Officer	Mr Amos Makoae Makoae	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**307 280**	**306 217**	**79 163**	**25.8%**	**54 082**	**17.6%**	**69 781**	**22.8%**	**52 014**	**17.0%**	**255 039**	**83.3%**	**29 455**	**52.9%**	**76.6%**
Exchange Revenue															
Service charges - Electricity	33 152	36 683	7 502	22.6%	6 825	20.6%	9 800	26.7%	9 866	26.9%	33 993	92.7%	272	8.6%	3 522.7%
Service charges - Water	5 192	10 669	1 851	35.7%	1 825	35.2%	1 837	17.2%	1 874	17.6%	7 388	69.2%	1 619	114.5%	15.8%
Service charges - Waste Water Management	17 020	21 098	6 058	35.6%	5 942	34.9%	5 991	28.4%	6 056	28.7%	24 047	114.0%	5 184	86.7%	16.8%
Service charges - Waste Management	29 070	11 884	3 857	13.3%	3 814	13.1%	3 817	32.1%	3 221	27.1%	14 710	123.8%	3 358	41.5%	(4.1%)
Sale of Goods and Rendering of Services	430	430	163	38.0%	176	41.0%	141	32.8%	109	25.3%	589	137.2%	88	65.4%	23.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	41 286	43 724	10 888	26.4%	11 066	26.8%	11 356	26.0%	11 381	26.0%	44 691	102.2%	10 187	91.4%	11.7%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	67	-	27	-	94	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	123	123	99	80.6%	169	137.2%	183	149.0%	178	144.9%	629	511.7%	57	134.8%	210.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	44	44	109	248.9%	(11)	(25.3%)	19	42.8%	7	15.9%	124	282.3%	25	839.2%	(72.8%)
Non-Exchange Revenue															
Property rates	33 776	29 860	7 233	21.4%	7 193	21.3%	6 735	22.6%	7 092	23.8%	28 253	94.6%	6 024	68.2%	17.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	54	54	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	142 145	143 482	39 362	27.7%	14 955	10.5%	27 791	19.4%	9 832	6.9%	91 941	64.1%	593	24.7%	1 557.1%
Interest Receivables	4 989	8 168	2 040	40.9%	2 128	42.7%	2 044	25.0%	2 370	29.0%	8 581	105.1%	2 046	99.1%	15.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**337 643**	**353 649**	**88 725**	**26.3%**	**59 106**	**17.5%**	**88 818**	**25.1%**	**62 428**	**17.7%**	**299 076**	**84.6%**	**70 827**	**87.2%**	**(11.9%)**
Employee related costs	59 527	61 695	13 190	22.2%	14 605	24.5%	15 763	25.5%	19 139	31.0%	62 697	101.6%	14 166	71.9%	35.1%
Remuneration of councillors	6 054	4 710	1 455	24.0%	1 339	22.1%	1 546	32.8%	1 588	33.7%	5 927	125.8%	1 514	111.0%	4.9%
Bulk purchases - electricity	30 782	30 782	11 936	38.8%	5 306	17.2%	10 846	35.2%	9 173	29.8%	37 261	121.0%	25 418	150.8%	(63.9%)
Inventory consumed	14 040	13 507	1 239	8.8%	1 084	7.7%	2 456	18.2%	2 856	21.1%	7 634	56.5%	1 012	64.4%	182.1%
Debt impairment	56 152	56 152	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	25 967	25 967	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	21 589	25 557	10 814	50.1%	7 608	35.2%	14 749	57.7%	12 790	50.0%	45 961	179.8%	16 173	809.6%	(20.9%)
Contracted services	89 889	95 171	46 130	51.3%	23 881	26.6%	33 972	35.7%	10 072	10.6%	114 055	119.8%	8 792	105.9%	14.6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	17 807	17 807	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	15 836	22 302	3 961	25.0%	5 283	33.4%	9 486	42.5%	6 809	30.5%	25 540	114.5%	3 753	98.4%	81.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(30 363)**	**(47 433)**	**(9 562)**		**(5 024)**		**(19 037)**		**(10 414)**		**(44 037)**		**(41 373)**		
Transfers and subsidies - capital (monetary allocations)	42 080	42 080	4 193	10.0%	14 354	34.1%	9 556	22.7%	15 341	36.5%	43 444	103.2%	48 609	236.8%	(68.4%)
Transfers and subsidies - capital (in-kind)	-	1 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11 717**	**(3 753)**	**(5 369)**		**9 330**		**(9 481)**		**4 927**		**(593)**		**7 237**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**11 717**	**(3 753)**	**(5 369)**		**9 330**		**(9 481)**		**4 927**		**(593)**		**7 237**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 717**	**(3 753)**	**(5 369)**		**9 330**		**(9 481)**		**4 927**		**(593)**		**7 237**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11 717**	**(3 753)**	**(5 369)**		**9 330**		**(9 481)**		**4 927**		**(593)**		**7 237**		
			-		-		-		-		-		0	0	

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**42 080**	**42 080**	**3 646**	**8.7%**	**12 503**	**29.7%**	**8 310**	**19.7%**	**9 347**	**22.2%**	**33 807**	**80.3%**	**44 447**	**181.0%**	**(79.0%)**
National Government	42 080	42 080	3 646	8.7%	12 503	29.7%	8 310	19.7%	9 347	22.2%	33 807	80.3%	44 447	181.0%	(79.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**42 080**	**42 080**	**3 646**	**8.7%**	**12 503**	**29.7%**	**8 310**	**19.7%**	**9 347**	**22.2%**	**33 807**	**80.3%**	**44 447**	**181.0%**	**(79.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**42 080**	**42 080**	**3 646**	**8.7%**	**12 503**	**29.7%**	**8 310**	**19.7%**	**9 347**	**22.2%**	**33 807**	**80.3%**	**44 447**	**181.0%**	**(79.0%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**0**	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 300**	**18 300**	**-**	**-**	**8 447**	**46.2%**	**3 125**	**17.1%**	**3 327**	**18.2%**	**14 898**	**81.4%**	**2 981**	**60.2%**	**11.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	18 300	18 300	-	-	8 447	46.2%	3 125	17.1%	3 327	18.2%	14 898	81.4%	2 981	60.2%	11.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**23 780**	**23 780**	**3 646**	**15.3%**	**4 057**	**17.1%**	**5 185**	**21.8%**	**6 020**	**25.3%**	**18 908**	**79.5%**	**41 467**	**212.5%**	**(85.5%)**
Energy sources	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	0	0	-	-	-	-	-	-	-	-	-	-	39 341	295.6%	(100.0%)
Waste Water Management	23 780	23 780	3 646	15.3%	4 057	17.1%	5 185	21.8%	6 020	25.3%	18 908	79.5%	2 125	28.0%	183.3%
Waste Management	0	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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**357 332**	**357 332**	**5 760**	**1.6%**	**7 099**	**2.0%**	**49 154**	**13.8%**	**24 168**	**6.8%**	**86 181**	**24.1%**	**47 133**	**27.3%**	**(48.7%)**
Property rates	28 137	28 137	392	1.4%	2 888	10.3%	2 434	8.7%	5 659	20.1%	11 373	40.4%	18 049	174.5%	(68.6%)
Service charges	54 570	54 570	890	1.6%	2 642	4.8%	7 296	13.4%	7 650	14.0%	18 477	33.9%	19 446	110.2%	(60.7%)
Other revenue	62 645	62 645	3 806	6.1%	829	1.3%	807	1.3%	1 732	2.8%	7 174	11.5%	1 008	630.6%	71.7%
Transfers and Subsidies - Operational	128 614	128 614	636	.5%	536	.4%	14 921	11.6%	4 351	3.4%	20 444	15.9%	-	-	(100.0%)
Transfers and Subsidies - Capital	42 080	42 080	-	-	-	-	23 472	55.8%	4 592	10.9%	28 064	66.7%	-	-	(100.0%)
Interest	41 286	41 286	37	.1%	204	.5%	223	.5%	184	.4%	649	1.6%	8 630	24.9%	(97.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(269 748)**	**(269 748)**	**(31 472)**	**11.7%**	**(62 965)**	**23.3%**	**(80 877)**	**30.0%**	**(55 036)**	**20.4%**	**(230 350)**	**85.4%**	**(88 087)**	**241.8%**	**(37.5%)**
Suppliers and employees	(248 159)	(248 159)	(31 472)	12.7%	(62 965)	25.4%	(80 877)	32.6%	(55 036)	22.2%	(230 350)	92.8%	(88 087)	245.6%	(37.5%)

Finance charges	(21 589)	(21 589)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**87 584**	**87 584**	**(25 712)**	**(29.4%)**	**(55 866)**	**(63.8%)**	**(31 723)**	**(36.2%)**	**(30 868)**	**(35.2%)**	**(144 169)**	**(164.6%)**	**(40 954)**	**(386.4%)**	**(24.6%)**
Cash Flow from Investing Activities															
Receipts	**(0)**	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(48 392)**	**(48 392)**	**(1 478)**	**3.1%**	**(14 354)**	**29.7%**	**(9 556)**	**19.7%**	**(10 749)**	**22.2%**	**(36 137)**	**74.7%**	**-**	**-**	**(100.0%)**
Capital assets	(48 392)	(48 392)	(1 478)	3.1%	(14 354)	29.7%	(9 556)	19.7%	(10 749)	22.2%	(36 137)	74.7%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(48 392)**	**(48 392)**	**(1 478)**	**3.1%**	**(14 354)**	**29.7%**	**(9 556)**	**19.7%**	**(10 749)**	**22.2%**	**(36 137)**	**74.7%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(0)**	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(0)**	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**39 192**	**39 192**	**(27 190)**	**(69.4%)**	**(70 220)**	**(179.2%)**	**(41 279)**	**(105.3%)**	**(41 617)**	**(106.2%)**	**(180 306)**	**(460.1%)**	**(40 954)**	**(61 487.8%)**	**1.6%**
Cash/cash equivalents at the year begin:	1 279	1 279	-	-	(2 618)	(204.7%)	(72 837)	(5 697.0%)	(114 117)	(8 925.6%)	-	-	(280 584)	-	(59.3%)
Cash/cash equivalents at the year end:	**40 471**	**40 471**	**(2 618)**	**(6.5%)**	**(72 837)**	**(180.0%)**	**(114 117)**	**(282.0%)**	**(155 734)**	**(384.8%)**	**(155 734)**	**(384.8%)**	**(321 537)**	**(8 617.4%)**	**(51.6%)**

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	2 197	3.8%	1 037	1.8%	1 007	1.7%	53 973	92.7%	58 214	7.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 462	7.0%	375	1.8%	481	2.3%	18 715	89.0%	21 033	2.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 084	5.7%	2 646	2.5%	2 552	2.4%	95 894	89.5%	107 176	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 018	2.7%	4 275	1.3%	4 148	1.3%	312 028	94.7%	329 469	44.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 773	2.7%	2 727	1.3%	2 647	1.2%	201 495	94.8%	212 641	29.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	140	2.8%	66	1.3%	64	1.3%	4 744	94.6%	5 013	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	296	30.8%	8	.8%	5	.5%	653	67.9%	962	.1%	-	-	-	-
Total By Income Source	**24 970**	**3.4%**	**11 134**	**1.5%**	**10 903**	**1.5%**	**687 501**	**93.6%**	**734 509**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 154	8.6%	505	3.8%	480	3.6%	11 324	84.1%	13 463	1.8%	-	-	-	-
Commercial	6 569	5.7%	2 597	2.2%	2 585	2.2%	104 424	89.9%	116 176	15.8%	-	-	-	-
Households	17 197	2.8%	8 032	1.3%	7 838	1.3%	571 753	94.5%	604 820	82.3%	-	-	-	-
Other	50	100.0%	-	-	-	-	-	-	50	-	-	-	-	-
Total By Customer Group	**24 970**	**3.4%**	**11 134**	**1.5%**	**10 903**	**1.5%**	**687 501**	**93.6%**	**734 509**	**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	-	-	-	-	-	-	32	100.0%	32	-
Trade Creditors	10 129	3.2%	8 296	2.6%	7 773	2.5%	289 592	91.7%	315 791	96.6%
Auditor-General	-	-	-	-	-	-	198	100.0%	198	.1%
Other	2 714	24.8%	122	1.1%	561	5.1%	7 569	69.0%	10 966	3.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**12 844**	**3.9%**	**8 418**	**2.6%**	**8 333**	**2.5%**	**297 392**	**90.9%**	**326 987**	**100.0%**

Contact Details

Municipal Manager	Mr Mpho Sehloho	053 541 0014
Chief Financial Officer	Mr Thabo Matile	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**332 860**	**311 475**	**94 244**	**28.3%**	**67 489**	**20.3%**	**54 127**	**17.4%**	**35 698**	**11.5%**	**251 558**	**80.8%**	**35 336**	**96.3%**	**1.0%**
Exchange Revenue															
Service charges - Electricity	64 740	66 575	17 846	27.6%	16 664	25.7%	14 605	21.9%	19 410	29.2%	68 525	102.9%	14 505	101.4%	33.8%
Service charges - Water	9 828	9 828	1 907	19.4%	2 146	21.8%	2 043	20.8%	1 992	20.3%	8 088	82.3%	2 088	96.8%	(4.6%)
Service charges - Waste Water Management	8 715	8 715	2 008	23.0%	2 000	22.9%	2 018	23.2%	2 014	23.1%	8 039	92.2%	2 333	88.0%	(13.7%)
Service charges - Waste Management	7 116	5 332	1 108	15.6%	1 101	15.5%	1 108	20.8%	1 110	20.8%	4 427	83.0%	1 353	76.3%	(17.9%)
Sale of Goods and Rendering of Services	1 458	1 533	193	13.3%	231	15.8%	229	14.9%	188	12.3%	841	54.9%	195	68.1%	(3.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 219	2 979	553	17.2%	871	27.1%	550	18.5%	567	19.0%	2 541	85.3%	706	111.1%	(19.7%)
Dividends	241	241	59	24.5%	62	25.6%	-	-	-	-	121	50.1%	(0)	67.6%	(100.0%)
Rent on Land	600	990	449	74.8%	385	64.2%	69	7.0%	2 085	210.6%	2 989	301.9%	9	96.7%	22 292.8%
Rental from Fixed Assets	520	570	210	40.4%	162	31.2%	139	24.3%	384	67.3%	894	156.9%	59	188.2%	553.3%
Licences or permits	545	585	19	3.4%	112	20.6%	48	8.2%	93	15.9%	272	46.5%	47	135.4%	98.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 000	6 050	125	2.1%	89	1.5%	170	2.8%	121	2.0%	504	8.3%	2 940	59.6%	(95.9%)
Non-Exchange Revenue															
Property rates	42 771	48 771	21 046	49.2%	4 946	11.6%	4 954	10.2%	4 982	10.2%	35 928	73.7%	5 050	120.5%	(1.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 012	1 212	62	6.2%	1	.1%	800	66.0%	469	38.7%	1 332	109.9%	201	87.4%	133.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 873	109 873	46 834	42.6%	36 922	33.6%	25 629	23.3%	166	.2%	109 550	99.7%	4 078	100.7%	(95.9%)
Interest Receivables	46 000	18 000	1 825	4.0%	1 798	3.9%	1 766	9.8%	1 775	9.9%	7 164	39.8%	1 772	33.6%	.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	30 220	30 220	-	-	-	-	-	-	342	1.1%	342	1.1%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**280 734**	**310 720**	**70 306**	**25.0%**	**86 239**	**30.7%**	**57 997**	**18.7%**	**71 147**	**22.9%**	**285 689**	**91.9%**	**70 586**	**95.5%**	**.8%**
Employee related costs	104 071	106 038	27 296	26.2%	27 362	26.3%	29 540	27.9%	29 108	27.5%	113 306	106.9%	26 129	107.3%	11.4%
Remuneration of councillors	6 988	7 364	1 756	25.1%	1 756	25.1%	1 958	26.6%	1 808	24.6%	7 277	98.8%	1 756	108.2%	3.0%
Bulk purchases - electricity	47 425	47 425	16 287	34.3%	12 888	27.2%	13 291	28.0%	16 124	34.0%	58 590	123.5%	15 420	135.0%	4.6%
Inventory consumed	13 553	13 648	2 864	21.1%	3 800	28.0%	3 227	23.6%	4 823	35.3%	14 714	107.8%	2 657	85.3%	81.5%
Debt impairment	10 000	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	3 000	10 500	3 518	117.3%	4 544	151.5%	3 950	37.6%	4 536	43.2%	16 548	157.6%	1 184	132.3%	283.2%
Contracted services	41 808	48 173	9 741	23.3%	11 485	27.5%	3 541	7.3%	8 365	17.4%	33 132	68.8%	11 504	68.6%	(27.3%)
Transfers and subsidies	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	10 000	12 550	1 043	10.4%	13 084	130.8%	(1 575)	(12.6%)	3	-	12 555	100.0%	8 000	338.3%	(100.0%)
Operational Cost and Other Cost	23 879	31 362	7 801	32.7%	11 319	47.4%	4 067	13.0%	6 380	20.3%	29 566	94.3%	3 938	106.9%	62.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**52 126**	**755**	**23 938**		**(18 750)**		**(3 870)**		**(35 449)**		**(34 131)**		**(35 250)**		
Transfers and subsidies - capital (monetary allocations)	37 721	37 721	9 893	26.2%	11 354	30.1%	4 704	12.5%	7 137	18.9%	33 087	87.7%	50 933	108.3%	(86.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**89 847**	**38 476**	**33 831**		**(7 396)**		**834**		**(28 313)**		**(1 044)**		**15 684**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**89 847**	**38 476**	**33 831**		**(7 396)**		**834**		**(28 313)**		**(1 044)**		**15 684**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**89 847**	**38 476**	**33 831**		**(7 396)**		**834**		**(28 313)**		**(1 044)**		**15 684**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**89 847**	**38 476**	**33 831**		**(7 396)**		**834**		**(28 313)**		**(1 044)**		**15 684**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**41 201**	**45 915**	**9 762**	**23.7%**	**11 403**	**27.7%**	**7 797**	**17.0%**	**10 869**	**23.7%**	**39 831**	**86.8%**	**10 914**	**88.3%**	**(.4%)**
National Government	36 381	36 321	9 701	26.7%	10 911	30.0%	4 444	12.2%	6 498	17.9%	31 554	86.9%	9 224	90.6%	(29.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 381**	**36 321**	**9 701**	**26.7%**	**10 911**	**30.0%**	**4 444**	**12.2%**	**6 498**	**17.9%**	**31 554**	**86.9%**	**9 224**	**89.5%**	**(29.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 820	9 594	61	1.3%	492	10.2%	3 354	35.0%	4 371	45.6%	8 278	86.3%	1 690	70.1%	158.7%
Capital Expenditure Functional	**41 201**	**45 915**	**9 762**	**23.7%**	**11 403**	**27.7%**	**7 920**	**17.2%**	**10 927**	**23.8%**	**40 012**	**87.1%**	**11 222**	**89.5%**	**(2.6%)**
Municipal governance and administration	**1 260**	**1 320**	**58**	**4.6%**	**303**	**24.0%**	**82**	**6.2%**	**1 084**	**82.1%**	**1 526**	**115.6%**	**159**	**33.3%**	**581.5%**
Executive and Council	480	590	-	-	199	41.5%	40	6.8%	14	2.4%	254	43.0%	107	51.0%	(87.0%)
Finance and administration	780	730	58	7.5%	103	13.2%	42	5.7%	1 070	146.5%	1 273	174.4%	52	27.3%	1 945.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 041**	**8 041**	**547**	**6.8%**	**758**	**9.4%**	**240**	**3.0%**	**115**	**1.4%**	**1 661**	**20.7%**	**3 753**	**86.6%**	**(96.9%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 041	8 041	547	6.8%	758	9.4%	240	3.0%	115	1.4%	1 661	20.7%	3 753	86.6%	(96.9%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 200**	**15 854**	**3**	**-**	**1 779**	**15.9%**	**8 684**	**54.8%**	**9 582**	**60.4%**	**20 048**	**126.5%**	**5 094**	**88.1%**	**88.1%**
Planning and Development	100	240	3	3.2%	57	56.7%	47	19.6%	27	11.2%	134	55.7%	13	60.4%	104.2%
Road Transport	11 100	15 614	-	-	1 722	15.5%	8 637	55.3%	9 556	61.2%	19 915	127.5%	5 081	88.3%	88.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**20 700**	**20 700**	**9 154**	**44.2%**	**8 563**	**41.4%**	**(1 086)**	**(5.2%)**	**145**	**.7%**	**16 776**	**81.0%**	**2 216**	**96.7%**	**(93.4%)**
Energy sources	1 500	1 500	-	-	1 046	69.7%	116	7.7%	124	8.3%	1 286	85.8%	(189)	218.4%	(165.7%)
Water Management	70	70	836	1 194.2%	929	1 327.5%	(736)	(1 051.9%)	1 818	2 597.4%	2 847	4 067.2%	(426)	6 108.0%	(527.1%)
Waste Water Management	19 100	19 100	8 318	43.5%	6 588	34.5%	(466)	(2.4%)	(1 797)	(9.4%)	12 643	66.2%	2 831	74.7%	(163.5%)
Waste Management	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**368 721**	**368 845**	**226 973**	**61.6%**	**154 587**	**41.9%**	**224 241**	**60.8%**	**71 353**	**19.3%**	**677 154**	**183.6%**	**269 254**	**194.5%**	**(73.5%)**
Property rates	64 467	64 467	11 337	17.6%	6 692	10.4%	5 705	8.8%	5 236	8.1%	28 970	44.9%	8 620	57.2%	(39.3%)
Service charges	145 669	145 669	18 092	12.4%	16 355	11.2%	16 952	11.6%	29 613	20.3%	81 012	55.6%	16 567	56.5%	78.7%
Other revenue	11 141	11 266	126 022	1 131.2%	82 557	741.0%	158 970	1 411.1%	34 500	306.2%	402 049	3 568.8%	243 963	3 040.8%	(85.9%)
Transfers and Subsidies - Operational	109 723	109 723	46 673	42.5%	36 093	32.9%	27 012	24.6%	30	-	109 807	100.1%	49	98.7%	(39.8%)
Transfers and Subsidies - Capital	37 721	37 721	24 849	65.9%	12 890	34.2%	15 602	41.4%	1 974	5.2%	55 315	146.6%	-	92.7%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	56	6.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(246 387)**	**(246 387)**	**(27 497)**	**11.2%**	**(31 661)**	**12.9%**	**(18 649)**	**7.6%**	**(21 024)**	**8.5%**	**(98 832)**	**40.1%**	**(35 780)**	**53.6%**	**(41.2%)**
Suppliers and employees	(243 387)	(243 387)	(27 497)	11.3%	(31 661)	13.0%	(18 649)	7.7%	(21 024)	8.6%	(98 832)	40.6%	(35 780)	54.2%	(41.2%)

Finance charges	(3 000)	(3 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**122 334**	**122 458**	**199 476**	**163.1%**	**122 925**	**100.5%**	**205 591**	**167.9%**	**50 329**	**41.1%**	**578 321**	**472.3%**	**233 474**	**427.9%**	**(78.4%)**
Cash Flow from Investing Activities															
Receipts	**5 000**	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**(100.0%)**
Proceeds on disposal of PPE	5 000	5 000	-	-	-	-	-	-	-	-	-	-	1	-	(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	**(41 191)**	**(41 191)**	**(11 236)**	**27.3%**	**(11 443)**	**27.8%**	**(5 849)**	**14.2%**	**(11 024)**	**26.8%**	**(39 552)**	**96.0%**	**(14 578)**	**109.3%**	**(24.4%)**
Capital assets	(41 191)	(41 191)	(11 236)	27.3%	(11 443)	27.8%	(5 849)	14.2%	(11 024)	26.8%	(39 552)	96.0%	(14 578)	109.3%	(24.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(36 191)**	**(36 191)**	**(11 236)**	**31.0%**	**(11 443)**	**31.6%**	**(5 849)**	**16.2%**	**(11 024)**	**30.5%**	**(39 552)**	**109.3%**	**(14 577)**	**109.3%**	**(24.4%)**
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	**86 143**	**86 267**	**188 240**	**218.5%**	**111 483**	**129.4%**	**199 742**	**231.5%**	**39 305**	**45.6%**	**538 769**	**624.5%**	**218 897**	**623.0%**	**(82.0%)**
Cash/cash equivalents at the year begin:	75 269	75 269	13 199	17.5%	201 439	267.6%	312 921	415.7%	512 663	681.1%	13 199	17.5%	313 887	(240.5%)	63.3%
Cash/cash equivalents at the year end:	**161 412**	**161 536**	**201 439**	**124.8%**	**312 921**	**193.9%**	**512 663**	**317.4%**	**551 968**	**341.7%**	**551 968**	**341.7%**	**532 785**	**707.8%**	**3.6%**

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	735	3.5%	468	2.2%	382	1.8%	19 383	92.4%	20 968	9.7%	(1 315)	(6.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 048	16.2%	3 443	11.1%	2 906	9.3%	19 730	63.4%	31 127	14.4%	5 470	17.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	4 042	4.7%	907	1.1%	525	.6%	79 970	93.6%	85 444	39.6%	(3 525)	(4.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	759	2.5%	640	2.1%	522	1.7%	28 206	93.6%	30 127	14.0%	(3 477)	(11.5%)	-	-
Receivables from Exchange Transactions - Waste Management	419	2.1%	346	1.7%	328	1.6%	19 230	94.6%	20 324	9.4%	(2 559)	(12.6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	599	2.2%	596	2.2%	581	2.1%	25 704	93.5%	27 481	12.7%	69	.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	121	100.0%	121	.1%	(2 151)	(1 775.7%)	-	-
Total By Income Source	**11 602**	**5.4%**	**6 400**	**3.0%**	**5 245**	**2.4%**	**192 345**	**89.2%**	**215 591**	**100.0%**	**(7 489)**	**(3.5%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 552	20.5%	770	10.2%	305	4.0%	4 947	65.3%	7 574	3.5%	909	12.0%	-	-
Commercial	7 204	5.5%	4 027	3.1%	3 515	2.7%	116 144	88.7%	130 890	60.7%	3 066	2.3%	-	-
Households	2 847	3.7%	1 603	2.1%	1 424	1.8%	71 254	92.4%	77 127	35.8%	(11 464)	(14.9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**11 602**	**5.4%**	**6 400**	**3.0%**	**5 245**	**2.4%**	**192 345**	**89.2%**	**215 591**	**100.0%**	**(7 489)**	**(3.5%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	8 512	3.8%	6 117	2.8%	5 915	2.7%	201 025	90.7%	221 568	83.6%
Bulk Water	423	3.5%	-	-	406	3.3%	11 347	93.2%	12 176	4.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 420	14.2%	552	1.8%	1 174	3.8%	24 932	80.2%	31 077	11.7%
Auditor-General	262	96.3%	-	-	10	3.7%	0	-	272	.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**13 617**	**5.1%**	**6 668**	**2.5%**	**7 505**	**2.8%**	**237 304**	**89.5%**	**265 094**	**100.0%**

Contact Details

Municipal Manager	Mr Sabata Rabanye	
Chief Financial Officer	Mr Sello Tsoleli	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**763 456**	**17.3%**	**3 816 417**	**86.3%**	**689 142**	**89.2%**	**10.8%**
Exchange Revenue															
Service charges - Electricity	939 762	897 542	253 872	27.0%	213 104	22.7%	207 756	23.1%	211 404	23.6%	886 137	98.7%	180 317	102.0%	17.2%
Service charges - Water	633 687	560 165	139 885	22.1%	145 529	23.0%	145 776	26.0%	141 681	25.3%	572 872	102.3%	115 727	104.2%	22.4%
Service charges - Waste Water Management	250 389	250 389	68 198	27.2%	62 772	25.1%	63 052	25.2%	62 380	24.9%	256 402	102.4%	59 241	102.1%	5.3%
Service charges - Waste Management	162 414	162 414	42 694	26.3%	39 129	24.1%	38 887	23.9%	38 679	23.8%	159 389	98.1%	35 983	96.7%	7.5%
Sale of Goods and Rendering of Services	38 098	38 098	1 970	5.2%	1 556	4.1%	2 525	6.6%	1 392	3.7%	7 443	19.5%	1 706	18.7%	(18.4%)
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%	142 110	33.3%	531 907	124.7%	135 058	131.1%	5.2%
Interest earned from Current and Non Current Assets	5 472	5 472	1 649	30.1%	1 235	22.6%	2 065	37.7%	4 210	76.9%	9 159	167.4%	4 078	95.2%	3.3%
Dividends	42	42	18	42.5%	19	44.3%	-	-	6	13.0%	42	99.7%	-	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%	6 284	12.2%	24 911	48.2%	6 289	81.0%	(.1%)
Licences or permits	244	244	151	61.7%	105	43.0%	164	67.3%	207	84.5%	627	256.6%	187	439.8%	10.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	287	-	3	-	5 441	-	34	-	5 765	-	30	.4%	12.2%
Operational Revenue	560 915	560 915	761	.1%	1 488	.3%	1 040	.2%	707	.1%	3 997	.7%	1 328	1.1%	(46.7%)
Non-Exchange Revenue															
Property rates	516 354	516 354	130 530	25.3%	96 115	18.6%	128 562	24.9%	129 617	25.1%	484 824	93.9%	125 692	102.2%	3.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 780	31 780	645	2.0%	668	2.1%	819	2.6%	828	2.6%	2 960	9.3%	829	7.8%	(.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	781 418	781 418	324 368	41.5%	261 066	33.4%	195 756	25.1%	227	-	781 418	100.0%	671	100.5%	(66.1%)
Interest Receivables	57 820	57 820	20 639	35.7%	21 689	37.5%	22 546	39.0%	23 570	40.8%	88 444	153.0%	22 007	153.0%	7.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	80 000	80 000	-	-	-	-	-	-	-	-	-	-	-	6.8%	-
Other Gains	-	-	-	-	-	-	-	-	120	-	120	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 523 421**	**4 403 762**	**351 438**	**7.8%**	**551 595**	**12.2%**	**570 768**	**13.0%**	**1 613 899**	**36.6%**	**3 087 700**	**70.1%**	**1 818 585**	**85.2%**	**(11.3%)**
Employee related costs	1 051 160	1 051 160	269 772	25.7%	256 321	24.4%	255 671	24.3%	263 572	25.1%	1 045 336	99.4%	268 182	101.7%	(1.7%)
Remuneration of councillors	43 417	40 452	2 364	5.4%	2 364	5.4%	2 281	5.6%	2 346	5.8%	9 355	23.1%	2 386	52.8%	(1.7%)
Bulk purchases - electricity	848 251	848 251	113 392	13.4%	76 614	9.0%	65 578	7.7%	473 328	55.8%	728 912	85.9%	447 095	99.7%	5.9%
Inventory consumed	1 322 156	1 305 069	124 592	9.4%	138 339	10.5%	164 840	12.6%	222 230	17.0%	650 002	49.8%	53 615	39.5%	314.5%
Debt impairment	255 959	255 959	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	279 381	279 381	-	-	-	-	-	-	36 916	13.2%	36 916	13.2%	39 191	14.9%	(5.8%)
Interest,Dividends and Rent on Land	206 612	156 301	6 227	3.0%	164	.1%	591	.4%	172 517	110.4%	179 499	114.8%	121 831	68.2%	41.6%
Contracted services	129 277	132 459	16 730	12.9%	24 880	19.2%	25 496	19.2%	31 680	23.9%	98 786	74.6%	28 240	98.8%	12.2%
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%	355 997	356.0%	169 493	169.5%	821 545	857.5%	(56.7%)
Operational Cost and Other Cost	285 715	234 033	26 513	9.3%	51 186	17.9%	36 363	15.5%	55 313	23.6%	169 375	72.4%	36 500	77.2%	51.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 169**	**17 087**	**764 132**		**429 570**		**385 457**		**(850 442)**		**728 717**		**(1 129 443)**		
Transfers and subsidies - capital (monetary allocations)	148 301	148 301	30 322	20.4%	39 565	26.7%	26 401	17.8%	36 005	24.3%	132 293	89.2%	33 074	100.8%	8.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	245	-	245	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**161 470**	**165 388**	**794 454**		**469 136**		**411 858**		**(814 192)**		**861 256**		**(1 096 369)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**161 470**	**165 388**	**794 454**		**469 136**		**411 858**		**(814 192)**		**861 256**		**(1 096 369)**		
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**		**(814 192)**		**861 256**		**(1 096 369)**		
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**		**(814 192)**		**861 256**		**(1 096 369)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**34 035**	**18.1%**	**167 484**	**89.0%**	**45 984**	**76.0%**	**(26.0%)**
National Government	111 679	111 869	24 211	21.7%	35 631	31.9%	10 161	9.1%	33 018	29.5%	103 020	92.1%	41 887	93.5%	(21.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**111 679**	**111 869**	**24 211**	**21.7%**	**35 631**	**31.9%**	**10 161**	**9.1%**	**33 018**	**29.5%**	**103 020**	**92.1%**	**41 887**	**93.5%**	**(21.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 584	76 331	34 803	121.8%	3 012	10.5%	25 633	33.6%	1 016	1.3%	64 463	84.5%	4 096	23.4%	(75.2%)
Capital Expenditure Functional	**140 263**	**188 200**	**59 013**	**42.1%**	**38 642**	**27.5%**	**35 794**	**19.0%**	**34 035**	**18.1%**	**167 484**	**89.0%**	**45 984**	**76.0%**	**(26.0%)**
Municipal governance and administration	**7 000**	**27 567**	**18 645**	**266.4%**	**380**	**5.4%**	**8 241**	**29.9%**	**51**	**.2%**	**27 318**	**99.1%**	**1 652**	**37.0%**	**(96.9%)**
Executive and Council	7 000	24 129	16 174	231.1%	20	.3%	7 750	32.1%	51	.2%	23 995	99.4%	-	30.8%	(100.0%)
Finance and administration	-	3 438	2 471	-	360	-	491	14.3%	-	-	3 322	96.7%	1 652	43.3%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**35 414**	**18 992**	**1 134**	**3.2%**	**1 506**	**4.3%**	**290**	**1.5%**	**4 971**	**26.2%**	**7 902**	**41.6%**	**595**	**67.9%**	**734.9%**
Community and Social Services	24 775	8 398	1 010	4.1%	1 177	4.8%	-	-	-	-	2 187	26.0%	(243)	102.9%	(100.0%)
Sport And Recreation	10 639	10 170	124	1.2%	-	-	246	2.4%	983	9.7%	1 353	13.3%	(25)	3.2%	(4 040.9%)
Public Safety	-	378	-	-	329	-	-	-	3 988	1 055.3%	4 317	1 142.3%	863	336.6%	362.2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	45	-	-	-	-	45	100.0%	-	-	45	100.0%	-	-	-
Economic and Environmental Services	**5 000**	**21 382**	**9 778**	**195.6%**	**4 088**	**81.8%**	**4 456**	**20.8%**	**10 878**	**50.9%**	**29 200**	**136.6%**	**9 681**	**104.7%**	**12.4%**
Planning and Development	-	278	-	-	-	-	165	59.5%	-	-	165	59.5%	122	-	(100.0%)
Road Transport	5 000	21 105	9 778	195.6%	4 088	81.8%	4 291	20.3%	10 878	51.5%	29 035	137.6%	9 559	104.5%	13.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**92 849**	**120 259**	**29 455**	**31.7%**	**32 669**	**35.2%**	**22 806**	**19.0%**	**18 134**	**15.1%**	**103 064**	**85.7%**	**33 704**	**69.3%**	**(46.2%)**
Energy sources	29 246	52 702	17 856	61.1%	4 805	16.4%	18 548	35.2%	4 620	8.8%	45 829	87.0%	16 354	110.8%	(71.8%)
Water Management	15 969	31 364	8 654	54.2%	18 712	117.2%	3 472	11.1%	4 831	15.4%	35 670	113.7%	15 242	125.8%	(68.3%)
Waste Water Management	47 634	36 193	2 945	6.2%	9 151	19.2%	785	2.2%	8 683	24.0%	21 565	59.6%	2 107	30.4%	312.1%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**352**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**162 173**	**4.2%**	**1 643 292**	**42.9%**	**72 383**	**52.8%**	**124.1%**
Property rates	462 938	462 938	64 949	14.0%	61 563	13.3%	95 306	20.6%	69 906	15.1%	291 724	63.0%	67 934	51.9%	2.9%
Service charges	1 792 766	1 792 766	239 433	13.4%	233 761	13.0%	244 096	13.6%	234 933	13.1%	952 223	53.1%	224 769	45.7%	4.5%
Other revenue	630 424	643 008	(279 960)	(44.4%)	(153 953)	(24.4%)	29 568	4.6%	(154 791)	(24.1%)	(559 137)	(87.0%)	(255 433)	83.8%	(39.4%)
Transfers and Subsidies - Operational	795 664	795 664	327 346	41.1%	260 584	32.8%	195 270	24.5%	-	-	783 200	98.4%	570	99.0%	(100.0%)
Transfers and Subsidies - Capital	133 955	133 955	36 938	27.6%	36 890	27.5%	65 373	48.8%	3 207	2.4%	142 408	106.3%	25 470	104.0%	(87.4%)
Interest	5 472	5 472	7 939	145.1%	5 856	107.0%	10 124	185.0%	8 913	162.9%	32 832	600.0%	9 072	333.4%	(1.8%)
Dividends	42	42	18	42.5%	19	44.3%	-	-	6	13.0%	42	99.7%	-	141.7%	(100.0%)
Payments	**(3 566 665)**	**(3 513 389)**	**(740 334)**	**20.8%**	**(665 379)**	**18.7%**	**(656 669)**	**18.7%**	**(496 112)**	**14.1%**	**(2 558 494)**	**72.8%**	**(545 079)**	**71.8%**	**(9.0%)**
Suppliers and employees	(3 360 053)	(3 357 088)	(740 334)	22.0%	(665 379)	19.8%	(656 669)	19.6%	(496 112)	14.8%	(2 558 494)	76.2%	(545 079)	76.1%	(9.0%)

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%)**	**(333 938)**	**(104.2%)**	**(915 202)**	**(285.6%)**	**(472 697)**	**116.4%**	**(29.4%)**
Cash Flow from Investing Activities															
Receipts	**(211 794)**	**(211 794)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(2.1%)**	**-**
Proceeds on disposal of PPE	80 000	80 000	-	-	-	-	-	-	-	-	-	-	-	6.8%	-
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%**	**(34 035)**	**24.3%**	**(167 484)**	**119.4%**	**(45 984)**	**92.8%**	**(26.0%)**
Capital assets	(140 263)	(140 263)	(59 013)	42.1%	(38 642)	27.5%	(35 794)	25.5%	(34 035)	24.3%	(167 484)	119.4%	(45 984)	92.8%	(26.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(352 057)**	**(352 057)**	**(59 013)**	**16.8%**	**(38 642)**	**11.0%**	**(35 794)**	**10.2%**	**(34 035)**	**9.7%**	**(167 484)**	**47.6%**	**(45 984)**	**44.1%**	**(26.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**523**	**-**	**520**	**-**	**0**	**-**	**5**	**-**	**1 049**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	523	-	520	-	0	-	5	-	1 049	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**523**	**-**	**520**	**-**	**0**	**-**	**5**	**-**	**1 049**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(97 460)**	**(31 600)**	**(402 162)**	**412.6%**	**(258 782)**	**265.5%**	**(52 726)**	**166.9%**	**(367 967)**	**1 164.5%**	**(1 081 637)**	**3 422.9%**	**(518 681)**	**95.8%**	**(29.1%)**
Cash/cash equivalents at the year begin:	-	21 683	32 609	-	(402 162)	-	(637 365)	(2 939.5%)	(690 091)	(3 182.7%)	32 609	150.4%	(822 724)	(34.3%)	(16.1%)
Cash/cash equivalents at the year end:	**(97 460)**	**(9 917)**	**(378 583)**	**388.4%**	**(637 365)**	**654.0%**	**(821 469)**	**8 283.2%**	**(1 058 058)**	**10 668.8%**	**(1 058 058)**	**10 668.8%**	**(1 341 405)**	**324.0%**	**(21.1%)**

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	59 347	1.9%	52 151	1.7%	52 212	1.7%	2 918 020	94.7%	3 081 729	30.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	82 004	9.3%	43 116	4.9%	53 552	6.1%	704 870	79.8%	883 541	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 226	3.4%	27 035	2.4%	25 931	2.3%	1 037 207	91.9%	1 128 397	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 045	1.7%	20 240	1.5%	19 751	1.4%	1 315 477	95.4%	1 378 512	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 392	1.7%	12 488	1.5%	12 034	1.4%	814 833	95.4%	853 747	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 726	.9%	1 726	.9%	1 715	.9%	189 450	97.3%	194 617	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	56 828	2.1%	54 824	2.1%	54 083	2.0%	2 489 948	93.8%	2 655 683	25.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 366	1.6%	741	.9%	1 810	2.1%	81 183	95.4%	85 100	.8%	-	-	-	-
Total By Income Source	**276 933**	**2.7%**	**212 320**	**2.1%**	**221 088**	**2.2%**	**9 550 986**	**93.1%**	**10 261 327**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14 068	5.0%	12 359	4.4%	24 941	8.9%	228 224	81.6%	279 592	2.7%	-	-	-	-
Commercial	79 622	4.4%	41 856	2.3%	40 531	2.2%	1 664 663	91.1%	1 826 672	17.8%	-	-	-	-
Households	183 242	2.2%	158 105	1.9%	155 616	1.9%	7 658 099	93.9%	8 155 063	79.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**276 933**	**2.7%**	**212 320**	**2.1%**	**221 088**	**2.2%**	**9 550 986**	**93.1%**	**10 261 327**	**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	157 418	2.0%	213 511	2.7%	1 609	-	7 456 617	95.2%	7 829 155	40.1%
Bulk Water	136 878	1.2%	119 221	1.1%	122 397	1.1%	10 925 237	96.7%	11 303 733	57.9%
PAYE deductions	15 507	100.0%	-	-	-	-	-	-	15 507	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 054	100.0%	-	-	-	-	-	-	14 054	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 633	6.2%	10 225	3.1%	9 115	2.7%	293 937	88.0%	333 910	1.7%
Auditor-General	53	.9%	157	2.8%	103	1.8%	5 350	94.5%	5 662	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	12 404	100.0%	-	-	-	-	-	-	12 404	.1%
Total	**356 946**	**1.8%**	**343 114**	**1.8%**	**133 224**	**.7%**	**18 681 140**	**95.7%**	**19 514 425**	**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.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**546 493**	**545 191**	**198 817**	**36.4%**	**213 385**	**39.0%**	**91 585**	**16.8%**	**159 514**	**29.3%**	**663 301**	**121.7%**	**34 827**	**69.7%**	**358.0%**
Exchange Revenue															
Service charges - Electricity	153 330	142 678	63 425	41.4%	124 068	80.9%	89 270	62.6%	90 780	63.6%	367 543	257.6%	34 513	99.4%	163.0%
Service charges - Water	75 272	70 129	17 405	23.1%	20 404	27.1%	8 821	12.6%	14 874	21.2%	61 504	87.7%	8 218	74.0%	81.0%
Service charges - Waste Water Management	34 912	30 525	12 525	35.9%	11 764	33.7%	(4 725)	(15.5%)	9 266	30.4%	28 829	94.4%	2 546	69.9%	264.0%
Service charges - Waste Management	24 426	19 216	8 056	33.0%	8 085	33.1%	(3 353)	(17.4%)	5 896	30.7%	18 685	97.2%	1 607	63.5%	266.8%
Sale of Goods and Rendering of Services	3 008	1 305	2 157	71.7%	(21 809)	(725.0%)	(35 161)	(2 694.6%)	11 260	862.9%	(43 552)	(3 337.7%)	(15 456)	(284.9%)	(172.9%)
Agency services	5	8	4	74.4%	1	19.1%	2	18.8%	2	25.1%	8	102.2%	-	76.6%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	40 000	65 865	10 554	26.4%	5 320	13.3%	8 051	12.2%	8 284	12.6%	32 209	48.9%	(44)	27.5%	(19 093.8%)
Interest earned from Current and Non Current Assets	3 120	2 432	4 244	136.0%	14 502	464.8%	21 820	897.2%	8 864	364.5%	49 431	2 032.6%	133	(821.9%)	6 587.6%
Dividends	20	6	-	-	-	-	12	189.8%	-	-	12	189.8%	-	70.9%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	131	691	128	97.8%	233	178.2%	42	6.1%	91	13.2%	494	71.5%	-	214.1%	(100.0%)
Licences or permits	0	(0)	-	-	-	-	-	-	-	-	-	-	-	72.8%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	588	390	96	16.4%	(6 082)	(1 034.3%)	68	17.3%	97	24.7%	(5 822)	(1 491.7%)	91	(1 750.7%)	5.9%
Non-Exchange Revenue															
Property rates	30 128	30 450	7 622	25.3%	7 605	25.2%	4 998	16.4%	6 763	22.2%	26 988	88.6%	2 344	72.5%	188.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	(226)	94.6%	(100.0%)
Fines, penalties and forfeits	141	110	23	16.6%	21	14.7%	35	31.5%	16	14.9%	95	86.5%	2	20.1%	741.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	181 412	181 385	72 578	40.0%	49 274	27.2%	1 705	.9%	3 321	1.8%	126 877	69.9%	1 100	90.8%	201.9%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**769 613**	**857 352**	**191 994**	**24.9%**	**148 211**	**19.3%**	**104 318**	**12.2%**	**174 652**	**20.4%**	**619 174**	**72.2%**	**45 330**	**81.5%**	**285.3%**
Employee related costs	228 808	228 990	55 295	24.2%	57 121	25.0%	37 845	16.5%	53 990	23.6%	204 251	89.2%	17 275	78.6%	212.5%
Remuneration of councillors	11 023	11 053	2 364	21.4%	2 525	22.9%	1 672	15.1%	2 600	23.5%	9 161	82.9%	829	74.0%	213.8%
Bulk purchases - electricity	128 212	155 672	41 088	32.0%	37 106	28.9%	25 656	16.5%	41 482	26.6%	145 332	93.4%	-	71.1%	(100.0%)
Inventory consumed	84 719	115 700	16 146	19.1%	34 491	40.7%	16 970	14.7%	23 326	20.2%	90 933	78.6%	17 291	141.0%	34.9%
Debt impairment	147 524	156 792	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	58 432	48 133	-	-	-	-	-	-	794	1.6%	794	1.6%	-	(.7%)	(100.0%)
Interest,Dividends and Rent on Land	47 933	85 362	14 178	29.6%	18 514	38.6%	15 411	18.1%	23 825	27.9%	71 928	84.3%	9 958	259.6%	139.3%
Contracted services	29 483	30 265	5 465	18.5%	4 976	16.9%	6 037	19.9%	7 741	25.6%	24 218	80.0%	1 849	78.3%	318.7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	3 153	-	-	376	-	105	3.3%	372	11.8%	853	27.1%	-	-	(100.0%)
Operational Cost and Other Cost	19 302	22 233	57 458	297.7%	(6 898)	(35.7%)	622	2.8%	20 521	92.3%	71 704	322.5%	(1 871)	278.8%	(1 196.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	14 176	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(223 120)**	**(312 161)**	**6 823**		**65 175**		**(12 732)**		**(15 139)**		**44 127**		**(10 503)**		
Transfers and subsidies - capital (monetary allocations)	61 109	73 353	9 819	16.1%	12 102	19.8%	2 600	3.5%	9 335	12.7%	33 857	46.2%	(1 505)	76.7%	(720.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(162 011)**	**(238 808)**	**16 642**		**77 277**		**(10 132)**		**(5 803)**		**77 985**		**(12 008)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(162 011)**	**(238 808)**	**16 642**		**77 277**		**(10 132)**		**(5 803)**		**77 985**		**(12 008)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(162 011)**	**(238 808)**	**16 642**		**77 277**		**(10 132)**		**(5 803)**		**77 985**		**(12 008)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(162 011)**	**(238 808)**	**16 642**		**77 277**		**(10 132)**		**(5 803)**		**77 985**		**(12 008)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**56 484**	**73 353**	**12 318**	**21.8%**	**14 584**	**25.8%**	**6 228**	**8.5%**	**8 708**	**11.9%**	**41 838**	**57.0%**	**-**	**92.2%**	**(100.0%)**
National Government	56 484	73 353	12 318	21.8%	14 584	25.8%	6 228	8.5%	8 708	11.9%	41 838	57.0%	-	92.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**56 484**	**73 353**	**12 318**	**21.8%**	**14 584**	**25.8%**	**6 228**	**8.5%**	**8 708**	**11.9%**	**41 838**	**57.0%**	**-**	**92.2%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**57 484**	**79 353**	**12 318**	**21.4%**	**14 584**	**25.4%**	**6 247**	**7.9%**	**8 739**	**11.0%**	**41 888**	**52.8%**	**-**	**93.7%**	**(100.0%)**
Municipal governance and administration	**1 000**	**6 000**	**-**	**-**	**-**	**-**	**19**	**.3%**	**31**	**.5%**	**50**	**.8%**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	6 000	-	-	-	-	19	.3%	31	.5%	50	.8%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 812**	**11 812**	**3 804**	**209.9%**	**1 533**	**84.6%**	**1 626**	**13.8%**	**746**	**6.3%**	**7 708**	**65.3%**	**-**	**15.0%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 812	11 812	3 804	209.9%	1 533	84.6%	1 626	13.8%	746	6.3%	7 708	65.3%	-	15.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**630**	**15 719**	**723**	**114.7%**	**-**	**-**	**-**	**-**	**975**	**6.2%**	**1 698**	**10.8%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	630	15 719	723	114.7%	-	-	-	-	975	6.2%	1 698	10.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**54 041**	**45 822**	**7 791**	**14.4%**	**13 051**	**24.2%**	**4 602**	**10.0%**	**6 987**	**15.2%**	**32 431**	**70.8%**	**-**	**111.7%**	**(100.0%)**
Energy sources	-	4 625	-	-	-	-	2 491	53.9%	-	-	2 491	53.9%	-	-	-
Water Management	34 574	1 000	823	2.4%	-	-	-	-	-	-	823	82.3%	-	72.6%	-
Waste Water Management	15 936	36 666	6 968	43.7%	13 051	81.9%	382	1.0%	4 950	13.5%	25 352	69.1%	-	151.0%	(100.0%)
Waste Management	3 531	3 531	-	-	-	-	1 729	49.0%	2 037	57.7%	3 766	106.6%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**424 422**	**492 817**	**3 119**	**.7%**	**41 145**	**9.7%**	**37 932**	**7.7%**	**53 877**	**10.9%**	**136 073**	**27.6%**	**13 010**	**11.6%**	**314.1%**
Property rates	14 120	23 985	10 513	74.5%	3 698	26.2%	1 659	6.9%	6 660	27.8%	22 531	93.9%	1 203	48.3%	453.8%
Service charges	140 426	210 776	29 187	20.8%	22 498	16.0%	19 583	9.3%	28 814	13.7%	100 082	47.5%	7 512	14.3%	283.6%
Other revenue	2 092	889	8 408	402.0%	10 952	523.6%	10 154	1 142.7%	18 116	2 038.6%	47 630	5 359.9%	4 200	447.6%	331.3%
Transfers and Subsidies - Operational	180 036	181 385	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	61 109	73 351	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	26 640	2 432	(44 989)	(168.9%)	3 997	15.0%	6 536	268.7%	287	11.8%	(34 170)	(1 405.1%)	94	(100.1%)	204.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(213 635)**	**(161 769)**	**22 115**	**(10.4%)**	**(6)**	**-**	**-**	**-**	**2 404**	**(1.5%)**	**24 513**	**(15.2%)**	**-**	**(1.1%)**	**(100.0%)**
Suppliers and employees	(213 635)	(161 769)	22 115	(10.4%)	(6)	-	-	-	2 404	(1.5%)	24 513	(15.2%)	-	(1.1%)	(100.0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**210 787**	**331 047**	**25 234**	**12.0%**	**41 139**	**19.5%**	**37 932**	**11.5%**	**56 281**	**17.0%**	**160 586**	**48.5%**	**13 010**	**22.2%**	**332.6%**
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	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**210 787**	**331 047**	**25 234**	**12.0%**	**41 139**	**19.5%**	**37 932**	**11.5%**	**56 281**	**17.0%**	**160 586**	**48.5%**	**13 010**	**22.2%**	**332.6%**
Cash/cash equivalents at the year begin:	-	2 830	-	-	25 234	-	66 373	2 345.1%	104 305	3 685.3%	-	-	57 206	-	82.3%
Cash/cash equivalents at the year end:	**210 787**	**333 878**	**25 234**	**12.0%**	**66 373**	**31.5%**	**104 305**	**31.2%**	**160 586**	**48.1%**	**160 586**	**48.1%**	**70 215**	**22.2%**	**128.7%**

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	6 720	2.2%	7 276	2.4%	6 441	2.1%	283 163	93.3%	303 600	28.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 318	27.8%	2 390	8.0%	1 712	5.7%	17 513	58.5%	29 933	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 853	4.1%	1 929	2.7%	1 716	2.4%	63 648	90.7%	70 146	6.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 526	2.4%	3 027	2.0%	2 938	2.0%	138 691	93.6%	148 182	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 298	1.9%	2 085	1.7%	2 052	1.7%	117 259	94.8%	123 694	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 481	100.0%	1 481	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	4 271	1.5%	4 359	1.5%	4 167	1.4%	277 328	95.6%	290 126	27.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 259	3.2%	2 496	2.5%	2 217	2.2%	93 080	92.1%	101 052	9.5%	-	-	-	-
Total By Income Source	**31 245**	**2.9%**	**23 561**	**2.2%**	**21 244**	**2.0%**	**992 163**	**92.9%**	**1 068 214**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 716	2.6%	1 194	1.8%	1 159	1.8%	61 308	93.8%	65 377	6.1%	-	-	-	-
Commercial	9 610	13.8%	3 460	5.0%	2 650	3.8%	54 118	77.5%	69 839	6.5%	-	-	-	-
Households	19 884	2.2%	18 872	2.0%	17 399	1.9%	864 497	93.9%	920 652	86.2%	-	-	-	-
Other	35	.3%	35	.3%	36	.3%	12 240	99.1%	12 345	1.2%	-	-	-	-
Total By Customer Group	**31 245**	**2.9%**	**23 561**	**2.2%**	**21 244**	**2.0%**	**992 163**	**92.9%**	**1 068 214**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	54 122	4.1%	43 722	3.3%	-	-	1 228 362	92.6%	1 326 207	82.8%
Bulk Water	19 170	10.0%	10 906	5.7%	8 795	4.6%	153 257	79.8%	192 127	12.0%
PAYE deductions	15	100.0%	-	-	-	-	-	-	15	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	4	100.0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 764	13.0%	3 377	5.0%	1 712	2.5%	53 533	79.4%	67 386	4.2%
Auditor-General	4 623	71.4%	1 783	27.5%	-	-	73	1.1%	6 479	.4%
Other	523	6.0%	323	3.7%	1	-	7 840	90.3%	8 687	.5%
Medical Aid deductions	116	100.0%	-	-	-	-	-	-	116	-
Total	**87 337**	**5.5%**	**60 111**	**3.8%**	**10 507**	**.7%**	**1 443 065**	**90.1%**	**1 601 021**	**100.0%**

Contact Details

Municipal Manager	Mr Sekonyela Joseph Lehloenya	056 514 9200
Chief Financial Officer	Mr MF LEKITLANE	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**169 741**	**164 534**	**65 650**	**38.7%**	**52 843**	**31.1%**	**39 815**	**24.2%**	**443**	**.3%**	**158 751**	**96.5%**	**41 949**	**100.7%**	**(98.9%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	165	165	-	-	-	-	-	-	-	-	-	-	2	4.9%	(100.0%)
Interest earned from Current and Non Current Assets	1 703	3 076	224	13.2%	777	45.6%	679	22.1%	216	7.0%	1 896	61.6%	2 111	72.7%	(89.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	17	16.5%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	97	97	7	6.8%	19	19.1%	17	18.0%	226	232.6%	268	276.6%	182	323.9%	24.3%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	167 776	161 196	65 419	39.0%	52 047	31.0%	39 118	24.3%	-	-	156 585	97.1%	39 638	102.0%	(100.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**190 930**	**208 611**	**41 237**	**21.6%**	**41 579**	**21.8%**	**45 263**	**21.7%**	**50 367**	**24.1%**	**178 446**	**85.5%**	**49 500**	**85.3%**	**1.7%**
Employee related costs	141 367	140 207	32 730	23.2%	32 694	23.1%	36 960	26.4%	34 496	24.6%	136 880	97.6%	34 672	101.4%	(.5%)
Remuneration of councillors	12 646	12 845	2 888	22.8%	2 844	22.5%	3 225	25.1%	2 989	23.3%	11 946	93.0%	3 194	100.6%	(6.4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	270	270	-	-	76	28.0%	72	26.5%	(29)	(10.7%)	118	43.9%	269	62.0%	(110.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	5 871	5 872	-	-	-	-	-	-	3 621	61.7%	3 621	61.7%	408	7.0%	786.9%
Interest,Dividends and Rent on Land	-	1	-	-	0	-	6	1 103.0%	5	968.2%	11	2 131.2%	-	-	(100.0%)
Contracted services	6 904	8 374	1 111	16.1%	2 413	35.0%	1 526	18.2%	1 568	18.7%	6 618	79.0%	4 639	69.3%	(66.2%)
Transfers and subsidies	825	23 729	380	46.0%	164	19.8%	873	3.7%	5 103	21.5%	6 519	27.5%	858	65.4%	494.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	23 046	17 314	4 129	17.9%	3 389	14.7%	2 602	15.0%	2 613	15.1%	12 733	73.5%	5 446	73.6%	(52.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	14	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(21 189)**	**(44 077)**	**24 413**		**11 264**		**(5 448)**		**(49 924)**		**(19 695)**		**(7 552)**		
Transfers and subsidies - capital (monetary allocations)	-	22 868	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(21 189)**	**(21 209)**	**24 413**		**11 264**		**(5 448)**		**(49 924)**		**(19 695)**		**(7 552)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(21 189)**	**(21 209)**	**24 413**		**11 264**		**(5 448)**		**(49 924)**		**(19 695)**		**(7 552)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(21 189)**	**(21 209)**	**24 413**		**11 264**		**(5 448)**		**(49 924)**		**(19 695)**		**(7 552)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(21 189)**	**(21 209)**	**24 413**		**11 264**		**(5 448)**		**(49 924)**		**(19 695)**		**(7 552)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**450**	**450**	**-**	**-**	**30**	**6.7%**	**-**	**-**	**23**	**5.2%**	**53**	**11.9%**	**56**	**1.8%**	**(58.1%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	450	450	-	-	30	6.7%	-	-	23	5.2%	53	11.9%	56	6.3%	(58.1%)
Capital Expenditure Functional	**450**	**450**	**-**	**-**	**30**	**6.7%**	**-**	**-**	**23**	**5.2%**	**53**	**11.9%**	**56**	**6.3%**	**(58.1%)**
Municipal governance and administration	**380**	**380**	**-**	**-**	**-**	**-**	**-**	**-**	**23**	**6.2%**	**23**	**6.2%**	**0**	**4.2%**	**2 346 100.0%**
Executive and Council	170	170	-	-	-	-	-	-	-	-	-	-	3	2.5%	(100.0%)
Finance and administration	210	210	-	-	-	-	-	-	23	11.2%	23	11.2%	(3)	4.6%	(776.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**60**	**60**	**-**	**-**	**30**	**49.9%**	**-**	**-**	**-**	**-**	**30**	**49.9%**	**44**	**24.0%**	**(100.0%)**
Community and Social Services	30	30	-	-	30	99.8%	-	-	-	-	30	99.8%	-	21.2%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	30	30	-	-	-	-	-	-	-	-	-	-	44	33.1%	(100.0%)
Economic and Environmental Services	**10**	**10**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**12**	**71.4%**	**(100.0%)**
Planning and Development	10	10	-	-	-	-	-	-	-	-	-	-	12	72.8%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**160 996**	**179 437**	**94 021**	**58.4%**	**113 312**	**70.4%**	**75 276**	**42.0%**	**16 362**	**9.1%**	**298 971**	**166.6%**	**184 111**	**162.3%**	**(91.1%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	97	97	-	-	-	-	-	-	239	246.2%	239	246.2%	865	438.9%	(72.4%)
Transfers and Subsidies - Operational	159 196	159 196	93 797	58.9%	103 773	65.2%	67 258	42.2%	15 907	10.0%	280 736	176.3%	157 938	177.1%	(89.9%)
Transfers and Subsidies - Capital	-	17 068	-	-	9 270	-	7 798	45.7%	-	-	17 068	100.0%	25 308	111.6%	(100.0%)
Interest	1 703	3 076	224	13.2%	269	15.8%	220	7.1%	216	7.0%	928	30.2%	-	2.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(181 764)**	**(180 442)**	**(35 072)**	**19.3%**	**(44 708)**	**24.6%**	**(56 046)**	**31.1%**	**(62 562)**	**34.7%**	**(198 389)**	**109.9%**	**(9 360)**	**68.9%**	**568.4%**
Suppliers and employees	(181 764)	(180 442)	(35 072)	19.3%	(44 708)	24.6%	(56 046)	31.1%	(62 562)	34.7%	(198 389)	109.9%	(9 360)	68.9%	568.4%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(20 768)**	**(1 005)**	**58 949**	**(283.9%)**	**68 604**	**(330.3%)**	**19 230**	**(1 913.7%)**	**(46 200)**	**4 597.9%**	**100 582**	**(10 010.0%)**	**174 750**	**(1 554.2%)**	**(126.4%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2**	**-**	**2**	**-**	**18**	**-**	**(89.4%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	2	-	2	-	18	-	(89.4%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(450)**	**(450)**	**-**	**-**	**(30)**	**6.7%**	**-**	**-**	**(27)**	**6.0%**	**(57)**	**12.7%**	**748**	**(1.9%)**	**(103.6%)**
Capital assets	(450)	(450)	-	-	(30)	6.7%	-	-	(27)	6.0%	(57)	12.7%	748	(1.9%)	(103.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(450)**	**(450)**	**-**	**-**	**(30)**	**6.7%**	**-**	**-**	**(25)**	**5.6%**	**(55)**	**12.2%**	**767**	**(2.1%)**	**(103.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(21 218)**	**(1 455)**	**58 949**	**(277.8%)**	**68 574**	**(323.2%)**	**19 230**	**(1 321.8%)**	**(46 226)**	**3 177.4%**	**100 527**	**(6 909.9%)**	**175 517**	**(852.7%)**	**(126.3%)**
Cash/cash equivalents at the year begin:	46 608	46 608	27 418	58.8%	86 368	185.3%	154 941	332.4%	174 171	373.7%	27 418	58.8%	60 200	-	189.3%
Cash/cash equivalents at the year end:	**25 390**	**45 153**	**86 368**	**340.2%**	**154 941**	**610.2%**	**174 171**	**385.7%**	**127 945**	**283.4%**	**127 945**	**283.4%**	**235 717**	**255.8%**	**(45.7%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	15 496	100.0%	15 496	50.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	15 524	100.0%	15 523	50.0%	-	-	-	-
Total By Income Source	**(0)**	**-**	**-**	**-**	**-**	**-**	**31 020**	**100.0%**	**31 019**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	31 020	100.0%	31 019	100.0%	-	-	-	-
Total By Customer Group	**(0)**	**-**	**-**	**-**	**-**	**-**	**31 020**	**100.0%**	**31 019**	**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	-	-	-	-	-	-	672	100.0%	672	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**672**	**100.0%**	**672**	**100.0%**

Contact Details

Municipal Manager	Mr Motlatsi Lesley Makhetha	057 391 8920
Chief Financial Officer	Mr Mokhali Kevin Khoabane	057 391 8920

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**773 089**	**774 561**	**248 005**	**32.1%**	**217 535**	**28.1%**	**195 031**	**25.2%**	**135 703**	**17.5%**	**796 274**	**102.8%**	**121 652**	**89.3%**	**11.5%**
Exchange Revenue															
Service charges - Electricity	141 353	142 757	38 947	27.6%	33 999	24.1%	31 976	22.4%	35 518	24.9%	140 441	98.4%	31 426	94.3%	13.0%
Service charges - Water	70 841	84 447	25 504	36.0%	24 621	34.8%	24 416	28.9%	24 839	29.4%	99 380	117.7%	21 792	106.7%	14.0%
Service charges - Waste Water Management	32 641	35 263	11 862	36.3%	11 868	36.4%	11 825	33.5%	11 823	33.5%	47 377	134.4%	10 445	101.4%	13.2%
Service charges - Waste Management	48 230	50 049	15 561	32.3%	15 563	32.3%	15 523	31.0%	15 508	31.0%	62 156	124.2%	13 423	98.4%	15.5%
Sale of Goods and Rendering of Services	510	2 460	659	129.2%	560	109.9%	424	17.2%	815	33.1%	2 457	99.9%	480	77.4%	69.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 329	35 885	8 791	15.6%	9 152	16.2%	9 803	27.3%	9 817	27.4%	37 563	104.7%	10 757	45.7%	(8.7%)
Interest earned from Current and Non Current Assets	9 500	8 540	1 909	20.1%	2 276	24.0%	2 316	27.1%	3 051	35.7%	9 552	111.9%	2 056	103.5%	48.4%
Dividends	90	98	98	109.0%	-	-	0	.1%	-	-	98	100.1%	-	110.2%	-
Rent on Land	-	971	468	-	503	-	479	49.3%	701	72.2%	2 151	221.4%	458	99.8%	53.2%
Rental from Fixed Assets	123	124	25	20.5%	37	30.0%	54	43.4%	27	21.6%	143	115.0%	26	108.7%	1.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	550	501	97	17.6%	121	22.1%	129	25.7%	877	174.9%	1 224	244.1%	146	117.4%	502.3%
Non-Exchange Revenue															
Property rates	74 523	74 523	22 118	29.7%	22 670	30.4%	22 580	30.3%	22 659	30.4%	90 027	120.8%	21 004	100.3%	7.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	120	120	22	18.7%	23	19.3%	142	118.2%	35	28.8%	222	185.0%	12	33.6%	185.7%
Licences or permits	30	173	73	242.4%	62	207.9%	69	39.9%	29	16.9%	233	135.2%	92	634.7%	(68.2%)
Transfer and subsidies - Operational	280 974	280 974	117 042	41.7%	90 779	32.3%	69 274	24.7%	3 880	1.4%	280 975	100.0%	4 433	100.4%	(12.5%)
Interest Receivables	18 935	18 935	4 742	25.0%	5 225	27.6%	5 729	30.3%	5 893	31.1%	21 589	114.0%	4 748	99.9%	24.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 340	6 340	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	400	88	-	75	-	293	73.2%	231	57.6%	687	171.7%	242	286.6%	(4.9%)
Other Gains	32 000	32 000	-	-	-	-	-	-	-	-	-	-	112	.3%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**942 674**	**991 321**	**253 265**	**26.9%**	**235 669**	**25.0%**	**192 699**	**19.4%**	**322 212**	**32.5%**	**1 003 845**	**101.3%**	**265 878**	**79.4%**	**21.2%**
Employee related costs	282 772	284 089	66 481	23.5%	65 890	23.3%	68 518	24.1%	65 884	23.2%	266 773	93.9%	67 032	96.3%	(1.7%)
Remuneration of councillors	17 711	16 712	3 690	20.8%	3 690	20.8%	4 097	24.5%	3 726	22.3%	15 202	91.0%	3 580	90.5%	4.1%
Bulk purchases - electricity	150 284	148 277	41 492	27.6%	31 869	21.2%	21 548	14.5%	47 461	32.0%	142 368	96.0%	34 882	89.2%	36.1%
Inventory consumed	54 610	59 963	4 696	8.6%	7 222	13.2%	9 191	15.3%	12 763	21.3%	33 872	56.5%	11 698	53.7%	9.1%
Debt impairment	136 983	69 001	34 246	25.0%	22 923	16.7%	-	-	-	-	57 169	82.9%	-	12.5%	-
Depreciation, Amortisation and Impairment	141 822	145 149	36 200	25.5%	36 199	25.5%	35 409	24.4%	35 758	24.6%	143 566	98.9%	36 431	86.4%	(1.8%)
Interest,Dividends and Rent on Land	1 200	1 711	327	27.2%	314	26.2%	286	16.7%	276	16.1%	1 203	70.3%	(129)	31.5%	(313.4%)
Contracted services	48 344	64 545	9 576	19.8%	15 123	31.3%	12 217	18.9%	9 999	15.5%	46 915	72.7%	8 876	70.8%	12.7%
Transfers and subsidies	120	36 506	6 616	5 513.9%	11 187	9 323.4%	12 957	35.5%	14 409	39.5%	45 169	123.7%	9 583	94.7%	50.4%
Irrecoverable debts written off	48 000	111 605	36 634	76.3%	29 017	60.5%	16 157	14.5%	120 758	108.2%	202 566	181.5%	80 368	164.1%	50.3%
Operational Cost and Other Cost	60 828	53 763	13 310	21.9%	12 236	20.1%	12 318	22.9%	11 178	20.8%	49 042	91.2%	13 557	68.7%	(17.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(169 585)**	**(216 760)**	**(5 260)**		**(18 134)**		**2 332**		**(186 510)**		**(207 571)**		**(144 226)**		
Transfers and subsidies - capital (monetary allocations)	259 881	259 881	63 824	24.6%	62 648	24.1%	48 840	18.8%	66 446	25.6%	241 758	93.0%	43 778	79.4%	51.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**90 296**	**43 121**	**58 564**		**44 514**		**51 172**		**(120 063)**		**34 187**		**(100 448)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**90 296**	**43 121**	**58 564**		**44 514**		**51 172**		**(120 063)**		**34 187**		**(100 448)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**90 296**	**43 121**	**58 564**		**44 514**		**51 172**		**(120 063)**		**34 187**		**(100 448)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	18	-	17	-	17	-	17	-	69	-	16	-	3.3%
Surplus/(Deficit) for the year	**90 296**	**43 121**	**58 581**		**44 531**		**51 189**		**(120 046)**		**34 256**		**(100 432)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**275 885**	**285 896**	**55 880**	**20.3%**	**54 748**	**19.8%**	**43 028**	**15.1%**	**64 843**	**22.7%**	**218 499**	**76.4%**	**47 038**	**68.5%**	**37.9%**
National Government	269 885	269 885	55 065	20.4%	54 477	20.2%	42 501	15.7%	62 350	23.1%	214 393	79.4%	45 845	73.7%	36.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**269 885**	**269 885**	**55 065**	**20.4%**	**54 477**	**20.2%**	**42 501**	**15.7%**	**62 350**	**23.1%**	**214 393**	**79.4%**	**45 845**	**73.7%**	**36.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	24	4.5%	(100.0%)
Internally generated funds	6 000	16 011	815	13.6%	271	4.5%	527	3.3%	2 493	15.6%	4 106	25.6%	1 168	18.7%	113.5%
Capital Expenditure Functional	**287 595**	**287 540**	**49 585**	**17.2%**	**61 661**	**21.4%**	**43 047**	**15.0%**	**65 067**	**22.6%**	**219 359**	**76.3%**	**47 050**	**67.6%**	**38.3%**
Municipal governance and administration	**3 935**	**1 791**	**31**	**.8%**	**1**	**-**	**59**	**3.3%**	**632**	**35.3%**	**724**	**40.4%**	**213**	**27.8%**	**196.4%**
Executive and Council	-	500	3	-	-	-	-	-	74	14.7%	77	15.4%	-	127.6%	(100.0%)
Finance and administration	3 935	1 271	28	.7%	1	-	59	4.7%	557	43.8%	645	50.7%	213	18.7%	160.8%
Internal audit	-	20	-	-	-	-	-	-	2	10.9%	2	10.9%	-	-	(100.0%)
Community and Public Safety	**12 050**	**12 740**	**3**	**-**	**1 298**	**10.8%**	**3 651**	**28.7%**	**3 829**	**30.1%**	**8 782**	**68.9%**	**724**	**37.8%**	**429.1%**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	12 050	12 100	-	-	1 298	10.8%	3 651	30.2%	3 619	29.9%	8 569	70.8%	712	37.1%	408.5%
Public Safety	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	440	3	-	-	-	-	-	210	47.7%	213	48.4%	12	56.3%	1 653.9%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25 250**	**43 608**	**10 883**	**43.1%**	**11 684**	**46.3%**	**2 878**	**6.6%**	**21 435**	**49.2%**	**46 881**	**107.5%**	**9 332**	**64.8%**	**129.7%**
Planning and Development	-	260	-	-	-	-	-	-	109	42.0%	109	42.0%	-	-	(100.0%)
Road Transport	25 250	43 348	10 883	43.1%	11 684	46.3%	2 878	6.6%	21 326	49.2%	46 772	107.9%	9 332	64.8%	128.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**246 360**	**229 400**	**38 667**	**15.7%**	**48 677**	**19.8%**	**36 458**	**15.9%**	**39 170**	**17.1%**	**162 973**	**71.0%**	**36 781**	**70.4%**	**6.5%**
Energy sources	7 150	8 305	(6 307)	(88.2%)	6 307	88.2%	-	-	-	-	-	-	3 380	33.7%	(100.0%)
Water Management	237 885	167 113	40 131	16.9%	27 632	11.6%	29 524	17.7%	30 616	18.3%	127 903	76.5%	27 728	88.4%	10.4%
Waste Water Management	-	52 657	4 843	-	14 738	-	6 477	12.3%	7 774	14.8%	33 832	64.2%	5 618	52.3%	38.4%
Waste Management	1 325	1 325	-	-	-	-	457	34.5%	781	58.9%	1 238	93.4%	55	4.8%	1 314.0%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**954 238**	**952 673**	**271 045**	**28.4%**	**261 356**	**27.4%**	**230 436**	**24.2%**	**60 650**	**6.4%**	**823 487**	**86.4%**	**60 657**	**67.0%**	**-**
Property rates	83 146	78 373	13 053	15.7%	20 207	24.3%	15 863	20.2%	14 411	18.4%	63 534	81.1%	14 429	63.4%	(.1%)
Service charges	381 521	395 122	45 909	12.0%	44 610	11.7%	44 160	11.2%	40 671	10.3%	175 350	44.4%	37 717	35.6%	7.8%
Other revenue	10 333	4 266	2 071	20.0%	3 100	30.0%	1 355	31.8%	2 132	50.0%	8 659	203.0%	2 972	43.2%	(28.3%)
Transfers and Subsidies - Operational	278 974	278 974	117 929	42.3%	93 219	33.4%	69 845	25.0%	44	-	281 037	100.7%	16	99.8%	172.2%
Transfers and Subsidies - Capital	192 649	192 649	89 652	46.5%	97 507	50.6%	96 389	50.0%	-	-	283 548	147.2%	3 042	90.6%	(100.0%)
Interest	-	(974)	1 805	-	2 202	-	2 197	(225.5%)	2 956	(303.5%)	9 160	(940.3%)	1 948	-	51.8%
Dividends	7 616	4 263	625	8.2%	511	6.7%	627	14.7%	436	10.2%	2 199	51.6%	532	11.0%	(18.1%)
Payments	**(572 065)**	**(599 614)**	**(105 046)**	**18.4%**	**(87 960)**	**15.4%**	**(68 437)**	**11.4%**	**(56 712)**	**9.5%**	**(318 154)**	**53.1%**	**(63 445)**	**530.0%**	**(10.6%)**
Suppliers and employees	(570 840)	(567 854)	(104 741)	18.3%	(87 654)	15.4%	(68 233)	12.0%	(56 581)	10.0%	(317 209)	55.9%	(63 103)	735.3%	(10.3%)

Finance charges	(1 200)	(1 711)	(306)	25.5%	(306)	25.5%	(203)	11.9%	(130)	7.6%	(945)	55.2%	(342)	161.0%	(61.9%)
Transfers and Subsidies	(25)	(30 049)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**382 174**	**353 059**	**165 999**	**43.4%**	**173 397**	**45.4%**	**161 999**	**45.9%**	**3 938**	**1.1%**	**505 333**	**143.1%**	**(2 788)**	**42.2%**	**(241.2%)**
Cash Flow from Investing Activities															
Receipts	**-**	**400**	**88**	**-**	**75**	**-**	**293**	**73.2%**	**233**	**58.1%**	**689**	**172.2%**	**(5)**	**152.7%**	**(5 250.0%)**
Proceeds on disposal of PPE	-	400	88	-	75	-	293	73.2%	233	58.1%	689	172.2%	107	213.3%	117.0%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	(112)	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 000)**	**(16 011)**	**(66 255)**	**1 104.3%**	**(62 799)**	**1 046.7%**	**(49 470)**	**309.0%**	**(51 720)**	**323.0%**	**(230 244)**	**1 438.0%**	**(58 170)**	**87.7%**	**(11.1%)**
Capital assets	(6 000)	(16 011)	(66 255)	1 104.3%	(62 799)	1 046.7%	(49 470)	309.0%	(51 720)	323.0%	(230 244)	1 438.0%	(58 170)	87.7%	(11.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(6 000)**	**(15 611)**	**(66 167)**	**1 102.8%**	**(62 724)**	**1 045.4%**	**(49 177)**	**315.0%**	**(51 488)**	**329.8%**	**(229 556)**	**1 470.5%**	**(58 174)**	**87.7%**	**(11.5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**2**	**-**	**2**	**-**	**2**	**-**	**1**	**-**	**6**	**-**	**2**	**-**	**(58.3%)**
Repayment of borrowing	-	-	2	-	2	-	2	-	1	-	6	-	2	-	(58.3%)
Net Cash from/(used) Financing Activities	**-**	**-**	**2**	**-**	**2**	**-**	**2**	**-**	**1**	**-**	**6**	**-**	**2**	**-**	**(58.3%)**
Net Increase/(Decrease) in cash held	**376 174**	**337 448**	**99 834**	**26.5%**	**110 675**	**29.4%**	**112 824**	**33.4%**	**(47 548)**	**(14.1%)**	**275 784**	**81.7%**	**(60 961)**	**27.7%**	**(22.0%)**
Cash/cash equivalents at the year begin:	93 197	-	42 869	46.0%	142 703	153.1%	253 378	-	366 202	-	42 869	-	325 952	61.2%	12.3%
Cash/cash equivalents at the year end:	**469 371**	**337 448**	**142 703**	**30.4%**	**253 378**	**54.0%**	**366 202**	**108.5%**	**318 653**	**94.4%**	**318 653**	**94.4%**	**264 991**	**31.4%**	**20.3%**

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	7 855	3.9%	7 166	3.6%	6 877	3.4%	178 952	89.1%	200 850	27.4%	(58 833)	(29.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 272	19.1%	2 199	5.1%	1 521	3.5%	31 377	72.4%	43 369	5.9%	4 655	10.7%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 008	5.9%	2 880	2.8%	2 527	2.5%	91 067	88.9%	102 482	14.0%	(7 126)	(7.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 280	3.9%	2 773	3.3%	2 740	3.3%	75 032	89.5%	83 825	11.4%	(34 961)	(41.7%)	-	-
Receivables from Exchange Transactions - Waste Management	4 278	3.8%	3 655	3.2%	3 613	3.2%	101 035	89.7%	112 582	15.4%	(49 634)	(44.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 928	2.6%	5 419	2.9%	5 261	2.8%	171 132	91.6%	186 740	25.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	65	1.8%	21	.6%	22	.6%	3 387	96.9%	3 496	.5%	(42 915)	(1 227.6%)	-	-
Total By Income Source	**34 686**	**4.7%**	**24 113**	**3.3%**	**22 561**	**3.1%**	**651 983**	**88.9%**	**733 343**	**100.0%**	**(188 814)**	**(25.7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 535	6.8%	2 554	4.9%	1 995	3.9%	43 687	84.4%	51 771	7.1%	655	1.3%	-	-
Commercial	9 225	6.7%	2 894	2.1%	2 614	1.9%	122 477	89.3%	137 210	18.7%	5 143	3.7%	-	-
Households	21 927	4.0%	18 664	3.4%	17 952	3.3%	485 820	89.2%	544 363	74.2%	(194 612)	(35.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**34 686**	**4.7%**	**24 113**	**3.3%**	**22 561**	**3.1%**	**651 983**	**88.9%**	**733 343**	**100.0%**	**(188 814)**	**(25.7%)**	**-**	**-**

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	17 872	60.5%	11 659	39.5%	-	-	-	-	29 531	28.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	73 421	98.7%	92	.1%	-	-	869	1.2%	74 382	71.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**91 293**	**87.9%**	**11 751**	**11.3%**	**-**	**-**	**869**	**.8%**	**103 913**	**100.0%**

Contact Details

Municipal Manager	Mrs N.F Malatjie	051 933 9302
Chief Financial Officer	Mr Daniel Van Tonder	051 933 9316

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 163 410**	**1 185 646**	**341 938**	**29.4%**	**285 540**	**24.5%**	**284 663**	**24.0%**	**204 099**	**17.2%**	**1 116 240**	**94.1%**	**197 126**	**90.8%**	**3.5%**
Exchange Revenue															
Service charges - Electricity	342 642	365 626	94 450	27.6%	70 207	20.5%	72 548	19.8%	84 153	23.0%	321 358	87.9%	70 575	89.1%	19.2%
Service charges - Water	81 497	81 139	18 590	22.8%	18 730	23.0%	19 179	23.6%	13 681	16.9%	70 180	86.5%	17 419	85.7%	(21.5%)
Service charges - Waste Water Management	65 525	63 166	16 006	24.4%	15 562	23.7%	14 533	23.0%	14 855	23.5%	60 956	96.5%	14 642	79.8%	1.5%
Service charges - Waste Management	71 030	68 491	17 297	24.4%	16 843	23.7%	15 953	23.3%	15 592	22.8%	65 686	95.9%	15 662	84.5%	(.4%)
Sale of Goods and Rendering of Services	4 951	5 409	1 299	26.2%	1 162	23.5%	1 252	23.1%	1 409	26.1%	5 122	94.7%	1 135	111.3%	24.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	107 856	107 301	24 853	23.0%	24 106	22.4%	24 538	22.9%	24 992	23.3%	98 488	91.8%	25 552	117.5%	(2.2%)
Interest earned from Current and Non Current Assets	2 940	3 684	1 055	35.9%	787	26.8%	818	22.2%	779	21.1%	3 439	93.3%	595	590.7%	30.8%
Dividends	39	39	16	41.5%	-	-	-	-	-	-	16	41.5%	-	52.3%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 128	8 906	2 265	24.8%	1 650	18.1%	1 606	18.0%	1 818	20.4%	7 338	82.4%	1 540	101.7%	18.0%
Licences or permits	166	128	39	23.6%	33	19.9%	45	34.7%	37	28.6%	154	119.7%	29	156.8%	25.4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 172	10 648	305	3.0%	389	3.8%	968	9.1%	446	4.2%	2 108	19.8%	1 004	72.4%	(55.6%)
Non-Exchange Revenue															
Property rates	176 532	175 365	50 064	28.4%	41 723	23.6%	40 957	23.4%	40 632	23.2%	173 376	98.9%	39 653	85.1%	2.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	750	761	97	13.0%	93	12.4%	67	8.8%	86	11.3%	343	45.1%	54	24.4%	58.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	267 540	272 340	111 091	41.5%	89 151	33.3%	86 796	31.9%	-	-	287 038	105.4%	3 800	98.4%	(100.0%)
Interest Receivables	21 207	21 207	4 172	19.7%	4 756	22.4%	5 058	23.9%	5 205	24.5%	19 191	90.5%	5 128	127.4%	1.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 437	1 437	340	23.7%	347	24.2%	345	24.0%	350	24.3%	1 382	96.2%	338	7.2%	3.6%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	64	-	64	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 168 243**	**1 168 488**	**479 561**	**41.0%**	**317 314**	**27.2%**	**216 972**	**18.6%**	**307 629**	**26.3%**	**1 321 477**	**113.1%**	**362 108**	**107.9%**	**(15.0%)**
Employee related costs	365 778	357 564	90 068	24.6%	88 680	24.2%	89 347	25.0%	90 842	25.4%	358 938	100.4%	86 393	97.3%	5.1%
Remuneration of councillors	23 473	22 189	5 448	23.2%	5 546	23.6%	6 060	27.3%	5 713	25.7%	22 767	102.6%	5 455	93.2%	4.7%
Bulk purchases - electricity	300 000	303 000	112 840	37.6%	54 220	18.1%	81 909	27.0%	45 917	15.2%	294 885	97.3%	52 095	80.8%	(11.9%)
Inventory consumed	26 614	28 610	15 753	59.2%	17 351	65.2%	14 412	50.4%	16 065	56.2%	63 580	222.2%	18 889	243.0%	(15.0%)
Debt impairment	132 803	132 803	64 543	48.6%	64 543	48.6%	43 029	32.4%	86 058	64.8%	258 173	194.4%	64 576	237.2%	33.3%
Depreciation, Amortisation and Impairment	76 013	76 013	21 843	28.7%	7 281	9.6%	29 124	38.3%	12 462	16.4%	70 710	93.0%	68 194	101.9%	(81.7%)
Interest,Dividends and Rent on Land	20 273	20 002	5	-	8 851	43.7%	9 899	49.5%	(4 371)	(21.9%)	14 384	71.9%	149	73.4%	(3 034.2%)
Contracted services	152 289	168 538	40 125	26.3%	52 360	34.4%	40 250	23.9%	40 372	24.0%	173 107	102.7%	51 761	90.6%	(22.0%)
Transfers and subsidies	2 062	1 650	-	-	-	-	-	-	15	.9%	15	.9%	-	164.8%	(100.0%)
Irrecoverable debts written off	690	690	117 390	17 011.3%	735	106.5%	(117 411)	(17 014.3%)	478	69.2%	1 192	172.8%	1 018	79.4%	(53.1%)
Operational Cost and Other Cost	68 248	57 429	11 546	16.9%	17 747	26.0%	20 354	35.4%	14 079	24.5%	63 726	111.0%	13 578	78.6%	3.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(4 832)**	**17 159**	**(137 623)**		**(31 775)**		**67 691**		**(103 530)**		**(205 237)**		**(164 981)**		
Transfers and subsidies - capital (monetary allocations)	131 426	148 026	39 346	29.9%	69 712	53.0%	44 996	30.4%	48 106	32.5%	202 160	136.6%	36 500	119.9%	31.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	1 463	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**126 594**	**165 185**	**(98 277)**		**37 937**		**112 687**		**(55 424)**		**(3 077)**		**(127 019)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**126 594**	**165 185**	**(98 277)**		**37 937**		**112 687**		**(55 424)**		**(3 077)**		**(127 019)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**126 594**	**165 185**	**(98 277)**		**37 937**		**112 687**		**(55 424)**		**(3 077)**		**(127 019)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**126 594**	**165 185**	**(98 277)**		**37 937**		**112 687**		**(55 424)**		**(3 077)**		**(127 019)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**146 249**	**164 690**	**26 689**	**18.2%**	**44 758**	**30.6%**	**47 805**	**29.0%**	**56 088**	**34.1%**	**175 340**	**106.5%**	**46 193**	**141.0%**	**21.4%**
National Government	130 749	153 553	26 141	20.0%	43 333	33.1%	47 025	30.6%	52 027	33.9%	168 526	109.8%	45 370	140.6%	14.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**130 749**	**153 553**	**26 141**	**20.0%**	**43 333**	**33.1%**	**47 025**	**30.6%**	**52 027**	**33.9%**	**168 526**	**109.8%**	**45 370**	**140.6%**	**14.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 500	11 137	548	3.5%	1 425	9.2%	780	7.0%	4 061	36.5%	6 814	61.2%	823	156.8%	393.4%
Capital Expenditure Functional	**146 249**	**164 690**	**26 689**	**18.2%**	**44 758**	**30.6%**	**47 805**	**29.0%**	**56 088**	**34.1%**	**175 340**	**106.5%**	**47 656**	**142.2%**	**17.7%**
Municipal governance and administration	**15 500**	**11 100**	**548**	**3.5%**	**1 406**	**9.1%**	**750**	**6.8%**	**3 976**	**35.8%**	**6 680**	**60.2%**	**2 137**	**138.9%**	**86.0%**
Executive and Council	500	1 040	148	29.6%	16	3.2%	198	19.0%	206	19.8%	568	54.6%	70	-	193.2%
Finance and administration	15 000	10 060	400	2.7%	1 391	9.3%	552	5.5%	3 769	37.5%	6 112	60.8%	2 067	110.0%	82.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 500**	**1 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**42 976**	**45 182**	**1 434**	**3.3%**	**10 429**	**24.3%**	**3 608**	**8.0%**	**16 155**	**35.8%**	**31 626**	**70.0%**	**11 868**	**131.1%**	**36.1%**
Planning and Development	29 295	27 706	1 006	3.4%	5 259	18.0%	2 138	7.7%	9 327	33.7%	17 731	64.0%	12 151	96.7%	(23.2%)
Road Transport	13 682	17 476	428	3.1%	5 170	37.8%	1 470	8.4%	6 828	39.1%	13 895	79.5%	(282)	-	(2 517.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**86 273**	**106 908**	**24 706**	**28.6%**	**32 922**	**38.2%**	**43 448**	**40.6%**	**35 957**	**33.6%**	**137 033**	**128.2%**	**33 651**	**147.0%**	**6.9%**
Energy sources	6 273	7 037	1 109	17.7%	2 444	39.0%	-	-	-	-	3 554	50.5%	4 247	-	(100.0%)
Water Management	80 000	99 676	23 597	29.5%	30 478	38.1%	43 253	43.4%	35 957	36.1%	133 285	133.7%	28 041	129.5%	28.2%
Waste Water Management	-	195	-	-	-	-	195	100.0%	-	-	195	100.0%	1 363	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	133.9%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**894 942**	**894 942**	**331 672**	**37.1%**	**290 851**	**32.5%**	**301 405**	**33.7%**	**215 292**	**24.1%**	**1 139 220**	**127.3%**	**263 145**	**111.6%**	**(18.2%)**
Property rates	130 612	130 612	35 854	27.5%	35 171	26.9%	37 177	28.5%	35 384	27.1%	143 586	109.9%	48 748	105.2%	(27.4%)
Service charges	425 750	425 750	90 067	21.2%	85 121	20.0%	104 485	24.5%	90 836	21.3%	370 509	87.0%	110 134	77.3%	(17.5%)
Other revenue	(60 045)	(60 045)	93 966	(156.5%)	80 638	(134.3%)	(23 537)	39.2%	86 150	(143.5%)	237 217	(395.1%)	(53 521)	(173.7%)	(261.0%)
Transfers and Subsidies - Operational	266 940	266 940	107 952	40.4%	86 361	32.4%	69 471	26.0%	-	-	263 784	98.8%	-	95.0%	-
Transfers and Subsidies - Capital	131 426	131 426	-	-	-	-	109 706	83.5%	-	-	109 706	83.5%	154 413	165.5%	(100.0%)
Interest	220	220	3 817	1 734.2%	3 560	1 617.5%	4 103	1 864.1%	2 922	1 327.8%	14 402	6 543.6%	3 370	4 724.7%	(13.3%)
Dividends	39	39	16	41.5%	-	-	-	-	-	-	16	41.5%	-	52.3%	-
Payments	**(503 431)**	**(503 431)**	**(214 964)**	**42.7%**	**(254 499)**	**50.6%**	**(234 394)**	**46.6%**	**(186 983)**	**37.1%**	**(890 840)**	**177.0%**	**(208 223)**	**147.1%**	**(10.2%)**
Suppliers and employees	(503 431)	(503 431)	(214 964)	42.7%	(254 499)	50.6%	(234 394)	46.6%	(186 983)	37.1%	(890 840)	177.0%	(208 223)	147.1%	(10.2%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**391 511**	**391 511**	**116 708**	**29.8%**	**36 352**	**9.3%**	**67 011**	**17.1%**	**28 309**	**7.2%**	**248 381**	**63.4%**	**54 921**	**60.0%**	**(48.5%)**
Cash Flow from Investing Activities															
Receipts	**8 084**	**8 084**	**15**	**.2%**	**-**	**-**	**45**	**.6%**	**182**	**2.3%**	**242**	**3.0%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	8 084	8 084	15	.2%	-	-	45	.6%	182	2.3%	242	3.0%	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(168 187)**	**(168 187)**	**(26 689)**	**15.9%**	**(44 758)**	**26.6%**	**(47 805)**	**28.4%**	**(56 088)**	**33.3%**	**(175 340)**	**104.3%**	**(47 656)**	**142.2%**	**17.7%**
Capital assets	(168 187)	(168 187)	(26 689)	15.9%	(44 758)	26.6%	(47 805)	28.4%	(56 088)	33.3%	(175 340)	104.3%	(47 656)	142.2%	17.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(160 102)**	**(160 102)**	**(26 674)**	**16.7%**	**(44 758)**	**28.0%**	**(47 760)**	**29.8%**	**(55 906)**	**34.9%**	**(175 098)**	**109.4%**	**(47 656)**	**142.2%**	**17.3%**
Cash Flow from Financing Activities															
Receipts	**(6 044)**	**(6 044)**	**605**	**(10.0%)**	**464**	**(7.7%)**	**124**	**(2.0%)**	**357**	**(5.9%)**	**1 550**	**(25.6%)**	**(2 941)**	**106.1%**	**(112.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(7 459)	(7 459)	-	-	-	-	-	-	-	-	-	-	(2 941)	106.1%	(100.0%)
Increase (decrease) in consumer deposits	1 415	1 415	605	42.7%	464	32.8%	124	8.7%	357	25.3%	1 550	109.5%	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(6 044)**	**(6 044)**	**605**	**(10.0%)**	**464**	**(7.7%)**	**124**	**(2.0%)**	**357**	**(5.9%)**	**1 550**	**(25.6%)**	**(2 941)**	**106.1%**	**(112.2%)**
Net Increase/(Decrease) in cash held	**225 364**	**225 364**	**90 639**	**40.2%**	**(7 941)**	**(3.5%)**	**19 374**	**8.6%**	**(27 239)**	**(12.1%)**	**74 833**	**33.2%**	**4 324**	**19.7%**	**(729.9%)**
Cash/cash equivalents at the year begin:	(11 273)	(11 273)	15 017	(133.2%)	125 248	(1 111.1%)	117 307	(1 040.6%)	136 682	(1 212.5%)	15 017	(133.2%)	217 741	(583.9%)	(37.2%)
Cash/cash equivalents at the year end:	**214 091**	**214 091**	**125 248**	**58.5%**	**117 307**	**54.8%**	**136 682**	**63.8%**	**109 443**	**51.1%**	**109 443**	**51.1%**	**222 065**	**95.2%**	**(50.7%)**

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	7 307	1.9%	5 154	1.4%	4 589	1.2%	360 759	95.5%	377 808	18.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 382	16.6%	7 906	6.8%	5 227	4.5%	84 159	72.1%	116 674	5.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 691	5.4%	4 576	2.1%	3 502	1.6%	194 993	90.8%	214 763	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 073	1.9%	3 431	1.3%	3 107	1.2%	257 835	95.7%	269 446	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 484	1.5%	4 369	1.2%	4 170	1.2%	340 699	96.0%	354 721	17.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 526	1.6%	10 172	1.5%	10 067	1.5%	645 617	95.5%	676 382	32.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	937	1.8%	1 837	3.6%	581	1.1%	47 614	93.4%	50 969	2.5%	-	-	-	-
Total By Income Source	**60 400**	**2.9%**	**37 446**	**1.8%**	**31 242**	**1.5%**	**1 931 675**	**93.7%**	**2 060 763**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 387	3.3%	4 173	2.6%	3 796	2.3%	148 365	91.7%	161 721	7.8%	-	-	-	-
Commercial	25 818	9.1%	10 855	3.8%	6 156	2.2%	241 039	84.9%	283 868	13.8%	-	-	-	-
Households	29 144	1.8%	22 367	1.4%	21 235	1.3%	1 537 797	95.5%	1 610 543	78.2%	-	-	-	-
Other	51	1.1%	50	1.1%	55	1.2%	4 474	96.6%	4 630	.2%	-	-	-	-
Total By Customer Group	**60 400**	**2.9%**	**37 446**	**1.8%**	**31 242**	**1.5%**	**1 931 675**	**93.7%**	**2 060 763**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	41 508	3.0%	-	-	34 955	2.5%	1 309 383	94.5%	1 385 845	80.8%
Bulk Water	9 775	5.4%	4 602	2.5%	25 555	14.1%	141 745	78.0%	181 677	10.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 245	100.0%	-	-	-	-	-	-	6 245	.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	72 645	51.5%	68 280	48.5%	140 924	8.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**57 528**	**3.4%**	**4 602**	**.3%**	**133 155**	**7.8%**	**1 519 407**	**88.6%**	**1 714 692**	**100.0%**

Contact Details

Municipal Manager	Mr Mohau Ntheli	058 303 5732
Chief Financial Officer	Mr Raymond Provis	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**555 696**	**555 696**	**167 712**	**30.2%**	**147 696**	**26.6%**	**137 879**	**24.8%**	**104 396**	**18.8%**	**557 683**	**100.4%**	**105 343**	**104.8%**	**(.9%)**
Exchange Revenue															
Service charges - Electricity	120 230	120 230	31 712	26.4%	29 067	24.2%	29 707	24.7%	30 553	25.4%	121 040	100.7%	24 460	103.8%	24.9%
Service charges - Water	84 060	84 060	19 393	23.1%	18 926	22.5%	18 109	21.5%	17 333	20.6%	73 761	87.7%	26 887	117.2%	(35.5%)
Service charges - Waste Water Management	32 025	32 025	9 206	28.7%	9 178	28.7%	9 163	28.6%	8 996	28.1%	36 543	114.1%	8 961	124.0%	.4%
Service charges - Waste Management	30 189	30 189	7 723	25.6%	7 563	25.1%	7 475	24.8%	7 486	24.8%	30 247	100.2%	7 503	112.6%	(.2%)
Sale of Goods and Rendering of Services	1 137	1 137	265	23.3%	302	26.5%	312	27.4%	508	44.7%	1 387	122.0%	385	116.4%	32.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	91 058	91 058	23 906	26.3%	20 816	22.9%	23 659	26.0%	24 715	27.1%	93 096	102.2%	22 986	101.9%	7.5%
Interest earned from Current and Non Current Assets	314	314	274	87.4%	311	99.0%	492	157.0%	352	112.4%	1 430	455.9%	231	85.0%	52.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 022	2 022	603	29.8%	620	30.7%	601	29.7%	532	26.3%	2 358	116.6%	524	104.5%	1.7%
Licences or permits	22	22	1	6.5%	-	-	6	25.5%	7	31.5%	14	63.6%	1	51.6%	509.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	639	639	21	3.3%	21	3.3%	25	3.9%	39	6.1%	107	16.7%	34	153.6%	16.9%
Non-Exchange Revenue															
Property rates	19 940	19 940	5 676	28.5%	5 694	28.6%	5 670	28.4%	5 679	28.5%	22 718	113.9%	4 673	99.7%	21.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	606	606	40	6.6%	76	12.5%	67	11.0%	14	2.3%	196	32.4%	103	97.8%	(86.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	148 253	148 253	61 937	41.8%	49 197	33.2%	36 003	24.3%	1 321	.9%	148 458	100.1%	1 910	94.6%	(30.8%)
Interest Receivables	25 200	25 200	6 954	27.6%	5 926	23.5%	6 590	26.2%	6 860	27.2%	26 330	104.5%	6 686	109.9%	2.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**699 254**	**699 254**	**173 845**	**24.9%**	**228 856**	**32.7%**	**143 754**	**20.6%**	**163 511**	**23.4%**	**709 966**	**101.5%**	**231 439**	**103.1%**	**(29.4%)**
Employee related costs	198 555	198 555	52 151	26.3%	50 306	25.3%	50 985	25.7%	52 881	26.6%	206 322	103.9%	48 426	98.3%	9.2%
Remuneration of councillors	7 499	7 499	1 495	19.9%	1 607	21.4%	1 631	21.8%	1 762	23.5%	6 495	86.6%	1 642	105.3%	7.3%
Bulk purchases - electricity	123 970	123 970	37 666	30.4%	27 352	22.1%	18 552	15.0%	42 733	34.5%	126 304	101.9%	23 358	85.4%	82.9%
Inventory consumed	25 202	25 202	5 568	22.1%	4 162	16.5%	5 695	22.6%	3 005	11.9%	18 430	73.1%	1 417	55.8%	112.0%
Debt impairment	80 060	80 060	23 074	28.8%	23 074	28.8%	15 383	19.2%	23 074	28.8%	84 605	105.7%	93 414	145.8%	(75.3%)
Depreciation, Amortisation and Impairment	47 994	47 994	12 294	25.6%	12 294	25.6%	12 294	25.6%	15 554	32.4%	52 434	109.3%	27 295	102.2%	(43.0%)
Interest,Dividends and Rent on Land	40 013	40 013	10 597	26.5%	12 320	30.8%	14 050	35.1%	13 069	32.7%	50 036	125.1%	8 619	74.0%	51.6%
Contracted services	34 492	34 495	6 532	18.9%	3 514	10.2%	7 659	22.2%	5 157	15.0%	22 862	66.3%	3 623	69.1%	42.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	69 977	69 977	7 791	11.1%	80 801	115.5%	3 670	5.2%	(459)	(.7%)	91 802	131.2%	9 033	150.0%	(105.1%)
Operational Cost and Other Cost	71 492	71 489	16 678	23.3%	13 426	18.8%	13 836	19.4%	6 736	9.4%	50 675	70.9%	14 611	85.4%	(53.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(143 558)**	**(143 558)**	**(6 134)**		**(81 160)**		**(5 874)**		**(59 115)**		**(152 282)**		**(126 097)**		
Transfers and subsidies - capital (monetary allocations)	205 841	205 841	4 727	2.3%	11 558	5.6%	47 777	23.2%	33 533	16.3%	97 594	47.4%	39 923	75.6%	(16.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**62 283**	**62 283**	**(1 407)**		**(69 602)**		**41 903**		**(25 582)**		**(54 688)**		**(86 174)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**62 283**	**62 283**	**(1 407)**		**(69 602)**		**41 903**		**(25 582)**		**(54 688)**		**(86 174)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**62 283**	**62 283**	**(1 407)**		**(69 602)**		**41 903**		**(25 582)**		**(54 688)**		**(86 174)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**62 283**	**62 283**	**(1 407)**		**(69 602)**		**41 903**		**(25 582)**		**(54 688)**		**(86 174)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**212 841**	**212 841**	**8 320**	**3.9%**	**40 046**	**18.8%**	**16 641**	**7.8%**	**26 043**	**12.2%**	**91 049**	**42.8%**	**18 846**	**73.5%**	**38.2%**
National Government	209 841	209 841	6 523	3.1%	38 357	18.3%	16 350	7.8%	24 856	11.8%	86 086	41.0%	17 398	74.0%	42.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**209 841**	**209 841**	**6 523**	**3.1%**	**38 357**	**18.3%**	**16 350**	**7.8%**	**24 856**	**11.8%**	**86 086**	**41.0%**	**17 398**	**74.0%**	**42.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 000	3 000	1 796	59.9%	1 689	56.3%	291	9.7%	1 187	39.6%	4 963	165.4%	1 448	52.0%	(18.1%)
Capital Expenditure Functional	**212 841**	**212 841**	**8 320**	**3.9%**	**40 046**	**18.8%**	**16 648**	**7.8%**	**27 370**	**12.9%**	**92 383**	**43.4%**	**18 875**	**73.5%**	**45.0%**
Municipal governance and administration	**7 000**	**7 000**	**1 796**	**25.7%**	**1 181**	**16.9%**	**119**	**1.7%**	**2 273**	**32.5%**	**5 370**	**76.7%**	**1 992**	**68.1%**	**14.1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 000	7 000	1 796	25.7%	1 181	16.9%	119	1.7%	2 273	32.5%	5 370	76.7%	1 992	68.1%	14.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 528**	**4 528**	**238**	**5.3%**	**439**	**9.7%**	**-**	**-**	**1 625**	**35.9%**	**2 303**	**50.9%**	**1 010**	**146.0%**	**60.9%**
Community and Social Services	4 528	4 528	238	5.3%	439	9.7%	-	-	1 625	35.9%	2 303	50.9%	1 010	126.4%	60.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 055**	**9 055**	**-**	**-**	**-**	**-**	**-**	**-**	**238**	**2.6%**	**238**	**2.6%**	**838**	**46.9%**	**(71.6%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 055	9 055	-	-	-	-	-	-	238	2.6%	238	2.6%	838	46.9%	(71.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**192 258**	**192 258**	**6 285**	**3.3%**	**38 425**	**20.0%**	**16 529**	**8.6%**	**23 234**	**12.1%**	**84 473**	**43.9%**	**15 035**	**75.9%**	**54.5%**
Energy sources	-	-	-	-	4 547	-	2 081	-	245	-	6 873	-	3 482	111.7%	(93.0%)
Water Management	177 731	177 731	6 285	3.5%	17 589	9.9%	11 842	6.7%	12 951	7.3%	48 667	27.4%	10 240	73.6%	26.5%
Waste Water Management	10 000	10 000	-	-	16 290	162.9%	2 607	26.1%	10 038	100.4%	28 934	289.3%	-	-	(100.0%)
Waste Management	4 528	4 528	-	-	-	-	-	-	-	-	-	-	1 313	66.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**443 585**	**443 585**	**136 094**	**30.7%**	**128 940**	**29.1%**	**131 199**	**29.6%**	**77 082**	**17.4%**	**473 315**	**106.7%**	**53 562**	**83.0%**	**43.9%**
Property rates	-	-	3 527	-	3 433	-	4 922	-	3 344	-	15 226	-	3 542	36.6%	(5.6%)
Service charges	90 783	90 783	45 915	50.6%	44 455	49.0%	45 043	49.6%	44 934	49.5%	180 346	198.7%	36 904	79.0%	21.8%
Other revenue	2 635	2 635	1 585	60.2%	1 256	47.7%	2 546	96.6%	8 371	317.7%	13 758	522.2%	1 833	232.8%	356.6%
Transfers and Subsidies - Operational	144 013	144 013	63 356	44.0%	48 783	33.9%	36 608	25.4%	5 967	4.1%	154 714	107.4%	337	95.7%	1 670.7%
Transfers and Subsidies - Capital	205 841	205 841	19 107	9.3%	27 558	13.4%	40 044	19.5%	12 846	6.2%	99 555	48.4%	7 941	80.6%	61.8%
Interest	314	314	2 603	830.1%	3 454	1 101.4%	2 036	649.2%	1 622	517.2%	9 715	3 097.9%	3 004	1 067.9%	(46.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(285 042)**	**(285 042)**	**(54 278)**	**19.0%**	**(60 383)**	**21.2%**	**(73 313)**	**25.7%**	**(73 051)**	**25.6%**	**(261 025)**	**91.6%**	**(51 865)**	**101.9%**	**40.8%**
Suppliers and employees	(285 042)	(285 042)	(54 278)	19.0%	(60 383)	21.2%	(73 261)	25.7%	(72 958)	25.6%	(260 880)	91.5%	(51 865)	101.9%	40.7%

Finance charges	-	-	-	-	-	-	(52)	-	(93)	-	(145)	-	-	-	(100.0%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**158 543**	**158 543**	**81 815**	**51.6%**	**68 557**	**43.2%**	**57 887**	**36.5%**	**4 031**	**2.5%**	**212 290**	**133.9%**	**1 697**	**65.5%**	**137.6%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**20**	**-**	**84**	**-**	**(7)**	**-**	**(9)**	**-**	**88**	**-**	**879**	**-**	**(101.1%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	20	-	84	-	(7)	-	(9)	-	88	-	879	-	(101.1%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(19 019)**	**-**	**(30 575)**	**-**	**(33 030)**	**-**	**(23 750)**	**-**	**(106 374)**	**-**	**(8 626)**	**87.9%**	**175.3%**
Capital assets	-	-	(19 019)	-	(30 575)	-	(33 030)	-	(23 750)	-	(106 374)	-	(8 626)	87.9%	175.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**(18 999)**	**-**	**(30 491)**	**-**	**(33 037)**	**-**	**(23 760)**	**-**	**(106 286)**	**-**	**(7 747)**	**87.3%**	**206.7%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**158 543**	**158 543**	**62 817**	**39.6%**	**38 066**	**24.0%**	**24 850**	**15.7%**	**(19 729)**	**(12.4%)**	**106 003**	**66.9%**	**(6 051)**	**43.1%**	**226.1%**
Cash/cash equivalents at the year begin:	(33 020)	(33 020)	5 311	(16.1%)	68 121	(206.3%)	106 187	(321.6%)	131 036	(396.8%)	5 311	(16.1%)	70 901	446.7%	84.8%
Cash/cash equivalents at the year end:	**125 523**	**125 523**	**68 121**	**54.3%**	**106 187**	**84.6%**	**131 036**	**104.4%**	**111 307**	**88.7%**	**111 307**	**88.7%**	**64 850**	**49.0%**	**71.6%**

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	7 151	1.9%	6 776	1.8%	5 097	1.3%	366 978	95.1%	386 003	23.3%	(8 691)	(2.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 925	20.0%	6 785	15.2%	1 821	4.1%	27 147	60.8%	44 678	2.7%	(533)	(1.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	1 824	2.7%	1 220	1.8%	1 153	1.7%	64 411	93.9%	68 609	4.1%	(20 429)	(29.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 337	2.1%	3 083	1.9%	2 209	1.4%	151 863	94.6%	160 491	9.7%	(3 799)	(2.4%)	-	-
Receivables from Exchange Transactions - Waste Management	2 819	1.6%	2 449	1.4%	2 289	1.3%	169 794	95.7%	177 351	10.7%	(4 475)	(2.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	295	100.0%	295	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 768	1.4%	10 465	1.3%	10 236	1.3%	761 533	96.0%	793 002	47.8%	35	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	124	.4%	545	1.9%	46	.2%	27 748	97.5%	28 463	1.7%	(1 898)	(6.7%)	-	-
Total By Income Source	**34 949**	**2.1%**	**31 323**	**1.9%**	**22 851**	**1.4%**	**1 569 769**	**94.6%**	**1 658 891**	**100.0%**	**(39 789)**	**(2.4%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 533	1.8%	3 931	1.6%	3 734	1.5%	233 889	95.0%	246 086	14.8%	303	.1%	-	-
Commercial	10 158	16.3%	8 306	13.3%	1 503	2.4%	42 380	68.0%	62 345	3.8%	(17 437)	(28.0%)	-	-
Households	20 258	1.5%	19 087	1.4%	17 615	1.3%	1 293 501	95.8%	1 350 460	81.4%	(22 655)	(1.7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**34 949**	**2.1%**	**31 323**	**1.9%**	**22 851**	**1.4%**	**1 569 769**	**94.6%**	**1 658 891**	**100.0%**	**(39 789)**	**(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	27 812	8.4%	-	-	21 366	6.5%	281 581	85.1%	330 759	29.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 889	3.6%	2 122	.3%	9 182	1.2%	737 869	95.0%	777 062	70.1%
Auditor-General	1 474	100.0%	-	-	-	-	-	-	1 474	.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**57 174**	**5.2%**	**2 122**	**.2%**	**30 548**	**2.8%**	**1 019 450**	**91.9%**	**1 109 295**	**100.0%**

Contact Details

Municipal Manager	Mr Solomon Mokete Nhlapo	058 863 6200
Chief Financial Officer	Mr Jabulani Leonard Makubu	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**2 137 247**	**2 515 455**	**565 171**	**26.4%**	**510 434**	**23.9%**	**417 154**	**16.6%**	**94 331**	**3.8%**	**1 587 090**	**63.1%**	**178 129**	**79.5%**	**(47.0%)**
Exchange Revenue															
Service charges - Electricity	739 063	650 116	88 948	12.0%	87 049	11.8%	67 779	10.4%	12 640	1.9%	256 416	39.4%	65 566	43.9%	(80.7%)
Service charges - Water	95 159	125 622	25 385	26.7%	24 647	25.9%	22 140	17.6%	17 802	14.2%	89 974	71.6%	20 225	91.4%	(12.0%)
Service charges - Waste Water Management	51 422	59 500	13 889	27.0%	13 244	25.8%	13 290	22.3%	8 809	14.8%	49 232	82.7%	12 401	98.9%	(29.0%)
Service charges - Waste Management	51 184	55 768	13 722	26.8%	13 095	25.6%	11 866	21.3%	8 447	15.1%	47 130	84.5%	11 524	98.9%	(26.7%)
Sale of Goods and Rendering of Services	6 743	5 510	798	11.8%	667	9.9%	1 583	28.7%	454	8.2%	3 502	63.6%	729	52.7%	(37.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	125 181	108 223	17 376	13.9%	36 118	28.9%	26 837	24.8%	18 656	17.2%	98 988	91.5%	28 717	89.4%	(35.0%)
Interest earned from Current and Non Current Assets	12 764	18 159	4 500	35.3%	3 873	30.3%	2 573	14.2%	1 075	5.9%	12 022	66.2%	1 974	77.8%	(45.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 000	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 992	2 114	351	8.8%	526	13.2%	268	12.7%	168	8.0%	1 313	62.1%	187	48.5%	(9.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 772	7 739	333	2.8%	601	5.1%	965	12.5%	258	3.3%	2 157	27.9%	(76)	13.3%	(438.7%)
Non-Exchange Revenue															
Property rates	110 363	123 500	26 226	23.8%	32 537	29.5%	27 285	22.1%	18 490	15.0%	104 537	84.6%	26 886	98.8%	(31.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 396	2 737	441	18.4%	243	10.1%	354	12.9%	228	8.3%	1 265	46.2%	52	24.1%	334.8%
Licences or permits	1 663	416	-	-	-	-	-	-	1	.3%	1	.3%	-	-	(100.0%)
Transfer and subsidies - Operational	882 846	884 638	366 381	41.5%	283 839	32.2%	231 465	26.2%	50	-	881 736	99.7%	(882)	99.5%	(105.7%)
Interest Receivables	41 693	470 900	6 821	16.4%	13 990	33.6%	10 749	2.3%	7 253	1.5%	38 813	8.2%	10 823	101.4%	(33.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	7	12	-	-	6	87.2%	-	-	-	-	6	50.0%	3	79.5%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 621 870**	**2 887 395**	**603 120**	**23.0%**	**676 977**	**25.8%**	**529 706**	**18.3%**	**515 427**	**17.9%**	**2 325 229**	**80.5%**	**707 891**	**84.3%**	**(27.2%)**
Employee related costs	722 554	772 909	180 119	24.9%	193 820	26.8%	180 974	23.4%	125 252	16.2%	680 165	88.0%	170 458	96.7%	(26.5%)
Remuneration of councillors	36 529	33 346	8 040	22.0%	8 013	21.9%	8 412	25.2%	5 476	16.4%	29 940	89.8%	8 235	102.2%	(33.5%)
Bulk purchases - electricity	1 114 944	1 178 215	320 672	28.8%	367 707	33.0%	232 140	19.7%	197 240	16.7%	1 117 759	94.9%	182 170	92.4%	8.3%
Inventory consumed	69 277	129 415	6 519	9.4%	11 477	16.6%	8 451	6.5%	6 848	5.3%	33 296	25.7%	6 768	23.5%	1.2%
Debt impairment	13 280	36 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	75 930	74 277	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	51 662	73 162	23 052	44.6%	21 438	41.5%	(2 729)	(3.7%)	116 379	159.1%	158 141	216.2%	114 399	94.9%	1.7%
Contracted services	203 440	220 786	26 323	12.9%	27 570	13.6%	40 129	18.2%	34 224	15.5%	128 246	58.1%	40 780	55.5%	(16.1%)
Transfers and subsidies	198 043	215 266	31 336	15.8%	31 153	15.7%	38 332	17.8%	6 622	3.1%	107 442	49.9%	176 057	124.8%	(96.2%)
Irrecoverable debts written off	23 120	17 120	609	2.6%	412	1.8%	-	-	-	-	1 022	6.0%	248	5.4%	(100.0%)
Operational Cost and Other Cost	113 090	136 475	6 449	5.7%	15 385	13.6%	23 996	17.6%	23 371	17.1%	69 202	50.7%	8 777	32.5%	166.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	25	-	-	2	-	-	-	15	61.0%	17	69.1%	1	22.2%	2 244.2%
Surplus/(Deficit)	**(484 623)**	**(371 940)**	**(37 949)**		**(166 543)**		**(112 552)**		**(421 096)**		**(738 140)**		**(529 763)**		
Transfers and subsidies - capital (monetary allocations)	291 250	291 250	16 153	5.5%	12 905	4.4%	163 424	56.1%	37 147	12.8%	229 630	78.8%	64 393	92.3%	(42.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(193 373)**	**(80 690)**	**(21 795)**		**(153 638)**		**50 872**		**(383 949)**		**(508 510)**		**(465 370)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(193 373)**	**(80 690)**	**(21 795)**		**(153 638)**		**50 872**		**(383 949)**		**(508 510)**		**(465 370)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(193 373)**	**(80 690)**	**(21 795)**		**(153 638)**		**50 872**		**(383 949)**		**(508 510)**		**(465 370)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	287 118	300 618	53 880	18.8%	60 231	21.0%	59 419	19.8%	34 526	11.5%	208 056	69.2%	57 181	74.6%	(39.6%)
Surplus/(Deficit) for the year	**93 745**	**219 928**	**32 085**		**(93 407)**		**110 292**		**(349 423)**		**(300 454)**		**(408 189)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**316 681**	**368 486**	**25 049**	**7.9%**	**82 187**	**26.0%**	**85 934**	**23.3%**	**53 514**	**14.5%**	**246 684**	**66.9%**	**72 703**	**81.8%**	**(26.4%)**
National Government	286 417	285 841	24 396	8.5%	77 571	27.1%	67 797	23.7%	36 533	12.8%	206 296	72.2%	66 598	87.4%	(45.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**286 417**	**285 841**	**24 396**	**8.5%**	**77 571**	**27.1%**	**67 797**	**23.7%**	**36 533**	**12.8%**	**206 296**	**72.2%**	**66 598**	**87.4%**	**(45.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 264	82 645	652	2.2%	4 616	15.3%	18 138	21.9%	16 981	20.5%	40 387	48.9%	6 105	39.3%	178.1%
Capital Expenditure Functional	**316 681**	**368 486**	**25 049**	**7.9%**	**82 187**	**26.0%**	**85 934**	**23.3%**	**53 514**	**14.5%**	**246 684**	**66.9%**	**72 703**	**81.8%**	**(26.4%)**
Municipal governance and administration	**5 000**	**4 240**	**402**	**8.0%**	**283**	**5.7%**	**549**	**13.0%**	**1 080**	**25.5%**	**2 315**	**54.6%**	**-**	**6.2%**	**(100.0%)**
Executive and Council	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 500	4 240	402	8.9%	283	6.3%	549	13.0%	1 080	25.5%	2 315	54.6%	-	8.1%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**27 373**	**38 154**	**2 233**	**8.2%**	**8 145**	**29.8%**	**6 060**	**15.9%**	**1 390**	**3.6%**	**17 829**	**46.7%**	**12 094**	**83.4%**	**(88.5%)**
Community and Social Services	4 061	2 413	745	18.4%	1 015	25.0%	-	-	-	-	1 760	72.9%	3 946	82.5%	(100.0%)
Sport And Recreation	13 212	15 640	1 488	11.3%	7 130	54.0%	2 725	17.4%	1 390	8.9%	12 733	81.4%	3 743	97.9%	(62.9%)
Public Safety	10 000	20 000	-	-	-	-	3 335	16.7%	-	-	3 335	16.7%	4 405	62.9%	(100.0%)
Housing	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**60 418**	**60 804**	**2 413**	**4.0%**	**9 217**	**15.3%**	**18 610**	**30.6%**	**17 876**	**29.4%**	**48 116**	**79.1%**	**13 655**	**85.5%**	**30.9%**
Planning and Development	4 500	530	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	55 918	60 274	2 413	4.3%	9 217	16.5%	18 610	30.9%	17 876	29.7%	48 116	79.8%	13 655	85.5%	30.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**223 890**	**265 289**	**20 000**	**8.9%**	**64 542**	**28.8%**	**60 715**	**22.9%**	**33 167**	**12.5%**	**178 424**	**67.3%**	**46 953**	**82.0%**	**(29.4%)**
Energy sources	44 958	57 501	6 967	15.5%	11 822	26.3%	3 984	6.9%	12 372	21.5%	35 145	61.1%	1 700	48.0%	627.6%
Water Management	93 518	113 775	11 404	12.2%	22 821	24.4%	22 577	19.8%	12 733	11.2%	69 534	61.1%	17 508	91.8%	(27.3%)
Waste Water Management	84 915	94 014	1 629	1.9%	29 899	35.2%	34 154	36.3%	8 063	8.6%	73 745	78.4%	27 745	79.2%	(70.9%)
Waste Management	500	-	-	-	-	-	-	-	-	-	-	-	-	87.0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 819 651**	**1 620 265**	**483 525**	**26.6%**	**460 317**	**25.3%**	**406 378**	**25.1%**	**311 275**	**19.2%**	**1 661 495**	**102.5%**	**67 407**	**(1 052.6%)**	**361.8%**
Property rates	91 512	91 512	41 475	45.3%	11 357	12.4%	15 810	17.3%	10 916	11.9%	79 558	86.9%	42 713	124.2%	(74.4%)
Service charges	740 715	716 214	119 756	16.2%	134 948	18.2%	104 794	14.6%	24 663	3.4%	384 161	53.6%	66 299	50.0%	(62.8%)
Other revenue	(197 652)	(375 870)	(96 072)	48.6%	(93 126)	47.1%	(60 583)	16.1%	260 978	(69.4%)	11 198	(3.0%)	(44 575)	11.5%	(685.5%)
Transfers and Subsidies - Operational	882 846	884 638	369 828	41.9%	283 519	32.1%	231 291	26.1%	-	-	884 638	100.0%	-	99.5%	-
Transfers and Subsidies - Capital	291 250	291 250	44 597	15.3%	121 719	41.8%	110 849	38.1%	13 985	4.8%	291 150	100.0%	-	100.0%	(100.0%)
Interest	10 979	12 522	3 940	35.9%	1 900	17.3%	4 217	33.7%	733	5.9%	10 790	86.2%	2 971	47.8%	(75.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(982 302)**	**(1 182 302)**	**(326 635)**	**33.3%**	**(257 823)**	**26.2%**	**(394 203)**	**33.3%**	**(397 438)**	**33.6%**	**(1 376 099)**	**116.4%**	**(177 834)**	**42.9%**	**123.5%**
Suppliers and employees	(982 302)	(1 182 302)	(326 635)	33.3%	(257 823)	26.2%	(394 203)	33.3%	(397 438)	33.6%	(1 376 099)	116.4%	(177 834)	42.9%	123.5%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**837 349**	**437 963**	**156 890**	**18.7%**	**202 494**	**24.2%**	**12 175**	**2.8%**	**(86 163)**	**(19.7%)**	**285 396**	**65.2%**	**(110 427)**	**(25.4%)**	**(22.0%)**
Cash Flow from Investing Activities															
Receipts	**10 000**	**6 000**	**315**	**3.1%**	**274**	**2.7%**	**918**	**15.3%**	**238**	**4.0%**	**1 744**	**29.1%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	10 000	6 000	315	3.1%	274	2.7%	918	15.3%	238	4.0%	1 744	29.1%	-	-	(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	**(316 681)**	**(368 486)**	**(26 601)**	**8.4%**	**(94 515)**	**29.8%**	**(93 369)**	**25.3%**	**(58 022)**	**15.7%**	**(272 507)**	**74.0%**	**(72 703)**	**81.8%**	**(20.2%)**
Capital assets	(316 681)	(368 486)	(26 601)	8.4%	(94 515)	29.8%	(93 369)	25.3%	(58 022)	15.7%	(272 507)	74.0%	(72 703)	81.8%	(20.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(306 681)**	**(362 486)**	**(26 286)**	**8.6%**	**(94 241)**	**30.7%**	**(92 451)**	**25.5%**	**(57 784)**	**15.9%**	**(270 762)**	**74.7%**	**(72 703)**	**81.8%**	**(20.5%)**
Cash Flow from Financing Activities															
Receipts	**31**	**808**	**385**	**1 236.5%**	**221**	**710.0%**	**91**	**11.2%**	**27**	**3.3%**	**723**	**89.5%**	**263**	**160.8%**	**(89.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	31	808	385	1 236.5%	221	710.0%	91	11.2%	27	3.3%	723	89.5%	263	160.8%	(89.9%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**31**	**808**	**385**	**1 236.5%**	**221**	**710.0%**	**91**	**11.2%**	**27**	**3.3%**	**723**	**89.5%**	**263**	**160.8%**	**(89.9%)**
Net Increase/(Decrease) in cash held	**530 700**	**76 286**	**130 989**	**24.7%**	**108 474**	**20.4%**	**(80 185)**	**(105.1%)**	**(143 921)**	**(188.7%)**	**15 357**	**20.1%**	**(182 866)**	**(12.9%)**	**(21.3%)**
Cash/cash equivalents at the year begin:	41 833	69 179	665 927	1 591.9%	135 957	325.0%	330 505	477.8%	251 282	363.2%	665 927	962.6%	1 069 896	83.4%	(76.5%)
Cash/cash equivalents at the year end:	**572 533**	**145 465**	**133 299**	**23.3%**	**330 368**	**57.7%**	**250 826**	**172.4%**	**107 667**	**74.0%**	**107 667**	**74.0%**	**887 133**	**(51.6%)**	**(87.9%)**

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	14 160	1.5%	10 738	1.1%	9 681	1.0%	907 410	96.3%	941 988	28.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	10	-	278 709	100.0%	278 719	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 463	1.2%	7 240	1.0%	7 039	1.0%	681 695	96.8%	704 437	21.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 001	1.3%	4 701	1.2%	4 699	1.2%	365 417	96.2%	379 818	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 608	1.2%	4 484	1.2%	4 473	1.2%	374 883	96.5%	388 447	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 726	2.5%	12 593	2.5%	12 488	2.4%	476 010	92.6%	513 817	15.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 121	3.0%	355	.5%	367	.5%	68 416	96.0%	71 258	2.2%	-	-	-	-
Total By Income Source	**47 078**	**1.4%**	**40 111**	**1.2%**	**38 757**	**1.2%**	**3 152 540**	**96.2%**	**3 278 486**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 811	1.8%	6 980	1.3%	6 860	1.3%	510 467	95.6%	534 118	16.3%	-	-	-	-
Commercial	9 941	1.5%	8 095	1.2%	7 523	1.1%	629 727	96.1%	655 285	20.0%	-	-	-	-
Households	25 521	1.2%	24 922	1.2%	24 263	1.2%	1 981 336	96.4%	2 056 042	62.7%	-	-	-	-
Other	1 805	5.5%	115	.3%	111	.3%	31 010	93.9%	33 041	1.0%	-	-	-	-
Total By Customer Group	**47 078**	**1.4%**	**40 111**	**1.2%**	**38 757**	**1.2%**	**3 152 540**	**96.2%**	**3 278 486**	**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	-	-	119 416	1.3%	-	-	8 857 306	98.7%	8 976 722	91.1%
Bulk Water	-	-	2 178	.4%	2 172	.4%	514 753	99.2%	519 103	5.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 325	.6%	38	-	93	-	356 776	99.3%	359 232	3.6%
Auditor-General	-	-	-	-	-	-	43	100.0%	43	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 325**	**-**	**121 632**	**1.2%**	**2 265**	**-**	**9 728 878**	**98.7%**	**9 855 100**	**100.0%**

Contact Details

Municipal Manager	Adv Motswahae Methews Mofokeng	058 718 6616
Chief Financial Officer	Mr Thuso Ronald Marumo	058 718 3709

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**247 535**	**244 150**	**22 595**	**9.1%**	**58 203**	**23.5%**	**52 996**	**21.7%**	**18 335**	**7.5%**	**152 128**	**62.3%**	**30 247**	**85.1%**	**(39.4%)**
Exchange Revenue															
Service charges - Electricity	(1 308)	(1 308)	-	-	(19)	1.4%	(13)	1.0%	(10)	.7%	(42)	3.2%	17	44.5%	(155.0%)
Service charges - Water	23 398	23 398	4 903	21.0%	5 876	25.1%	6 446	27.5%	3 538	15.1%	20 763	88.7%	5 532	106.2%	(36.0%)
Service charges - Waste Water Management	20 579	20 579	3 174	15.4%	4 778	23.2%	4 514	21.9%	3 175	15.4%	15 640	76.0%	4 642	93.6%	(31.6%)
Service charges - Waste Management	17 637	17 637	2 766	15.7%	4 113	23.3%	3 772	21.4%	2 709	15.4%	13 360	75.7%	3 929	91.1%	(31.1%)
Sale of Goods and Rendering of Services	438	387	48	11.0%	52	12.0%	62	16.1%	51	13.1%	213	55.1%	74	74.5%	(31.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	47 955	47 955	6 323	13.2%	9 717	20.3%	9 415	19.6%	6 835	14.3%	32 290	67.3%	9 674	89.6%	(29.4%)
Interest earned from Current and Non Current Assets	898	898	0	-	1	.1%	1	.1%	0	-	2	.2%	2	.4%	(82.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	690	1 356	173	25.1%	260	37.6%	203	15.0%	154	11.4%	790	58.3%	230	156.7%	(32.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 527	1 429	60	2.4%	99	3.9%	(163)	(11.4%)	52	3.7%	48	3.4%	163	26.0%	(67.9%)
Non-Exchange Revenue															
Property rates	20 768	20 768	1 798	8.7%	2 637	12.7%	1 923	9.3%	1 802	8.7%	8 160	39.3%	2 613	125.3%	(31.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60	60	-	-	-	-	45	75.6%	28	47.7%	73	123.3%	-	.5%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	113 893	110 993	3 350	2.9%	30 689	26.9%	26 792	24.1%	-	-	60 831	54.8%	3 370	84.2%	(100.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**247 146**	**242 071**	**26 749**	**10.8%**	**44 377**	**18.0%**	**40 550**	**16.8%**	**24 734**	**10.2%**	**136 411**	**56.4%**	**42 990**	**73.4%**	**(42.5%)**
Employee related costs	101 197	101 828	15 798	15.6%	25 321	25.0%	24 758	24.3%	15 385	15.1%	81 261	79.8%	21 281	87.4%	(27.7%)
Remuneration of councillors	7 984	7 984	1 265	15.8%	1 979	24.8%	2 145	26.9%	1 336	16.7%	6 724	84.2%	2 737	108.0%	(51.2%)
Bulk purchases - electricity	4 000	7 108	1 266	31.7%	1 673	41.8%	1 854	26.1%	1 028	14.5%	5 823	81.9%	6 837	113.0%	(85.0%)
Inventory consumed	9 803	14 616	2 428	24.8%	3 654	37.3%	5 039	34.5%	4 942	33.8%	16 063	109.9%	2 922	128.4%	69.1%
Debt impairment	43 378	30 233	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 865	18 853	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	6 813	16 671	43	.6%	580	8.5%	82	.5%	75	.4%	779	4.7%	3 270	106.4%	(97.7%)
Contracted services	3 990	4 134	233	5.8%	884	22.2%	800	19.4%	571	13.8%	2 489	60.2%	2 600	66.8%	(78.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	49 116	40 645	5 716	11.6%	10 286	20.9%	5 872	14.4%	1 397	3.4%	23 271	57.3%	3 343	67.7%	(58.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**389**	**2 079**	**(4 155)**		**13 826**		**12 446**		**(6 400)**		**15 718**		**(12 743)**		
Transfers and subsidies - capital (monetary allocations)	44 113	43 113	6 886	15.6%	10 379	23.5%	4 982	11.6%	1 311	3.0%	23 558	54.6%	6 631	64.1%	(80.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 502**	**45 192**	**2 732**		**24 205**		**17 427**		**(5 089)**		**39 275**		**(6 111)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 502**	**45 192**	**2 732**		**24 205**		**17 427**		**(5 089)**		**39 275**		**(6 111)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 502**	**45 192**	**2 732**		**24 205**		**17 427**		**(5 089)**		**39 275**		**(6 111)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 502**	**45 192**	**2 732**		**24 205**		**17 427**		**(5 089)**		**39 275**		**(6 111)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**44 113**	**44 963**	**6 886**	**15.6%**	**10 379**	**23.5%**	**4 982**	**11.1%**	**1 311**	**2.9%**	**23 558**	**52.4%**	**6 631**	**67.1%**	**(80.2%)**
National Government	44 113	43 113	6 886	15.6%	10 379	23.5%	3 373	7.8%	1 311	3.0%	21 949	50.9%	6 631	67.1%	(80.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 113**	**43 113**	**6 886**	**15.6%**	**10 379**	**23.5%**	**3 373**	**7.8%**	**1 311**	**3.0%**	**21 949**	**50.9%**	**6 631**	**67.1%**	**(80.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 850	-	-	-	-	1 609	87.0%	-	-	1 609	87.0%	-	-	-
Capital Expenditure Functional	**44 113**	**44 963**	**6 886**	**15.6%**	**10 379**	**23.5%**	**4 982**	**11.1%**	**1 311**	**2.9%**	**23 558**	**52.4%**	**6 631**	**63.2%**	**(80.2%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 263**	**1 263**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(34)**	**19.8%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 263	1 263	-	-	-	-	-	-	-	-	-	-	(34)	19.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**931**	**2 781**	**-**	**-**	**-**	**-**	**1 901**	**68.3%**	**-**	**-**	**1 901**	**68.3%**	**-**	**-**	**-**
Planning and Development	931	2 781	-	-	-	-	1 901	68.3%	-	-	1 901	68.3%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 920**	**40 920**	**6 886**	**16.4%**	**10 379**	**24.8%**	**3 081**	**7.5%**	**1 311**	**3.2%**	**21 657**	**52.9%**	**6 665**	**68.9%**	**(80.3%)**
Energy sources	4 000	4 000	-	-	1 979	49.5%	1 365	34.1%	-	-	3 344	83.6%	808	92.5%	(100.0%)
Water Management	1 000	-	-	-	-	-	-	-	-	-	-	-	1 363	129.0%	(100.0%)
Waste Water Management	36 920	36 920	6 886	18.7%	8 400	22.8%	1 716	4.6%	1 311	3.6%	18 313	49.6%	2 423	23.8%	(45.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	2 071	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**238 239**	**233 999**	**13 554**	**5.7%**	**55 477**	**23.3%**	**41 080**	**17.6%**	**5 261**	**2.2%**	**115 372**	**49.3%**	**12 805**	**69.5%**	**(58.9%)**
Property rates	9 397	9 397	1 190	12.7%	1 444	15.4%	1 384	14.7%	1 251	13.3%	5 270	56.1%	3 172	92.6%	(60.5%)
Service charges	32 735	32 735	2 581	7.9%	4 218	12.9%	3 681	11.2%	2 680	8.2%	13 160	40.2%	3 490	39.5%	(23.2%)
Other revenue	3 392	3 036	882	26.0%	1 215	35.8%	2 068	68.1%	1 050	34.6%	5 214	171.7%	2 443	199.9%	(57.0%)
Transfers and Subsidies - Operational	113 876	110 993	3 640	3.2%	35 213	30.9%	26 816	24.2%	-	-	65 669	59.2%	3 696	96.4%	(100.0%)
Transfers and Subsidies - Capital	44 113	43 113	5 000	11.3%	13 000	29.5%	6 612	15.3%	-	-	24 612	57.1%	-	79.6%	-
Interest	34 725	34 725	262	.8%	388	1.1%	518	1.5%	279	.8%	1 447	4.2%	5	.1%	5 765.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(181 450)**	**(192 188)**	**(13 595)**	**7.5%**	**(13 941)**	**7.7%**	**(9 065)**	**4.7%**	**(3 385)**	**1.8%**	**(39 985)**	**20.8%**	**(5 877)**	**28.2%**	**(42.4%)**
Suppliers and employees	(174 637)	(175 517)	(13 595)	7.8%	(13 941)	8.0%	(9 065)	5.2%	(3 385)	1.9%	(39 985)	22.8%	(5 877)	29.1%	(42.4%)

Finance charges	(6 813)	(16 671)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56 788**	**41 811**	**(40)**	**(.1%)**	**41 536**	**73.1%**	**32 015**	**76.6%**	**1 876**	**4.5%**	**75 387**	**180.3%**	**6 929**	**432.0%**	**(72.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**40**	**319.0%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	40	319.0%	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(44 113)**	**(44 963)**	**(7 280)**	**16.5%**	**(12 559)**	**28.5%**	**(5 729)**	**12.7%**	**(1 507)**	**3.4%**	**(27 075)**	**60.2%**	**(11 844)**	**72.6%**	**(87.3%)**
Capital assets	(44 113)	(44 963)	(7 280)	16.5%	(12 559)	28.5%	(5 729)	12.7%	(1 507)	3.4%	(27 075)	60.2%	(11 844)	72.6%	(87.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(44 113)**	**(44 963)**	**(7 280)**	**16.5%**	**(12 559)**	**28.5%**	**(5 729)**	**12.7%**	**(1 507)**	**3.4%**	**(27 075)**	**60.2%**	**(11 804)**	**71.5%**	**(87.2%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**3**	**-**	**(1)**	**-**	**(8)**	**-**	**(1)**	**-**	**(7)**	**-**	**1**	**-**	**(175.1%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	3	-	(1)	-	(8)	-	(1)	-	(7)	-	1	-	(175.1%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**3**	**-**	**(1)**	**-**	**(8)**	**-**	**(1)**	**-**	**(7)**	**-**	**1**	**-**	**(175.1%)**
Net Increase/(Decrease) in cash held	**12 675**	**(3 152)**	**(7 318)**	**(57.7%)**	**28 976**	**228.6%**	**26 278**	**(833.6%)**	**368**	**(11.7%)**	**48 305**	**(1 532.4%)**	**(4 875)**	**(289.8%)**	**(107.5%)**
Cash/cash equivalents at the year begin:	8 461	485	-	-	(7 318)	(86.5%)	21 658	4 461.9%	47 937	9 875.5%	-	-	84 916	14.4%	(43.5%)
Cash/cash equivalents at the year end:	**21 136**	**(2 667)**	**(7 318)**	**(34.6%)**	**21 658**	**102.5%**	**47 937**	**(1 797.6%)**	**48 286**	**(1 810.6%)**	**48 286**	**(1 810.6%)**	**80 041**	**976.8%**	**(39.7%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	Mrs G.P.N Mhlongo Ntshangase	058 913 8314
Chief Financial Officer	Mr Francis Ralebenya	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**423 372**	**435 372**	**102 891**	**24.3%**	**101 683**	**24.0%**	**75 612**	**17.4%**	**47 440**	**10.9%**	**327 626**	**75.3%**	**45 206**	**82.9%**	**4.9%**
Exchange Revenue															
Service charges - Electricity	80 244	80 244	17 326	21.6%	14 898	18.6%	10 064	12.5%	10 833	13.5%	53 121	66.2%	11 505	93.4%	(5.8%)
Service charges - Water	24 558	24 558	4 677	19.0%	6 913	28.1%	4 600	18.7%	5 923	24.1%	22 113	90.0%	4 125	87.6%	43.6%
Service charges - Waste Water Management	29 811	29 811	5 712	19.2%	8 404	28.2%	5 639	18.9%	5 227	17.5%	24 982	83.8%	4 843	83.6%	7.9%
Service charges - Waste Management	21 690	21 690	3 962	18.3%	5 859	27.0%	3 939	18.2%	3 695	17.0%	17 454	80.5%	3 497	83.4%	5.7%
Sale of Goods and Rendering of Services	896	896	143	16.0%	107	11.9%	164	18.3%	145	16.2%	559	62.4%	108	38.2%	35.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	78 136	89 136	10 888	13.9%	16 349	20.9%	11 652	13.1%	11 756	13.2%	50 645	56.8%	11 456	81.2%	2.6%
Interest earned from Current and Non Current Assets	499	499	113	22.6%	83	16.6%	31	6.3%	-	-	227	45.4%	14	84.8%	(100.0%)
Dividends	102	102	-	-	59	58.0%	-	-	-	-	59	58.0%	-	57.9%	-
Rent on Land	290	290	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 788	1 788	283	15.8%	159	8.9%	246	13.7%	257	14.4%	944	52.8%	342	83.0%	(24.9%)
Licences or permits	240	240	0	-	1	.2%	2	.8%	1	.4%	3	1.4%	6	9.7%	(83.6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	511	511	11	2.1%	18	3.5%	11	2.2%	12	2.3%	52	10.2%	12	(43.5%)	(.1%)
Non-Exchange Revenue															
Property rates	38 780	38 780	6 712	17.3%	9 950	25.7%	6 589	17.0%	6 647	17.1%	29 898	77.1%	6 365	82.3%	4.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	130	130	3	2.0%	2	1.8%	-	-	13	9.7%	18	13.5%	5	14.8%	139.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	126 761	126 761	51 085	40.3%	35 799	28.2%	30 509	24.1%	699	.6%	118 092	93.2%	878	82.3%	(20.3%)
Interest Receivables	18 933	18 933	1 978	10.4%	3 083	16.3%	2 166	11.4%	2 232	11.8%	9 458	50.0%	2 051	53.6%	8.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**493 061**	**509 057**	**35 814**	**7.3%**	**59 008**	**12.0%**	**64 759**	**12.7%**	**42 158**	**8.3%**	**201 739**	**39.6%**	**37 809**	**73.0%**	**11.5%**
Employee related costs	116 185	131 412	19 905	17.1%	19 464	16.8%	22 920	17.4%	20 840	15.9%	83 131	63.3%	8 772	71.1%	137.6%
Remuneration of councillors	8 608	8 608	544	6.3%	2 189	25.4%	1 393	16.2%	1 475	17.1%	5 601	65.1%	405	54.8%	264.5%
Bulk purchases - electricity	85 957	85 957	6 305	7.3%	11 519	13.4%	15 670	18.2%	6 015	7.0%	39 509	46.0%	10 054	72.8%	(40.2%)
Inventory consumed	15 943	16 193	283	1.8%	3 870	24.3%	1 629	10.1%	4 113	25.4%	9 894	61.1%	1 611	77.9%	155.3%
Debt impairment	110 757	110 757	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	45 485	45 204	13	-	-	-	-	-	-	-	13	-	7 003	80.9%	(100.0%)
Interest,Dividends and Rent on Land	22 033	32 733	3 424	15.5%	7 363	33.4%	11 420	34.9%	4 020	12.3%	26 227	80.1%	6 086	64.5%	(33.9%)
Contracted services	49 781	49 781	3 393	6.8%	8 126	16.3%	5 619	11.3%	911	1.8%	18 050	36.3%	2 331	63.5%	(60.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	12 308	2 308	181	1.5%	569	4.6%	495	21.4%	406	17.6%	1 651	71.5%	482	9 372.9%	(15.8%)
Operational Cost and Other Cost	26 004	26 004	1 766	6.8%	5 906	22.7%	5 613	21.6%	4 377	16.8%	17 663	67.9%	1 066	40.5%	310.7%
Disposal of Fixed and Intangible Assets	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(69 689)**	**(73 686)**	**67 078**		**42 675**		**10 853**		**5 281**		**125 887**		**7 397**		
Transfers and subsidies - capital (monetary allocations)	34 811	34 811	3 381	9.7%	2 887	8.3%	2 805	8.1%	1 488	4.3%	10 560	30.3%	892	70.6%	66.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(34 878)**	**(38 875)**	**70 458**		**45 562**		**13 658**		**6 769**		**136 447**		**8 289**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(34 878)**	**(38 875)**	**70 458**		**45 562**		**13 658**		**6 769**		**136 447**		**8 289**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(34 878)**	**(38 875)**	**70 458**		**45 562**		**13 658**		**6 769**		**136 447**		**8 289**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(34 878)**	**(38 875)**	**70 458**		**45 562**		**13 658**		**6 769**		**136 447**		**8 289**		
				-		**-**		**-**		**-**		**-**		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**34 811**	**43 311**	**2 940**	**8.4%**	**4 955**	**14.2%**	**2 439**	**5.6%**	**1 294**	**3.0%**	**11 627**	**26.8%**	**776**	**53.4%**	**66.8%**
National Government	34 811	43 311	2 940	8.4%	4 955	14.2%	2 439	5.6%	1 294	3.0%	11 627	26.8%	776	53.4%	66.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 811**	**43 311**	**2 940**	**8.4%**	**4 955**	**14.2%**	**2 439**	**5.6%**	**1 294**	**3.0%**	**11 627**	**26.8%**	**776**	**53.4%**	**66.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**34 811**	**43 311**	**3 096**	**8.9%**	**4 955**	**14.2%**	**2 503**	**5.8%**	**1 294**	**3.0%**	**11 848**	**27.4%**	**776**	**53.4%**	**66.8%**
Municipal governance and administration	**-**	**-**	**157**	**-**	**-**	**-**	**64**	**-**	**-**	**-**	**220**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	157	-	-	-	64	-	-	-	220	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**33.9%**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	4.9%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 648**	**12 648**	**2 308**	**18.3%**	**4 955**	**39.2%**	**1 413**	**11.2%**	**693**	**5.5%**	**9 369**	**74.1%**	**454**	**69.2%**	**52.7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 648	12 648	2 308	18.3%	4 955	39.2%	1 413	11.2%	693	5.5%	9 369	74.1%	454	69.2%	52.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**22 163**	**30 663**	**631**	**2.8%**	**-**	**-**	**1 026**	**3.3%**	**601**	**2.0%**	**2 258**	**7.4%**	**322**	**36.9%**	**86.7%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	12 384	20 884	631	5.1%	-	-	1 026	4.9%	601	2.9%	2 258	10.8%	-	2.5%	(100.0%)
Waste Management	9 779	9 779	-	-	-	-	-	-	-	-	-	-	322	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**367 508**	**368 850**	**85 318**	**23.2%**	**76 354**	**20.8%**	**49 326**	**13.4%**	**25 351**	**6.9%**	**236 349**	**64.1%**	**28 751**	**55.8%**	**(11.8%)**
Property rates	32 001	32 001	2 561	8.0%	6 750	21.1%	4 125	12.9%	3 898	12.2%	17 334	54.2%	3 453	25.7%	12.9%
Service charges	128 942	128 942	8 068	6.3%	14 624	11.3%	6 863	5.3%	8 623	6.7%	38 178	29.6%	8 346	26.4%	3.3%
Other revenue	44 392	45 734	2 457	5.5%	748	1.7%	2 619	5.7%	1 395	3.0%	7 218	15.8%	4 344	28.7%	(67.9%)
Transfers and Subsidies - Operational	126 761	126 761	60 356	47.6%	44 050	34.7%	35 688	28.2%	5 390	4.3%	145 482	114.8%	5 772	108.4%	(6.6%)
Transfers and Subsidies - Capital	34 811	34 811	11 764	33.8%	10 099	29.0%	-	-	6 046	17.4%	27 909	80.2%	6 818	98.8%	(11.3%)
Interest	499	499	113	22.6%	83	16.6%	31	6.3%	-	-	227	45.4%	18	47.5%	(100.0%)
Dividends	102	102	-	-	-	-	-	-	-	-	-	-	-	57.9%	-
Payments	**(321 642)**	**(347 383)**	**(15 902)**	**4.9%**	**(3 366)**	**1.0%**	**12 019**	**(3.5%)**	**10 314**	**(3.0%)**	**3 065**	**(.9%)**	**(2 116)**	**(3.5%)**	**(587.4%)**
Suppliers and employees	(300 486)	(315 527)	(15 902)	5.3%	(3 366)	1.1%	12 019	(3.8%)	10 314	(3.3%)	3 065	(1.0%)	(2 116)	(4.1%)	(587.4%)

Finance charges	(21 156)	(31 856)	-	-	-	-	-	-	-	-	-	-	-	.6%	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**45 866**	**21 467**	**69 416**	**151.3%**	**72 988**	**159.1%**	**61 345**	**285.8%**	**35 665**	**166.1%**	**239 414**	**1 115.3%**	**26 635**	**238.0%**	**33.9%**
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	**(34 811)**	**(44 586)**	**(3 381)**	**9.7%**	**(5 698)**	**16.4%**	**(2 805)**	**6.3%**	**(1 015)**	**2.3%**	**(12 898)**	**28.9%**	**(892)**	**63.7%**	**13.8%**
Capital assets	(34 811)	(44 586)	(3 381)	9.7%	(5 698)	16.4%	(2 805)	6.3%	(1 015)	2.3%	(12 898)	28.9%	(892)	63.7%	13.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(34 811)**	**(44 586)**	**(3 381)**	**9.7%**	**(5 698)**	**16.4%**	**(2 805)**	**6.3%**	**(1 015)**	**2.3%**	**(12 898)**	**28.9%**	**(892)**	**63.7%**	**13.8%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 000)**	**(3 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(3 000)	(3 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(3 000)**	**(3 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8 055**	**(26 118)**	**66 035**	**819.8%**	**67 290**	**835.3%**	**58 540**	**(224.1%)**	**34 651**	**(132.7%)**	**226 516**	**(867.3%)**	**25 743**	**366.0%**	**34.6%**
Cash/cash equivalents at the year begin:	18 420	18 420	-	-	121 728	660.8%	189 018	1 026.1%	247 557	1 343.9%	-	-	222 674	95.1%	11.2%
Cash/cash equivalents at the year end:	**26 476**	**(7 698)**	**121 728**	**459.8%**	**189 018**	**713.9%**	**247 557**	**(3 215.9%)**	**282 208**	**(3 666.0%)**	**282 208**	**(3 666.0%)**	**248 409**	**420.0%**	**13.6%**

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	-	-	-	-	-	-	-	-	-	-	(422)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(6)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(674)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(45)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(208)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(12)	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 366)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(209)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(1 157)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 366)**	**-**	**-**	**-**

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	Ms Matiro Rebecca Ellen Mogopodi	051 924 0654
Chief Financial Officer	Mr Takalani Tshikundu	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**191 513**	**207 132**	**52 446**	**27.4%**	**54 113**	**28.3%**	**44 368**	**21.4%**	**3 224**	**1.6%**	**154 152**	**74.4%**	**(19 974)**	**1 131.2%**	**(116.1%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	11	11	-	-	-	-	-	-	54	488.3%	54	488.3%	108	-	(50.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 780	6 780	1 115	16.4%	965	14.2%	5 349	78.9%	807	11.9%	8 235	121.5%	1 191	-	(32.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	30 657	27 321	157	.5%	165	.5%	149	.5%	112	.4%	583	2.1%	36	-	208.4%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	154 065	173 020	51 175	33.2%	52 983	34.4%	38 870	22.5%	2 252	1.3%	145 279	84.0%	(21 309)	1 081.8%	(110.6%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**181 643**	**195 517**	**39 010**	**21.5%**	**44 759**	**24.6%**	**44 454**	**22.7%**	**44 115**	**22.6%**	**172 339**	**88.1%**	**41 040**	**83.5%**	**7.5%**
Employee related costs	112 435	115 529	27 550	24.5%	27 302	24.3%	29 139	25.2%	27 516	23.8%	111 508	96.5%	26 917	89.7%	2.2%
Remuneration of councillors	8 922	8 922	1 810	20.3%	2 287	25.6%	2 589	29.0%	2 437	27.3%	9 123	102.3%	2 178	83.4%	11.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	2 995	3 435	445	14.8%	515	17.2%	489	14.2%	497	14.5%	1 945	56.6%	574	80.3%	(13.5%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	20 835	22 112	3 287	15.8%	6 488	31.1%	4 884	22.1%	5 486	24.8%	20 146	91.1%	5 333	80.7%	2.9%
Transfers and subsidies	11 941	19 509	1 436	12.0%	1 383	11.6%	1 090	5.6%	1 463	7.5%	5 371	27.5%	2 472	46.6%	(40.8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	24 515	26 011	4 483	18.3%	6 783	27.7%	6 263	24.1%	6 715	25.8%	24 245	93.2%	3 565	82.8%	88.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**9 870**	**11 615**	**13 436**		**9 354**		**(86)**		**(40 891)**		**(18 187)**		**(61 014)**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9 870**	**11 615**	**13 436**		**9 354**		**(86)**		**(40 891)**		**(18 187)**		**(61 014)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**9 870**	**11 615**	**13 436**		**9 354**		**(86)**		**(40 891)**		**(18 187)**		**(61 014)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 870**	**11 615**	**13 436**		**9 354**		**(86)**		**(40 891)**		**(18 187)**		**(61 014)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 870**	**11 615**	**13 436**		**9 354**		**(86)**		**(40 891)**		**(18 187)**		**(61 014)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**9 920**	**4 778**	**140**	**1.4%**	**228**	**2.3%**	**3**	**.1%**	**2 930**	**61.3%**	**3 300**	**69.1%**	**104**	**1.2%**	**2 715.6%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 920	4 778	140	1.4%	228	2.3%	3	.1%	2 930	61.3%	3 300	69.1%	104	1.2%	2 715.6%
Capital Expenditure Functional	**9 920**	**8 273**	**2 239**	**22.6%**	**228**	**2.3%**	**3**	**-**	**2 930**	**35.4%**	**5 399**	**65.3%**	**727**	**13.5%**	**302.8%**
Municipal governance and administration	**2 720**	**3 090**	**140**	**5.1%**	**40**	**1.5%**	**3**	**.1%**	**2 100**	**68.0%**	**2 283**	**73.9%**	**203**	**33.9%**	**936.4%**
Executive and Council	830	900	71	8.6%	14	1.7%	3	.3%	227	25.2%	315	35.0%	135	113.9%	67.6%
Finance and administration	1 890	2 190	69	3.6%	26	1.4%	-	-	1 874	85.6%	1 968	89.9%	67	22.1%	2 683.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**600**	**799**	**-**	**-**	**188**	**31.3%**	**-**	**-**	**-**	**-**	**188**	**23.5%**	**-**	**-**	**-**
Community and Social Services	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	100	299	-	-	188	187.5%	-	-	-	-	188	62.8%	-	-	-
Economic and Environmental Services	**6 600**	**4 384**	**2 099**	**31.8%**	**-**	**-**	**-**	**-**	**829**	**18.9%**	**2 929**	**66.8%**	**525**	**7.9%**	**58.1%**
Planning and Development	6 600	4 384	2 099	31.8%	-	-	-	-	829	18.9%	2 929	66.8%	525	7.9%	58.1%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**160 856**	**173 385**	**(10 094)**	**(6.3%)**	**-**	**-**	**21 632**	**12.5%**	**(15 399)**	**(8.9%)**	**(3 861)**	**(2.2%)**	**(22 871)**	**(192.3%)**	**(32.7%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	11	11	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	154 065	163 774	(10 094)	(6.6%)	-	-	-	-	-	-	(10 094)	(6.2%)	(22 871)	(192.3%)	(100.0%)
Transfers and Subsidies - Capital	-	2 820	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	6 780	6 780	-	-	-	-	21 632	319.1%	(15 399)	(227.1%)	6 233	91.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(178 790)**	**(175 525)**	**(34 382)**	**19.2%**	**(40 539)**	**22.7%**	**(38 114)**	**21.7%**	**(39 072)**	**22.3%**	**(152 107)**	**86.7%**	**(29 931)**	**22.8%**	**30.5%**
Suppliers and employees	(178 790)	(175 525)	(34 382)	19.2%	(40 539)	22.7%	(38 114)	21.7%	(39 072)	22.3%	(152 107)	86.7%	(29 931)	22.8%	30.5%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(17 933)**	**(2 140)**	**(44 477)**	**248.0%**	**(40 539)**	**226.1%**	**(16 482)**	**770.1%**	**(54 471)**	**2 545.0%**	**(155 968)**	**7 287.3%**	**(52 801)**	**38.5%**	**3.2%**
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	**(9 920)**	**(4 778)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(9 920)	(4 778)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(9 920)**	**(4 778)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(27 853)**	**(6 918)**	**(44 477)**	**159.7%**	**(40 539)**	**145.5%**	**(16 482)**	**238.2%**	**(54 471)**	**787.4%**	**(155 968)**	**2 254.6%**	**(52 801)**	**36.5%**	**3.2%**
Cash/cash equivalents at the year begin:	-	-	(14 617)	-	(83 549)	-	(107 603)	-	(130 588)	-	(14 617)	-	(9 741)	-	1 240.6%
Cash/cash equivalents at the year end:	**(27 853)**	**(6 918)**	**(58 787)**	**211.1%**	**(93 810)**	**336.8%**	**(130 689)**	**1 889.2%**	**(185 058)**	**2 675.1%**	**(185 058)**	**2 675.1%**	**(62 485)**	**36.5%**	**196.2%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 082	100.0%	8 082	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**8 082**	**100.0%**	**8 082**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 082	100.0%	8 082	100.0%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**8 082**	**100.0%**	**8 082**	**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	1 775	100.0%	-	-	-	-	-	-	1 775	25.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	501	10.1%	123	2.5%	28	.6%	4 292	86.8%	4 945	72.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	144	100.0%	-	-	-	-	-	-	144	2.1%
Total	**2 421**	**35.3%**	**123**	**1.8%**	**28**	**.4%**	**4 292**	**62.5%**	**6 864**	**100.0%**

Contact Details

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Chief Financial Officer	Mr Duncan Mhlahlo	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 429 951**	**1 471 642**	**389 352**	**27.2%**	**324 835**	**22.7%**	**359 384**	**24.4%**	**296 250**	**20.1%**	**1 369 822**	**93.1%**	**254 827**	**91.1%**	**16.3%**
Exchange Revenue															
Service charges - Electricity	548 139	548 139	131 764	24.0%	96 693	17.6%	152 418	27.8%	138 068	25.2%	518 942	94.7%	123 187	85.5%	12.1%
Service charges - Water	204 038	204 038	40 658	19.9%	38 735	19.0%	41 564	20.4%	50 508	24.8%	171 465	84.0%	37 156	85.4%	35.9%
Service charges - Waste Water Management	73 321	75 216	18 689	25.5%	18 545	25.3%	18 455	24.5%	27 645	36.8%	83 334	110.8%	18 086	103.4%	52.8%
Service charges - Waste Management	50 701	50 701	13 114	25.9%	13 009	25.7%	12 936	25.5%	20 226	39.9%	59 285	116.9%	12 693	105.4%	59.4%
Sale of Goods and Rendering of Services	8 764	8 675	1 056	12.0%	1 179	13.5%	1 688	19.5%	1 761	20.3%	5 685	65.5%	1 515	54.1%	16.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	78 687	83 128	24 148	30.7%	23 785	30.2%	24 918	30.0%	25 904	31.2%	98 755	118.8%	23 430	114.5%	10.6%
Interest earned from Current and Non Current Assets	63	63	-	-	-	-	-	-	-	-	-	-	-	64.0%	-
Dividends	4 744	4 744	845	17.8%	1 489	31.4%	588	12.4%	2 864	60.4%	5 786	122.0%	2 550	128.3%	12.3%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 256	9 883	1 623	17.5%	2 372	25.6%	1 432	14.5%	675	6.8%	6 102	61.7%	662	62.0%	1.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	14 960	9 353	(330)	(2.2%)	(1 235)	(8.3%)	(987)	(10.6%)	(1 030)	(11.0%)	(3 583)	(38.3%)	7 102	78.3%	(114.5%)
Non-Exchange Revenue															
Property rates	94 806	98 716	24 629	26.0%	24 698	26.1%	24 700	25.0%	24 392	24.7%	98 419	99.7%	23 228	103.1%	5.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 784	5 603	139	2.4%	417	7.2%	243	4.3%	1 339	23.9%	2 139	38.2%	2 150	57.1%	(37.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	328 582	363 896	130 294	39.7%	102 438	31.2%	78 599	21.6%	1 034	.3%	312 365	85.8%	162	90.8%	538.6%
Interest Receivables	8 373	9 755	2 491	29.8%	2 476	29.6%	2 598	26.6%	2 648	27.1%	10 213	104.7%	2 730	125.6%	(3.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	(267)	(267)	233	(87.3%)	233	(87.4%)	233	(87.3%)	234	(87.6%)	932	(349.5%)	223	(427.1%)	5.0%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	(17)	-	(17)	-	(46)	-	(63.2%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 386 834**	**1 452 592**	**352 391**	**25.4%**	**241 472**	**17.4%**	**77 907**	**5.4%**	**187 278**	**12.9%**	**859 048**	**59.1%**	**204 503**	**59.3%**	**(8.4%)**
Employee related costs	449 410	524 882	114 725	25.5%	122 425	27.2%	110 728	21.1%	114 583	21.8%	462 462	88.1%	106 464	100.7%	7.6%
Remuneration of councillors	29 484	28 381	5 398	18.3%	5 901	20.0%	6 149	21.7%	5 577	19.7%	23 025	81.1%	5 482	80.0%	1.7%
Bulk purchases - electricity	428 185	325 349	57 318	13.4%	2 481	.6%	2 433	.7%	(52 595)	(16.2%)	9 637	3.0%	2 448	2.7%	(2 248.7%)
Inventory consumed	26 574	41 146	4 662	17.5%	11 164	42.0%	10 028	24.4%	10 361	25.2%	36 215	88.0%	6 848	103.2%	51.3%
Debt impairment	61 096	38 496	-	-	-	-	-	-	-	-	-	-	-	.2%	-
Depreciation, Amortisation and Impairment	10 305	10 305	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	8 790	8 790	122 245	1 390.7%	1 650	18.8%	(118 945)	(1 353.1%)	1 650	18.8%	6 600	75.1%	1 650	75.9%	-
Contracted services	197 383	271 169	25 113	12.7%	45 868	23.2%	39 033	14.4%	68 576	25.3%	178 590	65.9%	50 312	74.2%	36.3%
Transfers and subsidies	1 095	1 095	5	.5%	-	-	30	2.8%	45	4.1%	80	7.3%	48	9.9%	(6.8%)
Irrecoverable debts written off	3 966	10 002	2 325	58.6%	2 306	58.1%	1 826	18.3%	6 303	63.0%	12 760	127.6%	2 565	140.8%	145.7%
Operational Cost and Other Cost	170 482	192 907	20 606	12.1%	49 677	29.1%	26 577	13.8%	33 605	17.4%	130 465	67.6%	31 658	78.8%	6.2%
Disposal of Fixed and Intangible Assets	63	63	-	-	-	-	48	76.4%	-	-	48	76.4%	-	-	-
Other Losses	-	6	(6)	-	-	-	-	-	(827)	(13 998.5%)	(833)	(14 098.5%)	(2 971)	-	(72.2%)
Surplus/(Deficit)	**43 117**	**19 051**	**36 961**		**83 363**		**281 477**		**108 972**		**510 774**		**50 325**		
Transfers and subsidies - capital (monetary allocations)	66 532	66 532	-	-	181	.3%	8 099	12.2%	51 143	76.9%	59 423	89.3%	-	48.4%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	6 495	-	6 495	-	13	-	51 159.4%
Surplus/(Deficit) after capital transfers and contributions	**109 649**	**85 583**	**36 961**		**83 544**		**289 576**		**166 610**		**576 692**		**50 337**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**109 649**	**85 583**	**36 961**		**83 544**		**289 576**		**166 610**		**576 692**		**50 337**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**109 649**	**85 583**	**36 961**		**83 544**		**289 576**		**166 610**		**576 692**		**50 337**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**109 649**	**85 583**	**36 961**		**83 544**		**289 576**		**166 610**		**576 692**		**50 337**		
				-		-		-		-		-	0	0	

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**95 021**	**85 879**	**12 212**	**12.9%**	**10 611**	**11.2%**	**3 972**	**4.6%**	**22 149**	**25.8%**	**48 944**	**57.0%**	**21 901**	**55.2%**	**1.1%**
National Government	66 532	54 344	25	-	4 096	6.2%	2 342	4.3%	19 325	35.6%	25 789	47.5%	16 845	82.9%	14.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**66 532**	**54 344**	**25**	**-**	**4 096**	**6.2%**	**2 342**	**4.3%**	**19 325**	**35.6%**	**25 789**	**47.5%**	**16 845**	**82.9%**	**14.7%**
Borrowing	-	-	-	-	-	-	-	-	25	-	25	-	-	-	(100.0%)
Internally generated funds	28 489	31 535	12 186	42.8%	6 516	22.9%	1 630	5.2%	2 798	8.9%	23 130	73.3%	5 056	20.5%	(44.7%)
Capital Expenditure Functional	**95 021**	**85 879**	**12 212**	**12.9%**	**10 611**	**11.2%**	**3 972**	**4.6%**	**26 253**	**30.6%**	**53 048**	**61.8%**	**21 910**	**55.2%**	**19.8%**
Municipal governance and administration	**2 981**	**3 560**	**57**	**1.9%**	**172**	**5.8%**	**1 310**	**36.8%**	**24**	**.7%**	**1 564**	**43.9%**	**234**	**33.0%**	**(89.6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	.9%	-
Finance and administration	2 981	3 560	57	1.9%	172	5.8%	1 310	36.8%	24	.7%	1 564	43.9%	206	40.9%	(88.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	29	57.4%	(100.0%)
Community and Public Safety	**29 350**	**29 077**	**11 013**	**37.5%**	**6 352**	**21.6%**	**(1 625)**	**(5.6%)**	**(2 101)**	**(7.2%)**	**13 638**	**46.9%**	**316**	**4.0%**	**(766.0%)**
Community and Social Services	550	500	27	5.0%	-	-	11	2.1%	-	-	38	7.5%	-	-	-
Sport And Recreation	5 853	5 789	1	-	-	-	1 063	18.4%	366	6.3%	1 431	24.7%	215	13.0%	70.1%
Public Safety	22 947	22 537	10 984	47.9%	6 352	27.7%	(2 698)	(12.0%)	(2 523)	(11.2%)	12 115	53.8%	73	1.9%	(3 565.6%)
Housing	-	250	-	-	-	-	-	-	56	22.2%	56	22.2%	27	-	103.7%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**42 144**	**16 270**	**1 133**	**2.7%**	**-**	**-**	**2 899**	**17.8%**	**6 930**	**42.6%**	**10 961**	**67.4%**	**2 107**	**63.5%**	**228.9%**
Planning and Development	-	516	-	-	-	-	-	-	8	1.6%	8	1.6%	49	161.2%	(83.4%)
Road Transport	42 064	15 674	1 133	2.7%	-	-	2 873	18.3%	6 921	44.2%	10 927	69.7%	2 057	63.5%	236.4%
Environmental Protection	80	80	-	-	-	-	26	32.4%	-	-	26	32.4%	-	-	-
Trading Services	**20 546**	**36 932**	**10**	**-**	**4 087**	**19.9%**	**1 388**	**3.8%**	**21 400**	**57.9%**	**26 885**	**72.8%**	**19 254**	**72.8%**	**11.1%**
Energy sources	250	250	-	-	-	-	-	-	640	256.2%	640	256.2%	96	5.1%	565.4%
Water Management	18 524	20 617	10	.1%	32	.2%	115	.6%	7 939	38.5%	8 095	39.3%	7 283	95.5%	9.0%
Waste Water Management	1 773	15 947	-	-	4 056	228.8%	1 273	8.0%	12 815	80.4%	18 144	113.8%	10 329	81.2%	24.1%
Waste Management	-	119	-	-	-	-	-	-	6	4.7%	6	4.7%	1 545	27.1%	(99.6%)
Other	**-**	**40**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 258 084**	**1 258 084**	**302 473**	**24.0%**	**130 201**	**10.3%**	**126 916**	**10.1%**	**1 850 519**	**147.1%**	**2 410 109**	**191.6%**	**126 100**	**118.3%**	**1 367.5%**
Property rates	120 179	120 179	16 257	13.5%	25 578	21.3%	18 766	15.6%	23 050	19.2%	83 651	69.6%	13 724	50.1%	68.0%
Service charges	864 329	864 329	167 974	19.4%	139 757	16.2%	209 207	24.2%	197 092	22.8%	714 029	82.6%	149 115	65.2%	32.2%
Other revenue	(134 111)	(134 111)	(39 495)	29.4%	(165 049)	123.1%	(207 809)	155.0%	212 840	(158.7%)	(199 513)	148.8%	(54 424)	(8.9%)	(491.1%)
Transfers and Subsidies - Operational	334 714	334 714	149 273	44.6%	116 016	34.7%	84 277	25.2%	1 409 121	421.0%	1 758 686	525.4%	28 364	98.4%	4 868.0%
Transfers and Subsidies - Capital	68 228	68 228	4 595	6.7%	9 419	13.8%	18 811	27.6%	-	-	32 825	48.1%	(16 805)	78.2%	(100.0%)
Interest	-	-	3 024	-	2 992	-	3 076	-	5 552	-	14 643	-	3 577	-	55.2%
Dividends	4 744	4 744	845	17.8%	1 489	31.4%	588	12.4%	2 864	60.4%	5 786	122.0%	2 550	335.8%	12.3%
Payments	**(1 637 348)**	**(1 637 348)**	**(387 190)**	**23.6%**	**(289 186)**	**17.7%**	**(251 006)**	**15.3%**	**(661 511)**	**40.4%**	**(1 588 893)**	**97.0%**	**(187 589)**	**70.7%**	**252.6%**
Suppliers and employees	(1 637 348)	(1 637 348)	(387 190)	23.6%	(289 186)	17.7%	(251 006)	15.3%	(661 511)	40.4%	(1 588 893)	97.0%	(187 589)	70.7%	252.6%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(379 265)**	**(379 265)**	**(84 717)**	**22.3%**	**(158 985)**	**41.9%**	**(124 090)**	**32.7%**	**1 189 008**	**(313.5%)**	**821 215**	**(216.5%)**	**(61 489)**	**8.2%**	**(2 033.7%)**
Cash Flow from Investing Activities															
Receipts	**8 493**	**8 493**	**(21)**	**(.2%)**	**(122)**	**(1.4%)**	**(10)**	**(.1%)**	**438**	**5.2%**	**285**	**3.4%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	8 493	8 493	(21)	(.2%)	(122)	(1.4%)	(10)	(.1%)	438	5.2%	285	3.4%	-	-	(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	**(95 021)**	**(95 021)**	**(12 212)**	**12.9%**	**(10 611)**	**11.2%**	**(3 972)**	**4.2%**	**(26 253)**	**27.6%**	**(53 048)**	**55.8%**	**(21 910)**	**65.0%**	**19.8%**
Capital assets	(95 021)	(95 021)	(12 212)	12.9%	(10 611)	11.2%	(3 972)	4.2%	(26 253)	27.6%	(53 048)	55.8%	(21 910)	65.0%	19.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(86 529)**	**(86 529)**	**(12 233)**	**14.1%**	**(10 733)**	**12.4%**	**(3 982)**	**4.6%**	**(25 815)**	**29.8%**	**(52 763)**	**61.0%**	**(21 910)**	**65.0%**	**17.8%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**656**	**-**	**149**	**-**	**148**	**-**	**244**	**-**	**1 197**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	25	-	25	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	656	-	149	-	148	-	218	-	1 172	-	-	-	(100.0%)
Payments	**(2 121)**	**(2 121)**	**(1 268)**	**59.7%**	**(1 051)**	**49.6%**	**(1 053)**	**49.6%**	**(1 839)**	**86.7%**	**(5 211)**	**245.6%**	**(741)**	**151.8%**	**148.2%**
Repayment of borrowing	(2 121)	(2 121)	(1 268)	59.7%	(1 051)	49.6%	(1 053)	49.6%	(1 839)	86.7%	(5 211)	245.6%	(741)	151.8%	148.2%
Net Cash from/(used) Financing Activities	**(2 121)**	**(2 121)**	**(612)**	**28.8%**	**(903)**	**42.5%**	**(904)**	**42.6%**	**(1 595)**	**75.2%**	**(4 014)**	**189.2%**	**(741)**	**151.8%**	**115.3%**
Net Increase/(Decrease) in cash held	**(467 915)**	**(467 915)**	**(97 561)**	**20.9%**	**(170 621)**	**36.5%**	**(128 977)**	**27.6%**	**1 161 598**	**(248.2%)**	**764 439**	**(163.4%)**	**(84 140)**	**15.8%**	**(1 480.6%)**
Cash/cash equivalents at the year begin:	(24 764)	(24 764)	6 643	(26.8%)	(120 719)	487.5%	(291 340)	1 176.5%	(420 317)	1 697.3%	6 643	(26.8%)	(48 211)	(189.7%)	771.8%
Cash/cash equivalents at the year end:	**(492 678)**	**(492 678)**	**(120 719)**	**24.5%**	**(291 340)**	**59.1%**	**(420 317)**	**85.3%**	**741 281**	**(150.5%)**	**741 281**	**(150.5%)**	**(132 351)**	**16.6%**	**(660.1%)**

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	44 152	5.1%	15 387	1.8%	15 899	1.8%	787 141	91.3%	862 579	40.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	51 040	24.5%	8 979	4.3%	7 549	3.6%	141 108	67.6%	208 676	9.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 342	8.0%	2 586	2.5%	2 270	2.2%	90 639	87.3%	103 837	4.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	22 282	8.5%	4 784	1.8%	4 678	1.8%	231 887	88.0%	263 632	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 947	8.4%	3 316	1.7%	3 255	1.7%	167 382	88.1%	189 900	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	18 849	4.3%	8 928	2.0%	8 813	2.0%	399 085	91.6%	435 676	20.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 737	8.7%	389	.5%	305	.4%	70 426	90.5%	77 857	3.6%	-	-	-	-
Total By Income Source	**167 349**	**7.8%**	**44 370**	**2.1%**	**42 768**	**2.0%**	**1 887 669**	**88.1%**	**2 142 156**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	21 431	16.6%	7 307	5.7%	7 392	5.7%	92 638	71.9%	128 768	6.0%	-	-	-	-
Commercial	44 502	18.7%	8 631	3.6%	7 160	3.0%	177 438	74.6%	237 731	11.1%	-	-	-	-
Households	100 492	5.8%	28 136	1.6%	27 994	1.6%	1 566 263	90.9%	1 722 884	80.4%	-	-	-	-
Other	924	1.8%	296	.6%	223	.4%	51 330	97.3%	52 773	2.5%	-	-	-	-
Total By Customer Group	**167 349**	**7.8%**	**44 370**	**2.1%**	**42 768**	**2.0%**	**1 887 669**	**88.1%**	**2 142 156**	**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	80 317	3.3%	68 115	2.8%	60 654	2.5%	2 238 598	91.5%	2 447 685	98.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	0	100.0%	-	-	-	-	0	-
Auditor-General	26	7.1%	337	92.9%	-	-	-	-	362	-
Other	899	3.4%	899	3.4%	975	3.7%	23 589	89.5%	26 362	1.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**81 242**	**3.3%**	**69 351**	**2.8%**	**61 629**	**2.5%**	**2 262 188**	**91.4%**	**2 474 409**	**100.0%**

Contact Details

Municipal Manager	Mrs Portia Tshabalala	056 216 9377
Chief Financial Officer	Mrs Irene Mokheseng	056 216 9141

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 975 771**	**1 116 226**	**293 735**	**14.9%**	**243 435**	**12.3%**	**218 153**	**19.5%**	**190 337**	**17.1%**	**945 661**	**84.7%**	**162 566**	**85.5%**	**17.1%**
Exchange Revenue															
Service charges - Electricity	424 305	424 305	75 507	17.8%	66 134	15.6%	62 903	14.8%	92 437	21.8%	296 981	70.0%	45 044	92.5%	105.2%
Service charges - Water	68 991	68 991	16 501	23.9%	12 040	17.5%	16 305	23.6%	16 142	23.4%	60 989	88.4%	7 719	71.0%	109.1%
Service charges - Waste Water Management	56 038	59 894	15 176	27.1%	14 181	25.3%	11 639	19.4%	14 786	24.7%	55 781	93.1%	15 698	97.5%	(5.8%)
Service charges - Waste Management	28 511	41 635	10 721	37.6%	10 150	35.6%	10 411	25.0%	10 476	25.2%	41 758	100.3%	2 461	79.4%	325.6%
Sale of Goods and Rendering of Services	2 127	3 360	731	34.4%	602	28.3%	644	19.2%	708	21.1%	2 686	79.9%	468	85.2%	51.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	55 807	74 577	21 034	37.7%	14 547	26.1%	10 936	14.7%	23 720	31.8%	70 237	94.2%	29 575	100.2%	(19.8%)
Interest earned from Current and Non Current Assets	7 159	3 339	867	12.1%	405	5.7%	334	10.0%	(399)	(12.0%)	1 207	36.1%	1 113	90.5%	(135.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	382	444	90	23.5%	99	26.0%	96	21.7%	181	40.8%	467	105.2%	155	115.3%	17.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	98	11 276	62	63.7%	49	49.7%	245	2.2%	150	1.3%	506	4.5%	82	.7%	82.3%
Non-Exchange Revenue															
Property rates	887 483	125 215	30 059	3.4%	28 051	3.2%	29 373	23.5%	30 875	24.7%	118 358	94.5%	34 981	94.5%	(11.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	148 590	6 557	414	.3%	293	.2%	921	14.0%	697	10.6%	2 324	35.4%	114	102.5%	509.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	296 280	296 633	122 572	41.4%	96 884	32.7%	74 346	25.1%	566	.2%	294 367	99.2%	25 156	88.7%	(97.8%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	(0)	-	(0)	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 386 503**	**1 733 033**	**345 875**	**24.9%**	**298 317**	**21.5%**	**347 227**	**20.0%**	**250 680**	**14.5%**	**1 242 098**	**71.7%**	**173 553**	**77.1%**	**44.4%**
Employee related costs	342 212	368 155	87 437	25.6%	86 597	25.3%	96 293	26.2%	94 700	25.7%	365 027	99.2%	86 764	100.8%	9.1%
Remuneration of councillors	20 295	20 295	4 479	22.1%	4 478	22.1%	4 981	24.5%	4 741	23.4%	18 679	92.0%	4 507	94.9%	5.2%
Bulk purchases - electricity	465 959	412 000	144 963	31.1%	71 545	15.4%	129 775	31.5%	59 372	14.4%	405 655	98.5%	10 438	90.8%	468.8%
Inventory consumed	152 787	213 867	35 898	23.5%	43 771	28.6%	31 077	14.5%	31 841	14.9%	142 586	66.7%	8 418	77.1%	278.3%
Debt impairment	103 707	211 768	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	53 774	88 190	4 315	8.0%	15 942	29.6%	24 571	27.9%	1 987	2.3%	46 815	53.1%	21 865	102.1%	(90.9%)
Interest,Dividends and Rent on Land	69 648	126 762	28 399	40.8%	24 472	35.1%	1 201	.9%	27 234	21.5%	81 306	64.1%	38 228	98.9%	(28.8%)
Contracted services	60 854	133 647	20 321	33.4%	18 350	30.2%	32 107	24.0%	17 710	13.3%	88 488	66.2%	(19 020)	30.6%	(193.1%)
Transfers and subsidies	180	180	45	25.0%	43	23.9%	45	25.0%	43	23.9%	176	97.8%	45	100.0%	(4.3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	117 089	158 168	20 018	17.1%	33 118	28.3%	27 177	17.2%	13 051	8.3%	93 365	59.0%	22 308	72.8%	(41.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**589 267**	**(616 807)**	**(52 140)**		**(54 882)**		**(129 074)**		**(60 342)**		**(296 438)**		**(10 987)**		
Transfers and subsidies - capital (monetary allocations)	122 907	122 907	11 619	9.5%	44 521	36.2%	22 719	18.5%	45 158	36.7%	124 016	100.9%	45 875	101.8%	(1.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**712 175**	**(493 900)**	**(40 521)**		**(10 361)**		**(106 356)**		**(15 184)**		**(172 422)**		**34 888**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**712 175**	**(493 900)**	**(40 521)**		**(10 361)**		**(106 356)**		**(15 184)**		**(172 422)**		**34 888**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**712 175**	**(493 900)**	**(40 521)**		**(10 361)**		**(106 356)**		**(15 184)**		**(172 422)**		**34 888**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**712 175**	**(493 900)**	**(40 521)**		**(10 361)**		**(106 356)**		**(15 184)**		**(172 422)**		**34 888**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**171 207**	**202 007**	**15 748**	**9.2%**	**42 813**	**25.0%**	**39 083**	**19.3%**	**42 620**	**21.1%**	**140 264**	**69.4%**	**50 227**	**91.3%**	**(15.1%)**
National Government	122 907	122 907	13 215	10.8%	37 273	30.3%	27 502	22.4%	32 701	26.6%	110 691	90.1%	39 528	88.3%	(17.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	1 681	34.3%	(100.0%)
Transfers recognised - capital	**122 907**	**122 907**	**13 215**	**10.8%**	**37 273**	**30.3%**	**27 502**	**22.4%**	**32 701**	**26.6%**	**110 691**	**90.1%**	**41 209**	**86.4%**	**(20.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	48 300	79 100	2 533	5.2%	5 539	11.5%	11 582	14.6%	9 919	12.5%	29 574	37.4%	9 018	173.7%	10.0%
Capital Expenditure Functional	**171 207**	**202 007**	**15 748**	**9.2%**	**42 813**	**25.0%**	**39 083**	**19.3%**	**42 620**	**21.1%**	**140 264**	**69.4%**	**50 227**	**91.3%**	**(15.1%)**
Municipal governance and administration	**6 000**	**16 941**	**991**	**16.5%**	**512**	**8.5%**	**3 785**	**22.3%**	**4 553**	**26.9%**	**9 841**	**58.1%**	**7 604**	**-**	**(40.1%)**
Executive and Council	2 000	7 095	-	-	95	4.7%	-	-	-	-	95	1.3%	-	-	-
Finance and administration	4 000	9 846	991	24.8%	417	10.4%	3 785	38.4%	4 553	46.2%	9 746	99.0%	7 604	-	(40.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**13 061**	**23 955**	**4 350**	**33.3%**	**-**	**-**	**2 009**	**8.4%**	**380**	**1.6%**	**6 739**	**28.1%**	**5**	**43.0%**	**7 321.5%**
Community and Social Services	13 061	23 955	4 350	33.3%	-	-	2 009	8.4%	380	1.6%	6 739	28.1%	5	43.0%	7 321.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 893**	**13 341**	**725**	**1.9%**	**1 675**	**4.4%**	**2 777**	**20.8%**	**(678)**	**(5.1%)**	**4 500**	**33.7%**	**6 350**	**101.8%**	**(110.7%)**
Planning and Development	24 400	9 190	222	.9%	1 009	4.1%	2 777	30.2%	(2 813)	(30.6%)	1 195	13.0%	228	-	(1 331.3%)
Road Transport	13 493	4 151	503	3.7%	667	4.9%	-	-	2 136	51.4%	3 305	79.6%	6 121	100.4%	(65.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**114 253**	**147 770**	**9 682**	**8.5%**	**40 626**	**35.6%**	**30 512**	**20.6%**	**38 364**	**26.0%**	**119 185**	**80.7%**	**36 268**	**88.2%**	**5.8%**
Energy sources	17 635	32 748	1 481	8.4%	8 277	46.9%	7 715	23.6%	9 498	29.0%	26 971	82.4%	8 127	104.3%	16.9%
Water Management	78 742	83 108	7 744	9.8%	28 900	36.7%	18 531	22.3%	19 458	23.4%	74 633	89.8%	16 981	81.9%	14.6%
Waste Water Management	17 876	15 214	457	2.6%	3 450	19.3%	4 266	28.0%	9 409	61.8%	17 581	115.6%	11 160	102.1%	(15.7%)
Waste Management	-	16 700	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 949 287**	**1 021 297**	**271 288**	**13.9%**	**218 303**	**11.2%**	**263 235**	**25.8%**	**147 675**	**14.5%**	**900 501**	**88.2%**	**93 617**	**93.3%**	**57.7%**
Property rates	887 483	64 900	15 124	1.7%	15 533	1.8%	19 272	29.7%	17 923	27.6%	67 852	104.5%	13 608	112.9%	31.7%
Service charges	577 845	465 468	46 447	8.0%	49 681	8.6%	68 207	14.7%	57 839	12.4%	222 175	47.7%	46 714	74.9%	23.8%
Other revenue	-	6 971	43 128	-	36 935	-	57 432	823.9%	46 205	662.9%	183 699	2 635.3%	(13 591)	133.8%	(440.0%)
Transfers and Subsidies - Operational	296 280	296 280	123 977	41.8%	97 420	32.9%	72 970	24.6%	-		294 367	99.4%	23 277	88.6%	(100.0%)
Transfers and Subsidies - Capital	122 907	122 907	40 606	33.0%	16 312	13.3%	43 285	35.2%	24 617	20.0%	124 820	101.6%	23 080	102.5%	6.7%
Interest	64 772	64 772	2 006	3.1%	2 421	3.7%	2 069	3.2%	1 092	1.7%	7 588	11.7%	529	87.6%	106.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 231 593)**	**(1 505 334)**	**(295 698)**	**24.0%**	**(271 915)**	**22.1%**	**(272 049)**	**18.1%**	**(136 652)**	**9.1%**	**(976 315)**	**64.9%**	**(279 725)**	**154.9%**	**(51.1%)**
Suppliers and employees	(1 161 945)	(1 435 686)	(295 698)	25.4%	(271 915)	23.4%	(272 049)	18.9%	(136 652)	9.5%	(976 315)	68.0%	(279 725)	172.9%	(51.1%)

Finance charges	(69 648)	(69 648)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**717 694**	**(484 036)**	**(24 410)**	**(3.4%)**	**(53 613)**	**(7.5%)**	**(8 814)**	**1.8%**	**11 023**	**(2.3%)**	**(75 813)**	**15.7%**	**(186 108)**	**(179.7%)**	**(105.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**11 179**	**47**	**-**	**32**	**-**	**228**	**2.0%**	**132**	**1.2%**	**439**	**3.9%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	11 179	47	-	32	-	228	2.0%	132	1.2%	439	3.9%	-	-	(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	**(196 889)**	**(227 689)**	**(15 748)**	**8.0%**	**(42 813)**	**21.7%**	**(39 083)**	**17.2%**	**(42 620)**	**18.7%**	**(140 264)**	**61.6%**	**(50 227)**	**91.3%**	**(15.1%)**
Capital assets	(196 889)	(227 689)	(15 748)	8.0%	(42 813)	21.7%	(39 083)	17.2%	(42 620)	18.7%	(140 264)	61.6%	(50 227)	91.3%	(15.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(196 889)**	**(216 510)**	**(15 702)**	**8.0%**	**(42 781)**	**21.7%**	**(38 855)**	**17.9%**	**(42 487)**	**19.6%**	**(139 825)**	**64.6%**	**(50 227)**	**91.3%**	**(15.4%)**
Cash Flow from Financing Activities															
Receipts	**229**	**229**	**(3)**	**(1.4%)**	**(55)**	**(24.2%)**	**-**	**-**	**-**	**-**	**(59)**	**(25.6%)**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	229	229	(3)	(1.4%)	(55)	(24.2%)	-	-	-	-	(59)	(25.6%)	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**229**	**229**	**(3)**	**(1.4%)**	**(55)**	**(24.2%)**	**-**	**-**	**-**	**-**	**(59)**	**(25.6%)**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**521 035**	**(700 317)**	**(40 115)**	**(7.7%)**	**(96 449)**	**(18.5%)**	**(47 669)**	**6.8%**	**(31 465)**	**4.5%**	**(215 697)**	**30.8%**	**(236 335)**	**(8 497.8%)**	**(86.7%)**
Cash/cash equivalents at the year begin:	5 740	5 740	6 046	105.3%	(34 047)	(593.2%)	(130 493)	(2 273.4%)	(178 161)	(3 103.9%)	6 046	105.3%	(106 057)	2 090.0%	68.0%
Cash/cash equivalents at the year end:	**526 775**	**(694 577)**	**(34 047)**	**(6.5%)**	**(130 494)**	**(24.8%)**	**(178 161)**	**25.7%**	**(209 625)**	**30.2%**	**(209 625)**	**30.2%**	**(405 380)**	**(5 210.5%)**	**(48.3%)**

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	8 378	4.5%	6 486	3.5%	6 850	3.7%	164 670	88.4%	186 384	14.8%	3 985	2.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 740	9.7%	6 376	3.7%	3 677	2.1%	146 290	84.5%	173 083	13.8%	14 938	8.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	10 298	3.6%	9 942	3.5%	5 243	1.9%	257 101	91.0%	282 584	22.5%	4 260	1.5%	-	-
Receivables from Exchange Transactions - Waste Water Management	7 195	4.2%	4 725	2.7%	4 257	2.5%	156 322	90.6%	172 499	13.7%	3 743	2.2%	-	-
Receivables from Exchange Transactions - Waste Management	3 985	3.5%	3 300	2.9%	3 050	2.7%	104 033	91.0%	114 369	9.1%	1 475	1.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 659	3.0%	6 563	2.0%	5 920	1.8%	303 356	93.2%	325 497	25.9%	1 170	.4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	179	7.0%	206	8.0%	38	1.5%	2 155	83.6%	2 578	.2%	7	.3%	-	-
Total By Income Source	**56 434**	**4.5%**	**37 598**	**3.0%**	**29 035**	**2.3%**	**1 133 926**	**90.2%**	**1 256 993**	**100.0%**	**29 577**	**2.4%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 636	3.7%	5 310	2.3%	5 029	2.1%	216 663	91.9%	235 637	18.7%	29 577	12.6%	-	-
Commercial	23 914	6.8%	13 182	3.8%	6 704	1.9%	307 075	87.5%	350 874	27.9%	-	-	-	-
Households	23 875	3.6%	19 097	2.8%	17 293	2.6%	609 878	91.0%	670 143	53.3%	-	-	-	-
Other	9	2.8%	9	2.7%	9	2.7%	311	91.7%	339	-	-	-	-	-
Total By Customer Group	**56 434**	**4.5%**	**37 598**	**3.0%**	**29 035**	**2.3%**	**1 133 926**	**90.2%**	**1 256 993**	**100.0%**	**29 577**	**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	69 805	2.2%	-	-	100 379	3.2%	3 007 116	94.6%	3 177 300	91.9%
Bulk Water	3 428	2.0%	4 954	2.8%	5 151	2.9%	161 969	92.3%	175 503	5.1%
PAYE deductions	11 501	75.0%	3 828	25.0%	-	-	-	-	15 329	.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	3 966	100.0%	-	-	-	-	-	-	3 966	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 388	42.6%	13 877	16.7%	7 859	9.5%	25 868	31.2%	82 992	2.4%
Auditor-General	80	21.1%	298	78.9%	-	-	-	-	378	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	3 118	100.0%	-	-	-	-	-	-	3 118	.1%
Total	**127 285**	**3.7%**	**22 957**	**.7%**	**113 390**	**3.3%**	**3 194 953**	**92.4%**	**3 458 586**	**100.0%**

Contact Details

Municipal Manager	Mr Futhuli Mothamaha	056 816 2700
Chief Financial Officer	Mr Serame Phetoane	083 665 5053

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**2 114 475**	**2 111 335**	**527 592**	**25.0%**	**488 227**	**23.1%**	**445 290**	**21.1%**	**374 247**	**17.7%**	**1 835 356**	**86.9%**	**314 505**	**87.7%**	**19.0%**
Exchange Revenue															
Service charges - Electricity	619 729	622 834	124 762	20.1%	98 430	15.9%	101 062	16.2%	93 522	15.0%	417 776	67.1%	117 333	71.2%	(20.3%)
Service charges - Water	629 837	629 837	127 193	20.2%	148 553	23.6%	121 903	19.4%	144 296	22.9%	541 945	86.0%	79 223	88.0%	82.1%
Service charges - Waste Water Management	79 186	79 186	19 105	24.1%	25 300	32.0%	21 311	26.9%	19 629	24.8%	85 345	107.8%	19 156	72.2%	2.5%
Service charges - Waste Management	47 781	47 781	15 229	31.9%	14 968	31.3%	14 806	31.0%	14 868	31.1%	59 870	125.3%	13 337	123.5%	11.5%
Sale of Goods and Rendering of Services	27 292	15 944	742	2.7%	550	2.0%	1 210	7.6%	779	4.9%	3 281	20.6%	1 454	13.4%	(46.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	141 745	141 745	34 442	24.3%	34 801	24.6%	34 672	24.5%	30 668	21.6%	134 584	94.9%	34 770	107.7%	(11.8%)
Interest earned from Current and Non Current Assets	-	3 000	-	-	1 421	-	1 816	60.5%	1 547	51.6%	4 783	159.4%	(16 124)	58.8%	(109.6%)
Dividends	104	104	-	-	-	-	-	-	179	171.5%	179	171.5%	164	164.1%	9.0%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 256	7 256	1 793	24.7%	1 705	23.5%	1 640	22.6%	2 228	30.7%	7 366	101.5%	1 484	97.4%	50.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	317	317	26	8.3%	20	6.2%	18	5.8%	19	6.0%	84	26.3%	12	29.3%	63.4%
Non-Exchange Revenue															
Property rates	223 924	223 924	62 729	28.0%	58 630	26.2%	58 070	25.9%	58 034	25.9%	237 463	106.0%	54 521	106.2%	6.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 293	1 063	272	21.1%	252	19.4%	544	51.2%	454	42.7%	1 522	143.2%	485	77.2%	(6.3%)
Licences or permits	292	292	12	4.2%	4	1.3%	19	6.4%	18	6.3%	53	18.1%	26	80.6%	(29.2%)
Transfer and subsidies - Operational	320 294	322 627	134 639	42.0%	96 756	30.2%	81 350	25.2%	1 201	.4%	313 946	97.3%	1 913	98.7%	(37.2%)
Interest Receivables	10 264	10 264	6 031	58.8%	6 226	60.7%	6 229	60.7%	5 988	58.3%	24 474	238.5%	5 817	242.6%	2.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 161	5 161	616	11.9%	614	11.9%	612	11.9%	612	11.9%	2 454	47.6%	556	48.7%	10.1%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	28	-	203	-	231	-	378	-	(46.2%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 931 935**	**1 917 642**	**372 970**	**19.3%**	**512 058**	**26.5%**	**497 982**	**26.0%**	**379 643**	**19.8%**	**1 762 652**	**91.9%**	**422 237**	**92.1%**	**(10.1%)**
Employee related costs	451 783	450 753	110 666	24.5%	113 485	25.1%	117 358	26.0%	112 806	25.0%	454 314	100.8%	105 514	98.7%	6.9%
Remuneration of councillors	21 281	21 281	5 751	27.0%	5 505	25.9%	6 307	29.6%	6 119	28.8%	23 683	111.3%	8 926	118.0%	(31.4%)
Bulk purchases - electricity	489 626	489 626	107 734	22.0%	106 537	21.8%	132 226	27.0%	73 299	15.0%	419 796	85.7%	98 936	88.6%	(25.9%)
Inventory consumed	225 523	221 669	49 498	21.9%	152 115	67.5%	65 028	29.3%	55 521	25.0%	322 162	145.3%	48 465	89.6%	14.6%
Debt impairment	292 611	292 611	73 153	25.0%	73 153	25.0%	73 153	25.0%	73 153	25.0%	292 611	100.0%	74 832	100.0%	(2.2%)
Depreciation, Amortisation and Impairment	88 313	88 313	-	-	-	-	49 314	55.8%	16 316	18.5%	65 630	74.3%	15 367	72.7%	6.2%
Interest,Dividends and Rent on Land	17 756	3 926	-	-	-	-	-	-	1 539	39.2%	1 539	39.2%	27	.7%	5 564.9%
Contracted services	246 658	240 205	11 927	4.8%	31 427	12.7%	35 982	15.0%	50 873	21.2%	130 209	54.2%	45 325	87.5%	12.2%
Transfers and subsidies	898	908	-	-	12	1.3%	397	43.7%	112	12.4%	521	57.4%	141	33.3%	(20.2%)
Irrecoverable debts written off	8 866	8 866	128	1.4%	603	6.8%	972	11.0%	(34 244)	(386.3%)	(32 542)	(367.1%)	2 324	29.8%	(1 573.3%)
Operational Cost and Other Cost	87 621	98 485	14 114	16.1%	29 221	33.3%	17 220	17.5%	23 945	24.3%	84 500	85.8%	22 006	87.3%	8.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	1 000	-	-	-	-	24	2.4%	204	20.4%	228	22.8%	373	37.3%	(45.4%)
Surplus/(Deficit)	**182 540**	**193 693**	**154 622**		**(23 831)**		**(52 691)**		**(5 396)**		**72 704**		**(107 733)**		
Transfers and subsidies - capital (monetary allocations)	82 456	104 500	1 215	1.5%	3 059	3.7%	48 028	46.0%	40 155	38.4%	92 457	88.5%	9 500	51.6%	322.7%
Transfers and subsidies - capital (in-kind)	-	18 000	-	-	-	-	189	1.0%	2 847	15.8%	3 035	16.9%	2 510	73.0%	13.4%
Surplus/(Deficit) after capital transfers and contributions	**264 997**	**316 193**	**155 836**		**(20 771)**		**(4 474)**		**37 606**		**168 197**		**(95 723)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**264 997**	**316 193**	**155 836**		**(20 771)**		**(4 474)**		**37 606**		**168 197**		**(95 723)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**264 997**	**316 193**	**155 836**		**(20 771)**		**(4 474)**		**37 606**		**168 197**		**(95 723)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**264 997**	**316 193**	**155 836**		**(20 771)**		**(4 474)**		**37 606**		**168 197**		**(95 723)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**160 736**	**152 432**	**16 053**	**10.0%**	**27 932**	**17.4%**	**6 580**	**4.3%**	**43 571**	**28.6%**	**94 137**	**61.8%**	**32 222**	**46.3%**	**35.2%**
National Government	94 446	129 326	16 011	17.0%	26 222	27.8%	3 009	2.3%	38 878	30.1%	84 119	65.0%	11 192	36.8%	247.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**94 446**	**129 326**	**16 011**	**17.0%**	**26 222**	**27.8%**	**3 009**	**2.3%**	**38 878**	**30.1%**	**84 119**	**65.0%**	**11 192**	**36.8%**	**247.4%**
Borrowing	20 638	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	45 651	23 106	42	.1%	1 711	3.7%	3 571	15.5%	4 693	20.3%	10 018	43.4%	21 030	63.3%	(77.7%)
Capital Expenditure Functional	**163 207**	**154 903**	**16 053**	**9.8%**	**27 932**	**17.1%**	**6 768**	**4.4%**	**43 571**	**28.1%**	**94 325**	**60.9%**	**39 167**	**56.6%**	**11.2%**
Municipal governance and administration	**28 288**	**4 450**	**42**	**.2%**	**(18)**	**(.1%)**	**1 822**	**41.0%**	**822**	**18.5%**	**2 669**	**60.0%**	**926**	**33.5%**	**(11.2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	589	98.1%	(100.0%)
Finance and administration	28 288	4 450	42	.2%	(18)	(.1%)	1 822	41.0%	822	18.5%	2 669	60.0%	337	24.1%	143.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 747**	**5 776**	**-**	**-**	**-**	**-**	**1 693**	**29.3%**	**282**	**4.9%**	**1 975**	**34.2%**	**383**	**35.0%**	**(26.4%)**
Community and Social Services	300	599	-	-	-	-	-	-	201	33.5%	201	33.5%	383	79.1%	(47.5%)
Sport And Recreation	3 087	4 817	-	-	-	-	1 693	35.1%	81	1.7%	1 774	36.8%	-	6.2%	(100.0%)
Public Safety	1 360	360	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 928**	**23 761**	**2 167**	**9.9%**	**4 825**	**22.0%**	**2 293**	**9.7%**	**3 288**	**13.8%**	**12 572**	**52.9%**	**10 951**	**82.4%**	**(70.0%)**
Planning and Development	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 908	23 741	2 167	9.9%	4 825	22.0%	2 293	9.7%	3 288	13.8%	12 572	53.0%	10 951	82.4%	(70.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**107 244**	**120 915**	**13 844**	**12.9%**	**23 126**	**21.6%**	**960**	**.8%**	**39 180**	**32.4%**	**77 109**	**63.8%**	**26 907**	**52.6%**	**45.6%**
Energy sources	17 900	13 700	4 414	24.7%	(525)	(2.9%)	1 992	14.5%	4 278	31.2%	10 158	74.1%	5 412	32.9%	(21.0%)
Water Management	29 519	30 012	5 138	17.4%	9 135	30.9%	390	1.3%	13 493	45.0%	28 156	93.8%	11 873	204.8%	13.6%
Waste Water Management	51 950	77 203	4 292	8.3%	14 516	27.9%	(1 422)	(1.8%)	21 410	27.7%	38 795	50.3%	6 370	33.3%	236.1%
Waste Management	7 875	-	-	-	-	-	-	-	-	-	-	-	3 253	53.6%	(100.0%)
Other	**1 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 849 000**	**1 849 000**	**480 036**	**26.0%**	**596 250**	**32.2%**	**643 986**	**34.8%**	**422 438**	**22.8%**	**2 142 710**	**115.9%**	**401 224**	**-**	**5.3%**
Property rates	174 970	174 970	39 141	22.4%	39 334	22.5%	41 254	23.6%	39 267	22.4%	158 996	90.9%	40 538	-	(3.1%)
Service charges	993 400	993 400	181 107	18.2%	184 124	18.5%	183 649	18.5%	181 852	18.3%	730 733	73.6%	199 681	-	(8.9%)
Other revenue	273 132	273 132	109 864	40.2%	246 455	90.2%	293 358	107.4%	192 764	70.6%	842 442	308.4%	113 591	-	69.7%
Transfers and Subsidies - Operational	321 127	321 127	136 463	42.5%	117 337	36.5%	98 155	30.6%	-	-	351 955	109.6%	3 219	-	(100.0%)
Transfers and Subsidies - Capital	72 110	72 110	13 461	18.7%	9 000	12.5%	27 007	37.5%	6 828	9.5%	56 296	78.1%	40 616	-	(83.2%)
Interest	14 156	14 156	-	-	-	-	563	4.0%	1 547	10.9%	2 110	14.9%	3 414	-	(54.7%)
Dividends	104	104	-	-	-	-	-	-	179	171.5%	179	171.5%	164	-	9.0%
Payments	**(1 505 198)**	**(1 526 479)**	**(299 370)**	**19.9%**	**(329 240)**	**21.9%**	**(463 943)**	**30.4%**	**(134 335)**	**8.8%**	**(1 226 888)**	**80.4%**	**(94 887)**	**-**	**41.6%**
Suppliers and employees	(1 501 014)	(1 522 295)	(299 370)	19.9%	(329 240)	21.9%	(463 943)	30.5%	(134 335)	8.8%	(1 226 888)	80.6%	(94 887)	-	41.6%

Finance charges	(4 184)	(4 184)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**343 802**	**322 521**	**180 666**	**52.5%**	**267 010**	**77.7%**	**180 044**	**55.8%**	**288 102**	**89.3%**	**915 822**	**284.0%**	**306 337**	**-**	**(6.0%)**
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	**(172 315)**	**(172 315)**	**(16 053)**	**9.3%**	**(24 037)**	**13.9%**	**(10 664)**	**6.2%**	**(43 283)**	**25.1%**	**(94 037)**	**54.6%**	**(38 996)**	**-**	**11.0%**
Capital assets	(172 315)	(172 315)	(16 053)	9.3%	(24 037)	13.9%	(10 664)	6.2%	(43 283)	25.1%	(94 037)	54.6%	(38 996)	-	11.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(172 315)**	**(172 315)**	**(16 053)**	**9.3%**	**(24 037)**	**13.9%**	**(10 664)**	**6.2%**	**(43 283)**	**25.1%**	**(94 037)**	**54.6%**	**(38 996)**	**-**	**11.0%**
Cash Flow from Financing Activities															
Receipts	**314**	**314**	**518**	**165.1%**	**13**	**4.1%**	**186**	**59.1%**	**208**	**66.4%**	**925**	**294.6%**	**377**	**-**	**(44.8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	314	314	518	165.1%	13	4.1%	186	59.1%	208	66.4%	925	294.6%	377	-	(44.8%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**314**	**314**	**518**	**165.1%**	**13**	**4.1%**	**186**	**59.1%**	**208**	**66.4%**	**925**	**294.6%**	**377**	**-**	**(44.8%)**
Net Increase/(Decrease) in cash held	**171 801**	**150 520**	**165 130**	**96.1%**	**242 985**	**141.4%**	**169 566**	**112.7%**	**245 028**	**162.8%**	**822 710**	**546.6%**	**267 718**	**-**	**(8.5%)**
Cash/cash equivalents at the year begin:	135 508	135 508	82 888	61.2%	248 019	183.0%	365 411	269.7%	660 570	487.5%	82 888	61.2%	380 639	55.5%	73.5%
Cash/cash equivalents at the year end:	**307 309**	**286 028**	**248 019**	**80.7%**	**491 004**	**159.8%**	**660 570**	**230.9%**	**905 598**	**316.6%**	**905 598**	**316.6%**	**648 714**	**484.1%**	**39.6%**

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	140 936	6.9%	40 821	2.0%	43 658	2.1%	1 810 502	88.9%	2 035 917	54.1%	8 562	.4%	133 208	6.5%
Trade and Other Receivables from Exchange Transactions - Electricity	19 313	8.1%	8 924	3.7%	5 988	2.5%	204 310	85.7%	238 536	6.3%	4 699	2.0%	60 710	25.5%
Receivables from Non-exchange Transactions - Property Rates	17 530	5.8%	8 371	2.8%	6 392	2.1%	268 037	89.2%	300 331	8.0%	17 493	5.8%	100 790	33.6%
Receivables from Exchange Transactions - Waste Water Management	6 750	5.1%	3 278	2.5%	2 806	2.1%	120 635	90.4%	133 469	3.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 188	2.5%	3 813	1.8%	3 425	1.7%	194 719	94.0%	207 145	5.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 559	1.7%	11 076	1.7%	13 631	2.0%	633 965	94.6%	670 232	17.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 050	1.1%	1 585	.9%	1 589	.9%	173 750	97.1%	178 974	4.8%	-	-	-	-
Total By Income Source	**203 327**	**5.4%**	**77 869**	**2.1%**	**77 490**	**2.1%**	**3 405 919**	**90.5%**	**3 764 604**	**100.0%**	**30 754**	**.8%**	**294 708**	**7.8%**
Debtors Age Analysis By Customer Group														
Organs of State	5 944	3.9%	5 067	3.3%	5 091	3.3%	137 834	89.5%	153 935	4.1%	-	-	-	-
Commercial	95 688	26.4%	12 873	3.6%	10 264	2.8%	243 798	67.2%	362 623	9.6%	-	-	-	-
Households	101 695	3.1%	59 929	1.8%	62 134	1.9%	3 024 287	93.1%	3 248 045	86.3%	30 754	.9%	294 708	9.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**203 327**	**5.4%**	**77 869**	**2.1%**	**77 490**	**2.1%**	**3 405 919**	**90.5%**	**3 764 604**	**100.0%**	**30 754**	**.8%**	**294 708**	**7.8%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 062	1.8%	1 213	2.0%	1 845	3.1%	56 194	93.2%	60 314	50.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 972	35.8%	3 479	9.6%	732	2.0%	19 005	52.5%	36 188	30.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	23 261	100.0%	23 261	19.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**14 034**	**11.7%**	**4 692**	**3.9%**	**2 577**	**2.2%**	**98 459**	**82.2%**	**119 763**	**100.0%**

Contact Details

Municipal Manager	Mr Fusi John Motloung	016 973 8313
Chief Financial Officer	Ms Fikile Mareka	016 973 8311

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**372 059**	**399 148**	**128 383**	**34.5%**	**104 171**	**28.0%**	**102 645**	**25.7%**	**41 346**	**10.4%**	**376 544**	**94.3%**	**51 237**	**125.6%**	**(19.3%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	27	-	27	-	-	227.9%	(100.0%)
Service charges - Water	44 113	58 815	14 550	33.0%	16 355	37.1%	15 399	26.2%	9 863	16.8%	56 167	95.5%	10 117	107.0%	(2.5%)
Service charges - Waste Water Management	29 359	28 517	7 270	24.8%	7 503	25.6%	6 889	24.2%	4 385	15.4%	26 047	91.3%	6 687	106.8%	(34.4%)
Service charges - Waste Management	22 992	22 147	5 800	25.2%	5 939	25.8%	5 385	24.3%	3 467	15.7%	20 592	93.0%	5 495	108.2%	(36.9%)
Sale of Goods and Rendering of Services	3 250	3 265	783	24.1%	823	25.3%	706	21.6%	569	17.4%	2 881	88.2%	735	104.2%	(22.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	60 489	83 853	20 802	34.4%	21 125	34.9%	21 857	26.1%	14 946	17.8%	78 729	93.9%	21 347	153.9%	(30.0%)
Interest earned from Current and Non Current Assets	53	313	135	253.8%	37	70.7%	148	47.4%	40	12.8%	361	115.2%	740	1 489.7%	(94.6%)
Dividends	3 600	3 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 088	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 286	1 227	500	38.9%	114	8.8%	145	11.8%	90	7.3%	848	69.1%	114	77.6%	(20.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 142	1 231	0	-	-	-	610	49.5%	-	-	610	49.5%	-	-	-
Non-Exchange Revenue															
Property rates	32 795	32 724	16 714	51.0%	(169)	(.5%)	8 174	25.0%	5 596	17.1%	30 315	92.6%	7 804	108.0%	(28.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	163 937	150 966	58 878	35.9%	49 451	30.2%	40 266	26.7%	292	.2%	148 888	98.6%	(4 304)	126.4%	(106.8%)
Interest Receivables	5 953	11 891	2 952	49.6%	2 993	50.3%	3 065	25.8%	2 071	17.4%	11 081	93.2%	2 502	-	(17.3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**341 198**	**463 102**	**33 495**	**9.8%**	**38 494**	**11.3%**	**34 066**	**7.4%**	**26 896**	**5.8%**	**132 951**	**28.7%**	**45 872**	**54.2%**	**(41.4%)**
Employee related costs	113 354	106 235	28 120	24.8%	29 019	25.6%	26 083	24.6%	17 881	16.8%	101 103	95.2%	29 579	106.2%	(39.5%)
Remuneration of councillors	6 770	7 027	1 646	24.3%	1 637	24.2%	1 096	15.6%	1 089	15.5%	5 468	77.8%	1 637	59.3%	(33.5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	57	21.5%	(100.0%)
Inventory consumed	18 919	22 919	-	-	66	.3%	355	1.5%	17	.1%	437	1.9%	6 395	46.7%	(99.7%)
Debt impairment	65 815	65 815	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	34 996	34 996	-	-	-	-	-	-	-	-	-	-	-	25.0%	-
Interest,Dividends and Rent on Land	50 000	50 000	-	-	6	-	302	.6%	24	-	331	.7%	(4)	.2%	(633.1%)
Contracted services	24 565	29 388	1 350	5.5%	5 174	21.1%	1 758	6.0%	1 288	4.4%	9 570	32.6%	3 183	31.6%	(59.5%)
Transfers and subsidies	1 983	1 913	-	-	-	-	-	-	2	.1%	2	.1%	6	.3%	(67.7%)
Irrecoverable debts written off	-	126 444	983	-	1 292	-	1 706	1.3%	3 689	2.9%	7 671	6.1%	1 168	38.2%	215.8%
Operational Cost and Other Cost	24 796	18 366	1 397	5.6%	1 300	5.2%	2 766	15.1%	2 905	15.8%	8 368	45.6%	3 850	42.5%	(24.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**30 862**	**(63 953)**	**94 888**		**65 676**		**68 579**		**14 450**		**243 593**		**5 364**		
Transfers and subsidies - capital (monetary allocations)	37 420	5 982	4 310	11.5%	(2 004)	(5.4%)	6 216	103.9%	2 265	37.9%	10 788	180.3%	12 003	63.4%	(81.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**68 282**	**(57 971)**	**99 198**		**63 672**		**74 795**		**16 715**		**254 381**		**17 367**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**68 282**	**(57 971)**	**99 198**		**63 672**		**74 795**		**16 715**		**254 381**		**17 367**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**68 282**	**(57 971)**	**99 198**		**63 672**		**74 795**		**16 715**		**254 381**		**17 367**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**68 282**	**(57 971)**	**99 198**		**63 672**		**74 795**		**16 715**		**254 381**		**17 367**		
			-		-		-		-		-		0	0	

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**39 244**	**7 382**	**1 291**	**3.3%**	**-**	**-**	**2 883**	**39.1%**	**1 930**	**26.1%**	**6 104**	**82.7%**	**1 502**	**14.7%**	**28.5%**
National Government	35 244	5 982	1 291	3.7%	-	-	2 883	48.2%	1 917	32.1%	6 092	101.8%	1 480	13.4%	29.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 244**	**5 982**	**1 291**	**3.7%**	**-**	**-**	**2 883**	**48.2%**	**1 917**	**32.1%**	**6 092**	**101.8%**	**1 480**	**13.4%**	**29.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 000	1 400	-	-	-	-	-	-	12	.9%	12	.9%	22	29.1%	(44.2%)
Capital Expenditure Functional	**39 244**	**7 382**	**1 291**	**3.3%**	**-**	**-**	**2 883**	**39.1%**	**1 930**	**26.1%**	**6 104**	**82.7%**	**1 502**	**14.7%**	**28.5%**
Municipal governance and administration	**4 267**	**1 400**	**-**	**-**	**-**	**-**	**-**	**-**	**12**	**.9%**	**12**	**.9%**	**-**	**38.5%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 267	1 400	-	-	-	-	-	-	12	.9%	12	.9%	-	38.5%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 551**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**22**	**5.6%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 551	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	22	22.3%	(100.0%)
Trading Services	**31 426**	**5 982**	**1 291**	**4.1%**	**-**	**-**	**2 883**	**48.2%**	**1 917**	**32.1%**	**6 092**	**101.8%**	**1 480**	**13.2%**	**29.6%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	9.9%	-
Water Management	29 992	5 982	1 291	4.3%	-	-	2 883	48.2%	1 917	32.1%	6 092	101.8%	1 480	14.6%	29.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 434	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**8 983**	**8 983**	**65 728**	**731.7%**	**52 936**	**589.3%**	**43 255**	**481.5%**	**7 596**	**84.6%**	**169 515**	**1 887.1%**	**12 456**	**177.0%**	**(39.0%)**
Property rates	-	-	2 750	-	2 857	-	2 554	-	3 910	-	12 071	-	4 783	70.5%	(18.2%)
Service charges	-	-	2 499	-	3 018	-	2 505	-	3 068	-	11 089	-	3 165	76.2%	(3.1%)
Other revenue	8 930	8 930	285	3.2%	(693)	(7.8%)	(7 618)	(85.3%)	(304)	(3.4%)	(8 330)	(93.3%)	(91)	39.4%	232.6%
Transfers and Subsidies - Operational	-	-	61 736	-	44 248	-	37 940	-	-	-	143 924	-	-	131.4%	-
Transfers and Subsidies - Capital	-	-	(2 138)	-	2 921	-	7 215	-	-	-	7 998	-	3 100	71.6%	(100.0%)
Interest	53	53	596	1 118.7%	586	1 098.6%	659	1 237.0%	922	1 730.2%	2 763	5 184.4%	1 499	145 209.5%	(38.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(262 202)**	**(262 202)**	**(80 905)**	**30.9%**	**(56 104)**	**21.4%**	**(63 543)**	**24.2%**	**(9 493)**	**3.6%**	**(210 045)**	**80.1%**	**(24 465)**	**118.9%**	**(61.2%)**
Suppliers and employees	(201 398)	(201 398)	(80 905)	40.2%	(56 104)	27.9%	(63 543)	31.6%	(9 493)	4.7%	(210 045)	104.3%	(24 465)	118.9%	(61.2%)

Finance charges	(60 804)	(60 804)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(253 219)**	**(253 219)**	**(15 177)**	**6.0%**	**(3 167)**	**1.3%**	**(20 288)**	**8.0%**	**(1 897)**	**.7%**	**(40 530)**	**16.0%**	**(12 009)**	**47.9%**	**(84.2%)**
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	**-**	**-**	**(1 291)**	**-**	**-**	**-**	**(2 883)**	**-**	**(1 930)**	**-**	**(6 104)**	**-**	**(1 502)**	**11.2%**	**28.5%**
Capital assets	-	-	(1 291)	-	-	-	(2 883)	-	(1 930)	-	(6 104)	-	(1 502)	11.2%	28.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**(1 291)**	**-**	**-**	**-**	**(2 883)**	**-**	**(1 930)**	**-**	**(6 104)**	**-**	**(1 502)**	**11.2%**	**28.5%**
Cash Flow from Financing Activities															
Receipts	**860**	**860**	**17**	**2.0%**	**27**	**3.2%**	**(3)**	**(.3%)**	**61**	**7.1%**	**103**	**11.9%**	**64**	**1 405.2%**	**(4.4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	860	860	17	2.0%	27	3.2%	(3)	(.3%)	61	7.1%	103	11.9%	64	1 405.2%	(4.4%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**860**	**860**	**17**	**2.0%**	**27**	**3.2%**	**(3)**	**(.3%)**	**61**	**7.1%**	**103**	**11.9%**	**64**	**1 405.2%**	**(4.4%)**
Net Increase/(Decrease) in cash held	**(252 359)**	**(252 359)**	**(16 451)**	**6.5%**	**(3 140)**	**1.2%**	**(23 174)**	**9.2%**	**(3 766)**	**1.5%**	**(46 531)**	**18.4%**	**(13 447)**	**28.2%**	**(72.0%)**
Cash/cash equivalents at the year begin:	1 583	1 583	(147 666)	(9 331.2%)	(166 466)	(10 519.2%)	(169 724)	(10 725.0%)	(192 898)	(12 189.5%)	(147 666)	(9 331.2%)	(493 217)	(990.0%)	(60.9%)
Cash/cash equivalents at the year end:	**(250 776)**	**(250 776)**	**(166 466)**	**66.4%**	**(169 724)**	**67.7%**	**(192 898)**	**76.9%**	**(196 664)**	**78.4%**	**(196 664)**	**78.4%**	**(506 664)**	**259.1%**	**(61.2%)**

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	10 261	2.3%	10 200	2.3%	7 576	1.7%	412 657	93.6%	440 694	27.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	2 312	100.0%	2 312	.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 683	2.2%	2 486	2.1%	2 060	1.7%	112 102	93.9%	119 331	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 496	.9%	2 463	.9%	2 418	.9%	266 960	97.3%	274 337	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 026	1.1%	1 947	1.0%	1 917	1.0%	182 797	96.9%	188 688	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 588	1.6%	8 596	1.6%	8 408	1.5%	520 633	95.3%	546 226	34.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	283	1.1%	302	1.2%	258	1.0%	25 404	96.8%	26 248	1.6%	-	-	-	-
Total By Income Source	**26 338**	**1.6%**	**25 995**	**1.6%**	**22 637**	**1.4%**	**1 522 866**	**95.3%**	**1 597 836**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	754	3.4%	633	2.9%	759	3.5%	19 829	90.2%	21 974	1.4%	-	-	-	-
Commercial	2 797	2.2%	2 241	1.8%	1 982	1.6%	119 971	94.5%	126 990	7.9%	-	-	-	-
Households	22 787	1.6%	23 121	1.6%	19 897	1.4%	1 383 066	95.5%	1 448 871	90.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**26 338**	**1.6%**	**25 995**	**1.6%**	**22 637**	**1.4%**	**1 522 866**	**95.3%**	**1 597 836**	**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	-	-	-	-	-	-	56 989	100.0%	56 989	3.8%
Bulk Water	-	-	5 449	.8%	3 338	.5%	651 779	98.7%	660 565	43.6%
PAYE deductions	3 090	49.0%	933	14.8%	1 511	23.9%	776	12.3%	6 311	.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 381	.5%	1 381	.5%	1 377	.5%	265 231	98.5%	269 370	17.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 381	.8%	23 416	4.5%	21 695	4.2%	469 915	90.5%	519 406	34.3%
Auditor-General	11	.8%	33	2.5%	16	1.2%	1 223	95.4%	1 282	.1%
Other	656	46.0%	512	35.9%	73	5.1%	187	13.1%	1 428	.1%
Medical Aid deductions	722	100.0%	-	-	-	-	-	-	722	-
Total	**10 241**	**.7%**	**31 724**	**2.1%**	**28 009**	**1.8%**	**1 446 101**	**95.4%**	**1 516 074**	**100.0%**

Contact Details

Municipal Manager	Dr Jamela Selapyane	079 733 3538
Chief Financial Officer	Mr Thabang Moses	079 496 2236

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**208 931**	**209 680**	**77 514**	**37.1%**	**89 001**	**42.6%**	**55 556**	**26.5%**	**6 354**	**3.0%**	**228 425**	**108.9%**	**3 861**	**97.1%**	**64.6%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	532	262	6	1.0%	19	3.6%	33	12.6%	31	11.7%	89	33.9%	116	56.3%	(73.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	19 080	18 080	738	3.9%	295	1.5%	5 785	32.0%	4 932	27.3%	11 750	65.0%	2 010	70.0%	145.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	410	429	167	40.8%	25 168	6 138.5%	113	26.3%	182	42.4%	25 630	5 974.3%	20	120.1%	823.6%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	188 909	190 909	76 603	40.6%	63 519	33.6%	49 625	26.0%	1 210	.6%	190 957	100.0%	1 715	99.8%	(29.4%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**207 764**	**207 493**	**32 212**	**15.5%**	**56 758**	**27.3%**	**38 551**	**18.6%**	**42 413**	**20.4%**	**169 933**	**81.9%**	**54 487**	**80.4%**	**(22.2%)**
Employee related costs	145 295	145 422	20 930	14.4%	39 715	27.3%	30 096	20.7%	31 240	21.5%	121 981	83.9%	28 281	84.9%	10.5%
Remuneration of councillors	9 303	9 303	1 436	15.4%	2 765	29.7%	1 635	17.6%	2 297	24.7%	8 133	87.4%	2 158	96.7%	6.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 279	2 089	268	11.8%	388	17.0%	199	9.5%	410	19.6%	1 265	60.6%	443	56.9%	(7.5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	7 731	5 666	702	9.1%	1 429	18.5%	686	12.1%	296	5.2%	3 114	55.0%	2 485	88.0%	(88.1%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	52	-	(100.0%)
Contracted services	16 018	15 382	2 485	15.5%	3 242	20.2%	2 358	15.3%	4 668	30.3%	12 753	82.9%	16 828	68.5%	(72.3%)
Transfers and subsidies	1 710	1 380	242	14.1%	384	22.4%	156	11.3%	180	13.0%	961	69.6%	377	40.7%	(52.3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	25 429	28 251	6 148	24.2%	8 836	34.7%	3 421	12.1%	3 321	11.8%	21 727	76.9%	3 862	75.9%	(14.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 166**	**2 187**	**45 302**		**32 243**		**17 005**		**(36 058)**		**58 492**		**(50 626)**		
Transfers and subsidies - capital (monetary allocations)	-	12 200	-	-	4 501	-	2 921	23.9%	3 816	31.3%	11 238	92.1%	24 076	79.5%	(84.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 166**	**14 387**	**45 302**		**36 743**		**19 926**		**(32 242)**		**69 729**		**(26 551)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 166**	**14 387**	**45 302**		**36 743**		**19 926**		**(32 242)**		**69 729**		**(26 551)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 166**	**14 387**	**45 302**		**36 743**		**19 926**		**(32 242)**		**69 729**		**(26 551)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 166**	**14 387**	**45 302**		**36 743**		**19 926**		**(32 242)**		**69 729**		**(26 551)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**4 000**	**31 222**	**9**	**.2%**	**6 708**	**167.7%**	**2 392**	**7.7%**	**1 469**	**4.7%**	**10 578**	**33.9%**	**1 554**	**47.1%**	**(5.5%)**
National Government	-	26 472	-	-	5 863	-	2 183	8.2%	733	2.8%	8 779	33.2%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**26 472**	**-**	**-**	**5 863**	**-**	**2 183**	**8.2%**	**733**	**2.8%**	**8 779**	**33.2%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 000	4 750	9	.2%	845	21.1%	209	4.4%	735	15.5%	1 799	37.9%	1 554	47.1%	(52.7%)
Capital Expenditure Functional	**4 000**	**31 222**	**9**	**.2%**	**6 708**	**167.7%**	**2 392**	**7.7%**	**1 469**	**4.7%**	**10 578**	**33.9%**	**1 554**	**47.1%**	**(5.5%)**
Municipal governance and administration	**4 000**	**4 750**	**9**	**.2%**	**845**	**21.1%**	**209**	**4.4%**	**735**	**15.5%**	**1 799**	**37.9%**	**1 554**	**47.1%**	**(52.7%)**
Executive and Council	950	1 700	9	1.0%	512	53.8%	167	9.8%	705	41.5%	1 393	81.9%	1 192	79.5%	(40.8%)
Finance and administration	3 050	3 050	-	-	334	10.9%	42	1.4%	30	1.0%	406	13.3%	362	31.9%	(91.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**26 472**	**-**	**-**	**5 863**	**-**	**2 183**	**8.2%**	**733**	**2.8%**	**8 779**	**33.2%**	**-**	**-**	**(100.0%)**
Planning and Development	-	26 472	-	-	5 863	-	2 183	8.2%	733	2.8%	8 779	33.2%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**234 098**	**241 112**	**83 660**	**35.7%**	**99 587**	**42.5%**	**107 896**	**44.7%**	**41 525**	**17.2%**	**332 668**	**138.0%**	**73 102**	**214.2%**	**(43.2%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	26 110	952	2 889	11.1%	27 664	106.0%	45 338	4 762.4%	36 593	3 843.9%	112 484	11 815.6%	71 508	25 142.6%	(48.8%)
Transfers and Subsidies - Operational	188 909	190 909	80 033	42.4%	71 628	37.9%	56 773	29.7%	-	-	208 434	109.2%	468	113.1%	(100.0%)
Transfers and Subsidies - Capital	-	31 172	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	19 080	18 080	738	3.9%	295	1.5%	5 785	32.0%	4 932	27.3%	11 750	65.0%	1 125	39.0%	338.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(236 805)**	**(241 490)**	**(96 222)**	**40.6%**	**(77 370)**	**32.7%**	**(77 553)**	**32.1%**	**22 606**	**(9.4%)**	**(228 539)**	**94.6%**	**(56 544)**	**169.1%**	**(140.0%)**
Suppliers and employees	(236 805)	(241 490)	(96 222)	40.6%	(77 370)	32.7%	(77 553)	32.1%	22 606	(9.4%)	(228 539)	94.6%	(56 544)	169.1%	(140.0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(2 707)**	**(378)**	**(12 562)**	**464.0%**	**22 217**	**(820.7%)**	**30 343**	**(8 032.1%)**	**64 131**	**(16 976.3%)**	**104 129**	**(27 564.3%)**	**16 558**	**(217.6%)**	**287.3%**
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	**(4 000)**	**(4 000)**	**(9)**	**.2%**	**(6 708)**	**167.7%**	**(2 392)**	**59.8%**	**(1 469)**	**36.7%**	**(10 578)**	**264.4%**	**(1 554)**	**47.1%**	**(5.5%)**
Capital assets	(4 000)	(4 000)	(9)	.2%	(6 708)	167.7%	(2 392)	59.8%	(1 469)	36.7%	(10 578)	264.4%	(1 554)	47.1%	(5.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(4 000)**	**(4 000)**	**(9)**	**.2%**	**(6 708)**	**167.7%**	**(2 392)**	**59.8%**	**(1 469)**	**36.7%**	**(10 578)**	**264.4%**	**(1 554)**	**47.1%**	**(5.5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(426)**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(426)	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(426)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(6 707)**	**(4 378)**	**(12 571)**	**187.4%**	**15 509**	**(231.2%)**	**27 951**	**(638.5%)**	**62 662**	**(1 431.4%)**	**93 551**	**(2 137.0%)**	**14 578**	**(174.0%)**	**329.8%**
Cash/cash equivalents at the year begin:	124 685	86 317	163 293	131.0%	150 723	120.9%	166 231	192.6%	194 182	225.0%	163 293	189.2%	162 977	101.3%	19.1%
Cash/cash equivalents at the year end:	**117 978**	**81 939**	**150 723**	**127.8%**	**166 231**	**140.9%**	**194 182**	**237.0%**	**256 845**	**313.5%**	**256 845**	**313.5%**	**177 555**	**186.4%**	**44.7%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	98	100.0%	-	-	-	-	-	-	98	14.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	599	100.0%	-	-	-	-	-	-	599	85.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**698**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**698**	**100.0%**

Contact Details

Municipal Manager	Mr S Thomas	016 970 8607
Chief Financial Officer	Mr Abram Mgcina	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**65 495 405**	**66 325 380**	**18 177 798**	**27.8%**	**16 364 837**	**25.0%**	**14 949 499**	**22.5%**	**14 088 956**	**21.2%**	**63 581 090**	**95.9%**	**11 437 916**	**90.5%**	**23.2%**
Exchange Revenue															
Service charges - Electricity	27 521 065	27 521 065	7 500 109	27.3%	6 086 978	22.1%	5 153 616	18.7%	5 949 985	21.6%	24 690 687	89.7%	5 036 670	84.2%	18.1%
Service charges - Water	7 535 802	7 902 782	2 045 200	27.1%	2 335 420	31.0%	2 275 551	28.8%	2 312 646	29.3%	8 968 817	113.5%	1 614 879	100.5%	43.2%
Service charges - Waste Water Management	4 990 963	5 381 631	1 273 691	25.5%	1 178 620	23.6%	1 168 975	21.7%	1 170 611	21.8%	4 791 897	89.0%	987 488	90.9%	18.5%
Service charges - Waste Management	1 778 881	1 778 881	412 531	23.2%	392 397	22.1%	412 157	23.2%	469 401	26.4%	1 686 486	94.8%	430 399	94.9%	9.1%
Sale of Goods and Rendering of Services	161 522	161 522	43 313	26.8%	37 260	23.1%	40 387	25.0%	203 139	125.8%	324 099	200.7%	210 054	207.4%	(3.3%)
Agency services	348 281	348 281	97 207	27.9%	84 369	24.2%	83 984	24.1%	76 043	21.8%	341 603	98.1%	73 765	97.5%	3.1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 093 924	1 325 693	382 686	35.0%	394 958	36.1%	365 508	27.6%	361 111	27.2%	1 504 262	113.5%	261 790	95.1%	37.9%
Interest earned from Current and Non Current Assets	137 206	128 665	31 930	23.3%	26 709	19.5%	32 638	25.4%	38 994	30.3%	130 272	101.2%	35 354	89.6%	10.3%
Dividends	-	-	-	-	-	-	-	-	180	-	180	-	69	-	159.7%
Rent on Land	-	-	17	-	1	-	11	-	0	-	29	-	26	-	(98.6%)
Rental from Fixed Assets	173 844	173 844	43 198	24.8%	39 019	22.4%	41 424	23.8%	38 796	22.3%	162 437	93.4%	34 991	94.0%	10.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	141 175	145 702	28 770	20.4%	17 157	12.2%	15 184	10.4%	44 917	30.8%	106 027	72.8%	59 211	144.8%	(24.1%)
Operational Revenue	42 002	37 475	10 146	24.2%	10 748	25.6%	10 725	28.6%	11 421	30.5%	43 039	114.8%	11 652	116.1%	(2.0%)
Non-Exchange Revenue															
Property rates	10 833 546	10 833 546	2 697 145	24.9%	2 568 093	23.7%	2 668 374	24.6%	2 701 920	24.9%	10 635 532	98.2%	2 229 867	93.4%	21.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	819 240	418 041	57 080	7.0%	68 890	8.4%	75 445	18.0%	62 224	14.9%	263 640	63.1%	16 585	47.1%	275.2%
Licences or permits	-	-	-	-	-	-	-	-	0	-	0	-	(24)	-	(100.3%)
Transfer and subsidies - Operational	7 078 485	7 103 334	2 601 029	36.7%	2 168 551	30.6%	1 666 616	23.5%	318 915	4.5%	6 755 111	95.1%	162 955	95.5%	95.7%
Interest Receivables	288 513	389 779	117 829	40.8%	127 693	44.3%	102 234	26.2%	100 795	25.9%	448 551	115.1%	63 494	101.6%	58.7%
Fuel Levy	1 795 381	1 795 381	598 460	33.3%	598 460	33.3%	598 461	33.3%	-	-	1 795 381	100.0%	-	100.0%	-
Operational Revenue	755 574	879 758	237 457	31.4%	229 513	30.4%	238 141	27.1%	227 862	25.9%	932 974	106.0%	207 256	107.3%	9.9%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	68	-	(2)	-	66	-	1 433	-	(100.2%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**64 845 129**	**65 494 963**	**10 430 470**	**16.1%**	**15 097 616**	**23.3%**	**16 033 520**	**24.5%**	**17 476 316**	**26.7%**	**59 037 921**	**90.1%**	**12 809 289**	**89.8%**	**36.4%**
Employee related costs	13 477 155	13 105 665	2 919 084	21.7%	2 907 225	21.6%	3 376 844	25.8%	2 991 311	22.8%	12 194 463	93.0%	2 726 968	93.8%	9.7%
Remuneration of councillors	177 669	177 669	39 367	22.2%	44 536	25.1%	39 913	22.5%	45 878	25.8%	169 694	95.5%	39 423	93.6%	16.4%
Bulk purchases - electricity	22 806 142	22 646 142	2 134 356	9.4%	4 804 291	21.1%	7 071 232	31.2%	8 091 514	35.7%	22 101 393	97.6%	3 727 210	89.0%	117.1%
Inventory consumed	7 984 478	7 981 960	1 428 428	17.9%	1 750 701	21.9%	1 419 874	17.8%	1 166 085	14.6%	5 765 089	72.2%	1 904 223	95.7%	(38.8%)
Debt impairment	5 927 855	6 773 069	1 470 884	24.8%	1 470 884	24.8%	1 007 178	14.9%	1 478 240	21.8%	5 427 185	80.1%	840 423	94.2%	75.9%
Depreciation, Amortisation and Impairment	3 203 404	3 101 195	692 718	21.6%	669 224	20.9%	684 933	22.1%	680 406	21.9%	2 727 281	87.9%	607 652	90.5%	12.0%
Interest,Dividends and Rent on Land	1 626 591	1 591 591	35 493	2.2%	435 775	26.8%	125 305	7.9%	406 775	25.6%	1 003 347	63.0%	399 544	55.9%	1.8%
Contracted services	6 786 135	7 193 265	1 188 177	17.5%	2 238 584	33.0%	1 694 848	23.6%	1 896 667	26.4%	7 018 277	97.6%	2 020 008	87.4%	(6.1%)
Transfers and subsidies	962 104	969 604	117 250	12.2%	220 689	22.9%	237 099	24.5%	271 092	28.0%	846 130	87.3%	173 984	67.8%	55.8%
Irrecoverable debts written off	1 830	1 830	19 221	1 050.3%	-	-	(19 221)	(1 050.3%)	-	-	-	-	38 193	360.1%	(100.0%)
Operational Cost and Other Cost	1 891 768	1 952 973	385 492	20.4%	555 708	29.4%	393 360	20.1%	436 232	22.3%	1 770 792	90.7%	314 192	83.0%	38.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	1 400	-	1 400	-	1 940	-	(27.8%)
Other Losses	-	-	-	-	-	-	2 156	-	10 716	-	12 871	-	15 529	-	(31.0%)
Surplus/(Deficit)	**650 275**	**830 417**	**7 747 329**		**1 267 222**		**(1 084 021)**		**(3 387 360)**		**4 543 169**		**(1 371 374)**		
Transfers and subsidies - capital (monetary allocations)	2 487 849	2 598 861	63 294	2.5%	959 037	38.5%	338 939	13.0%	602 796	23.2%	1 964 066	75.6%	(55 253)	49.0%	(1 191.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 138 125**	**3 429 278**	**7 810 622**		**2 226 259**		**(745 082)**		**(2 784 564)**		**6 507 236**		**(1 426 626)**		
Income Tax	2 448	2 448	-	-	-	-	380	15.5%	-	-	380	15.5%	-	81.4%	-
Surplus/(Deficit) after income tax	**3 135 676**	**3 426 829**	**7 810 622**		**2 226 259**		**(745 461)**		**(2 784 564)**		**6 506 856**		**(1 426 626)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 135 676**	**3 426 829**	**7 810 622**		**2 226 259**		**(745 461)**		**(2 784 564)**		**6 506 856**		**(1 426 626)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 135 676**	**3 426 829**	**7 810 622**		**2 226 259**		**(745 461)**		**(2 784 564)**		**6 506 856**		**(1 426 626)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**3 197 115**	**3 355 377**	**137 679**	**4.3%**	**1 217 581**	**38.1%**	**291 205**	**8.7%**	**830 527**	**24.8%**	**2 476 992**	**73.8%**	**124 738**	**52.7%**	**565.8%**
National Government	2 275 149	2 386 161	55 613	2.4%	1 068 125	46.9%	89 449	3.7%	555 341	23.3%	1 768 528	74.1%	(62 448)	48.9%	(989.3%)
Provincial Government	12 200	12 200	-	-	-	-	-	-	2 917	23.9%	2 917	23.9%	582	18.8%	401.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 287 349**	**2 398 361**	**55 613**	**2.4%**	**1 068 125**	**46.7%**	**89 449**	**3.7%**	**558 258**	**23.3%**	**1 771 444**	**73.9%**	**(61 866)**	**48.7%**	**(1 002.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	909 766	957 016	82 066	9.0%	149 456	16.4%	201 756	21.1%	272 269	28.4%	705 547	73.7%	186 604	68.7%	45.9%
Capital Expenditure Functional	**3 197 115**	**3 355 377**	**137 679**	**4.3%**	**1 217 581**	**38.1%**	**291 205**	**8.7%**	**830 527**	**24.8%**	**2 476 992**	**73.8%**	**124 738**	**52.7%**	**565.8%**
Municipal governance and administration	**163 000**	**283 750**	**839**	**.5%**	**54 160**	**33.2%**	**21 260**	**7.5%**	**88 501**	**31.2%**	**164 759**	**58.1%**	**74 697**	**63.7%**	**18.5%**
Executive and Council	43 000	43 000	839	2.0%	21 696	50.5%	1 322	3.1%	10 648	24.8%	34 505	80.2%	4 978	73.4%	113.9%
Finance and administration	120 000	240 750	-	-	32 464	27.1%	19 938	8.3%	77 852	32.3%	130 254	54.1%	69 719	62.3%	11.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**650 293**	**652 634**	**29 187**	**4.5%**	**214 818**	**33.0%**	**(12 735)**	**(2.0%)**	**259 605**	**39.8%**	**490 875**	**75.2%**	**(150 930)**	**53.2%**	**(272.0%)**
Community and Social Services	11 600	11 600	-	-	-	-	-	-	8 744	75.4%	8 744	75.4%	6 993	75.8%	25.0%
Sport And Recreation	59 300	66 050	-	-	7 800	13.2%	(7 800)	(11.8%)	23 041	34.9%	23 041	34.9%	3 855	18.7%	497.8%
Public Safety	80 000	80 000	28 940	36.2%	17 055	21.3%	-	-	28 462	35.6%	74 456	93.1%	29 990	88.1%	(5.1%)
Housing	497 143	494 984	247	-	189 963	38.2%	(4 935)	(1.0%)	199 357	40.3%	384 633	77.7%	(191 767)	51.8%	(204.0%)
Health	2 250	-	-	-	-	-	-	-	-	-	-	-	-	19.7%	-
Economic and Environmental Services	**620 286**	**620 786**	**516**	**.1%**	**252 725**	**40.7%**	**2 210**	**.4%**	**199 490**	**32.1%**	**454 940**	**73.3%**	**51 232**	**29.5%**	**289.4%**
Planning and Development	20 736	20 736	95	.5%	3 374	16.3%	(503)	(2.4%)	5 985	28.9%	8 951	43.2%	1 992	50.3%	200.5%
Road Transport	570 850	570 850	422	.1%	249 266	43.7%	2 712	.5%	184 463	32.3%	436 863	76.5%	47 790	28.1%	286.0%
Environmental Protection	28 700	29 200	-	-	85	.3%	-	-	9 041	31.0%	9 126	31.3%	1 450	34.5%	523.4%
Trading Services	**1 763 536**	**1 798 207**	**107 137**	**6.1%**	**695 879**	**39.5%**	**280 470**	**15.6%**	**282 932**	**15.7%**	**1 366 418**	**76.0%**	**149 738**	**60.4%**	**89.0%**
Energy sources	513 082	638 252	72 107	14.1%	258 363	50.4%	53 687	8.4%	111 649	17.5%	495 805	77.7%	24 737	65.5%	351.3%
Water Management	757 159	667 159	517	.1%	308 246	40.7%	71 216	10.7%	62 229	9.3%	442 209	66.3%	23 837	49.1%	161.1%
Waste Water Management	294 996	294 996	34 513	11.7%	78 769	26.7%	96 266	32.6%	70 055	23.7%	279 603	94.8%	44 307	91.1%	58.1%
Waste Management	198 300	197 800	-	-	50 501	25.5%	59 301	30.0%	38 999	19.7%	148 801	75.2%	56 857	69.3%	(31.4%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**59 528 619**	**59 087 072**	**11 492 439**	**19.3%**	**13 491 268**	**22.7%**	**12 474 110**	**21.1%**	**8 173 425**	**13.8%**	**45 631 242**	**77.2%**	**8 302 256**	**75.2%**	**(1.6%)**
Property rates	9 752 502	9 752 502	2 112 018	21.7%	2 146 246	22.0%	2 124 668	21.8%	2 071 328	21.2%	8 454 259	86.7%	2 162 461	93.3%	(4.2%)
Service charges	37 781 176	37 038 737	8 637 018	22.9%	8 934 140	23.6%	8 646 314	23.3%	8 864 642	23.9%	35 082 114	94.7%	7 907 846	93.9%	12.1%
Other revenue	1 532 915	1 194 105	87 085	5.7%	(712 110)	(46.5%)	(1 158 519)	(97.0%)	(2 903 906)	(243.2%)	(4 687 449)	(392.5%)	(1 035 210)	28.9%	180.5%
Transfers and Subsidies - Operational	6 381 353	6 394 043	2 673 311	41.9%	2 161 331	33.9%	1 681 148	26.3%	114 491	1.8%	6 630 280	103.7%	106 588	103.6%	7.4%
Transfers and Subsidies - Capital	2 958 935	3 072 106	1 025 371	34.7%	945 466	32.0%	1 158 690	37.7%	-	-	3 129 528	101.9%	6 219	100.2%	(100.0%)
Interest	1 121 738	1 635 579	(3 042 364)	(271.2%)	16 194	1.4%	21 808	1.3%	26 691	1.6%	(2 977 670)	(182.1%)	(845 717)	(360.4%)	(103.2%)
Dividends	-	-	-	-	-	-	-	-	180	-	180	-	69	-	159.7%
Payments	**(53 616 545)**	**(53 401 760)**	**(19 935 089)**	**37.2%**	**(16 550 072)**	**30.9%**	**(16 393 400)**	**30.7%**	**(13 104 155)**	**24.5%**	**(65 982 715)**	**123.6%**	**(11 990 486)**	**99.7%**	**9.3%**
Suppliers and employees	(51 878 948)	(51 684 086)	(19 935 089)	38.4%	(16 550 072)	31.9%	(16 393 400)	31.7%	(13 104 155)	25.4%	(65 982 715)	127.7%	(11 990 486)	103.7%	9.3%

Finance charges	(776 567)	(748 644)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(961 030)	(969 030)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 912 074**	**5 685 312**	**(8 442 650)**	**(142.8%)**	**(3 058 804)**	**(51.7%)**	**(3 919 290)**	**(68.9%)**	**(4 930 729)**	**(86.7%)**	**(20 351 473)**	**(358.0%)**	**(3 688 229)**	**(297.6%)**	**33.7%**
Cash Flow from Investing Activities															
Receipts	**(108 199)**	**(108 199)**	**(12)**	**-**	**(15)**	**-**	**(13)**	**-**	**129**	**(.1%)**	**89**	**(.1%)**	**(854)**	**1.9%**	**(115.1%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(337)	(337)	(12)	3.7%	(15)	4.4%	(13)	3.8%	(14)	4.3%	(54)	16.1%	(15)	4.6%	(3.5%)
Decrease (increase) in non-current investments	(107 862)	(107 862)	-	-	-	-	-	-	143	(.1%)	143	(.1%)	(839)	1.9%	(117.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 676 682)**	**(3 834 944)**	**(137 679)**	**3.7%**	**(1 217 581)**	**33.1%**	**(291 205)**	**7.6%**	**(830 527)**	**21.7%**	**(2 476 992)**	**64.6%**	**(124 738)**	**52.7%**	**565.8%**
Capital assets	(3 676 682)	(3 834 944)	(137 679)	3.7%	(1 217 581)	33.1%	(291 205)	7.6%	(830 527)	21.7%	(2 476 992)	64.6%	(124 738)	52.7%	565.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(3 784 881)**	**(3 943 143)**	**(137 692)**	**3.6%**	**(1 217 596)**	**32.2%**	**(291 217)**	**7.4%**	**(830 398)**	**21.1%**	**(2 476 903)**	**62.8%**	**(125 592)**	**51.1%**	**561.2%**
Cash Flow from Financing Activities															
Receipts	**81 451**	**81 451**	**35 094**	**43.1%**	**7 909**	**9.7%**	**48 635**	**59.7%**	**845 772**	**1 038.4%**	**937 410**	**1 150.9%**	**18 725**	**161.1%**	**4 416.8%**
Short term loans	-	-	-	-	-	-	-	-	822 407	-	822 407	-	-	-	(100.0%)
Borrowing long term/refinancing	-	-	(436)	-	(449)	-	(462)	-	(476)	-	(1 822)	-	(423)	-	12.4%
Increase (decrease) in consumer deposits	81 451	81 451	35 530	43.6%	8 357	10.3%	49 097	60.3%	23 841	29.3%	116 825	143.4%	19 148	142.1%	24.5%
Payments	**(785 631)**	**(785 631)**	**(51 667)**	**6.6%**	**(336 499)**	**42.8%**	**(51 667)**	**6.6%**	**(301 382)**	**38.4%**	**(741 214)**	**94.3%**	**(393 645)**	**100.0%**	**(23.4%)**
Repayment of borrowing	(785 631)	(785 631)	(51 667)	6.6%	(336 499)	42.8%	(51 667)	6.6%	(301 382)	38.4%	(741 214)	94.3%	(393 645)	100.0%	(23.4%)
Net Cash from/(used) Financing Activities	**(704 180)**	**(704 180)**	**(16 572)**	**2.4%**	**(328 590)**	**46.7%**	**(3 032)**	**.4%**	**544 390**	**(77.3%)**	**196 196**	**(27.9%)**	**(374 919)**	**95.0%**	**(245.2%)**
Net Increase/(Decrease) in cash held	**1 423 013**	**1 037 989**	**(8 596 914)**	**(604.1%)**	**(4 604 990)**	**(323.6%)**	**(4 213 540)**	**(405.9%)**	**(5 216 737)**	**(502.6%)**	**(22 632 180)**	**(2 180.4%)**	**(4 188 741)**	**(23 940.3%)**	**24.5%**
Cash/cash equivalents at the year begin:	1 058 896	1 676 660	1 197 511	113.1%	(7 399 403)	(698.8%)	(12 883 436)	(768.4%)	(16 217 933)	(967.3%)	1 197 511	71.4%	(8 520 619)	107.9%	90.3%
Cash/cash equivalents at the year end:	**2 481 909**	**2 714 649**	**(7 399 403)**	**(298.1%)**	**(12 004 393)**	**(483.7%)**	**(16 217 933)**	**(597.4%)**	**(21 434 670)**	**(789.6%)**	**(21 434 670)**	**(789.6%)**	**(12 709 360)**	**(1 358.1%)**	**68.7%**

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	1 171 101	7.9%	977 964	6.6%	513 226	3.5%	12 134 033	82.0%	14 796 324	37.3%	1 034 401	7.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 719 905	39.6%	273 372	6.3%	153 328	3.5%	2 193 335	50.5%	4 339 940	10.9%	104 542	2.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	739 038	10.2%	283 788	3.9%	233 700	3.2%	5 968 129	82.6%	7 224 655	18.2%	425 251	5.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	331 418	8.1%	249 688	6.1%	137 971	3.4%	3 371 998	82.4%	4 091 074	10.3%	493 263	12.1%	-	-
Receivables from Exchange Transactions - Waste Management	240 253	9.1%	68 535	2.6%	58 667	2.2%	2 265 780	86.0%	2 633 234	6.6%	160 611	6.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4 623	1.1%	5 691	1.4%	5 437	1.3%	402 413	96.2%	418 163	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	154 616	3.1%	153 364	3.0%	155 060	3.1%	4 595 817	90.8%	5 058 857	12.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	86 922	7.6%	36 039	3.1%	23 202	2.0%	1 004 859	87.3%	1 151 021	2.9%	-	-	-	-
Total By Income Source	**4 447 876**	**11.2%**	**2 048 439**	**5.2%**	**1 280 590**	**3.2%**	**31 936 364**	**80.4%**	**39 713 269**	**100.0%**	**2 218 067**	**5.6%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	121 278	24.3%	56 205	11.2%	42 423	8.5%	280 075	56.0%	499 981	1.3%	-	-	-	-
Commercial	2 179 855	26.6%	419 941	5.1%	244 300	3.0%	5 354 621	65.3%	8 198 718	20.6%	-	-	-	-
Households	2 136 958	7.0%	1 565 546	5.1%	987 941	3.2%	25 868 180	84.7%	30 558 625	76.9%	2 218 067	7.3%	-	-
Other	9 784	2.1%	6 747	1.5%	5 926	1.3%	433 488	95.1%	455 945	1.1%	-	-	-	-
Total By Customer Group	**4 447 876**	**11.2%**	**2 048 439**	**5.2%**	**1 280 590**	**3.2%**	**31 936 364**	**80.4%**	**39 713 269**	**100.0%**	**2 218 067**	**5.6%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 891 399	100.0%	-	-	-	-	-	-	2 891 399	84.7%
Bulk Water	524 229	100.0%	-	-	-	-	-	-	524 229	15.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 415 628**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**3 415 628**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**84 820 301**	**84 848 273**	**24 573 157**	**29.0%**	**23 993 560**	**28.3%**	**23 578 503**	**27.8%**	**21 659 731**	**25.5%**	**93 804 951**	**110.6%**	**20 930 142**	**112.2%**	**3.5%**
Exchange Revenue															
Service charges - Electricity	25 584 204	25 584 204	6 631 153	25.9%	6 291 664	24.6%	6 172 667	24.1%	6 324 858	24.7%	25 420 341	99.4%	5 125 448	95.1%	23.4%
Service charges - Water	11 889 649	11 889 649	2 766 629	23.3%	2 844 012	23.9%	2 521 919	21.2%	2 588 071	21.8%	10 720 630	90.2%	2 405 129	96.4%	7.6%
Service charges - Waste Water Management	8 101 381	8 101 381	2 074 163	25.6%	2 059 692	25.4%	1 983 990	24.5%	2 018 329	24.9%	8 136 174	100.4%	1 951 409	104.9%	3.4%
Service charges - Waste Management	3 337 410	3 356 641	835 555	25.0%	841 079	25.2%	840 736	25.0%	848 323	25.3%	3 365 692	100.3%	847 203	102.9%	.1%
Sale of Goods and Rendering of Services	983 502	975 386	265 425	27.0%	257 550	26.2%	417 087	42.8%	575 732	59.0%	1 515 794	155.4%	750 038	187.1%	(23.2%)
Agency services	407 228	407 228	94 372	23.2%	88 202	21.7%	87 730	21.5%	80 570	19.8%	350 874	86.2%	82 716	88.4%	(2.6%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	567 356	552 655	746 174	131.5%	1 058 170	186.5%	455 444	82.4%	443 522	80.3%	2 703 309	489.1%	710 375	543.2%	(37.6%)
Interest earned from Current and Non Current Assets	199 899	198 326	24 944	12.5%	16 912	8.5%	73 104	36.9%	74 325	37.5%	189 286	95.4%	96 345	135.7%	(22.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	469 692	471 647	91 216	19.4%	69 423	14.8%	80 161	17.0%	83 323	17.7%	324 122	68.7%	87 285	75.1%	(4.5%)
Licences or permits	-	-	1 072	-	855	-	1 032	-	1 157	-	4 115	-	742	-	56.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	5	-	475	-	1 514	-	28	-	2 022	-	10 172	-	(99.7%)
Operational Revenue	947 578	948 157	299 538	31.6%	275 679	29.1%	208 215	22.0%	476 425	50.2%	1 259 858	132.9%	644 311	148.2%	(26.1%)
Non-Exchange Revenue															
Property rates	18 136 267	18 136 267	4 390 049	24.2%	5 018 748	27.7%	4 688 561	25.9%	4 822 553	26.6%	18 919 912	104.3%	4 545 676	102.8%	6.1%
Surcharges and Taxes	332 047	332 047	100 764	30.3%	107 135	32.3%	98 262	29.6%	99 364	29.9%	405 525	122.1%	82 246	109.3%	20.8%
Fines, penalties and forfeits	176 770	176 874	61 398	34.7%	134 310	76.0%	54 528	30.8%	42 360	23.9%	292 597	165.4%	100 763	139.5%	(58.0%)
Licences or permits	3 994	3 758	773	19.4%	640	16.0%	676	18.0%	635	16.9%	2 724	72.5%	657	97.9%	(3.3%)
Transfer and subsidies - Operational	8 980 278	9 011 475	4 987 369	55.5%	4 482 579	49.9%	3 921 090	43.5%	1 981 268	22.0%	15 372 306	170.6%	2 014 609	175.2%	(1.7%)
Interest Receivables	127 429	127 429	59 970	47.1%	65 752	51.6%	66 430	52.1%	57 143	44.8%	249 296	195.6%	100 977	178.1%	(43.4%)
Fuel Levy	4 572 290	4 572 290	1 143 073	25.0%	381 024	8.3%	1 905 121	41.7%	1 143 072	25.0%	4 572 290	100.0%	1 375 870	100.0%	(16.9%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	3 328	2 858	(73)	(2.2%)	(390)	(11.7%)	(216)	(7.6%)	(161)	(5.6%)	(841)	(29.4%)	(2 733)	(314.8%)	(94.1%)
Other Gains	-	-	(411)	-	47	-	453	-	(1 166)	-	(1 077)	-	904	-	(229.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	**80 669 613**	**81 651 602**	**25 250 511**	**31.3%**	**22 573 721**	**28.0%**	**22 880 746**	**28.0%**	**24 058 974**	**29.5%**	**94 763 951**	**116.1%**	**21 448 796**	**113.1%**	**12.2%**
Employee related costs	21 654 002	23 008 891	5 674 583	26.2%	6 356 441	29.4%	5 552 518	24.1%	6 210 476	27.0%	23 794 018	103.4%	5 173 054	102.9%	20.1%
Remuneration of councillors	202 021	202 021	46 039	22.8%	46 824	23.2%	47 671	23.6%	48 290	23.9%	188 823	93.5%	47 112	99.1%	2.5%
Bulk purchases - electricity	17 582 825	17 582 825	7 098 276	40.4%	4 325 497	24.6%	4 124 633	23.5%	5 111 237	29.1%	20 659 644	117.5%	5 099 024	119.9%	.2%
Inventory consumed	7 234 991	7 254 312	1 925 048	26.6%	2 004 223	27.7%	1 878 073	25.9%	1 901 115	26.2%	7 708 459	106.3%	1 585 154	101.5%	19.9%
Debt impairment	8 076 200	9 132 196	1 988 938	24.6%	2 581 023	32.0%	3 080 186	33.7%	3 497 770	38.3%	11 147 916	122.1%	2 198 854	95.0%	59.1%
Depreciation, Amortisation and Impairment	5 643 271	5 560 480	1 236 992	21.9%	1 226 367	21.7%	1 219 248	21.9%	974 059	17.5%	4 656 665	83.7%	949 328	81.5%	2.6%
Interest,Dividends and Rent on Land	2 627 256	2 632 282	1 466 994	55.8%	1 510 506	57.5%	1 016 587	38.6%	1 123 542	42.7%	5 117 629	194.4%	848 783	191.6%	32.4%
Contracted services	7 323 519	6 285 251	955 748	13.1%	1 573 004	21.5%	1 223 730	19.5%	1 363 567	21.7%	5 116 049	81.4%	1 517 505	81.4%	(10.1%)
Transfers and subsidies	113 739	75 664	2 102 285	1 848.3%	545 927	480.0%	2 070 339	2 736.2%	1 242 860	1 642.6%	5 961 411	7 878.8%	1 098 359	5 587.3%	13.2%
Irrecoverable debts written off	-	-	954	-	4 642	-	1 877	-	3 154	-	10 627	-	16 507	-	(80.9%)
Operational Cost and Other Cost	6 829 056	6 536 603	1 942 742	28.4%	1 588 092	23.3%	1 840 672	28.2%	1 792 336	27.4%	7 163 842	109.6%	1 707 034	96.7%	5.0%
Disposal of Fixed and Intangible Assets	4 140	2 513	10 389	250.9%	1 216	29.4%	2 420	96.3%	5 002	199.1%	19 027	757.1%	286 035	9 670.7%	(98.3%)
Other Losses	3 378 592	3 378 562	801 522	23.7%	809 960	24.0%	822 794	24.4%	785 566	23.3%	3 219 842	95.3%	922 048	106.1%	(14.8%)
Surplus/(Deficit)	**4 150 688**	**3 196 671**	**(677 354)**		**1 419 839**		**697 757**		**(2 399 243)**		**(959 000)**		**(518 654)**		
Transfers and subsidies - capital (monetary allocations)	4 100 420	4 550 032	246 654	6.0%	720 237	17.6%	702 739	15.4%	608 401	13.4%	2 278 032	50.1%	744 949	62.1%	(18.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 251 108**	**7 746 703**	**(430 700)**		**2 140 076**		**1 400 496**		**(1 790 841)**		**1 319 031**		**226 295**		
Income Tax	44 883	44 883	15 896	35.4%	(15 896)	(35.4%)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**8 206 225**	**7 701 820**	**(446 596)**		**2 155 972**		**1 400 496**		**(1 790 841)**		**1 319 031**		**226 295**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 206 225**	**7 701 820**	**(446 596)**		**2 155 972**		**1 400 496**		**(1 790 841)**		**1 319 031**		**226 295**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	1 522 421	-	1 548 335	-	1 883 032	-	1 302 687	-	6 256 475	-	692 735	-	88.0%
Surplus/(Deficit) for the year	**8 206 225**	**7 701 820**	**1 075 825**		**3 704 308**		**3 283 529**		**(488 155)**		**7 575 507**		**919 030**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**8 700 420**	**8 424 388**	**712 504**	**8.2%**	**1 508 931**	**17.3%**	**1 196 434**	**14.2%**	**2 685 018**	**31.9%**	**6 102 887**	**72.4%**	**4 710 411**	**105.5%**	**(43.0%)**
National Government	3 636 672	4 086 083	227 531	6.3%	651 907	17.9%	618 250	15.1%	1 169 867	28.6%	2 667 555	65.3%	1 061 368	82.3%	10.2%
Provincial Government	10 700	10 700	-	-	-	-	59	.6%	10 641	99.4%	10 700	100.0%	608	3.9%	1 650.2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	903 048	903 048	140 769	15.6%	318 621	35.3%	157 201	17.4%	346 388	38.4%	962 979	106.6%	298 539	122.3%	16.0%
Transfers recognised - capital	**4 550 420**	**4 999 831**	**368 300**	**8.1%**	**970 528**	**21.3%**	**775 510**	**15.5%**	**1 526 896**	**30.5%**	**3 641 234**	**72.8%**	**1 360 515**	**88.5%**	**12.2%**
Borrowing	3 500 000	2 774 557	329 039	9.4%	497 870	14.2%	316 537	11.4%	959 705	34.6%	2 103 151	75.8%	1 162 140	79.5%	(17.4%)
Internally generated funds	650 000	650 000	15 165	2.3%	40 533	6.2%	104 387	16.1%	198 417	30.5%	358 502	55.2%	2 187 756	213.1%	(90.9%)
Capital Expenditure Functional	**8 700 420**	**8 424 388**	**712 504**	**8.2%**	**1 508 931**	**17.3%**	**1 196 434**	**14.2%**	**2 685 018**	**31.9%**	**6 102 887**	**72.4%**	**4 710 411**	**105.5%**	**(43.0%)**
Municipal governance and administration	**874 832**	**811 332**	**56 721**	**6.5%**	**78 306**	**9.0%**	**205 216**	**25.3%**	**249 633**	**30.8%**	**589 876**	**72.7%**	**2 148 340**	**256.8%**	**(88.4%)**
Executive and Council	12 186	13 586	-	-	421	3.5%	25	.2%	890	6.6%	1 336	9.8%	4 255	35.6%	(79.1%)
Finance and administration	862 645	797 745	56 721	6.6%	77 885	9.0%	205 191	25.7%	248 743	31.2%	588 540	73.8%	2 144 023	265.2%	(88.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	62	80.6%	(100.0%)
Community and Public Safety	**2 464 066**	**2 472 266**	**148 799**	**6.0%**	**621 454**	**25.2%**	**286 576**	**11.6%**	**660 816**	**26.7%**	**1 717 645**	**69.5%**	**876 372**	**81.0%**	**(24.6%)**
Community and Social Services	202 955	203 032	7 957	3.9%	49 648	24.5%	(228)	(.1%)	115 829	57.0%	173 206	85.3%	103 722	76.2%	11.7%
Sport And Recreation	16 860	16 498	1 089	6.5%	1 268	7.5%	2 036	12.3%	6 154	37.3%	10 547	63.9%	6 471	53.3%	(4.9%)
Public Safety	40 688	40 688	15 159	37.3%	3 492	8.6%	415	1.0%	(863)	(2.1%)	18 203	44.7%	5 433	85.3%	(115.9%)
Housing	2 165 705	2 174 421	124 594	5.8%	567 046	26.2%	275 891	12.7%	523 284	24.1%	1 490 815	68.6%	744 406	82.3%	(29.7%)
Health	37 859	37 628	-	-	-	-	8 462	22.5%	16 412	43.6%	24 874	66.1%	16 340	80.2%	.4%
Economic and Environmental Services	**1 746 998**	**1 778 313**	**168 906**	**9.7%**	**335 848**	**19.2%**	**284 294**	**16.0%**	**549 012**	**30.9%**	**1 338 060**	**75.2%**	**370 859**	**70.8%**	**48.0%**
Planning and Development	195 375	191 221	32 391	16.6%	23 874	12.2%	26 572	13.9%	80 186	41.9%	163 023	85.3%	87 745	106.7%	(8.6%)
Road Transport	1 551 036	1 552 820	136 515	8.8%	311 974	20.1%	255 406	16.4%	467 767	30.1%	1 171 662	75.5%	282 849	65.2%	65.4%
Environmental Protection	587	34 272	-	-	-	-	2 316	6.8%	1 059	3.1%	3 375	9.8%	265	6.0%	299.6%
Trading Services	**3 546 298**	**3 278 098**	**327 011**	**9.2%**	**444 808**	**12.5%**	**397 536**	**12.1%**	**1 206 944**	**36.8%**	**2 376 299**	**72.5%**	**1 272 311**	**93.5%**	**(5.1%)**
Energy sources	1 360 773	1 097 973	181 588	13.3%	193 631	14.2%	121 584	11.1%	636 194	57.9%	1 132 997	103.2%	825 307	106.6%	(22.9%)
Water Management	1 328 870	1 297 102	98 993	7.4%	110 493	8.3%	214 288	16.5%	382 181	29.5%	805 955	62.1%	292 374	74.3%	30.7%
Waste Water Management	368 010	406 778	40 692	11.1%	46 109	12.5%	75 331	18.5%	109 538	26.9%	271 670	66.8%	99 699	109.2%	9.9%
Waste Management	488 645	476 245	5 738	1.2%	94 575	19.4%	(13 667)	(2.9%)	79 031	16.6%	165 677	34.8%	54 931	55.3%	43.9%
Other	**68 226**	**84 379**	**11 067**	**16.2%**	**28 515**	**41.8%**	**22 812**	**27.0%**	**18 613**	**22.1%**	**81 007**	**96.0%**	**42 529**	**104.5%**	**(56.2%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**82 832 331**	**80 844 648**	**28 036 340**	**33.8%**	**24 731 919**	**29.9%**	**23 396 587**	**28.9%**	**20 765 870**	**25.7%**	**96 930 716**	**119.9%**	**16 239 849**	**119.2%**	**27.9%**
Property rates	18 443 516	16 946 225	3 752 954	20.3%	4 189 932	22.7%	3 659 206	21.6%	3 933 677	23.2%	15 535 769	91.7%	3 608 068	89.6%	9.0%
Service charges	42 890 873	41 934 297	10 747 110	25.1%	10 684 783	24.9%	10 148 570	24.2%	10 560 444	25.2%	42 140 906	100.5%	9 715 625	104.4%	8.7%
Other revenue	7 767 345	7 754 494	7 221 396	93.0%	5 837 434	75.2%	2 712 370	35.0%	6 187 938	79.8%	21 959 138	283.2%	2 810 841	260.3%	120.1%
Transfers and Subsidies - Operational	8 980 278	9 011 475	5 376 413	59.9%	3 926 168	43.7%	4 911 770	54.5%	-	-	14 214 351	157.7%	-	153.4%	-
Transfers and Subsidies - Capital	4 550 420	4 999 831	858 961	18.9%	46 366	1.0%	1 909 182	38.2%	-	-	2 814 509	56.3%	-	57.2%	-
Interest	199 899	198 326	79 505	39.8%	47 236	23.6%	55 490	28.0%	83 812	42.3%	266 042	134.1%	105 314	139.1%	(20.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(63 626 425)**	**(63 623 266)**	**(27 801 868)**	**43.7%**	**(24 168 936)**	**38.0%**	**(18 484 868)**	**29.1%**	**(19 445 295)**	**30.6%**	**(89 900 967)**	**141.3%**	**(16 192 388)**	**137.8%**	**20.1%**
Suppliers and employees	(60 871 297)	(60 914 787)	(27 151 501)	44.6%	(23 166 682)	38.1%	(18 118 150)	29.7%	(18 515 166)	30.4%	(86 951 499)	142.7%	(15 614 324)	140.6%	18.6%

Finance charges	(2 627 256)	(2 632 282)	(650 368)	24.8%	(1 002 254)	38.1%	(366 718)	13.9%	(930 129)	35.3%	(2 949 469)	112.0%	(578 065)	79.8%	60.9%
Transfers and Subsidies	(127 872)	(76 197)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**19 205 905**	**17 221 381**	**234 472**	**1.2%**	**562 982**	**2.9%**	**4 911 719**	**28.5%**	**1 320 576**	**7.7%**	**7 029 749**	**40.8%**	**47 460**	**39.2%**	**2 682.5%**
Cash Flow from Investing Activities															
Receipts	**(590 522)**	**(371 254)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	3 328	2 858	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(593 850)	(374 112)	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 700 420)**	**(8 424 388)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(8 700 420)	(8 424 388)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(9 290 942)**	**(8 795 642)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**3 500 000**	**2 774 557**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 500 000	2 774 557	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 183 807)**	**(3 224 103)**	**(1 719 111)**	**54.0%**	**(617 287)**	**19.4%**	**(3 144 635)**	**97.5%**	**(2 335 814)**	**72.4%**	**(7 816 848)**	**242.5%**	**(1 853 247)**	**246.2%**	**26.0%**
Repayment of borrowing	(3 183 807)	(3 224 103)	(1 719 111)	54.0%	(617 287)	19.4%	(3 144 635)	97.5%	(2 335 814)	72.4%	(7 816 848)	242.5%	(1 853 247)	246.2%	26.0%
Net Cash from/(used) Financing Activities	**316 193**	**(449 546)**	**(1 719 111)**	**(543.7%)**	**(617 287)**	**(195.2%)**	**(3 144 635)**	**699.5%**	**(2 335 814)**	**519.6%**	**(7 816 848)**	**1 738.8%**	**(1 853 247)**	**(89.0%)**	**26.0%**
Net Increase/(Decrease) in cash held	**10 231 156**	**7 976 194**	**(1 484 640)**	**(14.5%)**	**(54 305)**	**(.5%)**	**1 767 084**	**22.2%**	**(1 015 239)**	**(12.7%)**	**(787 099)**	**(9.9%)**	**(1 805 787)**	**19.3%**	**(43.8%)**
Cash/cash equivalents at the year begin:	2 730 891	3 965 660	(4 918 534)	(180.1%)	(3 669 895)	(134.4%)	(3 036 262)	(76.6%)	(1 417 255)	(35.7%)	(4 918 534)	(124.0%)	6 700 301	(24.0%)	(121.2%)
Cash/cash equivalents at the year end:	**12 962 048**	**11 941 854**	**(3 282 017)**	**(25.3%)**	**(4 103 659)**	**(31.7%)**	**(171 033)**	**(1.4%)**	**3 456 275**	**28.9%**	**3 456 275**	**28.9%**	**5 736 229**	**45.2%**	**(39.7%)**

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	725 097	2.6%	522 788	1.9%	512 322	1.9%	25 799 653	93.6%	27 559 860	36.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 199 023	9.8%	543 186	4.4%	539 540	4.4%	9 974 916	81.4%	12 256 665	16.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	920 461	5.1%	528 245	2.9%	563 310	3.1%	15 902 663	88.8%	17 914 678	23.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	472 905	3.7%	281 767	2.2%	284 390	2.3%	11 591 616	91.8%	12 630 678	16.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	206 084	2.8%	136 820	1.8%	143 753	1.9%	6 968 145	93.5%	7 454 802	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	405	.2%	37 041	20.4%	36 670	20.2%	107 765	59.3%	181 881	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(375 002)	28.0%	(131 465)	9.8%	(140 229)	10.5%	(691 936)	51.7%	(1 338 631)	(1.7%)	-	-	-	-
Total By Income Source	**3 148 973**	**4.1%**	**1 918 382**	**2.5%**	**1 939 755**	**2.5%**	**69 652 821**	**90.9%**	**76 659 931**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	57 939	2.2%	44 250	1.7%	43 255	1.6%	2 524 391	94.6%	2 669 835	3.5%	-	-	-	-
Commercial	1 105 818	5.2%	589 622	2.8%	640 719	3.0%	18 777 874	88.9%	21 114 033	27.5%	-	-	-	-
Households	1 985 216	3.8%	1 284 510	2.4%	1 255 781	2.4%	48 350 556	91.4%	52 876 063	69.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 148 973**	**4.1%**	**1 918 382**	**2.5%**	**1 939 755**	**2.5%**	**69 652 821**	**90.9%**	**76 659 931**	**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	-	-	961 371	100.0%	-	-	-	-	961 371	6.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 680 184	53.5%	1 663 844	13.3%	464 829	3.7%	3 688 360	29.5%	12 497 217	77.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	649 586	24.9%	199 500	7.6%	262 602	10.1%	1 497 855	57.4%	2 609 544	16.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 329 770**	**45.6%**	**2 824 716**	**17.6%**	**727 431**	**4.5%**	**5 186 215**	**32.3%**	**16 068 132**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**53 380 626**	**53 660 957**	**14 478 023**	**27.1%**	**13 142 658**	**24.6%**	**13 509 209**	**25.2%**	**11 253 891**	**21.0%**	**52 383 782**	**97.6%**	**9 784 662**	**97.4%**	**15.0%**
Exchange Revenue															
Service charges - Electricity	19 984 755	19 984 755	5 555 243	27.8%	4 460 613	22.3%	4 974 799	24.9%	3 788 044	19.0%	18 778 699	94.0%	3 930 286	94.7%	(3.6%)
Service charges - Water	6 906 904	6 906 904	1 551 841	22.5%	1 649 374	23.9%	1 546 705	22.4%	1 540 421	22.3%	6 288 341	91.0%	1 211 644	98.7%	27.1%
Service charges - Waste Water Management	1 929 950	1 914 945	450 959	23.4%	446 630	23.1%	424 964	22.2%	442 797	23.1%	1 765 351	92.2%	302 484	91.1%	46.4%
Service charges - Waste Management	2 376 232	2 098 270	585 819	24.7%	447 527	18.8%	577 493	27.5%	562 054	26.8%	2 172 892	103.6%	459 997	95.1%	22.2%
Sale of Goods and Rendering of Services	554 994	557 329	113 820	20.5%	108 501	19.5%	66 482	11.9%	275 302	49.4%	564 106	101.2%	157 815	99.6%	74.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 369 722	1 484 848	432 724	31.6%	347 244	25.4%	518 316	34.9%	240 788	16.2%	1 539 072	103.7%	182 521	151.2%	31.9%
Interest earned from Current and Non Current Assets	154 925	155 120	29 596	19.1%	5 461	3.5%	144 412	93.1%	91 321	58.9%	270 790	174.6%	42 756	140.1%	113.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	48 962	-	-	26 706	-	26 706	54.5%	0	-	53 413	109.1%	15 259	-	(100.0%)
Rental from Fixed Assets	225 024	235 987	69 072	30.7%	58 353	25.9%	78 548	33.3%	57 220	24.2%	263 193	111.5%	82 656	119.0%	(30.8%)
Licences or permits	42 197	42 227	9 762	23.1%	15 399	36.5%	10 782	25.5%	26 552	62.9%	62 495	148.0%	11 639	92.0%	128.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	208 294	216 558	48 406	23.2%	58 210	27.9%	58 095	26.8%	64 353	29.7%	229 064	105.8%	24 873	66.6%	158.7%
Operational Revenue	434 283	453 522	52 246	12.0%	63 943	14.7%	55 702	12.3%	639 385	141.0%	811 275	178.9%	(35 695)	76.4%	(1 891.3%)
Non-Exchange Revenue															
Property rates	11 195 496	11 195 496	2 679 052	23.9%	2 876 721	25.7%	2 913 410	26.0%	2 870 692	25.6%	11 339 875	101.3%	2 613 571	101.5%	9.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	220 269	289 103	49 801	22.6%	63 457	28.8%	65 822	22.8%	130 830	45.3%	309 911	107.2%	84 166	102.0%	55.4%
Licences or permits	-	459	220	-	240	-	485	105.7%	272	59.2%	1 216	264.9%	(293)	-	(192.9%)
Transfer and subsidies - Operational	5 412 741	5 475 443	1 973 910	36.5%	1 722 833	31.8%	1 387 125	25.3%	114 646	2.1%	5 198 514	94.9%	527 081	100.1%	(78.2%)
Interest Receivables	698 428	934 619	320 083	45.8%	235 977	33.8%	103 890	11.1%	408 860	43.7%	1 068 810	114.4%	(92)	-	(444 050.3%)
Fuel Levy	1 666 411	1 666 411	555 470	33.3%	555 470	33.3%	555 471	33.3%	-	-	1 666 411	100.0%	-	100.0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	354	-	354	-	173 994	-	(99.8%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**52 057 409**	**52 452 904**	**11 859 089**	**22.8%**	**11 461 130**	**22.0%**	**13 220 669**	**25.2%**	**14 193 523**	**27.1%**	**50 734 412**	**96.7%**	**12 625 520**	**96.4%**	**12.4%**
Employee related costs	13 910 915	13 216 832	3 178 258	22.8%	3 122 729	22.4%	3 087 741	23.4%	3 254 722	24.6%	12 643 449	95.7%	2 943 487	89.1%	10.6%
Remuneration of councillors	171 124	174 173	35 471	20.7%	40 497	23.7%	35 525	20.4%	38 055	21.8%	149 548	85.9%	34 120	84.8%	11.5%
Bulk purchases - electricity	17 297 830	17 277 742	5 257 219	30.4%	2 541 378	14.7%	4 474 489	25.9%	4 367 407	25.3%	16 640 493	96.3%	4 078 249	99.6%	7.1%
Inventory consumed	5 308 476	5 582 201	950 631	17.9%	1 435 518	27.0%	1 479 537	26.5%	1 869 295	33.5%	5 734 981	102.7%	1 531 744	102.9%	22.0%
Debt impairment	4 836 850	5 370 890	1 212 557	25.1%	1 206 551	24.9%	1 474 518	27.5%	1 484 700	27.6%	5 378 327	100.1%	1 156 412	99.8%	28.4%
Depreciation, Amortisation and Impairment	2 447 187	2 450 261	8 071	.3%	1 117 467	45.7%	165 369	6.7%	1 123 914	45.9%	2 414 822	98.6%	711 022	107.5%	58.1%
Interest,Dividends and Rent on Land	1 365 894	1 686 887	75 893	5.6%	517 889	37.9%	870 078	51.6%	487 188	28.9%	1 951 048	115.7%	173 211	83.3%	181.3%
Contracted services	4 735 838	4 845 358	639 887	13.5%	1 155 743	24.4%	1 160 889	24.0%	1 201 422	24.8%	4 157 941	85.8%	1 998 410	98.2%	(39.9%)
Transfers and subsidies	94 151	9 539	72	.1%	386	.4%	18 870	197.8%	(18 094)	(189.7%)	1 234	12.9%	49 722	160.6%	(136.4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	11 513	-	(100.0%)
Operational Cost and Other Cost	1 889 143	1 838 521	501 030	26.5%	322 973	17.1%	382 385	20.8%	384 424	20.9%	1 590 811	86.5%	(60 218)	86.8%	(738.4%)
Disposal of Fixed and Intangible Assets	-	501	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	71 268	-	490	-	71 758	-	(2 152)	-	(122.7%)
Surplus/(Deficit)	**1 323 217**	**1 208 052**	**2 618 934**		**1 681 528**		**288 540**		**(2 939 632)**		**1 649 370**		**(2 840 858)**		
Transfers and subsidies - capital (monetary allocations)	2 026 506	2 314 496	388 959	19.2%	(154 538)	(7.6%)	865 157	37.4%	1 062 962	45.9%	2 162 541	93.4%	1 015 499	101.5%	4.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	16 593	-	16 593	-	(8 689)	-	(291.0%)
Surplus/(Deficit) after capital transfers and contributions	**3 349 723**	**3 522 548**	**3 007 893**		**1 526 990**		**1 153 697**		**(1 860 077)**		**3 828 503**		**(1 834 048)**		
Income Tax	-	560	-	-	560	-	-	-	-	-	560	100.0%	544	-	(100.0%)
Surplus/(Deficit) after income tax	**3 349 723**	**3 521 989**	**3 007 893**		**1 526 431**		**1 153 697**		**(1 860 077)**		**3 827 944**		**(1 834 592)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 349 723**	**3 521 989**	**3 007 893**		**1 526 431**		**1 153 697**		**(1 860 077)**		**3 827 944**		**(1 834 592)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 349 723**	**3 521 989**	**3 007 893**		**1 526 431**		**1 153 697**		**(1 860 077)**		**3 827 944**		**(1 834 592)**		
			-		-		-		-		-		0		0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**2 459 328**	**2 768 836**	**443 828**	**18.0%**	**685 582**	**27.9%**	**306 283**	**11.1%**	**2 009 196**	**72.6%**	**3 444 889**	**124.4%**	**1 080 205**	**100.0%**	**86.0%**
National Government	2 020 354	2 269 487	334 359	16.5%	527 058	26.1%	231 940	10.2%	2 186 474	96.3%	3 279 832	144.5%	825 133	100.0%	165.0%
Provincial Government	10 000	8 630	2 400	24.0%	4 057	40.6%	1 405	16.3%	(7 863)	(91.1%)	-	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	149 987	612	-	-	-	-	612	100.0%	164 445	26 875.8%	165 057	26 975.8%	38 601	100.0%	326.0%
Transfers recognised - capital	**2 180 341**	**2 278 729**	**336 759**	**15.4%**	**531 115**	**24.4%**	**233 958**	**10.3%**	**2 343 057**	**102.8%**	**3 444 889**	**151.2%**	**863 734**	**100.0%**	**171.3%**
Borrowing	-	-	-	-	3 515	-	(3 515)	-	-	-	-	-	(1 279)	-	(100.0%)
Internally generated funds	278 987	490 106	107 068	38.4%	150 952	54.1%	75 840	15.5%	(333 861)	(68.1%)	-	-	217 750	100.0%	(253.3%)
Capital Expenditure Functional	**2 459 328**	**2 768 836**	**443 828**	**18.0%**	**682 067**	**27.7%**	**309 798**	**11.2%**	**834 262**	**30.1%**	**2 269 955**	**82.0%**	**(66 997 037)**	**101.2%**	**(101.2%)**
Municipal governance and administration	**281 237**	**303 970**	**49 963**	**17.8%**	**100 942**	**35.9%**	**48 164**	**15.8%**	**68 915**	**22.7%**	**267 984**	**88.2%**	**(69 002 802)**	**100.0%**	**(100.1%)**
Executive and Council	15 000	-	2 400	16.0%	(2 400)	(16.0%)	-	-	-	-	-	-	(906)	-	(100.0%)
Finance and administration	266 237	303 970	47 563	17.9%	103 342	38.8%	48 164	15.8%	68 915	22.7%	267 984	88.2%	(69 001 896)	100.0%	(100.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**465 373**	**236 190**	**148 644**	**31.9%**	**(88 659)**	**(19.1%)**	**57 799**	**24.5%**	**97 507**	**41.3%**	**215 292**	**91.2%**	**203 154**	**100.0%**	**(52.0%)**
Community and Social Services	10 000	10 391	5 243	52.4%	1 273	12.7%	1 913	18.4%	1 451	14.0%	9 880	95.1%	57 399	100.0%	(97.5%)
Sport And Recreation	16 000	22 157	-	-	3 166	19.8%	6 899	31.1%	12 052	54.4%	22 117	99.8%	495	100.0%	2 334.1%
Public Safety	9 000	10 750	877	9.7%	6 703	74.5%	1 285	12.0%	1 807	16.8%	10 672	99.3%	7 803	100.0%	(76.8%)
Housing	412 373	174 891	142 524	34.6%	(99 801)	(24.2%)	45 106	25.8%	71 602	40.9%	159 432	91.2%	128 981	100.0%	(44.5%)
Health	18 000	18 000	-	-	-	-	2 596	14.4%	10 595	58.9%	13 191	73.3%	8 476	100.0%	25.0%
Economic and Environmental Services	**644 022**	**594 269**	**84 079**	**13.1%**	**74 136**	**11.5%**	**39 766**	**6.7%**	**255 654**	**43.0%**	**453 636**	**76.3%**	**451 866**	**100.0%**	**(43.4%)**
Planning and Development	26 500	26 500	52	.2%	2 850	10.8%	2 355	8.9%	(5 256)	(19.8%)	-	-	48 696	100.0%	(110.8%)
Road Transport	617 522	566 769	84 028	13.6%	70 292	11.4%	37 412	6.6%	260 910	46.0%	452 641	79.9%	403 171	100.0%	(35.3%)
Environmental Protection	-	1 000	-	-	994	-	-	-	-	-	994	99.4%	-	-	-
Trading Services	**1 063 697**	**1 621 406**	**161 141**	**15.1%**	**594 695**	**55.9%**	**162 357**	**10.0%**	**401 885**	**24.8%**	**1 320 078**	**81.4%**	**1 345 793**	**102.0%**	**(70.1%)**
Energy sources	472 500	581 500	99 863	21.1%	145 976	30.9%	86 722	14.9%	(32 576)	(5.6%)	299 985	51.6%	585 820	100.0%	(105.6%)
Water Management	253 140	661 387	23 251	9.2%	236 375	93.4%	69 811	10.6%	289 947	43.8%	619 384	93.6%	395 618	107.2%	(26.7%)
Waste Water Management	328 807	371 519	31 104	9.5%	214 083	65.1%	4 297	1.2%	139 224	37.5%	388 709	104.6%	364 355	100.0%	(61.8%)
Waste Management	9 250	7 000	6 922	74.8%	(1 739)	(18.8%)	1 527	21.8%	5 289	75.6%	12 000	171.4%	-	100.0%	(100.0%)
Other	**5 000**	**13 000**	**-**	**-**	**953**	**19.1%**	**1 711**	**13.2%**	**10 302**	**79.2%**	**12 966**	**99.7%**	**4 952**	**100.0%**	**108.0%**

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**47 821 011**	**(24 207 142)**	**14 767 398**	**30.9%**	**14 129 851**	**29.5%**	**(20 812 321)**	**86.0%**	**23 967 707**	**(99.0%)**	**32 052 635**	**(132.4%)**	**(77 903 643)**	**53.9%**	**(130.8%)**
Property rates	11 195 496	(1 734 831)	2 155 828	19.3%	2 241 098	20.0%	(509 623)	29.4%	3 648 999	(210.3%)	7 536 302	(434.4%)	9 057 822	47.1%	(59.7%)
Service charges	35 877 517	(22 472 311)	9 257 117	25.8%	8 666 094	24.2%	(6 697 326)	29.8%	7 808 901	(34.7%)	19 034 785	(84.7%)	28 991 802	48.1%	(73.1%)
Other revenue	-	-	12 550	-	1 098 390	-	(8 874 191)	-	10 805 586	-	3 042 335	-	2 840 737	147.8%	280.4%
Transfers and Subsidies - Operational	689 709	-	2 910 144	421.9%	957 619	138.8%	(4 885 676)	-	2 938 331	-	1 920 418	-	(119 236 452)	86.2%	(102.5%)
Transfers and Subsidies - Capital	-	-	346 759	-	1 109 717	-	171 163	-	(1 078 967)	-	548 672	-	502 703	100.4%	(314.6%)
Interest	58 288	-	85 000	145.8%	56 934	97.7%	(16 669)	-	(155 143)	-	(29 877)	-	(60 256)	(3.7%)	157.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(51 019 941)**	**(49 734 590)**	**(14 714 246)**	**28.8%**	**(9 315 109)**	**18.3%**	**16 658 598**	**(33.5%)**	**9 337 971**	**(18.8%)**	**1 967 213**	**(4.0%)**	**(52 253 440)**	**98.4%**	**(117.9%)**
Suppliers and employees	(47 520 428)	(48 448 875)	(14 714 246)	31.0%	(8 658 830)	18.2%	16 760 935	(34.6%)	8 579 355	(17.7%)	1 967 213	(4.1%)	(52 253 440)	106.7%	(116.4%)

Finance charges	(3 492 253)	(1 276 017)	-	-	(593 778)	17.0%	(92 282)	7.2%	686 059	(53.8%)	-	-	-	-	(100.0%)
Transfers and Subsidies	(7 259)	(9 698)	-	-	(62 501)	861.0%	(10 055)	103.7%	72 556	(748.1%)	-	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**(3 198 930)**	**(73 941 732)**	**53 152**	**(1.7%)**	**4 814 741**	**(150.5%)**	**(4 153 723)**	**5.6%**	**33 305 678**	**(45.0%)**	**34 019 848**	**(46.0%)**	**(130 157 082)**	**5.6%**	**(125.6%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(22 008)**	**-**	**(1 678 470)**	**-**	**(2 286 381)**	**-**	**3 988 346**	**-**	**1 487**	**-**	**(242 219)**	**-**	**(1 746.6%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	895	-	1 612	-	(3 126)	-	2 105	-	1 487	-	34 294	-	(93.9%)
Decrease (increase) in non-current investments	-	-	(22 902)	-	(1 680 083)	-	(2 283 255)	-	3 986 241	-	-	-	(276 513)	-	(1 541.6%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 459 328)**	**-**	**-**	**-**	**(1 125 895)**	**45.8%**	**1 125 895**	**-**	**-**	**-**	**-**	**-**	**(2 218 581)**	**1 212.1%**	**(100.0%)**
Capital assets	(2 459 328)	-	-	-	(1 125 895)	45.8%	1 125 895	-	-	-	-	-	(2 218 581)	1 212.1%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(2 459 328)**	**-**	**(22 008)**	**.9%**	**(2 804 365)**	**114.0%**	**(1 160 486)**	**-**	**3 988 346**	**-**	**1 487**	**-**	**(2 460 800)**	**1 353.8%**	**(262.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**(277 769)**	**-**	**-**	**-**	**277 769**	**-**	**-**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	(277 769)	-	-	-	277 769	-	-	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**(277 769)**	**-**	**-**	**-**	**277 769**	**-**	**-**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(5 658 259)**	**(73 941 732)**	**31 144**	**(.6%)**	**1 732 607**	**(30.6%)**	**(5 314 209)**	**7.2%**	**37 571 792**	**(50.8%)**	**34 021 334**	**(46.0%)**	**(132 617 882)**	**-**	**(128.3%)**
Cash/cash equivalents at the year begin:	-	2 363 782	(567 346)	-	(541 805)	-	5 942 523	251.4%	(4 952 393)	(209.5%)	(567 346)	(24.0%)	127 565 033	-	(103.9%)
Cash/cash equivalents at the year end:	**(5 658 259)**	**(71 577 950)**	**(536 202)**	**9.5%**	**3 663 872**	**(64.8%)**	**734 714**	**(1.0%)**	**35 844 062**	**(50.1%)**	**35 844 062**	**(50.1%)**	**1 985 681**	**4.5%**	**1 705.1%**

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	824 489	12.1%	145 973	2.1%	164 833	2.4%	5 679 957	83.3%	6 815 253	20.9%	1 188 905	17.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	547 826	15.1%	116 389	3.2%	86 991	2.4%	2 871 194	79.3%	3 622 400	11.1%	59 766	1.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	906 448	15.9%	146 801	2.6%	142 153	2.5%	4 519 944	79.1%	5 715 346	17.5%	49 167	.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	201 632	13.4%	24 490	1.6%	34 391	2.3%	1 240 463	82.6%	1 500 975	4.6%	174 951	11.7%	-	-
Receivables from Exchange Transactions - Waste Management	210 571	9.9%	36 097	1.7%	49 391	2.3%	1 840 776	86.1%	2 136 835	6.5%	127 553	6.0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18 197	1.3%	4 079	.3%	3 773	.3%	1 338 797	98.1%	1 364 847	4.2%	150 342	11.0%	-	-
Interest on Arrear Debtor Accounts	611 389	6.4%	188 115	2.0%	222 952	2.3%	8 477 760	89.2%	9 500 216	29.1%	334 047	3.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 084 178)	(54.9%)	(19 444)	(1.0%)	32 720	1.7%	3 047 308	154.2%	1 976 407	6.1%	46 323	2.3%	-	-
Total By Income Source	**2 236 375**	**6.9%**	**642 499**	**2.0%**	**737 206**	**2.3%**	**29 016 199**	**88.9%**	**32 632 279**	**100.0%**	**2 131 053**	**6.5%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	148 517	12.3%	49 513	4.1%	44 847	3.7%	967 439	79.9%	1 210 316	3.7%	-	-	-	-
Commercial	235 092	2.2%	196 522	1.9%	220 752	2.1%	9 851 862	93.8%	10 504 228	32.2%	253 976	2.4%	-	-
Households	1 852 766	8.9%	396 464	1.9%	471 607	2.3%	18 196 898	87.0%	20 917 735	64.1%	1 877 077	9.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 236 375**	**6.9%**	**642 499**	**2.0%**	**737 206**	**2.3%**	**29 016 199**	**88.9%**	**32 632 279**	**100.0%**	**2 131 053**	**6.5%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 146 988	34.2%	-	-	-	-	4 131 283	65.8%	6 278 272	76.6%
Bulk Water	443 173	100.0%	-	-	-	-	-	-	443 173	5.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	907 375	63.0%	278 361	19.3%	140 199	9.7%	114 058	7.9%	1 439 993	17.6%
Auditor-General	-	-	-	-	-	-	12	100.0%	12	-
Other	39 467	100.0%	-	-	-	-	-	-	39 467	.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 537 003**	**43.1%**	**278 361**	**3.4%**	**140 199**	**1.7%**	**4 245 353**	**51.8%**	**8 200 916**	**100.0%**

Contact Details

Municipal Manager	Mr Johann Mettler	012 358 4901
Chief Financial Officer	Ms Nthabiseng Mokete	012 358 3625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**2 108 729**	**22.6%**	**9 091 960**	**97.4%**	**1 575 940**	**100.7%**	**33.8%**
Exchange Revenue															
Service charges - Electricity	3 952 803	3 952 803	1 318 876	33.4%	908 446	23.0%	758 653	19.2%	875 727	22.2%	3 861 702	97.7%	802 001	94.6%	9.2%
Service charges - Water	1 799 935	1 625 503	329 427	18.3%	455 824	25.3%	397 931	24.5%	514 275	31.6%	1 697 458	104.4%	204 800	111.2%	151.1%
Service charges - Waste Water Management	394 955	357 011	80 801	20.5%	90 692	23.0%	91 948	25.8%	94 540	26.5%	357 981	100.3%	70 610	91.0%	33.9%
Service charges - Waste Management	212 194	212 194	53 715	25.3%	52 819	24.9%	52 848	24.9%	52 782	24.9%	212 164	100.0%	50 574	88.5%	4.4%
Sale of Goods and Rendering of Services	59 797	59 797	9 633	16.1%	12 332	20.6%	15 217	25.4%	12 335	20.6%	49 517	82.8%	18 651	160.6%	(33.9%)
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%)	34 372	20.4%	39 588	23.5%	38 645	144.9%	(11.1%)
Interest earned from Current and Non Current Assets	6 030	6 030	1 271	21.1%	964	16.0%	3 901	64.7%	2 813	46.7%	8 950	148.4%	2 498	120.1%	12.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 236	19 236	4 636	24.1%	4 391	22.8%	4 060	21.1%	4 380	22.8%	17 466	90.8%	4 878	106.5%	(10.2%)
Licences or permits	292	292	20	6.8%	22	7.7%	31	10.6%	31	10.7%	105	35.8%	19	49.8%	65.4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	3 823	3 823	3 363	88.0%	2 269	59.4%	2 314	60.5%	1 239	32.4%	9 185	240.3%	4 259	216.6%	(70.9%)
Operational Revenue	9 872	9 872	3 625	36.7%	1 168	11.8%	412	4.2%	2 162	21.9%	7 368	74.6%	5 708	147.2%	(62.1%)
Non-Exchange Revenue															
Property rates	1 352 245	1 352 245	338 680	25.0%	339 594	25.1%	337 491	25.0%	487 516	36.1%	1 503 280	111.2%	323 938	101.9%	50.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	219 540	219 540	1 401	.6%	519	.2%	1 116	.5%	757	.3%	3 793	1.7%	7 964	158.4%	(90.5%)
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%	16 820	1.3%	1 293 588	97.8%	26 280	98.5%	(36.0%)
Interest Receivables	29 359	29 359	6 827	23.3%	6 883	23.4%	7 126	24.3%	8 504	29.0%	29 340	99.9%	6 951	208.6%	22.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	476	-	476	-	8 165	-	(94.2%)
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%**	**2 162 419**	**23.9%**	**7 894 036**	**87.2%**	**2 953 723**	**121.1%**	**(26.8%)**
Employee related costs	1 658 495	1 606 801	349 776	21.1%	343 361	20.7%	336 254	20.9%	340 435	21.2%	1 369 825	85.3%	326 587	89.7%	4.2%
Remuneration of councillors	70 188	70 188	16 287	23.2%	18 460	26.3%	16 666	23.7%	16 525	23.5%	67 939	96.8%	21 657	95.2%	(23.7%)
Bulk purchases - electricity	3 103 568	3 103 568	583 099	18.8%	746 104	24.0%	704 189	22.7%	686 005	22.1%	2 719 397	87.6%	747 940	108.0%	(8.3%)
Inventory consumed	1 616 906	1 622 855	929 413	57.5%	(159 880)	(9.9%)	455 236	28.1%	528 100	32.5%	1 752 869	108.0%	460 088	101.9%	14.8%
Debt impairment	1 165 997	1 054 395	-	-	-	-	-	-	-	-	-	-	913 691	255.7%	(100.0%)
Depreciation, Amortisation and Impairment	355 737	468 761	87 349	24.6%	87 349	24.6%	146 434	31.2%	106 897	22.8%	428 029	91.3%	86 544	71.9%	23.5%
Interest,Dividends and Rent on Land	-	-	80 769	-	135 396	-	156 252	-	187 268	-	559 685	-	91 744	-	104.1%
Contracted services	783 109	756 370	94 589	12.1%	212 691	27.2%	218 963	28.9%	229 792	30.4%	756 034	100.0%	217 127	87.6%	5.8%
Transfers and subsidies	2 200	3 300	341	15.5%	165	7.5%	182	5.5%	1 457	44.1%	2 145	65.0%	1 745	92.3%	(16.5%)
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%	65 580	17.9%	237 752	64.9%	86 386	84.1%	(24.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	361	-	361	-	212	-	70.4%
Surplus/(Deficit)	**383 988**	**286 946**	**542 108**		**849 579**		**(140 073)**		**(53 690)**		**1 197 924**		**(1 377 783)**		
Transfers and subsidies - capital (monetary allocations)	148 165	206 671	14 003	9.5%	62 561	42.2%	58 671	28.4%	726	.4%	135 962	65.8%	57 297	97.6%	(98.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	7 125	-	-	-	7 125	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**532 153**	**493 616**	**556 112**		**912 140**		**(74 276)**		**(52 964)**		**1 341 011**		**(1 320 486)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**532 153**	**493 616**	**556 112**		**912 140**		**(74 276)**		**(52 964)**		**1 341 011**		**(1 320 486)**		
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)**		**(52 964)**		**1 341 011**		**(1 320 486)**		
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)**		**(52 964)**		**1 341 011**		**(1 320 486)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**112 503**	**24.5%**	**284 425**	**61.9%**	**84 396**	**67.8%**	**33.3%**
National Government	146 665	168 599	25 254	17.2%	45 186	30.8%	26 350	15.6%	28 514	16.9%	125 304	74.3%	25 223	86.6%	13.0%
Provincial Government	1 500	2 462	-	-	-	-	296	12.0%	836	34.0%	1 132	46.0%	1 650	58.5%	(49.3%)
District Municipality	-	1 161	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**148 165**	**172 221**	**25 254**	**17.0%**	**45 186**	**30.5%**	**26 646**	**15.5%**	**29 350**	**17.0%**	**126 436**	**73.4%**	**26 874**	**86.1%**	**9.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	231 550	286 946	12 590	5.4%	24 068	10.4%	38 178	13.3%	83 152	29.0%	157 989	55.1%	57 522	53.2%	44.6%
Capital Expenditure Functional	**379 716**	**459 166**	**37 844**	**10.0%**	**69 255**	**18.2%**	**71 949**	**15.7%**	**112 525**	**24.5%**	**291 573**	**63.5%**	**84 396**	**67.8%**	**33.3%**
Municipal governance and administration	**41 925**	**27 925**	**36**	**.1%**	**4 080**	**9.7%**	**4 960**	**17.8%**	**7 227**	**25.9%**	**16 303**	**58.4%**	**1 501**	**47.2%**	**381.6%**
Executive and Council	-	800	-	-	-	-	687	85.9%	-	-	687	85.9%	-	-	-
Finance and administration	41 925	27 125	36	.1%	4 080	9.7%	4 273	15.8%	7 227	26.6%	15 616	57.6%	1 501	51.4%	381.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**28 049**	**13 167**	**102**	**.4%**	**748**	**2.7%**	**296**	**2.2%**	**1 139**	**8.7%**	**2 286**	**17.4%**	**2 433**	**64.4%**	**(53.2%)**
Community and Social Services	14 269	2 637	102	.7%	130	.9%	-	-	887	33.6%	1 120	42.5%	783	45.7%	13.3%
Sport And Recreation	2 280	2 280	-	-	618	27.1%	-	-	-	-	618	27.1%	-	-	-
Public Safety	11 500	8 250	-	-	-	-	296	3.6%	252	3.1%	548	6.6%	1 650	82.5%	(84.7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**46 708**	**68 073**	**6 138**	**13.1%**	**10 434**	**22.3%**	**13 686**	**20.1%**	**18 323**	**26.9%**	**48 580**	**71.4%**	**(1 430)**	**74.5%**	**(1 381.6%)**
Planning and Development	825	3 335	-	-	692	83.9%	-	-	549	16.5%	1 241	37.2%	(181)	(12.8%)	(402.6%)
Road Transport	45 882	64 737	6 138	13.4%	9 742	21.2%	13 686	21.1%	17 774	27.5%	47 339	73.1%	(2 908)	87.8%	(711.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	1 659	76.2%	(100.0%)
Trading Services	**263 034**	**350 002**	**31 568**	**12.0%**	**53 992**	**20.5%**	**53 007**	**15.1%**	**85 835**	**24.5%**	**224 403**	**64.1%**	**81 892**	**68.2%**	**4.8%**
Energy sources	164 000	157 583	12 554	7.7%	11 637	7.1%	23 066	14.6%	30 206	19.2%	77 464	49.2%	33 245	52.5%	(9.1%)
Water Management	68 258	114 719	17 735	26.0%	12 243	17.9%	21 472	18.7%	25 522	22.2%	76 972	67.1%	41 735	82.6%	(38.8%)
Waste Water Management	7 646	55 756	1 278	16.7%	23 594	308.6%	8 470	15.2%	17 861	32.0%	51 203	91.8%	6 913	76.8%	158.4%
Waste Management	23 129	21 944	-	-	6 519	28.2%	-	-	12 246	55.8%	18 765	85.5%	-	87.0%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**1 284 977**	**13.5%**	**7 416 886**	**78.1%**	**1 257 882**	**92.5%**	**2.2%**
Property rates	1 149 408	1 149 408	236 442	20.6%	238 711	20.8%	243 666	21.2%	274 274	23.9%	993 093	86.4%	253 260	81.4%	8.3%
Service charges	6 295 967	6 195 195	1 174 123	18.6%	1 123 442	17.8%	959 516	15.5%	865 040	14.0%	4 122 120	66.5%	886 146	70.2%	(2.4%)
Other revenue	486 128	486 128	160 735	33.1%	416 171	85.6%	84 982	17.5%	118 449	24.4%	780 337	160.5%	95 018	(866.1%)	24.7%
Transfers and Subsidies - Operational	1 269 423	1 273 217	534 953	42.1%	384 934	30.3%	344 898	27.1%	4 685	.4%	1 269 470	99.7%	6 093	100.0%	(23.1%)
Transfers and Subsidies - Capital	148 165	204 548	35 812	24.2%	42 714	28.8%	96 318	47.1%	14 669	7.2%	189 513	92.6%	(5 907)	100.0%	(348.3%)
Interest	185 664	185 664	27 781	15.0%	17 290	9.3%	9 424	5.1%	7 859	4.2%	62 354	33.6%	23 272	68.5%	(66.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 600 259)**	**(7 533 875)**	**(1 825 882)**	**24.0%**	**(2 481 954)**	**32.7%**	**(3 639 611)**	**48.3%**	**(1 373 688)**	**18.2%**	**(9 321 135)**	**123.7%**	**(1 173 588)**	**105.5%**	**17.1%**
Suppliers and employees	(7 600 259)	(7 533 875)	(1 825 882)	24.0%	(2 481 954)	32.7%	(3 639 611)	48.3%	(1 373 688)	18.2%	(9 321 135)	123.7%	(1 173 588)	105.5%	17.1%

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%)**	**(88 712)**	**(4.5%)**	**(1 904 249)**	**(97.1%)**	**84 294**	**19.1%**	**(205.2%)**
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	**(436 673)**	**(516 124)**	**(37 844)**	**8.7%**	**(69 255)**	**15.9%**	**(71 949)**	**13.9%**	**(112 525)**	**21.8%**	**(291 573)**	**56.5%**	**(84 396)**	**67.8%**	**33.3%**
Capital assets	(436 673)	(516 124)	(37 844)	8.7%	(69 255)	15.9%	(71 949)	13.9%	(112 525)	21.8%	(291 573)	56.5%	(84 396)	67.8%	33.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(436 673)**	**(516 124)**	**(37 844)**	**8.7%**	**(69 255)**	**15.9%**	**(71 949)**	**13.9%**	**(112 525)**	**21.8%**	**(291 573)**	**56.5%**	**(84 396)**	**67.8%**	**33.3%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**20 937**	**-**	**(19 618)**	**-**	**899**	**-**	**69**	**-**	**2 287**	**-**	**3 208**	**-**	**(97.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	20 937	-	(19 618)	-	899	-	69	-	2 287	-	3 208	-	(97.9%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**20 937**	**-**	**(19 618)**	**-**	**899**	**-**	**69**	**-**	**2 287**	**-**	**3 208**	**-**	**(97.9%)**
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%)**	**(201 168)**	**(13.9%)**	**(2 193 535)**	**(151.9%)**	**3 107**	**.9%**	**(6 575.6%)**
Cash/cash equivalents at the year begin:	823 004	217 272	319 645	38.8%	544 328	66.1%	196 762	90.6%	(1 774 688)	(816.8%)	319 645	147.1%	8 011	100.0%	(22 252.1%)
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%)**	**(1 975 855)**	**(118.9%)**	**(1 975 855)**	**(118.9%)**	**11 118**	**1.3%**	**(17 871.8%)**

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	217 013	4.5%	251 291	5.2%	129 111	2.7%	4 236 199	87.6%	4 833 614	36.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	313 596	9.7%	143 209	4.4%	79 306	2.5%	2 692 985	83.4%	3 229 095	24.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	109 978	5.9%	64 139	3.4%	192 783	10.3%	1 508 968	80.4%	1 875 868	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	37 404	3.1%	33 798	2.8%	22 649	1.9%	1 118 222	92.3%	1 212 073	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 231	2.5%	14 494	1.9%	13 410	1.8%	717 721	93.8%	764 856	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 345	2.6%	15 602	2.8%	15 375	2.7%	515 671	91.9%	560 993	4.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30 088	3.8%	25 182	3.2%	18 173	2.3%	714 824	90.7%	788 267	5.9%	-	-	-	-
Total By Income Source	**741 655**	**5.6%**	**547 715**	**4.1%**	**470 806**	**3.5%**	**11 504 590**	**86.7%**	**13 264 766**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	33 301	4.8%	24 214	3.5%	142 388	20.5%	494 718	71.2%	694 621	5.2%	-	-	-	-
Commercial	377 574	10.9%	178 468	5.2%	93 868	2.7%	2 799 639	81.2%	3 449 550	26.0%	-	-	-	-
Households	330 779	3.6%	345 033	3.8%	234 550	2.6%	8 210 233	90.0%	9 120 595	68.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**741 655**	**5.6%**	**547 715**	**4.1%**	**470 806**	**3.5%**	**11 504 590**	**86.7%**	**13 264 766**	**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	90 105	1.0%	176 488	2.0%	186 519	2.1%	8 460 073	94.9%	8 913 185	80.0%
Bulk Water	(25 426)	(1.2%)	138 587	6.8%	(51 987)	(2.5%)	1 986 549	97.0%	2 047 723	18.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	109 145	62.0%	8 875	5.0%	290	.2%	57 648	32.8%	175 958	1.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**173 824**	**1.6%**	**323 950**	**2.9%**	**134 822**	**1.2%**	**10 504 270**	**94.3%**	**11 136 866**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**2 019 473**	**1 999 750**	**519 283**	**25.7%**	**453 144**	**22.4%**	**434 255**	**21.7%**	**400 742**	**20.0%**	**1 807 424**	**90.4%**	**391 183**	**94.9%**	**2.4%**
Exchange Revenue															
Service charges - Electricity	705 879	705 879	185 313	26.3%	154 923	21.9%	145 658	20.6%	157 504	22.3%	643 397	91.1%	148 509	94.3%	6.1%
Service charges - Water	322 106	322 106	78 145	24.3%	69 953	21.7%	74 675	23.2%	72 146	22.4%	294 920	91.6%	73 430	96.6%	(1.7%)
Service charges - Waste Water Management	74 628	74 628	17 837	23.9%	17 855	23.9%	17 667	23.7%	18 003	24.1%	71 362	95.6%	17 493	99.4%	2.9%
Service charges - Waste Management	70 941	74 941	17 801	25.1%	17 811	25.1%	17 767	23.7%	17 810	23.8%	71 189	95.0%	16 157	97.1%	10.2%
Sale of Goods and Rendering of Services	9 742	9 742	4 382	45.0%	372	3.8%	1 427	14.7%	2 301	23.6%	8 483	87.1%	1 678	76.7%	37.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 440	28 440	5 022	17.7%	5 232	18.4%	4 413	15.5%	2 064	7.3%	16 731	58.8%	6 322	96.3%	(67.4%)
Interest earned from Current and Non Current Assets	48 822	48 822	9 588	19.6%	9 324	19.1%	9 111	18.7%	9 126	18.7%	37 149	76.1%	9 600	94.0%	(4.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 230	2 230	282	22.9%	436	35.4%	277	12.4%	289	13.0%	1 284	57.6%	286	96.1%	1.3%
Licences or permits	-	2	-	-	0	-	-	-	-	-	0	10.5%	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 036	5 034	1 089	21.6%	225	4.5%	143	2.8%	1 105	22.0%	2 562	50.9%	1 351	55.3%	(18.2%)
Non-Exchange Revenue															
Property rates	423 566	413 566	95 783	22.6%	95 108	22.5%	96 648	23.4%	96 882	23.4%	384 421	93.0%	86 964	100.4%	11.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	88 471	58 471	13 156	14.9%	8 655	9.8%	9 904	16.9%	6 888	11.8%	38 603	66.0%	11 232	49.4%	(38.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	218 111	233 388	84 433	38.7%	68 148	31.2%	52 153	22.3%	12 187	5.2%	216 922	92.9%	7 182	99.1%	69.7%
Interest Receivables	22 501	22 501	6 453	28.7%	5 101	22.7%	4 411	19.6%	4 358	19.4%	20 323	90.3%	4 836	100.7%	(9.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	78	-	78	-	6 143	-	(98.7%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 110 703**	**2 090 789**	**443 685**	**21.0%**	**489 491**	**23.2%**	**388 283**	**18.6%**	**577 654**	**27.6%**	**1 899 113**	**90.8%**	**546 719**	**93.0%**	**5.7%**
Employee related costs	476 021	478 193	107 559	22.6%	104 584	22.0%	107 280	22.4%	107 631	22.5%	427 054	89.3%	103 823	95.4%	3.7%
Remuneration of councillors	15 431	16 335	3 726	24.1%	4 224	27.4%	3 810	23.3%	4 375	26.8%	16 135	98.8%	3 755	94.9%	16.5%
Bulk purchases - electricity	638 155	638 155	176 116	27.6%	130 889	20.5%	112 350	17.6%	180 444	28.3%	599 798	94.0%	167 051	99.1%	8.0%
Inventory consumed	187 478	185 753	34 514	18.4%	34 439	18.4%	34 844	18.8%	52 318	28.2%	156 116	84.0%	30 872	86.8%	69.5%
Debt impairment	209 165	131 472	11 601	5.5%	63 310	30.3%	9 043	6.9%	5 774	4.4%	89 728	68.2%	9 716	24.7%	(40.6%)
Depreciation, Amortisation and Impairment	126 861	126 861	30 722	24.2%	30 984	24.4%	31 498	24.8%	32 023	25.2%	125 228	98.7%	29 828	97.1%	7.4%
Interest,Dividends and Rent on Land	25 718	30 381	1 099	4.3%	14 190	55.2%	1 064	3.5%	13 175	43.4%	29 528	97.2%	10 880	100.7%	21.1%
Contracted services	221 088	232 343	30 065	13.6%	51 225	23.2%	42 007	18.1%	67 251	28.9%	190 548	82.0%	63 298	79.3%	6.2%
Transfers and subsidies	2 662	1 847	244	9.2%	380	14.3%	535	29.0%	533	28.9%	1 692	91.6%	505	66.7%	5.5%
Irrecoverable debts written off	7 155	50 848	4 058	56.7%	6 148	85.9%	3 746	7.4%	58 475	115.0%	72 427	142.4%	85 980	626.5%	(32.0%)
Operational Cost and Other Cost	137 553	135 185	24 233	17.6%	27 199	19.8%	22 031	16.3%	24 021	17.8%	97 484	72.1%	25 250	80.2%	(4.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	6 865	-	6 865	-	-	-	(100.0%)
Other Losses	63 416	63 416	19 749	31.1%	21 919	34.6%	20 074	31.7%	24 768	39.1%	86 510	136.4%	15 761	120.9%	57.2%
Surplus/(Deficit)	**(91 230)**	**(91 039)**	**75 598**		**(36 347)**		**45 972**		**(176 912)**		**(91 689)**		**(155 535)**		
Transfers and subsidies - capital (monetary allocations)	106 314	95 629	13 240	12.5%	39 588	37.2%	25 351	26.5%	14 950	15.6%	93 128	97.4%	28 309	95.6%	(47.2%)
Transfers and subsidies - capital (in-kind)	-	7 184	-	-	-	-	7 184	100.0%	-	-	7 184	100.0%	-	100.0%	-
Surplus/(Deficit) after capital transfers and contributions	**15 084**	**11 773**	**88 838**		**3 241**		**78 506**		**(161 962)**		**8 623**		**(127 226)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**15 084**	**11 773**	**88 838**		**3 241**		**78 506**		**(161 962)**		**8 623**		**(127 226)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**15 084**	**11 773**	**88 838**		**3 241**		**78 506**		**(161 962)**		**8 623**		**(127 226)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**15 084**	**11 773**	**88 838**		**3 241**		**78 506**		**(161 962)**		**8 623**		**(127 226)**		
			-		-		-		-		-		0		0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**235 715**	**245 423**	**25 412**	**10.8%**	**76 493**	**32.5%**	**36 097**	**14.7%**	**87 775**	**35.8%**	**225 778**	**92.0%**	**94 194**	**90.2%**	**(6.8%)**
National Government	83 802	74 452	11 164	13.3%	37 150	44.3%	13 727	18.4%	11 233	15.1%	73 273	98.4%	25 880	99.8%	(56.6%)
Provincial Government	5 746	5 946	420	7.3%	1 250	21.7%	738	12.4%	3 354	56.4%	5 761	96.9%	4 282	97.6%	(21.7%)
District Municipality	-	54	-	-	-	-	-	-	12	22.0%	12	22.0%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	4 000	4 000	266	6.6%	1 040	26.0%	196	4.9%	2 446	61.2%	3 948	98.7%	2 457	97.1%	(.4%)
Transfers recognised - capital	**93 548**	**84 452**	**11 850**	**12.7%**	**39 439**	**42.2%**	**14 660**	**17.4%**	**17 045**	**20.2%**	**82 994**	**98.3%**	**32 619**	**99.5%**	**(47.7%)**
Borrowing	70 240	76 010	4 859	6.9%	24 495	34.9%	7 443	9.8%	24 906	32.8%	61 703	81.2%	44 734	87.2%	(44.3%)
Internally generated funds	71 927	84 961	8 704	12.1%	12 560	17.5%	13 994	16.5%	45 824	53.9%	81 081	95.4%	16 841	74.5%	172.1%
Capital Expenditure Functional	**235 715**	**252 607**	**25 412**	**10.8%**	**76 493**	**32.5%**	**43 281**	**17.1%**	**87 775**	**34.7%**	**232 961**	**92.2%**	**94 194**	**90.2%**	**(6.8%)**
Municipal governance and administration	**8 310**	**8 645**	**3 769**	**45.3%**	**2 375**	**28.6%**	**127**	**1.5%**	**2 108**	**24.4%**	**8 379**	**96.9%**	**7 048**	**95.3%**	**(70.1%)**
Executive and Council	-	85	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 310	8 560	3 769	45.3%	2 375	28.6%	127	1.5%	2 108	24.6%	8 379	97.9%	7 048	95.3%	(70.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21 161**	**29 959**	**1 871**	**8.8%**	**6 200**	**29.3%**	**1 985**	**6.6%**	**17 660**	**58.9%**	**27 717**	**92.5%**	**15 498**	**103.0%**	**14.0%**
Community and Social Services	5 442	4 984	420	7.7%	1 250	23.0%	1 080	21.7%	2 051	41.1%	4 800	96.3%	7 157	98.0%	(71.3%)
Sport And Recreation	12 364	20 820	1 403	11.3%	3 678	29.7%	697	3.3%	13 033	62.6%	18 812	90.4%	7 384	107.3%	76.5%
Public Safety	3 354	4 154	48	1.4%	1 272	37.9%	208	5.0%	2 576	62.0%	4 105	98.8%	958	95.0%	168.9%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 285**	**54 421**	**13 985**	**31.6%**	**21 993**	**49.7%**	**2 380**	**4.4%**	**13 100**	**24.1%**	**51 457**	**94.6%**	**22 861**	**96.1%**	**(42.7%)**
Planning and Development	4 370	2 124	461	10.5%	409	9.4%	-	-	1 253	59.0%	2 123	100.0%	4 018	99.3%	(68.8%)
Road Transport	39 915	52 298	13 524	33.9%	21 584	54.1%	2 380	4.6%	11 847	22.7%	49 335	94.3%	18 843	95.6%	(37.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**161 959**	**159 582**	**5 787**	**3.6%**	**45 926**	**28.4%**	**38 788**	**24.3%**	**54 907**	**34.4%**	**145 408**	**91.1%**	**48 787**	**84.5%**	**12.5%**
Energy sources	49 864	48 315	2 017	4.0%	18 660	37.4%	12 141	25.1%	12 341	25.5%	45 158	93.5%	12 025	92.8%	2.6%
Water Management	41 686	42 511	2 964	7.1%	14 539	34.9%	11 054	26.0%	13 777	32.4%	42 334	99.6%	12 764	95.3%	7.9%
Waste Water Management	23 459	21 167	806	3.4%	2 612	11.1%	3 254	15.4%	11 206	52.9%	17 879	84.5%	13 712	92.7%	(18.3%)
Waste Management	46 950	47 589	-	-	10 115	21.5%	12 340	25.9%	17 583	36.9%	40 038	84.1%	10 285	41.7%	71.0%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 867 926**	**1 878 028**	**890 859**	**47.7%**	**437 872**	**23.4%**	**678 245**	**36.1%**	**675 927**	**36.0%**	**2 682 902**	**142.9%**	**(1 956 326)**	**130.1%**	**(134.6%)**
Property rates	381 210	372 210	78 024	20.5%	79 865	21.0%	79 280	21.3%	81 094	21.8%	318 262	85.5%	72 130	91.0%	12.4%
Service charges	1 094 023	1 105 166	265 650	24.3%	244 730	22.4%	258 559	23.4%	251 426	22.8%	1 020 365	92.3%	220 837	100.5%	13.9%
Other revenue	20 946	27 662	391 954	1 871.3%	(15 442)	(73.7%)	256 115	925.9%	329 470	1 191.0%	962 097	3 478.0%	(2 270 246)	2 751.8%	(114.5%)
Transfers and Subsidies - Operational	218 111	218 111	95 272	43.7%	65 897	30.2%	47 045	21.6%	-	-	208 214	95.5%	484	85.2%	(100.0%)
Transfers and Subsidies - Capital	104 814	106 058	48 074	45.9%	42 225	40.3%	23 592	22.2%	611	.6%	114 502	108.0%	1 095	123.7%	(44.2%)
Interest	48 822	48 822	11 886	24.3%	20 596	42.2%	13 655	28.0%	13 326	27.3%	59 462	121.8%	19 373	101.4%	(31.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 735 472)**	**(1 637 288)**	**(557 817)**	**32.1%**	**(524 293)**	**30.2%**	**(444 918)**	**27.2%**	**(353 274)**	**21.6%**	**(1 880 303)**	**114.8%**	**(583 010)**	**126.4%**	**(39.4%)**
Suppliers and employees	(1 709 754)	(1 606 907)	(557 817)	32.6%	(524 293)	30.7%	(444 918)	27.7%	(353 274)	22.0%	(1 880 303)	117.0%	(583 010)	128.4%	(39.4%)

Finance charges	(25 718)	(30 381)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**132 454**	**240 740**	**333 042**	**251.4%**	**(86 422)**	**(65.2%)**	**233 327**	**96.9%**	**322 652**	**134.0%**	**802 600**	**333.4%**	**(2 539 335)**	**213.0%**	**(112.7%)**
Cash Flow from Investing Activities															
Receipts	**426**	**376**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	426	376	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(235 715)**	**(251 041)**	**(25 412)**	**10.8%**	**(76 493)**	**32.5%**	**(41 919)**	**16.7%**	**(87 585)**	**34.9%**	**(231 410)**	**92.2%**	**(91 144)**	**93.4%**	**(3.9%)**
Capital assets	(235 715)	(251 041)	(25 412)	10.8%	(76 493)	32.5%	(41 919)	16.7%	(87 585)	34.9%	(231 410)	92.2%	(91 144)	93.4%	(3.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(235 289)**	**(250 665)**	**(25 412)**	**10.8%**	**(76 493)**	**32.5%**	**(41 919)**	**16.7%**	**(87 585)**	**34.9%**	**(231 410)**	**92.3%**	**(91 144)**	**93.4%**	**(3.9%)**
Cash Flow from Financing Activities															
Receipts	**65 240**	**65 240**	**382**	**.6%**	**(1 259)**	**(1.9%)**	**3 320**	**5.1%**	**56 904**	**87.2%**	**59 347**	**91.0%**	**101 408**	**110.7%**	**(43.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	25 904	27.6%	(100.0%)
Borrowing long term/refinancing	65 240	65 240	-	-	-	-	2 986	4.6%	56 562	86.7%	59 548	91.3%	75 504	2 400.1%	(25.1%)
Increase (decrease) in consumer deposits	-	-	382	-	(1 259)	-	334	-	342	-	(201)	-	-	-	(100.0%)
Payments	**(35 027)**	**(36 027)**	**(402)**	**1.1%**	**(18 810)**	**53.7%**	**(3 773)**	**10.5%**	**(31 167)**	**86.5%**	**(54 152)**	**150.3%**	**(10 696)**	**54.0%**	**191.4%**
Repayment of borrowing	(35 027)	(36 027)	(402)	1.1%	(18 810)	53.7%	(3 773)	10.5%	(31 167)	86.5%	(54 152)	150.3%	(10 696)	54.0%	191.4%
Net Cash from/(used) Financing Activities	**30 213**	**29 213**	**(20)**	**(.1%)**	**(20 070)**	**(66.4%)**	**(453)**	**(1.6%)**	**25 737**	**88.1%**	**5 194**	**17.8%**	**90 712**	**163.6%**	**(71.6%)**
Net Increase/(Decrease) in cash held	**(72 623)**	**19 288**	**307 609**	**(423.6%)**	**(182 985)**	**252.0%**	**190 955**	**990.0%**	**260 805**	**1 352.2%**	**576 384**	**2 988.3%**	**(2 539 767)**	**8.2%**	**(110.3%)**
Cash/cash equivalents at the year begin:	494 487	464 035	464 001	93.8%	771 610	156.0%	588 625	126.8%	779 580	168.0%	464 001	100.0%	3 015 082	85.0%	(74.1%)
Cash/cash equivalents at the year end:	**421 864**	**483 323**	**771 610**	**182.9%**	**588 625**	**139.5%**	**779 580**	**161.3%**	**1 040 385**	**215.3%**	**1 040 385**	**215.3%**	**473 205**	**109.1%**	**119.9%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 880	10.2%	7 039	4.0%	6 025	3.4%	144 724	82.4%	175 668	23.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 610	37.5%	2 560	4.9%	1 272	2.4%	28 817	55.1%	52 259	6.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 558	8.7%	9 660	3.6%	7 798	2.9%	228 337	84.8%	269 352	35.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 697	9.1%	1 703	3.3%	1 402	2.7%	43 904	84.9%	51 706	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 407	7.9%	1 920	3.4%	1 614	2.9%	48 068	85.8%	56 008	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 374	2.9%	3 160	2.7%	3 014	2.6%	108 472	91.9%	118 020	15.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 413	16.9%	1 819	4.8%	535	1.4%	29 291	77.0%	38 059	5.0%	-	-	-	-
Total By Income Source	**79 939**	**10.5%**	**27 861**	**3.7%**	**21 659**	**2.8%**	**631 612**	**83.0%**	**761 071**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 938	12.3%	2 405	10.1%	973	4.1%	17 558	73.5%	23 873	3.1%	-	-	-	-
Commercial	30 842	29.4%	4 323	4.1%	2 276	2.2%	67 470	64.3%	104 911	13.8%	-	-	-	-
Households	46 160	7.3%	21 133	3.3%	18 410	2.9%	546 584	86.4%	632 286	83.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**79 939**	**10.5%**	**27 861**	**3.7%**	**21 659**	**2.8%**	**631 612**	**83.0%**	**761 071**	**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	47 328	100.0%	-	-	-	-	-	-	47 328	32.8%
Bulk Water	17 963	100.0%	-	-	-	-	-	-	17 963	12.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	79 001	100.0%	-	-	-	-	-	-	79 001	54.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**144 292**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**144 292**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 453 050**	**1 464 244**	**421 013**	**29.0%**	**388 990**	**26.8%**	**352 707**	**24.1%**	**284 372**	**19.4%**	**1 447 081**	**98.8%**	**262 517**	**97.8%**	**8.3%**
Exchange Revenue															
Service charges - Electricity	569 823	556 493	161 134	28.3%	128 449	22.5%	128 467	23.1%	125 804	22.6%	543 854	97.7%	119 288	93.9%	5.5%
Service charges - Water	203 341	205 722	45 337	22.3%	57 524	28.3%	49 336	24.0%	44 422	21.6%	196 619	95.6%	41 423	95.8%	7.2%
Service charges - Waste Water Management	52 908	58 330	14 553	27.5%	14 612	27.6%	14 585	25.0%	14 409	24.7%	58 158	99.7%	11 834	102.1%	21.8%
Service charges - Waste Management	53 462	59 941	15 124	28.3%	14 847	27.8%	14 597	24.4%	14 189	23.7%	58 757	98.0%	12 518	101.3%	13.4%
Sale of Goods and Rendering of Services	3 692	4 130	1 132	30.7%	933	25.3%	1 175	28.5%	2 458	59.5%	5 698	138.0%	1 031	112.0%	138.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	53 407	55 689	13 767	25.8%	14 077	26.4%	15 276	27.4%	16 202	29.1%	59 322	106.5%	11 125	102.3%	45.6%
Interest earned from Current and Non Current Assets	6 604	6 879	1 206	18.3%	2 234	33.8%	1 727	25.1%	1 156	16.8%	6 323	91.9%	2 318	100.0%	(50.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 935	7 875	1 327	19.1%	1 400	20.2%	1 303	16.5%	1 346	17.1%	5 377	68.3%	3 234	116.2%	(58.4%)
Licences or permits	86	71	18	21.5%	17	19.9%	19	26.7%	7	9.6%	61	86.2%	9	236.9%	(27.3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	983	5 878	3 223	328.0%	598	60.8%	(554)	(9.4%)	243	4.1%	3 510	59.7%	426	93.2%	(43.0%)
Non-Exchange Revenue															
Property rates	244 499	243 070	60 851	24.9%	60 684	24.8%	60 607	24.9%	58 188	23.9%	240 331	98.9%	51 965	97.0%	12.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 000	7 000	869	12.4%	1 517	21.7%	62	.9%	31	.4%	2 478	35.4%	867	120.1%	(96.4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	245 854	247 220	101 048	41.1%	90 551	36.8%	64 427	26.1%	4 209	1.7%	260 235	105.3%	5 442	105.3%	(22.7%)
Interest Receivables	4 456	5 943	1 425	32.0%	1 546	34.7%	1 680	28.3%	1 697	28.6%	6 348	106.8%	1 034	91.5%	64.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	10	-	10	-	1	-	1 291.0%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 410 965**	**1 671 548**	**359 121**	**25.5%**	**472 990**	**33.5%**	**346 236**	**20.7%**	**452 111**	**27.0%**	**1 630 458**	**97.5%**	**597 699**	**94.1%**	**(24.4%)**
Employee related costs	296 964	297 628	69 437	23.4%	74 255	25.0%	72 230	24.3%	70 972	23.8%	286 894	96.4%	96 806	99.3%	(26.7%)
Remuneration of councillors	14 318	14 318	3 763	26.3%	3 486	24.3%	3 475	24.3%	3 998	27.9%	14 722	102.8%	3 940	100.2%	1.5%
Bulk purchases - electricity	450 020	450 020	112 885	25.1%	110 785	24.6%	113 512	25.2%	114 319	25.4%	451 501	100.3%	63 424	87.9%	80.2%
Inventory consumed	181 749	183 692	43 332	23.8%	35 374	19.5%	46 585	25.4%	56 049	30.5%	181 340	98.7%	27 379	99.9%	104.7%
Debt impairment	145 442	330 802	58 179	40.0%	155 845	107.2%	(8 354)	(2.5%)	104 647	31.6%	310 318	93.8%	251 213	84.9%	(58.3%)
Depreciation, Amortisation and Impairment	54 255	54 255	9 927	18.3%	13 030	24.0%	13 030	24.0%	13 030	24.0%	49 017	90.3%	19 736	133.7%	(34.0%)
Interest,Dividends and Rent on Land	29 480	46 162	6 105	20.7%	15 201	51.6%	16 099	34.9%	16 219	35.1%	53 624	116.2%	6 087	134.3%	166.4%
Contracted services	143 189	185 553	27 457	19.2%	42 707	29.8%	54 621	29.4%	47 895	25.8%	172 680	93.1%	64 304	92.9%	(25.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	100	2 280	-	(2 199)	-	(0)	-	793	793.3%	875	874.7%	3 294	-	(75.9%)
Operational Cost and Other Cost	95 548	109 018	25 755	27.0%	24 506	25.6%	35 038	32.1%	24 169	22.2%	109 468	100.4%	61 516	96.1%	(60.7%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	20	-	20	-	0	-	50 765.0%
Surplus/(Deficit)	**42 085**	**(207 304)**	**61 892**		**(84 000)**		**6 471**		**(167 740)**		**(183 377)**		**(335 183)**		
Transfers and subsidies - capital (monetary allocations)	114 173	130 188	18 580	16.3%	28 285	24.8%	9 139	7.0%	28 369	21.8%	84 372	64.8%	14 739	69.2%	92.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**156 258**	**(77 116)**	**80 472**		**(55 715)**		**15 610**		**(139 371)**		**(99 004)**		**(320 444)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**156 258**	**(77 116)**	**80 472**		**(55 715)**		**15 610**		**(139 371)**		**(99 004)**		**(320 444)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**156 258**	**(77 116)**	**80 472**		**(55 715)**		**15 610**		**(139 371)**		**(99 004)**		**(320 444)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**156 258**	**(77 116)**	**80 472**		**(55 715)**		**15 610**		**(139 371)**		**(99 004)**		**(320 444)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**104 388**	**115 314**	**16 833**	**16.1%**	**29 023**	**27.8%**	**5 826**	**5.1%**	**26 330**	**22.8%**	**78 011**	**67.7%**	**14 124**	**63.0%**	**86.4%**
National Government	95 288	102 918	15 489	16.3%	23 586	24.8%	6 756	6.6%	24 571	23.9%	70 402	68.4%	12 791	64.9%	92.1%
Provincial Government	4 100	5 240	647	15.8%	-	-	1 179	22.5%	-	-	1 826	34.8%	-	74.4%	-
District Municipality	-	32	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**99 388**	**108 191**	**16 137**	**16.2%**	**23 586**	**23.7%**	**7 934**	**7.3%**	**24 571**	**22.7%**	**72 228**	**66.8%**	**12 791**	**65.9%**	**92.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	7 123	696	13.9%	5 437	108.7%	(2 109)	(29.6%)	1 759	24.7%	5 783	81.2%	1 333	32.5%	32.0%
Capital Expenditure Functional	**104 388**	**115 314**	**16 833**	**16.1%**	**29 023**	**27.8%**	**5 826**	**5.1%**	**26 330**	**22.8%**	**78 011**	**67.7%**	**14 124**	**63.0%**	**86.4%**
Municipal governance and administration	**2 200**	**713**	**-**	**-**	**-**	**-**	**186**	**26.1%**	**890**	**124.8%**	**1 076**	**150.9%**	**635**	**27.5%**	**40.2%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 200	713	-	-	-	-	186	26.1%	890	124.8%	1 076	150.9%	635	27.5%	40.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 100**	**5 272**	**647**	**15.8%**	**-**	**-**	**1 179**	**22.4%**	**-**	**-**	**1 826**	**34.6%**	**4 656**	**72.1%**	**(100.0%)**
Community and Social Services	2 100	1 172	647	30.8%	-	-	(647)	(55.2%)	-	-	-	-	-	96.7%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	4 656	71.4%	(100.0%)
Public Safety	2 000	4 100	-	-	-	-	1 826	44.5%	-	-	1 826	44.5%	-	26.1%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**42 394**	**47 682**	**14 240**	**33.6%**	**11 632**	**27.4%**	**3 600**	**7.6%**	**8 040**	**16.9%**	**37 512**	**78.7%**	**2 872**	**64.4%**	**179.9%**
Planning and Development	14 294	19 531	-	-	4 387	30.7%	3 575	18.3%	6 519	33.4%	14 481	74.1%	2 418	33.5%	169.6%
Road Transport	28 100	28 150	14 240	50.7%	7 245	25.8%	26	.1%	1 521	5.4%	23 032	81.8%	454	84.7%	235.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**55 694**	**61 647**	**1 946**	**3.5%**	**17 391**	**31.2%**	**860**	**1.4%**	**17 400**	**28.2%**	**37 597**	**61.0%**	**5 961**	**61.6%**	**191.9%**
Energy sources	21 000	18 326	696	3.3%	5 437	25.9%	(2 109)	(11.5%)	3 483	19.0%	7 507	41.0%	2 084	78.5%	67.1%
Water Management	28 820	26 667	1 249	4.3%	7 084	24.6%	2 312	8.7%	7 608	28.5%	18 253	68.4%	-	-	(100.0%)
Waste Water Management	5 874	16 654	-	-	4 871	82.9%	657	3.9%	6 309	37.9%	11 837	71.1%	3 877	39.9%	62.7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 476 978**	**1 292 488**	**428 797**	**29.0%**	**336 270**	**22.8%**	**305 187**	**23.6%**	**212 123**	**16.4%**	**1 282 377**	**99.2%**	**245 761**	**108.7%**	**(13.7%)**
Property rates	228 890	184 813	69 369	30.3%	43 395	19.0%	51 790	28.0%	51 878	28.1%	216 431	117.1%	84 831	133.9%	(38.8%)
Service charges	865 228	697 505	179 342	20.7%	171 017	19.8%	161 071	23.1%	146 036	20.9%	657 465	94.3%	141 455	108.7%	3.2%
Other revenue	20 159	28 293	11 300	56.1%	10 027	49.7%	10 614	37.5%	14 209	50.2%	46 151	163.1%	16 165	297.0%	(12.1%)
Transfers and Subsidies - Operational	250 404	251 815	106 267	42.4%	75 867	30.3%	58 558	23.3%	-	-	240 691	95.6%	2 411	100.9%	(100.0%)
Transfers and Subsidies - Capital	111 323	127 338	61 920	55.6%	35 464	31.9%	23 154	18.2%	-	-	120 538	94.7%	-	94.1%	-
Interest	975	2 724	599	61.5%	500	51.3%	-	-	-	-	1 100	40.4%	899	8.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 165 238)**	**(1 193 518)**	**(195 895)**	**16.8%**	**(159 776)**	**13.7%**	**(160 129)**	**13.4%**	**(80 327)**	**6.7%**	**(596 126)**	**49.9%**	**(30 182)**	**39.7%**	**166.1%**
Suppliers and employees	(1 157 233)	(1 185 778)	(195 895)	16.9%	(159 776)	13.8%	(160 129)	13.5%	(80 327)	6.8%	(596 126)	50.3%	(30 182)	40.5%	166.1%

Finance charges	(8 005)	(7 740)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**311 740**	**98 970**	**232 902**	**74.7%**	**176 494**	**56.6%**	**145 058**	**146.6%**	**131 796**	**133.2%**	**686 250**	**693.4%**	**215 578**	**1 247.4%**	**(38.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9 953 480.0%**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	9 953 480.0%	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(98 495)**	**(109 421)**	**(24 778)**	**25.2%**	**(38 933)**	**39.5%**	**(9 809)**	**9.0%**	**(28 158)**	**25.7%**	**(101 679)**	**92.9%**	**(15 312)**	**87.1%**	**83.9%**
Capital assets	(98 495)	(109 421)	(24 778)	25.2%	(38 933)	39.5%	(9 809)	9.0%	(28 158)	25.7%	(101 679)	92.9%	(15 312)	87.1%	83.9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(98 495)**	**(109 421)**	**(24 778)**	**25.2%**	**(38 933)**	**39.5%**	**(9 809)**	**9.0%**	**(28 158)**	**25.7%**	**(101 679)**	**92.9%**	**(15 312)**	**86.7%**	**83.9%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**697**	**-**	**1 762**	**-**	**395**	**-**	**335**	**-**	**3 190**	**-**	**431**	**-**	**(22.3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	697	-	1 762	-	395	-	335	-	3 190	-	431	-	(22.3%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**697**	**-**	**1 762**	**-**	**395**	**-**	**335**	**-**	**3 190**	**-**	**431**	**-**	**(22.3%)**
Net Increase/(Decrease) in cash held	**213 245**	**(10 451)**	**208 821**	**97.9%**	**139 324**	**65.3%**	**135 644**	**(1 297.9%)**	**103 973**	**(994.8%)**	**587 761**	**(5 623.8%)**	**200 698**	**(1 259.1%)**	**(48.2%)**
Cash/cash equivalents at the year begin:	1 777	50 172	50 172	2 823.8%	258 993	14 576.7%	398 317	793.9%	533 961	1 064.3%	50 172	100.0%	570 907	99.7%	(6.5%)
Cash/cash equivalents at the year end:	**215 021**	**39 721**	**258 993**	**120.5%**	**398 317**	**185.2%**	**533 961**	**1 344.3%**	**637 934**	**1 606.0%**	**637 934**	**1 606.0%**	**771 605**	**12 589.7%**	**(17.3%)**

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	18 368	2.9%	10 314	1.6%	11 380	1.8%	585 414	93.6%	625 476	31.0%	(101 924)	(16.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 178	7.2%	14 668	2.5%	13 431	2.3%	511 917	87.9%	582 194	28.9%	(69 912)	(12.0%)	-	-
Receivables from Non-exchange Transactions - Property Rates	18 409	9.2%	7 026	3.5%	5 989	3.0%	168 135	84.3%	199 558	9.9%	(19 351)	(9.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	5 140	3.6%	3 739	2.6%	3 489	2.4%	132 230	91.4%	144 596	7.2%	(25 288)	(17.5%)	-	-
Receivables from Exchange Transactions - Waste Management	5 136	2.7%	4 147	2.2%	3 962	2.1%	176 058	93.0%	189 303	9.4%	(31 172)	(16.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 230	2.9%	6 129	2.8%	5 963	2.7%	199 918	91.6%	218 240	10.8%	14	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54	.1%	32	.1%	3	-	55 512	99.8%	55 601	2.8%	(40 468)	(72.8%)	-	-
Total By Income Source	**95 515**	**4.7%**	**46 054**	**2.3%**	**44 217**	**2.2%**	**1 829 184**	**90.8%**	**2 014 969**	**100.0%**	**(288 102)**	**(14.3%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 627	5.2%	4 662	2.5%	4 454	2.4%	165 918	89.9%	184 661	9.2%	(905)	(.5%)	-	-
Commercial	28 244	11.6%	5 320	2.2%	4 811	2.0%	204 128	84.2%	242 503	12.0%	(2 879)	(1.2%)	-	-
Households	57 644	3.6%	36 072	2.3%	34 952	2.2%	1 459 137	91.9%	1 587 805	78.8%	(284 318)	(17.9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**95 515**	**4.7%**	**46 054**	**2.3%**	**44 217**	**2.2%**	**1 829 184**	**90.8%**	**2 014 969**	**100.0%**	**(288 102)**	**(14.3%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	68 066	13.3%	81 383	15.9%	-	-	361 469	70.7%	510 918	72.5%
Bulk Water	947	8.4%	933	8.3%	-	-	9 406	83.3%	11 286	1.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	41 034	22.5%	21 337	11.7%	8 969	4.9%	110 992	60.9%	182 332	25.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**110 047**	**15.6%**	**103 653**	**14.7%**	**8 969**	**1.3%**	**481 867**	**68.4%**	**704 536**	**100.0%**

Contact Details

Municipal Manager	Mr Sbusiso Dlamini	016 466 1884
Chief Financial Officer	Ms Gugu Mncube	016 466 2038

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**446 081**	**445 417**	**151 378**	**33.9%**	**141 060**	**31.6%**	**107 063**	**24.0%**	**18 061**	**4.1%**	**417 562**	**93.7%**	**29 515**	**97.3%**	**(38.8%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	198	207	53	26.7%	51	25.6%	51	24.4%	50	24.1%	204	98.5%	45	97.5%	11.8%
Agency services	91 161	91 161	15 002	16.5%	22 540	24.7%	20 947	23.0%	13 605	14.9%	72 095	79.1%	16 029	85.9%	(15.1%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	5 392	5 979	1 603	29.7%	1 519	28.2%	1 729	28.9%	1 439	24.1%	6 290	105.2%	1 794	113.3%	(19.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	734	494	45	6.2%	175	23.8%	22	4.5%	16	3.2%	258	52.1%	138	78.0%	(88.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 494	3 884	128	2.3%	848	15.4%	843	21.7%	109	2.8%	1 929	49.7%	2 025	65.7%	(94.6%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	1 500	635	80	5.3%	55	3.7%	5	.8%	67	10.6%	207	32.6%	15	17.6%	346.7%
Transfer and subsidies - Operational	341 603	343 056	134 466	39.4%	115 872	33.9%	83 444	24.3%	2 775	.8%	336 556	98.1%	9 384	100.2%	(70.4%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	1	1	-	-	-	23	2 772.5%	-	-	24	2 872.5%	87	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**445 108**	**445 011**	**104 635**	**23.5%**	**111 669**	**25.1%**	**112 054**	**25.2%**	**99 924**	**22.5%**	**428 282**	**96.2%**	**115 178**	**98.5%**	**(13.2%)**
Employee related costs	339 137	323 291	82 708	24.4%	79 750	23.5%	80 502	24.9%	77 869	24.1%	320 830	99.2%	77 653	99.6%	.3%
Remuneration of councillors	16 078	15 768	3 649	22.7%	4 597	28.6%	3 633	23.0%	4 197	26.6%	16 077	102.0%	3 712	95.5%	13.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 735	3 212	634	17.0%	646	17.3%	1 136	35.4%	563	17.5%	2 978	92.7%	771	94.0%	(27.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	4 782	4 898	-	-	2 449	51.2%	1 192	24.3%	1 139	23.2%	4 780	97.6%	1 181	99.9%	(3.6%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	41 772	44 594	4 987	11.9%	7 735	18.5%	14 651	32.9%	8 886	19.9%	36 260	81.3%	18 890	87.0%	(53.0%)
Transfers and subsidies	4 562	16 289	507	11.1%	7 697	168.7%	1 620	9.9%	847	5.2%	10 671	65.5%	5 792	113.2%	(85.4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	35 041	36 958	12 150	34.7%	8 794	25.1%	9 319	25.2%	6 424	17.4%	36 687	99.3%	7 178	98.1%	(10.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**974**	**406**	**46 743**		**29 391**		**(4 991)**		**(81 864)**		**(10 720)**		**(85 663)**		
Transfers and subsidies - capital (monetary allocations)	5 000	1 879	-	-	1 377	27.5%	502	26.7%	-	-	1 879	100.0%	(2 784)	6.9%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**5 974**	**2 285**	**46 743**		**30 768**		**(4 489)**		**(81 864)**		**(8 841)**		**(88 446)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**5 974**	**2 285**	**46 743**		**30 768**		**(4 489)**		**(81 864)**		**(8 841)**		**(88 446)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**5 974**	**2 285**	**46 743**		**30 768**		**(4 489)**		**(81 864)**		**(8 841)**		**(88 446)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**5 974**	**2 285**	**46 743**		**30 768**		**(4 489)**		**(81 864)**		**(8 841)**		**(88 446)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**8 026**	**4 804**	**383**	**4.8%**	**1 462**	**18.2%**	**536**	**11.2%**	**20**	**.4%**	**2 401**	**50.0%**	**(2 552)**	**21.9%**	**(100.8%)**
National Government	5 000	1 879	-	-	1 377	27.5%	502	26.7%	-	-	1 879	100.0%	(3 471)	(6.0%)	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	78	87.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**5 000**	**1 879**	**-**	**-**	**1 377**	**27.5%**	**502**	**26.7%**	**-**	**-**	**1 879**	**100.0%**	**(3 392)**	**(4.4%)**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 026	2 926	383	12.7%	85	2.8%	34	1.2%	20	.7%	522	17.9%	840	82.9%	(97.6%)
Capital Expenditure Functional	**8 146**	**4 924**	**383**	**4.7%**	**1 462**	**17.9%**	**536**	**10.9%**	**20**	**.4%**	**2 401**	**48.8%**	**(2 552)**	**21.6%**	**(100.8%)**
Municipal governance and administration	**8 146**	**4 924**	**383**	**4.7%**	**1 462**	**17.9%**	**536**	**10.9%**	**20**	**.4%**	**2 401**	**48.8%**	**(2 552)**	**18.5%**	**(100.8%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 146	4 924	383	4.7%	1 462	17.9%	536	10.9%	20	.4%	2 401	48.8%	(2 552)	18.5%	(100.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100.0%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**799 133**	**787 450**	**246 609**	**30.9%**	**241 544**	**30.2%**	**184 279**	**23.4%**	**88 656**	**11.3%**	**761 088**	**96.7%**	**102 240**	**96.1%**	**(13.3%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	448 939	436 537	105 171	23.4%	123 135	27.4%	99 458	22.8%	87 217	20.0%	414 981	95.1%	100 446	92.7%	(13.2%)
Transfers and Subsidies - Operational	339 802	339 935	137 835	40.6%	115 890	34.1%	81 092	23.9%	-	-	334 817	98.5%	-	100.6%	-
Transfers and Subsidies - Capital	5 000	5 000	2 000	40.0%	1 000	20.0%	2 000	40.0%	-	-	5 000	100.0%	-	100.0%	-
Interest	5 392	5 979	1 603	29.7%	1 519	28.2%	1 729	28.9%	1 439	24.1%	6 290	105.2%	1 794	113.3%	(19.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(781 621)**	**(784 518)**	**(185 891)**	**23.8%**	**(233 342)**	**29.9%**	**(189 184)**	**24.1%**	**(147 785)**	**18.8%**	**(756 201)**	**96.4%**	**(153 240)**	**91.6%**	**(3.6%)**
Suppliers and employees	(781 621)	(784 518)	(185 891)	23.8%	(233 342)	29.9%	(189 184)	24.1%	(147 785)	18.8%	(756 201)	96.4%	(153 240)	91.6%	(3.6%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**17 511**	**2 933**	**60 718**	**346.7%**	**8 203**	**46.8%**	**(4 905)**	**(167.3%)**	**(59 129)**	**(2 016.3%)**	**4 887**	**166.7%**	**(51 000)**	**(664.3%)**	**15.9%**
Cash Flow from Investing Activities															
Receipts	**-**	**1**	**1**	**-**	**-**	**-**	**23**	**2 772.5%**	**-**	**-**	**24**	**2 872.5%**	**87**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	1	1	-	-	-	23	2 772.5%	-	-	24	2 872.5%	87	-	(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	**(9 230)**	**(6 008)**	**(383)**	**4.1%**	**(1 462)**	**15.8%**	**(536)**	**8.9%**	**(20)**	**.3%**	**(2 401)**	**40.0%**	**2 552**	**21.9%**	**(100.8%)**
Capital assets	(9 230)	(6 008)	(383)	4.1%	(1 462)	15.8%	(536)	8.9%	(20)	.3%	(2 401)	40.0%	2 552	21.9%	(100.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(9 230)**	**(6 008)**	**(382)**	**4.1%**	**(1 462)**	**15.8%**	**(513)**	**8.5%**	**(20)**	**.3%**	**(2 377)**	**39.6%**	**2 639**	**19.9%**	**(100.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**2**	**-**	**2**	**-**	**-**	**-**	**-**	**-**	**3**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2	-	2	-	-	-	-	-	3	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**2**	**-**	**2**	**-**	**-**	**-**	**-**	**-**	**3**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8 282**	**(3 075)**	**60 338**	**728.6%**	**6 742**	**81.4%**	**(5 418)**	**176.2%**	**(59 149)**	**1 923.5%**	**2 513**	**(81.7%)**	**(48 362)**	**(239.2%)**	**22.3%**
Cash/cash equivalents at the year begin:	61 016	59 172	59 172	97.0%	119 509	195.9%	126 251	213.4%	120 833	204.2%	59 172	100.0%	107 277	105.5%	12.6%
Cash/cash equivalents at the year end:	**69 297**	**56 097**	**119 509**	**172.5%**	**126 251**	**182.2%**	**120 833**	**215.4%**	**61 685**	**110.0%**	**61 685**	**110.0%**	**58 915**	**350.2%**	**4.7%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	10 495	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10 495**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	10 495	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10 495**	**-**

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
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%**	**1 191 777**	**22.4%**	**4 811 088**	**90.6%**	**1 008 582**	**96.5%**	**18.2%**
Exchange Revenue															
Service charges - Electricity	1 961 927	1 763 501	389 533	19.9%	437 903	22.3%	302 640	17.2%	415 403	23.6%	1 545 479	87.6%	77 869	88.4%	433.5%
Service charges - Water	713 901	606 786	119 986	16.8%	131 807	18.5%	136 157	22.4%	142 820	23.5%	530 769	87.5%	136 669	82.7%	4.5%
Service charges - Waste Water Management	386 460	358 765	90 653	23.5%	83 459	21.6%	97 472	27.2%	115 379	32.2%	386 964	107.9%	102 049	100.9%	13.1%
Service charges - Waste Management	162 653	173 315	44 087	27.1%	42 560	26.2%	41 786	24.1%	40 503	23.4%	168 936	97.5%	37 582	94.2%	7.8%
Sale of Goods and Rendering of Services	26 042	26 042	6 560	25.2%	7 899	30.3%	(3 289)	(12.6%)	9 146	35.1%	20 317	78.0%	10 182	124.2%	(10.2%)
Agency services	65 154	113 282	12 799	19.6%	8 408	12.9%	843	.7%	3 835	3.4%	25 884	22.8%	10 863	66.7%	(64.7%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	171 327	171 327	33 990	19.8%	37 771	22.0%	39 546	23.1%	41 087	24.0%	152 393	88.9%	35 877	104.0%	14.5%
Interest earned from Current and Non Current Assets	20 860	20 860	6 669	32.0%	3 396	16.3%	3 359	16.1%	2 218	10.6%	15 642	75.0%	6 451	114.8%	(65.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 550	5 550	1 197	21.6%	1 664	30.0%	2 806	50.6%	1 511	27.2%	7 178	129.3%	1 557	117.7%	(3.0%)
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%	1 151	2.8%	39 288	93.9%	1 967	43.4%	(41.5%)
Operational Revenue	2 588	2 588	30 254	1 168.8%	5 531	213.7%	(34 931)	(1 349.5%)	(107)	(4.1%)	747	28.9%	24 740	4 073.4%	(100.4%)
Non-Exchange Revenue															
Property rates	920 928	979 736	213 147	23.1%	224 276	24.4%	173 357	17.7%	279 021	28.5%	889 800	90.8%	519 405	102.8%	(46.3%)
Surcharges and Taxes	43 180	43 180	133	.3%	180	.4%	91	.2%	97	.2%	502	1.2%	58	.3%	66.7%
Fines, penalties and forfeits	37 747	97 747	34 679	91.9%	(4 418)	(11.7%)	96 412	98.6%	49 315	50.5%	175 988	180.0%	19 189	102.9%	157.0%
Licences or permits	1 056	1 056	6	.6%	5	.5%	11	1.0%	12	1.1%	34	3.2%	4	223.3%	172.8%
Transfer and subsidies - Operational	729 963	821 660	299 997	41.1%	241 270	33.1%	182 587	22.2%	76 980	9.4%	800 834	97.5%	8 665	110.2%	788.4%
Interest Receivables	44 851	44 851	11 491	25.6%	12 349	27.5%	12 821	28.6%	13 379	29.8%	50 041	111.6%	15 333	177.2%	(12.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	20 000	1	-	-	-	4	-	-	-	5	-	-	-	-
Other Gains	85	17 154	35	40.9%	154	181.7%	72	.4%	26	.2%	287	1.7%	120	306.2%	(78.4%)
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%**	**1 391 692**	**28.0%**	**4 688 485**	**94.2%**	**1 295 983**	**90.7%**	**7.4%**
Employee related costs	1 203 522	1 195 695	278 603	23.1%	287 584	23.9%	302 849	25.3%	292 532	24.5%	1 161 568	97.1%	493 924	113.8%	(40.8%)
Remuneration of councillors	51 634	51 634	9 876	19.1%	11 104	21.5%	10 145	19.6%	11 441	22.2%	42 566	82.4%	(8 022)	82.7%	(242.6%)
Bulk purchases - electricity	1 520 376	1 414 058	343 831	22.6%	331 115	21.8%	298 356	21.1%	493 613	34.9%	1 466 915	103.7%	409 346	94.9%	20.6%
Inventory consumed	704 721	670 843	137 598	19.5%	180 056	25.5%	167 777	25.0%	169 830	25.3%	655 260	97.7%	131 619	89.3%	29.0%
Debt impairment	386 424	433 849	33 601	8.7%	100 804	26.1%	67 202	15.5%	134 405	31.0%	336 012	77.4%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	286 928	250 928	61 257	21.3%	61 257	21.3%	61 982	24.7%	66 751	26.6%	251 246	100.1%	84 931	92.1%	(21.4%)
Interest,Dividends and Rent on Land	18 494	18 494	2 897	15.7%	2 688	14.5%	2 422	13.1%	2 238	12.1%	10 244	55.4%	3 075	78.1%	(27.2%)
Contracted services	621 933	637 263	86 603	13.9%	129 292	20.8%	129 350	20.3%	174 517	27.4%	519 762	81.6%	120 562	88.5%	44.8%
Transfers and subsidies	10 686	10 686	755	7.1%	2 044	19.1%	3 529	33.0%	1 920	18.0%	8 249	77.2%	1 848	44.2%	3.9%
Irrecoverable debts written off	-	-	1 284	-	584	-	1 926	-	304	-	4 097	-	-	-	(100.0%)
Operational Cost and Other Cost	282 713	292 403	66 487	23.5%	48 415	17.1%	73 065	25.0%	44 109	15.1%	232 075	79.4%	58 507	131.0%	(24.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	20	20	288	1 412.5%	-	-	168	822.9%	33	163.1%	489	2 398.5%	193	1 798.7%	(82.8%)
Surplus/(Deficit)	**248 680**	**333 388**	**304 552**		**81 416**		**(63 449)**		**(199 916)**		**122 603**		**(287 401)**		
Transfers and subsidies - capital (monetary allocations)	288 561	375 895	70 344	24.4%	102 081	35.4%	82 324	21.9%	58 753	15.6%	313 502	83.4%	160 452	100.2%	(63.4%)
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**		**(141 163)**		**436 105**		**(126 949)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**537 241**	**713 836**	**374 896**		**183 497**		**18 876**		**(141 163)**		**436 105**		**(126 949)**		
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**		**(141 163)**		**436 105**		**(126 949)**		
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**		**(141 163)**		**436 105**		**(126 949)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**500 649**	**643 772**	**70 477**	**14.1%**	**130 351**	**26.0%**	**113 477**	**17.6%**	**107 656**	**16.7%**	**421 961**	**65.5%**	**150 058**	**80.3%**	**(28.3%)**
National Government	287 421	375 395	61 168	21.3%	88 766	30.9%	71 585	19.1%	34 890	9.3%	256 410	68.3%	103 385	87.6%	(66.3%)
Provincial Government	1 430	500	-	-	-	-	-	-	-	-	-	-	(1 569)	58.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**288 851**	**375 895**	**61 168**	**21.2%**	**88 766**	**30.7%**	**71 585**	**19.0%**	**34 890**	**9.3%**	**256 410**	**68.2%**	**101 815**	**87.4%**	**(65.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	211 798	267 877	9 309	4.4%	41 585	19.6%	41 892	15.6%	72 765	27.2%	165 552	61.8%	48 243	63.5%	50.8%
Capital Expenditure Functional	**500 649**	**643 772**	**70 477**	**14.1%**	**130 351**	**26.0%**	**113 477**	**17.6%**	**107 698**	**16.7%**	**422 003**	**65.6%**	**150 058**	**80.3%**	**(28.2%)**
Municipal governance and administration	**21 559**	**22 959**	**2 770**	**12.9%**	**1 544**	**7.2%**	**445**	**1.9%**	**3 655**	**15.9%**	**8 415**	**36.7%**	**5 512**	**62.4%**	**(33.7%)**
Executive and Council	2 005	1 912	182	9.1%	29	1.5%	121	6.3%	233	12.2%	566	29.6%	113	34.2%	106.0%
Finance and administration	19 262	20 881	2 580	13.4%	1 473	7.6%	309	1.5%	3 380	16.2%	7 742	37.1%	5 111	68.3%	(33.9%)
Internal audit	292	166	9	3.0%	42	14.3%	15	8.9%	42	25.3%	107	64.8%	289	32.4%	(85.5%)
Community and Public Safety	**46 633**	**69 503**	**6 499**	**13.9%**	**19 068**	**40.9%**	**19 096**	**27.5%**	**12 286**	**17.7%**	**56 949**	**81.9%**	**14 481**	**84.4%**	**(15.2%)**
Community and Social Services	4 952	3 885	-	-	173	3.5%	382	9.8%	2 653	68.3%	3 207	82.6%	466	71.9%	468.8%
Sport And Recreation	16 490	2 790	-	-	102	.6%	4 826	173.0%	(4 182)	(149.9%)	745	26.7%	10 524	81.5%	(139.7%)
Public Safety	11 324	10 792	-	-	6 499	57.4%	1 314	12.2%	935	8.7%	8 748	81.1%	-	-	(100.0%)
Housing	13 867	52 036	6 499	46.9%	12 294	88.7%	12 574	24.2%	12 881	24.8%	44 249	85.0%	3 491	86.3%	269.0%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**136 031**	**213 862**	**18 831**	**13.8%**	**27 565**	**20.3%**	**28 464**	**13.3%**	**6 962**	**3.3%**	**81 822**	**38.3%**	**30 179**	**86.4%**	**(76.9%)**
Planning and Development	64 434	170 333	17 466	27.1%	25 976	40.3%	22 650	13.3%	5 332	3.1%	71 424	41.9%	28 516	86.5%	(81.3%)
Road Transport	71 397	43 317	1 325	1.9%	1 590	2.2%	5 787	13.4%	1 601	3.7%	10 303	23.8%	1 662	79.7%	(3.7%)
Environmental Protection	200	212	39	19.6%	-	-	26	12.4%	29	13.9%	95	44.8%	-	-	(100.0%)
Trading Services	**296 367**	**337 379**	**42 377**	**14.3%**	**82 112**	**27.7%**	**65 472**	**19.4%**	**84 855**	**25.2%**	**274 816**	**81.5%**	**99 886**	**79.2%**	**(15.0%)**
Energy sources	43 283	43 083	-	-	2 627	6.1%	8 632	20.0%	16 334	37.9%	27 594	64.0%	7 753	36.4%	110.7%
Water Management	81 604	70 317	13 524	16.6%	13 286	16.3%	11 250	16.0%	11 244	16.0%	49 303	70.1%	33 412	78.0%	(66.3%)
Waste Water Management	144 768	204 875	28 853	19.9%	62 102	42.9%	40 665	19.8%	56 426	27.5%	188 047	91.8%	54 393	92.7%	3.7%
Waste Management	26 712	19 103	-	-	4 097	15.3%	4 924	25.8%	850	4.5%	9 872	51.7%	4 328	63.3%	(80.4%)
Other	**60**	**70**	**-**	**-**	**61**	**102.4%**	**-**	**-**	**(60)**	**(85.6%)**	**2**	**2.2%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
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%**	**1 002 672**	**17.7%**	**5 041 914**	**88.8%**	**888 817**	**101.8%**	**12.8%**
Property rates	791 998	881 763	253 116	32.0%	323 253	40.8%	232 467	26.4%	266 857	30.3%	1 075 693	122.0%	191 568	167.9%	39.3%
Service charges	2 773 583	2 612 131	655 776	23.6%	639 844	23.1%	550 922	21.1%	600 851	23.0%	2 447 392	93.7%	634 505	85.6%	(5.3%)
Other revenue	706 503	812 887	57 911	8.2%	130 944	18.5%	97 433	12.0%	116 458	14.3%	402 745	49.5%	43 226	159.2%	169.4%
Transfers and Subsidies - Operational	730 753	821 660	371 580	50.8%	291 649	39.9%	224 162	27.3%	9 942	1.2%	897 332	109.2%	7 334	120.6%	35.6%
Transfers and Subsidies - Capital	288 561	375 895	50 561	17.5%	90 490	31.4%	46 660	12.4%	-	-	187 711	49.9%	-	67.2%	-
Interest	151 472	173 315	8 174	5.4%	7 672	5.1%	6 630	3.8%	8 565	4.9%	31 041	17.9%	12 183	18.8%	(29.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 980 186)**	**(5 081 522)**	**(1 058 442)**	**21.3%**	**(1 420 174)**	**28.5%**	**(1 081 430)**	**21.3%**	**(1 045 804)**	**20.6%**	**(4 605 850)**	**90.6%**	**(988 352)**	**87.6%**	**5.8%**
Suppliers and employees	(4 951 006)	(5 052 342)	(1 058 442)	21.4%	(1 419 600)	28.7%	(1 081 430)	21.4%	(1 045 804)	20.7%	(4 605 275)	91.2%	(988 346)	88.2%	5.8%

Finance charges	(18 494)	(18 494)	-	-	(575)	3.1%	-	-	-	-	(575)	3.1%	(6)	20.1%	(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%**	**(43 132)**	**(7.2%)**	**436 065**	**73.1%**	**(99 536)**	**231.5%**	**(56.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**50**	**-**	**(145)**	**-**	**93**	**-**	**7**	**-**	**4**	**-**	**(58)**	**-**	**(112.7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	50	-	(145)	-	93	-	7	-	4	-	(58)	-	(112.7%)
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%**	**(72 007)**	**11.2%**	**(485 587)**	**75.4%**	**(99 328)**	**87.0%**	**(27.5%)**
Capital assets	(424 230)	(643 762)	(160 021)	37.7%	(117 228)	27.6%	(136 331)	21.2%	(72 007)	11.2%	(485 587)	75.4%	(99 328)	87.0%	(27.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(424 230)**	**(643 762)**	**(159 972)**	**37.7%**	**(117 374)**	**27.7%**	**(136 238)**	**21.2%**	**(72 000)**	**11.2%**	**(485 583)**	**75.4%**	**(99 386)**	**87.1%**	**(27.6%)**
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)**	**-**	**(11 238)**	**-**	**(45 565)**	**-**	**(11 634)**	**-**	**(3.4%)**
Repayment of borrowing	-	-	(11 554)	-	(11 454)	-	(11 320)	-	(11 238)	-	(45 565)	-	(11 634)	-	(3.4%)
Net Cash from/(used) Financing Activities	**-**	**-**	**(11 554)**	**-**	**(11 454)**	**-**	**(11 320)**	**-**	**(11 238)**	**-**	**(45 565)**	**-**	**(11 634)**	**-**	**(3.4%)**
Net Increase/(Decrease) in cash held	**38 454**	**(47 633)**	**167 151**	**434.7%**	**(65 151)**	**(169.4%)**	**(70 714)**	**148.5%**	**(126 370)**	**265.3%**	**(95 084)**	**199.6%**	**(210 556)**	**(24 909.7%)**	**(40.0%)**
Cash/cash equivalents at the year begin:	144 508	144 508	201 071	139.1%	288 195	199.4%	223 044	154.3%	152 330	105.4%	201 071	139.1%	756 357	-	(79.9%)
Cash/cash equivalents at the year end:	**182 962**	**96 875**	**288 195**	**157.5%**	**223 044**	**121.9%**	**152 330**	**157.2%**	**25 958**	**26.8%**	**25 958**	**26.8%**	**545 802**	**370.8%**	**(95.2%)**

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	81 882	13.3%	19 541	3.2%	16 094	2.6%	498 351	80.9%	615 869	13.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	188 103	36.2%	23 595	4.5%	12 169	2.3%	295 642	56.9%	519 508	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	121 395	13.6%	23 272	2.6%	22 505	2.5%	726 463	81.3%	893 635	18.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	55 178	7.4%	18 615	2.5%	13 781	1.9%	654 371	88.2%	741 945	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	21 730	4.1%	7 242	1.4%	6 850	1.3%	488 117	93.2%	523 939	11.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	591	3.8%	367	2.3%	318	2.0%	14 377	91.9%	15 652	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	36 354	5.0%	17 288	2.4%	16 717	2.3%	657 377	90.3%	727 736	15.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80 172	11.3%	21 469	3.0%	15 913	2.2%	593 761	83.5%	711 316	15.0%	-	-	-	-
Total By Income Source	**585 405**	**12.3%**	**131 390**	**2.8%**	**104 346**	**2.2%**	**3 928 458**	**82.7%**	**4 749 599**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	33 929	28.6%	6 237	5.3%	3 706	3.1%	74 705	63.0%	118 576	2.5%	-	-	-	-
Commercial	230 252	24.6%	34 811	3.7%	19 953	2.1%	650 848	69.5%	935 864	19.7%	-	-	-	-
Households	263 749	8.2%	71 600	2.2%	64 087	2.0%	2 832 976	87.6%	3 232 413	68.1%	-	-	-	-
Other	57 474	12.4%	18 742	4.1%	16 601	3.6%	369 930	79.9%	462 746	9.7%	-	-	-	-
Total By Customer Group	**585 405**	**12.3%**	**131 390**	**2.8%**	**104 346**	**2.2%**	**3 928 458**	**82.7%**	**4 749 599**	**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	319 904	100.0%	-	-	-	-	-	-	319 904	46.7%
Bulk Water	60 731	100.0%	-	-	-	-	-	-	60 731	8.9%
PAYE deductions	16 911	100.0%	-	-	-	-	-	-	16 911	2.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	15 619	100.0%	-	-	-	-	-	-	15 619	2.3%
Loan repayments	3 761	100.0%	-	-	-	-	-	-	3 761	.5%
Trade Creditors	267 689	100.0%	-	-	-	-	-	-	267 689	39.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	169	100.0%	-	-	-	-	-	-	169	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**684 785**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**684 785**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**2 898 509**	**2 795 430**	**597 611**	**20.6%**	**557 419**	**19.2%**	**355 088**	**12.7%**	**546 295**	**19.5%**	**2 056 413**	**73.6%**	**399 366**	**84.8%**	**36.8%**
Exchange Revenue															
Service charges - Electricity	481 628	481 628	69 385	14.4%	35 893	7.5%	32 747	6.8%	127 476	26.5%	265 501	55.1%	36 890	65.6%	245.6%
Service charges - Water	633 537	511 171	102 184	16.1%	115 986	18.3%	75 851	14.8%	124 533	24.4%	418 554	81.9%	99 824	78.2%	24.8%
Service charges - Waste Water Management	102 355	102 355	20 781	20.3%	21 194	20.7%	30 102	29.4%	33 119	32.4%	105 196	102.8%	16 993	65.0%	94.9%
Service charges - Waste Management	112 285	107 514	26 384	23.5%	26 290	23.4%	35 120	32.7%	25 962	24.1%	113 756	105.8%	24 664	100.8%	5.3%
Sale of Goods and Rendering of Services	3 646	3 646	946	25.9%	819	22.5%	622	17.1%	1 155	31.7%	3 541	97.1%	1 192	66.5%	(3.1%)
Agency services	17 695	13 912	-	-	12 156	68.7%	-	-	(12 640)	(90.9%)	(485)	(3.5%)	-	-	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	192 599	152 946	36 934	19.2%	35 913	18.6%	3 547	2.3%	(7 717)	(5.0%)	68 677	44.9%	27 695	54.8%	(127.9%)
Interest earned from Current and Non Current Assets	11 744	5 866	1 366	11.6%	1 567	13.3%	846	14.4%	845	14.4%	4 624	78.8%	2 171	171.8%	(61.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	6 404	1 376	-	1 825	-	24 046	375.5%	37 073	578.9%	64 321	1 004.4%	957	-	3 775.8%
Rental from Fixed Assets	3 164	1 617	413	13.0%	400	12.6%	272	16.8%	959	59.3%	2 044	126.4%	714	82.2%	34.4%
Licences or permits	2 069	495	-	-	-	-	(11)	(2.3%)	0	-	(11)	(2.2%)	-	.4%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 201	100	(5)	(.2%)	43	1.3%	4	3.6%	99	98.6%	140	139.5%	2	.1%	5 581.7%
Non-Exchange Revenue															
Property rates	582 735	648 175	167 814	28.8%	163 777	28.1%	114 477	17.7%	164 677	25.4%	610 745	94.2%	141 240	95.9%	16.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 290	41 065	215	.7%	58	.2%	115	.3%	112	.3%	499	1.2%	330	(1.8%)	(66.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	358 803	359 091	132 972	37.1%	103 153	28.7%	10 828	3.0%	9 065	2.5%	256 017	71.3%	4 793	126.7%	89.1%
Interest Receivables	152 699	150 386	36 847	24.1%	38 346	25.1%	26 522	17.6%	41 577	27.6%	143 292	95.3%	41 901	89.6%	(.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	209 059	209 059	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 762 021**	**2 664 876**	**637 218**	**23.1%**	**559 467**	**20.3%**	**377 972**	**14.2%**	**714 490**	**26.8%**	**2 289 147**	**85.9%**	**644 952**	**95.8%**	**10.8%**
Employee related costs	466 721	452 719	109 522	23.5%	108 824	23.3%	70 949	15.7%	109 444	24.2%	398 738	88.1%	103 621	94.1%	5.6%
Remuneration of councillors	28 460	28 460	7 318	25.7%	6 704	23.6%	4 507	15.8%	7 757	27.3%	26 286	92.4%	6 611	106.0%	17.3%
Bulk purchases - electricity	589 037	619 350	202 044	34.3%	129 176	21.9%	78 713	12.7%	206 714	33.4%	616 646	99.6%	190 069	99.5%	8.8%
Inventory consumed	356 090	199 767	50 968	14.3%	48 844	13.7%	31 345	15.7%	44 807	22.4%	175 964	88.1%	44 379	153.8%	1.0%
Debt impairment	730 363	522 112	-	-	-	-	-	-	-	-	-	-	-	(3.9%)	-
Depreciation, Amortisation and Impairment	157 984	157 984	42 450	26.9%	-	-	42 693	27.0%	-	-	85 143	53.9%	-	48.6%	-
Interest,Dividends and Rent on Land	116 202	137 062	69 786	60.1%	78 314	67.4%	54 286	39.6%	93 615	68.3%	296 000	216.0%	118 211	159.7%	(20.8%)
Contracted services	173 859	332 671	101 894	58.6%	97 773	56.2%	76 264	22.9%	99 246	29.8%	375 177	112.8%	113 246	122.0%	(12.4%)
Transfers and subsidies	596	596	125	20.9%	83	13.9%	83	13.9%	42	7.0%	332	55.7%	86	77.1%	(51.9%)
Irrecoverable debts written off	32 079	72 666	574	1.8%	53 028	165.3%	341	.5%	91 749	126.3%	145 692	200.5%	445	161.7%	20 520.3%
Operational Cost and Other Cost	70 071	70 071	19 591	28.0%	18 728	26.7%	9 448	13.5%	34 772	49.6%	82 539	117.8%	30 540	120.6%	13.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	40 559	71 419	32 946	81.2%	17 994	44.4%	9 344	13.1%	26 345	36.9%	86 629	121.3%	37 744	32.4%	(30.2%)
Surplus/(Deficit)	**136 488**	**130 554**	**(39 606)**		**(2 048)**		**(22 885)**		**(168 195)**		**(232 734)**		**(245 586)**		
Transfers and subsidies - capital (monetary allocations)	124 091	127 219	16 224	13.1%	43 585	35.1%	20 736	16.3%	33 800	26.6%	114 345	89.9%	-	80.3%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**260 579**	**257 773**	**(23 382)**		**41 537**		**(2 148)**		**(134 395)**		**(118 389)**		**(245 586)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**260 579**	**257 773**	**(23 382)**		**41 537**		**(2 148)**		**(134 395)**		**(118 389)**		**(245 586)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**260 579**	**257 773**	**(23 382)**		**41 537**		**(2 148)**		**(134 395)**		**(118 389)**		**(245 586)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**260 579**	**257 773**	**(23 382)**		**41 537**		**(2 148)**		**(134 395)**		**(118 389)**		**(245 586)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**155 111**	**158 219**	**20 123**	**13.0%**	**36 944**	**23.8%**	**17 894**	**11.3%**	**39 290**	**24.8%**	**114 252**	**72.2%**	**57 237**	**(96.1%)**	**(31.4%)**
National Government	124 111	129 172	16 193	13.0%	35 789	28.8%	17 248	13.4%	37 236	28.8%	106 467	82.4%	52 421	(103.3%)	(29.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	3 182	2.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**124 111**	**129 172**	**16 193**	**13.0%**	**35 789**	**28.8%**	**17 248**	**13.4%**	**37 236**	**28.8%**	**106 467**	**82.4%**	**55 603**	**(99.4%)**	**(33.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 000	29 047	3 929	12.7%	1 155	3.7%	646	2.2%	2 054	7.1%	7 785	26.8%	1 634	(75.7%)	25.7%
Capital Expenditure Functional	**155 111**	**158 219**	**20 123**	**13.0%**	**36 835**	**23.7%**	**17 894**	**11.3%**	**39 290**	**24.8%**	**114 142**	**72.1%**	**57 237**	**(99.0%)**	**(31.4%)**
Municipal governance and administration	**3 000**	**-**	**1 321**	**44.0%**	**1 155**	**38.5%**	**467**	**-**	**1 519**	**-**	**4 462**	**-**	**1 634**	**(54.0%)**	**(7.1%)**
Executive and Council	3 000	-	334	11.1%	962	32.1%	-	-	-	-	1 296	-	-	-	-
Finance and administration	-	-	987	-	193	-	467	-	1 519	-	3 166	-	1 634	(68.8%)	(7.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 000**	**3 671**	**568**	**14.2%**	**24**	**.6%**	**-**	**-**	**-**	**-**	**592**	**16.1%**	**4 123**	**(185.0%)**	**(100.0%)**
Community and Social Services	2 000	1 671	568	28.4%	-	-	-	-	-	-	568	34.0%	3 818	(429.4%)	(100.0%)
Sport And Recreation	2 000	2 000	-	-	24	1.2%	-	-	-	-	24	1.2%	306	6.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 533**	**55 855**	**3 753**	**8.4%**	**14 405**	**32.3%**	**9 167**	**16.4%**	**7 151**	**12.8%**	**34 476**	**61.7%**	**16 170**	**(228.1%)**	**(55.8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	44 533	55 855	3 753	8.4%	14 405	32.3%	9 167	16.4%	7 151	12.8%	34 476	61.7%	16 170	(228.1%)	(55.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**103 578**	**98 692**	**14 481**	**14.0%**	**21 251**	**20.5%**	**8 259**	**8.4%**	**30 620**	**31.0%**	**74 612**	**75.6%**	**35 310**	**(46.4%)**	**(13.3%)**
Energy sources	44 601	28 453	6 727	15.1%	4 374	9.8%	2 955	10.4%	5 383	18.9%	19 439	68.3%	12 265	(88.0%)	(56.1%)
Water Management	39 980	32 009	1 673	4.2%	5 215	13.0%	2 152	6.7%	6 844	21.4%	15 884	49.6%	10 210	(141.3%)	(33.0%)
Waste Water Management	10 497	36 230	6 081	57.9%	11 495	109.5%	3 105	8.6%	18 393	50.8%	39 074	107.8%	12 834	58.3%	43.3%
Waste Management	8 500	2 000	-	-	167	2.0%	48	2.4%	-	-	215	10.7%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 947 176**	**1 854 540**	**148 565**	**7.6%**	**363 877**	**18.7%**	**(775 605)**	**(41.8%)**	**515 726**	**27.8%**	**252 563**	**13.6%**	**330 080**	**61.9%**	**56.2%**
Property rates	408 037	470 502	25 097	6.2%	68 133	16.7%	20 142	4.3%	186 154	39.6%	299 527	63.7%	163 954	76.0%	13.5%
Service charges	1 004 719	853 874	127 489	12.7%	224 993	22.4%	(65 468)	(7.7%)	255 948	30.0%	542 961	63.6%	63 989	21.6%	300.0%
Other revenue	64 329	62 823	(59 512)	(92.5%)	70 751	110.0%	(652 858)	(1 039.2%)	66 681	106.1%	(574 939)	(915.2%)	55 097	1.0%	21.0%
Transfers and Subsidies - Operational	334 256	334 256	86 067	25.7%	-	-	(78 074)	(23.4%)	-	-	7 993	2.4%	-	155.1%	-
Transfers and Subsidies - Capital	124 091	127 219	-	-	-	-	-	-	-	-	-	-	-	55.1%	-
Interest	11 744	5 866	(30 575)	(260.4%)	-	-	653	11.1%	6 944	118.4%	(22 978)	(391.7%)	47 039	-	(85.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 410 734)**	**(1 627 658)**	**(383 156)**	**27.2%**	**(149 143)**	**10.6%**	**505 349**	**(31.0%)**	**(136 170)**	**8.4%**	**(163 120)**	**10.0%**	**58 096**	**(21.5%)**	**(334.4%)**
Suppliers and employees	(1 295 938)	(1 491 552)	(369 646)	28.5%	(149 143)	11.5%	505 349	(33.9%)	(136 170)	9.1%	(149 611)	10.0%	58 096	(25.0%)	(334.4%)

Finance charges	(114 200)	(135 509)	(13 510)	11.8%	-	-	-	-	-	-	(13 510)	10.0%	-	-	-
Transfers and Subsidies	(596)	(596)	-	-	-	-	-	-	-	-	-	-	-	(142.5%)	-
Net Cash from/(used) Operating Activities	**536 442**	**226 883**	**(234 591)**	**(43.7%)**	**214 733**	**40.0%**	**(270 256)**	**(119.1%)**	**379 556**	**167.3%**	**89 443**	**39.4%**	**388 176**	**(2 823.9%)**	**(2.2%)**
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	**(185 613)**	**(195 598)**	**(15 685)**	**8.5%**	**(43 584)**	**23.5%**	**(5 893)**	**3.0%**	**(33 800)**	**17.3%**	**(98 961)**	**50.6%**	**(38 786)**	**32.9%**	**(12.9%)**
Capital assets	(185 613)	(195 598)	(15 685)	8.5%	(43 584)	23.5%	(5 893)	3.0%	(33 800)	17.3%	(98 961)	50.6%	(38 786)	32.9%	(12.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(185 613)**	**(195 598)**	**(15 685)**	**8.5%**	**(43 584)**	**23.5%**	**(5 893)**	**3.0%**	**(33 800)**	**17.3%**	**(98 961)**	**50.6%**	**(38 786)**	**32.9%**	**(12.9%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**350 830**	**31 285**	**(250 276)**	**(71.3%)**	**171 150**	**48.8%**	**(276 149)**	**(882.7%)**	**345 757**	**1 105.2%**	**(9 519)**	**(30.4%)**	**349 390**	**(346.0%)**	**(1.0%)**
Cash/cash equivalents at the year begin:	209 992	209 992	(61 869)	(29.5%)	196 090	93.4%	1 527 109	727.2%	1 250 960	595.7%	(61 869)	(29.5%)	1 275 513	-	(1.9%)
Cash/cash equivalents at the year end:	**560 822**	**241 277**	**167 157**	**29.8%**	**367 240**	**65.5%**	**1 250 960**	**518.5%**	**1 596 716**	**661.8%**	**1 596 716**	**661.8%**	**1 624 902**	**(600.3%)**	**(1.7%)**

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	78 680	4.7%	30 050	1.8%	26 260	1.6%	1 554 149	92.0%	1 689 138	22.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	0	-	(4)	-	(1)	-	81 951	100.0%	81 945	1.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 358	3.2%	37 335	3.2%	37 333	3.2%	1 060 548	90.4%	1 172 574	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 998	5.6%	3 824	4.3%	3 525	3.9%	77 243	86.2%	89 590	1.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 339	2.1%	8 190	1.8%	7 501	1.7%	422 910	94.4%	447 940	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	126	2.5%	107	2.2%	96	1.9%	4 622	93.4%	4 950	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	28 507	1.6%	28 088	1.6%	27 448	1.5%	1 689 156	95.3%	1 773 199	24.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 997)	(.2%)	(1 577)	(.1%)	(3 809)	(.2%)	2 115 425	100.4%	2 106 042	28.6%	-	-	-	-
Total By Income Source	**155 012**	**2.1%**	**106 012**	**1.4%**	**98 353**	**1.3%**	**7 006 002**	**95.1%**	**7 365 378**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	590	2.0%	645	2.2%	418	1.4%	27 958	94.4%	29 612	.4%	-	-	-	-
Commercial	62 334	1.4%	59 196	1.3%	55 926	1.3%	4 253 412	96.0%	4 430 868	60.2%	-	-	-	-
Households	88 176	3.0%	43 648	1.5%	40 011	1.4%	2 748 608	94.1%	2 920 443	39.7%	-	-	-	-
Other	3 911	(25.2%)	2 522	(16.2%)	1 999	(12.9%)	(23 976)	154.2%	(15 544)	(.2%)	-	-	-	-
Total By Customer Group	**155 012**	**2.1%**	**106 012**	**1.4%**	**98 353**	**1.3%**	**7 006 002**	**95.1%**	**7 365 378**	**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	(188)	-	176 123	8.1%	72 932	3.4%	1 919 189	88.5%	2 168 055	55.5%
Bulk Water	-	-	43 078	2.7%	21 021	1.3%	1 528 395	96.0%	1 592 494	40.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 864	11.0%	11 952	8.8%	(6 400)	(4.7%)	115 174	84.9%	135 591	3.5%
Auditor-General	-	-	(488)	(44.7%)	-	-	1 579	144.7%	1 091	-
Other	5 268	48.7%	(2 906)	(26.9%)	(4 409)	(40.8%)	12 858	118.9%	10 811	.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**19 944**	**.5%**	**227 759**	**5.8%**	**83 145**	**2.1%**	**3 577 195**	**91.5%**	**3 908 043**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**3 395 948**	**3 341 426**	**882 544**	**26.0%**	**757 390**	**22.3%**	**790 309**	**23.7%**	**709 974**	**21.2%**	**3 140 216**	**94.0%**	**605 397**	**94.9%**	**17.3%**
Exchange Revenue															
Service charges - Electricity	1 182 996	1 207 996	300 826	25.4%	227 785	19.3%	256 395	21.2%	324 137	26.8%	1 109 142	91.8%	225 411	91.9%	43.8%
Service charges - Water	516 886	486 999	99 410	19.2%	99 429	19.2%	105 708	21.7%	97 769	20.1%	402 316	82.6%	92 554	86.6%	5.6%
Service charges - Waste Water Management	167 902	128 450	35 548	21.2%	28 677	17.1%	38 111	29.7%	33 299	25.9%	135 635	105.6%	39 703	99.6%	(16.1%)
Service charges - Waste Management	152 295	117 984	25 808	16.9%	33 184	21.8%	37 007	31.4%	31 903	27.0%	127 902	108.4%	37 931	101.6%	(15.9%)
Sale of Goods and Rendering of Services	6 722	6 722	1 930	28.7%	1 829	27.2%	1 980	29.5%	2 140	31.8%	7 879	117.2%	2 416	125.4%	(11.4%)
Agency services	30 634	30 634	6 689	21.8%	4 792	15.6%	8 322	27.2%	6 113	20.0%	25 917	84.6%	6 350	93.7%	(3.7%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	135 758	164 511	39 994	29.5%	42 262	31.1%	40 263	24.5%	48 365	29.4%	170 884	103.9%	30 717	97.9%	57.5%
Interest earned from Current and Non Current Assets	16 500	8 326	1 674	10.1%	2 489	15.1%	2 515	30.2%	1 885	22.6%	8 563	102.8%	2 759	77.4%	(31.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 230	4 836	1 243	23.8%	1 175	22.5%	1 499	31.0%	1 338	27.7%	5 255	108.7%	1 057	78.5%	26.6%
Licences or permits	269	269	59	22.0%	60	22.2%	48	17.9%	91	33.8%	258	95.9%	23	42.3%	300.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 523	19 646	7 219	46.5%	(5 205)	(33.5%)	3 961	20.2%	5 266	26.8%	11 241	57.2%	4 090	44.8%	28.8%
Non-Exchange Revenue															
Property rates	586 920	586 920	138 017	23.5%	138 969	23.7%	145 978	24.9%	141 159	24.1%	564 124	96.1%	144 515	102.7%	(2.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 800	24 800	6 752	27.2%	5 371	21.7%	7 193	29.0%	4 271	17.2%	23 588	95.1%	4 837	73.2%	(11.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	19	915.9%	(100.0%)
Transfer and subsidies - Operational	553 513	553 333	217 376	39.3%	176 572	31.9%	141 509	25.6%	12 000	2.2%	547 458	98.9%	16 933	99.8%	(29.1%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	177	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(182)	-	182	-	-	-	(4 339)	-	(104.2%)
Other Gains	-	-	-	-	-	-	-	-	54	-	54	-	242	-	(77.5%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 363 801**	**3 340 370**	**871 582**	**25.9%**	**814 313**	**24.2%**	**805 989**	**24.1%**	**849 662**	**25.4%**	**3 341 546**	**100.0%**	**871 984**	**111.5%**	**(2.6%)**
Employee related costs	664 351	660 851	174 642	26.3%	176 594	26.6%	184 388	27.9%	186 811	28.3%	722 435	109.3%	196 561	111.2%	(5.0%)
Remuneration of councillors	37 653	37 653	11 088	29.4%	8 878	23.6%	9 360	24.9%	9 103	24.2%	38 429	102.1%	8 896	101.6%	2.3%
Bulk purchases - electricity	1 207 148	1 207 148	420 435	34.8%	275 813	22.8%	242 590	20.1%	352 373	29.2%	1 291 211	107.0%	314 724	110.8%	12.0%
Inventory consumed	449 768	410 718	75 806	16.9%	128 638	28.6%	101 248	24.7%	109 363	26.6%	415 056	101.1%	61 341	90.7%	78.3%
Debt impairment	276 000	276 000	-	-	9 687	3.5%	48 417	17.5%	-	-	58 104	21.1%	112 398	78.0%	(100.0%)
Depreciation, Amortisation and Impairment	168 415	168 415	33 700	20.0%	30 004	17.8%	29 352	17.4%	(63 122)	(37.5%)	29 935	17.8%	35 821	97.5%	(276.2%)
Interest,Dividends and Rent on Land	86 641	103 000	49 359	57.0%	53 061	61.2%	90 703	88.1%	66 877	64.9%	260 000	252.4%	45 577	196.4%	46.7%
Contracted services	294 532	296 163	44 275	15.0%	80 965	27.5%	73 406	24.8%	115 975	39.2%	314 620	106.2%	71 453	84.6%	62.3%
Transfers and subsidies	3 831	13 720	-	-	180	4.7%	4 880	35.6%	6 760	49.3%	11 820	86.2%	2 060	81.5%	228.2%
Irrecoverable debts written off	-	30 000	14 837	-	5 253	-	9 369	31.2%	13 689	45.6%	43 148	143.8%	13 722	1 079.5%	(.2%)
Operational Cost and Other Cost	175 462	136 701	47 440	27.0%	45 240	25.8%	12 276	9.0%	51 812	37.9%	156 768	114.7%	9 395	103.3%	451.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	20	-	20	-	36	-	(43.9%)
Surplus/(Deficit)	**32 147**	**1 056**	**10 962**		**(56 923)**		**(15 680)**		**(139 688)**		**(201 330)**		**(266 587)**		
Transfers and subsidies - capital (monetary allocations)	214 294	214 469	38 318	17.9%	97 892	45.7%	16 473	7.7%	45 490	21.2%	198 173	92.4%	54 044	94.9%	(15.8%)
Transfers and subsidies - capital (in-kind)	112 141	112 141	-	-	25 692	22.9%	58 013	51.7%	-	-	83 704	74.6%	3 964	43.2%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**358 582**	**327 666**	**49 280**		**66 660**		**58 805**		**(94 198)**		**80 548**		**(208 579)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**358 582**	**327 666**	**49 280**		**66 660**		**58 805**		**(94 198)**		**80 548**		**(208 579)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**358 582**	**327 666**	**49 280**		**66 660**		**58 805**		**(94 198)**		**80 548**		**(208 579)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**358 582**	**327 666**	**49 280**		**66 660**		**58 805**		**(94 198)**		**80 548**		**(208 579)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**291 422**	**292 096**	**54 021**	**18.5%**	**144 031**	**49.4%**	**6 895**	**2.4%**	**61 425**	**21.0%**	**266 372**	**91.2%**	**131 001**	**77.5%**	**(53.1%)**
National Government	186 343	186 430	50 794	27.3%	68 560	36.8%	6 751	3.6%	60 590	32.5%	186 694	100.1%	46 479	95.8%	30.4%
Provincial Government	97 688	97 753	-	-	72 873	74.6%	-	-	98	.1%	72 971	74.6%	5 532	43.9%	(98.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**284 030**	**284 183**	**50 794**	**17.9%**	**141 433**	**49.8%**	**6 751**	**2.4%**	**60 687**	**21.4%**	**259 665**	**91.4%**	**52 011**	**64.2%**	**16.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 391	7 913	3 228	43.7%	2 598	35.1%	144	1.8%	738	9.3%	6 708	84.8%	78 990	598.8%	(99.1%)
Capital Expenditure Functional	**291 422**	**292 096**	**54 021**	**18.5%**	**144 031**	**49.4%**	**6 713**	**2.3%**	**61 694**	**21.1%**	**266 459**	**91.2%**	**172 344**	**86.2%**	**(64.2%)**
Municipal governance and administration	**5 913**	**6 587**	**3 488**	**59.0%**	**2 598**	**43.9%**	**144**	**2.2%**	**(366 378)**	**(5 562.2%)**	**(360 147)**	**(5 467.6%)**	**48 728**	**493.4%**	**(851.9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 913	6 587	3 488	59.0%	2 598	43.9%	144	2.2%	(366 378)	(5 562.2%)	(360 147)	(5 467.6%)	48 728	493.4%	(851.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 696**	**10 261**	**357**	**3.3%**	**2 138**	**20.0%**	**215**	**2.1%**	**373 473**	**3 639.8%**	**376 183**	**3 666.2%**	**12 665**	**147.8%**	**2 848.8%**
Community and Social Services	261	261	-	-	87	33.3%	(182)	(69.6%)	366 328	140 425.3%	366 233	140 389.1%	-	100.0%	(100.0%)
Sport And Recreation	10 435	10 000	357	3.4%	2 051	19.7%	396	4.0%	7 145	71.5%	9 950	99.5%	3 208	40.0%	122.7%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	9 457	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 783**	**39 081**	**5 769**	**14.9%**	**21 821**	**56.3%**	**1 688**	**4.3%**	**11 426**	**29.2%**	**40 705**	**104.2%**	**8 088**	**97.0%**	**41.3%**
Planning and Development	-	87	-	-	-	-	-	-	-	-	-	-	34	-	(100.0%)
Road Transport	38 783	38 994	5 769	14.9%	21 821	56.3%	1 688	4.3%	11 426	29.3%	40 705	104.4%	8 054	96.9%	41.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**236 030**	**236 167**	**44 407**	**18.8%**	**117 474**	**49.8%**	**4 666**	**2.0%**	**43 172**	**18.3%**	**209 719**	**88.8%**	**102 863**	**73.7%**	**(58.0%)**
Energy sources	36 078	36 078	14 055	39.0%	16 498	45.7%	(762)	(2.1%)	5 427	15.0%	35 217	97.6%	7 432	98.0%	(27.0%)
Water Management	19 698	19 698	1 528	7.8%	7 895	40.1%	-	-	10 275	52.2%	19 698	100.0%	14 977	260.1%	(31.4%)
Waste Water Management	159 385	159 956	28 824	18.1%	85 274	53.5%	4 235	2.6%	16 997	10.6%	135 329	84.6%	79 623	68.0%	(78.7%)
Waste Management	20 870	20 435	-	-	7 807	37.4%	1 194	5.8%	10 474	51.3%	19 475	95.3%	831	50.0%	1 160.5%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**3 340 501**	**3 559 571**	**900 496**	**27.0%**	**884 341**	**26.5%**	**684 077**	**19.2%**	**515 438**	**14.5%**	**2 984 352**	**83.8%**	**563 544**	**86.6%**	**(8.5%)**
Property rates	528 228	528 228	94 274	17.8%	119 879	22.7%	117 171	22.2%	122 445	23.2%	453 769	85.9%	97 374	106.7%	25.7%
Service charges	1 902 222	2 125 742	393 476	20.7%	388 303	20.4%	363 595	17.1%	360 011	16.9%	1 505 386	70.8%	238 143	80.9%	51.2%
Other revenue	99 678	91 210	48 612	48.8%	67 131	67.3%	15 738	17.3%	32 186	35.3%	163 667	179.4%	180 626	248.9%	(82.2%)
Transfers and Subsidies - Operational	553 513	553 333	242 739	43.9%	172 639	31.2%	125 275	22.6%	209	-	540 862	97.7%	36	90.8%	481.6%
Transfers and Subsidies - Capital	256 859	261 057	121 396	47.3%	136 389	53.1%	62 298	23.9%	586	.2%	320 669	122.8%	47 366	52.1%	(98.8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 956 464)**	**(2 915 120)**	**(686 998)**	**23.2%**	**(500 973)**	**16.9%**	**(607 880)**	**20.9%**	**(522 137)**	**17.9%**	**(2 317 989)**	**79.5%**	**(1 375 833)**	**85.3%**	**(62.0%)**
Suppliers and employees	(2 956 464)	(2 915 120)	(686 998)	23.2%	(500 973)	16.9%	(607 880)	20.9%	(522 137)	17.9%	(2 317 989)	79.5%	(1 375 833)	85.3%	(62.0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**384 037**	**644 451**	**213 498**	**55.6%**	**383 368**	**99.8%**	**76 197**	**11.8%**	**(6 699)**	**(1.0%)**	**666 364**	**103.4%**	**(812 289)**	**91.4%**	**(99.2%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(176)**	**-**	**(158)**	**-**	**(152)**	**-**	**(110)**	**-**	**(596)**	**-**	**(194)**	**-**	**(43.3%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(176)	-	(158)	-	(152)	-	(110)	-	(596)	-	(194)	-	(43.3%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(291 422)**	**(291 422)**	**(61 628)**	**21.1%**	**(151 160)**	**51.9%**	**(21 551)**	**7.4%**	**(47 222)**	**16.2%**	**(281 561)**	**96.6%**	**(100 799)**	**83.5%**	**(53.2%)**
Capital assets	(291 422)	(291 422)	(61 628)	21.1%	(151 160)	51.9%	(21 551)	7.4%	(47 222)	16.2%	(281 561)	96.6%	(100 799)	83.5%	(53.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(291 422)**	**(291 422)**	**(61 804)**	**21.2%**	**(151 318)**	**51.9%**	**(21 702)**	**7.4%**	**(47 332)**	**16.2%**	**(282 157)**	**96.8%**	**(100 993)**	**83.6%**	**(53.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**92 615**	**353 029**	**151 694**	**163.8%**	**232 050**	**250.6%**	**54 495**	**15.4%**	**(54 031)**	**(15.3%)**	**384 207**	**108.8%**	**(913 282)**	**123.5%**	**(94.1%)**
Cash/cash equivalents at the year begin:	193 798	193 798	83 495	43.1%	235 189	121.4%	467 238	241.1%	521 736	269.2%	83 495	43.1%	1 252 043	187.2%	(58.3%)
Cash/cash equivalents at the year end:	**286 413**	**546 827**	**235 189**	**82.1%**	**467 238**	**163.1%**	**521 733**	**95.4%**	**467 702**	**85.5%**	**467 702**	**85.5%**	**338 762**	**147.7%**	**38.1%**

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	36 831	5.3%	22 261	3.2%	36 502	5.3%	599 344	86.2%	694 939	23.3%	49 639	7.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	167 881	36.5%	19 871	4.3%	21 940	4.8%	250 165	54.4%	459 856	15.4%	141 612	30.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	42 136	8.1%	21 633	4.2%	24 423	4.7%	429 355	83.0%	517 547	17.4%	480	.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	10 732	3.3%	8 192	2.5%	13 501	4.2%	290 474	90.0%	322 898	10.8%	17 058	5.3%	-	-
Receivables from Exchange Transactions - Waste Management	10 950	3.5%	8 253	2.7%	13 559	4.4%	278 363	89.5%	311 124	10.4%	16 384	5.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	12	-	-	-	48 219	100.0%	48 230	1.6%	(1 158)	(2.4%)	-	-
Interest on Arrear Debtor Accounts	16 959	3.0%	16 635	3.0%	16 133	2.9%	509 318	91.1%	559 045	18.8%	(29)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 801	4.4%	252	.4%	1 020	1.6%	60 132	93.7%	64 205	2.2%	(14 107)	(22.0%)	-	-
Total By Income Source	**288 290**	**9.7%**	**97 108**	**3.3%**	**127 077**	**4.3%**	**2 465 370**	**82.8%**	**2 977 845**	**100.0%**	**209 878**	**7.0%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 930	11.6%	2 704	3.5%	8 614	11.2%	56 584	73.6%	76 832	2.6%	(265)	(.3%)	-	-
Commercial	197 618	25.9%	38 355	5.0%	44 681	5.9%	481 971	63.2%	762 626	25.6%	158 968	20.8%	-	-
Households	81 742	3.8%	56 049	2.6%	73 782	3.5%	1 926 815	90.1%	2 138 387	71.8%	51 175	2.4%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**288 290**	**9.7%**	**97 108**	**3.3%**	**127 077**	**4.3%**	**2 465 370**	**82.8%**	**2 977 845**	**100.0%**	**209 878**	**7.0%**	**-**	**-**

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	197 108	9.9%	99 497	5.0%	72 158	3.6%	1 614 712	81.4%	1 983 475	57.8%
Bulk Water	36 826	8.2%	43 615	9.7%	-	-	369 596	82.1%	450 037	13.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	121 321	12.1%	33 565	3.4%	37 304	3.7%	807 032	80.8%	999 222	29.1%
Auditor-General	226	65.7%	12	3.3%	7	2.1%	99	28.9%	344	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**355 481**	**10.4%**	**176 689**	**5.1%**	**109 468**	**3.2%**	**2 791 440**	**81.3%**	**3 433 078**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**345 054**	**376 423**	**109 241**	**31.7%**	**88 065**	**25.5%**	**74 073**	**19.7%**	**5 298**	**1.4%**	**276 677**	**73.5%**	**18 690**	**79.4%**	**(71.7%)**
Exchange Revenue															
Service charges - Electricity	-	-	130	-	147	-	115	-	121	-	512	-	89	47.5%	36.0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	10 554	11 513	611	5.8%	512	4.9%	811	7.0%	634	5.5%	2 568	22.3%	703	27.0%	(9.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	80	-	118	-	126	-	137	-	461	-	144	242.4%	(5.2%)
Interest earned from Current and Non Current Assets	7 154	7 804	805	11.3%	520	7.3%	562	7.2%	331	4.2%	2 218	28.4%	649	52.2%	(49.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 318	3 620	796	24.0%	925	27.9%	925	25.5%	919	25.4%	3 565	98.5%	640	66.0%	43.6%
Licences or permits	702	766	13	1.9%	-	-	22	2.8%	13	1.7%	48	6.2%	9	27.2%	50.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	43 587	47 549	26	.1%	836	1.9%	20	-	120	.3%	1 002	2.1%	167	1.2%	(28.1%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	278 376	303 683	106 780	38.4%	85 006	30.5%	71 494	23.5%	3 024	1.0%	266 303	87.7%	16 289	93.6%	(81.4%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	883	963	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	481	525	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**329 469**	**361 369**	**78 875**	**23.9%**	**72 048**	**21.9%**	**81 080**	**22.4%**	**79 138**	**21.9%**	**311 141**	**86.1%**	**88 557**	**91.2%**	**(10.6%)**
Employee related costs	227 985	248 080	59 843	26.2%	58 855	25.8%	59 612	24.0%	57 797	23.3%	236 106	95.2%	57 389	93.1%	.7%
Remuneration of councillors	14 159	15 446	5 684	40.1%	1 244	8.8%	3 314	21.5%	3 830	24.8%	14 072	91.1%	3 341	88.4%	14.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	439	541	164	37.5%	115	26.1%	111	20.6%	431	79.7%	822	151.9%	132	86.5%	227.4%
Debt impairment	(11 681)	(12 743)	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	6 305	8 082	940	14.9%	1 447	23.0%	1 810	22.4%	2 536	31.4%	6 733	83.3%	5 657	119.1%	(55.2%)
Interest,Dividends and Rent on Land	10 578	10 440	185	1.8%	254	2.4%	230	2.2%	275	2.6%	945	9.1%	496	10.3%	(44.6%)
Contracted services	36 306	40 383	1 575	4.3%	1 102	3.0%	3 545	8.8%	2 471	6.1%	8 694	21.5%	14 571	88.1%	(83.0%)
Transfers and subsidies	11 138	12 150	-	-	-	-	5 990	49.3%	(22)	(.2%)	5 968	49.1%	-	100.0%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	34 242	38 990	10 483	30.6%	9 032	26.4%	6 467	16.6%	11 819	30.3%	37 801	97.0%	6 972	67.6%	69.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**15 585**	**15 054**	**30 366**		**16 016**		**(7 007)**		**(73 840)**		**(34 464)**		**(69 867)**		
Transfers and subsidies - capital (monetary allocations)	2 750	3 000	-	-	99	3.6%	-	-	1 218	40.6%	1 317	43.9%	753	22.1%	61.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**18 335**	**18 054**	**30 366**		**16 115**		**(7 007)**		**(72 621)**		**(33 147)**		**(69 114)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**18 335**	**18 054**	**30 366**		**16 115**		**(7 007)**		**(72 621)**		**(33 147)**		**(69 114)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**18 335**	**18 054**	**30 366**		**16 115**		**(7 007)**		**(72 621)**		**(33 147)**		**(69 114)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**18 335**	**18 054**	**30 366**		**16 115**		**(7 007)**		**(72 621)**		**(33 147)**		**(69 114)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**3 729**	**3 468**	**298**	**8.0%**	**99**	**2.7%**	**41**	**1.2%**	**1 283**	**37.0%**	**1 721**	**49.6%**	**672**	**20.1%**	**90.9%**
National Government	-	-	-	-	-	-	-	-	20	-	20	-	-	60.2%	(100.0%)
Provincial Government	2 750	1 800	-	-	99	3.6%	-	-	1 035	57.5%	1 134	63.0%	657	18.2%	57.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 750**	**1 800**	**-**	**-**	**99**	**3.6%**	**-**	**-**	**1 055**	**58.6%**	**1 154**	**64.1%**	**657**	**19.1%**	**60.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	979	1 668	298	30.4%	-	-	41	2.4%	228	13.7%	567	34.0%	16	21.8%	1 354.3%
Capital Expenditure Functional	**3 729**	**3 468**	**298**	**8.0%**	**99**	**2.7%**	**41**	**1.2%**	**1 283**	**37.0%**	**1 721**	**49.6%**	**672**	**20.1%**	**90.9%**
Municipal governance and administration	**979**	**1 068**	**298**	**30.4%**	**-**	**-**	**41**	**3.8%**	**228**	**21.4%**	**567**	**53.1%**	**16**	**23.2%**	**1 354.3%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	979	1 068	298	30.4%	-	-	41	3.8%	228	21.4%	567	53.1%	16	23.2%	1 354.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 750**	**2 400**	**-**	**-**	**99**	**3.6%**	**-**	**-**	**1 035**	**43.1%**	**1 134**	**47.3%**	**657**	**18.2%**	**57.7%**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 750	2 400	-	-	99	3.6%	-	-	1 035	43.1%	1 134	47.3%	657	18.2%	57.7%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**20**	**-**	**20**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	20	-	20	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**333 522**	**360 986**	**173 381**	**52.0%**	**96 575**	**29.0%**	**72 552**	**20.1%**	**3 832**	**1.1%**	**346 340**	**95.9%**	**59 765**	**223.3%**	**(93.6%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	45 271	50 191	3 210	7.1%	2 206	4.9%	2 326	4.6%	1 904	3.8%	9 645	19.2%	4 427	36.9%	(57.0%)
Transfers and Subsidies - Operational	278 915	300 884	106 370	38.1%	93 854	33.6%	69 665	23.2%	1 600	.5%	271 489	90.2%	-	173.2%	(100.0%)
Transfers and Subsidies - Capital	3 000	3 000	63 000	2 100.0%	-	-	-	-	-	-	63 000	2 100.0%	55 000	-	(100.0%)
Interest	6 336	6 912	802	12.7%	515	8.1%	561	8.1%	328	4.7%	2 206	31.9%	339	343.8%	(3.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(340 143)**	**(340 882)**	**(86 617)**	**25.5%**	**(69 484)**	**20.4%**	**(83 465)**	**24.5%**	**(46 692)**	**13.7%**	**(286 257)**	**84.0%**	**(75 568)**	**92.4%**	**(38.2%)**
Suppliers and employees	(327 993)	(329 832)	(86 617)	26.4%	(69 484)	21.2%	(83 465)	25.3%	(46 692)	14.2%	(286 257)	86.8%	(75 568)	96.9%	(38.2%)

Finance charges	-	1 100	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Transfers and Subsidies	(12 150)	(12 150)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(6 620)**	**20 104**	**86 764**	**(1 310.6%)**	**27 091**	**(409.2%)**	**(10 913)**	**(54.3%)**	**(42 860)**	**(213.2%)**	**60 083**	**298.9%**	**(15 803)**	**(984.7%)**	**171.2%**
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	**(4 151)**	**(3 551)**	**(3 645)**	**87.8%**	**(99)**	**2.4%**	**(22)**	**.6%**	**(2)**	**.1%**	**(3 767)**	**106.1%**	**(769)**	**59.8%**	**(99.7%)**
Capital assets	(4 151)	(3 551)	(3 645)	87.8%	(99)	2.4%	(22)	.6%	(2)	.1%	(3 767)	106.1%	(769)	59.8%	(99.7%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(4 151)**	**(3 551)**	**(3 645)**	**87.8%**	**(99)**	**2.4%**	**(22)**	**.6%**	**(2)**	**.1%**	**(3 767)**	**106.1%**	**(769)**	**59.8%**	**(99.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(10 772)**	**16 553**	**83 119**	**(771.6%)**	**26 992**	**(250.6%)**	**(10 935)**	**(66.1%)**	**(42 862)**	**(258.9%)**	**56 315**	**340.2%**	**(16 572)**	**(865.5%)**	**158.6%**
Cash/cash equivalents at the year begin:	10 490	9 615	3 789	36.1%	87 950	838.4%	114 943	1 195.4%	104 008	1 081.7%	3 789	39.4%	382 494	95.7%	(72.8%)
Cash/cash equivalents at the year end:	**(282)**	**26 168**	**87 950**	**(31 211.0%)**	**114 943**	**(40 789.8%)**	**104 008**	**397.5%**	**61 147**	**233.7%**	**61 147**	**233.7%**	**365 926**	**(1 175.1%)**	**(83.3%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	45	1.9%	41	1.7%	40	1.7%	2 316	94.8%	2 442	19.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	173	5.1%	142	4.2%	142	4.2%	2 955	86.6%	3 414	27.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	47	.7%	46	.7%	44	.7%	6 635	98.0%	6 772	53.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**266**	**2.1%**	**229**	**1.8%**	**227**	**1.8%**	**11 907**	**94.3%**	**12 628**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	266	2.1%	229	1.8%	227	1.8%	11 907	94.3%	12 628	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**266**	**2.1%**	**229**	**1.8%**	**227**	**1.8%**	**11 907**	**94.3%**	**12 628**	**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	11 331	40.3%	1 004	3.6%	1 324	4.7%	14 440	51.4%	28 098	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**11 331**	**40.3%**	**1 004**	**3.6%**	**1 324**	**4.7%**	**14 440**	**51.4%**	**28 098**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**60 395 849**	**61 441 526**	**17 002 418**	**28.2%**	**16 110 474**	**26.7%**	**15 869 408**	**25.8%**	**12 955 339**	**21.1%**	**61 937 639**	**100.8%**	**12 002 043**	**101.4%**	**7.9%**
Exchange Revenue															
Service charges - Electricity	22 101 835	22 101 835	5 468 948	24.7%	5 260 921	23.8%	5 229 481	23.7%	5 322 550	24.1%	21 281 900	96.3%	4 768 464	98.4%	11.6%
Service charges - Water	8 889 108	8 914 108	1 866 155	21.0%	2 167 702	24.4%	2 274 046	25.5%	2 231 918	25.0%	8 539 821	95.8%	2 043 501	95.3%	9.2%
Service charges - Waste Water Management	1 965 820	1 965 820	439 410	22.4%	517 545	26.3%	488 415	24.8%	549 628	28.0%	1 994 998	101.5%	512 577	87.6%	7.2%
Service charges - Waste Management	1 126 808	1 126 808	285 148	25.3%	291 737	25.9%	288 551	25.6%	288 700	25.6%	1 154 136	102.4%	264 227	99.0%	9.3%
Sale of Goods and Rendering of Services	415 214	376 678	78 914	19.0%	104 316	25.1%	96 242	25.6%	73 119	19.4%	352 592	93.6%	64 280	77.2%	13.8%
Agency services	36 673	36 673	7 467	20.4%	3 697	10.1%	10 682	29.1%	(6 853)	(18.7%)	14 993	40.9%	8 282	86.9%	(182.7%)
Interest - Deemed Interest	4 000	4 000	46	1.2%	-	-	2 834	70.9%	130	3.3%	3 011	75.3%	514	218.6%	(74.6%)
Interest earned from Receivables	798 817	798 817	406 904	50.9%	460 722	57.7%	471 472	59.0%	487 044	61.0%	1 826 142	228.6%	413 297	151.4%	17.8%
Interest earned from Current and Non Current Assets	716 166	719 975	119 200	16.6%	81 029	11.3%	76 653	10.6%	118 783	16.5%	395 664	55.0%	128 632	71.8%	(7.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	600	600	-	-	16	2.7%	-	-	556	92.7%	572	95.4%	602	133.3%	(7.5%)
Rental from Fixed Assets	725 574	723 888	180 180	24.8%	186 742	25.7%	180 116	24.9%	201 284	27.8%	748 324	103.4%	216 547	60.0%	(7.0%)
Licences or permits	8 165	8 165	1 966	24.1%	1 289	15.8%	1 456	17.8%	1 419	17.4%	6 131	75.1%	1 171	48.3%	21.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	61 000	7 400	-	20 335	-	5 277	8.7%	14 654	24.0%	47 667	78.1%	-	-	(100.0%)
Development Charges	4 774	4 774	-	-	840	17.6%	16 933	354.7%	7 488	156.9%	25 261	529.1%	2 990	35.5%	150.4%
Operational Revenue	234 468	234 028	49 380	21.1%	64 587	27.5%	79 301	33.9%	66 293	28.3%	259 562	110.9%	121 942	208.5%	(45.6%)
Non-Exchange Revenue															
Property rates	12 825 000	13 167 362	4 290 373	33.5%	3 478 718	27.1%	3 550 416	27.0%	3 481 885	26.4%	14 801 392	112.4%	3 246 964	116.9%	7.2%
Surcharges and Taxes	-	412 267	50 844	-	86 300	-	137 018	33.2%	35 048	8.5%	309 210	75.0%	39 933	67.5%	(12.2%)
Fines, penalties and forfeits	31 475	31 440	9 888	31.4%	8 517	27.1%	6 015	19.1%	(203 785)	(648.2%)	(179 365)	(570.5%)	(123 589)	(649.1%)	64.9%
Licences or permits	54 774	54 774	9 590	17.5%	9 413	17.2%	7 510	13.7%	7 706	14.1%	34 219	62.5%	12 725	111.2%	(39.4%)
Transfer and subsidies - Operational	6 071 456	5 978 671	2 260 387	37.2%	1 881 566	31.0%	1 456 070	24.4%	104 220	1.7%	5 702 244	95.4%	104 192	95.1%	-
Interest Receivables	485 750	820 471	173 805	35.8%	190 412	39.2%	198 923	24.2%	193 365	23.6%	756 505	92.2%	164 914	148.8%	17.3%
Fuel Levy	3 875 640	3 875 640	1 291 880	33.3%	1 291 880	33.3%	1 291 880	33.3%	-	-	3 875 640	100.0%	-	100.0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	11 892	11 892	4 443	37.4%	1 800	15.1%	-	-	603	5.1%	6 847	57.6%	9 759	390.8%	(93.8%)
Other Gains	11 840	11 840	88	.7%	388	3.3%	118	1.0%	446	3.8%	1 039	8.8%	117	4.4%	281.2%
Discontinued Operations	-	-	-	-	-	-	-	-	(20 864)	-	(20 864)	-	-	-	(100.0%)
Operating Expenditure	**59 747 291**	**60 447 798**	**14 711 647**	**24.6%**	**13 519 659**	**22.6%**	**12 956 515**	**21.4%**	**12 765 579**	**21.1%**	**53 953 401**	**89.3%**	**8 718 929**	**86.2%**	**46.4%**
Employee related costs	15 170 402	15 201 761	3 122 526	20.6%	3 901 211	25.7%	3 294 693	21.7%	3 169 217	20.8%	13 487 647	88.7%	3 065 529	93.2%	3.4%
Remuneration of councillors	160 102	160 102	36 425	22.8%	40 874	25.5%	37 368	23.3%	42 613	26.6%	157 280	98.2%	36 585	95.6%	16.5%
Bulk purchases - electricity	18 721 853	18 601 853	5 476 775	29.3%	4 081 812	21.8%	4 303 334	23.1%	4 664 979	25.1%	18 526 900	99.6%	3 755 539	98.1%	24.2%
Inventory consumed	5 380 003	5 394 409	862 611	16.0%	1 065 608	19.8%	1 116 131	20.7%	991 372	18.4%	4 035 722	74.8%	578 147	66.2%	71.5%
Debt impairment	3 104 016	3 104 016	1 359 411	43.8%	106 607	3.4%	146 607	4.7%	(191 707)	(6.2%)	1 420 917	45.8%	(2 991 909)	(19.3%)	(93.6%)
Depreciation, Amortisation and Impairment	3 424 737	3 408 072	876 610	25.6%	754 240	22.0%	827 039	24.3%	738 196	21.7%	3 196 085	93.8%	769 290	96.2%	(4.0%)
Interest,Dividends and Rent on Land	1 050 621	1 052 683	273 664	26.0%	272 899	26.0%	254 381	24.2%	224 232	21.3%	1 025 175	97.4%	300 854	94.0%	(25.5%)
Contracted services	7 456 264	8 161 222	1 278 758	17.2%	1 790 881	24.0%	1 756 275	21.5%	1 649 407	20.2%	6 475 321	79.3%	1 869 534	84.0%	(11.8%)
Transfers and subsidies	373 799	368 180	64 467	17.2%	78 862	21.1%	46 385	12.6%	218 361	59.3%	408 074	110.8%	65 802	34.0%	231.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	33	-	(100.0%)
Operational Cost and Other Cost	2 894 778	2 984 394	539 332	18.6%	734 902	25.4%	530 408	17.8%	498 422	16.7%	2 303 065	77.2%	406 954	78.3%	22.5%
Disposal of Fixed and Intangible Assets	463	463	-	-	334	72.2%	535	115.6%	448	96.8%	1 318	284.6%	26 831	6 204.3%	(98.3%)
Other Losses	2 010 256	2 010 645	821 068	40.8%	691 429	34.4%	643 360	32.0%	760 039	37.8%	2 915 897	145.0%	835 742	179.5%	(9.1%)
Surplus/(Deficit)	**648 558**	**993 728**	**2 290 771**		**2 590 815**		**2 912 893**		**189 760**		**7 984 239**		**3 283 114**		
Transfers and subsidies - capital (monetary allocations)	3 239 406	3 692 957	241 737	7.5%	947 905	29.3%	429 294	11.6%	376 373	10.2%	1 995 308	54.0%	759 683	65.4%	(50.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	2 391	-	2 391	-	8 394	4 174.5%	(71.5%)
Surplus/(Deficit) after capital transfers and contributions	**3 887 964**	**4 686 684**	**2 532 508**		**3 538 720**		**3 342 186**		**568 524**		**9 981 938**		**4 051 191**		
Income Tax	(7 142)	(7 142)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 895 105**	**4 693 826**	**2 532 508**		**3 538 720**		**3 342 186**		**568 524**		**9 981 938**		**4 051 191**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 895 105**	**4 693 826**	**2 532 508**		**3 538 720**		**3 342 186**		**568 524**		**9 981 938**		**4 051 191**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	749 166	646 476	118 626	15.8%	98 790	13.2%	94 026	14.5%	198 758	30.7%	510 199	78.9%	141 717	75.2%	40.2%
Surplus/(Deficit) for the year	**4 644 271**	**5 340 302**	**2 651 133**		**3 637 510**		**3 436 212**		**767 281**		**10 492 137**		**4 192 908**		
			-		-		-		-				0	0	

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**7 296 796**	**7 700 747**	**682 501**	**9.4%**	**976 833**	**13.4%**	**1 413 389**	**18.4%**	**2 497 969**	**32.4%**	**5 570 693**	**72.3%**	**2 267 055**	**68.3%**	**10.2%**
National Government	2 809 838	3 007 618	377 416	13.4%	613 154	21.8%	556 735	18.5%	831 931	27.7%	2 379 236	79.1%	698 034	79.3%	19.2%
Provincial Government	429 568	529 392	7 838	1.8%	17 916	4.2%	46 424	8.8%	(33 398)	(6.3%)	38 780	7.3%	43 686	17.4%	(176.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**3 239 406**	**3 537 010**	**385 253**	**11.9%**	**631 070**	**19.5%**	**603 160**	**17.1%**	**798 533**	**22.6%**	**2 418 016**	**68.4%**	**741 719**	**69.1%**	**7.7%**
Borrowing	2 000 000	1 949 397	190 636	9.5%	420 404	21.0%	396 355	20.3%	713 773	36.6%	1 721 168	88.3%	726 065	79.0%	(1.7%)
Internally generated funds	2 057 390	2 214 340	106 612	5.2%	(74 641)	(3.6%)	413 875	18.7%	985 663	44.5%	1 431 509	64.6%	799 271	61.9%	23.3%
Capital Expenditure Functional	**7 296 796**	**7 700 747**	**682 501**	**9.4%**	**976 833**	**13.4%**	**1 412 677**	**18.3%**	**2 500 360**	**32.5%**	**5 572 371**	**72.4%**	**2 275 543**	**68.4%**	**9.9%**
Municipal governance and administration	**977 175**	**709 124**	**24 653**	**2.5%**	**(25 594)**	**(2.6%)**	**110 283**	**15.6%**	**229 751**	**32.4%**	**339 093**	**47.8%**	**203 983**	**50.4%**	**12.6%**
Executive and Council	424 132	46 161	718	.2%	7 024	1.7%	13 975	30.3%	3 174	6.9%	24 891	53.9%	52 035	73.5%	(93.9%)
Finance and administration	552 039	661 959	23 935	4.3%	(33 402)	(6.1%)	96 287	14.5%	226 586	34.2%	313 407	47.3%	151 910	46.5%	49.2%
Internal audit	1 004	1 004	-	-	783	78.0%	21	2.1%	(9)	(.9%)	795	79.2%	38	97.6%	(123.8%)
Community and Public Safety	**1 491 962**	**1 867 468**	**108 408**	**7.3%**	**347 909**	**23.3%**	**210 636**	**11.3%**	**347 169**	**18.6%**	**1 014 122**	**54.3%**	**382 903**	**50.6%**	**(9.3%)**
Community and Social Services	207 084	174 750	7 212	3.5%	23 436	11.3%	29 448	16.9%	48 337	27.7%	108 433	62.0%	56 052	53.4%	(13.8%)
Sport And Recreation	265 056	437 247	8 857	3.3%	81 938	30.9%	62 585	14.3%	145 811	33.3%	299 192	68.4%	127 999	63.2%	13.9%
Public Safety	244 155	241 406	18 203	7.5%	82 039	33.6%	23 925	9.9%	56 554	23.4%	180 721	74.9%	27 477	18.5%	105.8%
Housing	743 812	995 791	74 746	10.0%	159 668	21.5%	92 877	9.3%	84 093	8.4%	411 383	41.3%	158 934	50.9%	(47.1%)
Health	31 855	18 273	(610)	(1.9%)	829	2.6%	1 801	9.9%	12 373	67.7%	14 394	78.8%	12 441	49.4%	(.5%)
Economic and Environmental Services	**1 723 041**	**1 394 946**	**89 359**	**5.2%**	**245 707**	**14.3%**	**166 253**	**11.9%**	**459 931**	**33.0%**	**961 250**	**68.9%**	**345 449**	**64.1%**	**33.1%**
Planning and Development	405 451	335 607	14 707	3.6%	100 433	24.8%	45 902	13.7%	(143 212)	(42.7%)	17 831	5.3%	80 620	71.7%	(277.6%)
Road Transport	1 295 786	1 043 142	74 139	5.7%	145 267	11.2%	119 672	11.5%	598 136	57.3%	937 215	89.8%	258 794	61.5%	131.1%
Environmental Protection	21 804	16 197	512	2.4%	7	-	679	4.2%	5 007	30.9%	6 205	38.3%	6 035	60.6%	(17.0%)
Trading Services	**3 004 400**	**3 606 643**	**459 869**	**15.3%**	**404 175**	**13.5%**	**903 241**	**25.0%**	**1 287 137**	**35.7%**	**3 054 422**	**84.7%**	**1 321 621**	**83.9%**	**(2.6%)**
Energy sources	784 347	746 120	125 083	15.9%	(232 501)	(29.6%)	164 426	22.0%	324 564	43.5%	381 572	51.1%	159 609	97.7%	103.3%
Water Management	1 153 395	1 220 772	173 313	15.0%	308 538	26.8%	289 246	23.7%	491 260	40.2%	1 262 357	103.4%	538 870	80.1%	(8.8%)
Waste Water Management	713 045	1 423 207	141 643	19.9%	294 691	41.3%	421 841	29.6%	379 762	26.7%	1 237 937	87.0%	574 045	84.9%	(33.8%)
Waste Management	353 613	216 543	19 830	5.6%	33 447	9.5%	27 729	12.8%	91 550	42.3%	172 556	79.7%	49 096	64.0%	86.5%
Other	**100 218**	**122 566**	**211**	**.2%**	**4 636**	**4.6%**	**22 264**	**18.2%**	**176 372**	**143.9%**	**203 484**	**166.0%**	**21 588**	**41.0%**	**717.0%**

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**72 032 307**	**72 032 307**	**(126 871)**	**(.2%)**	**3 481**	**-**	**(12 281)**	**-**	**338**	**-**	**(135 333)**	**(.2%)**	**(219 278)**	**12.0%**	**(100.2%)**
Property rates	12 389 327	12 389 327	383 330	3.1%	-	-	-	-	-	-	383 330	3.1%	206 043	64.8%	(100.0%)
Service charges	36 677 538	36 677 538	(458 761)	(1.3%)	-	-	-	-	-	-	(458 761)	(1.3%)	(352 004)	(1.3%)	(100.0%)
Other revenue	12 062 132	12 062 132	(51 440)	(.4%)	3 481	-	(12 281)	(.1%)	338	-	(59 902)	(.5%)	(73 317)	(1.7%)	(100.5%)
Transfers and Subsidies - Operational	6 205 696	6 205 696	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 239 406	3 239 406	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 458 208	1 458 208	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(63 890 946)**	**(63 890 946)**	**(22 998)**	**-**	**(73 338)**	**.1%**	**(43 564)**	**.1%**	**(34 953)**	**.1%**	**(174 853)**	**.3%**	**(35 006)**	**.3%**	**(.2%)**
Suppliers and employees	(62 463 658)	(62 463 658)	(22 998)	-	(73 338)	.1%	(43 564)	.1%	(34 953)	.1%	(174 853)	.3%	(35 006)	.3%	(.2%)

Finance charges	(1 053 490)	(1 053 490)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(373 799)	(373 799)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 141 361**	**8 141 361**	**(149 869)**	**(1.8%)**	**(69 857)**	**(.9%)**	**(55 845)**	**(.7%)**	**(34 615)**	**(.4%)**	**(310 186)**	**(3.8%)**	**(254 284)**	**82.7%**	**(86.4%)**
Cash Flow from Investing Activities															
Receipts	**15 302**	**15 302**	**19 939**	**130.3%**	**(18 207)**	**(119.0%)**	**(101 696)**	**(664.6%)**	**(43 318)**	**(283.1%)**	**(143 282)**	**(936.4%)**	**(43 709)**	**(1 017.3%)**	**(.9%)**
Proceeds on disposal of PPE	12 101	12 101	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	3 201	3 201	19 939	622.9%	(18 207)	(568.8%)	(101 696)	(3 177.1%)	(43 318)	(1 353.3%)	(143 282)	(4 476.3%)	(43 709)	(9 519.6%)	(.9%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 941 787)**	**(7 941 787)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(7 941 787)	(7 941 787)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(7 926 486)**	**(7 926 486)**	**19 939**	**(.3%)**	**(18 207)**	**.2%**	**(101 696)**	**1.3%**	**(43 318)**	**.5%**	**(143 282)**	**1.8%**	**(43 709)**	**3.3%**	**(.9%)**
Cash Flow from Financing Activities															
Receipts	**2 185 638**	**2 185 638**	**-**	**-**	**-**	**-**	**(17)**	**-**	**42**	**-**	**25**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 000 000	2 000 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	185 638	185 638	-	-	-	-	(17)	-	42	-	25	-	-	-	(100.0%)
Payments	**(1 251 771)**	**(1 251 771)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 251 771)	(1 251 771)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**933 867**	**933 867**	**-**	**-**	**-**	**-**	**(17)**	**-**	**42**	**-**	**25**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**1 148 743**	**1 148 743**	**(129 931)**	**(11.3%)**	**(88 064)**	**(7.7%)**	**(157 558)**	**(13.7%)**	**(77 890)**	**(6.8%)**	**(453 443)**	**(39.5%)**	**(297 993)**	**1 006.4%**	**(73.9%)**
Cash/cash equivalents at the year begin:	5 378 446	5 378 446	-	-	(129 931)	(2.4%)	(217 995)	(4.1%)	(375 553)	(7.0%)	-	-	6 542 372	-	(105.7%)
Cash/cash equivalents at the year end:	**6 527 189**	**6 527 189**	**(129 931)**	**(2.0%)**	**(217 995)**	**(3.3%)**	**(375 553)**	**(5.8%)**	**(453 443)**	**(6.9%)**	**(453 443)**	**(6.9%)**	**6 244 379**	**62.6%**	**(107.3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 054 890	5.3%	644 426	3.2%	534 774	2.7%	17 640 469	88.8%	19 874 559	42.2%	-	-	9 420 206	47.4%
Trade and Other Receivables from Exchange Transactions - Electricity	1 354 555	20.0%	383 995	5.7%	221 821	3.3%	4 818 526	71.1%	6 778 897	14.4%	-	-	3 347 041	49.4%
Receivables from Non-exchange Transactions - Property Rates	863 912	8.2%	390 150	3.7%	320 663	3.0%	9 017 091	85.1%	10 591 816	22.5%	-	-	5 365 464	50.7%
Receivables from Exchange Transactions - Waste Water Management	172 930	5.2%	111 488	3.4%	95 228	2.9%	2 936 991	88.6%	3 316 636	7.0%	-	-	1 587 674	47.9%
Receivables from Exchange Transactions - Waste Management	93 241	7.2%	42 231	3.3%	32 335	2.5%	1 122 359	87.0%	1 290 166	2.7%	-	-	633 948	49.1%
Receivables from Exchange Transactions - Property Rental Debtors	46 356	6.8%	12 568	1.8%	13 489	2.0%	607 123	89.3%	679 536	1.4%	-	-	311 851	45.9%
Interest on Arrear Debtor Accounts	50 972	7.1%	18 347	2.6%	5 290	.7%	641 104	89.6%	715 713	1.5%	-	-	371 387	51.9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	120 414	3.1%	55 135	1.4%	332 794	8.6%	3 365 000	86.9%	3 873 343	8.2%	-	-	1 801 089	46.5%
Total By Income Source	**3 757 269**	**8.0%**	**1 658 340**	**3.5%**	**1 556 394**	**3.3%**	**40 148 663**	**85.2%**	**47 120 666**	**100.0%**	**-**	**-**	**22 838 659**	**48.5%**
Debtors Age Analysis By Customer Group														
Organs of State	313 573	17.1%	137 898	7.5%	330 676	18.0%	1 053 456	57.4%	1 835 603	3.9%	-	-	1 024 086	55.8%
Commercial	1 548 559	15.9%	440 488	4.5%	312 634	3.2%	7 423 013	76.3%	9 724 694	20.6%	-	-	4 605 032	47.4%
Households	1 867 996	5.3%	1 069 786	3.0%	905 551	2.6%	31 461 891	89.1%	35 305 224	74.9%	-	-	17 076 858	48.4%
Other	27 140	10.6%	10 167	4.0%	7 533	3.0%	210 304	82.4%	255 144	.5%	-	-	132 683	52.0%
Total By Customer Group	**3 757 269**	**8.0%**	**1 658 340**	**3.5%**	**1 556 394**	**3.3%**	**40 148 663**	**85.2%**	**47 120 666**	**100.0%**	**-**	**-**	**22 838 659**	**48.5%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	187 448	100.0%	-	-	-	-	-	-	187 448	12.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	175 197	100.0%	-	-	-	-	-	-	175 197	11.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	883 555	88.7%	2 197	.2%	35 988	3.6%	-	-	996 196	67.2%
Auditor-General	1 387	100.0%	-	-	-	-	-	-	1 387	.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	123 125	100.0%	-	-	-	-	-	-	123 125	8.3%
Total	**1 370 712**	**92.4%**	**2 197**	**.1%**	**35 988**	**2.4%**	**74 456**	**5.0%**	**1 483 353**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**403 041**	**411 008**	**140 745**	**34.9%**	**116 804**	**29.0%**	**99 961**	**24.3%**	**49 990**	**12.2%**	**407 500**	**99.1%**	**69 407**	**100.6%**	**(28.0%)**
Exchange Revenue															
Service charges - Electricity	-	-	0	-	0	-	-	-	-	-	1	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 136	15 728	5 686	40.2%	3 778	26.7%	3 724	23.7%	3 316	21.1%	16 503	104.9%	2 581	92.6%	28.5%
Sale of Goods and Rendering of Services	3 310	3 363	688	20.8%	986	29.8%	766	22.8%	1 524	45.3%	3 964	117.9%	1 101	116.6%	38.4%
Agency services	2 247	2 247	567	25.2%	372	16.5%	891	39.7%	373	16.6%	2 202	98.0%	555	142.6%	(32.8%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 837	1 900	501	27.3%	534	29.1%	456	24.0%	339	17.8%	1 831	96.3%	540	117.8%	(37.2%)
Interest earned from Current and Non Current Assets	13 000	13 000	1 559	12.0%	3 416	26.3%	1 915	14.7%	2 750	21.2%	9 641	74.2%	4 183	112.3%	(34.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 644	7 620	1 922	25.1%	1 914	25.0%	1 914	25.1%	1 876	24.6%	7 626	100.1%	5 315	102.6%	(64.7%)
Licences or permits	10	10	10	103.2%	-	-	-	-	5	54.8%	16	157.9%	-	100.0%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	4 451	4 451	-	-	1 236	27.8%	1 712	38.5%	923	20.7%	3 870	87.0%	989	100.0%	(6.7%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	501	2 552	112	22.4%	1 603	320.3%	532	20.9%	65	2.6%	2 313	90.6%	98	101.6%	(33.5%)
Non-Exchange Revenue															
Property rates	137 803	139 482	47 803	34.7%	29 216	21.2%	31 576	22.6%	30 636	22.0%	139 231	99.8%	35 723	98.9%	(14.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 603	1 258	330	20.6%	194	12.1%	378	30.0%	397	31.6%	1 299	103.2%	571	87.4%	(30.5%)
Licences or permits	3 272	3 565	872	26.7%	933	28.5%	1 049	29.4%	934	26.2%	3 788	106.3%	681	112.9%	37.1%
Transfer and subsidies - Operational	200 570	203 178	77 125	38.5%	68 844	34.3%	51 072	25.1%	2 533	1.2%	199 574	98.2%	3 703	99.6%	(31.6%)
Interest Receivables	12 658	12 654	3 570	28.2%	3 777	29.8%	3 976	31.4%	4 319	34.1%	15 642	123.6%	13 366	119.9%	(67.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**448 943**	**471 230**	**87 674**	**19.5%**	**114 815**	**25.6%**	**104 888**	**22.3%**	**122 471**	**26.0%**	**429 848**	**91.2%**	**108 723**	**85.8%**	**12.6%**
Employee related costs	177 968	199 611	44 131	24.8%	52 425	29.5%	48 351	24.2%	44 657	22.4%	189 564	95.0%	39 402	95.9%	13.3%
Remuneration of councillors	18 539	17 539	4 171	22.5%	4 695	25.3%	4 221	24.1%	4 215	24.0%	17 301	98.6%	4 157	95.6%	1.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 500	7 832	1 068	14.2%	1 887	25.2%	886	11.3%	1 068	13.6%	4 910	62.7%	1 860	64.1%	(42.6%)
Debt impairment	7 280	7 280	(8 366)	(114.9%)	(74)	(1.0%)	(197)	(2.7%)	(74)	(1.0%)	(8 710)	(119.6%)	(3 622)	(51.7%)	(98.0%)
Depreciation, Amortisation and Impairment	42 917	44 117	10 532	24.5%	10 571	24.6%	10 571	24.0%	10 571	24.0%	42 246	95.8%	10 505	102.8%	.6%
Interest,Dividends and Rent on Land	2 367	2 367	-	-	2	.1%	-	-	-	-	2	.1%	-	-	-
Contracted services	120 965	112 116	15 788	13.1%	23 530	19.5%	23 849	21.3%	42 567	38.0%	105 733	94.3%	30 994	75.0%	37.3%
Transfers and subsidies	4 769	6 466	109	2.3%	1 038	21.8%	576	8.9%	3 133	48.5%	4 856	75.1%	947	58.9%	230.9%
Irrecoverable debts written off	-	-	8 344	-	74	-	197	-	79	-	8 694	-	5 075	-	(98.4%)
Operational Cost and Other Cost	66 637	73 900	11 897	17.9%	20 665	31.0%	16 434	22.2%	16 254	22.0%	65 250	88.3%	19 404	84.2%	(16.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(45 901)**	**(60 222)**	**53 071**		**1 989**		**(4 927)**		**(72 481)**		**(22 348)**		**(39 316)**		
Transfers and subsidies - capital (monetary allocations)	36 462	46 740	12 025	33.0%	8 318	22.8%	7 413	15.9%	19 451	41.6%	47 207	101.0%	5 760	80.9%	237.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(9 440)**	**(13 482)**	**65 096**		**10 307**		**2 485**		**(53 030)**		**24 858**		**(33 556)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(9 440)**	**(13 482)**	**65 096**		**10 307**		**2 485**		**(53 030)**		**24 858**		**(33 556)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(9 440)**	**(13 482)**	**65 096**		**10 307**		**2 485**		**(53 030)**		**24 858**		**(33 556)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(9 440)**	**(13 482)**	**65 096**		**10 307**		**2 485**		**(53 030)**		**24 858**		**(33 556)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**80 919**	**89 509**	**20 670**	**25.5%**	**8 884**	**11.0%**	**7 224**	**8.1%**	**28 470**	**31.8%**	**65 249**	**72.9%**	**14 196**	**78.4%**	**100.6%**
National Government	30 836	39 774	10 860	35.2%	5 969	19.4%	6 785	17.1%	16 515	41.5%	40 129	100.9%	12 846	80.1%	28.6%
Provincial Government	870	870	606	69.7%	254	29.2%	-	-	-	-	860	98.9%	664	100.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 706**	**40 643**	**11 466**	**36.2%**	**6 223**	**19.6%**	**6 785**	**16.7%**	**16 515**	**40.6%**	**40 989**	**100.9%**	**13 509**	**80.9%**	**22.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	49 213	48 866	9 204	18.7%	2 661	5.4%	439	.9%	11 955	24.5%	24 259	49.6%	686	71.6%	1 641.9%
Capital Expenditure Functional	**80 919**	**89 509**	**20 670**	**25.5%**	**8 884**	**11.0%**	**7 224**	**8.1%**	**28 470**	**31.8%**	**65 249**	**72.9%**	**14 196**	**78.4%**	**100.6%**
Municipal governance and administration	**18 900**	**18 900**	**9 204**	**48.7%**	**350**	**1.9%**	**173**	**.9%**	**8 411**	**44.5%**	**18 138**	**96.0%**	**152**	**78.7%**	**5 441.1%**
Executive and Council	87	87	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	18 813	18 813	9 204	48.9%	350	1.9%	173	.9%	8 411	44.7%	18 138	96.4%	152	79.6%	5 441.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 674**	**24 278**	**2 607**	**14.0%**	**2 263**	**12.1%**	**6 982**	**28.8%**	**9 411**	**38.8%**	**21 263**	**87.6%**	**8 197**	**65.1%**	**14.8%**
Community and Social Services	15 935	21 729	2 607	16.4%	2 171	13.6%	6 785	31.2%	7 575	34.9%	19 137	88.1%	4 219	95.8%	79.5%
Sport And Recreation	2 739	2 549	-	-	92	3.4%	198	7.7%	1 836	72.0%	2 126	83.4%	-	100.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	3 978	30.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**40 736**	**44 113**	**8 860**	**21.7%**	**4 052**	**9.9%**	**69**	**.2%**	**10 648**	**24.1%**	**23 629**	**53.6%**	**5 745**	**95.7%**	**85.3%**
Planning and Development	957	957	606	63.4%	254	26.6%	69	7.2%	17	1.8%	946	98.9%	664	86.8%	(97.4%)
Road Transport	39 779	43 157	8 254	20.7%	3 798	9.5%	-	-	10 631	24.6%	22 683	52.6%	5 082	96.4%	109.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 609**	**2 218**	**-**	**-**	**2 218**	**85.0%**	**-**	**-**	**-**	**-**	**2 218**	**100.0%**	**101**	**4.9%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 609	2 218	-	-	2 218	85.0%	-	-	-	-	2 218	100.0%	101	4.9%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**440 638**	**445 164**	**952**	**.2%**	**193 821**	**44.0%**	**62 318**	**14.0%**	**426 834**	**95.9%**	**683 924**	**153.6%**	**335**	**.4%**	**127 152.3%**
Property rates	117 132	97 938	952	.8%	88 432	75.5%	8 292	8.5%	218 649	223.3%	316 325	323.0%	335	1.4%	65 086.1%
Service charges	13 818	14 662	-	-	9	.1%	1 008	6.9%	593	4.0%	1 609	11.0%	-	-	(100.0%)
Other revenue	60 655	79 024	-	-	3 726	6.1%	5 148	6.5%	84 817	107.3%	93 691	118.6%	-	-	(100.0%)
Transfers and Subsidies - Operational	200 570	203 178	-	-	78 456	39.1%	45 691	22.5%	107 492	52.9%	231 639	114.0%	-	-	(100.0%)
Transfers and Subsidies - Capital	35 462	35 462	-	-	23 198	65.4%	2 178	6.1%	14 130	39.8%	39 506	111.4%	-	-	(100.0%)
Interest	13 000	14 900	-	-	-	-	-	-	1 153	7.7%	1 153	7.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(425 878)**	**(446 986)**	**(13 793)**	**3.2%**	**(27 919)**	**6.6%**	**(54 945)**	**12.3%**	**(164 653)**	**36.8%**	**(261 310)**	**58.5%**	**(33 850)**	**36.9%**	**386.4%**
Suppliers and employees	(419 729)	(444 619)	(13 793)	3.3%	(27 919)	6.7%	(54 945)	12.4%	(164 174)	36.9%	(260 831)	58.7%	(33 850)	37.5%	385.0%

Finance charges	-	(2 367)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(6 149)	-	-	-	-	-	-	-	(479)	-	(479)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**14 760**	**(1 822)**	**(12 841)**	**(87.0%)**	**165 902**	**1 124.0%**	**7 372**	**(404.6%)**	**262 180**	**(14 389.1%)**	**422 613**	**(23 194.1%)**	**(33 515)**	**(79.9%)**	**(882.3%)**
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	**(88 057)**	**(102 936)**	**(23 680)**	**26.9%**	**(9 908)**	**11.3%**	**(2 623)**	**2.5%**	**(31 402)**	**30.5%**	**(67 613)**	**65.7%**	**(16 245)**	**78.2%**	**93.3%**
Capital assets	(88 057)	(102 936)	(23 680)	26.9%	(9 908)	11.3%	(2 623)	2.5%	(31 402)	30.5%	(67 613)	65.7%	(16 245)	78.2%	93.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(88 057)**	**(102 936)**	**(23 680)**	**26.9%**	**(9 908)**	**11.3%**	**(2 623)**	**2.5%**	**(31 402)**	**30.5%**	**(67 613)**	**65.7%**	**(16 245)**	**78.2%**	**93.3%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(73 297)**	**(104 758)**	**(36 521)**	**49.8%**	**155 993**	**(212.8%)**	**4 749**	**(4.5%)**	**230 779**	**(220.3%)**	**355 001**	**(338.9%)**	**(49 760)**	**(246.0%)**	**(563.8%)**
Cash/cash equivalents at the year begin:	218 110	218 110	149 379	68.5%	112 858	51.7%	268 852	123.3%	273 601	125.4%	149 379	68.5%	23 506	100.0%	1 064.0%
Cash/cash equivalents at the year end:	**144 813**	**113 352**	**112 858**	**77.9%**	**268 852**	**185.7%**	**273 601**	**241.4%**	**504 380**	**445.0%**	**504 380**	**445.0%**	**(26 254)**	**(12.1%)**	**(2 021.2%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 772	9.9%	3 995	2.7%	3 712	2.5%	126 061	84.9%	148 540	56.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 728	14.8%	499	2.7%	463	2.5%	14 732	80.0%	18 422	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 221	4.6%	609	2.3%	602	2.3%	24 169	90.9%	26 601	10.1%	-	-	-	-
Interest on Arrear Debtor Accounts	68	.1%	100	.2%	132	.2%	54 782	99.5%	55 082	21.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 941)	(49.2%)	528	3.7%	183	1.3%	20 333	144.2%	14 103	5.4%	-	-	-	-
Total By Income Source	**11 849**	**4.5%**	**5 731**	**2.2%**	**5 092**	**1.9%**	**240 083**	**91.4%**	**262 754**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 450	5.1%	1 431	3.0%	1 159	2.4%	43 076	89.5%	48 117	18.3%	-	-	-	-
Commercial	2 684	8.6%	775	2.5%	682	2.2%	26 968	86.7%	31 109	11.8%	-	-	-	-
Households	6 720	3.8%	3 496	2.0%	3 224	1.8%	165 519	92.5%	178 960	68.1%	-	-	-	-
Other	(6)	(.1%)	29	.6%	26	.6%	4 519	98.9%	4 569	1.7%	-	-	-	-
Total By Customer Group	**11 849**	**4.5%**	**5 731**	**2.2%**	**5 092**	**1.9%**	**240 083**	**91.4%**	**262 754**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 263	85.3%	60	4.1%	46	3.1%	112	7.6%	1 481	20.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 515	96.5%	152	2.7%	8	.1%	40	.7%	5 715	79.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 778**	**94.2%**	**212**	**2.9%**	**55**	**.8%**	**152**	**2.1%**	**7 196**	**100.0%**

Contact Details

Municipal Manager	Mr Dhanphalan Devaraj Naidoo	039 976 1202
Chief Financial Officer	Mr Thando Mketsu	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**211 102**	**215 541**	**72 262**	**34.2%**	**74 499**	**35.3%**	**55 458**	**25.7%**	**16 056**	**7.4%**	**218 275**	**101.3%**	**1 740**	**87.1%**	**822.7%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	149	283	-	-	31	21.0%	-	-	(6)	(1.9%)	26	9.1%	175	76.7%	(103.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 000	6 000	510	8.5%	605	10.1%	834	13.9%	833	13.9%	2 782	46.4%	710	70.5%	17.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	109	126	26	24.0%	38	34.7%	45	35.8%	274	218.0%	382	304.6%	57	32.1%	384.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	14 475	14 475	-	-	-	-	9 354	64.6%	2 224	15.4%	11 578	80.0%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	545	400	5	.9%	15	2.8%	16	3.9%	6 352	1 587.9%	6 388	1 597.0%	16	130.2%	39 534.0%
Non-Exchange Revenue															
Property rates	12 451	12 451	685	5.5%	17 033	136.8%	-	-	-	-	17 717	142.3%	189	1.5%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	349	403	4	1.3%	2	.7%	15	3.8%	1	.2%	23	5.7%	4	1.8%	(75.3%)
Transfer and subsidies - Operational	177 024	181 404	71 032	40.1%	56 774	32.1%	45 194	24.9%	6 378	3.5%	179 378	98.9%	589	94.5%	983.0%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**220 253**	**207 161**	**22 788**	**10.3%**	**53 735**	**24.4%**	**48 798**	**23.6%**	**38 865**	**18.8%**	**164 186**	**79.3%**	**40 678**	**94.8%**	**(4.5%)**
Employee related costs	99 964	88 557	5 873	5.9%	22 389	22.4%	20 326	23.0%	20 634	23.3%	69 222	78.2%	18 609	92.5%	10.9%
Remuneration of councillors	22 884	22 841	1 970	8.6%	6 324	27.6%	5 742	25.1%	6 292	27.5%	20 327	89.0%	5 849	140.0%	7.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 434	(1 473)	156	10.8%	520	36.3%	151	(10.2%)	361	(24.5%)	1 188	(80.6%)	1 184	119.0%	(69.5%)
Debt impairment	2 174	2 174	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	26 791	26 791	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	116.1%	-
Contracted services	43 386	39 392	8 101	18.7%	15 515	35.8%	13 462	34.2%	6 935	17.6%	44 013	111.7%	10 214	146.1%	(32.1%)
Transfers and subsidies	2 218	1 141	165	7.5%	971	43.8%	848	74.3%	534	46.8%	2 518	220.7%	208	84.0%	156.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	21 402	27 739	6 523	30.5%	8 015	37.5%	8 269	29.8%	4 110	14.8%	26 918	97.0%	4 615	110.4%	(10.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 151)**	**8 380**	**49 474**		**20 764**		**6 660**		**(22 809)**		**54 089**		**(38 939)**		
Transfers and subsidies - capital (monetary allocations)	39 281	66 177	10 477	26.7%	21 000	53.5%	16 811	25.4%	18 408	27.8%	66 695	100.8%	18 417	95.2%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 130**	**74 557**	**59 951**		**41 764**		**23 470**		**(4 401)**		**120 784**		**(20 521)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 130**	**74 557**	**59 951**		**41 764**		**23 470**		**(4 401)**		**120 784**		**(20 521)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 130**	**74 557**	**59 951**		**41 764**		**23 470**		**(4 401)**		**120 784**		**(20 521)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 130**	**74 557**	**59 951**		**41 764**		**23 470**		**(4 401)**		**120 784**		**(20 521)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**52 389**	**76 569**	**12 282**	**23.4%**	**20 411**	**39.0%**	**9 731**	**12.7%**	**22 768**	**29.7%**	**65 192**	**85.1%**	**19 329**	**103.4%**	**17.8%**
National Government	34 345	62 465	5 985	17.4%	16 994	49.5%	7 027	11.3%	15 842	25.4%	45 848	73.4%	15 472	95.9%	2.4%
Provincial Government	-	-	-	-	-	-	1 652	-	4 000	-	5 652	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 345**	**62 465**	**5 985**	**17.4%**	**16 994**	**49.5%**	**8 679**	**13.9%**	**19 843**	**31.8%**	**51 500**	**82.4%**	**15 472**	**95.9%**	**28.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 043	14 104	6 297	34.9%	3 417	18.9%	1 052	7.5%	2 926	20.7%	13 692	97.1%	3 857	118.6%	(24.2%)
Capital Expenditure Functional	**52 389**	**76 569**	**12 282**	**23.4%**	**20 411**	**39.0%**	**9 731**	**12.7%**	**22 768**	**29.7%**	**65 192**	**85.1%**	**19 329**	**103.4%**	**17.8%**
Municipal governance and administration	**4 956**	**1 970**	**1 923**	**38.8%**	**1 444**	**29.1%**	**38**	**1.9%**	**9**	**.5%**	**3 414**	**173.3%**	**1 276**	**124.8%**	**(99.3%)**
Executive and Council	104	-	-	-	-	-	-	-	-	-	-	-	-	6.6%	-
Finance and administration	4 852	1 970	1 923	39.6%	1 444	29.8%	38	1.9%	9	.5%	3 414	173.3%	1 276	125.5%	(99.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 696**	**310**	**19**	**1.1%**	**57**	**3.4%**	**1 666**	**536.5%**	**4 029**	**1 298.0%**	**5 771**	**1 859.0%**	**581**	**52.1%**	**593.5%**
Community and Social Services	826	50	19	2.3%	57	6.9%	-	-	-	-	76	153.3%	23	46.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	1 652	-	4 000	-	5 652	-	-	-	(100.0%)
Public Safety	870	261	-	-	-	-	14	5.3%	29	11.1%	43	16.4%	559	61.2%	(94.8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45 563**	**73 995**	**10 202**	**22.4%**	**18 759**	**41.2%**	**8 027**	**10.8%**	**18 730**	**25.3%**	**55 718**	**75.3%**	**16 772**	**99.5%**	**11.7%**
Planning and Development	25 409	27 534	4 217	16.6%	14 270	56.2%	3 300	12.0%	3 687	13.4%	25 474	92.5%	2 464	114.6%	49.6%
Road Transport	20 154	46 461	5 985	29.7%	4 489	22.3%	4 728	10.2%	15 043	32.4%	30 245	65.1%	14 308	90.4%	5.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**174**	**174**	**-**	**-**	**150**	**86.2%**	**-**	**-**	**-**	**-**	**150**	**86.2%**	**-**	**49.9%**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	174	174	-	-	150	86.2%	-	-	-	-	150	86.2%	-	49.9%	-
Other	**-**	**120**	**139**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**139**	**115.0%**	**700**	**115.0%**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**247 746**	**279 090**	**17 564**	**7.1%**	**939**	**.4%**	**69 254**	**24.8%**	**(42 682)**	**(15.3%)**	**45 074**	**16.2%**	**(32 096)**	**(19.7%)**	**33.0%**
Property rates	7 470	7 470	3 747	50.2%	163	2.2%	-	-	-	-	3 909	52.3%	1 408	19.4%	(100.0%)
Service charges	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Other revenue	17 971	18 040	36	.2%	87	.5%	9 430	52.3%	8 845	49.0%	18 397	102.0%	251	30.4%	3 419.3%
Transfers and Subsidies - Operational	177 024	181 404	55 173	31.2%	(10 402)	(5.9%)	25 524	14.1%	(52 508)	(28.9%)	17 787	9.8%	(44 828)	26.3%	17.1%
Transfers and Subsidies - Capital	39 281	66 177	(41 995)	(106.9%)	10 394	26.5%	33 435	50.5%	-	-	1 834	2.8%	10 266	(168.2%)	(100.0%)
Interest	6 000	6 000	604	10.1%	697	11.6%	865	14.4%	981	16.3%	3 147	52.5%	807	81.1%	21.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(205 680)**	**(187 943)**	**(35 251)**	**17.1%**	**(53 465)**	**26.0%**	**(36 496)**	**19.4%**	**(36 672)**	**19.5%**	**(161 885)**	**86.1%**	**(37 469)**	**107.7%**	**(2.1%)**
Suppliers and employees	(203 462)	(186 802)	(35 251)	17.3%	(53 465)	26.3%	(36 496)	19.5%	(36 672)	19.6%	(161 885)	86.7%	(37 469)	109.3%	(2.1%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 218)	(1 141)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**42 066**	**91 147**	**(17 687)**	**(42.0%)**	**(52 526)**	**(124.9%)**	**32 757**	**35.9%**	**(79 355)**	**(87.1%)**	**(116 810)**	**(128.2%)**	**(69 565)**	**(285.7%)**	**14.1%**
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	**(52 447)**	**(88 055)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(52 447)	(88 055)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(52 447)**	**(88 055)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(10 381)**	**3 093**	**(17 687)**	**170.4%**	**(52 526)**	**506.0%**	**32 757**	**1 059.2%**	**(79 355)**	**(2 565.9%)**	**(116 810)**	**(3 777.0%)**	**(69 565)**	**2 443.9%**	**14.1%**
Cash/cash equivalents at the year begin:	29 046	29 046	76 855	264.6%	59 167	203.7%	63 159	217.4%	138 303	476.2%	76 855	264.6%	(132 533)	-	(204.4%)
Cash/cash equivalents at the year end:	**18 665**	**32 139**	**59 167**	**317.0%**	**63 159**	**338.4%**	**138 303**	**430.3%**	**58 949**	**183.4%**	**58 949**	**183.4%**	**(202 098)**	**(1 189.5%)**	**(129.2%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	56 118	100.0%	56 118	100.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(33)	100.0%	(33)	(.1%)	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**56 084**	**100.0%**	**56 084**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	31 580	100.0%	31 580	56.3%	-	-	-	-
Commercial	-	-	-	-	-	-	13 284	100.0%	13 284	23.7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	11 221	100.0%	11 221	20.0%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**56 084**	**100.0%**	**56 084**	**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	24	(24.5%)	(19)	18.9%	-	-	(104)	105.5%	(99)	35.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(18)	9.8%	0	-	-	-	(164)	90.2%	(181)	64.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6**	**(2.3%)**	**(19)**	**6.7%**	**-**	**-**	**(268)**	**95.6%**	**(280)**	**100.0%**

Contact Details

Municipal Manager	Mr Shaka Cele	039 972 0005
Chief Financial Officer	Mrs Tholakele Hlengwa	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**239 461**	**236 373**	**78 250**	**32.7%**	**67 781**	**28.3%**	**24 590**	**10.4%**	**60 060**	**25.4%**	**230 681**	**97.6%**	**30 173**	**96.3%**	**99.1%**
Exchange Revenue															
Service charges - Electricity	53 543	53 543	12 569	23.5%	13 289	24.8%	13 666	25.5%	17 424	32.5%	56 947	106.4%	15 771	106.7%	10.5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 155	3 555	891	28.3%	908	28.8%	781	22.0%	894	25.1%	3 475	97.7%	1 278	109.9%	(30.1%)
Sale of Goods and Rendering of Services	337	187	35	10.4%	16	4.7%	21	11.4%	27	14.2%	99	52.9%	28	46.8%	(5.4%)
Agency services	711	411	64	9.0%	128	17.9%	264	64.1%	111	27.1%	567	137.9%	155	88.2%	(28.1%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	500	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 146	9 246	1 529	13.7%	824	7.4%	499	5.4%	(401)	(4.3%)	2 451	26.5%	486	77.1%	(182.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	295	384	22	7.6%	132	44.6%	12	3.1%	67	17.6%	233	60.8%	115	72.4%	(41.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 827	5 797	432	6.3%	892	13.1%	266	4.6%	1 104	19.0%	2 694	46.5%	483	27.1%	128.4%
Non-Exchange Revenue															
Property rates	29 103	29 203	9 024	31.0%	7 373	25.3%	7 168	24.5%	7 197	24.6%	30 762	105.3%	9 448	101.9%	(23.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	485	285	4	.7%	4	.8%	4	1.3%	2	.8%	14	4.8%	533	116.3%	(99.6%)
Licences or permits	897	1 257	269	30.0%	306	34.1%	331	26.4%	303	24.1%	1 209	96.2%	156	89.8%	93.8%
Transfer and subsidies - Operational	130 730	130 713	53 043	40.6%	43 630	33.4%	1 169	.9%	32 875	25.2%	130 717	100.0%	2 152	98.4%	1 427.8%
Interest Receivables	1 731	1 791	367	21.2%	281	16.2%	410	22.9%	456	25.4%	1 514	84.5%	(433)	10.3%	(205.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**258 781**	**279 625**	**68 466**	**26.5%**	**68 543**	**26.5%**	**60 781**	**21.7%**	**65 995**	**23.6%**	**263 785**	**94.3%**	**85 788**	**91.8%**	**(23.1%)**
Employee related costs	110 166	110 166	20 210	18.3%	24 872	22.6%	24 472	22.2%	26 316	23.9%	95 869	87.0%	22 823	85.9%	15.3%
Remuneration of councillors	14 736	14 736	2 511	17.0%	2 898	19.7%	2 550	17.3%	3 023	20.5%	10 982	74.5%	2 519	84.1%	20.0%
Bulk purchases - electricity	47 979	55 000	21 042	43.9%	13 911	29.0%	13 000	23.6%	14 187	25.8%	62 141	113.0%	12 224	96.0%	16.1%
Inventory consumed	2 453	3 053	281	11.4%	453	18.5%	843	27.6%	1 912	62.6%	3 489	114.3%	2 581	146.8%	(25.9%)
Debt impairment	3 000	1 600	-	-	-	-	-	-	-	-	-	-	5 090	96.0%	(100.0%)
Depreciation, Amortisation and Impairment	27 982	27 497	6 048	21.6%	5 988	21.4%	5 673	20.6%	5 845	21.3%	23 554	85.7%	24 095	89.2%	(75.7%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	0	8.3%	(100.0%)
Contracted services	12 623	20 738	5 886	46.6%	6 162	48.8%	4 220	20.3%	3 073	14.8%	19 341	93.3%	9 992	106.4%	(69.2%)
Transfers and subsidies	4 270	4 270	858	20.1%	880	20.6%	1 619	37.9%	1 026	24.0%	4 382	102.6%	806	100.0%	27.2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	1 560	-	1 560	-	-	-	(100.0%)
Operational Cost and Other Cost	35 572	42 565	11 631	32.7%	13 378	37.6%	8 405	19.7%	9 052	21.3%	42 466	99.8%	5 658	87.8%	60.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 320)**	**(43 253)**	**9 784**		**(762)**		**(36 191)**		**(5 934)**		**(33 103)**		**(55 615)**		
Transfers and subsidies - capital (monetary allocations)	39 674	39 674	4 176	10.5%	12 761	32.2%	12 777	32.2%	9 960	25.1%	39 674	100.0%	8 233	104.8%	21.0%
Transfers and subsidies - capital (in-kind)	-	85	-	-	84	-	-	-	-	-	84	99.1%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**20 354**	**(3 493)**	**13 960**		**12 083**		**(23 414)**		**4 026**		**6 655**		**(47 382)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**20 354**	**(3 493)**	**13 960**		**12 083**		**(23 414)**		**4 026**		**6 655**		**(47 382)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**20 354**	**(3 493)**	**13 960**		**12 083**		**(23 414)**		**4 026**		**6 655**		**(47 382)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**20 354**	**(3 493)**	**13 960**		**12 083**		**(23 414)**		**4 026**		**6 655**		**(47 382)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**35 108**	**34 934**	**3 631**	**10.3%**	**11 097**	**31.6%**	**11 110**	**31.8%**	**8 830**	**25.3%**	**34 668**	**99.2%**	**7 801**	**89.0%**	**13.2%**
National Government	34 499	34 499	3 631	10.5%	11 097	32.2%	11 110	32.2%	8 661	25.1%	34 499	100.0%	6 571	87.4%	31.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	579	85.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 499**	**34 499**	**3 631**	**10.5%**	**11 097**	**32.2%**	**11 110**	**32.2%**	**8 661**	**25.1%**	**34 499**	**100.0%**	**7 150**	**87.4%**	**21.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	609	435	-	-	-	-	-	-	169	38.8%	169	38.8%	651	107.0%	(74.0%)
Capital Expenditure Functional	**35 108**	**34 934**	**3 631**	**10.3%**	**11 097**	**31.6%**	**11 110**	**31.8%**	**8 830**	**25.3%**	**34 668**	**99.2%**	**7 801**	**89.0%**	**13.2%**
Municipal governance and administration	**174**	**174**	**-**	**-**	**-**	**-**	**-**	**-**	**169**	**97.1%**	**169**	**97.1%**	**261**	**137.7%**	**(35.2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	174	174	-	-	-	-	-	-	169	97.1%	169	97.1%	261	137.7%	(35.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 934**	**34 760**	**3 631**	**10.4%**	**11 097**	**31.8%**	**11 110**	**32.0%**	**8 661**	**24.9%**	**34 499**	**99.2%**	**6 571**	**87.3%**	**31.8%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	34 934	34 760	3 631	10.4%	11 097	31.8%	11 110	32.0%	8 661	24.9%	34 499	99.2%	6 571	87.3%	31.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**969**	**142.5%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	390	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	579	85.2%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**265 391**	**263 876**	**88 476**	**33.3%**	**79 993**	**30.1%**	**39 572**	**15.0%**	**61 767**	**23.4%**	**269 807**	**102.2%**	**22 646**	**90.3%**	**172.8%**
Property rates	18 353	18 416	5 038	27.5%	4 684	25.5%	5 531	30.0%	10 542	57.2%	25 795	140.1%	6 438	88.4%	63.7%
Service charges	35 585	35 273	14 030	39.4%	14 762	41.5%	14 432	40.9%	16 783	47.6%	60 007	170.1%	15 778	105.5%	6.4%
Other revenue	27 602	28 254	1 951	7.1%	2 543	9.2%	2 062	7.3%	2 975	10.5%	9 531	33.7%	(850)	29.6%	(449.9%)
Transfers and Subsidies - Operational	130 730	130 713	53 513	40.9%	44 597	34.1%	459	.4%	30 740	23.5%	129 309	98.9%	-	98.2%	(100.0%)
Transfers and Subsidies - Capital	39 674	39 674	12 323	31.1%	12 323	31.1%	16 432	41.4%	-	-	41 078	103.5%	-	106.9%	-
Interest	13 446	11 546	1 621	12.1%	1 084	8.1%	656	5.7%	727	6.3%	4 087	35.4%	1 279	80.3%	(43.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(223 674)**	**(242 757)**	**(67 958)**	**30.4%**	**(67 551)**	**30.2%**	**(54 094)**	**22.3%**	**(51 867)**	**21.4%**	**(241 470)**	**99.5%**	**(53 136)**	**86.2%**	**(2.4%)**
Suppliers and employees	(221 895)	(240 978)	(67 958)	30.6%	(67 551)	30.4%	(54 094)	22.4%	(51 867)	21.5%	(241 470)	100.2%	(53 136)	87.2%	(2.4%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 779)	(1 779)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**41 717**	**21 119**	**20 518**	**49.2%**	**12 442**	**29.8%**	**(14 523)**	**(68.8%)**	**9 900**	**46.9%**	**28 337**	**134.2%**	**(30 490)**	**291.7%**	**(132.5%)**
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	**(40 374)**	**(40 174)**	**(4 349)**	**10.8%**	**(12 761)**	**31.6%**	**(12 777)**	**31.8%**	**(6 584)**	**16.4%**	**(36 471)**	**90.8%**	**(7 265)**	**82.2%**	**(9.4%)**
Capital assets	(40 374)	(40 174)	(4 349)	10.8%	(12 761)	31.6%	(12 777)	31.8%	(6 584)	16.4%	(36 471)	90.8%	(7 265)	82.2%	(9.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(40 374)**	**(40 174)**	**(4 349)**	**10.8%**	**(12 761)**	**31.6%**	**(12 777)**	**31.8%**	**(6 584)**	**16.4%**	**(36 471)**	**90.8%**	**(7 265)**	**82.2%**	**(9.4%)**
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	**1 343**	**(19 055)**	**16 169**	**1 204.2%**	**(319)**	**(23.8%)**	**(27 300)**	**143.3%**	**3 316**	**(17.4%)**	**(8 134)**	**42.7%**	**(37 756)**	**38.2%**	**(108.8%)**
Cash/cash equivalents at the year begin:	28 651	45 041	45 040	157.2%	61 210	213.6%	60 891	135.2%	33 591	74.6%	45 040	100.0%	82 868	100.0%	(59.5%)
Cash/cash equivalents at the year end:	**29 993**	**25 986**	**61 210**	**204.1%**	**60 891**	**203.0%**	**33 591**	**129.3%**	**36 907**	**142.0%**	**36 907**	**142.0%**	**45 112**	**159.0%**	**(18.2%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 722	24.2%	2 795	14.3%	1 125	5.8%	10 860	55.7%	19 502	50.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 495	12.8%	908	7.7%	466	4.0%	8 852	75.5%	11 721	30.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	308	18.1%	169	9.9%	123	7.2%	1 102	64.7%	1 703	4.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	156	2.8%	151	2.7%	146	2.7%	5 046	91.8%	5 499	14.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Total By Income Source	**6 681**	**17.4%**	**4 023**	**10.5%**	**1 860**	**4.8%**	**25 862**	**67.3%**	**38 426**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 724	9.2%	977	5.2%	782	4.2%	15 315	81.5%	18 798	48.9%	-	-	-	-
Commercial	3 790	36.5%	1 959	18.9%	508	4.9%	4 131	39.8%	10 388	27.0%	-	-	-	-
Households	1 167	12.6%	1 087	11.8%	570	6.2%	6 416	69.4%	9 240	24.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 681**	**17.4%**	**4 023**	**10.5%**	**1 860**	**4.8%**	**25 862**	**67.3%**	**38 426**	**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	5 815	100.0%	-	-	-	-	-	-	5 815	98.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	63	100.0%	-	-	-	-	-	-	63	1.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 878**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**5 878**	**100.0%**

Contact Details

Municipal Manager	Mr TP Cele	039 433 3500
Chief Financial Officer	Mrs Hlanzeka Mchunu	039 433 3563

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 320 695**	**1 408 538**	**427 847**	**32.4%**	**362 967**	**27.5%**	**386 746**	**27.5%**	**157 094**	**11.2%**	**1 334 653**	**94.8%**	**140 214**	**95.8%**	**12.0%**
Exchange Revenue															
Service charges - Electricity	230 619	250 667	51 632	22.4%	69 812	30.3%	68 729	27.4%	58 321	23.3%	248 494	99.1%	48 520	93.7%	20.2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	75 971	78 502	27 709	36.5%	20 408	26.9%	20 414	26.0%	6 766	8.6%	75 297	95.9%	209	90.4%	3 131.2%
Sale of Goods and Rendering of Services	10 498	9 064	1 889	18.0%	2 029	19.3%	1 975	21.8%	5 036	55.6%	10 929	120.6%	1 593	87.7%	216.2%
Agency services	7 331	18 852	2 220	30.3%	4 035	55.0%	4 689	24.9%	1 554	8.2%	12 498	66.3%	1 444	71.3%	7.7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 394	11 997	2 905	28.0%	3 002	28.9%	3 388	28.2%	3 473	29.0%	12 768	106.4%	2 794	104.6%	24.3%
Interest earned from Current and Non Current Assets	13 802	13 802	1 416	10.3%	682	4.9%	593	4.3%	487	3.5%	3 179	23.0%	1 736	83.7%	(71.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 477	6 206	1 173	21.4%	2 447	44.7%	712	11.5%	5 734	92.4%	10 066	162.2%	983	79.8%	483.2%
Licences or permits	493	659	118	24.0%	193	39.1%	164	24.9%	162	24.5%	637	96.7%	143	108.3%	12.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2 214	2 214	719	32.5%	773	34.9%	840	37.9%	1 205	54.4%	3 537	159.8%	1 136	141.9%	6.0%
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 041	1 197	112	10.8%	188	18.1%	999	83.4%	818	68.3%	2 117	176.8%	(1 064)	49.5%	(176.8%)
Non-Exchange Revenue															
Property rates	556 296	576 370	196 393	35.3%	155 423	27.9%	154 933	26.9%	51 301	8.9%	558 050	96.8%	47 283	100.0%	8.5%
Surcharges and Taxes	-	-	-	-	-	-	2	-	-	-	2	-	-	-	-
Fines, penalties and forfeits	26 357	32 793	2 449	9.3%	5 383	20.4%	6 059	18.5%	8 952	27.3%	22 842	69.7%	2 836	71.0%	215.7%
Licences or permits	12 477	978	297	2.4%	194	1.6%	307	31.3%	311	31.7%	1 108	113.3%	2 235	60.4%	(86.1%)
Transfer and subsidies - Operational	331 550	332 769	129 399	39.0%	88 387	26.7%	112 758	33.9%	2 571	.8%	333 114	100.1%	20 725	95.0%	(87.6%)
Interest Receivables	36 173	42 466	9 446	26.1%	10 011	27.7%	10 184	24.0%	10 403	24.5%	40 044	94.3%	9 642	104.0%	7.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	30 000	(30)	-	-	-	-	-	-	-	(30)	(.1%)	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 279 575**	**1 265 760**	**275 696**	**21.5%**	**356 361**	**27.8%**	**277 563**	**21.9%**	**247 149**	**19.5%**	**1 156 769**	**91.4%**	**291 961**	**93.0%**	**(15.3%)**
Employee related costs	534 610	512 150	130 200	24.4%	156 974	29.4%	135 619	26.5%	112 461	22.0%	535 255	104.5%	128 908	100.8%	(12.8%)
Remuneration of councillors	35 896	37 385	10 540	29.4%	10 078	28.1%	8 927	23.9%	10 346	27.7%	39 891	106.7%	8 855	101.0%	16.8%
Bulk purchases - electricity	170 932	170 932	21 453	12.6%	51 483	30.1%	13 338	7.8%	6 957	4.1%	93 231	54.5%	39 692	103.0%	(82.5%)
Inventory consumed	11 917	12 524	1 697	14.2%	4 869	40.9%	3 736	29.8%	1 215	9.7%	11 517	92.0%	2 910	86.4%	(58.3%)
Debt impairment	11 775	11 775	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	107 839	107 839	22 894	21.2%	22 904	21.2%	22 936	21.3%	15 292	14.2%	84 026	77.9%	14 887	75.9%	2.7%
Interest,Dividends and Rent on Land	11 126	12 626	210	1.9%	329	3.0%	476	3.8%	733	5.8%	1 749	13.8%	420	16.5%	74.7%
Contracted services	212 306	214 508	53 740	25.3%	58 463	27.5%	49 156	22.9%	59 204	27.6%	220 563	102.8%	54 585	86.3%	8.5%
Transfers and subsidies	16 267	13 469	3 780	23.2%	4 406	27.1%	1 445	10.7%	1 814	13.5%	11 444	85.0%	2 933	89.8%	(38.2%)
Irrecoverable debts written off	5 742	13 314	3 801	66.2%	3 914	68.2%	11 535	86.6%	5 750	43.2%	25 001	187.8%	1 561	117.0%	268.5%
Operational Cost and Other Cost	161 166	159 237	27 386	17.0%	42 940	26.6%	30 394	19.1%	34 776	21.8%	135 496	85.1%	37 212	89.8%	(6.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	(1 399)	-	(1 399)	-	-	-	(100.0%)
Other Losses	-	-	(5)	-	-	-	-	-	-	-	(5)	-	-	-	-
Surplus/(Deficit)	**41 120**	**142 778**	**152 151**		**6 606**		**109 183**		**(90 055)**		**177 884**		**(151 746)**		
Transfers and subsidies - capital (monetary allocations)	109 254	112 362	28 722	26.3%	-	-	59 999	53.4%	16 398	14.6%	105 119	93.6%	5 396	67.4%	203.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**150 374**	**255 140**	**180 872**		**6 606**		**169 181**		**(73 657)**		**283 002**		**(146 351)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**150 374**	**255 140**	**180 872**		**6 606**		**169 181**		**(73 657)**		**283 002**		**(146 351)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**150 374**	**255 140**	**180 872**		**6 606**		**169 181**		**(73 657)**		**283 002**		**(146 351)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**150 374**	**255 140**	**180 872**		**6 606**		**169 181**		**(73 657)**		**283 002**		**(146 351)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**173 725**	**147 792**	**52 337**	**30.1%**	**28 686**	**16.5%**	**29 535**	**20.0%**	**39 442**	**26.7%**	**150 000**	**101.5%**	**34 616**	**78.4%**	**13.9%**
National Government	95 003	95 003	47 230	49.7%	22 531	23.7%	17 221	18.1%	9 557	10.1%	96 539	101.6%	20 384	85.1%	(53.1%)
Provincial Government	-	265	-	-	-	-	-	-	8	3.1%	8	3.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**95 003**	**95 268**	**47 230**	**49.7%**	**22 531**	**23.7%**	**17 221**	**18.1%**	**9 565**	**10.0%**	**96 547**	**101.3%**	**20 384**	**82.6%**	**(53.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	3 361	40.1%	(100.0%)
Internally generated funds	78 722	52 523	5 107	6.5%	6 155	7.8%	12 315	23.4%	29 877	56.9%	53 453	101.8%	10 870	76.8%	174.9%
Capital Expenditure Functional	**173 725**	**147 792**	**52 337**	**30.1%**	**28 686**	**16.5%**	**29 535**	**20.0%**	**39 442**	**26.7%**	**150 000**	**101.5%**	**34 616**	**78.4%**	**13.9%**
Municipal governance and administration	**8 531**	**1 850**	**255**	**3.0%**	**117**	**1.4%**	**-**	**-**	**606**	**32.8%**	**978**	**52.9%**	**284**	**72.7%**	**113.3%**
Executive and Council	401	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 810	1 618	183	2.3%	117	1.5%	-	-	606	37.5%	906	56.0%	284	75.1%	113.3%
Internal audit	320	202	72	22.5%	-	-	-	-	-	-	72	35.7%	-	-	-
Community and Public Safety	**2 960**	**512**	**-**	**-**	**189**	**6.4%**	**16**	**3.1%**	**82**	**16.1%**	**287**	**56.1%**	**16**	**23.7%**	**405.3%**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 750	247	-	-	189	6.9%	16	6.5%	74	30.1%	279	113.1%	6	22.8%	1 179.0%
Housing	210	265	-	-	-	-	-	-	8	3.1%	8	3.1%	11	60.2%	(21.9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**156 830**	**140 325**	**52 082**	**33.2%**	**27 169**	**17.3%**	**28 805**	**20.5%**	**35 671**	**25.4%**	**143 727**	**102.4%**	**30 493**	**85.7%**	**17.0%**
Planning and Development	137 810	131 594	52 057	37.8%	23 048	16.7%	25 485	19.4%	34 026	25.9%	134 616	102.3%	25 209	84.8%	35.0%
Road Transport	18 520	8 231	25	.1%	3 931	21.2%	3 320	40.3%	1 401	17.0%	8 677	105.4%	5 184	91.8%	(73.0%)
Environmental Protection	500	500	-	-	190	37.9%	-	-	244	48.7%	433	86.7%	100	91.9%	143.7%
Trading Services	**4 804**	**4 804**	**-**	**-**	**1 212**	**25.2%**	**714**	**14.9%**	**2 902**	**60.4%**	**4 828**	**100.5%**	**3 822**	**38.4%**	**(24.1%)**
Energy sources	4 304	4 304	-	-	955	22.2%	714	16.6%	2 902	67.4%	4 570	106.2%	3 747	35.6%	(22.6%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	500	500	-	-	257	51.4%	-	-	-	-	257	51.4%	76	83.3%	(100.0%)
Other	**600**	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**180**	**60.0%**	**180**	**60.0%**	**-**	**-**	**(100.0%)**

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 397 230**	**1 417 797**	**425 587**	**30.5%**	**376 936**	**27.0%**	**362 250**	**25.6%**	**231 743**	**16.3%**	**1 396 515**	**98.5%**	**206 065**	**102.7%**	**12.5%**
Property rates	510 680	512 571	126 177	24.7%	139 354	27.3%	150 557	29.4%	107 604	21.0%	523 691	102.2%	96 929	97.3%	11.0%
Service charges	281 450	294 101	74 902	26.6%	76 608	27.2%	88 640	30.1%	85 076	28.9%	325 226	110.6%	64 883	103.8%	31.1%
Other revenue	105 532	106 882	40 794	38.7%	17 128	16.2%	6 987	6.5%	33 240	31.1%	98 150	91.8%	37 943	121.3%	(12.4%)
Transfers and Subsidies - Operational	333 764	334 983	132 098	39.6%	108 563	32.5%	79 542	23.7%	1 567	.5%	321 771	96.1%	233	101.2%	571.8%
Transfers and Subsidies - Capital	109 254	109 254	47 109	43.1%	31 596	28.9%	31 599	28.9%	-	-	110 304	101.0%	1 136	107.5%	(100.0%)
Interest	56 551	60 005	4 507	8.0%	3 686	6.5%	4 925	8.2%	4 255	7.1%	17 374	29.0%	4 940	132.1%	(13.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 166 909)**	**(1 238 519)**	**(299 619)**	**25.7%**	**(305 520)**	**26.2%**	**(316 932)**	**25.6%**	**(228 900)**	**18.5%**	**(1 150 971)**	**92.9%**	**(231 743)**	**94.5%**	**(1.2%)**
Suppliers and employees	(1 139 516)	(1 212 424)	(299 619)	26.3%	(305 520)	26.8%	(316 932)	26.1%	(228 900)	18.9%	(1 150 971)	94.9%	(231 743)	95.6%	(1.2%)

Finance charges	(11 126)	(12 626)	-	-	-	-	-	-	-	-	-	-	-	13.8%	-
Transfers and Subsidies	(16 267)	(13 469)	-	-	-	-	-	-	-	-	-	-	-	64.9%	-
Net Cash from/(used) Operating Activities	**230 321**	**179 278**	**125 968**	**54.7%**	**71 416**	**31.0%**	**45 318**	**25.3%**	**2 843**	**1.6%**	**245 544**	**137.0%**	**(25 677)**	**162.4%**	**(111.1%)**
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	**(173 725)**	**(170 654)**	**(63 797)**	**36.7%**	**(33 056)**	**19.0%**	**(34 196)**	**20.0%**	**(25 003)**	**14.7%**	**(156 052)**	**91.4%**	**(30 866)**	**98.3%**	**(19.0%)**
Capital assets	(173 725)	(170 654)	(63 797)	36.7%	(33 056)	19.0%	(34 196)	20.0%	(25 003)	14.7%	(156 052)	91.4%	(30 866)	98.3%	(19.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(173 725)**	**(170 654)**	**(63 797)**	**36.7%**	**(33 056)**	**19.0%**	**(34 196)**	**20.0%**	**(25 003)**	**14.7%**	**(156 052)**	**91.4%**	**(30 866)**	**98.3%**	**(19.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(28 975)**	**(28 975)**	**(6 509)**	**22.5%**	**(1 261)**	**4.4%**	**(3 465)**	**12.0%**	**(2 471)**	**8.5%**	**(13 706)**	**47.3%**	**(7 906)**	**105.2%**	**(68.7%)**
Repayment of borrowing	(28 975)	(28 975)	(6 509)	22.5%	(1 261)	4.4%	(3 465)	12.0%	(2 471)	8.5%	(13 706)	47.3%	(7 906)	105.2%	(68.7%)
Net Cash from/(used) Financing Activities	**(28 975)**	**(28 975)**	**(6 509)**	**22.5%**	**(1 261)**	**4.4%**	**(3 465)**	**12.0%**	**(2 471)**	**8.5%**	**(13 706)**	**47.3%**	**(7 906)**	**143.7%**	**(68.7%)**
Net Increase/(Decrease) in cash held	**27 621**	**(20 351)**	**55 661**	**201.5%**	**37 099**	**134.3%**	**7 658**	**(37.6%)**	**(24 631)**	**121.0%**	**75 787**	**(372.4%)**	**(64 449)**	**(1 019.4%)**	**(61.8%)**
Cash/cash equivalents at the year begin:	6 821	47 001	47 047	689.7%	102 662	1 505.1%	139 761	297.4%	147 419	313.7%	47 047	100.1%	217 160	100.5%	(32.1%)
Cash/cash equivalents at the year end:	**34 442**	**26 651**	**102 662**	**298.1%**	**139 761**	**405.8%**	**147 419**	**553.2%**	**122 788**	**460.7%**	**122 788**	**460.7%**	**152 711**	**264.2%**	**(19.6%)**

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	5	.5%	5	.4%	4	.3%	1 096	98.8%	1 110	.1%	(0)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24 250	25.3%	11 459	11.9%	19 706	20.5%	40 509	42.2%	95 923	12.0%	(2 248)	(2.3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	1 535	.4%	4 927	1.2%	16 089	3.9%	385 426	94.5%	407 977	51.1%	(18 522)	(4.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	20	-	13	-	2 677	3.4%	75 673	96.5%	78 383	9.8%	(3 564)	(4.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 681	2.4%	4 491	2.3%	4 368	2.2%	185 161	93.2%	198 701	24.9%	(1)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 969	12.2%	23	.1%	193	1.2%	14 002	86.5%	16 186	2.0%	(610)	(3.8%)	-	-
Total By Income Source	**32 460**	**4.1%**	**20 917**	**2.6%**	**43 037**	**5.4%**	**701 868**	**87.9%**	**798 281**	**100.0%**	**(24 946)**	**(3.1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 070	6.2%	1 605	1.6%	4 920	5.0%	85 697	87.2%	98 291	12.3%	(321)	(.3%)	-	-
Commercial	16 251	9.4%	12 216	7.1%	21 426	12.4%	123 278	71.2%	173 171	21.7%	(6 252)	(3.6%)	-	-
Households	10 139	1.9%	7 096	1.3%	16 691	3.2%	492 893	93.6%	526 818	66.0%	(18 372)	(3.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**32 460**	**4.1%**	**20 917**	**2.6%**	**43 037**	**5.4%**	**701 868**	**87.9%**	**798 281**	**100.0%**	**(24 946)**	**(3.1%)**	**-**	**-**

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	56 167	99.9%	32	.1%	-	-	5	-	56 204	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**56 167**	**99.9%**	**32**	**.1%**	**-**	**-**	**5**	**-**	**56 204**	**100.0%**

Contact Details

Municipal Manager	Mr Khethukuthula Joseph Zulu	039 688 2021
Chief Financial Officer	Mr Sandiso Thutshini	039 312 8301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 469 793**	**1 856 350**	**488 056**	**33.2%**	**410 122**	**27.9%**	**356 238**	**19.2%**	**168 897**	**9.1%**	**1 423 313**	**76.7%**	**195 250**	**100.5%**	**(13.5%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	348	-	-	-	(348)	-	-	-	-	-	(100.0%)
Service charges - Water	496 566	603 328	120 432	24.3%	109 855	22.1%	112 289	18.6%	97 255	16.1%	439 831	72.9%	115 817	105.0%	(16.0%)
Service charges - Waste Water Management	138 779	191 048	43 083	31.0%	37 654	27.1%	40 185	21.0%	37 373	19.6%	158 295	82.9%	36 076	98.1%	3.6%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	3 114	5 335	705	22.6%	685	22.0%	554	10.4%	577	10.8%	2 520	47.2%	3 115	183.5%	(81.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	83 863	91 455	23 291	27.8%	22 601	26.9%	23 340	25.5%	23 273	25.4%	92 505	101.1%	22 438	108.7%	3.7%
Interest earned from Current and Non Current Assets	13 607	10 055	2 388	17.5%	1 642	12.1%	827	8.2%	1 775	17.7%	6 631	65.9%	2 476	79.3%	(28.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 902	3 653	1 726	90.8%	101	5.3%	41	1.1%	186	5.1%	2 053	56.2%	192	32.5%	(3.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 589	223 040	481	18.6%	57	2.2%	14	-	5 351	2.4%	5 903	2.6%	725	92.6%	638.4%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	729 373	728 436	295 950	40.6%	237 179	32.5%	178 990	24.6%	3 456	.5%	715 576	98.2%	14 412	97.6%	(76.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**911 672**	**883 164**	**417 210**	**45.8%**	**440 779**	**48.3%**	**397 131**	**45.0%**	**468 863**	**53.1%**	**1 723 983**	**195.2%**	**374 609**	**176.6%**	**25.2%**
Employee related costs	313 024	312 672	183 036	58.5%	153 059	48.9%	151 838	48.6%	165 195	52.8%	653 127	208.9%	140 320	189.2%	17.7%
Remuneration of councillors	14 996	13 476	3 156	21.0%	3 581	23.9%	3 252	24.1%	3 925	29.1%	13 915	103.3%	3 211	92.1%	22.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	67 534	56 177	60 708	89.9%	71 340	105.6%	66 871	119.0%	69 002	122.8%	267 921	476.9%	54 464	358.8%	26.7%
Debt impairment	28 424	28 424	4 737	16.7%	7 106	25.0%	7 106	25.0%	7 106	25.0%	26 056	91.7%	4 538	91.7%	56.6%
Depreciation, Amortisation and Impairment	240 934	240 934	59 337	24.6%	59 597	24.7%	39 754	16.5%	59 167	24.6%	217 856	90.4%	58 546	101.1%	1.1%
Interest,Dividends and Rent on Land	5 304	5 356	14 270	269.0%	6 245	117.7%	11 888	222.0%	12 606	235.4%	45 009	840.4%	8 746	856.9%	44.1%
Contracted services	126 582	126 884	26 682	21.1%	60 369	47.7%	51 920	40.9%	58 872	46.4%	197 843	155.9%	44 257	129.3%	33.0%
Transfers and subsidies	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 732	5 920	1 338	28.3%	1 622	34.3%	5 367	90.7%	16 793	283.7%	25 121	424.3%	3 563	-	371.4%
Operational Cost and Other Cost	102 141	93 320	63 944	62.6%	77 860	76.2%	59 135	63.4%	76 197	81.7%	277 135	297.0%	56 964	247.7%	33.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	0	-	-	-	0	-	0	-	(100.0%)
Surplus/(Deficit)	**558 122**	**973 185**	**70 846**		**(30 657)**		**(40 893)**		**(299 966)**		**(300 670)**		**(179 359)**		
Transfers and subsidies - capital (monetary allocations)	373 245	457 301	111 441	29.9%	154 687	41.4%	45 044	9.8%	155 175	33.9%	466 346	102.0%	113 674	106.5%	36.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**931 366**	**1 430 486**	**182 287**		**124 029**		**4 151**		**(144 792)**		**165 676**		**(65 686)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**931 366**	**1 430 486**	**182 287**		**124 029**		**4 151**		**(144 792)**		**165 676**		**(65 686)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**931 366**	**1 430 486**	**182 287**		**124 029**		**4 151**		**(144 792)**		**165 676**		**(65 686)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	58 405	-	(348)	-	-	-	58 057	-	-	-	-
Surplus/(Deficit) for the year	**931 366**	**1 430 486**	**182 287**		**182 435**		**3 802**		**(144 792)**		**223 733**		**(65 686)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**373 245**	**457 301**	**123 281**	**33.0%**	**148 979**	**39.9%**	**29 815**	**6.5%**	**128 054**	**28.0%**	**430 129**	**94.1%**	**113 243**	**94.7%**	**13.1%**
National Government	373 245	457 301	121 764	32.6%	143 558	38.5%	23 545	5.1%	123 545	27.0%	412 413	90.2%	112 267	93.3%	10.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**373 245**	**457 301**	**121 764**	**32.6%**	**143 558**	**38.5%**	**23 545**	**5.1%**	**123 545**	**27.0%**	**412 413**	**90.2%**	**112 267**	**93.3%**	**10.0%**
Borrowing	-	-	1 355	-	4 745	-	5 515	-	3 461	-	15 076	-	-	-	(100.0%)
Internally generated funds	-	-	163	-	676	-	755	-	1 048	-	2 641	-	976	196.7%	7.3%
Capital Expenditure Functional	**373 245**	**457 301**	**123 281**	**33.0%**	**148 979**	**39.9%**	**29 815**	**6.5%**	**128 054**	**28.0%**	**430 129**	**94.1%**	**113 243**	**94.7%**	**13.1%**
Municipal governance and administration	**-**	**-**	**1 517**	**-**	**5 421**	**-**	**6 269**	**-**	**4 509**	**-**	**17 716**	**-**	**976**	**95.6%**	**361.9%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	1 517	-	5 421	-	6 269	-	4 509	-	17 716	-	976	95.6%	361.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**373 245**	**457 301**	**121 764**	**32.6%**	**143 558**	**38.5%**	**23 545**	**5.1%**	**123 545**	**27.0%**	**412 413**	**90.2%**	**112 267**	**94.7%**	**10.0%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	181 289	203 414	54 373	30.0%	53 115	29.3%	15 697	7.7%	48 532	23.9%	171 717	84.4%	60 758	88.3%	(20.1%)
Waste Water Management	191 955	253 887	67 391	35.1%	90 443	47.1%	7 849	3.1%	75 013	29.5%	240 696	94.8%	51 510	103.9%	45.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 648 193**	**1 762 806**	**888 466**	**53.9%**	**675 408**	**41.0%**	**514 749**	**29.2%**	**350 480**	**19.9%**	**2 429 103**	**137.8%**	**382 706**	**166.8%**	**(8.4%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	370 056	562 813	214 226	57.9%	193 784	52.4%	233 725	41.5%	231 623	41.2%	873 358	155.2%	183 554	147.2%	26.2%
Other revenue	103 208	4 201	3 918	3.8%	(24 084)	(23.3%)	11 215	266.9%	(7 817)	(186.1%)	(16 768)	(399.1%)	3 998	7.4%	(295.5%)
Transfers and Subsidies - Operational	729 373	728 436	403 528	55.3%	1 701	.2%	100 151	13.7%	1 049	.1%	506 428	69.5%	62 848	204.5%	(98.3%)
Transfers and Subsidies - Capital	373 245	457 301	266 795	71.5%	504 007	135.0%	169 658	37.1%	125 625	27.5%	1 066 085	233.1%	105 155	155.5%	19.5%
Interest	72 311	10 055	-	-	-	-	-	-	-	-	-	-	27 150	783.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(670 636)**	**(670 167)**	**(2 801)**	**.4%**	**1 353**	**(.2%)**	**(143)**	**-**	**(223)**	**-**	**(1 815)**	**.3%**	**(111)**	**.1%**	**100.4%**
Suppliers and employees	(657 281)	(664 811)	(2 801)	.4%	1 353	(.2%)	(141)	-	(223)	-	(1 813)	.3%	(111)	.1%	100.4%

Finance charges	(5 356)	(5 356)	-	-	-	-	(2)	-	-	-	(2)	-	-	-	-
Transfers and Subsidies	(8 000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**977 557**	**1 092 639**	**885 665**	**90.6%**	**676 761**	**69.2%**	**514 606**	**47.1%**	**350 256**	**32.1%**	**2 427 288**	**222.1%**	**382 595**	**232.6%**	**(8.5%)**
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	**(429 231)**	**(541 421)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(429 231)	(541 421)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(429 231)**	**(541 421)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 231)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(5 231)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(5 231)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**543 095**	**551 219**	**885 665**	**163.1%**	**676 761**	**124.6%**	**514 606**	**93.4%**	**350 256**	**63.5%**	**2 427 288**	**440.3%**	**382 595**	**336.2%**	**(8.5%)**
Cash/cash equivalents at the year begin:	14 911	-	7 558	50.7%	893 222	5 990.5%	1 569 996	-	2 084 604	-	7 558	-	2 953 358	2 312.4%	(29.4%)
Cash/cash equivalents at the year end:	**558 005**	**551 219**	**893 224**	**160.1%**	**1 569 989**	**281.4%**	**2 084 604**	**378.2%**	**2 434 860**	**441.7%**	**2 434 860**	**441.7%**	**3 335 952**	**364.5%**	**(27.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	41 553	2.5%	30 230	1.8%	28 800	1.7%	1 552 576	93.9%	1 653 159	88.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 220	5.4%	5 694	2.7%	4 625	2.2%	185 773	89.6%	207 313	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 747	100.0%	1 747	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 401)	(257.9%)	(1 598)	(171.6%)	(716)	(76.9%)	5 646	606.3%	931	-	-	-	-	-
Total By Income Source	**50 372**	**2.7%**	**34 327**	**1.8%**	**32 709**	**1.8%**	**1 745 742**	**93.7%**	**1 863 150**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 789	11.6%	837	2.6%	863	2.6%	27 189	83.2%	32 678	1.8%	-	-	-	-
Commercial	13 870	5.7%	6 375	2.6%	5 532	2.3%	217 897	89.4%	243 675	13.1%	-	-	-	-
Households	32 788	2.1%	27 159	1.7%	26 339	1.7%	1 500 549	94.6%	1 586 836	85.2%	-	-	-	-
Other	(76)	199.1%	(44)	115.8%	(25)	65.0%	107	(279.9%)	(38)	-	-	-	-	-
Total By Customer Group	**50 372**	**2.7%**	**34 327**	**1.8%**	**32 709**	**1.8%**	**1 745 742**	**93.7%**	**1 863 150**	**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	56 954	6.4%	-	-	28 807	3.2%	801 074	90.3%	886 835	69.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	65 517	21.2%	20 725	6.7%	15 087	4.9%	208 322	67.3%	309 652	24.2%
Auditor-General	508	6.6%	636	8.3%	-	-	6 532	85.1%	7 675	.6%
Other	1 762	2.3%	258	.3%	1 453	1.9%	74 530	95.5%	78 003	6.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**124 741**	**9.7%**	**21 619**	**1.7%**	**45 347**	**3.5%**	**1 090 458**	**85.0%**	**1 282 166**	**100.0%**

Contact Details

Municipal Manager	Mr Vela Owen Mazibuko	039 688 5701
Chief Financial Officer	Mr Kushi Audan	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**258 867**	**248 855**	**84 845**	**32.8%**	**71 884**	**27.8%**	**64 425**	**25.9%**	**25 681**	**10.3%**	**246 835**	**99.2%**	**60 222**	**100.0%**	**(57.4%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 969	3 569	893	22.5%	893	22.5%	884	24.8%	858	24.0%	3 527	98.8%	440	78.1%	94.7%
Sale of Goods and Rendering of Services	528	540	138	26.1%	181	34.2%	124	22.9%	89	16.4%	530	98.2%	199	118.5%	(55.5%)
Agency services	3 560	3 190	792	22.3%	757	21.3%	1 216	38.1%	813	25.5%	3 578	112.2%	487	88.8%	67.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 055	1 055	240	22.8%	251	23.8%	313	29.6%	279	26.5%	1 084	102.7%	196	88.5%	42.9%
Interest earned from Current and Non Current Assets	14 550	10 350	1 246	8.6%	1 818	12.5%	2 147	20.7%	3 326	32.1%	8 537	82.5%	3 624	120.4%	(8.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 150	1 030	266	23.2%	264	23.0%	271	26.3%	268	26.0%	1 070	103.8%	225	106.3%	19.3%
Licences or permits	20	10	2	10.2%	3	13.3%	2	20.4%	2	18.8%	9	86.1%	4	101.7%	(47.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	7 607	3 173	-	-	-	-	4 436	139.8%	(1 677)	(52.9%)	2 759	87.0%	1 035	87.0%	(262.1%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 000	200	-	-	-	-	(1)	(.5%)	93	46.3%	92	45.8%	-	87.1%	(100.0%)
Non-Exchange Revenue															
Property rates	68 267	68 267	17 450	25.6%	16 694	24.5%	15 817	23.2%	16 853	24.7%	66 814	97.9%	16 668	102.1%	1.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	66	35	7	11.1%	2	3.4%	18	51.9%	33	94.4%	61	173.7%	11	57.8%	205.5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 480	148 633	62 101	41.5%	48 875	32.7%	36 519	24.6%	1 138	.8%	148 633	100.0%	37 528	100.0%	(97.0%)
Interest Receivables	6 615	7 115	1 710	25.8%	2 147	32.5%	2 678	37.6%	1 919	27.0%	8 454	118.8%	(194)	78.5%	(1 088.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 000	1 688	-	-	-	-	-	-	1 688	100.0%	1 688	100.0%	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**279 292**	**292 924**	**53 667**	**19.2%**	**59 860**	**21.4%**	**58 645**	**20.0%**	**70 116**	**23.9%**	**242 288**	**82.7%**	**69 016**	**78.3%**	**1.6%**
Employee related costs	109 207	112 443	23 986	22.0%	27 795	25.5%	23 832	21.2%	28 388	25.2%	104 002	92.5%	24 431	90.8%	16.2%
Remuneration of councillors	14 277	14 277	3 255	22.8%	3 676	25.8%	3 127	21.9%	4 592	32.2%	14 650	102.6%	2 707	90.9%	69.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	970	3 290	144	14.9%	62	6.4%	168	5.1%	2 437	74.1%	2 811	85.4%	175	59.6%	1 289.8%
Debt impairment	6 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	25 000	22 000	6 796	27.2%	3 477	13.9%	5 229	23.8%	3 492	15.9%	18 993	86.3%	4 757	79.2%	(26.6%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	64 208	70 797	9 052	14.1%	14 235	22.2%	13 098	18.5%	18 735	26.5%	55 119	77.9%	21 052	78.8%	(11.0%)
Transfers and subsidies	5 297	4 116	784	14.8%	1 006	19.0%	807	19.6%	536	13.0%	3 134	76.1%	1 421	76.9%	(62.3%)
Irrecoverable debts written off	10 000	11 500	-	-	-	-	1 051	9.1%	-	-	1 051	9.1%	4 860	60.7%	(100.0%)
Operational Cost and Other Cost	44 332	50 501	9 651	21.8%	9 609	21.7%	11 332	22.4%	11 935	23.6%	42 527	84.2%	9 613	73.8%	24.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	**(20 424)**	**(44 069)**	**31 178**		**12 024**		**5 780**		**(44 434)**		**4 548**		**(8 794)**		
Transfers and subsidies - capital (monetary allocations)	45 089	50 875	12 908	28.6%	10 016	22.2%	8 688	17.1%	14 472	28.4%	46 085	90.6%	6 856	100.0%	111.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**24 664**	**6 806**	**44 086**		**22 040**		**14 468**		**(29 962)**		**50 632**		**(1 938)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**24 664**	**6 806**	**44 086**		**22 040**		**14 468**		**(29 962)**		**50 632**		**(1 938)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**24 664**	**6 806**	**44 086**		**22 040**		**14 468**		**(29 962)**		**50 632**		**(1 938)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**24 664**	**6 806**	**44 086**		**22 040**		**14 468**		**(29 962)**		**50 632**		**(1 938)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**64 945**	**68 119**	**13 507**	**20.8%**	**10 009**	**15.4%**	**8 035**	**11.8%**	**18 750**	**27.5%**	**50 300**	**73.8%**	**14 550**	**87.2%**	**28.9%**
National Government	45 089	50 875	11 330	25.1%	8 644	19.2%	7 589	14.9%	12 675	24.9%	40 238	79.1%	6 077	89.9%	108.6%
Provincial Government	-	-	-	-	62	-	-	-	(62)	-	-	-	(90)	-	(30.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 089**	**50 875**	**11 330**	**25.1%**	**8 706**	**19.3%**	**7 589**	**14.9%**	**12 612**	**24.8%**	**40 238**	**79.1%**	**5 988**	**89.9%**	**110.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 856	17 244	2 177	11.0%	1 302	6.6%	446	2.6%	6 137	35.6%	10 062	58.4%	8 562	81.3%	(28.3%)
Capital Expenditure Functional	**64 945**	**68 119**	**13 507**	**20.8%**	**10 009**	**15.4%**	**8 035**	**11.8%**	**18 750**	**27.5%**	**50 300**	**73.8%**	**14 550**	**87.2%**	**28.9%**
Municipal governance and administration	**6 100**	**7 004**	**1 275**	**20.9%**	**816**	**13.4%**	**287**	**4.1%**	**1 397**	**19.9%**	**3 775**	**53.9%**	**4 581**	**93.3%**	**(69.5%)**
Executive and Council	1 300	1 280	-	-	-	-	-	-	361	28.2%	361	28.2%	-	99.9%	(100.0%)
Finance and administration	4 800	5 724	1 275	26.6%	816	17.0%	287	5.0%	1 036	18.1%	3 414	59.6%	4 581	93.2%	(77.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**14 783**	**10 383**	**945**	**6.4%**	**844**	**5.7%**	**1 283**	**12.4%**	**5 503**	**53.0%**	**8 575**	**82.6%**	**73**	**17.8%**	**7 393.4%**
Community and Social Services	14 783	10 383	945	6.4%	844	5.7%	1 283	12.4%	5 503	53.0%	8 575	82.6%	73	17.8%	7 393.4%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**41 582**	**48 431**	**11 286**	**27.1%**	**8 148**	**19.6%**	**6 380**	**13.2%**	**11 712**	**24.2%**	**37 526**	**77.5%**	**9 895**	**89.1%**	**18.4%**
Planning and Development	36 170	39 049	7 457	20.6%	4 735	13.1%	7 035	18.0%	11 712	30.0%	30 939	79.2%	6 467	81.2%	81.1%
Road Transport	5 412	9 382	3 829	70.8%	3 413	63.1%	(655)	(7.0%)	-	-	6 587	70.2%	3 428	112.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 480**	**2 300**	**-**	**-**	**201**	**8.1%**	**85**	**3.7%**	**138**	**6.0%**	**424**	**18.4%**	**-**	**38.1%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 480	2 300	-	-	201	8.1%	85	3.7%	138	6.0%	424	18.4%	-	38.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**285 417**	**279 177**	**53 991**	**18.9%**	**65 414**	**22.9%**	**57 399**	**20.6%**	**38 290**	**13.7%**	**215 094**	**77.0%**	**74 041**	**36.8%**	**(48.3%)**
Property rates	58 027	58 027	1 545	2.7%	52	.1%	(1 126)	(1.9%)	(49)	(.1%)	422	.7%	126	.1%	(138.7%)
Service charges	3 373	2 959	44	1.3%	24	.7%	13	.4%	23	.8%	104	3.5%	36	3.8%	(36.8%)
Other revenue	14 898	12 794	1 218	8.2%	1 212	8.1%	6 066	47.4%	34 990	273.5%	43 487	339.9%	1 971	81.0%	1 675.4%
Transfers and Subsidies - Operational	149 480	144 172	54 124	36.2%	51 309	34.3%	35 867	24.9%	-	-	141 300	98.0%	68 185	80.6%	(100.0%)
Transfers and Subsidies - Capital	45 089	50 875	(5 849)	(13.0%)	11 000	24.4%	14 431	28.4%	-	-	19 582	38.5%	-	(138.7%)	-
Interest	14 550	10 350	2 909	20.0%	1 818	12.5%	2 147	20.7%	3 326	32.1%	10 200	98.6%	3 723	192.9%	(10.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(253 177)**	**(272 024)**	**(12 463)**	**4.9%**	**(12 227)**	**4.8%**	**(12 572)**	**4.6%**	**(82 255)**	**30.2%**	**(119 518)**	**43.9%**	**(13 299)**	**17.9%**	**518.5%**
Suppliers and employees	(247 880)	(267 908)	(12 463)	5.0%	(12 227)	4.9%	(12 572)	4.7%	(82 255)	30.7%	(119 518)	44.6%	(13 299)	18.4%	518.5%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(5 297)	(4 116)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**32 241**	**7 153**	**41 528**	**128.8%**	**53 187**	**165.0%**	**44 826**	**626.7%**	**(43 965)**	**(614.6%)**	**95 576**	**1 336.2%**	**60 741**	**469.6%**	**(172.4%)**
Cash Flow from Investing Activities															
Receipts	**1 000**	**1 688**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 000	1 688	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(73 537)**	**(77 232)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(73 537)	(77 232)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(72 537)**	**(75 544)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(40 296)**	**(68 391)**	**41 528**	**(103.1%)**	**53 187**	**(132.0%)**	**44 826**	**(65.5%)**	**(43 965)**	**64.3%**	**95 576**	**(139.8%)**	**60 741**	**(134.2%)**	**(172.4%)**
Cash/cash equivalents at the year begin:	106 002	115 403	119 289	112.5%	159 909	150.9%	213 096	184.7%	257 922	223.5%	119 289	103.4%	102 271	103.7%	152.2%
Cash/cash equivalents at the year end:	**65 706**	**47 012**	**159 909**	**243.4%**	**213 096**	**324.3%**	**257 922**	**548.6%**	**213 957**	**455.1%**	**213 957**	**455.1%**	**163 012**	**246.1%**	**31.3%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 823	8.4%	(93)	(.1%)	4 701	3.3%	124 609	88.4%	141 040	87.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	556	7.9%	-	-	214	3.0%	6 292	89.1%	7 062	4.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	202	6.9%	-	-	90	3.1%	2 641	90.1%	2 933	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	(6)	(.7%)	-	-	-	-	939	100.7%	932	.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(23)	(.3%)	(0)	-	-	-	9 328	100.3%	9 304	5.8%	-	-	-	-
Total By Income Source	**12 552**	**7.8%**	**(94)**	**(.1%)**	**5 004**	**3.1%**	**143 809**	**89.2%**	**161 271**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 146	10.0%	(47)	(.1%)	1 636	5.2%	26 816	85.0%	31 551	19.6%	-	-	-	-
Commercial	4 500	7.6%	(13)	-	1 309	2.2%	53 478	90.2%	59 274	36.8%	-	-	-	-
Households	3 816	6.3%	(30)	-	1 262	2.1%	55 868	91.7%	60 916	37.8%	-	-	-	-
Other	1 090	11.4%	(4)	-	797	8.4%	7 647	80.2%	9 529	5.9%	-	-	-	-
Total By Customer Group	**12 552**	**7.8%**	**(94)**	**(.1%)**	**5 004**	**3.1%**	**143 809**	**89.2%**	**161 271**	**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	0	1.1%	2	98.9%	-	-	-	-	2	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**0**	**1.1%**	**2**	**98.9%**	**-**	**-**	**-**	**-**	**2**	**100.0%**

Contact Details

Municipal Manager	Mr Ralph Mafwezwe Khanyile	033 816 6828
Chief Financial Officer	Ms Thenjiwe Mkhulisa	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**674 804**	**681 888**	**174 514**	**25.9%**	**166 324**	**24.6%**	**152 213**	**22.3%**	**143 318**	**21.0%**	**636 369**	**93.3%**	**123 338**	**90.2%**	**16.2%**
Exchange Revenue															
Service charges - Electricity	192 508	185 305	33 823	17.6%	32 543	16.9%	32 217	17.4%	35 132	19.0%	133 715	72.2%	25 908	65.4%	35.6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	17 902	18 134	5 792	32.4%	3 473	19.4%	4 723	26.0%	4 218	23.3%	18 207	100.4%	4 405	101.9%	(4.2%)
Sale of Goods and Rendering of Services	9 808	7 979	1 683	17.2%	1 875	19.1%	1 531	19.2%	1 462	18.3%	6 552	82.1%	1 602	87.7%	(8.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 083	3 184	567	13.9%	593	14.5%	551	17.3%	513	16.1%	2 224	69.8%	701	82.5%	(26.9%)
Interest earned from Current and Non Current Assets	5 224	3 900	742	14.2%	545	10.4%	637	16.3%	975	25.0%	2 899	74.3%	972	87.7%	.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 519	2 137	368	24.2%	419	27.6%	557	26.1%	856	40.0%	2 200	102.9%	772	124.9%	10.9%
Licences or permits	4 358	5 519	1 109	25.5%	1 270	29.1%	1 968	35.7%	1 275	23.1%	5 623	101.9%	1 034	102.6%	23.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 987	3 086	389	19.6%	232	11.7%	205	6.6%	1 514	49.0%	2 340	75.8%	1 337	171.4%	13.2%
Non-Exchange Revenue															
Property rates	300 155	312 160	79 950	26.6%	78 151	26.0%	75 710	24.3%	77 183	24.7%	310 994	99.6%	69 001	99.9%	11.9%
Surcharges and Taxes	-	3 830	-	-	1 915	-	838	21.9%	894	23.3%	3 647	95.2%	-	-	(100.0%)
Fines, penalties and forfeits	3 466	3 448	35	1.0%	2 043	58.9%	767	22.3%	788	22.9%	3 634	105.4%	33	62.9%	2 290.5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	121 091	121 252	46 815	38.7%	40 357	33.3%	30 231	24.9%	15 784	13.0%	133 187	109.8%	4 421	99.9%	257.0%
Interest Receivables	12 357	11 608	3 240	26.2%	2 909	23.5%	2 102	18.1%	2 724	23.5%	10 975	94.5%	5 065	91.9%	(46.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	346	346	-	-	-	-	174	50.3%	-	-	174	50.3%	8 088	103.2%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**674 420**	**722 195**	**162 691**	**24.1%**	**151 152**	**22.4%**	**151 347**	**21.0%**	**184 741**	**25.6%**	**649 931**	**90.0%**	**173 318**	**90.6%**	**6.6%**
Employee related costs	167 655	181 374	41 747	24.9%	45 345	27.0%	45 663	25.2%	46 067	25.4%	178 822	98.6%	39 995	98.9%	15.2%
Remuneration of councillors	12 615	12 415	2 905	23.0%	3 254	25.8%	2 964	23.9%	3 453	27.8%	12 576	101.3%	2 905	97.2%	18.9%
Bulk purchases - electricity	243 101	240 825	65 302	26.9%	46 380	19.1%	47 125	19.6%	54 581	22.7%	213 388	88.6%	51 939	93.9%	5.1%
Inventory consumed	7 796	7 205	823	10.6%	1 565	20.1%	1 276	17.7%	1 195	16.6%	4 859	67.4%	2 093	68.6%	(42.9%)
Debt impairment	15 864	13 864	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	61 299	61 299	15 102	24.6%	15 107	24.6%	10 452	17.1%	14 389	23.5%	55 050	89.8%	15 173	99.8%	(5.2%)
Interest,Dividends and Rent on Land	56	358	4	6.4%	305	543.3%	0	.1%	-	-	309	86.2%	2	96.9%	(100.0%)
Contracted services	90 084	107 114	18 912	21.0%	16 481	18.3%	26 105	24.4%	28 353	26.5%	89 851	83.9%	21 523	85.3%	31.7%
Transfers and subsidies	2 465	1 813	101	4.1%	442	17.9%	410	22.6%	675	37.2%	1 628	89.8%	521	81.3%	29.6%
Irrecoverable debts written off	1 134	22 947	2 534	223.4%	6 794	598.9%	2 898	12.6%	21 711	94.6%	33 937	147.9%	24 711	92.4%	(12.1%)
Operational Cost and Other Cost	71 189	71 819	15 262	21.4%	15 480	21.7%	14 453	20.1%	14 317	19.9%	59 511	82.9%	14 174	79.9%	1.0%
Disposal of Fixed and Intangible Assets	1 162	1 162	-	-	-	-	-	-	-	-	-	-	282	25.3%	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**384**	**(40 307)**	**11 823**		**15 172**		**866**		**(41 423)**		**(13 562)**		**(49 980)**		
Transfers and subsidies - capital (monetary allocations)	91 174	95 188	5 980	6.6%	40 670	44.6%	9 950	10.5%	15 443	16.2%	72 043	75.7%	15 844	97.2%	(2.5%)
Transfers and subsidies - capital (in-kind)	-	11 466	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**91 558**	**66 346**	**17 803**		**55 841**		**10 816**		**(25 980)**		**58 480**		**(34 136)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**91 558**	**66 346**	**17 803**		**55 841**		**10 816**		**(25 980)**		**58 480**		**(34 136)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**91 558**	**66 346**	**17 803**		**55 841**		**10 816**		**(25 980)**		**58 480**		**(34 136)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**91 558**	**66 346**	**17 803**		**55 841**		**10 816**		**(25 980)**		**58 480**		**(34 136)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**117 554**	**116 571**	**173**	**.1%**	**47 526**	**40.4%**	**15 995**	**13.7%**	**16 851**	**14.5%**	**80 545**	**69.1%**	**(441)**	**1.5%**	**(3 918.3%)**
National Government	79 282	79 956	-	-	39 931	50.4%	8 730	10.9%	11 726	14.7%	60 387	75.5%	830	2.2%	1 312.4%
Provincial Government	-	2 127	-	-	-	-	508	23.9%	1 389	65.3%	1 896	89.2%	177	7.9%	683.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**79 282**	**82 083**	**-**	**-**	**39 931**	**50.4%**	**9 238**	**11.3%**	**13 114**	**16.0%**	**62 283**	**75.9%**	**1 008**	**2.3%**	**1 201.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 272	34 488	173	.5%	7 594	19.8%	6 757	19.6%	3 737	10.8%	18 262	53.0%	(1 449)	.5%	(357.9%)
Capital Expenditure Functional	**117 554**	**128 037**	**7 038**	**6.0%**	**40 518**	**34.5%**	**15 995**	**12.5%**	**28 267**	**22.1%**	**91 818**	**71.7%**	**20 670**	**79.5%**	**36.8%**
Municipal governance and administration	**1 740**	**4 719**	**30**	**1.7%**	**(79)**	**(4.5%)**	**94**	**2.0%**	**1 530**	**32.4%**	**1 576**	**33.4%**	**2 049**	**277.7%**	**(25.3%)**
Executive and Council	40	50	-	-	-	-	-	-	-	-	-	-	(352)	8.0%	(100.0%)
Finance and administration	1 670	4 624	30	1.8%	(79)	(4.7%)	94	2.0%	1 530	33.1%	1 576	34.1%	2 350	392.9%	(34.9%)
Internal audit	30	44	-	-	-	-	-	-	-	-	-	-	51	31.1%	(100.0%)
Community and Public Safety	**20 930**	**5 908**	**143**	**.7%**	**3 035**	**14.5%**	**84**	**1.4%**	**487**	**8.2%**	**3 748**	**63.4%**	**843**	**182.7%**	**(42.3%)**
Community and Social Services	250	260	-	-	56	22.4%	37	14.2%	21	8.1%	114	43.8%	183	1 238.8%	(88.5%)
Sport And Recreation	18 951	4 720	-	-	2 710	14.3%	47	1.0%	9	.2%	2 766	58.6%	67	7.8%	(85.9%)
Public Safety	1 729	928	143	8.2%	269	15.6%	-	-	456	49.1%	868	93.5%	593	40.7%	(23.1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 146**	**71 634**	**3 920**	**8.9%**	**18 068**	**40.9%**	**13 169**	**18.4%**	**23 585**	**32.9%**	**58 742**	**82.0%**	**15 205**	**72.5%**	**55.1%**
Planning and Development	60	13 473	-	-	-	-	568	4.2%	12 655	93.9%	13 222	98.1%	389	.1%	3 155.2%
Road Transport	44 086	58 161	3 920	8.9%	18 068	41.0%	12 601	21.7%	10 930	18.8%	45 519	78.3%	14 816	81.3%	(26.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**50 738**	**45 777**	**2 946**	**5.8%**	**19 494**	**38.4%**	**2 648**	**5.8%**	**2 665**	**5.8%**	**27 753**	**60.6%**	**2 572**	**63.8%**	**3.6%**
Energy sources	45 685	44 306	2 946	6.4%	18 787	41.1%	2 648	6.0%	2 316	5.2%	26 696	60.3%	2 609	89.0%	(11.2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 052	1 471	-	-	707	14.0%	-	-	349	23.7%	1 057	71.8%	(36)	-	(1 059.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**825 488**	**816 668**	**172 811**	**20.9%**	**160 181**	**19.4%**	**80 129**	**9.8%**	**170 442**	**20.9%**	**583 563**	**71.5%**	**85 307**	**68.6%**	**99.8%**
Property rates	279 144	282 454	124 560	44.6%	120 697	43.2%	56 892	20.1%	137 119	48.5%	439 268	155.5%	75 963	155.1%	80.5%
Service charges	228 301	215 138	5 289	2.3%	6 898	3.0%	4 526	2.1%	12 438	5.8%	29 151	13.6%	6 169	10.7%	101.6%
Other revenue	100 627	103 733	3 181	3.2%	3 315	3.3%	2 690	2.6%	3 650	3.5%	12 835	12.4%	3 174	14.4%	15.0%
Transfers and Subsidies - Operational	121 018	120 075	2 296	1.9%	7 390	6.1%	476	.4%	0	-	10 162	8.5%	-	8.4%	(100.0%)
Transfers and Subsidies - Capital	91 174	91 368	37 485	41.1%	21 882	24.0%	15 545	17.0%	17 235	18.9%	92 147	100.9%	0	98.8%	13 360 365.1%
Interest	5 224	3 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(681 035)**	**(695 328)**	**(116 727)**	**17.1%**	**(113 528)**	**16.7%**	**(94 786)**	**13.6%**	**(102 971)**	**14.8%**	**(428 012)**	**61.6%**	**(72 631)**	**58.1%**	**41.8%**
Suppliers and employees	(679 312)	(693 495)	(116 727)	17.2%	(113 528)	16.7%	(94 786)	13.7%	(102 971)	14.8%	(428 012)	61.7%	(72 631)	58.2%	41.8%

Finance charges	(56)	(458)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 667)	(1 375)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**144 453**	**121 340**	**56 084**	**38.8%**	**46 654**	**32.3%**	**(14 657)**	**(12.1%)**	**67 471**	**55.6%**	**155 552**	**128.2%**	**12 676**	**134.2%**	**432.3%**
Cash Flow from Investing Activities															
Receipts	**346**	**346**	**-**	**-**	**-**	**-**	**174**	**50.3%**	**-**	**-**	**174**	**50.3%**	**-**	**-**	**-**
Proceeds on disposal of PPE	346	346	-	-	-	-	174	50.3%	-	-	174	50.3%	-	-	-
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	**(135 232)**	**(133 907)**	**(17 898)**	**13.2%**	**(45 076)**	**33.3%**	**(16 136)**	**12.0%**	**(15 015)**	**11.2%**	**(94 124)**	**70.3%**	**(20 001)**	**72.3%**	**(24.9%)**
Capital assets	(135 232)	(133 907)	(17 898)	13.2%	(45 076)	33.3%	(16 136)	12.0%	(15 015)	11.2%	(94 124)	70.3%	(20 001)	72.3%	(24.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(134 886)**	**(133 562)**	**(17 898)**	**13.3%**	**(45 076)**	**33.4%**	**(15 962)**	**12.0%**	**(15 015)**	**11.2%**	**(93 951)**	**70.3%**	**(20 001)**	**77.8%**	**(24.9%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**9 567**	**(12 222)**	**38 186**	**399.1%**	**1 578**	**16.5%**	**(30 619)**	**250.5%**	**52 456**	**(429.2%)**	**61 601**	**(504.0%)**	**(7 325)**	**(1 828.8%)**	**(816.1%)**
Cash/cash equivalents at the year begin:	18 131	29 453	29 453	162.4%	67 639	373.1%	69 217	235.0%	38 598	131.1%	29 453	100.0%	94 700	100.0%	(59.2%)
Cash/cash equivalents at the year end:	**27 698**	**17 231**	**67 639**	**244.2%**	**69 217**	**249.9%**	**38 598**	**224.0%**	**91 054**	**528.4%**	**91 054**	**528.4%**	**87 374**	**280.6%**	**4.2%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 967	82.6%	413	2.4%	259	1.5%	2 270	13.4%	16 909	7.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 131	18.4%	4 990	2.9%	4 342	2.5%	132 875	76.2%	174 339	74.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 057	16.3%	383	3.0%	340	2.7%	9 867	78.0%	12 648	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	130	10.9%	46	3.9%	165	13.9%	848	71.3%	1 188	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	92	.2%	97	.2%	135	.3%	44 188	99.3%	44 513	18.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 888)	135.4%	210	(1.4%)	201	(1.4%)	4 793	(32.6%)	(14 684)	(6.3%)	-	-	-	-
Total By Income Source	**28 491**	**12.1%**	**6 139**	**2.6%**	**5 443**	**2.3%**	**194 840**	**82.9%**	**234 912**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	542	10.7%	169	3.3%	163	3.2%	4 199	82.8%	5 073	2.2%	-	-	-	-
Commercial	1 424	37.8%	62	1.6%	57	1.5%	2 219	59.0%	3 762	1.6%	-	-	-	-
Households	25 521	12.5%	5 299	2.6%	4 676	2.3%	169 416	82.7%	204 911	87.2%	-	-	-	-
Other	1 004	4.7%	609	2.9%	547	2.6%	19 007	89.8%	21 166	9.0%	-	-	-	-
Total By Customer Group	**28 491**	**12.1%**	**6 139**	**2.6%**	**5 443**	**2.3%**	**194 840**	**82.9%**	**234 912**	**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	-	-	-	-	-	-	2 234	100.0%	2 234	(2.6%)
VAT (output less input)	(117 791)	100.0%	-	-	-	-	-	-	(117 791)	135.2%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	60	100.0%	60	(.1%)
Trade Creditors	-	-	-	-	-	-	1 808	100.0%	1 808	(2.1%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	26 536	99.9%	18	.1%	-	-	-	-	26 555	(30.5%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(91 254)**	**104.7%**	**18**	**-**	**-**	**-**	**4 102**	**(4.7%)**	**(87 134)**	**100.0%**

Contact Details

Municipal Manager	Mr Mzingisi Hloba	033 239 9225
Chief Financial Officer	Ms Baneli Msomi	033 239 9268

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**192 888**	**182 947**	**47 888**	**24.8%**	**36 811**	**19.1%**	**36 733**	**20.1%**	**32 340**	**17.7%**	**153 771**	**84.1%**	**33 604**	**46.6%**	**(3.8%)**
Exchange Revenue															
Service charges - Electricity	65 535	66 505	16 318	24.9%	12 470	19.0%	14 939	22.5%	14 943	22.5%	58 670	88.2%	15 853	81.7%	(5.7%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 513	6 513	1 526	23.4%	1 524	23.4%	1 524	23.4%	1 490	22.9%	6 064	93.1%	1 386	87.8%	7.5%
Sale of Goods and Rendering of Services	250	307	53	21.2%	77	30.9%	397	129.6%	104	34.0%	632	206.1%	85	99.5%	22.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 636	-	(3)	(.1%)	(10)	(.4%)	(3)	-	-	-	(17)	-	(53)	-	(100.0%)
Interest earned from Current and Non Current Assets	616	616	158	25.7%	30	4.9%	94	15.3%	76	12.4%	359	58.2%	212	77.3%	(64.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	196	196	88	44.9%	36	18.4%	34	17.5%	230	117.5%	389	198.2%	39	86.0%	491.6%
Licences or permits	5 429	5 502	888	16.3%	1 050	19.3%	1 517	27.6%	1 213	22.0%	4 668	84.8%	985	93.4%	23.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 838	8 838	57	.6%	82	.9%	111	1.3%	200	2.3%	450	5.1%	56	37.8%	256.8%
Non-Exchange Revenue															
Property rates	26 719	18 423	4 541	17.0%	4 645	17.4%	4 598	25.0%	4 584	24.9%	18 368	99.7%	2 174	76.0%	110.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 371	8 371	946	11.3%	505	6.0%	-	-	1 699	20.3%	3 150	37.6%	185	10.0%	819.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 724	57 616	23 316	40.4%	16 401	28.4%	13 521	23.5%	4 352	7.6%	57 590	100.0%	12 681	101.1%	(65.7%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	9 810	9 810	-	-	-	-	-	-	3 447	35.1%	3 447	35.1%	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**186 370**	**227 210**	**62 103**	**33.3%**	**48 340**	**25.9%**	**51 398**	**22.6%**	**55 355**	**24.4%**	**217 196**	**95.6%**	**50 505**	**92.4%**	**9.6%**
Employee related costs	62 010	66 710	16 759	27.0%	17 862	28.8%	19 541	29.3%	18 404	27.6%	72 566	108.8%	16 931	108.8%	8.7%
Remuneration of councillors	4 057	6 769	3 345	82.4%	1 161	28.6%	1 131	16.7%	1 104	16.3%	6 742	99.6%	1 059	105.0%	4.3%
Bulk purchases - electricity	71 910	72 910	27 157	37.8%	16 923	23.5%	14 685	20.1%	18 157	24.9%	76 923	105.5%	17 615	113.4%	3.1%
Inventory consumed	8 800	6 490	150	1.7%	349	4.0%	180	2.8%	(27)	(.4%)	653	10.1%	420	29.1%	(106.3%)
Debt impairment	8 757	10 630	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	10 894	10 894	-	-	-	-	-	-	-	-	-	-	-	25.0%	-
Interest,Dividends and Rent on Land	-	31 263	7 654	-	8 233	-	9 166	29.3%	10 215	32.7%	35 269	112.8%	6 676	112.1%	53.0%
Contracted services	6 435	6 435	2 927	45.5%	1 360	21.1%	3 890	60.5%	3 447	53.6%	11 625	180.7%	3 850	116.1%	(10.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	143	-	143	-	-	100.0%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	13 507	15 109	4 111	30.4%	2 451	18.1%	2 855	18.9%	3 910	25.9%	13 327	88.2%	3 790	74.1%	3.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	(51)	-	-	-	(51)	-	163	-	(100.0%)
Surplus/(Deficit)	**6 519**	**(44 262)**	**(14 216)**		**(11 529)**		**(14 666)**		**(23 015)**		**(63 425)**		**(16 901)**		
Transfers and subsidies - capital (monetary allocations)	16 165	17 263	5 431	33.6%	3 592	22.2%	1 106	6.4%	5 009	29.0%	15 140	87.7%	16 621	81.2%	(69.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**22 684**	**(26 999)**	**(8 784)**		**(7 937)**		**(13 559)**		**(18 005)**		**(48 286)**		**(280)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**22 684**	**(26 999)**	**(8 784)**		**(7 937)**		**(13 559)**		**(18 005)**		**(48 286)**		**(280)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**22 684**	**(26 999)**	**(8 784)**		**(7 937)**		**(13 559)**		**(18 005)**		**(48 286)**		**(280)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**22 684**	**(26 999)**	**(8 784)**		**(7 937)**		**(13 559)**		**(18 005)**		**(48 286)**		**(280)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**13 983**	**16 592**	**6 779**	**48.5%**	**3 778**	**27.0%**	**2 176**	**13.1%**	**2 937**	**17.7%**	**15 670**	**94.4%**	**17 245**	**65.9%**	**(83.0%)**
National Government	13 983	15 064	5 706	40.8%	3 747	26.8%	1 459	9.7%	2 922	19.4%	13 833	91.8%	17 063	83.1%	(82.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 983**	**15 064**	**5 706**	**40.8%**	**3 747**	**26.8%**	**1 459**	**9.7%**	**2 922**	**19.4%**	**13 833**	**91.8%**	**17 063**	**83.1%**	**(82.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 528	1 074	-	31	-	717	46.9%	15	1.0%	1 836	120.2%	182	(3.8%)	(91.8%)
Capital Expenditure Functional	**13 983**	**16 592**	**6 779**	**48.5%**	**3 778**	**27.0%**	**2 176**	**13.1%**	**2 937**	**17.7%**	**15 670**	**94.4%**	**17 245**	**67.0%**	**(83.0%)**
Municipal governance and administration	**-**	**454**	**-**	**-**	**31**	**-**	**717**	**157.8%**	**15**	**3.3%**	**763**	**167.9%**	**182**	**53.6%**	**(91.8%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	454	-	-	31	-	717	157.8%	15	3.3%	763	167.9%	182	53.6%	(91.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**332**	**1 225**	**1 227**	**370.0%**	**1 318**	**397.6%**	**-**	**-**	**-**	**-**	**2 545**	**207.7%**	**13 002**	**57.4%**	**(100.0%)**
Community and Social Services	-	894	1 227	-	1 318	-	-	-	-	-	2 545	284.7%	13 002	56.9%	(100.0%)
Sport And Recreation	332	332	-	-	-	-	-	-	-	-	-	-	-	67.6%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 116**	**12 303**	**5 553**	**49.9%**	**2 429**	**21.8%**	**-**	**-**	**1 800**	**14.6%**	**9 781**	**79.5%**	**1 379**	**85.5%**	**30.5%**
Planning and Development	-	53	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 116	12 251	5 553	49.9%	2 429	21.8%	-	-	1 800	14.7%	9 781	79.8%	1 379	85.5%	30.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 535**	**2 609**	**-**	**-**	**-**	**-**	**1 459**	**55.9%**	**1 122**	**43.0%**	**2 581**	**98.9%**	**2 682**	**80.6%**	**(58.2%)**
Energy sources	2 535	2 609	-	-	-	-	1 459	55.9%	1 122	43.0%	2 581	98.9%	2 682	80.6%	(58.2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**190 229**	**189 042**	**(31 422)**	**(16.5%)**	**(24 523)**	**(12.9%)**	**(25 699)**	**(13.6%)**	**(46 564)**	**(24.6%)**	**(128 208)**	**(67.8%)**	**22 723**	**50.7%**	**(304.9%)**
Property rates	17 828	15 665	(16 734)	(93.9%)	(9 423)	(52.9%)	(12 664)	(80.8%)	(13 301)	(84.9%)	(52 121)	(332.7%)	(4 496)	(79.5%)	195.8%
Service charges	78 503	79 856	(75 952)	(96.8%)	(57 278)	(73.0%)	(70 874)	(88.8%)	(65 247)	(81.7%)	(269 350)	(337.3%)	(9 280)	(81.8%)	603.1%
Other revenue	19 394	19 054	(1 912)	(9.9%)	(1 688)	(8.7%)	(1 880)	(9.9%)	(3 178)	(16.7%)	(8 658)	(45.4%)	(1 287)	(52.4%)	147.0%
Transfers and Subsidies - Operational	57 724	57 616	73 389	127.1%	46 913	81.3%	62 472	108.4%	35 370	61.4%	218 143	378.6%	37 972	379.0%	(6.9%)
Transfers and Subsidies - Capital	16 165	16 235	(9 850)	(60.9%)	(2 858)	(17.7%)	(2 500)	(15.4%)	-	-	(15 208)	(93.7%)	-	(102.0%)	-
Interest	616	616	(363)	(58.9%)	(190)	(30.8%)	(254)	(41.3%)	(208)	(33.7%)	(1 014)	(164.7%)	(186)	(103.8%)	11.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(182 710)**	**(175 874)**	**7 589**	**(4.2%)**	**(3 481)**	**1.9%**	**(3 102)**	**1.8%**	**(2 554)**	**1.5%**	**(1 548)**	**.9%**	**40 577**	**(56.2%)**	**(106.3%)**
Suppliers and employees	(182 710)	(175 874)	7 589	(4.2%)	(3 481)	1.9%	(3 102)	1.8%	(2 554)	1.5%	(1 548)	.9%	40 577	(63.9%)	(106.3%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**7 520**	**13 169**	**(23 833)**	**(316.9%)**	**(28 004)**	**(372.4%)**	**(28 802)**	**(218.7%)**	**(49 117)**	**(373.0%)**	**(129 756)**	**(985.3%)**	**63 299**	**464.7%**	**(177.6%)**
Cash Flow from Investing Activities															
Receipts	**9 810**	**9 810**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	9 810	9 810	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(16 157)**	**(20 432)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(16 157)	(20 432)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(6 347)**	**(10 622)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**1 173**	**2 547**	**(23 833)**	**(2 031.6%)**	**(28 004)**	**(2 387.2%)**	**(28 802)**	**(1 130.9%)**	**(49 117)**	**(1 928.6%)**	**(129 756)**	**(5 094.8%)**	**63 299**	**12 814.1%**	**(177.6%)**
Cash/cash equivalents at the year begin:	3 835	8 436	8 436	220.0%	(15 397)	(401.5%)	(43 401)	(514.5%)	(72 203)	(855.9%)	8 436	100.0%	135 167	-	(153.4%)
Cash/cash equivalents at the year end:	**5 008**	**10 983**	**(15 397)**	**(307.4%)**	**(43 401)**	**(866.6%)**	**(72 203)**	**(657.4%)**	**(121 320)**	**(1 104.6%)**	**(121 320)**	**(1 104.6%)**	**199 906**	**5 212.8%**	**(160.7%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 718	90.2%	35	1.9%	-	-	151	7.9%	1 904	1.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 345	3.9%	(34)	(.1%)	1 159	1.9%	57 275	94.3%	60 747	32.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 028	2.7%	(3)	-	507	1.3%	36 994	96.0%	38 526	20.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	.4%	-	-	1	.1%	554	99.6%	557	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(13)	100.0%	(13)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 974	4.8%	(8)	-	316	.4%	79 083	94.9%	83 366	45.0%	-	-	-	-
Total By Income Source	**9 067**	**4.9%**	**(9)**	**-**	**1 983**	**1.1%**	**174 045**	**94.0%**	**185 086**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 212	15.6%	(2)	-	284	3.7%	6 275	80.8%	7 769	4.2%	-	-	-	-
Commercial	3 875	14.4%	(9)	-	725	2.7%	22 318	82.9%	26 909	14.5%	-	-	-	-
Households	1 843	1.3%	4	-	862	.6%	138 280	98.1%	140 989	76.2%	-	-	-	-
Other	2 137	22.7%	(2)	-	112	1.2%	7 172	76.1%	9 418	5.1%	-	-	-	-
Total By Customer Group	**9 067**	**4.9%**	**(9)**	**-**	**1 983**	**1.1%**	**174 045**	**94.0%**	**185 086**	**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	23 759	3.1%	(953)	(.1%)	11 344	1.5%	724 611	95.5%	758 761	98.8%
Auditor-General	70	4.4%	-	-	-	-	1 522	95.6%	1 592	.2%
Other	2 253	30.8%	308	4.2%	1 190	16.3%	3 554	48.7%	7 304	1.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**26 082**	**3.4%**	**(646)**	**(.1%)**	**12 533**	**1.6%**	**729 687**	**95.1%**	**767 657**	**100.0%**

Contact Details

Municipal Manager	Dr Elphas Dladla	033 263 1221
Chief Financial Officer	Mr Ntando Duma	033 263 7734

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**76 818**	**75 022**	**30 409**	**39.6%**	**10 241**	**13.3%**	**6 312**	**8.4%**	**6 193**	**8.3%**	**53 155**	**70.9%**	**3 612**	**63.2%**	**71.4%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	115	115	28	24.0%	9	8.0%	18	16.0%	64	56.0%	119	104.1%	26	93.3%	149.5%
Sale of Goods and Rendering of Services	26	17	12	45.3%	-	-	0	1.4%	29	170.1%	41	240.4%	5	15.5%	520.2%
Agency services	300	220	60	20.1%	-	-	11	5.2%	62	28.4%	134	60.9%	26	124.8%	141.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	520	150	1	.2%	16	3.1%	0	.2%	34	23.0%	52	34.5%	27	58.2%	26.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 131	1 848	130	2.5%	46	.9%	89	4.8%	234	12.7%	500	27.0%	93	76.1%	152.7%
Licences or permits	305	165	48	15.7%	24	7.7%	35	20.9%	75	45.2%	180	109.3%	30	99.2%	150.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	80	80	-	-	5	5.9%	-	-	(30)	(37.7%)	(25)	(31.8%)	-	386.7%	(100.0%)
Non-Exchange Revenue															
Property rates	12 510	12 510	7 110	56.8%	754	6.0%	1 516	12.1%	3 663	29.3%	13 043	104.3%	2 111	106.6%	73.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	487	72	-	-	4	.8%	4	5.1%	31	42.8%	38	53.0%	27	5.5%	14.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 145	57 145	23 021	40.3%	9 383	16.4%	4 639	8.1%	2 036	3.6%	39 078	68.4%	1 268	56.8%	60.5%
Interest Receivables	200	200	-	-	-	-	-	-	(6)	(3.1%)	(6)	(3.1%)	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**72 949**	**74 410**	**18 192**	**24.9%**	**6 331**	**8.7%**	**293**	**.4%**	**42 507**	**57.1%**	**67 323**	**90.5%**	**6 979**	**102.1%**	**509.0%**
Employee related costs	48 560	48 569	13 446	27.7%	4 229	8.7%	-	-	9 769	20.1%	27 444	56.5%	4 432	105.5%	120.4%
Remuneration of councillors	4 751	4 751	1 055	22.2%	384	8.1%	-	-	2 269	47.8%	3 709	78.1%	385	85.5%	490.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	8	-	(100.0%)
Debt impairment	1 876	1 876	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	10 331	10 331	-	-	1 267	12.3%	-	-	8 157	79.0%	9 424	91.2%	-	52.4%	(100.0%)
Interest,Dividends and Rent on Land	-	74	51	-	21	-	6	8.5%	3	3.5%	81	108.5%	97	-	(97.3%)
Contracted services	3 278	3 396	2 032	62.0%	36	1.1%	5	.2%	14 779	435.2%	16 852	496.3%	650	205.3%	2 172.1%
Transfers and subsidies	1 200	1 200	424	35.3%	-	-	-	-	433	36.1%	857	71.4%	192	145.2%	124.9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	2 501	-	2 501	-	-	-	(100.0%)
Operational Cost and Other Cost	2 953	4 213	1 178	39.9%	393	13.3%	282	6.7%	4 597	109.1%	6 449	153.1%	1 214	137.8%	278.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	7	-	-	-	-	-	-	-	7	-	-	-	-
Surplus/(Deficit)	**3 869**	**612**	**12 217**		**3 910**		**6 019**		**(36 314)**		**(14 168)**		**(3 367)**		
Transfers and subsidies - capital (monetary allocations)	29 010	29 010	2 741	9.4%	2 773	9.6%	45	.2%	2 213	7.6%	7 771	26.8%	4 993	142.0%	(55.7%)
Transfers and subsidies - capital (in-kind)	900	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33 779**	**29 622**	**14 958**		**6 683**		**6 064**		**(34 102)**		**(6 397)**		**1 626**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**33 779**	**29 622**	**14 958**		**6 683**		**6 064**		**(34 102)**		**(6 397)**		**1 626**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 779**	**29 622**	**14 958**		**6 683**		**6 064**		**(34 102)**		**(6 397)**		**1 626**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 779**	**29 622**	**14 958**		**6 683**		**6 064**		**(34 102)**		**(6 397)**		**1 626**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**29 910**	**29 910**	**2 266**	**7.6%**	**1 809**	**6.0%**	**150**	**.5%**	**-**	**-**	**4 225**	**14.1%**	**3 588**	**131.6%**	**(100.0%)**
National Government	29 010	29 010	2 266	7.8%	1 809	6.2%	150	.5%	-	-	4 225	14.6%	3 588	130.1%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	900	900	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 910**	**29 910**	**2 266**	**7.6%**	**1 809**	**6.0%**	**150**	**.5%**	**-**	**-**	**4 225**	**14.1%**	**3 588**	**131.6%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	128.4%	-
Capital Expenditure Functional	**29 910**	**29 910**	**2 266**	**7.6%**	**1 809**	**6.0%**	**150**	**.5%**	**-**	**-**	**4 225**	**14.1%**	**3 588**	**131.6%**	**(100.0%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**25.9%**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	25.9%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**936**	**-**	**1 809**	**-**	**150**	**-**	**-**	**-**	**2 895**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	936	-	1 809	-	150	-	-	-	2 895	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29 010**	**29 010**	**1 330**	**4.6%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 330**	**4.6%**	**3 588**	**127.8%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	29 010	29 010	1 330	4.6%	-	-	-	-	-	-	1 330	4.6%	3 588	127.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**900**	**900**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**104 791**	**99 548**	**15 117**	**14.4%**	**95**	**.1%**	**508**	**.5%**	**(1 009)**	**(1.0%)**	**14 711**	**14.8%**	**46**	**52.6%**	**(2 272.0%)**
Property rates	10 733	10 733	22	.2%	-	-	46	.4%	98	.9%	166	1.5%	53	1.4%	83.2%
Service charges	105	105	1	1.3%	-	-	12	11.4%	2	1.5%	15	14.2%	7	60.0%	(79.1%)
Other revenue	6 378	2 405	253	4.0%	78	1.2%	139	5.8%	472	19.6%	942	39.2%	186	9.9%	154.2%
Transfers and Subsidies - Operational	57 145	57 145	10 173	17.8%	-	-	(1 063)	(1.9%)	(1 051)	(1.8%)	8 060	14.1%	(228)	36.8%	360.1%
Transfers and Subsidies - Capital	29 910	29 010	4 667	15.6%	-	-	1 355	4.7%	(516)	(1.8%)	5 505	19.0%	-	116.7%	(100.0%)
Interest	520	150	1	.2%	17	3.2%	20	13.3%	(14)	(9.3%)	23	15.6%	28	56.3%	(149.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(64 320)**	**(64 428)**	**18 150**	**(28.2%)**	**-**	**-**	**-**	**-**	**2 218**	**(3.4%)**	**20 368**	**(31.6%)**	**-**	**(27.3%)**	**(100.0%)**
Suppliers and employees	(60 028)	(60 136)	18 150	(30.2%)	-	-	-	-	2 218	(3.7%)	20 368	(33.9%)	-	(34.8%)	(100.0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 292)	(4 292)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**40 471**	**35 120**	**33 267**	**82.2%**	**95**	**.2%**	**508**	**1.4%**	**1 209**	**3.4%**	**35 079**	**99.9%**	**46**	**210.3%**	**2 500.6%**
Cash Flow from Investing Activities															
Receipts	**2 500**	**2 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(29 910)**	**(29 910)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(29 910)	(29 910)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(27 410)**	**(27 410)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**13 061**	**7 710**	**33 267**	**254.7%**	**95**	**.7%**	**508**	**6.6%**	**1 209**	**15.7%**	**35 079**	**455.0%**	**46**	**202.4%**	**2 500.6%**
Cash/cash equivalents at the year begin:	11 607	(10 181)	49 194	423.9%	22 313	192.2%	22 408	(220.1%)	22 916	(225.1%)	49 194	(483.2%)	90 691	-	(74.7%)
Cash/cash equivalents at the year end:	**24 668**	**(2 470)**	**22 313**	**90.5%**	**22 408**	**90.8%**	**22 916**	**(927.7%)**	**24 125**	**(976.6%)**	**24 125**	**(976.6%)**	**90 737**	**231.1%**	**(73.4%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	18	100.0%	18	.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 768	7.1%	(3 305)	(13.3%)	784	3.2%	25 617	103.0%	24 864	91.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	21	5.6%	-	-	9	2.5%	345	91.9%	376	1.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	10.9%	28	6.5%	24	5.5%	337	77.1%	437	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 612	100.0%	1 612	5.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	14	100.0%	14	.1%	-	-	-	-
Total By Income Source	**1 837**	**6.7%**	**(3 276)**	**(12.0%)**	**817**	**3.0%**	**27 943**	**102.3%**	**27 321**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	294	5.8%	(2 936)	(58.2%)	139	2.8%	7 545	149.7%	5 041	18.5%	-	-	-	-
Commercial	30	1.2%	10	.4%	98	3.9%	2 374	94.5%	2 512	9.2%	-	-	-	-
Households	100	6.0%	(217)	(13.0%)	59	3.5%	1 718	103.5%	1 660	6.1%	-	-	-	-
Other	1 413	7.8%	(133)	(.7%)	522	2.9%	16 306	90.0%	18 108	66.3%	-	-	-	-
Total By Customer Group	**1 837**	**6.7%**	**(3 276)**	**(12.0%)**	**817**	**3.0%**	**27 943**	**102.3%**	**27 321**	**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	564	78.9%	151	21.1%	-	-	-	-	716	37.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	287	23.7%	83	6.9%	-	-	841	69.4%	1 212	62.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**852**	**44.2%**	**235**	**12.2%**	**-**	**-**	**841**	**43.6%**	**1 927**	**100.0%**

Contact Details

Municipal Manager	Mr Zakhele C. Tshabalala	033 996 6001
Chief Financial Officer	Ms Sibongile Shezi	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**2 768 264**	**28.4%**	**9 210 009**	**94.4%**	**1 818 722**	**91.7%**	**52.2%**
Exchange Revenue															
Service charges - Electricity	4 702 555	4 796 728	1 083 502	23.0%	919 176	19.5%	698 028	14.6%	1 229 267	25.6%	3 929 974	81.9%	855 935	81.4%	43.6%
Service charges - Water	1 161 224	1 161 224	274 511	23.6%	268 633	23.1%	199 900	17.2%	320 816	27.6%	1 063 860	91.6%	158 463	97.4%	102.5%
Service charges - Waste Water Management	229 216	229 216	62 354	27.2%	66 569	29.0%	45 342	19.8%	82 609	36.0%	256 874	112.1%	60 814	111.0%	35.8%
Service charges - Waste Management	166 268	166 268	42 618	25.6%	42 317	25.5%	28 480	17.1%	56 599	34.0%	170 014	102.3%	41 794	102.3%	35.4%
Sale of Goods and Rendering of Services	23 403	23 403	4 068	17.4%	2 919	12.5%	2 137	9.1%	5 124	21.9%	14 249	60.9%	3 632	35.8%	41.1%
Agency services	5 508	5 508	1 299	23.6%	1 103	20.0%	827	15.0%	757	13.7%	3 986	72.4%	458	446.3%	65.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	256 057	348 663	112 706	44.0%	108 221	42.3%	79 142	22.7%	117 671	33.7%	417 740	119.8%	116 621	168.2%	.9%
Interest earned from Current and Non Current Assets	19 996	36 996	12 304	61.5%	14 450	72.3%	10 044	27.1%	14 160	38.3%	50 958	137.7%	12 607	168.4%	12.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	44 672	44 672	7 047	15.8%	10 812	24.2%	2 207	4.9%	10 720	24.0%	30 787	68.9%	8 163	29.0%	31.3%
Licences or permits	3 097	3 097	1 014	32.8%	1 184	38.2%	1 285	41.5%	869	28.1%	4 352	140.5%	429	83.5%	102.6%
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%	19 167	18.8%	49 522	48.5%	4 181	26.6%	358.5%
Non-Exchange Revenue															
Property rates	1 721 665	1 721 665	434 237	25.2%	423 785	24.6%	296 653	17.2%	566 295	32.9%	1 720 969	100.0%	419 094	102.7%	35.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 213	12 213	2 213	18.1%	2 348	19.2%	8 659	70.9%	(2 234)	(18.3%)	10 986	90.0%	3 804	165.7%	(158.7%)
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%	301 224	29.2%	1 339 934	130.0%	80 204	99.2%	275.6%
Interest Receivables	66 114	66 114	33 751	51.0%	33 079	50.0%	24 427	36.9%	36 087	54.6%	127 344	192.6%	33 518	207.6%	7.7%
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%	380	8.9%	9 708	227.0%	8 469	-	(95.5%)
Other Gains	-	-	-	-	-	-	-	-	8 753	-	8 753	-	10 536	-	(16.9%)
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%**	**3 678 589**	**43.9%**	**9 222 535**	**110.1%**	**1 686 980**	**90.9%**	**118.1%**
Employee related costs	1 900 195	1 830 082	393 853	20.7%	460 297	24.2%	166 453	9.1%	557 996	30.5%	1 578 600	86.3%	388 558	90.1%	43.6%
Remuneration of councillors	70 450	70 450	14 873	21.1%	14 662	20.8%	9 896	14.0%	20 839	29.6%	60 270	85.6%	13 160	87.8%	58.4%
Bulk purchases - electricity	3 522 533	3 422 533	1 096 913	31.1%	864 232	24.5%	519 786	15.2%	1 379 486	40.3%	3 860 417	112.8%	449 665	86.2%	206.8%
Inventory consumed	995 039	1 004 918	295 462	29.7%	399 918	40.2%	221 185	22.0%	454 323	45.2%	1 370 888	136.4%	314 527	154.6%	44.4%
Debt impairment	420 000	420 000	-	-	-	-	4 332	1.0%	293 904	70.0%	298 236	71.0%	1 146	1.2%	25 537.5%
Depreciation, Amortisation and Impairment	390 012	390 012	84 919	21.8%	85 451	21.9%	57 396	14.7%	107 908	27.7%	335 674	86.1%	32 909	92.2%	227.9%
Interest,Dividends and Rent on Land	56 180	56 180	10 693	19.0%	10 693	19.0%	6 909	12.3%	198 413	353.2%	226 708	403.5%	16 656	156.8%	1 091.2%
Contracted services	811 629	865 184	150 074	18.5%	288 064	35.5%	173 592	20.1%	505 875	58.5%	1 117 605	129.2%	358 460	116.8%	41.1%
Transfers and subsidies	72 457	72 457	14 277	19.7%	14 150	19.5%	15 436	21.3%	13 827	19.1%	57 689	79.6%	13 728	76.9%	.7%
Irrecoverable debts written off	-	-	15 159	-	32 292	-	(28 070)	-	40 454	-	59 834	-	2 018	-	1 904.9%
Operational Cost and Other Cost	224 708	246 871	66 216	29.5%	51 613	23.0%	34 184	13.8%	109 825	44.5%	261 838	106.1%	93 784	96.8%	17.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	(2)	-	(3)	-	2 927	-	2 922	-	89	-	3 192.0%
Other Losses	-	-	(543)	-	(108)	-	(308)	-	(7 187)	-	(8 146)	-	2 281	-	(415.1%)
Surplus/(Deficit)	**1 072 303**	**1 374 108**	**337 308**		**22 239**		**538 252**		**(910 325)**		**(12 526)**		**131 742**		
Transfers and subsidies - capital (monetary allocations)	379 300	475 342	53 750	14.2%	94 902	25.0%	40 120	8.4%	165 641	34.8%	354 413	74.6%	174 325	73.1%	(5.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	1 312	-	1 312	-	746	-	75.8%
Surplus/(Deficit) after capital transfers and contributions	**1 451 603**	**1 849 450**	**391 058**		**117 141**		**578 372**		**(743 371)**		**343 200**		**306 813**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 451 603**	**1 849 450**	**391 058**		**117 141**		**578 372**		**(743 371)**		**343 200**		**306 813**		
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**		**(743 371)**		**343 200**		**306 813**		
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**		**(743 371)**		**343 200**		**306 813**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%)**	**(226 873)**	**(29.5%)**	**(26 323)**	**(3.4%)**	**41 299**	**6.4%**	**(649.3%)**
National Government	376 127	352 921	44 836	11.9%	60 767	16.2%	(23 808)	(6.7%)	(184 036)	(52.1%)	(102 240)	(29.0%)	9 408	(15.3%)	(2 056.2%)
Provincial Government	2 550	102 860	-	-	15 328	601.1%	14 367	14.0%	(52 153)	(50.7%)	(22 458)	(21.8%)	20 223	56.3%	(357.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**378 677**	**455 781**	**44 836**	**11.8%**	**76 095**	**20.1%**	**(9 441)**	**(2.1%)**	**(236 188)**	**(51.8%)**	**(124 698)**	**(27.4%)**	**29 631**	**4.5%**	**(897.1%)**
Borrowing	177 180	177 180	19 734	11.1%	26 686	15.1%	(9 192)	(5.2%)	(45 997)	(26.0%)	(8 769)	(4.9%)	4 056	8.9%	(1 234.1%)
Internally generated funds	98 000	137 192	3 408	3.5%	47 321	48.3%	1 103	.8%	55 313	40.3%	107 144	78.1%	7 612	10.1%	626.7%
Capital Expenditure Functional	**653 856**	**770 153**	**67 979**	**10.4%**	**168 542**	**25.8%**	**97 236**	**12.6%**	**159 522**	**20.7%**	**493 278**	**64.0%**	**298 622**	**82.5%**	**(46.6%)**
Municipal governance and administration	**58 000**	**279 320**	**21 924**	**37.8%**	**37 003**	**63.8%**	**11 483**	**4.1%**	**91 445**	**32.7%**	**161 854**	**57.9%**	**55 324**	**325.4%**	**65.3%**
Executive and Council	-	226 864	20 240	-	32 616	-	(3 045)	(1.3%)	75 144	33.1%	124 955	55.1%	48 983	967.6%	53.4%
Finance and administration	58 000	52 456	1 684	2.9%	4 449	7.7%	14 466	27.6%	16 301	31.1%	36 899	70.3%	6 341	127.6%	157.1%
Internal audit	-	-	-	-	(62)	-	62	-	-	-	-	-	-	-	-
Community and Public Safety	**17 167**	**151 480**	**2 234**	**13.0%**	**15 682**	**91.4%**	**40 037**	**26.4%**	**24 461**	**16.1%**	**82 414**	**54.4%**	**74 288**	**91.0%**	**(67.1%)**
Community and Social Services	17 167	37 428	2 276	13.3%	(3 034)	(17.7%)	12 271	32.8%	23 262	62.2%	34 774	92.9%	15 320	89.0%	51.8%
Sport And Recreation	-	300	(41)	-	(24)	-	24	8.1%	76	25.3%	34	11.5%	7 361	124.5%	(99.0%)
Public Safety	-	-	-	-	(80)	-	72	-	(4 585)	-	(4 594)	-	4 048	101.1%	(213.3%)
Housing	-	113 752	-	-	18 820	-	27 670	24.3%	5 709	5.0%	52 199	45.9%	47 559	87.6%	(88.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**160 584**	**142 544**	**19 024**	**11.8%**	**74 229**	**46.2%**	**26 333**	**18.5%**	**8 299**	**5.8%**	**127 886**	**89.7%**	**162 034**	**169.8%**	**(94.9%)**
Planning and Development	30 000	23 912	5 180	17.3%	6 327	21.1%	(6 312)	(26.4%)	30 884	129.2%	36 079	150.9%	7 745	57.2%	298.8%
Road Transport	130 584	118 632	13 843	10.6%	67 916	52.0%	32 632	27.5%	(22 761)	(19.2%)	91 631	77.2%	154 289	197.8%	(114.8%)
Environmental Protection	-	-	-	-	(13)	-	13	-	176	-	176	-	-	-	(100.0%)
Trading Services	**418 105**	**196 309**	**24 797**	**5.9%**	**41 714**	**10.0%**	**18 914**	**9.6%**	**34 990**	**17.8%**	**120 415**	**61.3%**	**4 052**	**23.8%**	**763.5%**
Energy sources	196 988	-	-	-	-	-	-	-	-	-	-	-	-	(.6%)	-
Water Management	108 900	82 376	5 496	5.0%	12 298	11.3%	3 201	3.9%	(8 105)	(9.8%)	12 890	15.6%	(26 186)	39.5%	(69.0%)
Waste Water Management	112 217	110 468	19 301	17.2%	29 199	26.0%	15 937	14.4%	40 818	36.9%	105 254	95.3%	13 150	46.6%	210.4%
Waste Management	-	3 465	-	-	218	-	(224)	(6.5%)	2 277	65.7%	2 270	65.5%	17 089	338.4%	(86.7%)
Other	**-**	**500**	**-**	**-**	**(87)**	**-**	**469**	**93.8%**	**327**	**65.3%**	**709**	**141.8%**	**2 924**	**82.4%**	**(88.8%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**(157 924)**	**(1.8%)**	**31 566**	**.4%**	**(105 979)**	**(60.7%)**	**49.0%**
Property rates	1 532 282	1 807 748	(13 181)	(.9%)	8 605	.6%	65 952	3.6%	(25 031)	(1.4%)	36 345	2.0%	59 676	6.8%	(141.9%)
Service charges	5 220 730	5 073 631	1 524	-	2 749	.1%	1 905	-	(2 016)	-	4 162	.1%	(4 793)	.1%	(57.9%)
Other revenue	194 260	194 260	(44 542)	(22.9%)	41 956	21.6%	82 567	42.5%	(51 735)	(26.6%)	28 246	14.5%	(12 245)	111.4%	322.5%
Transfers and Subsidies - Operational	989 608	1 030 638	(4 342)	(.4%)	(26 117)	(2.6%)	(70 615)	(6.9%)	2 724	.3%	(98 350)	(9.5%)	(29 982)	2.4%	(109.1%)
Transfers and Subsidies - Capital	376 127	475 342	54 932	14.6%	116 564	31.0%	(28 467)	(6.0%)	(81 866)	(17.2%)	61 163	12.9%	(118 635)	3.3%	(31.0%)
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%**	**(17 310)**	**.2%**	**(49 185)**	**.7%**	**18 449**	**(1.4%)**	**(193.8%)**
Suppliers and employees	(7 318 669)	(7 404 266)	55 744	(.8%)	(45 107)	.6%	(42 511)	.6%	(17 310)	.2%	(49 185)	.7%	18 449	(1.5%)	(193.8%)

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%**	**(175 234)**	**(16.1%)**	**(17 619)**	**(1.6%)**	**(87 529)**	**(428.6%)**	**100.2%**
Cash Flow from Investing Activities															
Receipts	**-**	**10 372**	**(221)**	**-**	**7 815**	**-**	**6 126**	**59.1%**	**(4 135)**	**(39.9%)**	**9 585**	**92.4%**	**(1 157)**	**-**	**257.4%**
Proceeds on disposal of PPE	-	10 372	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(221)	-	7 815	-	6 126	-	(4 135)	-	9 585	-	(1 157)	-	257.4%
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%)**	**(4 135)**	**.5%**	**9 585**	**(1.2%)**	**(1 157)**	**-**	**257.4%**
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%**	**(179 369)**	**(44.5%)**	**(8 034)**	**(2.0%)**	**(88 686)**	**(939.5%)**	**102.3%**
Cash/cash equivalents at the year begin:	366 387	366 387	-	-	49 913	13.6%	156 379	42.7%	171 336	46.8%	-	-	(4 953 799)	-	(103.5%)
Cash/cash equivalents at the year end:	**685 407**	**769 452**	**49 913**	**7.3%**	**156 379**	**22.8%**	**171 336**	**22.3%**	**(8 034)**	**(1.0%)**	**(8 034)**	**(1.0%)**	**(5 042 486)**	**(488.3%)**	**(99.8%)**

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	168 108	4.4%	52 933	1.4%	48 156	1.3%	3 576 431	93.0%	3 845 627	38.0%	-	-	29 017 567	754.6%
Trade and Other Receivables from Exchange Transactions - Electricity	458 992	42.6%	12 647	1.2%	6 754	.6%	599 849	55.6%	1 078 243	10.7%	-	-	3 033 053	281.3%
Receivables from Non-exchange Transactions - Property Rates	164 417	10.1%	29 007	1.8%	27 810	1.7%	1 398 893	86.3%	1 620 126	16.0%	-	-	10 307 018	636.2%
Receivables from Exchange Transactions - Waste Water Management	34 634	6.1%	8 712	1.5%	7 916	1.4%	514 298	90.9%	565 560	5.6%	-	-	4 117 837	728.1%
Receivables from Exchange Transactions - Waste Management	19 265	6.2%	5 015	1.6%	4 726	1.5%	282 013	90.7%	311 019	3.1%	-	-	2 198 504	706.9%
Receivables from Exchange Transactions - Property Rental Debtors	3 696	4.8%	885	1.1%	1 247	1.6%	71 189	92.4%	77 016	.8%	-	-	625 349	812.0%
Interest on Arrear Debtor Accounts	110 167	4.5%	52 904	2.2%	49 196	2.0%	2 247 713	91.4%	2 459 980	24.3%	-	-	14 057 401	571.4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	709	.4%	202	.1%	246	.2%	162 649	99.3%	163 805	1.6%	-	-	1 913 963	1 168.4%
Total By Income Source	**959 988**	**9.5%**	**162 304**	**1.6%**	**146 050**	**1.4%**	**8 853 036**	**87.5%**	**10 121 378**	**100.0%**	**-**	**-**	**65 270 693**	**644.9%**
Debtors Age Analysis By Customer Group														
Organs of State	105 239	33.3%	10 878	3.4%	8 373	2.6%	191 625	60.6%	316 115	3.1%	-	-	1 036 205	327.8%
Commercial	438 989	25.3%	29 201	1.7%	20 336	1.2%	1 244 775	71.8%	1 733 301	17.1%	-	-	7 994 594	461.2%
Households	415 759	5.2%	122 225	1.5%	117 342	1.5%	7 416 635	91.9%	8 071 962	79.8%	-	-	56 239 894	696.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**959 988**	**9.5%**	**162 304**	**1.6%**	**146 050**	**1.4%**	**8 853 036**	**87.5%**	**10 121 378**	**100.0%**	**-**	**-**	**65 270 693**	**644.9%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	795 731	36.1%	298 933	13.6%	350 150	15.9%	757 124	34.4%	2 201 938	55.5%
Bulk Water	193 235	13.0%	(12 765)	(.9%)	125 937	8.4%	1 184 318	79.4%	1 490 725	37.6%
PAYE deductions	(15)	(1 548 900.0%)	8	774 500.0%	8	774 500.0%	-	-	0	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	240 414	87.5%	15 148	5.5%	9 501	3.5%	9 848	3.6%	274 912	6.9%
Auditor-General	4	100.0%	-	-	-	-	-	-	4	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 229 368**	**31.0%**	**301 325**	**7.6%**	**485 596**	**12.2%**	**1 951 290**	**49.2%**	**3 967 579**	**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: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**159 096**	**158 632**	**56 047**	**35.2%**	**44 316**	**27.9%**	**38 902**	**24.5%**	**15 507**	**9.8%**	**154 773**	**97.6%**	**13 115**	**99.6%**	**18.2%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	685	690	172	25.1%	172	25.1%	172	25.0%	172	24.9%	689	99.8%	168	89.9%	2.4%
Sale of Goods and Rendering of Services	723	843	69	9.5%	280	38.7%	172	20.4%	12	1.4%	533	63.2%	40	94.6%	(69.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 290	3 540	525	12.2%	282	6.6%	105	3.0%	1 530	43.2%	2 442	69.0%	2 386	96.6%	(35.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	185	173	29	15.4%	51	27.7%	40	23.2%	41	23.7%	161	93.3%	37	95.6%	10.5%
Licences or permits	8 669	6 954	1 187	13.7%	1 320	15.2%	2 518	36.2%	1 472	21.2%	6 497	93.4%	1 798	97.4%	(18.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	888	608	79	8.9%	51	5.8%	35	5.7%	113	18.6%	278	45.7%	20	88.5%	465.2%
Non-Exchange Revenue															
Property rates	32 674	33 865	8 443	25.8%	8 490	26.0%	8 496	25.1%	8 519	25.2%	33 948	100.2%	8 265	100.2%	3.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2	1	38.6%	0	10.4%	8	352.7%	14	603.9%	23	1 005.5%	0	53.5%	7 190.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	110 979	111 956	45 544	41.0%	33 669	30.3%	27 356	24.4%	3 596	3.2%	110 165	98.4%	401	99.9%	796.9%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	38	-	38	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**163 842**	**161 664**	**37 527**	**22.9%**	**48 579**	**29.7%**	**42 606**	**26.4%**	**37 897**	**23.4%**	**166 609**	**103.1%**	**34 227**	**94.3%**	**10.7%**
Employee related costs	62 296	62 296	15 184	24.4%	21 359	34.3%	16 648	26.7%	17 526	28.1%	70 717	113.5%	16 156	100.7%	8.5%
Remuneration of councillors	7 958	7 081	1 653	20.8%	1 870	23.5%	1 692	23.9%	1 923	27.2%	7 138	100.8%	1 653	89.0%	16.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 136	5 050	1 032	25.0%	970	23.5%	2 219	43.9%	1 215	24.1%	5 436	107.6%	612	100.1%	98.7%
Debt impairment	4 700	5 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	16 522	14 400	2 525	15.3%	1 068	6.5%	5 632	39.1%	3 075	21.4%	12 300	85.4%	3 409	99.0%	(9.8%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	27	-	27	-	-	-	(100.0%)
Contracted services	36 460	38 788	11 296	31.0%	13 012	35.7%	9 372	24.2%	5 734	14.8%	39 415	101.6%	4 639	91.5%	23.6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	266	-	(100.0%)
Operational Cost and Other Cost	31 771	28 349	5 837	18.4%	10 300	32.4%	7 043	24.8%	8 075	28.5%	31 255	110.2%	7 491	95.1%	7.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	321	-	321	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(4 745)**	**(3 032)**	**18 520**		**(4 263)**		**(3 704)**		**(22 390)**		**(11 837)**		**(21 112)**		
Transfers and subsidies - capital (monetary allocations)	18 934	23 934	4 183	22.1%	11 556	61.0%	3 053	12.8%	5 684	23.7%	24 477	102.3%	5 932	100.0%	(4.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	199	-	-	-	199	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14 189**	**20 902**	**22 703**		**7 293**		**(451)**		**(16 706)**		**12 839**		**(15 180)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**14 189**	**20 902**	**22 703**		**7 293**		**(451)**		**(16 706)**		**12 839**		**(15 180)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 189**	**20 902**	**22 703**		**7 293**		**(451)**		**(16 706)**		**12 839**		**(15 180)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 189**	**20 902**	**22 703**		**7 293**		**(451)**		**(16 706)**		**12 839**		**(15 180)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**24 034**	**29 954**	**7 185**	**29.9%**	**11 918**	**49.6%**	**5 212**	**17.4%**	**2 957**	**9.9%**	**27 272**	**91.0%**	**9 389**	**105.7%**	**(68.5%)**
National Government	18 934	23 433	6 092	32.2%	11 717	61.9%	3 693	15.8%	1 665	7.1%	23 167	98.9%	6 616	95.7%	(74.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 934**	**23 433**	**6 092**	**32.2%**	**11 717**	**61.9%**	**3 693**	**15.8%**	**1 665**	**7.1%**	**23 167**	**98.9%**	**6 616**	**95.7%**	**(74.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 100	6 521	1 093	21.4%	200	3.9%	1 519	23.3%	1 292	19.8%	4 105	62.9%	2 773	128.1%	(53.4%)
Capital Expenditure Functional	**24 034**	**29 954**	**7 185**	**29.9%**	**11 918**	**49.6%**	**5 212**	**17.4%**	**2 957**	**9.9%**	**27 272**	**91.0%**	**9 389**	**105.7%**	**(68.5%)**
Municipal governance and administration	**2 100**	**2 355**	**387**	**18.4%**	**138**	**6.6%**	**92**	**3.9%**	**1 227**	**52.1%**	**1 844**	**78.3%**	**2 491**	**279.0%**	**(50.7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 100	2 355	387	18.4%	138	6.6%	92	3.9%	1 227	52.1%	1 844	78.3%	2 491	279.0%	(50.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 531**	**21 210**	**5 408**	**43.2%**	**10 514**	**83.9%**	**2 618**	**12.3%**	**3 186**	**15.0%**	**21 726**	**102.4%**	**3 209**	**72.2%**	**(.7%)**
Community and Social Services	9 857	9 143	4 424	44.9%	2 224	22.6%	2 066	22.6%	1 625	17.8%	10 340	113.1%	1 072	59.0%	51.6%
Sport And Recreation	2 674	12 066	983	36.8%	8 228	307.7%	530	4.4%	1 496	12.4%	11 237	93.1%	2 138	-	(30.0%)
Public Safety	-	-	-	-	62	-	22	-	65	-	149	-	-	75.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 403**	**6 390**	**1 391**	**14.8%**	**1 265**	**13.5%**	**2 502**	**39.2%**	**(1 455)**	**(22.8%)**	**3 702**	**57.9%**	**3 689**	**131.6%**	**(139.5%)**
Planning and Development	828	70	-	-	-	-	-	-	-	-	-	-	1 401	-	(100.0%)
Road Transport	8 575	6 320	1 391	16.2%	1 265	14.8%	2 502	39.6%	(1 455)	(23.0%)	3 702	58.6%	2 288	113.7%	(163.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**176 518**	**181 101**	**178 306**	**101.0%**	**151 557**	**85.9%**	**113 720**	**62.8%**	**62 187**	**34.3%**	**505 770**	**279.3%**	**63 563**	**247.4%**	**(2.2%)**
Property rates	31 040	32 172	13 445	43.3%	16 473	53.1%	14 728	45.8%	14 266	44.3%	58 912	183.1%	10 688	131.6%	33.5%
Service charges	651	754	343	52.7%	337	51.8%	349	46.3%	333	44.1%	1 362	180.6%	288	166.5%	15.5%
Other revenue	10 624	8 745	1 217	11.5%	1 372	12.9%	2 563	29.3%	1 527	17.5%	6 679	76.4%	1 836	80.8%	(16.8%)
Transfers and Subsidies - Operational	110 979	111 956	160 919	145.0%	123 678	111.4%	77 183	68.9%	44 482	39.7%	406 263	362.9%	48 323	299.8%	(7.9%)
Transfers and Subsidies - Capital	18 934	23 934	1 841	9.7%	9 400	49.6%	18 468	77.2%	-	-	29 709	124.1%	-	200.0%	-
Interest	4 290	3 540	540	12.6%	297	6.9%	429	12.1%	1 579	44.6%	2 845	80.4%	2 428	-	(35.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(149 254)**	**(149 735)**	**(12)**	**-**	**(14)**	**-**	**(18)**	**-**	**(22)**	**-**	**(67)**	**-**	**(77)**	**.2%**	**(71.0%)**
Suppliers and employees	(149 254)	(149 735)	(12)	-	(14)	-	(18)	-	(22)	-	(67)	-	(77)	.2%	(71.0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**27 264**	**31 367**	**178 293**	**654.0%**	**151 543**	**555.8%**	**113 702**	**362.5%**	**62 165**	**198.2%**	**505 703**	**1 612.2%**	**63 486**	**9 289.4%**	**(2.1%)**
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	**(27 639)**	**(34 448)**	**-**	**-**	**-**	**-**	**-**	**-**	**(15)**	**-**	**(15)**	**-**	**-**	**-**	**(100.0%)**
Capital assets	(27 639)	(34 448)	-	-	-	-	-	-	(15)	-	(15)	-	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(27 639)**	**(34 448)**	**-**	**-**	**-**	**-**	**-**	**-**	**(15)**	**-**	**(15)**	**-**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(375)**	**(3 081)**	**178 293**	**(47 524.1%)**	**151 543**	**(40 394.0%)**	**113 702**	**(3 690.4%)**	**62 150**	**(2 017.2%)**	**505 688**	**(16 413.1%)**	**63 486**	**(1 588.9%)**	**(2.1%)**
Cash/cash equivalents at the year begin:	16 937	17 671	(19 277)	(113.8%)	195 895	1 156.6%	347 507	1 966.6%	461 167	2 609.8%	(19 277)	(109.1%)	343 103	(.5%)	34.4%
Cash/cash equivalents at the year end:	**16 562**	**14 590**	**195 850**	**1 182.5%**	**347 597**	**2 098.8%**	**461 167**	**3 160.9%**	**523 295**	**3 586.8%**	**523 295**	**3 586.8%**	**406 370**	**3 631.9%**	**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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 924	9.7%	(54)	(.1%)	1 001	2.5%	35 600	88.0%	40 471	83.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	71	9.5%	-	-	17	2.3%	663	88.2%	751	1.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 275	100.0%	7 275	15.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	.1%	-	-	-	-	2	99.9%	2	-	-	-	-	-
Total By Income Source	**3 996**	**8.2%**	**(54)**	**(.1%)**	**1 018**	**2.1%**	**43 540**	**89.8%**	**48 500**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	158	9.9%	-	-	73	4.6%	1 357	85.5%	1 588	3.3%	-	-	-	-
Commercial	1 757	9.4%	(22)	(.1%)	295	1.6%	16 737	89.2%	18 767	38.7%	-	-	-	-
Households	565	8.0%	(32)	(.5%)	176	2.5%	6 396	90.0%	7 105	14.6%	-	-	-	-
Other	1 516	7.2%	-	-	474	2.3%	19 050	90.5%	21 040	43.4%	-	-	-	-
Total By Customer Group	**3 996**	**8.2%**	**(54)**	**(.1%)**	**1 018**	**2.1%**	**43 540**	**89.8%**	**48 500**	**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	773	94.5%	45	5.5%	(5)	(.6%)	5	.6%	818	58.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(591)	(103.4%)	7	1.2%	(7)	(1.2%)	1 162	203.3%	571	41.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**182**	**13.1%**	**52**	**3.7%**	**(12)**	**(.8%)**	**1 167**	**84.0%**	**1 389**	**100.0%**

Contact Details

Municipal Manager	Mr Sanele Mngwengwe	031 785 9306
Chief Financial Officer	Mr Thokozane Gambu	031 785 9320

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**153 507**	**154 417**	**63 085**	**41.1%**	**44 596**	**29.1%**	**36 561**	**23.7%**	**10 212**	**6.6%**	**154 453**	**100.0%**	**8 722**	**99.9%**	**17.1%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 126	957	240	21.3%	241	21.4%	236	24.7%	225	23.5%	942	98.5%	179	91.5%	25.6%
Sale of Goods and Rendering of Services	524	405	109	20.9%	74	14.1%	75	18.5%	105	25.9%	364	89.7%	124	100.2%	(15.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	25	0	-	-	-	-	-	-	-	-	-	-	-	58.3%	-
Interest earned from Receivables	508	536	133	26.2%	137	26.9%	138	25.7%	135	25.1%	542	101.1%	90	92.8%	50.0%
Interest earned from Current and Non Current Assets	3 673	3 390	827	22.5%	557	15.2%	570	16.8%	431	12.7%	2 385	70.4%	636	81.6%	(32.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 054	1 542	345	32.7%	344	32.6%	349	22.6%	380	24.7%	1 418	91.9%	(116)	120.8%	(428.2%)
Licences or permits	39	39	7	19.1%	6	14.9%	12	31.0%	7	18.2%	32	83.3%	4	76.6%	64.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 265	1 105	183	14.5%	152	12.0%	156	14.2%	256	23.2%	748	67.7%	109	54.7%	134.0%
Non-Exchange Revenue															
Property rates	31 092	31 092	15 851	51.0%	6 022	19.4%	5 520	17.8%	4 032	13.0%	31 425	101.1%	2 110	101.8%	91.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32	10	-	-	6	18.9%	-	-	0	4.6%	6	62.9%	1	25.1%	(46.0%)
Licences or permits	2 850	3 624	833	29.2%	817	28.7%	1 126	31.1%	837	23.1%	3 613	99.7%	708	98.4%	18.2%
Transfer and subsidies - Operational	108 576	108 947	43 818	40.4%	35 433	32.6%	27 577	25.3%	2 442	2.2%	109 270	100.3%	2 243	98.7%	8.9%
Interest Receivables	2 744	2 769	739	26.9%	806	29.4%	801	28.9%	1 361	49.2%	3 707	133.9%	1 211	119.7%	12.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	1 423	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**176 951**	**186 170**	**44 815**	**25.3%**	**48 188**	**27.2%**	**42 040**	**22.6%**	**39 636**	**21.3%**	**174 679**	**93.8%**	**71 523**	**109.3%**	**(44.6%)**
Employee related costs	78 361	79 847	19 318	24.7%	23 796	30.4%	19 349	24.2%	17 225	21.6%	79 688	99.8%	18 987	97.9%	(9.3%)
Remuneration of councillors	7 590	7 590	1 619	21.3%	1 925	25.4%	1 866	24.6%	1 721	22.7%	7 131	93.9%	1 641	97.1%	4.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 475	3 667	1 139	25.4%	598	13.4%	511	13.9%	755	20.6%	3 003	81.9%	953	82.0%	(20.8%)
Debt impairment	4 468	4 468	1 061	23.7%	1 061	23.7%	-	-	-	-	2 122	47.5%	200	53.2%	(100.0%)
Depreciation, Amortisation and Impairment	21 358	21 358	4 017	18.8%	4 547	21.3%	5 667	26.5%	5 575	26.1%	19 806	92.7%	34 105	229.3%	(83.7%)
Interest,Dividends and Rent on Land	1 159	3 078	33	2.9%	225	19.4%	611	19.8%	(721)	(23.4%)	148	4.8%	1	1.1%	(83 666.6%)
Contracted services	37 480	43 349	11 378	30.4%	9 718	25.9%	9 221	21.3%	9 851	22.7%	40 169	92.7%	10 838	93.0%	(9.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	170	39	-	56	-	4	2.6%	89	52.5%	188	110.9%	119	100.0%	(24.8%)
Operational Cost and Other Cost	22 060	22 642	6 211	28.2%	6 261	28.4%	4 810	21.2%	5 142	22.7%	22 423	99.0%	4 678	97.0%	9.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 444)**	**(31 753)**	**18 270**		**(3 592)**		**(5 479)**		**(29 425)**		**(20 225)**		**(62 801)**		
Transfers and subsidies - capital (monetary allocations)	22 210	22 210	6 083	27.4%	2 557	11.5%	5 435	24.5%	4 146	18.7%	18 222	82.0%	6 429	100.1%	(35.5%)
Transfers and subsidies - capital (in-kind)	-	33 434	-	-	32 601	-	-	-	-	-	32 601	97.5%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1 234)**	**23 891**	**24 353**		**31 566**		**(44)**		**(25 278)**		**30 597**		**(56 372)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(1 234)**	**23 891**	**24 353**		**31 566**		**(44)**		**(25 278)**		**30 597**		**(56 372)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1 234)**	**23 891**	**24 353**		**31 566**		**(44)**		**(25 278)**		**30 597**		**(56 372)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1 234)**	**23 891**	**24 353**		**31 566**		**(44)**		**(25 278)**		**30 597**		**(56 372)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**23 780**	**37 935**	**6 516**	**27.4%**	**17 330**	**72.9%**	**5 143**	**13.6%**	**1 190**	**3.1%**	**30 180**	**79.6%**	**5 835**	**86.3%**	**(79.6%)**
National Government	20 819	19 416	6 083	29.2%	1 513	7.3%	4 536	23.4%	3 553	18.3%	15 686	80.8%	5 134	89.3%	(30.8%)
Provincial Government	-	158	-	-	-	-	158	100.0%	-	-	158	100.0%	604	67.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 819**	**19 574**	**6 083**	**29.2%**	**1 513**	**7.3%**	**4 695**	**24.0%**	**3 553**	**18.2%**	**15 844**	**80.9%**	**5 738**	**86.1%**	**(38.1%)**
Borrowing	-	16 419	-	-	14 767	-	-	-	(2 372)	(14.4%)	12 395	75.5%	-	-	(100.0%)
Internally generated funds	2 961	1 942	433	14.6%	1 051	35.5%	449	23.1%	9	.5%	1 941	99.9%	96	99.8%	(90.5%)
Capital Expenditure Functional	**23 780**	**37 935**	**8 167**	**34.3%**	**17 330**	**72.9%**	**5 144**	**13.6%**	**1 189**	**3.1%**	**31 831**	**83.9%**	**6 374**	**50.3%**	**(81.3%)**
Municipal governance and administration	**1 800**	**9 550**	**1 514**	**84.1%**	**7 780**	**432.2%**	**256**	**2.7%**	**(960)**	**(10.1%)**	**8 591**	**89.9%**	**578**	**9.4%**	**(266.1%)**
Executive and Council	80	5 293	283	354.0%	5 009	6 261.3%	-	-	(431)	(8.2%)	4 861	91.8%	319	93.4%	(235.4%)
Finance and administration	1 720	4 258	1 231	71.6%	2 771	161.1%	256	6.0%	(528)	(12.4%)	3 730	87.6%	259	7.1%	(303.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**690**	**4 156**	**104**	**15.0%**	**3 694**	**535.3%**	**352**	**8.5%**	**29**	**.7%**	**4 178**	**100.5%**	**34**	**62.0%**	**(13.8%)**
Community and Social Services	690	3 475	104	15.0%	3 013	436.6%	352	10.1%	(70)	(2.0%)	3 398	97.8%	34	51.3%	(305.7%)
Sport And Recreation	-	681	-	-	681	-	-	-	99	14.6%	780	114.6%	-	69.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 290**	**23 544**	**6 550**	**30.8%**	**5 172**	**24.3%**	**4 536**	**19.3%**	**2 268**	**9.6%**	**18 527**	**78.7%**	**5 762**	**86.2%**	**(60.6%)**
Planning and Development	131	370	283	216.2%	87	66.3%	-	-	-	-	370	100.0%	603	67.8%	(100.0%)
Road Transport	21 159	23 174	6 267	29.6%	5 086	24.0%	4 536	19.6%	2 268	9.8%	18 157	78.3%	5 159	89.4%	(56.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**684**	**-**	**-**	**684**	**-**	**-**	**-**	**(148)**	**(21.7%)**	**535**	**78.3%**	**-**	**-**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	684	-	-	684	-	-	-	(148)	(21.7%)	535	78.3%	-	-	(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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**173 566**	**174 373**	**71 046**	**40.9%**	**50 587**	**29.1%**	**42 783**	**24.5%**	**15 699**	**9.0%**	**180 115**	**103.3%**	**12 937**	**137.2%**	**21.3%**
Property rates	27 894	27 894	6 043	21.7%	5 797	20.8%	5 633	20.2%	10 708	38.4%	28 181	101.0%	6 541	98.6%	63.7%
Service charges	1 472	1 472	217	14.7%	167	11.3%	194	13.2%	232	15.8%	810	55.0%	194	88.2%	19.7%
Other revenue	5 403	6 250	3 831	70.9%	4 977	92.1%	4 849	77.6%	3 814	61.0%	17 470	279.5%	4 837	480.2%	(21.2%)
Transfers and Subsidies - Operational	111 380	111 579	48 604	43.6%	33 917	30.5%	25 333	22.7%	126	.1%	107 980	96.8%	120	107.0%	4.4%
Transfers and Subsidies - Capital	20 819	20 819	11 000	52.8%	5 000	24.0%	5 915	28.4%	-	-	21 915	105.3%	-	167.7%	-
Interest	6 598	6 359	1 351	20.5%	729	11.1%	858	13.5%	820	12.9%	3 759	59.1%	1 245	48.6%	(34.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(145 697)**	**(152 455)**	**(19 861)**	**13.6%**	**(18 021)**	**12.4%**	**(17 606)**	**11.5%**	**(16 485)**	**10.8%**	**(71 974)**	**47.2%**	**(17 560)**	**45.1%**	**(6.1%)**
Suppliers and employees	(145 697)	(152 455)	(19 861)	13.6%	(18 021)	12.4%	(17 606)	11.5%	(16 485)	10.8%	(71 974)	47.2%	(17 560)	45.5%	(6.1%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**27 869**	**21 918**	**51 184**	**183.7%**	**32 566**	**116.9%**	**25 177**	**114.9%**	**(786)**	**(3.6%)**	**108 141**	**493.4%**	**(4 623)**	**544.5%**	**(83.0%)**
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	**(23 780)**	**(22 886)**	**(7 007)**	**29.5%**	**(1 974)**	**8.3%**	**(6 190)**	**27.0%**	**(5 000)**	**21.8%**	**(20 171)**	**88.1%**	**(5 681)**	**86.0%**	**(12.0%)**
Capital assets	(23 780)	(22 886)	(7 007)	29.5%	(1 974)	8.3%	(6 190)	27.0%	(5 000)	21.8%	(20 171)	88.1%	(5 681)	86.0%	(12.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(23 780)**	**(22 886)**	**(7 007)**	**29.5%**	**(1 974)**	**8.3%**	**(6 190)**	**27.0%**	**(5 000)**	**21.8%**	**(20 171)**	**88.1%**	**(5 681)**	**86.0%**	**(12.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 088**	**(968)**	**44 177**	**1 080.6%**	**30 592**	**748.3%**	**18 987**	**(1 962.0%)**	**(5 786)**	**597.9%**	**87 970**	**(9 090.4%)**	**(10 305)**	**2 034.7%**	**(43.8%)**
Cash/cash equivalents at the year begin:	12 417	20 630	20 636	166.2%	64 807	521.9%	95 399	462.4%	114 386	554.5%	20 636	100.0%	214 843	100.0%	(46.8%)
Cash/cash equivalents at the year end:	**16 505**	**19 662**	**64 807**	**392.6%**	**95 399**	**578.0%**	**114 386**	**581.8%**	**108 600**	**552.3%**	**108 600**	**552.3%**	**204 539**	**1 047.1%**	**(46.9%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	650	1.7%	1 053	2.7%	980	2.5%	36 466	93.1%	39 149	65.3%	(172)	(.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	130	4.2%	68	2.2%	61	2.0%	2 854	91.7%	3 112	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	345	2.0%	326	1.9%	318	1.8%	16 638	94.4%	17 627	29.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	36.2%	-	-	-	-	31	63.8%	49	.1%	(17)	(34.4%)	-	-
Total By Income Source	**1 142**	**1.9%**	**1 446**	**2.4%**	**1 359**	**2.3%**	**55 989**	**93.4%**	**59 937**	**100.0%**	**(189)**	**(.3%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	73	.5%	386	2.6%	311	2.1%	14 034	94.8%	14 804	24.7%	(36)	(.2%)	-	-
Commercial	98	9.0%	87	8.0%	61	5.6%	843	77.4%	1 090	1.8%	(0)	-	-	-
Households	971	2.2%	974	2.2%	987	2.2%	41 112	93.3%	44 044	73.5%	(153)	(.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 142**	**1.9%**	**1 446**	**2.4%**	**1 359**	**2.3%**	**55 989**	**93.4%**	**59 937**	**100.0%**	**(189)**	**(.3%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	10	100.0%	-	-	-	-	-	-	10	7.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	128	100.0%	-	-	-	-	-	-	128	92.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**138**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**138**	**100.0%**

Contact Details

Municipal Manager	Mr B E Mswane	033 212 2155
Chief Financial Officer	Mr M Ngcobo	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 570 495**	**1 694 334**	**523 729**	**33.3%**	**451 067**	**28.7%**	**361 028**	**21.3%**	**192 556**	**11.4%**	**1 528 380**	**90.2%**	**116 618**	**94.6%**	**65.1%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	544 182	652 549	127 119	23.4%	125 863	23.1%	123 055	18.9%	130 802	20.0%	506 839	77.7%	72 472	85.5%	80.5%
Service charges - Waste Water Management	68 992	74 992	18 271	26.5%	15 193	22.0%	11 944	15.9%	15 606	20.8%	61 014	81.4%	8 798	89.4%	77.4%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	562	454	-	5	-	11	1.9%	13	2.3%	482	85.8%	-	100.0%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	94 616	109 916	22 832	24.1%	23 794	25.1%	22 980	20.9%	27 914	25.4%	97 520	88.7%	8 886	94.9%	214.1%
Interest earned from Current and Non Current Assets	22 234	24 645	8 494	38.2%	7 031	31.6%	6 525	26.5%	5 763	23.4%	27 812	112.9%	6 803	94.0%	(15.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	108	32	-	19	-	25	23.5%	20	18.8%	96	89.1%	35	92.6%	(41.3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 274	522	0	-	3 495	153.7%	(2 831)	(542.4%)	219	41.9%	882	169.0%	-	-	(100.0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	463 528	456 372	346 527	74.8%	275 669	59.5%	199 320	43.7%	(362 451)	(79.4%)	459 065	100.6%	(340 828)	100.8%	6.3%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	374 669	374 669	-	-	-	-	-	-	374 669	100.0%	374 669	100.0%	360 452	100.0%	3.9%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 548 982**	**1 465 104**	**304 397**	**19.7%**	**617 499**	**39.9%**	**289 114**	**19.7%**	**358 274**	**24.5%**	**1 569 284**	**107.1%**	**561 673**	**123.2%**	**(36.2%)**
Employee related costs	379 999	372 785	89 140	23.5%	90 115	23.7%	92 629	24.8%	101 283	27.2%	373 166	100.1%	82 712	97.5%	22.5%
Remuneration of councillors	16 556	17 206	3 948	23.8%	3 942	23.8%	4 353	25.3%	4 220	24.5%	16 463	95.7%	4 002	100.2%	5.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	322 030	281 870	62 945	19.5%	75 664	23.5%	55 556	19.7%	70 232	24.9%	264 397	93.8%	123 529	97.5%	(43.1%)
Debt impairment	248 667	186 670	-	-	294 277	118.3%	-	-	-	-	294 277	157.6%	-	84.7%	-
Depreciation, Amortisation and Impairment	69 861	69 599	18 036	25.8%	18 308	26.2%	18 140	26.1%	18 320	26.3%	72 804	104.6%	15 076	100.0%	21.5%
Interest,Dividends and Rent on Land	14 140	14 141	3 543	25.1%	3 461	24.5%	3 231	22.8%	3 188	22.5%	13 423	94.9%	3 648	95.5%	(12.6%)
Contracted services	281 510	280 434	49 853	17.7%	72 033	25.6%	70 003	25.0%	86 031	30.7%	277 919	99.1%	70 278	97.6%	22.4%
Transfers and subsidies	-	13 200	12 700	-	-	-	-	-	-	-	12 700	96.2%	-	4 630.7%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	243 761	-	(100.0%)
Operational Cost and Other Cost	94 749	107 729	21 362	22.5%	30 543	32.2%	21 538	20.0%	33 842	31.4%	107 284	99.6%	24 434	87.6%	38.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	121 470	121 470	42 869	35.3%	29 156	24.0%	23 664	19.5%	41 159	33.9%	136 849	112.7%	(5 766)	206.3%	(813.8%)
Surplus/(Deficit)	**21 512**	**229 230**	**219 332**		**(166 432)**		**71 914**		**(165 718)**		**(40 904)**		**(445 055)**		
Transfers and subsidies - capital (monetary allocations)	200 693	216 880	35 669	17.8%	86 760	43.2%	36 176	16.7%	63 595	29.3%	222 199	102.5%	46 387	97.9%	37.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**222 206**	**446 110**	**255 001**		**(79 672)**		**108 090**		**(102 123)**		**181 295**		**(398 669)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**222 206**	**446 110**	**255 001**		**(79 672)**		**108 090**		**(102 123)**		**181 295**		**(398 669)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**222 206**	**446 110**	**255 001**		**(79 672)**		**108 090**		**(102 123)**		**181 295**		**(398 669)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**222 206**	**446 110**	**255 001**		**(79 672)**		**108 090**		**(102 123)**		**181 295**		**(398 669)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**180 629**	**193 637**	**31 017**	**17.2%**	**77 252**	**42.8%**	**31 480**	**16.3%**	**58 036**	**30.0%**	**197 784**	**102.1%**	**233 588**	**237.3%**	**(75.2%)**
National Government	174 516	188 720	31 017	17.8%	75 540	43.3%	31 385	16.6%	55 970	29.7%	193 912	102.8%	212 497	229.0%	(73.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	(2 680)	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**174 516**	**188 720**	**31 017**	**17.8%**	**75 540**	**43.3%**	**31 385**	**16.6%**	**55 970**	**29.7%**	**193 912**	**102.8%**	**209 817**	**229.0%**	**(73.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 113	4 917	-	-	1 713	28.0%	95	1.9%	2 065	42.0%	3 873	78.8%	23 771	373.2%	(91.3%)
Capital Expenditure Functional	**180 629**	**193 637**	**31 017**	**17.2%**	**77 353**	**42.8%**	**31 480**	**16.3%**	**58 036**	**30.0%**	**197 885**	**102.2%**	**233 588**	**237.3%**	**(75.2%)**
Municipal governance and administration	**1 723**	**945**	**-**	**-**	**1 814**	**105.3%**	**95**	**10.0%**	**239**	**25.3%**	**2 147**	**227.1%**	**1 218**	**150.8%**	**(80.4%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	10	-	(100.0%)
Finance and administration	1 723	945	-	-	1 814	105.3%	95	10.0%	239	25.3%	2 147	227.1%	1 208	150.6%	(80.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**4 563**	**-**	**-**	**-**	**-**	**795**	**17.4%**	**2 144**	**47.0%**	**2 940**	**64.4%**	**702**	**75.3%**	**205.5%**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	702	71.9%	(100.0%)
Sport And Recreation	-	4 563	-	-	-	-	795	17.4%	2 144	47.0%	2 940	64.4%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**13 851**	**-**	**-**	**-**	**-**	**2 622**	**18.9%**	**13 254**	**95.7%**	**15 876**	**114.6%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	13 851	-	-	-	-	2 622	18.9%	13 254	95.7%	15 876	114.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**178 906**	**174 278**	**31 017**	**17.3%**	**75 540**	**42.2%**	**27 968**	**16.0%**	**42 399**	**24.3%**	**176 923**	**101.5%**	**231 667**	**241.3%**	**(81.7%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	178 406	174 278	31 017	17.4%	75 540	42.3%	27 968	16.0%	42 399	24.3%	176 923	101.5%	231 667	241.3%	(81.7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 451 067**	**1 489 254**	**580 024**	**40.0%**	**746 650**	**51.5%**	**452 589**	**30.4%**	**170 174**	**11.4%**	**1 949 437**	**130.9%**	**485 626**	**359.9%**	**(65.0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	344 509	415 375	7 774	2.3%	5 290	1.5%	5 562	1.3%	5 465	1.3%	24 091	5.8%	6 503	8.9%	(16.0%)
Other revenue	389 984	375 752	(930)	(.2%)	(861)	(.2%)	(5 588)	(1.5%)	(4 903)	(1.3%)	(12 282)	(3.3%)	13 397	192.0%	(136.6%)
Transfers and Subsidies - Operational	450 828	456 602	555 437	123.2%	388 891	86.3%	297 047	65.1%	77 588	17.0%	1 318 963	288.9%	246 140	511.3%	(68.5%)
Transfers and Subsidies - Capital	200 693	216 880	(100 173)	(49.9%)	261 844	130.5%	75 979	35.0%	32 524	15.0%	270 174	124.6%	98 753	553.5%	(67.1%)
Interest	65 053	24 645	117 917	181.3%	91 486	140.6%	79 589	322.9%	59 500	241.4%	348 492	1 414.1%	120 833	1 240.2%	(50.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 060 718)**	**(1 084 928)**	**(22 133)**	**2.1%**	**(155 281)**	**14.6%**	**(151 860)**	**14.0%**	**(758 598)**	**69.9%**	**(1 087 871)**	**100.3%**	**(719 423)**	**104.0%**	**5.4%**
Suppliers and employees	(1 046 577)	(1 070 787)	(14 332)	1.4%	(155 281)	14.8%	(144 425)	13.5%	(759 688)	70.9%	(1 073 725)	100.3%	(719 423)	104.1%	5.6%

Finance charges	(14 140)	(14 141)	(7 801)	55.2%	-	-	(7 435)	52.6%	1 090	(7.7%)	(14 146)	100.0%	-	100.0%	(100.0%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**390 349**	**404 326**	**557 891**	**142.9%**	**591 369**	**151.5%**	**300 730**	**74.4%**	**(588 424)**	**(145.5%)**	**861 565**	**213.1%**	**(233 796)**	**3 180.3%**	**151.7%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(99)**	**-**	**(99)**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	(99)	-	(99)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(207 723)**	**(222 683)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**.6%**	**-**
Capital assets	(207 723)	(222 683)	-	-	-	-	-	-	-	-	-	-	-	.6%	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(207 723)**	**(222 683)**	**-**	**-**	**-**	**-**	**-**	**-**	**(99)**	**-**	**(99)**	**-**	**-**	**.6%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**76**	**-**	**99**	**-**	**(17)**	**-**	**168**	**-**	**325**	**-**	**35**	**-**	**380.7%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	76	-	99	-	(17)	-	168	-	325	-	35	-	380.7%
Payments	**(16 941)**	**(16 941)**	**(7 739)**	**45.7%**	**-**	**-**	**(8 112)**	**47.9%**	**(1 090)**	**6.4%**	**(16 941)**	**100.0%**	**-**	**100.0%**	**(100.0%)**
Repayment of borrowing	(16 941)	(16 941)	(7 739)	45.7%	-	-	(8 112)	47.9%	(1 090)	6.4%	(16 941)	100.0%	-	100.0%	(100.0%)
Net Cash from/(used) Financing Activities	**(16 941)**	**(16 941)**	**(7 664)**	**45.2%**	**99**	**(.6%)**	**(8 128)**	**48.0%**	**(923)**	**5.4%**	**(16 616)**	**98.1%**	**35**	**99.0%**	**(2 747.7%)**
Net Increase/(Decrease) in cash held	**165 685**	**164 702**	**550 227**	**332.1%**	**591 467**	**357.0%**	**292 601**	**177.7%**	**(589 445)**	**(357.9%)**	**844 851**	**513.0%**	**(233 762)**	**(5 647.8%)**	**152.2%**
Cash/cash equivalents at the year begin:	144 123	213 193	211 971	147.1%	1 461 458	1 014.0%	2 058 509	965.6%	2 351 096	1 102.8%	211 971	99.4%	3 857 406	(4.6%)	(39.0%)
Cash/cash equivalents at the year end:	**309 808**	**377 895**	**1 461 461**	**471.7%**	**2 058 559**	**664.5%**	**2 351 101**	**622.2%**	**1 761 660**	**466.2%**	**1 761 660**	**466.2%**	**3 623 630**	**2 208.6%**	**(51.4%)**

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	83 274	7.1%	(701)	(.1%)	29 793	2.5%	1 065 201	90.5%	1 177 567	67.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 814	8.1%	3	-	4 945	3.1%	141 313	88.8%	159 075	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(46)	100.0%	(46)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	105	100.0%	105	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 272	5.6%	3	-	10 271	2.6%	366 984	91.9%	399 530	23.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(859)	(44.0%)	(1 039)	(53.2%)	(330)	(16.9%)	4 182	214.0%	1 954	.1%	-	-	-	-
Total By Income Source	**117 500**	**6.8%**	**(1 733)**	**(.1%)**	**44 679**	**2.6%**	**1 577 740**	**90.8%**	**1 738 186**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 035	16.8%	26	-	1 674	2.8%	48 049	80.4%	59 784	3.4%	-	-	-	-
Commercial	9 136	37.5%	(1 018)	(4.2%)	1 458	6.0%	14 757	60.6%	24 333	1.4%	-	-	-	-
Households	77 766	5.6%	(819)	(.1%)	32 917	2.4%	1 287 749	92.1%	1 397 612	80.4%	-	-	-	-
Other	20 564	8.0%	78	-	8 630	3.4%	227 185	88.6%	256 457	14.8%	-	-	-	-
Total By Customer Group	**117 500**	**6.8%**	**(1 733)**	**(.1%)**	**44 679**	**2.6%**	**1 577 740**	**90.8%**	**1 738 186**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 011	100.0%	-	-	-	-	-	-	1 011	12.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 301	100.0%	-	-	-	-	-	-	7 301	87.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 312**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**8 312**	**100.0%**

Contact Details

Municipal Manager	Dr Xolani Muthwa	033 897 6839
Chief Financial Officer	Mr Vusi Kunene	033 897 6715

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**242 896**	**243 333**	**87 961**	**36.2%**	**76 563**	**31.5%**	**57 656**	**23.7%**	**13 267**	**5.5%**	**235 446**	**96.8%**	**12 961**	**100.8%**	**2.4%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 050	2 050	530	25.9%	535	26.1%	529	25.8%	531	25.9%	2 126	103.7%	491	97.6%	8.2%
Sale of Goods and Rendering of Services	627	4 210	250	39.9%	3 514	560.4%	125	3.0%	(2 942)	(69.9%)	947	22.5%	96	101.6%	(3 157.6%)
Agency services	1 833	1 648	444	24.2%	332	18.1%	578	35.1%	500	30.4%	1 854	112.5%	621	150.9%	(19.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 115	1 115	312	27.9%	329	29.5%	352	31.6%	369	33.1%	1 363	122.1%	297	148.2%	24.1%
Interest earned from Current and Non Current Assets	5 295	3 446	985	18.6%	733	13.8%	785	22.8%	528	15.3%	3 032	88.0%	553	80.9%	(4.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 291	2 524	1 060	82.1%	412	31.9%	411	16.3%	(178)	(7.0%)	1 705	67.6%	(101)	85.9%	76.5%
Licences or permits	2 024	2 024	460	22.7%	416	20.5%	475	23.5%	453	22.4%	1 804	89.1%	422	105.1%	7.4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	8 100	8 100	2 869	35.4%	2 289	28.3%	430	5.3%	2 513	31.0%	8 100	100.0%	171	100.0%	1 365.4%
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	98	13	4	3.7%	2	2.5%	5	38.0%	4	29.0%	15	112.6%	5	96.5%	(20.5%)
Non-Exchange Revenue															
Property rates	31 500	31 500	8 009	25.4%	7 719	24.5%	7 955	25.3%	7 900	25.1%	31 583	100.3%	7 743	101.5%	2.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	195	197	16	8.1%	65	33.5%	51	26.2%	53	27.1%	186	94.6%	59	142.5%	(9.3%)
Licences or permits	428	428	91	21.2%	79	18.5%	141	32.9%	82	19.2%	393	91.8%	96	140.6%	(14.1%)
Transfer and subsidies - Operational	179 223	179 782	71 118	39.7%	58 276	32.5%	43 931	24.4%	1 498	.8%	174 823	97.2%	572	100.1%	162.0%
Interest Receivables	9 117	6 297	1 813	19.9%	1 860	20.4%	1 888	30.0%	1 955	31.0%	7 516	119.4%	1 935	115.4%	1.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**247 909**	**276 804**	**62 012**	**25.0%**	**65 274**	**26.3%**	**70 983**	**25.6%**	**59 616**	**21.5%**	**257 885**	**93.2%**	**81 962**	**103.1%**	**(27.3%)**
Employee related costs	147 579	148 772	35 990	24.4%	35 960	24.4%	37 597	25.3%	34 889	23.5%	144 436	97.1%	33 984	97.3%	2.7%
Remuneration of councillors	12 432	12 978	3 050	24.5%	3 079	24.8%	3 508	27.0%	3 115	24.0%	12 751	98.2%	2 992	98.8%	4.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	470	396	8	1.8%	293	62.4%	180	45.3%	117	29.5%	598	151.0%	60	69.9%	95.2%
Debt impairment	8 988	8 988	-	-	-	-	-	-	-	-	-	-	-	39.4%	-
Depreciation, Amortisation and Impairment	40 958	40 958	9 564	23.4%	6 368	15.5%	12 502	30.5%	6 208	15.2%	34 643	84.6%	6 094	78.4%	1.9%
Interest,Dividends and Rent on Land	2 123	2 123	(100)	(4.7%)	207	9.7%	703	33.1%	168	7.9%	978	46.1%	718	59.0%	(76.6%)
Contracted services	19 613	34 174	6 650	33.9%	10 784	55.0%	6 556	19.2%	9 458	27.7%	33 449	97.9%	6 142	100.1%	54.0%
Transfers and subsidies	246	246	61	24.9%	61	24.9%	61	24.9%	65	26.4%	249	101.2%	61	101.0%	5.7%
Irrecoverable debts written off	291	395	111	38.0%	254	87.2%	263	66.4%	95	24.1%	722	182.7%	23 400	11 385.0%	(99.6%)
Operational Cost and Other Cost	15 209	27 773	6 678	43.9%	8 268	54.4%	9 614	34.6%	8 036	28.9%	32 596	117.4%	8 512	113.4%	(5.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	(2 536)	-	(2 536)	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(5 013)**	**(33 471)**	**25 949**		**11 289**		**(13 326)**		**(46 350)**		**(22 439)**		**(69 001)**		
Transfers and subsidies - capital (monetary allocations)	43 178	43 178	11 051	25.6%	16 402	38.0%	7 859	18.2%	7 866	18.2%	43 178	100.0%	381	100.0%	1 963.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**38 165**	**9 707**	**37 000**		**27 690**		**(5 467)**		**(38 484)**		**20 739**		**(68 620)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**38 165**	**9 707**	**37 000**		**27 690**		**(5 467)**		**(38 484)**		**20 739**		**(68 620)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 165**	**9 707**	**37 000**		**27 690**		**(5 467)**		**(38 484)**		**20 739**		**(68 620)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 165**	**9 707**	**37 000**		**27 690**		**(5 467)**		**(38 484)**		**20 739**		**(68 620)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**37 981**	**37 981**	**(17 545)**	**(46.2%)**	**15 683**	**41.3%**	**5 606**	**14.8%**	**(3 328)**	**(8.8%)**	**416**	**1.1%**	**20 525**	**19.6%**	**(116.2%)**
National Government	37 546	37 546	125	.3%	13 805	36.8%	6 065	16.2%	5 540	14.8%	25 535	68.0%	(15 956)	88.9%	(134.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 546**	**37 546**	**125**	**.3%**	**13 805**	**36.8%**	**6 065**	**16.2%**	**5 540**	**14.8%**	**25 535**	**68.0%**	**(15 956)**	**81.0%**	**(134.7%)**
Borrowing	-	-	(17 348)	-	1 278	-	-	-	-	-	(16 070)	-	17 348	79.8%	(100.0%)
Internally generated funds	435	435	(322)	(74.1%)	600	138.1%	(459)	(105.6%)	(8 868)	(2 039.6%)	(9 049)	(2 081.3%)	19 133	(195.9%)	(146.3%)
Capital Expenditure Functional	**37 981**	**37 981**	**(17 545)**	**(46.2%)**	**15 683**	**41.3%**	**5 606**	**14.8%**	**(3 328)**	**(8.8%)**	**416**	**1.1%**	**20 525**	**19.6%**	**(116.2%)**
Municipal governance and administration	**-**	**-**	**(18 026)**	**-**	**1 370**	**-**	**(13)**	**-**	**(8 868)**	**-**	**(25 537)**	**-**	**17 348**	**(13.5%)**	**(151.1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	(18 026)	-	1 370	-	(13)	-	(8 868)	-	(25 537)	-	17 348	(13.5%)	(151.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**204**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**204**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	204	-	-	-	-	-	-	-	204	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 981**	**37 981**	**125**	**.3%**	**14 253**	**37.5%**	**5 617**	**14.8%**	**5 540**	**14.6%**	**25 535**	**67.2%**	**3 149**	**49.6%**	**76.0%**
Planning and Development	37 981	37 981	125	.3%	14 253	37.5%	5 617	14.8%	5 540	14.6%	25 535	67.2%	3 149	50.5%	76.0%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**152**	**-**	**60**	**-**	**2**	**-**	**-**	**-**	**213**	**-**	**29**	**-**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	152	-	60	-	2	-	-	-	213	-	29	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**268 461**	**271 415**	**17 491**	**6.5%**	**17 671**	**6.6%**	**14 524**	**5.4%**	**10 286**	**3.8%**	**59 972**	**22.1%**	**11 249**	**51.4%**	**(8.6%)**
Property rates	23 625	23 625	7 755	32.8%	6 476	27.4%	8 279	35.0%	6 153	26.0%	28 664	121.3%	5 909	119.2%	4.1%
Service charges	259	259	255	98.3%	261	100.7%	316	122.0%	316	122.0%	1 149	443.1%	201	273.1%	57.2%
Other revenue	16 086	20 608	5 418	33.7%	7 647	47.5%	2 464	12.0%	841	4.1%	16 371	79.4%	1 535	101.9%	(45.2%)
Transfers and Subsidies - Operational	179 223	179 782	-	-	-	-	-	-	-	-	-	-	-	35.1%	-
Transfers and Subsidies - Capital	43 178	43 178	-	-	-	-	-	-	-	-	-	-	-	37.7%	-
Interest	6 090	3 963	4 062	66.7%	3 287	54.0%	3 464	87.4%	2 975	75.1%	13 788	347.9%	3 604	316.9%	(17.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(201 454)**	**(234 175)**	**158 853**	**(78.9%)**	**(58 407)**	**29.0%**	**(52 628)**	**22.5%**	**(43 969)**	**18.8%**	**3 849**	**(1.6%)**	**(44 957)**	**52.1%**	**(2.2%)**
Suppliers and employees	(199 084)	(231 806)	158 853	(79.8%)	(58 407)	29.3%	(52 628)	22.7%	(43 969)	19.0%	3 849	(1.7%)	(44 957)	52.4%	(2.2%)

Finance charges	(2 123)	(2 123)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(246)	(246)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**67 007**	**37 240**	**176 344**	**263.2%**	**(40 735)**	**(60.8%)**	**(38 104)**	**(102.3%)**	**(33 683)**	**(90.4%)**	**63 821**	**171.4%**	**(33 708)**	**46.4%**	**(.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	**(43 678)**	**(43 678)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(43 678)	(43 678)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(43 678)**	**(43 678)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 452)**	**(4 452)**	**(3 582)**	**80.5%**	**100**	**(2.2%)**	**-**	**-**	**(2 302)**	**51.7%**	**(5 785)**	**129.9%**	**17 067**	**534.8%**	**(113.5%)**
Repayment of borrowing	(4 452)	(4 452)	(3 582)	80.5%	100	(2.2%)	-	-	(2 302)	51.7%	(5 785)	129.9%	17 067	534.8%	(113.5%)
Net Cash from/(used) Financing Activities	**(4 452)**	**(4 452)**	**(3 582)**	**80.5%**	**100**	**(2.2%)**	**-**	**-**	**(2 302)**	**51.7%**	**(5 785)**	**129.9%**	**17 067**	**534.8%**	**(113.5%)**
Net Increase/(Decrease) in cash held	**18 877**	**(10 890)**	**172 762**	**915.2%**	**(40 636)**	**(215.3%)**	**(38 104)**	**349.9%**	**(35 985)**	**330.4%**	**58 037**	**(532.9%)**	**(16 641)**	**(83.6%)**	**116.2%**
Cash/cash equivalents at the year begin:	15 162	59 061	(3 466)	(22.9%)	173 423	1 143.8%	132 787	224.8%	94 682	160.3%	(3 466)	(5.9%)	(7 622)	(185.2%)	(1 342.2%)
Cash/cash equivalents at the year end:	**34 039**	**48 171**	**173 423**	**509.5%**	**132 787**	**390.1%**	**94 683**	**196.6%**	**58 698**	**121.9%**	**58 698**	**121.9%**	**(49 348)**	**601.5%**	**(218.9%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 857	5.6%	11	-	1 615	1.9%	79 657	92.5%	86 140	86.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	321	4.3%	(13)	(.2%)	134	1.8%	6 955	94.0%	7 398	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	280	20.3%	-	-	104	7.5%	996	72.2%	1 379	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 172	100.0%	4 172	4.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(1)	(.1%)	372	100.1%	371	.4%	-	-	-	-
Total By Income Source	**5 458**	**5.5%**	**(2)**	**-**	**1 852**	**1.9%**	**92 151**	**92.7%**	**99 459**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	455	2.3%	76	.4%	226	1.2%	18 729	96.1%	19 486	19.6%	-	-	-	-
Commercial	1 283	9.0%	(7)	-	346	2.4%	12 653	88.6%	14 274	14.4%	-	-	-	-
Households	1 253	4.6%	(28)	(.1%)	470	1.7%	25 593	93.8%	27 288	27.4%	-	-	-	-
Other	2 466	6.4%	(43)	(.1%)	811	2.1%	35 177	91.6%	38 411	38.6%	-	-	-	-
Total By Customer Group	**5 458**	**5.5%**	**(2)**	**-**	**1 852**	**1.9%**	**92 151**	**92.7%**	**99 459**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 273	100.0%	-	-	-	-	(0)	-	6 273	87.3%
Auditor-General	7	100.0%	-	-	-	-	-	-	7	.1%
Other	905	100.0%	-	-	-	-	-	-	905	12.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 185**	**100.0%**	**-**	**-**	**-**	**-**	**(0)**	**-**	**7 185**	**100.0%**

Contact Details

Municipal Manager	Mr Nkosingiphile Service Malinga	036 448 1076
Chief Financial Officer	Mr Saziso Satisfaction Dlamini	036 448 8087

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**825 905**	**803 188**	**228 098**	**27.6%**	**196 049**	**23.7%**	**185 903**	**23.1%**	**138 136**	**17.2%**	**748 186**	**93.2%**	**122 971**	**98.7%**	**12.3%**
Exchange Revenue															
Service charges - Electricity	342 672	348 361	77 770	22.7%	66 738	19.5%	73 604	21.1%	86 856	24.9%	304 969	87.5%	86 008	99.0%	1.0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 950	11 974	2 474	22.6%	2 564	23.4%	2 638	22.0%	2 598	21.7%	10 274	85.8%	2 647	100.4%	(1.9%)
Sale of Goods and Rendering of Services	521	460	135	26.0%	122	23.5%	255	55.5%	137	29.7%	650	141.3%	270	171.9%	(49.2%)
Agency services	15	15	-	-	-	-	-	-	-	-	-	-	1	70.6%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	41 168	15 865	2 337	5.7%	2 007	4.9%	4 449	28.0%	4 753	30.0%	13 546	85.4%	11 233	111.7%	(57.7%)
Interest earned from Current and Non Current Assets	8 541	4 541	1 336	15.6%	490	5.7%	596	13.1%	478	10.5%	2 901	63.9%	1 246	84.2%	(61.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	687	671	162	23.5%	171	24.8%	192	28.6%	297	44.2%	821	122.3%	203	105.6%	46.4%
Licences or permits	382	320	89	23.3%	56	14.7%	82	25.5%	93	29.2%	321	100.0%	79	88.2%	18.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 254	3 144	1 095	48.6%	514	22.8%	718	22.8%	698	22.2%	3 025	96.2%	449	109.8%	55.5%
Non-Exchange Revenue															
Property rates	131 355	125 855	30 821	23.5%	31 247	23.8%	32 332	25.7%	31 611	25.1%	126 010	100.1%	22 368	94.6%	41.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 072	2 044	232	7.6%	343	11.2%	122	6.0%	2 424	118.6%	3 120	152.7%	94	36.7%	2 466.1%
Licences or permits	1 836	1 406	489	26.6%	365	19.9%	408	29.0%	747	53.1%	2 009	142.9%	600	97.2%	24.5%
Transfer and subsidies - Operational	261 032	261 437	107 888	41.3%	86 168	33.0%	64 973	24.9%	1 799	.7%	260 827	99.8%	(5 869)	99.9%	(130.7%)
Interest Receivables	21 421	27 094	3 269	15.3%	5 265	24.6%	5 534	20.4%	5 643	20.8%	19 712	72.8%	3 630	93.7%	55.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	12	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**861 598**	**862 979**	**180 835**	**21.0%**	**224 447**	**26.1%**	**187 138**	**21.7%**	**226 313**	**26.2%**	**818 732**	**94.9%**	**219 453**	**86.8%**	**3.1%**
Employee related costs	220 487	213 846	56 140	25.5%	55 418	25.1%	54 371	25.4%	53 690	25.1%	219 619	102.7%	53 518	100.8%	.3%
Remuneration of councillors	20 378	20 378	4 763	23.4%	5 421	26.6%	4 891	24.0%	4 891	24.0%	19 968	98.0%	4 695	79.7%	4.2%
Bulk purchases - electricity	289 778	289 778	72 719	25.1%	72 574	25.0%	69 315	23.9%	74 804	25.8%	289 412	99.9%	95 793	106.8%	(21.9%)
Inventory consumed	33 652	36 516	6 251	18.6%	10 726	31.9%	6 655	18.2%	16 565	45.4%	40 197	110.1%	13 581	106.1%	22.0%
Debt impairment	23 526	23 526	-	-	-	-	-	-	(330)	(1.4%)	(330)	(1.4%)	-	-	(100.0%)
Depreciation, Amortisation and Impairment	116 398	116 398	-	-	35 555	30.5%	16 736	14.4%	17 934	15.4%	70 224	60.3%	-	-	(100.0%)
Interest,Dividends and Rent on Land	351	351	-	-	44	12.5%	573	163.2%	178	50.6%	795	226.4%	2 659	118.9%	(93.3%)
Contracted services	95 312	100 712	32 670	34.3%	30 283	31.8%	23 320	23.2%	40 690	40.4%	126 963	126.1%	35 301	123.0%	15.3%
Transfers and subsidies	1 000	620	-	-	-	-	598	96.4%	167	26.9%	765	123.3%	-	92.7%	(100.0%)
Irrecoverable debts written off	17 153	17 153	-	-	-	-	-	-	2 589	15.1%	2 589	15.1%	-	-	(100.0%)
Operational Cost and Other Cost	43 562	43 702	8 290	19.0%	14 426	33.1%	10 679	24.4%	15 136	34.6%	48 531	111.0%	13 895	104.2%	8.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	12	-	(100.0%)
Surplus/(Deficit)	**(35 692)**	**(59 791)**	**47 263**		**(28 398)**		**(1 235)**		**(88 177)**		**(70 546)**		**(96 481)**		
Transfers and subsidies - capital (monetary allocations)	43 800	43 800	20 088	45.9%	6 400	14.6%	12 820	29.3%	5 809	13.3%	45 118	103.0%	18 841	123.0%	(69.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 108**	**(15 992)**	**67 352**		**(21 998)**		**11 585**		**(82 368)**		**(25 429)**		**(77 640)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**8 108**	**(15 992)**	**67 352**		**(21 998)**		**11 585**		**(82 368)**		**(25 429)**		**(77 640)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 108**	**(15 992)**	**67 352**		**(21 998)**		**11 585**		**(82 368)**		**(25 429)**		**(77 640)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 108**	**(15 992)**	**67 352**		**(21 998)**		**11 585**		**(82 368)**		**(25 429)**		**(77 640)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**38 987**	**39 167**	**17 863**	**45.8%**	**5 817**	**14.9%**	**10 255**	**26.2%**	**5 071**	**12.9%**	**39 005**	**99.6%**	**17 988**	**124.0%**	**(71.8%)**
National Government	38 087	38 267	17 691	46.4%	5 646	14.8%	10 233	26.7%	4 967	13.0%	38 538	100.7%	16 669	125.8%	(70.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	529	88.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 087**	**38 267**	**17 691**	**46.4%**	**5 646**	**14.8%**	**10 233**	**26.7%**	**4 967**	**13.0%**	**38 538**	**100.7%**	**17 198**	**125.3%**	**(71.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	900	900	172	19.1%	171	19.0%	22	2.4%	103	11.5%	468	52.0%	791	87.0%	(86.9%)
Capital Expenditure Functional	**38 987**	**39 167**	**17 863**	**45.8%**	**5 817**	**14.9%**	**10 255**	**26.2%**	**5 071**	**12.9%**	**39 005**	**99.6%**	**17 988**	**124.5%**	**(71.8%)**
Municipal governance and administration	**500**	**500**	**72**	**14.5%**	**61**	**12.2%**	**22**	**4.3%**	**103**	**20.7%**	**258**	**51.6%**	**510**	**86.0%**	**(79.7%)**
Executive and Council	200	200	14	7.2%	18	9.2%	-	-	18	8.8%	50	25.1%	19	91.5%	(8.8%)
Finance and administration	300	300	58	19.3%	42	14.1%	22	7.2%	86	28.7%	208	69.3%	491	85.5%	(82.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**100**	**100**	**99.6%**	**-**	**-**	**-**	**-**	**-**	**-**	**100**	**99.6%**	**120**	**100.0%**	**(100.0%)**
Community and Social Services	100	100	100	99.6%	-	-	-	-	-	-	100	99.6%	120	100.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 387**	**38 567**	**17 691**	**46.1%**	**5 756**	**15.0%**	**10 233**	**26.5%**	**4 967**	**12.9%**	**38 647**	**100.2%**	**13 552**	**132.2%**	**(63.3%)**
Planning and Development	200	200	-	-	80	40.0%	-	-	-	-	80	40.0%	2 575	6 769.7%	(100.0%)
Road Transport	38 187	38 367	17 691	46.3%	5 676	14.9%	10 233	26.7%	4 967	12.9%	38 567	100.5%	10 977	114.0%	(54.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 805**	**103.2%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	3 276	104.1%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	529	88.2%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**774 020**	**742 825**	**288 716**	**37.3%**	**187 871**	**24.3%**	**210 176**	**28.3%**	**111 526**	**15.0%**	**798 289**	**107.5%**	**115 961**	**106.5%**	**(3.8%)**
Property rates	88 534	90 017	19 810	22.4%	16 404	18.5%	41 028	45.6%	25 586	28.4%	102 827	114.2%	17 738	72.1%	44.2%
Service charges	276 587	293 019	111 887	40.5%	73 263	26.5%	84 186	28.7%	84 927	29.0%	354 263	120.9%	88 477	104.1%	(4.0%)
Other revenue	74 022	7 052	13 738	18.6%	1 487	2.0%	13 253	187.9%	(1 748)	(24.8%)	26 730	379.0%	6 800	227.4%	(125.7%)
Transfers and Subsidies - Operational	261 032	261 437	114 577	43.9%	83 655	32.0%	62 523	23.9%	2 430	.9%	263 185	100.7%	1 270	100.6%	91.3%
Transfers and Subsidies - Capital	43 800	43 800	27 664	63.2%	12 658	28.9%	8 783	20.1%	-	-	49 105	112.1%	600	103.6%	(100.0%)
Interest	30 045	47 499	1 041	3.5%	404	1.3%	403	.8%	331	.7%	2 178	4.6%	1 076	80.5%	(69.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(708 891)**	**(705 903)**	**(173 830)**	**24.5%**	**(145 797)**	**20.6%**	**(95 484)**	**13.5%**	**(91 257)**	**12.9%**	**(506 368)**	**71.7%**	**(147 487)**	**82.3%**	**(38.1%)**
Suppliers and employees	(707 540)	(704 932)	(173 830)	24.6%	(145 753)	20.6%	(95 484)	13.5%	(91 257)	12.9%	(506 324)	71.8%	(147 487)	82.9%	(38.1%)

Finance charges	(351)	(351)	-	-	(44)	12.5%	-	-	-	-	(44)	12.5%	-	-	-
Transfers and Subsidies	(1 000)	(620)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**65 129**	**36 922**	**114 886**	**176.4%**	**42 074**	**64.6%**	**114 692**	**310.6%**	**20 268**	**54.9%**	**291 920**	**790.6%**	**(31 526)**	**227.3%**	**(164.3%)**
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	**(38 987)**	**(39 167)**	**(19 527)**	**50.1%**	**(7 578)**	**19.4%**	**(12 906)**	**33.0%**	**(8 633)**	**22.0%**	**(48 644)**	**124.2%**	**(17 835)**	**135.5%**	**(51.6%)**
Capital assets	(38 987)	(39 167)	(19 527)	50.1%	(7 578)	19.4%	(12 906)	33.0%	(8 633)	22.0%	(48 644)	124.2%	(17 835)	135.5%	(51.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(38 987)**	**(39 167)**	**(19 527)**	**50.1%**	**(7 578)**	**19.4%**	**(12 906)**	**33.0%**	**(8 633)**	**22.0%**	**(48 644)**	**124.2%**	**(17 835)**	**135.5%**	**(51.6%)**
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	**26 142**	**(2 245)**	**95 359**	**364.8%**	**34 496**	**132.0%**	**101 787**	**(4 534.8%)**	**11 635**	**(518.4%)**	**243 276**	**(10 838.5%)**	**(49 361)**	**277.3%**	**(123.6%)**
Cash/cash equivalents at the year begin:	(22 086)	4 324	2 165	(9.8%)	99 683	(451.3%)	131 567	3 042.4%	233 353	5 396.1%	2 165	50.1%	370 902	100.0%	(37.1%)
Cash/cash equivalents at the year end:	**4 056**	**2 080**	**99 683**	**2 457.8%**	**131 567**	**3 243.9%**	**233 353**	**11 219.5%**	**249 138**	**11 978.4%**	**249 138**	**11 978.4%**	**321 542**	**198.4%**	**(22.5%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 107	16.3%	4 250	2.3%	4 307	2.3%	146 523	79.1%	185 188	26.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 461	3.6%	5 487	2.4%	5 108	2.2%	213 067	91.8%	232 123	33.0%	(1 935)	(.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	948	2.0%	691	1.4%	643	1.3%	46 221	95.3%	48 502	6.9%	(385)	(.8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 549	1.5%	3 505	1.5%	3 399	1.4%	226 756	95.6%	237 209	33.7%	(220)	(.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	.9%	0	-	206	21.6%	739	77.5%	954	.1%	9	.9%	-	-
Total By Income Source	**43 072**	**6.1%**	**13 934**	**2.0%**	**13 664**	**1.9%**	**633 306**	**90.0%**	**703 976**	**100.0%**	**(2 531)**	**(.4%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 050	5.6%	2 823	3.1%	2 601	2.9%	79 264	88.3%	89 738	12.7%	-	-	-	-
Commercial	31 796	9.5%	6 307	1.9%	6 322	1.9%	290 321	86.7%	334 746	47.6%	(445)	(.1%)	-	-
Households	6 227	2.2%	4 803	1.7%	4 741	1.7%	263 720	94.4%	279 491	39.7%	(2 087)	(.7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**43 072**	**6.1%**	**13 934**	**2.0%**	**13 664**	**1.9%**	**633 306**	**90.0%**	**703 976**	**100.0%**	**(2 531)**	**(.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	29 011	36.7%	24 334	30.8%	25 642	32.5%	-	-	78 987	76.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 669	81.8%	2 118	8.8%	2 207	9.2%	42	.2%	24 035	23.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**48 680**	**47.3%**	**26 451**	**25.7%**	**27 849**	**27.0%**	**42**	**-**	**103 022**	**100.0%**

Contact Details

Municipal Manager	Mr Hansraj Bepat Chotoo	036 342 7801
Chief Financial Officer	Mr Radebe Sibusiso	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 575 166**	**1 540 047**	**469 855**	**29.8%**	**386 341**	**24.5%**	**354 930**	**23.0%**	**307 624**	**20.0%**	**1 518 749**	**98.6%**	**259 212**	**96.6%**	**18.7%**
Exchange Revenue															
Service charges - Electricity	663 623	613 722	162 530	24.5%	137 662	20.7%	143 638	23.4%	174 448	28.4%	618 278	100.7%	149 004	94.4%	17.1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	40 901	35 023	11 803	28.9%	9 456	23.1%	7 493	21.4%	6 079	17.4%	34 830	99.4%	5 718	97.0%	6.3%
Sale of Goods and Rendering of Services	2 599	2 288	426	16.4%	450	17.3%	363	15.9%	338	14.8%	1 576	68.9%	399	66.2%	(15.4%)
Agency services	3 141	3 600	359	11.4%	652	20.8%	1 463	40.6%	982	27.3%	3 456	96.0%	787	114.3%	24.8%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 100	13 604	3 194	15.1%	3 575	16.9%	3 929	28.9%	3 651	26.8%	14 349	105.5%	3 549	98.1%	2.9%
Interest earned from Current and Non Current Assets	47 439	50 735	10 037	21.2%	10 427	22.0%	11 976	23.6%	11 438	22.5%	43 878	86.5%	9 544	90.9%	19.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 342	5 194	1 317	39.4%	959	28.7%	1 215	23.4%	1 776	34.2%	5 267	101.4%	853	103.4%	108.1%
Licences or permits	4 477	3 963	934	20.9%	934	20.8%	1 259	31.8%	1 070	27.0%	4 196	105.9%	813	93.9%	31.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	9 444	98.7%	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 931	7 400	(98)	(2.5%)	2 406	61.2%	1 443	19.5%	2 915	39.4%	6 666	90.1%	1 867	154.1%	56.1%
Non-Exchange Revenue															
Property rates	337 903	339 511	116 615	34.5%	84 416	25.0%	74 815	22.0%	44 031	13.0%	319 877	94.2%	52 279	100.7%	(15.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 898	14 520	3 448	17.3%	2 836	14.3%	3 204	22.1%	6 541	45.1%	16 029	110.4%	4 674	108.4%	40.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	360 937	375 536	144 313	40.0%	118 300	32.8%	87 765	23.4%	13 037	3.5%	363 414	96.8%	6 098	98.2%	113.8%
Interest Receivables	54 648	54 927	13 990	25.6%	13 474	24.7%	15 605	28.4%	10 379	18.9%	53 448	97.3%	13 679	99.9%	(24.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 511	3 382	988	28.1%	796	22.7%	763	22.6%	133	3.9%	2 679	79.2%	505	93.4%	(73.7%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	287	-	287	-	0	-	5 743 340.0%
Other Gains	7 714	16 644	-	-	-	-	-	-	30 519	183.4%	30 519	183.4%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 575 166**	**1 567 005**	**311 294**	**19.8%**	**316 628**	**20.1%**	**289 811**	**18.5%**	**323 392**	**20.6%**	**1 241 125**	**79.2%**	**361 784**	**87.1%**	**(10.6%)**
Employee related costs	490 736	484 854	107 388	21.9%	114 168	23.3%	116 539	24.0%	116 061	23.9%	454 155	93.7%	106 168	92.7%	9.3%
Remuneration of councillors	33 445	32 327	7 344	22.0%	8 355	25.0%	7 537	23.3%	8 577	26.5%	31 813	98.4%	7 339	94.7%	16.9%
Bulk purchases - electricity	537 142	507 080	119 192	22.2%	108 207	20.1%	99 170	19.6%	109 264	21.5%	435 832	85.9%	93 407	84.4%	17.0%
Inventory consumed	38 093	54 681	9 756	25.6%	8 681	22.8%	9 911	18.1%	7 561	13.8%	35 909	65.7%	9 491	89.4%	(20.3%)
Debt impairment	90 841	99 925	-	-	-	-	-	-	-	-	-	-	(33 594)	-	(100.0%)
Depreciation, Amortisation and Impairment	105 263	92 402	20 551	19.5%	20 532	19.5%	19 496	21.1%	20 118	21.8%	80 698	87.3%	23 024	85.3%	(12.6%)
Interest,Dividends and Rent on Land	20 798	20 041	23	.1%	18	.1%	13	.1%	10	.1%	65	.3%	(2)	.8%	(551.8%)
Contracted services	79 543	108 472	14 102	17.7%	21 578	27.1%	21 008	19.4%	31 457	29.0%	88 145	81.3%	30 261	81.2%	4.0%
Transfers and subsidies	3 839	4 339	21	.6%	1 574	41.0%	1 117	25.7%	510	11.8%	3 223	74.3%	834	92.3%	(38.8%)
Irrecoverable debts written off	21 005	21 005	-	-	-	-	-	-	-	-	-	-	96 236	83.3%	(100.0%)
Operational Cost and Other Cost	146 543	138 760	32 916	22.5%	33 515	22.9%	15 021	10.8%	23 821	17.2%	105 273	75.9%	28 619	77.0%	(16.8%)
Disposal of Fixed and Intangible Assets	6 322	1 522	-	-	-	-	-	-	2 975	195.5%	2 975	195.5%	1	2.8%	375 003.9%
Other Losses	1 597	1 597	-	-	-	-	-	-	3 039	190.3%	3 039	190.3%	-	-	(100.0%)
Surplus/(Deficit)	**0**	**(26 958)**	**158 560**		**69 713**		**65 118**		**(15 768)**		**277 624**		**(102 572)**		
Transfers and subsidies - capital (monetary allocations)	112 434	146 307	56 029	49.8%	45 276	40.3%	19 914	13.6%	23 948	16.4%	145 167	99.2%	28 118	66.8%	(14.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**112 434**	**119 348**	**214 589**		**114 990**		**85 032**		**8 179**		**422 790**		**(74 454)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**112 434**	**119 348**	**214 589**		**114 990**		**85 032**		**8 179**		**422 790**		**(74 454)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**112 434**	**119 348**	**214 589**		**114 990**		**85 032**		**8 179**		**422 790**		**(74 454)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**112 434**	**119 348**	**214 589**		**114 990**		**85 032**		**8 179**		**422 790**		**(74 454)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**151 578**	**183 357**	**62 562**	**41.3%**	**52 175**	**34.4%**	**24 542**	**13.4%**	**31 464**	**17.2%**	**170 742**	**93.1%**	**44 442**	**67.0%**	**(29.2%)**
National Government	79 304	109 386	48 796	61.5%	32 354	40.8%	13 468	12.3%	13 207	12.1%	107 824	98.6%	22 807	65.0%	(42.1%)
Provincial Government	18 465	18 754	15	.1%	7 129	38.6%	4 236	22.6%	7 069	37.7%	18 449	98.4%	2 897	93.4%	144.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**97 769**	**128 140**	**48 810**	**49.9%**	**39 482**	**40.4%**	**17 704**	**13.8%**	**20 276**	**15.8%**	**126 273**	**98.5%**	**25 704**	**67.8%**	**(21.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 809	55 217	13 751	25.6%	12 692	23.6%	6 838	12.4%	11 188	20.3%	44 469	80.5%	18 739	65.4%	(40.3%)
Capital Expenditure Functional	**151 578**	**183 357**	**62 562**	**41.3%**	**52 175**	**34.4%**	**24 542**	**13.4%**	**31 464**	**17.2%**	**170 742**	**93.1%**	**44 450**	**67.0%**	**(29.2%)**
Municipal governance and administration	**23 787**	**22 992**	**5 208**	**21.9%**	**7 289**	**30.6%**	**4 526**	**19.7%**	**799**	**3.5%**	**17 822**	**77.5%**	**11 046**	**91.3%**	**(92.8%)**
Executive and Council	900	900	23	2.5%	670	74.5%	8	.9%	-	-	701	77.9%	763	98.5%	(100.0%)
Finance and administration	22 887	22 092	5 185	22.7%	6 619	28.9%	4 517	20.4%	799	3.6%	17 121	77.5%	10 284	91.1%	(92.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**35 333**	**32 703**	**6 719**	**19.0%**	**15 131**	**42.8%**	**1 993**	**6.1%**	**8 092**	**24.7%**	**31 934**	**97.6%**	**13 688**	**81.0%**	**(40.9%)**
Community and Social Services	3 287	794	-	-	2 733	83.2%	(2 234)	(281.3%)	50	6.3%	549	69.2%	139	82.8%	(63.9%)
Sport And Recreation	30 086	29 651	6 695	22.3%	11 473	38.1%	4 134	13.9%	7 082	23.9%	29 383	99.1%	11 850	81.3%	(40.2%)
Public Safety	1 700	1 780	9	.5%	739	43.4%	(39)	(2.2%)	959	53.9%	1 668	93.7%	41	104.9%	2 267.4%
Housing	261	478	15	5.7%	187	71.6%	132	27.6%	-	-	334	69.8%	1 659	72.9%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 240**	**71 484**	**24 866**	**48.5%**	**17 427**	**34.0%**	**12 043**	**16.8%**	**14 470**	**20.2%**	**68 805**	**96.3%**	**12 433**	**59.3%**	**16.4%**
Planning and Development	4 313	4 916	17	.4%	91	2.1%	2 943	59.9%	988	20.1%	4 040	82.2%	169	61.8%	484.7%
Road Transport	46 927	66 568	24 849	53.0%	17 336	36.9%	9 100	13.7%	13 481	20.3%	64 766	97.3%	12 264	59.3%	9.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 161**	**56 142**	**25 769**	**62.6%**	**12 299**	**29.9%**	**5 981**	**10.7%**	**8 098**	**14.4%**	**52 147**	**92.9%**	**7 230**	**53.4%**	**12.0%**
Energy sources	40 161	46 947	24 510	61.0%	9 712	24.2%	2 405	5.1%	6 329	13.5%	42 956	91.5%	4 933	61.9%	28.3%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	9 195	1 259	-	2 587	-	3 576	38.9%	1 769	19.2%	9 191	100.0%	903	40.3%	96.0%
Waste Management	1 000	-	-	-	-	-	-	-	-	-	-	-	1 395	47.0%	(100.0%)
Other	**57**	**36**	**-**	**-**	**28**	**50.1%**	**-**	**-**	**5**	**15.1%**	**34**	**94.5%**	**52**	**85.2%**	**(89.6%)**

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 710 474**	**1 693 720**	**582 224**	**34.0%**	**460 421**	**26.9%**	**402 134**	**23.7%**	**333 791**	**19.7%**	**1 778 569**	**105.0%**	**274 209**	**97.8%**	**21.7%**
Property rates	216 258	217 303	69 119	32.0%	36 690	17.0%	42 870	19.7%	55 224	25.4%	203 903	93.8%	35 736	65.2%	54.5%
Service charges	763 095	676 531	242 307	31.8%	215 928	28.3%	211 102	31.2%	238 499	35.3%	907 836	134.2%	204 873	119.4%	16.4%
Other revenue	69 292	81 012	29 619	42.7%	17 880	25.8%	6 883	8.5%	4 417	5.5%	58 798	72.6%	2 927	58.8%	50.9%
Transfers and Subsidies - Operational	457 283	478 176	177 492	38.8%	177 182	38.7%	72 732	15.2%	23 016	4.8%	450 421	94.2%	20 445	94.3%	12.6%
Transfers and Subsidies - Capital	112 434	146 307	53 223	47.3%	1 935	1.7%	57 348	39.2%	-	-	112 505	76.9%	200	99.4%	(100.0%)
Interest	92 112	94 392	10 464	11.4%	10 806	11.7%	11 199	11.9%	12 636	13.4%	45 105	47.8%	10 027	67.2%	26.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 528 099)**	**(1 538 970)**	**(254 498)**	**16.7%**	**(157 781)**	**10.3%**	**(123 115)**	**8.0%**	**(147 614)**	**9.6%**	**(683 008)**	**44.4%**	**(166 189)**	**53.2%**	**(11.2%)**
Suppliers and employees	(1 524 115)	(1 534 563)	(254 469)	16.7%	(157 781)	10.4%	(123 090)	8.0%	(147 667)	9.6%	(683 008)	44.5%	(166 189)	53.3%	(11.1%)

Finance charges	(146)	(69)	(29)	19.6%	-	-	(25)	35.9%	53	(77.4%)	-	-	-	-	(100.0%)
Transfers and Subsidies	(3 839)	(4 339)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**182 375**	**154 750**	**327 726**	**179.7%**	**302 640**	**165.9%**	**279 019**	**180.3%**	**186 176**	**120.3%**	**1 095 562**	**708.0%**	**108 021**	**381.6%**	**72.4%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**1 443**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 443**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	1 443	-	-	-	-	-	-	-	1 443	-	-	-	-
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	**(166 199)**	**(202 491)**	**(89 359)**	**53.8%**	**(58 944)**	**35.5%**	**(24 483)**	**12.1%**	**(24 271)**	**12.0%**	**(197 058)**	**97.3%**	**(37 210)**	**64.7%**	**(34.8%)**
Capital assets	(166 199)	(202 491)	(89 359)	53.8%	(58 944)	35.5%	(24 483)	12.1%	(24 271)	12.0%	(197 058)	97.3%	(37 210)	64.7%	(34.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(166 199)**	**(202 491)**	**(87 916)**	**52.9%**	**(58 944)**	**35.5%**	**(24 483)**	**12.1%**	**(24 271)**	**12.0%**	**(195 615)**	**96.6%**	**(37 210)**	**64.7%**	**(34.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**16 779**	**-**	**(417)**	**-**	**(63)**	**-**	**117**	**-**	**16 417**	**-**	**17 728**	**-**	**(99.3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	16 779	-	(417)	-	(63)	-	117	-	16 417	-	17 728	-	(99.3%)
Payments	**(767)**	**(213)**	**(151)**	**19.7%**	**-**	**-**	**(657)**	**309.1%**	**4**	**(1.7%)**	**(804)**	**378.3%**	**-**	**27.7%**	**(100.0%)**
Repayment of borrowing	(767)	(213)	(151)	19.7%	-	-	(657)	309.1%	4	(1.7%)	(804)	378.3%	-	27.7%	(100.0%)
Net Cash from/(used) Financing Activities	**(767)**	**(213)**	**16 629**	**(2 168.6%)**	**(417)**	**54.3%**	**(720)**	**338.6%**	**121**	**(56.8%)**	**15 613**	**(7 340.7%)**	**17 728**	**(1 651.9%)**	**(99.3%)**
Net Increase/(Decrease) in cash held	**15 410**	**(47 953)**	**256 439**	**1 664.1%**	**243 279**	**1 578.7%**	**253 816**	**(529.3%)**	**162 026**	**(337.9%)**	**915 560**	**(1 909.3%)**	**88 538**	**4 687.6%**	**83.0%**
Cash/cash equivalents at the year begin:	680 348	661 719	617 604	90.8%	874 042	128.5%	1 117 322	168.9%	1 371 137	207.2%	617 604	93.3%	1 228 014	89.1%	11.7%
Cash/cash equivalents at the year end:	**695 758**	**613 766**	**874 042**	**125.6%**	**1 117 322**	**160.6%**	**1 371 137**	**223.4%**	**1 533 163**	**249.8%**	**1 533 163**	**249.8%**	**1 316 931**	**204.0%**	**16.4%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	59 104	36.4%	13 258	8.2%	4 929	3.0%	85 124	52.4%	162 416	15.1%	(10 725)	(6.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 738	.9%	16 396	3.0%	13 577	2.5%	514 490	93.7%	549 201	51.2%	(154 628)	(28.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 572	4.5%	2 549	4.5%	2 159	3.8%	49 350	87.1%	56 630	5.3%	(47 439)	(83.8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 598	2.3%	6 538	2.6%	5 858	2.4%	230 038	92.7%	248 033	23.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 549	11.5%	2 068	3.6%	794	1.4%	47 713	83.5%	57 124	5.3%	(2 797)	(4.9%)	-	-
Total By Income Source	**78 562**	**7.3%**	**40 808**	**3.8%**	**27 317**	**2.5%**	**926 716**	**86.3%**	**1 073 402**	**100.0%**	**(215 589)**	**(20.1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	22 421	6.6%	12 977	3.8%	10 579	3.1%	294 458	86.5%	340 435	31.7%	(1 479)	(.4%)	-	-
Commercial	41 013	12.2%	10 575	3.1%	8 096	2.4%	276 789	82.3%	336 473	31.3%	(37 232)	(11.1%)	-	-
Households	15 128	3.8%	17 255	4.4%	8 643	2.2%	355 468	89.7%	396 494	36.9%	(176 879)	(44.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**78 562**	**7.3%**	**40 808**	**3.8%**	**27 317**	**2.5%**	**926 716**	**86.3%**	**1 073 402**	**100.0%**	**(215 589)**	**(20.1%)**	**-**	**-**

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	21 497	100.0%	-	-	-	-	-	-	21 497	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**21 497**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**21 497**	**100.0%**

Contact Details

Municipal Manager	Ms Sibusisiwe Sixolile Ngiba	036 637 2231
Chief Financial Officer	Mr Riaz Ahmed Jhetam	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 077 393**	**1 043 574**	**371 140**	**34.4%**	**298 013**	**27.7%**	**255 615**	**24.5%**	**107 752**	**10.3%**	**1 032 521**	**98.9%**	**116 761**	**96.2%**	**(7.7%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	308 162	296 601	68 575	22.3%	70 707	22.9%	68 483	23.1%	83 305	28.1%	291 070	98.1%	91 927	87.1%	(9.4%)
Service charges - Waste Water Management	21 643	21 757	5 469	25.3%	5 151	23.8%	4 969	22.8%	4 968	22.8%	20 557	94.5%	4 768	100.0%	4.2%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	554	2 335	1 691	305.3%	114	20.5%	151	6.5%	(1 423)	(60.9%)	533	22.8%	198	121.2%	(819.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	74 157	74 157	18 634	25.1%	18 070	24.4%	18 422	24.8%	16 012	21.6%	71 139	95.9%	15 012	98.5%	6.7%
Interest earned from Current and Non Current Assets	6 163	5 643	1 751	28.4%	1 540	25.0%	442	7.8%	2 189	38.8%	5 923	105.0%	2 508	99.2%	(12.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 069	1 333	320	29.9%	528	49.4%	405	30.4%	58	4.3%	1 311	98.3%	110	107.7%	(47.5%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	511	465	6	1.2%	265	51.8%	53	11.5%	94	20.1%	417	89.8%	11	60.6%	730.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	665 135	641 283	274 693	41.3%	201 639	30.3%	162 689	25.4%	2 549	.4%	641 571	100.0%	2 226	99.7%	14.5%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 054 493**	**1 024 706**	**152 183**	**14.4%**	**190 214**	**18.0%**	**171 322**	**16.7%**	**855 775**	**83.5%**	**1 369 493**	**133.6%**	**303 446**	**77.1%**	**182.0%**
Employee related costs	406 233	406 224	97 779	24.1%	115 617	28.5%	90 743	22.3%	91 565	22.5%	395 705	97.4%	96 041	100.9%	(4.7%)
Remuneration of councillors	6 219	9 746	1 573	25.3%	1 641	26.4%	4 547	46.7%	1 977	20.3%	9 737	99.9%	1 573	101.1%	25.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	68 790	60 990	3 410	5.0%	6 936	10.1%	6 588	10.8%	17 806	29.2%	34 740	57.0%	20 257	62.1%	(12.1%)
Debt impairment	83 782	114 310	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	83 303	91 917	22 976	27.6%	22 905	27.5%	22 411	24.4%	22 720	24.7%	91 011	99.0%	21 361	99.6%	6.4%
Interest,Dividends and Rent on Land	6 721	6 721	73	1.1%	5	.1%	32	.5%	1 629	24.2%	1 739	25.9%	397	12.5%	310.1%
Contracted services	124 962	180 859	12 938	10.4%	27 006	21.6%	30 115	16.7%	55 440	30.7%	125 500	69.4%	96 376	114.2%	(42.5%)
Transfers and subsidies	3 600	2 000	-	-	-	-	1 350	67.5%	196	9.8%	1 546	77.3%	-	-	(100.0%)
Irrecoverable debts written off	83 782	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	187 100	151 939	13 434	7.2%	16 090	8.6%	15 535	10.2%	664 349	437.2%	709 408	466.9%	67 441	60.6%	885.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	15	-	-	-	-	-	15	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	93	-	93	-	-	-	(100.0%)
Surplus/(Deficit)	**22 900**	**18 868**	**218 957**		**107 799**		**84 293**		**(748 022)**		**(336 973)**		**(186 685)**		
Transfers and subsidies - capital (monetary allocations)	311 791	241 752	1 548	.5%	45 774	14.7%	-	-	89 083	36.8%	136 404	56.4%	51 513	65.2%	72.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**334 691**	**260 620**	**220 505**		**153 573**		**84 293**		**(658 940)**		**(200 568)**		**(135 172)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**334 691**	**260 620**	**220 505**		**153 573**		**84 293**		**(658 940)**		**(200 568)**		**(135 172)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**334 691**	**260 620**	**220 505**		**153 573**		**84 293**		**(658 940)**		**(200 568)**		**(135 172)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**334 691**	**260 620**	**220 505**		**153 573**		**84 293**		**(658 940)**		**(200 568)**		**(135 172)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**273 623**	**213 119**	**4 801**	**1.8%**	**39 199**	**14.3%**	**54 732**	**25.7%**	**34 436**	**16.2%**	**133 169**	**62.5%**	**60 323**	**81.6%**	**(42.9%)**
National Government	271 123	210 219	4 801	1.8%	39 199	14.5%	53 799	25.6%	34 250	16.3%	132 050	62.8%	61 299	82.4%	(44.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**271 123**	**210 219**	**4 801**	**1.8%**	**39 199**	**14.5%**	**53 799**	**25.6%**	**34 250**	**16.3%**	**132 050**	**62.8%**	**61 299**	**82.4%**	**(44.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	2 900	-	-	-	-	933	32.2%	186	6.4%	1 119	38.6%	(976)	4.2%	(119.1%)
Capital Expenditure Functional	**273 623**	**213 119**	**4 801**	**1.8%**	**39 199**	**14.3%**	**54 732**	**25.7%**	**34 436**	**16.2%**	**133 169**	**62.5%**	**60 756**	**82.0%**	**(43.3%)**
Municipal governance and administration	**2 500**	**1 900**	**-**	**-**	**-**	**-**	**516**	**27.2%**	**-**	**-**	**516**	**27.2%**	**(395)**	**5.6%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 500	1 900	-	-	-	-	516	27.2%	-	-	516	27.2%	(395)	5.6%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**26 087**	**-**	**-**	**-**	**-**	**-**	**-**	**348**	**1.3%**	**348**	**1.3%**	**-**	**-**	**(100.0%)**
Community and Social Services	-	26 087	-	-	-	-	-	-	348	1.3%	348	1.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 582**	**-**	**1 582**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	1 582	-	1 582	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**271 123**	**185 132**	**4 801**	**1.8%**	**39 199**	**14.5%**	**54 216**	**29.3%**	**32 507**	**17.6%**	**130 723**	**70.6%**	**61 151**	**84.6%**	**(46.8%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	271 123	185 132	4 801	1.8%	39 199	14.5%	54 216	29.3%	32 507	17.6%	130 723	70.6%	61 151	84.6%	(46.8%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 185 633**	**1 098 061**	**366 279**	**30.9%**	**324 350**	**27.4%**	**292 976**	**26.7%**	**66 295**	**6.0%**	**1 049 899**	**95.6%**	**86 407**	**94.2%**	**(23.3%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	131 922	127 343	34 995	26.5%	41 710	31.6%	32 218	25.3%	55 890	43.9%	164 812	129.4%	31 403	105.4%	78.0%
Other revenue	70 622	82 040	7 035	10.0%	9 230	13.1%	4 248	5.2%	7 948	9.7%	28 460	34.7%	5 054	23.0%	57.3%
Transfers and Subsidies - Operational	665 135	641 283	273 991	41.2%	199 030	29.9%	205 069	32.0%	1 089	.2%	679 179	105.9%	887	100.1%	22.8%
Transfers and Subsidies - Capital	311 791	241 752	48 507	15.6%	72 840	23.4%	51 000	21.1%	518	.2%	172 865	71.5%	47 602	106.2%	(98.9%)
Interest	6 163	5 643	1 751	28.4%	1 540	25.0%	442	7.8%	850	15.1%	4 584	81.2%	1 462	17.3%	(41.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(901 797)**	**(1 003 600)**	**(52 971)**	**5.9%**	**(29 721)**	**3.3%**	**(49 888)**	**5.0%**	**(77 812)**	**7.8%**	**(210 392)**	**21.0%**	**(91 779)**	**20.9%**	**(15.2%)**
Suppliers and employees	(898 197)	(1 001 600)	(52 971)	5.9%	(29 721)	3.3%	(49 888)	5.0%	(77 812)	7.8%	(210 392)	21.0%	(91 779)	20.9%	(15.2%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(3 600)	(2 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**283 836**	**94 461**	**313 308**	**110.4%**	**294 629**	**103.8%**	**243 088**	**257.3%**	**(11 518)**	**(12.2%)**	**839 507**	**888.7%**	**(5 372)**	**491.0%**	**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	**(273 623)**	**(213 119)**	**(835)**	**.3%**	**(45 106)**	**16.5%**	**(55 947)**	**26.3%**	**(41 296)**	**19.4%**	**(143 184)**	**67.2%**	**(77 581)**	**88.1%**	**(46.8%)**
Capital assets	(273 623)	(213 119)	(835)	.3%	(45 106)	16.5%	(55 947)	26.3%	(41 296)	19.4%	(143 184)	67.2%	(77 581)	88.1%	(46.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(273 623)**	**(213 119)**	**(835)**	**.3%**	**(45 106)**	**16.5%**	**(55 947)**	**26.3%**	**(41 296)**	**19.4%**	**(143 184)**	**67.2%**	**(77 581)**	**88.1%**	**(46.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**(10 213)**	**-**	**10 213**	**-**	**-**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	-	(10 213)	-	10 213	-	-	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**(10 213)**	**-**	**10 213**	**-**	**-**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**10 213**	**(118 658)**	**312 473**	**3 059.6%**	**249 523**	**2 443.2%**	**176 928**	**(149.1%)**	**(42 600)**	**35.9%**	**696 323**	**(586.8%)**	**(82 953)**	**(896.2%)**	**(48.6%)**
Cash/cash equivalents at the year begin:	(142 052)	10 897	21 595	(15.2%)	323 348	(227.6%)	572 871	5 257.1%	749 799	6 880.7%	21 595	198.2%	743 215	-	.9%
Cash/cash equivalents at the year end:	**(131 839)**	**(107 761)**	**323 348**	**(245.3%)**	**572 871**	**(434.5%)**	**749 799**	**(695.8%)**	**707 199**	**(656.3%)**	**707 199**	**(656.3%)**	**660 262**	**(980.9%)**	**7.1%**

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	-	-	-	-	-	-	-	-	-	-	(267 004)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(267 004)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(5 144)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(261 860)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(267 004)**	**-**	**-**	**-**

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	13 943	14.4%	10 224	10.5%	9 584	9.9%	63 214	65.2%	96 964	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**13 943**	**14.4%**	**10 224**	**10.5%**	**9 584**	**9.9%**	**63 214**	**65.2%**	**96 964**	**100.0%**

Contact Details

Municipal Manager	Mr Langelihle Jili	036 638 5100
Chief Financial Officer	Mr Busani Ndlovu	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**515 565**	**506 894**	**123 969**	**24.0%**	**112 859**	**21.9%**	**109 156**	**21.5%**	**105 684**	**20.8%**	**451 667**	**89.1%**	**91 497**	**89.1%**	**15.5%**
Exchange Revenue															
Service charges - Electricity	248 003	233 003	44 304	17.9%	35 579	14.3%	46 259	19.9%	35 540	15.3%	161 682	69.4%	40 923	73.7%	(13.2%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	29 736	29 736	7 591	25.5%	7 319	24.6%	7 124	24.0%	7 015	23.6%	29 049	97.7%	6 824	98.0%	2.8%
Sale of Goods and Rendering of Services	619	715	194	31.4%	145	23.5%	147	20.5%	133	18.6%	620	86.6%	153	103.1%	(12.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 703	6 053	1 330	23.3%	1 370	24.0%	1 445	23.9%	1 523	25.2%	5 669	93.6%	1 222	84.7%	24.7%
Interest earned from Current and Non Current Assets	4 738	5 153	706	14.9%	781	16.5%	1 152	22.3%	532	10.3%	3 171	61.5%	2 933	421.9%	(81.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	949	1 440	334	35.2%	329	34.6%	318	22.1%	339	23.5%	1 320	91.7%	510	147.9%	(33.6%)
Licences or permits	3 488	3 801	949	27.2%	890	25.5%	1 181	31.1%	439	11.6%	3 460	91.0%	899	1 539.0%	(51.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	359	490	88	24.5%	76	21.1%	64	13.2%	73	14.9%	301	61.5%	98	110.6%	(25.7%)
Non-Exchange Revenue															
Property rates	114 299	114 299	32 413	28.4%	26 547	23.2%	26 496	23.2%	26 477	23.2%	111 933	97.9%	21 688	97.7%	22.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 915	24 715	5 057	25.4%	7 222	36.3%	6 146	24.9%	6 287	25.4%	24 713	100.0%	9 270	150.8%	(32.2%)
Licences or permits	-	-	-	-	5	-	4	-	-	-	8	-	(30)	:1%	(100.0%)
Transfer and subsidies - Operational	87 754	87 488	31 025	35.4%	32 595	37.1%	18 820	21.5%	2 084	2.4%	84 524	96.6%	7 005	89.7%	(70.3%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	(23)	-	-	-	-	-	25 242	-	25 218	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**486 206**	**487 279**	**157 451**	**32.4%**	**135 590**	**27.9%**	**122 789**	**25.2%**	**148 016**	**30.4%**	**563 847**	**115.7%**	**162 719**	**97.6%**	**(9.0%)**
Employee related costs	166 337	157 553	42 309	25.4%	42 603	25.6%	41 742	26.5%	41 322	26.2%	167 975	106.6%	38 259	104.9%	8.0%
Remuneration of councillors	7 461	6 912	1 430	19.2%	1 430	19.2%	1 430	20.7%	1 430	20.7%	5 721	82.8%	1 430	71.3%	-
Bulk purchases - electricity	188 838	188 838	84 386	44.7%	47 408	25.1%	42 239	22.4%	48 195	25.5%	222 229	117.7%	59 600	95.0%	(19.1%)
Inventory consumed	4 358	4 805	1 341	30.8%	384	8.8%	1 564	32.5%	261	5.4%	3 550	73.9%	688	80.1%	(62.0%)
Debt impairment	17 995	16 978	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	16 790	16 090	4 155	24.7%	4 500	26.8%	4 206	26.1%	2 953	18.4%	15 813	98.3%	15 306	91.4%	(80.7%)
Interest,Dividends and Rent on Land	-	-	7 982	-	10 213	-	11 077	-	11 918	-	41 191	-	14 734	-	(19.1%)
Contracted services	45 569	54 608	7 563	16.6%	17 156	37.6%	13 391	24.5%	20 175	36.9%	58 285	106.7%	22 162	96.1%	(9.0%)
Transfers and subsidies	1 363	1 892	440	32.3%	250	18.4%	167	8.8%	388	20.5%	1 245	65.8%	128	96.8%	204.1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	9 916	-	9 916	-	-	-	(100.0%)
Operational Cost and Other Cost	37 495	39 602	7 856	21.0%	11 645	31.1%	6 973	17.6%	11 438	28.9%	37 912	95.7%	10 412	94.3%	9.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	18	-	18	-	-	-	(100.0%)
Other Losses	-	-	(10)	-	-	-	-	-	-	-	(10)	-	-	-	-
Surplus/(Deficit)	**29 359**	**19 615**	**(33 482)**		**(22 731)**		**(13 633)**		**(42 332)**		**(112 179)**		**(71 223)**		
Transfers and subsidies - capital (monetary allocations)	21 873	22 793	581	2.7%	13 387	61.2%	-	-	8 179	35.9%	22 147	97.2%	13 902	69.0%	(41.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	43	-	43	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**51 232**	**42 408**	**(32 901)**		**(9 344)**		**(13 633)**		**(34 110)**		**(89 988)**		**(57 320)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**51 232**	**42 408**	**(32 901)**		**(9 344)**		**(13 633)**		**(34 110)**		**(89 988)**		**(57 320)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**51 232**	**42 408**	**(32 901)**		**(9 344)**		**(13 633)**		**(34 110)**		**(89 988)**		**(57 320)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**51 232**	**42 408**	**(32 901)**		**(9 344)**		**(13 633)**		**(34 110)**		**(89 988)**		**(57 320)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**43 779**	**40 065**	**3 978**	**9.1%**	**13 368**	**30.5%**	**7 277**	**18.2%**	**3 875**	**9.7%**	**28 497**	**71.1%**	**15 618**	**88.1%**	**(75.2%)**
National Government	17 229	20 503	1 252	7.3%	10 867	63.1%	2 417	11.8%	1 600	7.8%	16 136	78.7%	11 896	88.9%	(86.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	2 644	87.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 229**	**20 503**	**1 252**	**7.3%**	**10 867**	**63.1%**	**2 417**	**11.8%**	**1 600**	**7.8%**	**16 136**	**78.7%**	**14 539**	**88.7%**	**(89.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 550	19 562	2 727	10.3%	2 501	9.4%	4 860	24.8%	2 274	11.6%	12 362	63.2%	1 079	78.3%	110.8%
Capital Expenditure Functional	**43 779**	**40 065**	**3 978**	**9.1%**	**13 368**	**30.5%**	**7 277**	**18.2%**	**3 875**	**9.7%**	**28 497**	**71.1%**	**15 466**	**88.0%**	**(74.9%)**
Municipal governance and administration	**2 385**	**2 074**	**25**	**1.0%**	**537**	**22.5%**	**673**	**32.4%**	**13**	**.6%**	**1 247**	**60.1%**	**689**	**94.0%**	**(98.2%)**
Executive and Council	1 050	1 371	-	-	85	8.1%	673	49.1%	-	-	758	55.3%	39	99.8%	(100.0%)
Finance and administration	1 335	703	25	1.8%	452	33.9%	-	-	13	1.8%	489	69.6%	650	89.8%	(98.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 146**	**4 429**	**-**	**-**	**2 231**	**18.4%**	**397**	**9.0%**	**301**	**6.8%**	**2 929**	**66.1%**	**1 561**	**88.9%**	**(80.7%)**
Community and Social Services	1 940	1 401	-	-	60	3.1%	-	-	115	8.2%	175	12.5%	1 238	87.1%	(90.7%)
Sport And Recreation	7 156	3 028	-	-	2 171	30.3%	397	13.1%	186	6.1%	2 754	90.9%	278	103.4%	(33.1%)
Public Safety	3 050	-	-	-	-	-	-	-	-	-	-	-	45	53.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 628**	**23 948**	**3 954**	**17.5%**	**8 293**	**36.6%**	**6 206**	**25.9%**	**729**	**3.0%**	**19 182**	**80.1%**	**10 856**	**84.3%**	**(93.3%)**
Planning and Development	115	741	-	-	56	48.7%	-	-	-	-	56	7.6%	39	32.8%	(100.0%)
Road Transport	22 513	23 207	3 954	17.6%	8 237	36.6%	6 206	26.7%	729	3.1%	19 126	82.4%	10 817	85.6%	(93.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 620**	**9 614**	**-**	**-**	**2 307**	**34.9%**	**-**	**-**	**2 832**	**29.5%**	**5 140**	**53.5%**	**2 360**	**110.4%**	**20.0%**
Energy sources	270	4 262	-	-	2 307	854.6%	-	-	(2 182)	(51.2%)	126	2.9%	2 360	110.4%	(192.5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	6 350	5 352	-	-	-	-	-	-	5 014	93.7%	5 014	93.7%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**584 065**	**453 588**	**132 509**	**22.7%**	**130 279**	**22.3%**	**102 570**	**22.6%**	**73 573**	**16.2%**	**438 930**	**96.8%**	**81 075**	**88.9%**	**(9.3%)**
Property rates	167 492	94 868	21 060	12.6%	20 651	12.3%	19 284	20.3%	19 154	20.2%	80 150	84.5%	23 759	112.7%	(19.4%)
Service charges	286 946	218 074	51 541	18.0%	50 634	17.6%	49 648	22.8%	49 724	22.8%	201 547	92.4%	53 562	83.1%	(7.2%)
Other revenue	16 361	21 701	14 105	86.2%	5 921	36.2%	1 687	7.8%	3 839	17.7%	25 553	117.7%	(2 043)	51.2%	(287.9%)
Transfers and Subsidies - Operational	87 398	87 132	34 803	39.8%	37 550	43.0%	24 987	28.7%	367	.4%	97 706	112.1%	3 571	89.3%	(89.7%)
Transfers and Subsidies - Capital	21 129	22 050	10 315	48.8%	14 787	70.0%	6 008	27.2%	-	-	31 110	141.1%	152	105.3%	(100.0%)
Interest	4 738	9 763	685	14.5%	737	15.5%	954	9.8%	489	5.0%	2 865	29.3%	2 074	45.2%	(76.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(451 995)**	**(454 786)**	**(46 219)**	**10.2%**	**(56 285)**	**12.5%**	**(45 002)**	**9.9%**	**(71 207)**	**15.7%**	**(218 713)**	**48.1%**	**(38 289)**	**38.8%**	**86.0%**
Suppliers and employees	(451 995)	(454 786)	(46 219)	10.2%	(56 285)	12.5%	(45 002)	9.9%	(71 207)	15.7%	(218 713)	48.1%	(38 289)	38.9%	86.0%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**132 070**	**(1 198)**	**86 290**	**65.3%**	**73 994**	**56.0%**	**57 568**	**(4 806.6%)**	**2 366**	**(197.5%)**	**220 218**	**(18 387.0%)**	**42 786**	**785.2%**	**(94.5%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**-**	**0**	**-**	**12 700**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	12 700	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(43 779)**	**(40 065)**	**(5 297)**	**12.1%**	**(14 188)**	**32.4%**	**(9 312)**	**23.2%**	**(12 247)**	**30.6%**	**(41 045)**	**102.4%**	**(16 164)**	**96.6%**	**(24.2%)**
Capital assets	(43 779)	(40 065)	(5 297)	12.1%	(14 188)	32.4%	(9 312)	23.2%	(12 247)	30.6%	(41 045)	102.4%	(16 164)	96.6%	(24.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(43 779)**	**(40 065)**	**(5 297)**	**12.1%**	**(14 188)**	**32.4%**	**(9 312)**	**23.2%**	**(12 247)**	**30.6%**	**(41 045)**	**102.4%**	**(3 463)**	**62.9%**	**253.6%**
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	**88 291**	**(41 263)**	**80 993**	**91.7%**	**59 806**	**67.7%**	**48 256**	**(116.9%)**	**(9 881)**	**23.9%**	**179 173**	**(434.2%)**	**39 323**	**(4 015.3%)**	**(125.1%)**
Cash/cash equivalents at the year begin:	699	699	35 389	5 060.8%	108 173	15 469.6%	167 979	24 022.3%	213 267	30 498.7%	35 389	5 060.8%	221 114	117.8%	(3.5%)
Cash/cash equivalents at the year end:	**88 990**	**(40 563)**	**108 173**	**121.6%**	**167 979**	**188.8%**	**213 723**	**(526.9%)**	**203 733**	**(502.3%)**	**203 733**	**(502.3%)**	**260 984**	**1 657.8%**	**(21.9%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(10 822)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(4 624)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(15 446)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	(3 368)	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(12 078)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(15 446)**	**-**	**-**	**-**

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	23 531	5.5%	35 394	8.3%	4 817	1.1%	363 462	85.1%	427 204	90.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 467	3.3%	1 378	3.1%	1 130	2.5%	40 863	91.1%	44 839	9.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**24 998**	**5.3%**	**36 773**	**7.8%**	**5 947**	**1.3%**	**404 325**	**85.7%**	**472 042**	**100.0%**

Contact Details

Municipal Manager	Mr Musawenkosi F Hadebe	034 212 2121
Chief Financial Officer	Mr Blessing Ndlovu	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**358 533**	**355 107**	**103 129**	**28.8%**	**94 226**	**26.3%**	**78 751**	**22.2%**	**23 387**	**6.6%**	**299 494**	**84.3%**	**26 287**	**102.1%**	**(11.0%)**
Exchange Revenue															
Service charges - Electricity	37 183	38 837	6 742	18.1%	8 526	22.9%	8 838	22.8%	9 559	24.6%	33 665	86.7%	8 097	102.3%	18.1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 377	2 470	396	16.7%	650	27.4%	651	26.4%	626	25.3%	2 323	94.1%	504	103.4%	24.3%
Sale of Goods and Rendering of Services	236	241	39	16.5%	91	38.5%	108	45.0%	218	90.3%	456	189.0%	168	313.4%	29.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	0	0	-	-	-	-	-	-	-	-	-	-	-	159 475.0%	-
Interest earned from Receivables	1 171	469	134	11.4%	197	16.8%	186	39.6%	199	42.5%	716	152.7%	206	114.3%	(3.1%)
Interest earned from Current and Non Current Assets	8 150	6 720	920	11.3%	758	9.3%	1 585	23.6%	1 868	27.8%	5 131	76.4%	714	52.1%	161.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 043	995	147	14.0%	606	58.1%	221	22.2%	434	43.6%	1 408	141.5%	198	91.7%	119.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	25 125	25 689	723	2.9%	240	1.0%	124	.5%	39	.1%	1 125	4.4%	149	27.3%	(74.1%)
Non-Exchange Revenue															
Property rates	62 160	57 645	12 776	20.6%	18 173	29.2%	18 483	32.1%	2 253	3.9%	51 684	89.7%	4 802	109.2%	(53.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 463	1 734	94	2.1%	218	4.9%	210	12.1%	212	12.2%	735	42.4%	187	142.3%	13.4%
Licences or permits	1 088	775	148	13.6%	239	22.0%	279	36.0%	288	37.1%	953	123.1%	212	85.9%	35.7%
Transfer and subsidies - Operational	215 536	215 423	80 343	37.3%	63 464	29.4%	46 876	21.8%	5 128	2.4%	195 812	90.9%	10 014	100.9%	(48.8%)
Interest Receivables	0	4 110	667	5 560 775.0%	1 064	8 866 716.7%	1 191	29.0%	1 048	25.5%	3 971	96.6%	1 037	284.0%	1.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	0	0	-	-	-	-	-	-	-	-	-	-	-	967 948.7%	-
Other Gains	0	0	-	-	-	-	-	-	1 515	3 157 012.5%	1 515	3 157 012.5%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**333 063**	**337 749**	**41 908**	**12.6%**	**66 840**	**20.1%**	**58 622**	**17.4%**	**77 189**	**22.9%**	**244 559**	**72.4%**	**50 562**	**80.0%**	**52.7%**
Employee related costs	124 644	121 754	9 743	7.8%	18 532	14.9%	20 116	16.5%	31 271	25.7%	79 662	65.4%	9 572	70.0%	226.7%
Remuneration of councillors	15 974	15 402	1 208	7.6%	2 755	17.2%	2 469	16.0%	4 259	27.7%	10 691	69.4%	1 207	78.1%	252.7%
Bulk purchases - electricity	40 870	40 870	12 406	30.4%	7 474	18.3%	13 261	32.4%	12 137	29.7%	45 278	110.8%	12 834	100.6%	(5.4%)
Inventory consumed	2 046	2 201	1 947	95.2%	1 868	91.3%	(3 602)	(163.6%)	653	29.7%	866	39.4%	430	120.8%	52.0%
Debt impairment	-	17 415	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	37 000	37 000	-	-	-	-	-	-	-	-	-	-	-	60.1%	-
Interest,Dividends and Rent on Land	0	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	51 147	51 219	8 267	16.2%	17 973	35.1%	12 923	25.2%	18 026	35.2%	57 190	111.7%	18 983	100.2%	(5.0%)
Transfers and subsidies	5 454	5 454	290	5.3%	998	18.3%	867	15.9%	752	13.8%	2 907	53.3%	799	181.5%	(5.9%)
Irrecoverable debts written off	15 000	5 241	7	-	4	-	0	-	12	.2%	23	.4%	24	5.1%	(48.8%)
Operational Cost and Other Cost	40 928	40 893	8 039	19.6%	17 237	42.1%	12 587	30.8%	10 079	24.6%	47 942	117.2%	6 713	96.4%	50.1%
Disposal of Fixed and Intangible Assets	0	0	-	-	-	-	-	-	-	-	-	-	-	250 000.0%	-
Other Losses	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**25 470**	**17 358**	**61 221**		**27 386**		**20 129**		**(53 802)**		**54 935**		**(24 275)**		
Transfers and subsidies - capital (monetary allocations)	37 961	60 961	5 809	15.3%	4 174	11.0%	-	-	4 588	7.5%	14 571	23.9%	23 257	95.5%	(80.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**63 431**	**78 319**	**67 031**		**31 560**		**20 129**		**(49 213)**		**69 506**		**(1 018)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**63 431**	**78 319**	**67 031**		**31 560**		**20 129**		**(49 213)**		**69 506**		**(1 018)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 431**	**78 319**	**67 031**		**31 560**		**20 129**		**(49 213)**		**69 506**		**(1 018)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 431**	**78 319**	**67 031**		**31 560**		**20 129**		**(49 213)**		**69 506**		**(1 018)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**55 592**	**92 549**	**12 479**	**22.4%**	**24 160**	**43.5%**	**(5 533)**	**(6.0%)**	**9 782**	**10.6%**	**40 888**	**44.2%**	**17 077**	**33.5%**	**(42.7%)**
National Government	32 250	53 010	8 668	26.9%	7 365	22.8%	(25 923)	(48.9%)	(2 742)	(5.2%)	(12 632)	(23.8%)	13 065	80.7%	(121.0%)
Provincial Government	0	0	-	-	-	-	-	-	-	-	-	-	-	42.3%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 250**	**53 010**	**8 668**	**26.9%**	**7 365**	**22.8%**	**(25 923)**	**(48.9%)**	**(2 742)**	**(5.2%)**	**(12 632)**	**(23.8%)**	**13 065**	**76.3%**	**(121.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 342	39 540	3 811	16.3%	16 795	72.0%	20 389	51.6%	12 524	31.7%	53 520	135.4%	4 012	(17.7%)	212.2%
Capital Expenditure Functional	**55 592**	**92 549**	**12 479**	**22.4%**	**24 160**	**43.5%**	**(5 533)**	**(6.0%)**	**9 782**	**10.6%**	**40 888**	**44.2%**	**17 077**	**33.5%**	**(42.7%)**
Municipal governance and administration	**0**	**0**	**-**	**-**	**-**	**-**	**630**	**276 325.9%**	**98**	**43 155.7%**	**728**	**319 481.6%**	**627**	**79.1%**	**(84.3%)**
Executive and Council	0	0	-	-	-	-	-	-	-	-	-	-	-	101.2%	-
Finance and administration	0	0	-	-	-	-	630	328 137.0%	98	51 247.4%	728	379 384.4%	627	69.2%	(84.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**26 372**	**22 135**	**625**	**2.4%**	**2 334**	**8.9%**	**3 350**	**15.1%**	**3 874**	**17.5%**	**10 183**	**46.0%**	**3 724**	**9.6%**	**4.0%**
Community and Social Services	23 407	19 170	625	2.7%	2 200	9.4%	1 413	7.4%	11 654	60.8%	15 892	82.9%	3 724	(.9%)	213.0%
Sport And Recreation	2 965	2 965	-	-	134	4.5%	1 937	65.3%	(7 793)	(262.8%)	(5 721)	(193.0%)	-	63.9%	(100.0%)
Public Safety	0	0	-	-	-	-	-	-	13	3 156.6%	13	3 156.6%	-	1.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 805**	**70 000**	**11 854**	**41.2%**	**21 826**	**75.8%**	**(9 526)**	**(13.6%)**	**5 809**	**8.3%**	**29 964**	**42.8%**	**10 557**	**54.9%**	**(45.0%)**
Planning and Development	348	348	-	-	-	-	6 332	1 820.3%	171	49.2%	6 503	1 869.5%	-	(184.3%)	(100.0%)
Road Transport	28 457	69 652	11 854	41.7%	21 826	76.7%	(15 857)	(22.8%)	5 638	8.1%	23 461	33.7%	10 557	117.9%	(46.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**414**	**414**	**-**	**-**	**-**	**-**	**13**	**3.0%**	**-**	**-**	**13**	**3.0%**	**2 169**	**128.8%**	**(100.0%)**
Energy sources	0	0	-	-	-	-	13	13 020.8%	-	-	13	13 020.8%	614	57.8%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	414	414	-	-	-	-	-	-	-	-	-	-	1 554	1 235.6%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**404 891**	**433 148**	**144 134**	**35.6%**	**111 176**	**27.5%**	**112 646**	**26.0%**	**95 646**	**22.1%**	**463 601**	**107.0%**	**46 224**	**115.6%**	**106.9%**
Property rates	35 404	49 987	-	-	-	-	-	-	-	-	-	-	81 907	513.0%	(100.0%)
Service charges	33 949	42 292	-	-	-	-	-	-	-	-	-	-	4 182	94.3%	(100.0%)
Other revenue	31 683	61 343	-	-	-	-	-	-	-	-	-	-	4 536	1 820.8%	(100.0%)
Transfers and Subsidies - Operational	221 926	215 423	143 808	64.8%	110 844	49.9%	111 335	51.7%	93 941	43.6%	459 929	213.5%	(45 293)	(169.8%)	(307.4%)
Transfers and Subsidies - Capital	75 066	60 961	-	-	-	-	-	-	-	-	-	-	-	877.6%	-
Interest	6 862	3 142	326	4.7%	331	4.8%	1 310	41.7%	1 705	54.3%	3 673	116.9%	891	58.8%	91.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(297 701)**	**(358 203)**	**(75 317)**	**25.3%**	**(104 833)**	**35.2%**	**(101 379)**	**28.3%**	**(127 341)**	**35.5%**	**(408 869)**	**114.1%**	**(76 617)**	**130.0%**	**66.2%**
Suppliers and employees	(297 701)	(358 203)	(75 317)	25.3%	(104 833)	35.2%	(101 379)	28.3%	(127 341)	35.5%	(408 869)	114.1%	(76 617)	130.0%	66.2%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**107 190**	**74 946**	**68 818**	**64.2%**	**6 342**	**5.9%**	**11 267**	**15.0%**	**(31 695)**	**(42.3%)**	**54 732**	**73.0%**	**(30 393)**	**25.0%**	**4.3%**
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	**(101 890)**	**(106 812)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 398)**	**4.3%**	**(100.0%)**
Capital assets	(101 890)	(106 812)	-	-	-	-	-	-	-	-	-	-	(1 398)	4.3%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(101 890)**	**(106 812)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 398)**	**(9.0%)**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**5 300**	**(31 866)**	**68 818**	**1 298.4%**	**6 342**	**119.7%**	**11 267**	**(35.4%)**	**(31 695)**	**99.5%**	**54 732**	**(171.8%)**	**(31 791)**	**(45.7%)**	**(.3%)**
Cash/cash equivalents at the year begin:	71 395	74 230	-	-	68 818	96.4%	75 160	101.3%	86 427	116.4%	-	-	144 292	-	(40.1%)
Cash/cash equivalents at the year end:	**76 695**	**42 364**	**68 818**	**89.7%**	**75 160**	**98.0%**	**86 427**	**204.0%**	**54 732**	**129.2%**	**54 732**	**129.2%**	**112 501**	**161.8%**	**(51.3%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 512	58.1%	666	11.0%	417	6.9%	1 446	23.9%	6 042	26.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	406	5.6%	132	1.8%	123	1.7%	6 649	91.0%	7 311	32.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	171	6.8%	73	2.9%	68	2.7%	2 200	87.6%	2 512	11.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	139	2.0%	53	.8%	60	.9%	6 762	96.4%	7 015	30.7%	-	-	-	-
Total By Income Source	**4 228**	**18.5%**	**924**	**4.0%**	**669**	**2.9%**	**17 058**	**74.6%**	**22 879**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 652	22.3%	606	8.2%	427	5.7%	4 739	63.8%	7 423	32.4%	-	-	-	-
Commercial	1 887	49.7%	143	3.8%	82	2.2%	1 682	44.3%	3 794	16.6%	-	-	-	-
Households	501	13.1%	100	2.6%	78	2.0%	3 150	82.2%	3 830	16.7%	-	-	-	-
Other	188	2.4%	76	1.0%	82	1.1%	7 487	95.6%	7 833	34.2%	-	-	-	-
Total By Customer Group	**4 228**	**18.5%**	**924**	**4.0%**	**669**	**2.9%**	**17 058**	**74.6%**	**22 879**	**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)	248	100.0%	-	-	-	-	-	-	248	3.0%
Pensions / Retirement deductions	106	100.0%	-	-	-	-	-	-	106	1.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 841	94.1%	177	2.4%	249	3.4%	-	-	7 267	87.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	580	87.1%	86	12.9%	-	-	-	-	666	8.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 775**	**93.8%**	**263**	**3.2%**	**249**	**3.0%**	**-**	**-**	**8 287**	**100.0%**

Contact Details

Municipal Manager	Mr Mpumelelo Jiyane	034 271 6112
Chief Financial Officer	Mr Bafana Hendry Bhengu	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**296 818**	**318 783**	**96 507**	**32.5%**	**85 645**	**28.9%**	**65 754**	**20.6%**	**51 260**	**16.1%**	**299 165**	**93.8%**	**16 448**	**83.4%**	**211.7%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	600	284	47.3%	412	68.7%	413	68.8%	471	78.5%	1 580	263.3%	270	163.9%	74.5%
Sale of Goods and Rendering of Services	416	416	77	18.4%	49	11.8%	33	8.0%	13	3.2%	172	41.4%	78	45.5%	(83.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 000	12 000	2 184	18.2%	3 546	29.5%	2 983	24.9%	4 299	35.8%	13 011	108.4%	3 869	168.5%	11.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	880	880	121	13.8%	105	11.9%	240	27.3%	217	24.7%	684	77.7%	176	82.9%	23.6%
Licences or permits	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	200	21 200	0	.1%	-	-	-	-	-	-	0	-	-	.2%	-
Non-Exchange Revenue															
Property rates	33 000	33 000	8 648	26.2%	8 652	26.2%	8 657	26.2%	8 660	26.2%	34 617	104.9%	4 087	43.3%	111.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	300	300	231	77.0%	102	33.8%	203	67.8%	105	34.8%	640	213.5%	212	136.9%	(50.7%)
Licences or permits	250	250	1	.3%	1	.5%	4	1.7%	3	1.1%	9	3.6%	2	.4%	24.4%
Transfer and subsidies - Operational	248 972	249 937	84 961	34.1%	72 778	29.2%	53 221	21.3%	37 492	15.0%	248 451	99.4%	7 753	92.6%	383.6%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**335 857**	**408 281**	**59 260**	**17.6%**	**70 592**	**21.0%**	**63 842**	**15.6%**	**73 575**	**18.0%**	**267 269**	**65.5%**	**83 721**	**74.6%**	**(12.1%)**
Employee related costs	119 350	108 787	25 495	21.4%	30 369	25.4%	27 583	25.4%	27 023	24.8%	110 471	101.5%	30 099	115.1%	(10.2%)
Remuneration of councillors	19 729	19 121	4 295	21.8%	4 817	24.4%	4 390	23.0%	4 973	26.0%	18 475	96.6%	-	15.0%	(100.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 799	1 929	40	2.2%	180	10.0%	517	26.8%	464	24.0%	1 200	62.2%	665	22.2%	(30.2%)
Debt impairment	-	17 226	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	50 000	52 473	3	-	3	-	3	-	3	-	10	-	431	.9%	(99.4%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	86 225	74 906	12 981	15.1%	24 780	28.7%	23 039	30.8%	25 736	34.4%	86 536	115.5%	35 998	88.2%	(28.5%)
Transfers and subsidies	-	12	-	-	-	-	-	-	12	100.0%	12	100.0%	80	99.8%	(84.8%)
Irrecoverable debts written off	-	21 036	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	58 754	50 791	16 446	28.0%	10 444	17.8%	8 310	16.4%	15 365	30.3%	50 564	99.6%	16 448	77.8%	(6.6%)
Disposal of Fixed and Intangible Assets	-	62 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(39 039)**	**(89 498)**	**37 247**		**15 052**		**1 912**		**(22 316)**		**31 896**		**(67 274)**		
Transfers and subsidies - capital (monetary allocations)	62 579	70 557	15 236	24.3%	17 408	27.8%	10 758	15.2%	20 299	28.8%	63 701	90.3%	10 091	105.8%	101.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23 540**	**(18 941)**	**52 483**		**32 461**		**12 670**		**(2 017)**		**95 597**		**(57 182)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**23 540**	**(18 941)**	**52 483**		**32 461**		**12 670**		**(2 017)**		**95 597**		**(57 182)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 540**	**(18 941)**	**52 483**		**32 461**		**12 670**		**(2 017)**		**95 597**		**(57 182)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 540**	**(18 941)**	**52 483**		**32 461**		**12 670**		**(2 017)**		**95 597**		**(57 182)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**79 184**	**89 749**	**14 150**	**17.9%**	**19 367**	**24.5%**	**18 017**	**20.1%**	**19 464**	**21.7%**	**70 998**	**79.1%**	**14 446**	**77.5%**	**34.7%**
National Government	64 732	70 791	13 249	20.5%	15 192	23.5%	9 580	13.5%	18 099	25.6%	56 121	79.3%	10 400	79.8%	74.0%
Provincial Government	-	476	-	-	-	-	-	-	185	38.8%	185	38.8%	(1 862)	.6%	(109.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 732**	**71 267**	**13 249**	**20.5%**	**15 192**	**23.5%**	**9 580**	**13.4%**	**18 284**	**25.7%**	**56 305**	**79.0%**	**8 538**	**77.1%**	**114.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 452	18 482	901	6.2%	4 175	28.9%	8 436	45.6%	1 180	6.4%	14 692	79.5%	5 908	79.6%	(80.0%)
Capital Expenditure Functional	**82 352**	**90 089**	**15 104**	**18.3%**	**19 388**	**23.5%**	**17 093**	**19.0%**	**19 643**	**21.8%**	**71 227**	**79.1%**	**14 598**	**76.9%**	**34.6%**
Municipal governance and administration	**790**	**4 659**	**700**	**88.6%**	**282**	**35.7%**	**340**	**7.3%**	**6 348**	**136.3%**	**7 670**	**164.6%**	**972**	**55.8%**	**553.1%**
Executive and Council	120	830	700	583.3%	40	32.9%	-	-	6 082	732.8%	6 822	821.9%	68	159.1%	8 788.8%
Finance and administration	665	3 824	-	-	243	36.5%	340	8.9%	266	7.0%	848	22.2%	904	55.1%	(70.6%)
Internal audit	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 461**	**13 606**	**3 248**	**34.3%**	**3 820**	**40.4%**	**2 329**	**17.1%**	**1 947**	**14.3%**	**11 344**	**83.4%**	**21 853**	**644.1%**	**(91.1%)**
Community and Social Services	338	981	-	-	31	9.3%	180	18.4%	203	20.7%	415	42.3%	683	49.1%	(70.3%)
Sport And Recreation	8 053	11 955	3 218	40.0%	3 710	46.1%	2 149	18.0%	1 028	8.6%	10 105	84.5%	19 039	-	(94.6%)
Public Safety	1 070	670	30	2.8%	78	7.3%	-	-	716	106.9%	824	123.0%	2 132	164.6%	(66.4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**69 358**	**67 874**	**11 156**	**16.1%**	**11 938**	**17.2%**	**14 424**	**21.3%**	**14 695**	**21.7%**	**52 213**	**76.9%**	**(8 227)**	**46.7%**	**(278.6%)**
Planning and Development	23 038	15 601	1 984	8.6%	866	3.8%	9 246	59.3%	6	-	12 102	77.6%	2 001	77.1%	(99.7%)
Road Transport	46 320	52 272	9 171	19.8%	11 072	23.9%	5 178	9.9%	14 690	28.1%	40 111	76.7%	(10 228)	45.0%	(243.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 743**	**3 950**	**-**	**-**	**3 348**	**122.1%**	**-**	**-**	**(3 348)**	**(84.8%)**	**-**	**-**	**-**	**-**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 743	3 950	-	-	3 348	122.1%	-	-	(3 348)	(84.8%)	-	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**391 381**	**421 292**	**156 496**	**40.0%**	**102 920**	**26.3%**	**93 370**	**22.2%**	**14 289**	**3.4%**	**367 076**	**87.1%**	**42 109**	**94.7%**	**(66.1%)**
Property rates	49 200	23 000	4 838	9.8%	2 533	5.1%	5 337	23.2%	1 872	8.1%	14 580	63.4%	2 056	17.2%	(8.9%)
Service charges	1 128	1 128	63	5.6%	306	27.1%	346	30.7%	321	28.5%	1 036	91.9%	160	93.4%	101.2%
Other revenue	18 226	64 416	7 332	40.2%	2 723	14.9%	6 994	10.9%	8 415	13.1%	25 464	39.5%	14 738	95.8%	(42.9%)
Transfers and Subsidies - Operational	248 248	249 213	105 283	42.4%	79 854	32.2%	64 516	25.9%	861	.3%	250 515	100.5%	7 221	98.1%	(88.1%)
Transfers and Subsidies - Capital	62 579	71 534	37 008	59.1%	14 000	22.4%	13 791	19.3%	-	-	64 799	90.6%	14 258	103.8%	(100.0%)
Interest	12 000	12 000	1 972	16.4%	3 504	29.2%	2 386	19.9%	2 819	23.5%	10 681	89.0%	3 677	90.2%	(23.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(584 571)**	**(256 503)**	**(20 912)**	**3.6%**	**(25 327)**	**4.3%**	**(27 766)**	**10.8%**	**(35 244)**	**13.7%**	**(109 250)**	**42.6%**	**(50 139)**	**29.0%**	**(29.7%)**
Suppliers and employees	(583 836)	(255 768)	(20 912)	3.6%	(25 327)	4.3%	(27 766)	10.9%	(35 244)	13.8%	(109 250)	42.7%	(50 139)	29.1%	(29.7%)

Finance charges	(735)	(735)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(193 190)**	**164 789**	**135 583**	**(70.2%)**	**77 593**	**(40.2%)**	**65 604**	**39.8%**	**(20 955)**	**(12.7%)**	**257 825**	**156.5%**	**(8 030)**	**368.1%**	**161.0%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**7**	**-**	**(386)**	**-**	**(10 300)**	**-**	**9 800**	**-**	**(879)**	**-**	**(572)**	**-**	**(1 812.9%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	7	-	(386)	-	(10 300)	-	9 800	-	(879)	-	(572)	-	(1 812.9%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(91 017)**	**(76 619)**	**(16 167)**	**17.8%**	**(20 813)**	**22.9%**	**(20 091)**	**26.2%**	**(19 122)**	**25.0%**	**(76 193)**	**99.4%**	**(17 598)**	**113.6%**	**8.7%**
Capital assets	(91 017)	(76 619)	(16 167)	17.8%	(20 813)	22.9%	(20 091)	26.2%	(19 122)	25.0%	(76 193)	99.4%	(17 598)	113.6%	8.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(91 017)**	**(76 619)**	**(16 160)**	**17.8%**	**(21 199)**	**23.3%**	**(30 391)**	**39.7%**	**(9 322)**	**12.2%**	**(77 073)**	**100.6%**	**(18 170)**	**149.9%**	**(48.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(284 207)**	**88 170**	**119 423**	**(42.0%)**	**56 394**	**(19.8%)**	**35 213**	**39.9%**	**(30 277)**	**(34.3%)**	**180 753**	**205.0%**	**(26 200)**	**1 166.4%**	**15.6%**
Cash/cash equivalents at the year begin:	159 683	85 177	83 837	52.5%	185 717	116.3%	242 111	284.2%	277 324	325.6%	83 837	98.4%	209 216	-	32.6%
Cash/cash equivalents at the year end:	**(124 524)**	**173 347**	**185 717**	**(149.1%)**	**242 111**	**(194.4%)**	**277 324**	**160.0%**	**247 046**	**142.5%**	**247 046**	**142.5%**	**183 016**	**206.9%**	**35.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 672	5.4%	2 384	4.8%	2 323	4.7%	42 359	85.2%	49 738	96.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	159	8.0%	95	4.8%	95	4.8%	1 644	82.5%	1 994	3.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 831**	**5.5%**	**2 480**	**4.8%**	**2 418**	**4.7%**	**44 003**	**85.1%**	**51 732**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 049	5.5%	2 007	5.4%	1 966	5.3%	31 219	83.8%	37 240	72.0%	-	-	-	-
Commercial	766	5.5%	456	3.3%	436	3.1%	12 274	88.1%	13 933	26.9%	-	-	-	-
Households	16	2.9%	16	2.9%	16	2.9%	511	91.3%	559	1.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 831**	**5.5%**	**2 480**	**4.8%**	**2 418**	**4.7%**	**44 003**	**85.1%**	**51 732**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	748	100.0%	-	-	-	-	-	-	748	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**748**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**748**	**100.0%**

Contact Details

Municipal Manager	Mr Senzo Lieughtenent Sokhela	033 493 8018
Chief Financial Officer	Mr Nhlakanipho Goodman Mvelase	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**441 892**	**433 140**	**128 248**	**29.0%**	**121 612**	**27.5%**	**92 975**	**21.5%**	**55 149**	**12.7%**	**397 984**	**91.9%**	**53 250**	**87.5%**	**3.6%**
Exchange Revenue															
Service charges - Electricity	123 684	123 684	30 202	24.4%	38 256	30.9%	24 620	19.9%	31 384	25.4%	124 462	100.6%	31 592	92.9%	(.7%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 472	13 240	3 948	27.3%	3 945	27.3%	1 664	12.6%	3 612	27.3%	13 168	99.5%	3 747	108.0%	(3.6%)
Sale of Goods and Rendering of Services	32 001	31 886	404	1.3%	174	.5%	123	.4%	160	.5%	861	2.7%	2 094	13.1%	(92.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	1 109	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	5 330	2 519	813	15.3%	338	6.3%	441	17.5%	1 236	49.1%	2 829	112.3%	798	86.4%	54.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	527	507	93	17.7%	92	17.4%	98	19.4%	92	18.1%	375	73.9%	93	84.7%	(1.5%)
Licences or permits	3 495	3 435	732	21.0%	725	20.8%	1 139	33.2%	660	19.2%	3 257	94.8%	639	85.3%	3.4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	947	265	66	6.9%	67	7.0%	120	45.5%	87	32.8%	340	128.3%	41	33.5%	110.1%
Non-Exchange Revenue															
Property rates	61 771	58 169	13 426	21.7%	13 458	21.8%	15 709	27.0%	13 864	23.8%	56 458	97.1%	12 327	89.9%	12.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	121	148	65	54.1%	9	7.2%	46	31.3%	45	30.2%	165	111.5%	0	2.0%	17 892.8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	194 833	196 413	78 220	40.1%	64 533	33.1%	49 001	24.9%	4 031	2.1%	195 784	99.7%	1 405	99.4%	187.0%
Interest Receivables	4 711	1 763	(4)	(.1%)	(2)	-	-	-	(22)	(1.2%)	(27)	(1.5%)	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	283	-	17	-	12	-	-	-	312	-	514	9.2%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**451 362**	**477 643**	**124 371**	**27.6%**	**107 721**	**23.9%**	**71 427**	**15.0%**	**113 800**	**23.8%**	**417 319**	**87.4%**	**126 756**	**93.1%**	**(10.2%)**
Employee related costs	158 361	173 801	39 396	24.9%	48 129	30.4%	40 616	23.4%	42 792	24.6%	170 932	98.3%	37 577	98.7%	13.9%
Remuneration of councillors	12 889	12 889	2 910	22.6%	2 849	22.1%	2 911	22.6%	3 284	25.5%	11 954	92.7%	2 368	96.7%	38.7%
Bulk purchases - electricity	93 940	111 050	27 126	28.9%	24 196	25.8%	21 902	19.7%	35 401	31.9%	108 625	97.8%	33 258	111.7%	6.4%
Inventory consumed	8 422	5 312	1 773	21.1%	411	4.9%	1 871	35.2%	471	8.9%	4 526	85.2%	4 967	98.4%	(90.5%)
Debt impairment	17 968	13 403	21 234	118.2%	-	-	(14 973)	(111.7%)	-	-	6 261	46.7%	9 773	43.4%	(100.0%)
Depreciation, Amortisation and Impairment	30 543	36 349	9 493	31.1%	9 298	30.4%	8 959	24.6%	9 075	25.0%	36 824	101.3%	9 486	81.6%	(4.3%)
Interest,Dividends and Rent on Land	2 789	6 030	81	2.9%	477	17.1%	174	2.9%	134	2.2%	866	14.4%	59	1.7%	125.9%
Contracted services	80 813	77 826	10 263	12.7%	7 751	9.6%	6 703	8.6%	15 089	19.4%	39 805	51.1%	7 781	70.7%	93.9%
Transfers and subsidies	2 100	2 456	1 131	53.9%	1	.1%	325	13.2%	54	2.2%	1 512	61.6%	365	92.3%	(85.1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	43 537	38 527	10 965	25.2%	14 610	33.6%	2 921	7.6%	7 498	19.5%	35 994	93.4%	21 123	120.5%	(64.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	18	-	1	-	19	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 470)**	**(44 504)**	**3 877**		**13 891**		**21 548**		**(58 652)**		**(19 335)**		**(73 506)**		
Transfers and subsidies - capital (monetary allocations)	36 217	56 217	15 233	42.1%	10 237	28.3%	4 941	8.8%	4 634	8.2%	35 045	62.3%	23 344	117.5%	(80.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**26 747**	**11 713**	**19 110**		**24 128**		**26 489**		**(54 018)**		**15 709**		**(50 162)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**26 747**	**11 713**	**19 110**		**24 128**		**26 489**		**(54 018)**		**15 709**		**(50 162)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26 747**	**11 713**	**19 110**		**24 128**		**26 489**		**(54 018)**		**15 709**		**(50 162)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**26 747**	**11 713**	**19 110**		**24 128**		**26 489**		**(54 018)**		**15 709**		**(50 162)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**64 618**	**54 108**	**14 810**	**22.9%**	**16 875**	**26.1%**	**4 461**	**8.2%**	**13 022**	**24.1%**	**49 169**	**90.9%**	**35 700**	**134.3%**	**(63.5%)**
National Government	29 927	29 918	14 740	49.3%	16 754	56.0%	3 073	10.3%	3 557	11.9%	38 124	127.4%	13 995	106.1%	(74.6%)
Provincial Government	-	17 391	-	-	121	-	1 361	7.8%	7 803	44.9%	9 286	53.4%	6 142	-	27.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 927**	**47 310**	**14 740**	**49.3%**	**16 875**	**56.4%**	**4 434**	**9.4%**	**11 361**	**24.0%**	**47 410**	**100.2%**	**20 137**	**122.0%**	**(43.6%)**
Borrowing	25 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 691	6 799	70	.7%	-	-	27	.4%	1 662	24.4%	1 759	25.9%	15 563	179.6%	(89.3%)
Capital Expenditure Functional	**64 618**	**54 108**	**14 810**	**22.9%**	**16 875**	**26.1%**	**4 461**	**8.2%**	**13 022**	**24.1%**	**49 169**	**90.9%**	**35 700**	**134.3%**	**(63.5%)**
Municipal governance and administration	**32 121**	**938**	**70**	**.2%**	**-**	**-**	**-**	**-**	**164**	**17.5%**	**234**	**25.0%**	**6 098**	**86.8%**	**(97.3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	278	31.0%	(100.0%)
Finance and administration	32 121	938	70	.2%	-	-	-	-	164	17.5%	234	25.0%	5 820	95.1%	(97.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 050**	**29 146**	**6 050**	**60.2%**	**4 907**	**48.8%**	**3 781**	**13.0%**	**10 827**	**37.1%**	**25 565**	**87.7%**	**9 669**	**107.3%**	**12.0%**
Community and Social Services	-	300	3 662	-	2 314	-	(5 976)	(1 992.0%)	271	90.3%	271	90.3%	3 139	67.0%	(91.4%)
Sport And Recreation	9 300	11 413	2 387	25.7%	2 472	26.6%	8 396	73.6%	2 725	23.9%	15 981	140.0%	388	-	602.2%
Public Safety	750	17 433	-	-	121	16.2%	1 361	7.8%	7 831	44.9%	9 313	53.4%	6 142	-	27.5%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 447**	**22 525**	**8 690**	**38.7%**	**11 968**	**53.3%**	**680**	**3.0%**	**723**	**3.2%**	**22 061**	**97.9%**	**19 830**	**193.1%**	**(96.4%)**
Planning and Development	1 820	220	-	-	-	-	27	12.3%	-	-	27	12.3%	96	187.1%	(100.0%)
Road Transport	20 627	22 305	8 690	42.1%	11 968	58.0%	653	2.9%	723	3.2%	22 034	98.8%	19 734	193.3%	(96.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**1 500**	**-**	**-**	**-**	**-**	**-**	**-**	**1 309**	**87.3%**	**1 309**	**87.3%**	**102**	**69.6%**	**1 180.7%**
Energy sources	-	1 500	-	-	-	-	-	-	1 309	87.3%	1 309	87.3%	(23)	91.1%	(5 894.7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	125	63.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**486 472**	**505 125**	**300 425**	**61.8%**	**341 417**	**70.2%**	**301 332**	**59.7%**	**116 233**	**23.0%**	**1 059 406**	**209.7%**	**119 536**	**150.9%**	**(2.8%)**
Property rates	59 300	55 842	2 767	4.7%	2 394	4.0%	5 519	9.9%	2 386	4.3%	13 066	23.4%	2 752	26.6%	(13.3%)
Service charges	148 623	153 463	8 889	6.0%	8 593	5.8%	10 183	6.6%	11 552	7.5%	39 217	25.6%	11 505	30.9%	.4%
Other revenue	42 169	41 138	15 962	37.9%	56 395	133.7%	16 735	40.7%	16 047	39.0%	105 139	255.6%	3 508	46.9%	357.5%
Transfers and Subsidies - Operational	194 833	195 946	311 936	160.1%	262 450	134.7%	235 237	120.1%	85 034	43.4%	894 657	456.6%	84 940	390.7%	.1%
Transfers and Subsidies - Capital	36 217	56 217	(39 939)	(110.3%)	11 248	31.1%	33 217	59.1%	-	-	4 526	8.1%	16 034	(146.2%)	(100.0%)
Interest	5 330	2 519	810	15.2%	337	6.3%	441	17.5%	1 214	48.2%	2 801	111.2%	798	170.9%	52.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(427 603)**	**(461 243)**	**(115 799)**	**27.1%**	**(73 779)**	**17.3%**	**(50 363)**	**10.9%**	**(52 122)**	**11.3%**	**(292 062)**	**63.3%**	**(90 651)**	**80.0%**	**(42.5%)**
Suppliers and employees	(424 814)	(455 213)	(115 799)	27.3%	(73 779)	17.4%	(50 363)	11.1%	(52 122)	11.4%	(292 062)	64.2%	(90 651)	80.0%	(42.5%)

Finance charges	(2 789)	(6 030)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**58 870**	**43 882**	**184 626**	**313.6%**	**267 638**	**454.6%**	**250 969**	**571.9%**	**64 111**	**146.1%**	**767 344**	**1 748.7%**	**28 885**	**565.7%**	**122.0%**
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	**(72 574)**	**(64 627)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(72 574)	(64 627)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(72 574)**	**(64 627)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**25 000**	**25 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**25 000**	**25 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**11 295**	**4 255**	**184 626**	**1 634.6%**	**267 638**	**2 369.5%**	**250 969**	**5 898.5%**	**64 111**	**1 506.8%**	**767 344**	**18 034.8%**	**28 885**	**2 494.4%**	**122.0%**
Cash/cash equivalents at the year begin:	36 664	36 664	16 986	46.3%	201 612	549.9%	469 250	1 279.9%	720 150	1 964.2%	16 986	46.3%	456 102	109.7%	57.9%
Cash/cash equivalents at the year end:	**47 959**	**40 918**	**201 612**	**420.4%**	**469 250**	**978.4%**	**720 219**	**1 760.1%**	**784 262**	**1 916.6%**	**784 262**	**1 916.6%**	**484 987**	**910.1%**	**61.7%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 318	46.3%	-	-	808	4.0%	10 010	49.7%	20 137	26.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 795	13.6%	-	-	1 293	3.0%	35 438	83.3%	42 526	55.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 469	13.3%	-	-	329	3.0%	9 220	83.7%	11 018	14.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	32.2%	-	-	2	3.9%	41	63.9%	64	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 703)	(82.1%)	(195)	(5.9%)	(85)	(2.6%)	6 275	190.6%	3 292	4.3%	-	-	-	-
Total By Income Source	**13 899**	**18.0%**	**(195)**	**(.3%)**	**2 349**	**3.0%**	**60 984**	**79.2%**	**77 037**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 212	20.3%	(49)	(.4%)	522	4.8%	8 231	75.4%	10 917	14.2%	-	-	-	-
Commercial	7 495	55.6%	(0)	-	437	3.2%	5 556	41.2%	13 488	17.5%	-	-	-	-
Households	3 107	9.4%	(82)	(.2%)	848	2.6%	29 032	88.2%	32 905	42.7%	-	-	-	-
Other	1 085	5.5%	(64)	(.3%)	541	2.7%	18 165	92.1%	19 727	25.6%	-	-	-	-
Total By Customer Group	**13 899**	**18.0%**	**(195)**	**(.3%)**	**2 349**	**3.0%**	**60 984**	**79.2%**	**77 037**	**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	23 410	100.0%	-	-	-	-	-	-	23 410	75.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 297	107.9%	-	-	-	-	(386)	(7.9%)	4 911	15.9%
Auditor-General	15	100.0%	-	-	-	-	-	-	15	-
Other	2 104	80.2%	-	-	-	-	518	19.8%	2 622	8.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**30 826**	**99.6%**	**-**	**-**	**-**	**-**	**132**	**.4%**	**30 958**	**100.0%**

Contact Details

Municipal Manager	Ms Noxolo Ndaba	033 413 9101
Chief Financial Officer	Mr Mtandeni Nene	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**712 053**	**724 607**	**270 824**	**38.0%**	**228 317**	**32.1%**	**193 407**	**26.7%**	**66 063**	**9.1%**	**758 611**	**104.7%**	**40 172**	**99.0%**	**64.5%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	85 959	85 988	20 030	23.3%	27 081	31.5%	28 476	33.1%	32 621	37.9%	108 207	125.8%	13 862	77.4%	135.3%
Service charges - Waste Water Management	15 320	17 321	4 101	26.8%	6 033	39.4%	6 528	37.7%	6 918	39.9%	23 579	136.1%	3 463	89.2%	99.8%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	43	224	140	322.0%	143	328.0%	(11)	(5.0%)	172	76.8%	444	198.0%	55	315.6%	210.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 350	48 016	13 973	38.4%	14 546	40.0%	7 817	16.3%	19 371	40.3%	55 707	116.0%	15 681	169.9%	23.5%
Interest earned from Current and Non Current Assets	11 377	11 377	2 199	19.3%	1 106	9.7%	1 297	11.4%	2 247	19.8%	6 850	60.2%	1 846	57.1%	21.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	596	596	108	18.1%	84	14.0%	99	16.6%	99	16.6%	389	65.3%	109	98.3%	(9.7%)
Licences or permits	-	4	-	-	4	-	-	-	-	-	4	100.0%	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	137	4	-	-	-	-	-	-	5	111.5%	5	111.5%	-	3.1%	(100.0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	562 271	561 076	230 275	41.0%	179 319	31.9%	149 202	26.6%	4 630	.8%	563 426	100.4%	5 155	98.7%	(10.2%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**656 222**	**692 820**	**147 136**	**22.4%**	**193 270**	**29.5%**	**167 772**	**24.2%**	**158 720**	**22.9%**	**666 899**	**96.3%**	**161 152**	**93.2%**	**(1.5%)**
Employee related costs	295 253	297 049	71 667	24.3%	85 175	28.8%	71 292	24.0%	82 756	27.9%	310 890	104.7%	67 101	104.6%	23.3%
Remuneration of councillors	8 281	7 263	1 828	22.1%	1 813	21.9%	1 813	25.0%	1 816	25.0%	7 270	100.1%	2 413	97.9%	(24.7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	52 796	53 391	6 065	11.5%	10 083	19.1%	18 540	34.7%	17 158	32.1%	51 846	97.1%	10 750	37.1%	59.6%
Debt impairment	52 414	52 414	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	86 276	64 286	15 699	18.2%	15 667	18.2%	18 081	28.1%	16 217	25.2%	65 665	102.1%	15 768	77.2%	2.8%
Interest,Dividends and Rent on Land	-	-	51	-	160	-	126	-	54	-	392	-	184	216.7%	(70.4%)
Contracted services	93 347	140 948	34 293	36.7%	49 284	52.8%	31 007	22.0%	19 439	13.8%	134 023	95.1%	45 332	141.2%	(57.1%)
Transfers and subsidies	10 000	10 000	2 000	20.0%	2 500	25.0%	5 500	55.0%	-	-	10 000	100.0%	1 900	74.4%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	57 854	67 468	15 533	26.8%	28 587	49.4%	21 413	31.7%	20 023	29.7%	85 557	126.8%	17 703	119.0%	13.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	1 256	-	1 256	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**55 831**	**31 787**	**123 688**		**35 046**		**25 635**		**(92 657)**		**91 712**		**(120 981)**		
Transfers and subsidies - capital (monetary allocations)	315 123	315 123	38 114	12.1%	143 128	45.4%	69 115	21.9%	76 535	24.3%	326 893	103.7%	132 194	98.3%	(42.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**370 954**	**346 910**	**161 802**		**178 175**		**94 750**		**(16 122)**		**418 605**		**11 214**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**370 954**	**346 910**	**161 802**		**178 175**		**94 750**		**(16 122)**		**418 605**		**11 214**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**370 954**	**346 910**	**161 802**		**178 175**		**94 750**		**(16 122)**		**418 605**		**11 214**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**370 954**	**346 910**	**161 802**		**178 175**		**94 750**		**(16 122)**		**418 605**		**11 214**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**244 964**	**255 977**	**34 749**	**14.2%**	**111 372**	**45.5%**	**53 809**	**21.0%**	**57 397**	**22.4%**	**257 327**	**100.5%**	**98 404**	**93.7%**	**(41.7%)**
National Government	238 787	251 148	34 733	14.5%	110 511	46.3%	51 100	20.3%	57 367	22.8%	253 711	101.0%	98 236	94.2%	(41.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**238 787**	**251 148**	**34 733**	**14.5%**	**110 511**	**46.3%**	**51 100**	**20.3%**	**57 367**	**22.8%**	**253 711**	**101.0%**	**98 236**	**94.2%**	**(41.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 178	4 830	16	.3%	861	13.9%	2 710	56.1%	30	.6%	3 617	74.9%	168	58.9%	(82.2%)
Capital Expenditure Functional	**244 964**	**255 977**	**34 749**	**14.2%**	**111 372**	**45.5%**	**53 809**	**21.0%**	**57 397**	**22.4%**	**257 327**	**100.5%**	**98 404**	**93.7%**	**(41.7%)**
Municipal governance and administration	**1 065**	**1 195**	**16**	**1.5%**	**843**	**79.2%**	**83**	**7.0%**	**63**	**5.3%**	**1 005**	**84.1%**	**13**	**101.7%**	**388.2%**
Executive and Council	810	744	-	-	744	91.9%	-	-	-	-	744	100.0%	-	88.9%	-
Finance and administration	255	451	16	6.3%	99	38.7%	83	18.4%	63	13.9%	261	57.8%	13	103.8%	388.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**200**	**17**	**-**	**-**	**17**	**8.7%**	**-**	**-**	**-**	**-**	**17**	**100.0%**	**-**	**-**	**-**
Community and Social Services	200	17	-	-	17	8.7%	-	-	-	-	17	100.0%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**87**	**117**	**-**	**-**	**-**	**-**	**-**	**-**	**30**	**25.6%**	**30**	**25.6%**	**-**	**-**	**(100.0%)**
Planning and Development	87	117	-	-	-	-	-	-	30	25.6%	30	25.6%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**243 612**	**254 648**	**34 733**	**14.3%**	**110 511**	**45.4%**	**53 726**	**21.1%**	**57 304**	**22.5%**	**256 275**	**100.6%**	**98 391**	**93.6%**	**(41.8%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	231 643	204 469	34 733	15.0%	74 049	32.0%	50 255	24.6%	50 312	24.6%	209 349	102.4%	99 960	96.2%	(49.7%)
Waste Water Management	11 970	50 179	-	-	36 463	304.6%	3 471	6.9%	6 992	13.9%	46 925	93.5%	(1 569)	-	(545.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**959 457**	**921 313**	**750 532**	**78.2%**	**502 768**	**52.4%**	**644 170**	**69.9%**	**210 019**	**22.8%**	**2 107 489**	**228.7%**	**288 227**	**237.5%**	**(27.1%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	69 883	32 909	5 418	7.8%	1 327	1.9%	3 659	11.1%	6 392	19.4%	16 796	51.0%	492	(.2%)	1 198.4%
Other revenue	803	828	248	30.8%	231	28.7%	-	-	-	-	478	57.7%	165	90.3%	(100.0%)
Transfers and Subsidies - Operational	562 271	561 076	679 465	120.8%	472 799	84.1%	640 511	114.2%	203 627	36.3%	1 996 402	355.8%	269 956	343.7%	(24.6%)
Transfers and Subsidies - Capital	315 123	315 123	49 000	15.5%	12 738	4.0%	-	-	-	-	61 738	19.6%	-	49.4%	-
Interest	11 377	11 377	16 401	144.2%	15 672	137.8%	-	-	-	-	32 074	281.9%	17 614	601.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(499 114)**	**(571 711)**	**105 271**	**(21.1%)**	**(8 215)**	**1.6%**	**(78 030)**	**13.6%**	**(126 574)**	**22.1%**	**(107 549)**	**18.8%**	**58 250**	**(24.1%)**	**(317.3%)**
Suppliers and employees	(489 114)	(561 711)	105 271	(21.5%)	(8 215)	1.7%	(78 030)	13.9%	(126 574)	22.5%	(107 549)	19.1%	58 250	(24.6%)	(317.3%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(10 000)	(10 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**460 342**	**349 602**	**855 803**	**185.9%**	**494 553**	**107.4%**	**566 140**	**161.9%**	**83 444**	**23.9%**	**1 999 940**	**572.1%**	**346 477**	**800.9%**	**(75.9%)**
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	**(281 619)**	**(294 374)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(281 619)	(294 374)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(281 619)**	**(294 374)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**178 723**	**55 228**	**855 803**	**478.8%**	**494 553**	**276.7%**	**566 140**	**1 025.1%**	**83 444**	**151.1%**	**1 999 940**	**3 621.2%**	**346 477**	**35 742.0%**	**(75.9%)**
Cash/cash equivalents at the year begin:	23 701	10 176	-	-	855 803	3 610.8%	1 350 355	13 270.3%	1 916 496	18 833.9%	-	-	1 853 318	1 486.0%	3.4%
Cash/cash equivalents at the year end:	**202 424**	**65 404**	**855 803**	**422.8%**	**1 350 355**	**667.1%**	**1 916 496**	**2 930.3%**	**1 999 940**	**3 057.8%**	**1 999 940**	**3 057.8%**	**2 199 795**	**21 326.0%**	**(9.1%)**

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	113 167	21.7%	(242)	-	12 068	2.3%	395 531	76.0%	520 524	57.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 358	5.5%	4	-	2 411	2.5%	88 996	92.0%	96 768	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	69	4.1%	-	-	34	2.1%	1 562	93.8%	1 665	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	12 395	4.8%	6	-	6 563	2.5%	240 407	92.7%	259 371	28.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 033)	(6.0%)	(1 204)	(3.6%)	(919)	(2.7%)	38 021	112.3%	33 864	3.7%	-	-	-	-
Total By Income Source	**128 956**	**14.1%**	**(1 436)**	**(.2%)**	**20 157**	**2.2%**	**764 516**	**83.8%**	**912 192**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 079	8.4%	(297)	(.4%)	2 972	4.1%	64 026	88.0%	72 779	8.0%	-	-	-	-
Commercial	4 480	5.6%	(63)	(.1%)	2 349	2.9%	73 006	91.5%	79 773	8.7%	-	-	-	-
Households	116 645	15.9%	(865)	(.1%)	13 905	1.9%	603 027	82.3%	732 713	80.3%	-	-	-	-
Other	1 752	6.5%	(211)	(.8%)	930	3.5%	24 456	90.8%	26 927	3.0%	-	-	-	-
Total By Customer Group	**128 956**	**14.1%**	**(1 436)**	**(.2%)**	**20 157**	**2.2%**	**764 516**	**83.8%**	**912 192**	**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	3 413	34.7%	72	.7%	-	-	6 351	64.6%	9 836	3.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 968	5.6%	4 283	1.4%	6 987	2.3%	277 019	90.7%	305 256	96.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**20 381**	**6.5%**	**4 355**	**1.4%**	**6 987**	**2.2%**	**283 370**	**89.9%**	**315 092**	**100.0%**

Contact Details

Municipal Manager	Mr Mlungisi Vusumuzi Ntanzi	034 219 1512
Chief Financial Officer	Mr Skhumbuzo Mbuyazi	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**531 655**	**19.5%**	**2 710 764**	**99.4%**	**498 356**	**100.5%**	**6.7%**
Exchange Revenue															
Service charges - Electricity	1 015 627	1 015 627	283 021	27.9%	241 247	23.8%	232 285	22.9%	234 216	23.1%	990 768	97.6%	215 423	101.8%	8.7%
Service charges - Water	252 278	247 028	60 987	24.2%	62 626	24.8%	62 168	25.2%	57 249	23.2%	243 029	98.4%	58 980	99.6%	(2.9%)
Service charges - Waste Water Management	164 016	162 966	37 708	23.0%	37 888	23.1%	37 941	23.3%	36 854	22.6%	150 392	92.3%	35 349	90.7%	4.3%
Service charges - Waste Management	119 286	120 089	30 367	25.5%	30 381	25.5%	30 181	25.1%	29 470	24.5%	120 399	100.3%	28 279	98.5%	4.2%
Sale of Goods and Rendering of Services	5 237	6 383	1 931	36.9%	1 947	37.2%	2 142	33.6%	1 814	28.4%	7 834	122.7%	1 862	166.7%	(2.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 695	3 695	907	24.6%	853	23.1%	881	23.8%	749	20.3%	3 391	91.8%	897	93.2%	(16.5%)
Interest earned from Current and Non Current Assets	5 927	7 927	2 019	34.1%	2 055	34.7%	4 447	56.1%	3 033	38.3%	11 554	145.8%	2 909	121.1%	4.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 342	13 052	3 151	25.5%	3 375	27.3%	3 128	24.0%	3 028	23.2%	12 682	97.2%	5 550	115.8%	(45.4%)
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%	129	6.6%	1 212	62.4%	1 004	114.9%	(87.2%)
Non-Exchange Revenue															
Property rates	455 840	455 840	115 945	25.4%	116 512	25.6%	116 898	25.6%	116 029	25.5%	465 384	102.1%	106 867	101.7%	8.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 057	7 057	994	12.3%	1 919	23.8%	5 120	72.5%	2 478	35.1%	10 510	148.9%	24 649	363.5%	(89.9%)
Licences or permits	38	38	15	40.1%	6	15.4%	11	28.0%	5	12.4%	36	95.9%	21	183.9%	(77.8%)
Transfer and subsidies - Operational	652 424	663 723	250 421	38.4%	228 818	35.1%	156 114	23.5%	41 922	6.3%	677 275	102.0%	10 570	97.1%	296.6%
Interest Receivables	3 336	3 336	1 294	38.8%	1 500	45.0%	1 486	44.6%	1 586	47.6%	5 867	175.9%	1 430	169.6%	11.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	11 909	2 057	-	2 038	-	2 826	23.7%	2 843	23.9%	9 763	82.0%	-	-	(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%)	250	3.8%	668	10.1%	4 568	79.5%	(94.5%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 849 756**	**2 904 908**	**658 817**	**23.1%**	**782 135**	**27.4%**	**752 366**	**25.9%**	**874 030**	**30.1%**	**3 067 347**	**105.6%**	**917 964**	**108.1%**	**(4.8%)**
Employee related costs	773 264	749 846	190 744	24.7%	196 022	25.3%	198 583	26.5%	199 324	26.6%	784 674	104.6%	166 763	104.4%	19.5%
Remuneration of councillors	31 207	32 707	7 472	23.9%	15 277	49.0%	3 614	11.1%	8 843	27.0%	35 206	107.6%	7 517	107.4%	17.6%
Bulk purchases - electricity	784 460	767 660	176 442	22.5%	184 121	23.5%	177 970	23.2%	273 870	35.7%	812 403	105.8%	204 122	101.4%	34.2%
Inventory consumed	183 946	186 092	60 876	33.1%	62 165	33.8%	63 628	34.2%	68 799	37.0%	255 469	137.3%	51 935	158.2%	32.5%
Debt impairment	212 471	219 871	-	-	-	-	-	-	-	-	-	-	(16 614)	5.0%	(100.0%)
Depreciation, Amortisation and Impairment	396 826	434 079	101 051	25.5%	111 230	28.0%	104 859	24.2%	106 137	24.5%	423 277	97.5%	98 458	112.0%	7.8%
Interest,Dividends and Rent on Land	25 915	25 915	5 406	20.9%	5 406	20.9%	6 236	24.1%	6 276	24.2%	23 323	90.0%	78 600	326.9%	(92.0%)
Contracted services	186 523	214 880	59 614	32.0%	134 017	71.9%	97 126	45.2%	122 039	56.8%	412 797	192.1%	194 392	151.4%	(37.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 659	105 460	25 316	27.0%	27 415	29.3%	50 969	48.3%	43 195	41.0%	146 894	139.3%	64 130	106.5%	(32.6%)
Operational Cost and Other Cost	161 485	168 317	31 897	19.8%	46 437	28.8%	49 372	29.3%	44 741	26.6%	172 446	102.5%	68 575	119.1%	(34.8%)
Disposal of Fixed and Intangible Assets	0	2	-	-	-	-	1	49.3%	1	46.8%	2	96.0%	-	-	(100.0%)
Other Losses	-	80	-	-	45	-	6	8.1%	804	1 005.5%	856	1 069.8%	85	-	847.4%
Surplus/(Deficit)	**(144 114)**	**(177 697)**	**132 945**		**(50 255)**		**(96 898)**		**(342 375)**		**(356 583)**		**(419 608)**		
Transfers and subsidies - capital (monetary allocations)	232 168	242 595	24 983	10.8%	52 070	22.4%	23 305	9.6%	52 014	21.4%	152 372	62.8%	35 245	83.5%	47.6%
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)**		**(290 361)**		**(204 159)**		**(384 363)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**88 054**	**65 002**	**157 929**		**1 867**		**(73 593)**		**(290 361)**		**(204 159)**		**(384 363)**		
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)**		**(290 361)**		**(204 159)**		**(384 363)**		
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)**		**(290 361)**		**(204 159)**		**(384 363)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**125 187**	**52.2%**	**223 127**	**93.0%**	**53 360**	**86.6%**	**134.6%**
National Government	231 380	229 385	24 575	10.6%	46 372	20.0%	24 696	10.8%	112 370	49.0%	208 012	90.7%	45 231	86.0%	148.4%
Provincial Government	788	1 668	186	23.6%	72	9.1%	78	4.7%	688	41.2%	1 024	61.4%	105	108.9%	558.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**232 168**	**231 054**	**24 761**	**10.7%**	**46 444**	**20.0%**	**24 775**	**10.7%**	**113 057**	**48.9%**	**209 036**	**90.5%**	**45 335**	**86.3%**	**149.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 390	8 855	135	4.0%	1 610	47.5%	216	2.4%	12 129	137.0%	14 091	159.1%	8 025	89.6%	51.2%
Capital Expenditure Functional	**235 558**	**239 909**	**24 896**	**10.6%**	**48 054**	**20.4%**	**24 990**	**10.4%**	**125 187**	**52.2%**	**223 127**	**93.0%**	**53 360**	**86.6%**	**134.6%**
Municipal governance and administration	**3 500**	**5 938**	**321**	**9.2%**	**922**	**26.3%**	**235**	**4.0%**	**1 953**	**32.9%**	**3 431**	**57.8%**	**5 921**	**170.1%**	**(67.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	4 800	-	(100.0%)
Finance and administration	3 500	5 938	321	9.2%	922	26.3%	235	4.0%	1 953	32.9%	3 431	57.8%	1 121	82.1%	74.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 802**	**20 060**	**1 820**	**9.7%**	**3 237**	**17.2%**	**978**	**4.9%**	**962**	**4.8%**	**6 998**	**34.9%**	**10 146**	**144.2%**	**(90.5%)**
Community and Social Services	378	1 236	-	-	142	37.6%	59	4.8%	470	38.1%	672	54.3%	490	144.8%	(4.0%)
Sport And Recreation	18 424	18 674	1 820	9.9%	3 095	16.8%	918	4.9%	375	2.0%	6 210	33.3%	9 584	147.5%	(96.1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	61.6%	-
Housing	-	150	-	-	-	-	-	-	117	77.8%	117	77.8%	72	84.0%	61.3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**73 444**	**96 854**	**10 895**	**14.8%**	**24 734**	**33.7%**	**4 692**	**4.8%**	**26 915**	**27.8%**	**67 237**	**69.4%**	**16 641**	**78.6%**	**61.7%**
Planning and Development	250	102	74	29.8%	28	11.2%	-	-	-	-	102	100.0%	32	(48.9%)	(100.0%)
Road Transport	73 194	96 752	10 821	14.8%	24 706	33.8%	4 692	4.9%	26 915	27.8%	67 134	69.4%	16 608	78.8%	62.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**139 812**	**117 058**	**11 859**	**8.5%**	**19 161**	**13.7%**	**19 085**	**16.3%**	**95 356**	**81.5%**	**145 461**	**124.3%**	**17 931**	**77.0%**	**431.8%**
Energy sources	41 300	43 897	-	-	8 745	21.2%	9 644	22.0%	11 340	25.8%	29 730	67.7%	7 225	71.6%	57.0%
Water Management	65 790	72 927	11 859	18.0%	10 203	15.5%	9 441	12.9%	83 824	114.9%	115 327	158.1%	11 473	82.8%	630.6%
Waste Water Management	32 722	180	-	-	180	.5%	-	-	-	-	180	100.0%	(803)	-	(100.0%)
Waste Management	-	53	-	-	33	-	-	-	192	362.4%	225	423.7%	37	88.7%	426.2%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 721**	**71.6%**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**900 899**	**31.6%**	**4 675 588**	**163.9%**	**1 027 856**	**193.9%**	**(12.4%)**
Property rates	391 927	395 122	91 100	23.2%	93 161	23.8%	94 603	23.9%	98 542	24.9%	377 405	95.5%	69 378	216.9%	42.0%
Service charges	1 304 866	1 352 175	343 820	26.3%	345 994	26.5%	330 450	24.4%	338 909	25.1%	1 359 174	100.5%	288 817	143.8%	17.3%
Other revenue	229 420	223 355	611 132	266.4%	399 603	174.2%	393 621	176.2%	454 128	203.3%	1 858 484	832.1%	608 583	3 979.6%	(25.4%)
Transfers and Subsidies - Operational	641 924	642 530	374 350	58.3%	255 559	39.8%	219 555	34.2%	6 893	1.1%	856 357	133.3%	24 461	113.9%	(71.8%)
Transfers and Subsidies - Capital	231 668	232 460	65 876	28.4%	76 288	32.9%	74 453	32.0%	463	.2%	217 080	93.4%	35 163	139.0%	(98.7%)
Interest	5 927	7 926	3 211	54.2%	822	13.9%	1 091	13.8%	1 964	24.8%	7 088	89.4%	1 455	83.9%	35.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 396 418)**	**(2 401 776)**	**(854 383)**	**35.7%**	**(779 384)**	**32.5%**	**(690 204)**	**28.7%**	**(678 740)**	**28.3%**	**(3 002 711)**	**125.0%**	**(562 038)**	**132.3%**	**20.8%**
Suppliers and employees	(2 370 504)	(2 375 862)	(843 173)	35.6%	(768 573)	32.4%	(690 204)	29.1%	(675 887)	28.4%	(2 977 837)	125.3%	(558 598)	132.4%	21.0%

Finance charges	(25 915)	(25 915)	(11 211)	43.3%	(10 811)	41.7%	-	-	(2 853)	11.0%	(24 875)	96.0%	(3 440)	122.0%	(17.1%)
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%**	**222 159**	**49.2%**	**1 672 877**	**370.3%**	**465 818**	**547.3%**	**(52.3%)**
Cash Flow from Investing Activities															
Receipts	**20 000**	**20 000**	**5 702**	**28.5%**	**712**	**3.6%**	**271**	**1.4%**	**240**	**1.2%**	**6 926**	**34.6%**	**5 404**	**27.1%**	**(95.6%)**
Proceeds on disposal of PPE	20 000	20 000	5 702	28.5%	712	3.6%	271	1.4%	240	1.2%	6 926	34.6%	5 404	27.1%	(95.6%)
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%**	**(89 595)**	**37.3%**	**(195 550)**	**81.5%**	**(33 141)**	**89.5%**	**170.3%**
Capital assets	(235 558)	(239 909)	(40 026)	17.0%	(51 054)	21.7%	(14 874)	6.2%	(89 595)	37.3%	(195 550)	81.5%	(33 141)	89.5%	170.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(215 558)**	**(219 909)**	**(34 324)**	**15.9%**	**(50 342)**	**23.4%**	**(14 603)**	**6.6%**	**(89 355)**	**40.6%**	**(188 624)**	**85.8%**	**(27 737)**	**98.6%**	**222.2%**
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%**	**-**	**-**	**(6 443)**	**17.5%**	**(36 903)**	**100.0%**	**(5 856)**	**104.4%**	**10.0%**
Repayment of borrowing	(36 903)	(36 903)	(10 383)	28.1%	(20 078)	54.4%	-	-	(6 443)	17.5%	(36 903)	100.0%	(5 856)	104.4%	10.0%
Net Cash from/(used) Financing Activities	**(36 903)**	**(36 903)**	**(10 383)**	**28.1%**	**(20 078)**	**54.4%**	**-**	**-**	**(6 443)**	**17.5%**	**(36 903)**	**100.0%**	**(5 856)**	**104.4%**	**10.0%**
Net Increase/(Decrease) in cash held	**156 852**	**194 981**	**590 399**	**376.4%**	**321 623**	**205.0%**	**408 967**	**209.7%**	**126 361**	**64.8%**	**1 447 349**	**742.3%**	**432 226**	**932.5%**	**(70.8%)**
Cash/cash equivalents at the year begin:	224 440	85 472	84 522	37.7%	675 871	301.1%	997 494	1 167.0%	1 406 460	1 645.5%	84 522	98.9%	1 440 677	112.6%	(2.4%)
Cash/cash equivalents at the year end:	**381 292**	**280 452**	**675 871**	**177.3%**	**997 494**	**261.6%**	**1 406 460**	**501.5%**	**1 532 821**	**546.6%**	**1 532 821**	**546.6%**	**1 872 903**	**834.5%**	**(18.2%)**

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	21 632	2.7%	15 212	1.9%	12 038	1.5%	750 178	93.9%	799 060	32.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	45 907	54.6%	3 985	4.7%	2 355	2.8%	31 845	37.9%	84 092	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 618	7.8%	10 259	2.6%	8 992	2.3%	343 716	87.3%	393 586	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 554	1.9%	10 198	1.4%	8 767	1.2%	696 931	95.5%	729 451	29.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 836	2.7%	7 461	1.9%	6 593	1.7%	373 121	93.7%	398 010	16.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	559	5.6%	285	2.9%	235	2.4%	8 843	89.1%	9 922	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	935	2.9%	859	2.6%	823	2.5%	30 049	92.0%	32 666	1.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 413)	516.1%	1 486	(41.6%)	230	(6.5%)	13 129	(368.0%)	(3 567)	(.1%)	-	-	-	-
Total By Income Source	**105 628**	**4.3%**	**49 745**	**2.0%**	**40 033**	**1.6%**	**2 247 813**	**92.0%**	**2 443 220**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(784)	(5.4%)	2 309	15.9%	857	5.9%	12 170	83.6%	14 551	.6%	-	-	-	-
Commercial	37 728	21.8%	5 885	3.4%	4 934	2.8%	124 652	72.0%	173 199	7.1%	-	-	-	-
Households	68 682	3.0%	41 546	1.8%	34 237	1.5%	2 110 860	93.6%	2 255 325	92.3%	-	-	-	-
Other	2	1.5%	5	3.4%	6	4.2%	132	90.9%	145	-	-	-	-	-
Total By Customer Group	**105 628**	**4.3%**	**49 745**	**2.0%**	**40 033**	**1.6%**	**2 247 813**	**92.0%**	**2 443 220**	**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	186 925	21.9%	-	-	-	-	664 947	78.1%	851 872	66.8%
Bulk Water	45 448	12.7%	21 135	5.9%	-	-	292 510	81.5%	359 093	28.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44 821	100.0%	-	-	-	-	-	-	44 821	3.5%
Auditor-General	5 350	100.0%	-	-	-	-	-	-	5 350	.4%
Other	13 976	100.0%	-	-	-	-	-	-	13 976	1.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**296 521**	**23.3%**	**21 135**	**1.7%**	**-**	**-**	**957 457**	**75.1%**	**1 275 113**	**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: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**137 903**	**134 180**	**39 625**	**28.7%**	**36 276**	**26.3%**	**30 560**	**22.8%**	**19 383**	**14.4%**	**125 844**	**93.8%**	**26 949**	**95.4%**	**(28.1%)**
Exchange Revenue															
Service charges - Electricity	20 941	21 285	5 731	27.4%	5 082	24.3%	4 529	21.3%	4 901	23.0%	20 243	95.1%	6 010	110.4%	(18.5%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 656	2 763	702	26.4%	673	25.3%	733	26.5%	693	25.1%	2 802	101.4%	707	106.0%	(1.9%)
Sale of Goods and Rendering of Services	441	745	187	42.4%	125	28.4%	162	21.7%	354	47.5%	828	111.1%	166	178.4%	113.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 165	2 165	261	12.0%	308	14.2%	348	16.1%	331	15.3%	1 247	57.6%	470	83.6%	(29.7%)
Interest earned from Current and Non Current Assets	1 703	513	110	6.5%	133	7.8%	165	32.2%	207	40.3%	615	119.8%	146	80.1%	41.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 515	1 517	379	25.0%	419	27.7%	378	24.9%	414	27.3%	1 590	104.8%	356	133.4%	16.5%
Licences or permits	2 377	2 012	503	21.2%	467	19.7%	447	22.2%	647	32.1%	2 064	102.6%	538	86.2%	20.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	147	15	-	-	2	1.0%	98	653.0%	216	1 438.0%	315	2 101.1%	618	1 026.6%	(65.1%)
Non-Exchange Revenue															
Property rates	51 816	48 388	11 596	22.4%	11 431	22.1%	9 334	19.3%	8 760	18.1%	41 121	85.0%	11 131	89.3%	(21.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	834	897	309	37.0%	103	12.4%	275	30.7%	268	29.8%	955	106.4%	153	107.0%	75.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	46 502	47 073	17 614	37.9%	15 611	33.6%	11 804	25.1%	1 330	2.8%	46 359	98.5%	4 438	91.4%	(70.0%)
Interest Receivables	6 806	6 806	2 234	32.8%	1 923	28.2%	2 286	33.6%	1 264	18.6%	7 706	113.2%	2 216	119.4%	(43.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**136 172**	**133 799**	**26 256**	**19.3%**	**36 700**	**27.0%**	**29 843**	**22.3%**	**30 810**	**23.0%**	**123 609**	**92.4%**	**35 124**	**91.0%**	**(12.3%)**
Employee related costs	58 249	57 969	14 001	24.0%	16 260	27.9%	13 346	23.0%	13 158	22.7%	56 766	97.9%	12 384	94.8%	6.3%
Remuneration of councillors	4 817	4 817	1 180	24.5%	1 182	24.5%	1 206	25.0%	1 182	24.5%	4 750	98.6%	1 182	99.4%	-
Bulk purchases - electricity	25 907	25 907	5 965	23.0%	7 539	29.1%	3 460	13.4%	6 523	25.2%	23 487	90.7%	8 400	95.0%	(22.3%)
Inventory consumed	4 802	4 386	-	-	11	.2%	5	.1%	-	-	15	.4%	8	2.5%	(100.0%)
Debt impairment	4 574	4 574	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	9 233	6 459	-	-	3 229	35.0%	4 202	65.1%	2 476	38.3%	9 907	153.4%	2 202	83.9%	12.5%
Interest,Dividends and Rent on Land	-	1 000	77	-	682	-	458	45.8%	631	63.1%	1 848	184.8%	271	-	132.9%
Contracted services	16 246	15 518	2 911	17.9%	4 082	25.1%	3 508	22.6%	5 699	36.7%	16 201	104.4%	7 557	111.2%	(24.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	182	182	-	-	-	-	29	16.1%	745	409.2%	774	425.2%	1 529	-	(51.3%)
Operational Cost and Other Cost	12 162	12 986	2 121	17.4%	3 714	30.5%	3 630	28.0%	395	3.0%	9 860	75.9%	1 592	78.7%	(75.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Surplus/(Deficit)	**1 731**	**381**	**13 369**		**(423)**		**717**		**(11 427)**		**2 236**		**(8 175)**		
Transfers and subsidies - capital (monetary allocations)	28 929	33 929	12 046	41.6%	1 079	3.7%	4 030	11.9%	11 542	34.0%	28 697	84.6%	8 511	93.0%	35.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 660**	**34 310**	**25 415**		**656**		**4 747**		**115**		**30 932**		**336**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 660**	**34 310**	**25 415**		**656**		**4 747**		**115**		**30 932**		**336**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 660**	**34 310**	**25 415**		**656**		**4 747**		**115**		**30 932**		**336**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 660**	**34 310**	**25 415**		**656**		**4 747**		**115**		**30 932**		**336**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**26 347**	**29 702**	**6 185**	**23.5%**	**8 074**	**30.6%**	**5 224**	**17.6%**	**7 612**	**25.6%**	**27 096**	**91.2%**	**4 878**	**102.3%**	**56.0%**
National Government	25 156	25 156	6 161	24.5%	7 234	28.8%	5 158	20.5%	6 764	26.9%	25 316	100.6%	4 872	105.1%	38.8%
Provincial Government	-	3 635	-	-	-	-	-	-	778	21.4%	778	21.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 156**	**28 790**	**6 161**	**24.5%**	**7 234**	**28.8%**	**5 158**	**17.9%**	**7 542**	**26.2%**	**26 094**	**90.6%**	**4 872**	**100.1%**	**54.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 191	912	24	2.1%	840	70.5%	67	7.3%	71	7.7%	1 001	109.8%	6	187.1%	1 093.5%
Capital Expenditure Functional	**26 347**	**29 702**	**6 205**	**23.6%**	**8 130**	**30.9%**	**5 224**	**17.6%**	**7 612**	**25.6%**	**27 171**	**91.5%**	**5 757**	**104.7%**	**32.2%**
Municipal governance and administration	**209**	**172**	**44**	**21.0%**	**156**	**74.9%**	**67**	**38.8%**	**-**	**-**	**267**	**155.2%**	**-**	**88.3%**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	209	172	44	21.0%	156	74.9%	67	38.8%	-	-	267	155.2%	-	81.8%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**417**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**6**	**25.7%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	(1)	12.4%	(100.0%)
Sport And Recreation	417	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	7	99.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 039**	**14 474**	**4 549**	**30.2%**	**5 867**	**39.0%**	**2 045**	**14.1%**	**3 346**	**23.1%**	**15 807**	**109.2%**	**16**	**113.1%**	**20 314.7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 039	14 474	4 549	30.2%	5 867	39.0%	2 045	14.1%	3 346	23.1%	15 807	109.2%	16	113.1%	20 314.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 682**	**11 422**	**1 612**	**15.1%**	**2 107**	**19.7%**	**3 113**	**27.3%**	**3 488**	**30.5%**	**10 320**	**90.4%**	**4 856**	**96.1%**	**(28.2%)**
Energy sources	10 682	11 422	1 612	15.1%	2 107	19.7%	3 113	27.3%	3 488	30.5%	10 320	90.4%	4 856	96.1%	(28.2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**3 635**	**-**	**-**	**-**	**-**	**-**	**-**	**778**	**21.4%**	**778**	**21.4%**	**879**	**86.4%**	**(11.5%)**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**157 725**	**162 336**	**82 535**	**52.3%**	**50 104**	**31.8%**	**63 813**	**39.3%**	**26 754**	**16.5%**	**223 206**	**137.5%**	**46 281**	**108.2%**	**(42.2%)**
Property rates	41 453	41 453	(4 039)	(9.7%)	(1 455)	(3.5%)	3 747	9.0%	424	1.0%	(1 323)	(3.2%)	286	(2.1%)	48.4%
Service charges	20 571	20 964	67 835	329.8%	47 412	230.5%	47 950	228.7%	26 270	125.3%	189 467	903.8%	39 259	1 083.2%	(33.1%)
Other revenue	18 568	18 403	23	.1%	17	.1%	26	.1%	61	.3%	127	.7%	36	(29.5%)	68.5%
Transfers and Subsidies - Operational	46 502	47 075	18 717	40.2%	4 130	8.9%	12 090	25.7%	(2)	-	34 935	74.2%	6 700	15.0%	(100.0%)
Transfers and Subsidies - Capital	28 929	33 929	-	-	-	-	-	-	-	-	-	-	-	(6.5%)	-
Interest	1 703	513	-	-	-	-	-	-	-	-	-	-	-	(29.6%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(129 725)**	**(130 546)**	**(34 153)**	**26.3%**	**(31 116)**	**24.0%**	**(26 921)**	**20.6%**	**(24 580)**	**18.8%**	**(116 770)**	**89.4%**	**(27 147)**	**86.3%**	**(9.5%)**
Suppliers and employees	(129 725)	(129 546)	(34 153)	26.3%	(31 116)	24.0%	(26 921)	20.8%	(24 580)	19.0%	(116 770)	90.1%	(27 147)	86.3%	(9.5%)

Finance charges	-	(1 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**28 000**	**31 790**	**48 382**	**172.8%**	**18 989**	**67.8%**	**36 892**	**116.0%**	**2 173**	**6.8%**	**106 436**	**334.8%**	**19 135**	**169.7%**	**(88.6%)**
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	**(30 299)**	**(34 158)**	**(12 653)**	**41.8%**	**(4 967)**	**16.4%**	**(3 017)**	**8.8%**	**-**	**-**	**(20 637)**	**60.4%**	**(4 301)**	**40.7%**	**(100.0%)**
Capital assets	(30 299)	(34 158)	(12 653)	41.8%	(4 967)	16.4%	(3 017)	8.8%	-	-	(20 637)	60.4%	(4 301)	40.7%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(30 299)**	**(34 158)**	**(12 653)**	**41.8%**	**(4 967)**	**16.4%**	**(3 017)**	**8.8%**	**-**	**-**	**(20 637)**	**60.4%**	**(4 301)**	**40.7%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**1**	**-**	**2**	**-**	**(1)**	**-**	**2**	**-**	**4**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1	-	2	-	(1)	-	2	-	4	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**1**	**-**	**2**	**-**	**(1)**	**-**	**2**	**-**	**4**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(2 299)**	**(2 368)**	**35 730**	**(1 554.1%)**	**14 024**	**(610.0%)**	**33 873**	**(1 430.7%)**	**2 175**	**(91.9%)**	**85 803**	**(3 624.0%)**	**14 833**	**(408.7%)**	**(85.3%)**
Cash/cash equivalents at the year begin:	3 682	4 001	4 426	120.2%	40 254	1 093.4%	54 275	1 356.4%	88 148	2 203.0%	4 426	110.6%	47 424	127.2%	85.9%
Cash/cash equivalents at the year end:	**1 383**	**1 634**	**40 254**	**2 911.4%**	**54 275**	**3 925.5%**	**88 148**	**5 395.6%**	**90 324**	**5 528.7%**	**90 324**	**5 528.7%**	**61 750**	**1 737.1%**	**46.3%**

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)	100.0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 847	19.9%	(12)	(.1%)	221	2.4%	7 204	77.8%	9 261	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 228	8.5%	(873)	(1.4%)	2 239	3.7%	54 728	89.2%	61 322	53.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	336	6.8%	(0)	-	122	2.5%	4 499	90.8%	4 956	4.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	163	9.8%	-	-	59	3.6%	1 435	86.6%	1 658	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	2 103	5.5%	-	-	1 095	2.8%	35 291	91.7%	38 489	33.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	99	(77.8%)	(21)	16.3%	(384)	301.0%	178	(139.5%)	(128)	(.1%)	-	-	-	-
Total By Income Source	**9 775**	**8.5%**	**(905)**	**(.8%)**	**3 353**	**2.9%**	**103 335**	**89.4%**	**115 559**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 785	11.5%	(841)	(2.6%)	1 155	3.5%	28 789	87.5%	32 888	28.5%	-	-	-	-
Commercial	915	20.9%	(2)	-	174	4.0%	3 297	75.2%	4 385	3.8%	-	-	-	-
Households	1 600	6.8%	(55)	(.2%)	676	2.9%	21 423	90.6%	23 643	20.5%	-	-	-	-
Other	3 476	6.4%	(8)	-	1 349	2.5%	49 826	91.2%	54 642	47.3%	-	-	-	-
Total By Customer Group	**9 775**	**8.5%**	**(905)**	**(.8%)**	**3 353**	**2.9%**	**103 335**	**89.4%**	**115 559**	**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	3 351	10.1%	2 323	7.0%	2 311	7.0%	25 229	76.0%	33 214	75.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 887	66.6%	254	9.0%	56	2.0%	636	22.5%	2 832	6.4%
Auditor-General	(1 006)	(30.5%)	-	-	-	-	4 302	130.5%	3 296	7.5%
Other	3 097	64.2%	946	19.6%	352	7.3%	428	8.9%	4 822	10.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 329**	**16.6%**	**3 523**	**8.0%**	**2 719**	**6.2%**	**30 595**	**69.3%**	**44 165**	**100.0%**

Contact Details

Municipal Manager	Mrs Grace Mavundla	034 331 3041
Chief Financial Officer	Mr Sphephelo Mkhize	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**182 301**	**182 545**	**65 968**	**36.2%**	**55 840**	**30.6%**	**46 192**	**25.3%**	**21 744**	**11.9%**	**189 744**	**103.9%**	**16 229**	**98.8%**	**34.0%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 154	2 154	388	18.0%	387	18.0%	935	43.4%	386	17.9%	2 096	97.3%	381	74.3%	1.3%
Sale of Goods and Rendering of Services	374	374	264	70.6%	264	70.6%	(296)	(79.0%)	1 226	327.4%	1 458	389.6%	274	202.8%	347.3%
Agency services	200	918	250	124.9%	155	77.7%	367	40.0%	204	22.2%	976	106.4%	179	243.5%	13.9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 500	1 500	520	34.7%	458	30.5%	339	22.6%	618	41.2%	1 935	129.0%	767	81.0%	(19.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	23	67	29	127.6%	10	42.2%	6	9.5%	3	4.8%	48	72.6%	2	93.9%	102.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	100	200	-	-	-	-	49	24.3%	-	-	49	24.3%	-	2 451.9%	-
Non-Exchange Revenue															
Property rates	46 713	48 738	12 373	26.5%	12 382	26.5%	13 491	27.7%	12 382	25.4%	50 628	103.9%	11 264	101.8%	9.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	301	1 054	290	96.6%	214	71.3%	175	16.6%	5 414	513.7%	6 094	578.2%	1 233	76.9%	339.1%
Licences or permits	2 677	653	165	6.2%	166	6.2%	58	8.8%	226	34.6%	615	94.1%	121	77.0%	85.9%
Transfer and subsidies - Operational	128 259	126 388	51 144	39.9%	41 254	32.2%	31 584	25.0%	668	.5%	124 651	98.6%	1 499	97.4%	(55.5%)
Interest Receivables	-	-	544	-	549	-	(516)	-	617	-	1 195	-	509	173.7%	21.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**155 685**	**179 554**	**28 069**	**18.0%**	**40 023**	**25.7%**	**89 452**	**49.8%**	**14 707**	**8.2%**	**172 251**	**95.9%**	**28 766**	**78.6%**	**(48.9%)**
Employee related costs	33 625	53 353	7 629	22.7%	15 584	46.3%	31 223	58.5%	18 368	34.4%	72 803	136.5%	12 107	162.2%	51.7%
Remuneration of councillors	12 707	15 756	2 079	16.4%	2 031	16.0%	8 473	53.8%	3 741	23.7%	16 324	103.6%	3 599	119.4%	4.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	250	250	27	10.6%	87	35.0%	(53)	(21.4%)	72	28.8%	132	53.0%	86	107.1%	(16.4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	35 000	35 000	3 891	11.1%	6 498	18.6%	39 905	114.0%	(24 145)	(69.0%)	26 150	74.7%	4 105	70.3%	(688.2%)
Interest,Dividends and Rent on Land	5 300	3 300	354	6.7%	357	6.7%	325	9.8%	342	10.4%	1 378	41.8%	(1 451)	29.4%	(123.5%)
Contracted services	39 072	35 886	7 810	20.0%	6 473	16.6%	589	1.6%	7 442	20.7%	22 315	62.2%	4 670	75.0%	59.4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	164	130	-	30	-	681	415.0%	1 112	677.8%	1 952	1 190.5%	28	-	3 840.6%
Operational Cost and Other Cost	29 731	35 844	6 149	20.7%	8 963	30.1%	8 309	23.2%	7 775	21.7%	31 196	87.0%	5 622	69.9%	38.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**26 616**	**2 991**	**37 899**		**15 816**		**(43 260)**		**7 037**		**17 493**		**(12 537)**		
Transfers and subsidies - capital (monetary allocations)	37 345	36 618	6 711	18.0%	10 827	29.0%	10 470	28.6%	8 587	23.5%	36 595	99.9%	13 392	77.1%	(35.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**63 961**	**39 609**	**44 609**		**26 644**		**(32 790)**		**15 625**		**54 088**		**855**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**63 961**	**39 609**	**44 609**		**26 644**		**(32 790)**		**15 625**		**54 088**		**855**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 961**	**39 609**	**44 609**		**26 644**		**(32 790)**		**15 625**		**54 088**		**855**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 961**	**39 609**	**44 609**		**26 644**		**(32 790)**		**15 625**		**54 088**		**855**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**77 395**	**61 515**	**3 937**	**5.1%**	**8 806**	**11.4%**	**14**	**-**	**3 078**	**5.0%**	**15 836**	**25.7%**	**(11 893)**	**18.0%**	**(125.9%)**
National Government	13 500	26 095	802	5.9%	3 500	25.9%	5 880	22.5%	697	2.7%	10 878	41.7%	(3 913)	31.3%	(117.8%)
Provincial Government	11 250	10 523	1 158	10.3%	4 388	39.0%	(4 596)	(43.7%)	(601)	(5.7%)	348	3.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24 750**	**36 618**	**1 960**	**7.9%**	**7 888**	**31.9%**	**1 284**	**3.5%**	**96**	**.3%**	**11 227**	**30.7%**	**(3 913)**	**22.1%**	**(102.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 645	24 897	1 978	3.8%	919	1.7%	(1 269)	(5.1%)	2 982	12.0%	4 609	18.5%	(7 979)	5.2%	(137.4%)
Capital Expenditure Functional	**86 901**	**61 515**	**7 058**	**8.1%**	**10 164**	**11.7%**	**10 745**	**17.5%**	**12 261**	**19.9%**	**40 229**	**65.4%**	**11 529**	**59.1%**	**6.4%**
Municipal governance and administration	**4 435**	**4 375**	**588**	**13.3%**	**(6)**	**(.1%)**	**448**	**10.2%**	**(221)**	**(5.1%)**	**809**	**18.5%**	**21 410**	**1 214.6%**	**(101.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 435	4 375	588	13.3%	(6)	(.1%)	448	10.2%	(221)	(5.1%)	809	18.5%	21 410	1 214.6%	(101.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**78 650**	**55 418**	**6 216**	**7.9%**	**9 727**	**12.4%**	**10 340**	**18.7%**	**11 528**	**20.8%**	**37 810**	**68.2%**	**(11 486)**	**23.3%**	**(200.4%)**
Planning and Development	78 650	55 418	6 216	7.9%	9 727	12.4%	10 340	18.7%	11 528	20.8%	37 810	68.2%	(11 486)	23.3%	(200.4%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 815**	**1 722**	**255**	**6.7%**	**443**	**11.6%**	**(43)**	**(2.5%)**	**955**	**55.4%**	**1 609**	**93.4%**	**1 604**	**10.9%**	**(40.5%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 815	1 722	255	6.7%	443	11.6%	(43)	(2.5%)	955	55.4%	1 609	93.4%	1 604	10.9%	(40.5%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**284 836**	**232 558**	**10 418**	**3.7%**	**6 781**	**2.4%**	**4 034**	**1.7%**	**18 072**	**7.8%**	**39 304**	**16.9%**	**6 946**	**10.9%**	**160.2%**
Property rates	46 713	48 738	7 063	15.1%	9 413	20.2%	3 509	7.2%	8 004	16.4%	27 989	57.4%	8 832	52.7%	(9.4%)
Service charges	2 154	2 154	100	4.6%	130	6.0%	121	5.6%	91	4.2%	441	20.5%	97	16.1%	(6.9%)
Other revenue	71 765	17 060	2 829	3.9%	(3 159)	(4.4%)	136	.8%	9 443	55.4%	9 249	54.2%	(2 813)	4.0%	(435.6%)
Transfers and Subsidies - Operational	126 859	126 488	-	-	-	-	-	-	-	-	-	-	63	-	(100.0%)
Transfers and Subsidies - Capital	37 345	36 618	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	1 500	425	-	398	-	268	17.9%	534	35.6%	1 625	108.3%	767	74.4%	(30.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(59 273)**	**(154 054)**	**(7 429)**	**12.5%**	**(7 743)**	**13.1%**	**(4 049)**	**2.6%**	**(20 277)**	**13.2%**	**(39 497)**	**25.6%**	**(7 085)**	**24.6%**	**186.2%**
Suppliers and employees	(59 273)	(154 054)	(7 075)	11.9%	(7 014)	11.8%	(3 724)	2.4%	(20 277)	13.2%	(38 089)	24.7%	(6 324)	22.7%	220.7%

Finance charges	-	-	(354)	-	(729)	-	(325)	-	-	-	(1 409)	-	(761)	-	(100.0%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**225 563**	**78 504**	**2 988**	**1.3%**	**(962)**	**(.4%)**	**(15)**	**-**	**(2 205)**	**(2.8%)**	**(193)**	**(.2%)**	**(138)**	**(20.3%)**	**1 492.6%**
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	**-**	**-**	**(3 980)**	**-**	**(10 328)**	**-**	**(6 914)**	**-**	**(2 462)**	**-**	**(23 683)**	**-**	**(8 158)**	**-**	**(69.8%)**
Capital assets	-	-	(3 980)	-	(10 328)	-	(6 914)	-	(2 462)	-	(23 683)	-	(8 158)	-	(69.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**(3 980)**	**-**	**(10 328)**	**-**	**(6 914)**	**-**	**(2 462)**	**-**	**(23 683)**	**-**	**(8 158)**	**-**	**(69.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**(1 299)**	**-**	**-**	**-**	**-**	**-**	**(1 299)**	**-**	**(1 299)**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	(1 299)	-	-	-	-	-	(1 299)	-	(1 299)	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**(1 299)**	**-**	**-**	**-**	**-**	**-**	**(1 299)**	**-**	**(1 299)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**225 563**	**78 504**	**(991)**	**(.4%)**	**(12 588)**	**(5.6%)**	**(6 929)**	**(8.8%)**	**(4 666)**	**(5.9%)**	**(25 175)**	**(32.1%)**	**(9 595)**	**(56.6%)**	**(51.4%)**
Cash/cash equivalents at the year begin:	19 594	20 639	21 013	107.2%	19 648	100.3%	7 060	34.2%	131	.6%	21 013	101.8%	(17 441)	98.8%	(100.7%)
Cash/cash equivalents at the year end:	**245 157**	**99 143**	**19 648**	**8.0%**	**7 060**	**2.9%**	**131**	**.1%**	**(4 536)**	**(4.6%)**	**(4 536)**	**(4.6%)**	**(27 036)**	**(26.5%)**	**(83.2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 815	3.7%	3 449	3.4%	3 322	3.2%	91 740	89.7%	102 326	86.0%	(1 952)	(1.9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	147	1.5%	134	1.4%	131	1.4%	9 132	95.7%	9 544	8.0%	(7)	(.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	209	3.1%	202	3.0%	196	2.9%	6 223	91.1%	6 829	5.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	285	100.0%	285	.2%	(1)	(.4%)	-	-
Total By Income Source	**4 171**	**3.5%**	**3 785**	**3.2%**	**3 648**	**3.1%**	**107 380**	**90.2%**	**118 984**	**100.0%**	**(1 961)**	**(1.6%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 079	4.9%	1 948	4.6%	1 930	4.5%	36 575	86.0%	42 532	35.7%	(178)	(.4%)	-	-
Commercial	1 046	4.1%	884	3.5%	817	3.2%	22 590	89.2%	25 338	21.3%	(1 221)	(4.8%)	-	-
Households	1 046	2.0%	952	1.9%	901	1.8%	48 215	94.3%	51 114	43.0%	(562)	(1.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 171**	**3.5%**	**3 785**	**3.2%**	**3 648**	**3.1%**	**107 380**	**90.2%**	**118 984**	**100.0%**	**(1 961)**	**(1.6%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 349	24.3%	3 063	17.1%	2 619	14.6%	7 844	43.9%	17 874	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 349**	**24.3%**	**3 063**	**17.1%**	**2 619**	**14.6%**	**7 844**	**43.9%**	**17 874**	**100.0%**

Contact Details

Municipal Manager	Mr Mandlenkosi S Sithole	034 621 2666
Chief Financial Officer	Mr Khehla Mdlalose	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**326 855**	**329 802**	**109 196**	**33.4%**	**89 946**	**27.5%**	**73 243**	**22.2%**	**11 978**	**3.6%**	**284 363**	**86.2%**	**15 946**	**77.0%**	**(24.9%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	28 505	28 700	5 193	18.2%	8 368	29.4%	7 459	26.0%	5 755	20.1%	26 775	93.3%	7 807	66.7%	(26.3%)
Service charges - Waste Water Management	8 900	8 123	2 185	24.5%	3 060	34.4%	2 725	33.5%	2 109	26.0%	10 078	124.1%	2 541	76.3%	(17.0%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	422	422	2	.5%	16	3.7%	53	12.5%	20	4.6%	90	21.3%	3	6.2%	550.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 377	24 299	1 687	6.9%	2 064	8.5%	596	2.5%	2 465	10.1%	6 812	28.0%	1 650	28.2%	49.4%
Interest earned from Current and Non Current Assets	8 100	8 100	1 341	16.6%	1 876	23.2%	1 577	19.5%	1 610	19.9%	6 403	79.1%	2 328	103.0%	(30.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 000	3 000	6	.2%	6	.2%	6	.2%	6	.2%	25	.8%	6	42.9%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 142	1 648	595	52.1%	229	20.1%	387	23.5%	103	6.2%	1 314	79.7%	41	5.2%	152.7%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	3	-	-	-	3	-	-	-	-
Licences or permits	-	-	13	-	13	-	26	-	-	-	52	-	-	-	-
Transfer and subsidies - Operational	252 410	255 510	98 174	38.9%	74 054	29.3%	60 411	23.6%	170	.1%	232 810	91.1%	1 569	85.0%	(89.1%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	259	-	-	-	(259)	-	-	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**304 149**	**309 172**	**70 328**	**23.1%**	**103 704**	**34.1%**	**91 351**	**29.5%**	**97 584**	**31.6%**	**362 967**	**117.4%**	**86 706**	**115.3%**	**12.5%**
Employee related costs	135 832	138 364	39 337	29.0%	38 726	28.5%	39 061	28.2%	37 702	27.2%	154 826	111.9%	37 744	114.6%	(.1%)
Remuneration of councillors	9 657	10 868	2 098	21.7%	2 630	27.2%	2 906	26.7%	2 303	21.2%	9 937	91.4%	2 190	118.4%	5.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	20 000	20 000	2 117	10.6%	9 245	46.2%	4 885	24.4%	11 263	56.3%	27 509	137.5%	5 913	176.8%	90.5%
Debt impairment	8 678	8 678	-	-	3 616	41.7%	-	-	-	-	3 616	41.7%	-	-	-
Depreciation, Amortisation and Impairment	18 726	18 726	5 479	29.3%	5 479	29.3%	5 479	29.3%	5 479	29.3%	21 915	117.0%	5 210	110.3%	5.2%
Interest,Dividends and Rent on Land	-	-	1 205	-	958	-	998	-	1 388	-	4 549	-	2 163	4 036.2%	(35.8%)
Contracted services	63 679	74 236	12 575	19.7%	27 612	43.4%	28 768	38.8%	29 979	40.4%	98 935	133.3%	20 326	117.5%	47.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	546	-	-	-	-	-	-	-	546	-	(19)	-	(100.0%)
Operational Cost and Other Cost	47 578	38 301	6 972	14.7%	15 438	32.4%	9 253	24.2%	9 470	24.7%	41 134	107.4%	13 179	108.7%	(28.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**22 706**	**20 630**	**38 868**		**(13 758)**		**(18 108)**		**(85 607)**		**(78 604)**		**(70 760)**		
Transfers and subsidies - capital (monetary allocations)	145 873	145 873	24 696	16.9%	89 244	61.2%	19 441	13.3%	5 675	3.9%	139 056	95.3%	53 268	65.2%	(89.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**168 579**	**166 502**	**63 564**		**75 485**		**1 334**		**(79 931)**		**60 451**		**(17 492)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**168 579**	**166 502**	**63 564**		**75 485**		**1 334**		**(79 931)**		**60 451**		**(17 492)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**168 579**	**166 502**	**63 564**		**75 485**		**1 334**		**(79 931)**		**60 451**		**(17 492)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**168 579**	**166 502**	**63 564**		**75 485**		**1 334**		**(79 931)**		**60 451**		**(17 492)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**126 846**	**126 846**	**39 213**	**30.9%**	**36 248**	**28.6%**	**18 550**	**14.6%**	**19 473**	**15.4%**	**113 485**	**89.5%**	**38 514**	**107.8%**	**(49.4%)**
National Government	126 846	126 846	39 213	30.9%	36 094	28.5%	18 550	14.6%	19 473	15.4%	113 331	89.3%	38 514	107.9%	(49.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**126 846**	**126 846**	**39 213**	**30.9%**	**36 094**	**28.5%**	**18 550**	**14.6%**	**19 473**	**15.4%**	**113 331**	**89.3%**	**38 514**	**107.9%**	**(49.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	154	-	-	-	-	-	154	-	-	82.0%	-
Capital Expenditure Functional	**126 846**	**126 846**	**39 213**	**30.9%**	**36 248**	**28.6%**	**18 550**	**14.6%**	**19 473**	**15.4%**	**113 485**	**89.5%**	**38 514**	**107.8%**	**(49.4%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**143.4%**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	143.4%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 070**	**3 043**	**1 950**	**63.5%**	**154**	**5.0%**	**806**	**26.5%**	**-**	**-**	**2 910**	**95.6%**	**433**	**305.1%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 070	3 043	1 950	63.5%	154	5.0%	806	26.5%	-	-	2 910	95.6%	433	305.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**123 776**	**123 802**	**37 263**	**30.1%**	**36 094**	**29.2%**	**17 744**	**14.3%**	**19 473**	**15.7%**	**110 575**	**89.3%**	**38 081**	**87.0%**	**(48.9%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	93 196	99 782	33 153	35.6%	31 705	34.0%	7 472	7.5%	10 782	10.8%	83 112	83.3%	31 332	104.2%	(65.6%)
Waste Water Management	30 580	24 020	4 110	13.4%	4 389	14.4%	10 273	42.8%	8 691	36.2%	27 463	114.3%	6 749	44.1%	28.8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**467 257**	**470 148**	**82 999**	**17.8%**	**53 710**	**11.5%**	**249 502**	**53.1%**	**8 882**	**1.9%**	**395 092**	**84.0%**	**-**	**33.1%**	**(100.0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	31 120	30 406	17	.1%	22	.1%	14 365	47.2%	-	-	14 404	47.4%	-	.5%	-
Other revenue	29 612	29 996	419	1.4%	264	.9%	5 969	19.9%	-	-	6 653	22.2%	-	1.1%	-
Transfers and Subsidies - Operational	252 552	255 774	60 411	23.9%	49 475	19.6%	140 560	55.0%	8 882	3.5%	259 328	101.4%	-	42.4%	(100.0%)
Transfers and Subsidies - Capital	145 873	145 873	20 000	13.7%	-	-	86 458	59.3%	-	-	106 458	73.0%	-	27.9%	-
Interest	8 100	8 100	2 151	26.6%	3 949	48.7%	2 150	26.5%	-	-	8 249	101.8%	-	104.1%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(290 598)**	**(299 541)**	**(40 266)**	**13.9%**	**(40 535)**	**13.9%**	**(167 809)**	**56.0%**	**(40 833)**	**13.6%**	**(289 442)**	**96.6%**	**(38 997)**	**26.9%**	**4.7%**
Suppliers and employees	(290 598)	(299 541)	(40 266)	13.9%	(40 535)	13.9%	(167 809)	56.0%	(40 833)	13.6%	(289 442)	96.6%	(38 997)	26.9%	4.7%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**176 659**	**170 607**	**42 733**	**24.2%**	**13 175**	**7.5%**	**81 693**	**47.9%**	**(31 951)**	**(18.7%)**	**105 650**	**61.9%**	**(38 997)**	**42.0%**	**(18.1%)**
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	**(145 873)**	**(145 873)**	**-**	**-**	**-**	**-**	**(102 703)**	**70.4%**	**-**	**-**	**(102 703)**	**70.4%**	**-**	**-**	**-**
Capital assets	(145 873)	(145 873)	-	-	-	-	(102 703)	70.4%	-	-	(102 703)	70.4%	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(145 873)**	**(145 873)**	**-**	**-**	**-**	**-**	**(102 703)**	**70.4%**	**-**	**-**	**(102 703)**	**70.4%**	**-**	**-**	**-**
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	**30 786**	**24 734**	**42 733**	**138.8%**	**13 175**	**42.8%**	**(21 010)**	**(84.9%)**	**(31 951)**	**(129.2%)**	**2 947**	**11.9%**	**(38 997)**	**126.9%**	**(18.1%)**
Cash/cash equivalents at the year begin:	62 412	39 811	16 759	26.9%	122 450	196.2%	135 626	340.7%	114 615	287.9%	16 759	42.1%	183 122	-	(37.4%)
Cash/cash equivalents at the year end:	**93 198**	**64 545**	**122 450**	**131.4%**	**135 626**	**145.5%**	**114 615**	**177.6%**	**82 664**	**128.1%**	**82 664**	**128.1%**	**144 124**	**113.5%**	**(42.6%)**

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	4 136	6.8%	2	-	1 846	3.0%	54 765	90.1%	60 749	51.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 906	6.1%	48	.2%	949	3.0%	28 386	90.7%	31 289	26.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 633	6.2%	-	-	806	3.1%	23 723	90.7%	26 163	22.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(22)	7.2%	(2)	.8%	(11)	3.6%	(267)	88.5%	(301)	(.3%)	-	-	-	-
Total By Income Source	**7 653**	**6.5%**	**48**	**-**	**3 591**	**3.0%**	**106 608**	**90.4%**	**117 900**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	786	5.5%	0	-	472	3.3%	12 937	91.1%	14 195	12.0%	-	-	-	-
Commercial	498	6.3%	8	.1%	236	3.0%	7 130	90.6%	7 873	6.7%	-	-	-	-
Households	5 269	6.0%	15	-	2 707	3.1%	80 180	90.9%	88 171	74.8%	-	-	-	-
Other	1 100	14.4%	25	.3%	176	2.3%	6 360	83.0%	7 662	6.5%	-	-	-	-
Total By Customer Group	**7 653**	**6.5%**	**48**	**-**	**3 591**	**3.0%**	**106 608**	**90.4%**	**117 900**	**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	10 916	11.7%	-	-	3 319	3.5%	79 347	84.8%	93 582	49.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 315	42.3%	7	.1%	413	3.3%	6 830	54.4%	12 564	6.7%
Auditor-General	-	-	-	-	-	-	967	100.0%	967	.5%
Other	19 828	24.2%	604	.7%	6 190	7.6%	55 186	67.5%	81 808	43.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**36 058**	**19.1%**	**611**	**.3%**	**9 921**	**5.3%**	**142 330**	**75.3%**	**188 921**	**100.0%**

Contact Details

Municipal Manager	Mrs Charity B Mkhize	034 329 7273
Chief Financial Officer	Mr Zakhele Ndlovu	034 329 7200

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**248 838**	**258 884**	**78 242**	**31.4%**	**46 201**	**18.6%**	**61 934**	**23.9%**	**34 939**	**13.5%**	**221 316**	**85.5%**	**20 346**	**87.6%**	**71.7%**
Exchange Revenue															
Service charges - Electricity	64 621	57 823	12 233	18.9%	6 976	10.8%	12 473	21.6%	11 328	19.6%	43 010	74.4%	9 089	74.4%	24.6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 067	2 975	960	23.6%	640	15.7%	958	32.2%	959	32.2%	3 517	118.2%	537	80.1%	78.4%
Sale of Goods and Rendering of Services	284	294	29	10.1%	13	4.5%	25	8.4%	108	36.9%	175	59.4%	82	58.8%	32.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 828	6 928	1 427	20.9%	955	14.0%	1 465	21.1%	1 454	21.0%	5 301	76.5%	955	72.1%	52.3%
Interest earned from Current and Non Current Assets	3 240	3 239	283	8.7%	108	3.3%	207	6.4%	326	10.1%	924	28.5%	287	33.7%	13.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 667	2 543	447	26.8%	305	18.3%	449	17.7%	439	17.3%	1 640	64.5%	438	109.0%	.2%
Licences or permits	804	804	55	6.9%	41	5.1%	105	13.1%	68	8.5%	270	33.6%	70	43.4%	(2.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 306	12 306	2 029	19.7%	19	.2%	1 255	10.2%	33	.3%	3 336	27.1%	59	3.6%	(44.0%)
Non-Exchange Revenue															
Property rates	35 964	35 964	8 358	23.2%	4 123	11.5%	11 243	31.3%	8 356	23.2%	32 081	89.2%	2 976	94.5%	180.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 553	4 053	607	17.1%	164	4.6%	182	4.5%	1 347	33.2%	2 300	56.8%	835	71.9%	61.2%
Licences or permits	1 367	1 367	243	17.8%	135	9.9%	261	19.1%	219	16.0%	858	62.8%	154	63.9%	42.3%
Transfer and subsidies - Operational	112 000	125 450	50 333	44.9%	31 865	28.5%	31 914	25.4%	8 937	7.1%	123 049	98.1%	4 118	102.7%	117.0%
Interest Receivables	4 138	5 138	1 238	29.9%	864	20.9%	1 325	25.8%	1 358	26.4%	4 785	93.1%	831	100.6%	63.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	(7)	-	72	-	5	-	70	-	(85)	-	(106.2%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**226 057**	**212 878**	**52 757**	**23.3%**	**44 025**	**19.5%**	**48 502**	**22.8%**	**72 571**	**34.1%**	**217 855**	**102.3%**	**55 085**	**83.6%**	**31.7%**
Employee related costs	89 224	86 960	22 163	24.8%	14 793	16.6%	21 865	25.1%	27 808	32.0%	86 629	99.6%	24 112	100.4%	15.3%
Remuneration of councillors	9 283	8 800	2 141	23.1%	1 801	19.4%	2 289	26.0%	2 334	26.5%	8 564	97.3%	2 197	95.0%	6.2%
Bulk purchases - electricity	50 716	44 101	16 253	32.0%	7 955	15.7%	7 415	16.8%	17 683	40.1%	49 307	111.8%	13 104	96.0%	34.9%
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	4 411	4 411	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 506	20 506	-	-	7 134	34.8%	3 567	17.4%	3 567	17.4%	14 268	69.6%	-	-	(100.0%)
Interest,Dividends and Rent on Land	1 562	1 962	121	7.7%	415	26.6%	311	15.8%	618	31.5%	1 464	74.6%	1	7.7%	56 563.6%
Contracted services	29 091	27 123	9 075	31.2%	6 054	20.8%	6 018	22.2%	14 194	52.3%	35 341	130.3%	10 798	89.3%	31.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 282	2 391	926	21.6%	324	7.6%	1 101	46.0%	334	14.0%	2 685	112.3%	163	49.1%	105.5%
Operational Cost and Other Cost	16 981	16 623	2 079	12.2%	5 549	32.7%	5 936	35.7%	6 033	36.3%	19 596	117.9%	4 711	83.8%	28.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**22 781**	**46 006**	**25 485**		**2 176**		**13 432**		**(37 632)**		**3 461**		**(34 739)**		
Transfers and subsidies - capital (monetary allocations)	21 420	21 420	5 279	24.6%	3 884	18.1%	8 028	37.5%	(479)	(2.2%)	16 711	78.0%	3 148	100.0%	(115.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 201**	**67 426**	**30 764**		**6 060**		**21 460**		**(38 111)**		**20 173**		**(31 591)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 201**	**67 426**	**30 764**		**6 060**		**21 460**		**(38 111)**		**20 173**		**(31 591)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 201**	**67 426**	**30 764**		**6 060**		**21 460**		**(38 111)**		**20 173**		**(31 591)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 201**	**67 426**	**30 764**		**6 060**		**21 460**		**(38 111)**		**20 173**		**(31 591)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**18 143**	**18 143**	**4 324**	**23.8%**	**2 535**	**14.0%**	**4 256**	**23.5%**	**3 464**	**19.1%**	**14 579**	**80.4%**	**2 491**	**101.0%**	**39.1%**
National Government	17 297	17 297	4 324	25.0%	3 287	19.0%	4 632	26.8%	2 035	11.8%	14 278	82.5%	2 752	107.1%	(26.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 297**	**17 297**	**4 324**	**25.0%**	**3 287**	**19.0%**	**4 632**	**26.8%**	**2 035**	**11.8%**	**14 278**	**82.5%**	**2 752**	**107.1%**	**(26.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	846	846	-	-	(752)	(88.8%)	(376)	(44.4%)	1 429	168.8%	301	35.5%	(261)	22.7%	(647.8%)
Capital Expenditure Functional	**18 143**	**18 143**	**4 324**	**23.8%**	**2 535**	**14.0%**	**4 256**	**23.5%**	**3 464**	**19.1%**	**14 579**	**80.4%**	**2 491**	**101.0%**	**39.1%**
Municipal governance and administration	**846**	**846**	**-**	**-**	**(752)**	**(88.8%)**	**(376)**	**(44.4%)**	**1 429**	**168.8%**	**301**	**35.5%**	**(261)**	**22.7%**	**(647.8%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	846	846	-	-	(752)	(88.8%)	(376)	(44.4%)	1 429	168.8%	301	35.5%	(261)	22.7%	(647.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 297**	**17 297**	**4 324**	**25.0%**	**3 287**	**19.0%**	**4 632**	**26.8%**	**2 035**	**11.8%**	**14 278**	**82.5%**	**1 090**	**116.8%**	**86.6%**
Planning and Development	17 297	17 297	4 324	25.0%	3 287	19.0%	4 632	26.8%	2 035	11.8%	14 278	82.5%	1 090	116.8%	86.6%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 661**	**83.8%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	1 661	83.8%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**249 112**	**291 843**	**23 745**	**9.5%**	**203 805**	**81.8%**	**103 731**	**35.5%**	**91 658**	**31.4%**	**422 940**	**144.9%**	**19 630**	**51.1%**	**366.9%**
Property rates	26 404	34 813	8 975	34.0%	17 241	65.3%	27 056	77.7%	29 891	85.9%	83 163	238.9%	3 002	59.1%	895.7%
Service charges	58 185	75 452	8 241	14.2%	17 148	29.5%	16 783	22.2%	18 429	24.4%	60 600	80.3%	12 750	89.6%	44.5%
Other revenue	30 080	33 386	3 863	12.8%	57 534	191.3%	24 558	73.6%	38 914	116.6%	124 869	374.0%	2 093	26.7%	1 759.5%
Transfers and Subsidies - Operational	112 395	125 945	2	-	81 056	72.1%	30 124	23.9%	1 612	1.3%	112 794	89.6%	-	34.1%	(100.0%)
Transfers and Subsidies - Capital	21 420	21 420	-	-	19 000	88.7%	2 420	11.3%	-	-	21 420	100.0%	-	44.6%	-
Interest	627	827	2 665	425.0%	11 826	1 886.1%	2 790	337.3%	2 812	340.1%	20 093	2 429.6%	1 785	254.4%	57.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(209 990)**	**(194 888)**	**(58 646)**	**27.9%**	**(63 275)**	**30.1%**	**(51 204)**	**26.3%**	**(52 628)**	**27.0%**	**(225 752)**	**115.8%**	**(32 599)**	**82.9%**	**61.4%**
Suppliers and employees	(209 990)	(194 888)	(58 646)	27.9%	(63 275)	30.1%	(51 204)	26.3%	(52 628)	27.0%	(225 752)	115.8%	(32 599)	82.9%	61.4%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**39 122**	**96 955**	**(34 901)**	**(89.2%)**	**140 530**	**359.2%**	**52 527**	**54.2%**	**39 030**	**40.3%**	**197 188**	**203.4%**	**(12 969)**	**(170.6%)**	**(401.0%)**
Cash Flow from Investing Activities															
Receipts	**9 123**	**9 123**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	9 123	9 123	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(20 864)**	**(20 864)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(20 864)	(20 864)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(11 742)**	**(11 742)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**27 380**	**85 213**	**(34 901)**	**(127.5%)**	**140 530**	**513.3%**	**52 527**	**61.6%**	**39 030**	**45.8%**	**197 188**	**231.4%**	**(12 969)**	**(581.1%)**	**(401.0%)**
Cash/cash equivalents at the year begin:	11 144	5 867	5 867	52.7%	(29 339)	(263.3%)	111 191	1 895.1%	163 718	2 790.3%	5 867	100.0%	(42 110)	-	(488.8%)
Cash/cash equivalents at the year end:	**38 524**	**91 080**	**(29 339)**	**(76.2%)**	**111 191**	**288.6%**	**163 718**	**179.8%**	**202 748**	**222.6%**	**202 748**	**222.6%**	**(55 079)**	**(162.7%)**	**(468.1%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 336	34.6%	-	-	1 578	10.2%	8 486	55.1%	15 401	5.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 343	3.6%	(138)	(.1%)	1 650	1.8%	87 673	94.8%	92 528	35.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 781	2.0%	-	-	852	.9%	87 986	97.1%	90 619	34.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	7.1%	-	-	9	3.3%	253	89.6%	282	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 863	2.9%	-	-	918	1.4%	62 428	95.7%	65 208	24.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	2.4%	(13)	24.2%	(40)	75.3%	1	(1.9%)	(53)	-	-	-	-	-
Total By Income Source	**12 341**	**4.7%**	**(151)**	**(.1%)**	**4 968**	**1.9%**	**246 827**	**93.5%**	**263 985**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 944	3.9%	-	-	1 125	2.3%	46 872	93.9%	49 942	18.9%	-	-	-	-
Commercial	3 179	7.1%	(123)	(.3%)	1 889	4.2%	39 920	89.0%	44 864	17.0%	-	-	-	-
Households	3 497	2.3%	(21)	-	1 579	1.1%	143 791	96.6%	148 846	56.4%	-	-	-	-
Other	3 721	18.3%	(7)	-	375	1.8%	16 244	79.9%	20 332	7.7%	-	-	-	-
Total By Customer Group	**12 341**	**4.7%**	**(151)**	**(.1%)**	**4 968**	**1.9%**	**246 827**	**93.5%**	**263 985**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	54	100.0%	54	.2%
Bulk Water	-	-	-	-	-	-	449	100.0%	449	1.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 393	65.0%	88	1.7%	109	2.1%	1 627	31.2%	5 217	15.3%
Auditor-General	41	100.0%	-	-	-	-	-	-	41	.1%
Other	14 454	51.1%	17	.1%	369	1.3%	13 472	47.6%	28 311	83.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**17 888**	**52.5%**	**105**	**.3%**	**478**	**1.4%**	**15 601**	**45.8%**	**34 072**	**100.0%**

Contact Details

Municipal Manager	Mr D H Zulu	034 995 1650
Chief Financial Officer	Mr Mboniseni Khanyisani Dlomo	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**384 652**	**442 798**	**115 223**	**30.0%**	**112 947**	**29.4%**	**94 169**	**21.3%**	**44 564**	**10.1%**	**366 902**	**82.9%**	**43 056**	**99.8%**	**3.5%**
Exchange Revenue															
Service charges - Electricity	85 191	88 334	17 795	20.9%	19 511	22.9%	20 758	23.5%	18 273	20.7%	76 336	86.4%	16 454	102.1%	11.1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	13 061	13 061	3 130	24.0%	3 130	24.0%	3 130	24.0%	3 130	24.0%	12 521	95.9%	3 001	96.0%	4.3%
Sale of Goods and Rendering of Services	545	579	202	37.1%	154	28.2%	93	16.1%	161	27.7%	609	105.2%	152	114.7%	5.7%
Agency services	1 340	1 340	398	29.7%	250	18.7%	469	35.0%	173	12.9%	1 291	96.3%	259	105.3%	(33.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 271	1 271	83	6.5%	51	4.0%	77	6.1%	78	6.1%	289	22.7%	0	.2%	22 241.4%
Interest earned from Current and Non Current Assets	5 157	5 157	1 089	21.1%	482	9.3%	652	12.6%	702	13.6%	2 924	56.7%	986	90.1%	(28.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	773	837	83	10.7%	224	29.0%	165	19.7%	157	18.7%	628	75.1%	144	78.4%	8.6%
Licences or permits	1 858	1 858	424	22.8%	427	23.0%	496	26.7%	389	20.9%	1 735	93.4%	386	97.7%	.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	54 502	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 053	9 204	551	6.1%	2 868	31.7%	1 447	15.7%	1 145	12.4%	6 011	65.3%	5 370	185.6%	(78.7%)
Non-Exchange Revenue															
Property rates	50 378	50 378	5 045	10.0%	15 119	30.0%	15 112	30.0%	15 292	30.4%	50 569	100.4%	15 348	99.9%	(.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 798	1 798	80	4.5%	41	2.3%	535	29.8%	492	27.3%	1 147	63.8%	180	61.5%	172.5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	213 157	213 409	86 175	40.4%	70 486	33.1%	51 049	23.9%	4 381	2.1%	212 091	99.4%	533	98.8%	721.5%
Interest Receivables	1 070	1 070	169	15.8%	203	19.0%	186	17.4%	193	18.0%	750	70.1%	242	105.4%	(20.3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**380 390**	**435 704**	**93 469**	**24.6%**	**93 935**	**24.7%**	**82 823**	**19.0%**	**90 005**	**20.7%**	**360 232**	**82.7%**	**92 938**	**99.9%**	**(3.2%)**
Employee related costs	155 346	157 157	37 946	24.4%	37 957	24.4%	37 590	23.9%	38 256	24.3%	151 750	96.6%	35 679	97.8%	7.2%
Remuneration of councillors	11 902	12 461	2 933	24.6%	3 320	27.9%	3 000	24.1%	3 393	27.2%	12 645	101.5%	2 918	91.5%	16.3%
Bulk purchases - electricity	53 440	51 440	11 215	21.0%	9 264	17.3%	14 255	27.7%	13 814	26.9%	48 547	94.4%	10 838	93.2%	27.5%
Inventory consumed	25 142	31 112	13 231	52.6%	11 183	44.5%	4 546	14.6%	2 324	7.5%	31 283	100.6%	5 749	106.8%	(59.6%)
Debt impairment	6 117	6 117	1 529	25.0%	1 529	25.0%	1 529	25.0%	1 529	25.0%	6 117	100.0%	1 465	100.0%	4.4%
Depreciation, Amortisation and Impairment	27 005	27 005	6 500	24.1%	6 614	24.5%	2 763	10.2%	2 962	11.0%	18 839	69.8%	1 910	76.4%	55.1%
Interest,Dividends and Rent on Land	1 703	1 703	-	-	-	-	0	-	0	-	0	-	0	(.7%)	(67.6%)
Contracted services	46 140	102 123	7 748	16.8%	15 997	34.7%	11 074	10.8%	21 248	20.8%	56 066	54.9%	18 663	112.6%	13.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	1 000	-	-	-	-	184	18.4%	-	-	184	18.4%	5 118	-	(100.0%)
Operational Cost and Other Cost	53 595	45 587	12 367	23.1%	8 072	15.1%	8 746	19.2%	6 478	14.2%	35 663	78.2%	10 598	108.4%	(38.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(863)	-	-	-	(863)	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 262**	**7 094**	**21 754**		**19 012**		**11 345**		**(45 441)**		**6 670**		**(49 882)**		
Transfers and subsidies - capital (monetary allocations)	52 612	62 117	13 172	25.0%	16 427	31.2%	10 245	16.5%	16 549	26.6%	56 393	90.8%	19 906	104.8%	(16.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**56 873**	**69 211**	**34 926**		**35 439**		**21 590**		**(28 892)**		**63 063**		**(29 976)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**56 873**	**69 211**	**34 926**		**35 439**		**21 590**		**(28 892)**		**63 063**		**(29 976)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**56 873**	**69 211**	**34 926**		**35 439**		**21 590**		**(28 892)**		**63 063**		**(29 976)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**56 873**	**69 211**	**34 926**		**35 439**		**21 590**		**(28 892)**		**63 063**		**(29 976)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**55 754**	**67 441**	**13 083**	**23.5%**	**18 878**	**33.9%**	**12 733**	**18.9%**	**11 730**	**17.4%**	**56 424**	**83.7%**	**15 642**	**87.0%**	**(25.0%)**
National Government	28 358	28 358	8 440	29.8%	5 826	20.5%	6 016	21.2%	6 526	23.0%	26 808	94.5%	9 586	88.6%	(31.9%)
Provincial Government	17 391	25 694	4 388	25.2%	9 725	55.9%	3 803	14.8%	3 461	13.5%	21 376	83.2%	4 450	80.9%	(22.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 749**	**54 052**	**12 827**	**28.0%**	**15 551**	**34.0%**	**9 819**	**18.2%**	**9 986**	**18.5%**	**48 184**	**89.1%**	**14 036**	**85.8%**	**(28.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 004	13 388	255	2.6%	3 327	33.3%	2 914	21.8%	1 744	13.0%	8 240	61.5%	1 606	91.6%	8.6%
Capital Expenditure Functional	**55 754**	**67 441**	**13 083**	**23.5%**	**18 878**	**33.9%**	**12 733**	**18.9%**	**11 730**	**17.4%**	**56 424**	**83.7%**	**15 642**	**87.0%**	**(25.0%)**
Municipal governance and administration	**4 776**	**5 814**	**255**	**5.3%**	**3 346**	**70.1%**	**1 108**	**19.1%**	**944**	**16.2%**	**5 653**	**97.2%**	**395**	**54.6%**	**139.3%**
Executive and Council	150	-	-	-	-	-	61	-	-	-	61	-	-	-	-
Finance and administration	4 626	5 814	255	5.5%	3 346	72.3%	1 047	18.0%	944	16.2%	5 593	96.2%	395	54.6%	139.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**34 541**	**40 336**	**6 987**	**20.2%**	**13 143**	**38.1%**	**5 520**	**13.7%**	**7 867**	**19.5%**	**33 517**	**83.1%**	**9 757**	**86.5%**	**(19.4%)**
Community and Social Services	7 628	8 645	504	6.6%	344	4.5%	19	.2%	1 397	16.2%	2 264	26.2%	3 495	165.8%	(60.0%)
Sport And Recreation	26 913	30 830	6 483	24.1%	12 800	47.6%	4 807	15.6%	6 469	21.0%	30 560	99.1%	6 262	78.4%	3.3%
Public Safety	-	861	-	-	-	-	693	80.5%	-	-	693	80.5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 524**	**19 205**	**5 840**	**40.2%**	**2 388**	**16.4%**	**5 012**	**26.1%**	**2 920**	**15.2%**	**16 160**	**84.1%**	**4 279**	**85.1%**	**(31.8%)**
Planning and Development	1 304	1 600	-	-	233	17.9%	-	-	-	-	233	14.6%	-	88.2%	-
Road Transport	13 219	17 605	5 840	44.2%	2 155	16.3%	5 012	28.5%	2 920	16.6%	15 927	90.5%	4 279	83.0%	(31.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 913**	**2 085**	**-**	**-**	**0**	**-**	**1 093**	**52.4%**	**-**	**-**	**1 093**	**52.4%**	**1 211**	**100.0%**	**(100.0%)**
Energy sources	1 043	2 085	-	-	-	-	1 093	52.4%	-	-	1 093	52.4%	1 211	100.0%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	870	-	-	-	0	-	-	-	-	-	0	-	-	100.0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**438 483**	**455 081**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**69.8%**	**-**
Property rates	37 842	48 635	-	-	-	-	-	-	-	-	-	-	-	47.3%	-
Service charges	99 936	95 720	-	-	-	-	-	-	-	-	-	-	-	72.9%	-
Other revenue	29 778	30 042	-	-	-	-	-	-	-	-	-	-	-	173.2%	-
Transfers and Subsidies - Operational	213 157	213 410	-	-	-	-	-	-	-	-	-	-	-	67.9%	-
Transfers and Subsidies - Capital	52 612	62 117	-	-	-	-	-	-	-	-	-	-	-	73.8%	-
Interest	5 157	5 157	-	-	-	-	-	-	-	-	-	-	-	34.8%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(346 874)**	**(362 470)**	**(111 248)**	**32.1%**	**(125 137)**	**36.1%**	**(92 434)**	**25.5%**	**(98 077)**	**27.1%**	**(426 896)**	**117.8%**	**(99 707)**	**123.4%**	**(1.6%)**
Suppliers and employees	(345 171)	(360 768)	(111 248)	32.2%	(125 137)	36.3%	(92 434)	25.6%	(98 077)	27.2%	(426 896)	118.3%	(99 707)	123.5%	(1.6%)

Finance charges	(1 703)	(1 703)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**91 609**	**92 610**	**(111 248)**	**(121.4%)**	**(125 137)**	**(136.6%)**	**(92 434)**	**(99.8%)**	**(98 077)**	**(105.9%)**	**(426 896)**	**(461.0%)**	**(99 707)**	**(125.0%)**	**(1.6%)**
Cash Flow from Investing Activities															
Receipts	**750**	**750**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**250**	**33.3%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	750	750	-	-	-	-	-	-	-	-	-	-	250	33.3%	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 979)**	**(76 468)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**39.8%**	**-**
Capital assets	(62 979)	(76 468)	-	-	-	-	-	-	-	-	-	-	-	39.8%	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(62 229)**	**(75 718)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**250**	**39.9%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(986)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(986)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(986)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**28 393**	**16 893**	**(111 248)**	**(391.8%)**	**(125 137)**	**(440.7%)**	**(92 434)**	**(547.2%)**	**(98 077)**	**(580.6%)**	**(426 896)**	**(2 527.1%)**	**(99 457)**	**(1 626.2%)**	**(1.4%)**
Cash/cash equivalents at the year begin:	9 409	19 942	-	-	(91 306)	(970.4%)	(216 443)	(1 085.4%)	(308 877)	(1 548.9%)	-	-	(22 867)	-	1 250.7%
Cash/cash equivalents at the year end:	**37 802**	**36 835**	**(91 306)**	**(241.5%)**	**(216 443)**	**(572.6%)**	**(308 877)**	**(838.5%)**	**(406 954)**	**(1 104.8%)**	**(406 954)**	**(1 104.8%)**	**(122 325)**	**(1 007.6%)**	**232.7%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 299	60.4%	-	-	275	2.6%	3 851	36.9%	10 425	3.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 480	5.4%	149	.1%	2 250	1.6%	127 926	92.8%	137 804	39.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 078	2.0%	-	-	846	.8%	100 150	97.2%	103 074	29.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	92	6.1%	-	-	26	1.7%	1 384	92.1%	1 502	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	176	.2%	-	-	82	.1%	86 580	99.7%	86 838	24.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 865	19.5%	193	2.0%	63	.7%	7 439	77.8%	9 560	2.7%	-	-	-	-
Total By Income Source	**17 990**	**5.2%**	**342**	**.1%**	**3 542**	**1.0%**	**327 330**	**93.7%**	**349 204**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	104	2.9%	-	-	45	1.3%	3 442	95.8%	3 591	1.0%	-	-	-	-
Commercial	8 616	9.5%	4	-	1 578	1.7%	80 248	88.7%	90 447	25.9%	-	-	-	-
Households	7 942	3.2%	(20)	-	1 766	.7%	241 147	96.1%	250 834	71.8%	-	-	-	-
Other	1 328	30.7%	358	8.3%	153	3.5%	2 493	57.6%	4 332	1.2%	-	-	-	-
Total By Customer Group	**17 990**	**5.2%**	**342**	**.1%**	**3 542**	**1.0%**	**327 330**	**93.7%**	**349 204**	**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	871	45.2%	66	3.4%	-	-	987	51.3%	1 924	29.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 396	52.3%	700	15.3%	12	.3%	1 477	32.2%	4 585	70.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 267**	**50.2%**	**767**	**11.8%**	**12**	**.2%**	**2 464**	**37.9%**	**6 510**	**100.0%**

Contact Details

Municipal Manager	Mr Mtonjani Bethuel Khali	034 413 1223
Chief Financial Officer	Mr Khulekani Wesley Grant Ngcobo (Acting	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 140 642**	**1 146 607**	**311 666**	**27.3%**	**262 016**	**23.0%**	**232 325**	**20.3%**	**166 129**	**14.5%**	**972 135**	**84.8%**	**182 231**	**87.5%**	**(8.8%)**
Exchange Revenue															
Service charges - Electricity	441 298	441 298	91 589	20.8%	76 956	17.4%	37 174	8.4%	69 329	15.7%	275 047	62.3%	83 002	82.2%	(16.5%)
Service charges - Water	59 112	59 112	12 735	21.5%	14 042	23.8%	22 777	38.5%	1 068	1.8%	50 621	85.6%	16 280	119.7%	(93.4%)
Service charges - Waste Water Management	28 744	28 744	15 288	53.2%	16 315	56.8%	(2 054)	(7.1%)	8 945	31.1%	38 493	133.9%	7 934	117.9%	12.7%
Service charges - Waste Management	38 869	38 869	6 218	16.0%	15 111	38.9%	10 183	26.2%	9 960	25.6%	41 472	106.7%	10 094	101.1%	(1.3%)
Sale of Goods and Rendering of Services	2 925	2 925	1 072	36.7%	119	4.1%	401	13.7%	569	19.4%	2 161	73.9%	634	93.9%	(10.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	32 913	32 913	7 339	22.3%	7 879	23.9%	7 784	23.7%	7 545	22.9%	30 547	92.8%	6 805	78.3%	10.9%
Interest earned from Current and Non Current Assets	3 795	3 795	616	16.2%	765	20.2%	646	17.0%	1 091	28.7%	3 119	82.2%	529	80.3%	106.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	919	919	205	22.3%	283	30.8%	283	30.8%	94	10.2%	864	94.1%	1 054	194.6%	(91.1%)
Licences or permits	7 204	7 204	1 562	21.7%	1 319	18.3%	1 981	27.5%	1 476	20.5%	6 337	88.0%	2 356	83.8%	(37.4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	35 273	40 477	-	-	-	-	30 687	75.8%	-	-	30 687	75.8%	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	107	-	502	-	1 155	-	362	-	2 126	-	312	405.1%	16.2%
Non-Exchange Revenue															
Property rates	167 999	167 999	39 761	23.7%	37 557	22.4%	39 491	23.5%	38 906	23.2%	155 716	92.7%	43 393	98.5%	(10.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 426	30 426	1 435	4.7%	495	1.6%	2 841	9.3%	3 463	11.4%	8 233	27.1%	3 679	37.5%	(5.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	231 418	232 179	114 730	49.6%	81 820	35.4%	65 191	28.1%	11 558	5.0%	273 298	117.7%	4 455	101.7%	159.4%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	59 747	59 747	19 009	31.8%	8 855	14.8%	11 573	19.4%	11 132	18.6%	50 568	84.6%	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	2 210	-	634	-	2 844	-	1 704	-	(62.8%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 166 198**	**1 153 434**	**268 971**	**23.1%**	**300 564**	**25.8%**	**214 638**	**18.6%**	**276 529**	**24.0%**	**1 060 703**	**92.0%**	**263 462**	**99.8%**	**5.0%**
Employee related costs	246 861	238 759	55 082	22.3%	67 557	27.4%	62 322	26.1%	62 076	26.0%	247 037	103.5%	55 494	95.4%	11.9%
Remuneration of councillors	20 652	21 106	4 755	23.0%	5 431	26.3%	4 907	23.3%	5 079	24.1%	20 172	95.6%	4 671	95.4%	8.7%
Bulk purchases - electricity	305 562	300 562	74 884	24.5%	73 631	24.1%	98 154	32.7%	53 318	17.7%	299 987	99.8%	66 744	96.3%	(20.1%)
Inventory consumed	77 523	76 840	26 546	34.2%	30 828	39.8%	9 872	12.8%	19 422	25.3%	86 667	112.8%	32 095	128.6%	(39.5%)
Debt impairment	105 016	105 016	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	146 948	147 228	37 567	25.6%	37 049	25.2%	10 110	6.9%	28 167	19.1%	112 893	76.7%	37 175	109.5%	(24.2%)
Interest,Dividends and Rent on Land	-	-	5 791	-	9 853	-	(15 644)	-	35 803	-	35 803	-	6 432	-	456.7%
Contracted services	170 977	188 183	47 420	27.7%	61 662	36.1%	28 665	15.2%	51 990	27.6%	189 737	100.8%	32 403	104.6%	60.4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	120	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	1 707	-	85	-	1 792	-	-	-	(100.0%)
Operational Cost and Other Cost	92 658	75 740	16 927	18.3%	14 553	15.7%	14 029	18.5%	20 395	26.9%	65 904	87.0%	27 676	92.3%	(26.3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	517	-	194	-	711	-	652	-	(70.3%)
Surplus/(Deficit)	**(25 556)**	**(6 827)**	**42 694**		**(38 549)**		**17 687**		**(110 400)**		**(88 568)**		**(81 231)**		
Transfers and subsidies - capital (monetary allocations)	70 392	93 187	10 120	14.4%	16 433	23.3%	20 284	21.8%	32 562	34.9%	79 399	85.2%	19 102	97.6%	70.5%
Transfers and subsidies - capital (in-kind)	-	-	0	-	0	-	0	-	0	-	1	-	-	.4%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**44 836**	**86 360**	**52 814**		**(22 115)**		**37 971**		**(77 837)**		**(9 168)**		**(62 129)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 836**	**86 360**	**52 814**		**(22 115)**		**37 971**		**(77 837)**		**(9 168)**		**(62 129)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 836**	**86 360**	**52 814**		**(22 115)**		**37 971**		**(77 837)**		**(9 168)**		**(62 129)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 836**	**86 360**	**52 814**		**(22 115)**		**37 971**		**(77 837)**		**(9 168)**		**(62 129)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**78 002**	**111 448**	**9 636**	**12.4%**	**27 477**	**35.2%**	**27 152**	**24.4%**	**31 794**	**28.5%**	**96 059**	**86.2%**	**11 583**	**82.4%**	**174.5%**
National Government	61 210	56 685	8 730	14.3%	20 341	33.2%	11 339	20.0%	22 259	39.3%	62 669	110.6%	10 307	88.0%	116.0%
Provincial Government	-	25 348	-	-	627	-	(627)	(2.5%)	7 555	29.8%	7 555	29.8%	(659)	79.6%	(1 245.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**61 210**	**82 033**	**8 730**	**14.3%**	**20 969**	**34.3%**	**10 711**	**13.1%**	**29 814**	**36.3%**	**70 224**	**85.6%**	**9 647**	**87.3%**	**209.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 792	29 415	906	5.4%	6 509	38.8%	16 441	55.9%	1 980	6.7%	25 836	87.8%	1 935	56.9%	2.3%
Capital Expenditure Functional	**78 002**	**111 448**	**9 636**	**12.4%**	**27 477**	**35.2%**	**27 152**	**24.4%**	**31 794**	**28.5%**	**96 059**	**86.2%**	**11 583**	**84.0%**	**174.5%**
Municipal governance and administration	**4 713**	**9 492**	**77**	**1.6%**	**4 707**	**99.9%**	**(69)**	**(.7%)**	**1 479**	**15.6%**	**6 194**	**65.3%**	**785**	**186.9%**	**88.5%**
Executive and Council	1 330	1 330	-	-	88	6.6%	149	11.2%	422	31.7%	658	49.5%	-	-	(100.0%)
Finance and administration	3 383	8 162	77	2.3%	4 620	136.6%	(276)	(3.4%)	942	11.5%	5 362	65.7%	785	189.9%	20.0%
Internal audit	-	-	-	-	-	-	58	-	116	-	173	-	-	100.0%	(100.0%)
Community and Public Safety	**12 132**	**16 790**	**5 977**	**49.3%**	**7 533**	**62.1%**	**1 325**	**7.9%**	**1 961**	**11.7%**	**16 797**	**100.0%**	**1 866**	**85.5%**	**5.1%**
Community and Social Services	12 132	13 140	5 148	42.4%	4 724	38.9%	1 325	10.1%	1 961	14.9%	13 157	100.1%	1 471	92.7%	33.3%
Sport And Recreation	-	3 650	829	-	2 810	-	-	-	-	-	3 639	99.7%	394	65.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 617**	**62 663**	**2 989**	**11.2%**	**13 318**	**50.0%**	**18 348**	**29.3%**	**16 211**	**25.9%**	**50 867**	**81.2%**	**5 791**	**88.4%**	**180.0%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	80.9%	-
Road Transport	26 617	62 663	2 989	11.2%	13 318	50.0%	18 348	29.3%	16 211	25.9%	50 867	81.2%	5 791	89.1%	180.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**34 540**	**22 503**	**593**	**1.7%**	**1 918**	**5.6%**	**7 548**	**33.5%**	**12 143**	**54.0%**	**22 202**	**98.7%**	**3 142**	**59.5%**	**286.5%**
Energy sources	28 478	18 953	593	2.1%	1 918	6.7%	4 799	25.3%	12 143	64.1%	19 454	102.6%	2 885	87.0%	320.9%
Water Management	2 512	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	3 550	3 550	-	-	-	-	2 749	77.4%	-	-	2 749	77.4%	-	50.7%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	256	106.7%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 115 087**	**1 143 848**	**298 371**	**26.8%**	**264 481**	**23.7%**	**266 318**	**23.3%**	**162 271**	**14.2%**	**991 441**	**86.7%**	**158 749**	**105.5%**	**2.2%**
Property rates	143 920	143 920	25 878	18.0%	26 026	18.1%	33 376	23.2%	41 999	29.2%	127 279	88.4%	29 199	69.9%	43.8%
Service charges	572 599	572 599	117 160	20.5%	129 237	22.6%	102 773	17.9%	99 217	17.3%	448 388	78.3%	123 040	126.6%	(19.4%)
Other revenue	57 691	58 504	6 688	11.6%	6 109	10.6%	8 895	15.2%	9 193	15.7%	30 885	52.8%	2 893	101.1%	217.7%
Transfers and Subsidies - Operational	266 691	266 639	94 441	35.4%	79 415	29.8%	55 779	20.9%	9 068	3.4%	238 703	89.5%	291	99.2%	3 018.3%
Transfers and Subsidies - Capital	70 392	98 392	54 023	76.7%	23 455	33.3%	65 259	66.3%	2 000	2.0%	144 737	147.1%	3 158	111.2%	(36.7%)
Interest	3 795	3 795	180	4.8%	238	6.3%	236	6.2%	795	20.9%	1 449	38.2%	168	38.8%	372.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(944 444)**	**(928 455)**	**(259 260)**	**27.5%**	**(232 784)**	**24.6%**	**(226 744)**	**24.4%**	**(182 680)**	**19.7%**	**(901 468)**	**97.1%**	**(152 555)**	**109.5%**	**19.7%**
Suppliers and employees	(944 444)	(928 455)	(259 260)	27.5%	(232 784)	24.6%	(226 744)	24.4%	(182 680)	19.7%	(901 468)	97.1%	(152 555)	109.5%	19.7%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**170 642**	**215 392**	**39 111**	**22.9%**	**31 697**	**18.6%**	**39 574**	**18.4%**	**(20 409)**	**(9.5%)**	**89 973**	**41.8%**	**6 194**	**71.7%**	**(429.5%)**
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	**(78 002)**	**(98 874)**	**(16 056)**	**20.6%**	**(22 210)**	**28.5%**	**(15 317)**	**15.5%**	**(36 559)**	**37.0%**	**(90 143)**	**91.2%**	**(16 016)**	**102.2%**	**128.3%**
Capital assets	(78 002)	(98 874)	(16 056)	20.6%	(22 210)	28.5%	(15 317)	15.5%	(36 559)	37.0%	(90 143)	91.2%	(16 016)	102.2%	128.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(78 002)**	**(98 874)**	**(16 056)**	**20.6%**	**(22 210)**	**28.5%**	**(15 317)**	**15.5%**	**(36 559)**	**37.0%**	**(90 143)**	**91.2%**	**(16 016)**	**102.2%**	**128.3%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(7 327)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	(7 327)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(7 327)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**92 640**	**109 190**	**23 055**	**24.9%**	**9 487**	**10.2%**	**24 257**	**22.2%**	**(56 968)**	**(52.2%)**	**(170)**	**(.2%)**	**(9 822)**	**7.5%**	**480.0%**
Cash/cash equivalents at the year begin:	18 177	26 806	26 791	147.4%	49 856	274.3%	59 343	221.4%	83 164	310.2%	26 791	99.9%	29 963	100.0%	177.6%
Cash/cash equivalents at the year end:	**110 817**	**135 996**	**49 856**	**45.0%**	**59 343**	**53.6%**	**83 165**	**61.2%**	**26 251**	**19.3%**	**26 251**	**19.3%**	**20 099**	**45.1%**	**30.6%**

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	8 292	7.5%	3 992	3.6%	3 149	2.9%	94 767	86.0%	110 198	17.2%	(108)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 078	21.1%	4 898	5.4%	3 331	3.7%	63 007	69.8%	90 313	14.1%	(487)	(.5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	11 213	7.2%	5 030	3.2%	3 700	2.4%	136 284	87.2%	156 228	24.5%	(843)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 481	4.3%	1 914	2.4%	1 710	2.1%	73 528	91.2%	80 633	12.6%	(109)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Management	3 470	4.7%	2 102	2.8%	1 818	2.4%	67 099	90.1%	74 489	11.7%	(113)	(.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 744	2.4%	2 777	2.5%	2 713	2.4%	103 991	92.7%	112 225	17.6%	(41)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	206	1.4%	17	.1%	165	1.1%	14 401	97.4%	14 788	2.3%	487	3.3%	-	-
Total By Income Source	**48 482**	**7.6%**	**20 730**	**3.2%**	**16 586**	**2.6%**	**553 076**	**86.6%**	**638 874**	**100.0%**	**(1 213)**	**(.2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 341	6.0%	6 014	4.3%	4 414	3.2%	121 353	86.6%	140 123	21.9%	(229)	(.2%)	-	-
Commercial	22 981	25.5%	4 221	4.7%	2 663	3.0%	60 352	66.9%	90 217	14.1%	(600)	(.7%)	-	-
Households	17 160	4.2%	10 494	2.6%	9 509	2.3%	371 371	90.9%	408 534	63.9%	(383)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**48 482**	**7.6%**	**20 730**	**3.2%**	**16 586**	**2.6%**	**553 076**	**86.6%**	**638 874**	**100.0%**	**(1 213)**	**(.2%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	35 061	10.0%	-	-	-	-	313 969	90.0%	349 030	85.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 518	100.0%	-	-	-	-	-	-	4 518	1.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	3 851	100.0%	-	-	-	-	-	-	3 851	.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 969	59.5%	7 819	15.5%	7 317	14.5%	5 244	10.4%	50 349	12.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**73 399**	**18.0%**	**7 819**	**1.9%**	**7 317**	**1.8%**	**319 213**	**78.3%**	**407 748**	**100.0%**

Contact Details

Municipal Manager	Mrs SP Dlamini	034 982 2133
Chief Financial Officer	Mr MPE Mthembu	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**268 618**	**267 831**	**102 580**	**38.2%**	**84 147**	**31.3%**	**9 499**	**3.5%**	**21 138**	**7.9%**	**217 364**	**81.2%**	**8 851**	**96.5%**	**138.8%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 100	3 471	850	40.5%	869	41.4%	583	16.8%	858	24.7%	3 159	91.0%	556	109.5%	54.3%
Sale of Goods and Rendering of Services	149	729	182	122.2%	267	179.5%	161	22.1%	348	47.8%	958	131.4%	108	165.9%	221.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 361	2 361	578	42.5%	513	37.7%	524	22.2%	749	31.7%	2 364	100.1%	332	122.8%	125.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	265	323	94	35.6%	64	24.3%	62	19.2%	71	21.9%	291	90.1%	65	115.2%	8.9%
Licences or permits	1 114	1 114	252	22.6%	265	23.7%	171	15.4%	1 080	97.0%	1 769	158.8%	210	89.9%	415.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	3	3	-	-	-	-	-	3	100.0%	6	200.0%	6	-	(50.0%)
Operational Revenue	2	2	(0)	(21.7%)	1	35.2%	-	-	(0)	(10.4%)	0	3.1%	-	30 387.2%	(100.0%)
Non-Exchange Revenue															
Property rates	45 718	40 358	10 246	22.4%	9 917	21.7%	6 612	16.4%	9 917	24.6%	36 692	90.9%	6 370	101.3%	55.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	68	528	220	324.2%	166	244.2%	52	9.9%	127	24.0%	565	107.0%	131	184.2%	(3.2%)
Licences or permits	559	659	224	40.1%	151	27.1%	213	32.4%	(666)	(101.1%)	(78)	(11.8%)	168	82.1%	(497.3%)
Transfer and subsidies - Operational	215 762	216 762	89 520	41.5%	71 520	33.1%	843	.4%	1 357	.6%	163 241	75.3%	501	94.9%	171.2%
Interest Receivables	1 522	1 522	411	27.0%	415	27.3%	278	18.3%	440	28.9%	1 544	101.4%	405	102.3%	8.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	6 853	-	6 853	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**219 058**	**216 642**	**56 388**	**25.7%**	**56 377**	**25.7%**	**41 723**	**19.3%**	**68 156**	**31.5%**	**222 644**	**102.8%**	**62 741**	**112.9%**	**8.6%**
Employee related costs	124 821	124 821	29 818	23.9%	28 915	23.2%	19 891	15.9%	32 658	26.2%	111 282	89.2%	33 427	96.6%	(2.3%)
Remuneration of councillors	18 596	18 596	4 440	23.9%	4 894	26.3%	2 971	16.0%	5 095	27.4%	17 400	93.6%	4 354	99.0%	17.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 635	-	-	-	-	-	-	-	-	-	-	-	5	5.7%	(100.0%)
Debt impairment	3 138	3 138	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 000	20 000	6 515	32.6%	6 497	32.5%	4 300	21.5%	6 855	34.3%	24 168	120.8%	6 096	132.3%	12.4%
Interest,Dividends and Rent on Land	1 426	163	59	4.2%	60	4.2%	26	15.9%	361	221.2%	506	310.0%	183	103.4%	97.5%
Contracted services	25 306	25 742	8 638	34.1%	9 474	37.4%	8 269	32.1%	13 950	54.2%	40 331	156.7%	9 916	190.2%	40.7%
Transfers and subsidies	418	340	12	2.9%	(87)	(20.7%)	(2)	(.7%)	488	143.6%	412	121.1%	(27)	56.1%	(1 942.3%)
Irrecoverable debts written off	-	-	287	-	1 711	-	246	-	178	-	2 422	-	89	-	100.0%
Operational Cost and Other Cost	23 718	23 843	6 618	27.9%	4 913	20.7%	6 023	25.3%	8 571	35.9%	26 125	109.6%	8 699	142.4%	(1.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**49 561**	**51 189**	**46 191**		**27 770**		**(32 224)**		**(47 018)**		**(5 281)**		**(53 891)**		
Transfers and subsidies - capital (monetary allocations)	45 805	56 805	10 898	23.8%	4 618	10.1%	4 195	7.4%	17 589	31.0%	37 300	65.7%	4 774	97.7%	268.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**95 366**	**107 994**	**57 090**		**32 388**		**(28 029)**		**(29 430)**		**32 019**		**(49 116)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**95 366**	**107 994**	**57 090**		**32 388**		**(28 029)**		**(29 430)**		**32 019**		**(49 116)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**95 366**	**107 994**	**57 090**		**32 388**		**(28 029)**		**(29 430)**		**32 019**		**(49 116)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**95 366**	**107 994**	**57 090**		**32 388**		**(28 029)**		**(29 430)**		**32 019**		**(49 116)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**43 191**	**57 475**	**(105 195)**	**(243.6%)**	**128 125**	**296.6%**	**5 813**	**10.1%**	**23 244**	**40.4%**	**51 988**	**90.5%**	**5 656**	**92.2%**	**310.9%**
National Government	33 743	37 241	(102 581)	(304.0%)	115 909	343.5%	3 448	9.3%	11 709	31.4%	28 485	76.5%	5 394	97.7%	117.1%
Provincial Government	6 087	9 065	384	6.3%	-	-	1 645	18.1%	6 445	71.1%	8 474	93.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 830**	**46 306**	**(102 197)**	**(256.6%)**	**115 909**	**291.0%**	**5 093**	**11.0%**	**18 154**	**39.2%**	**36 960**	**79.8%**	**5 394**	**97.7%**	**236.6%**
Borrowing	-	-	-	-	-	-	-	-	4 598	-	4 598	-	-	-	(100.0%)
Internally generated funds	3 361	11 169	(2 998)	(89.2%)	12 216	363.5%	720	6.4%	492	4.4%	10 430	93.4%	262	37.3%	87.4%
Capital Expenditure Functional	**43 191**	**57 475**	**(105 195)**	**(243.6%)**	**128 125**	**296.6%**	**5 813**	**10.1%**	**23 244**	**40.4%**	**51 988**	**90.5%**	**5 656**	**92.2%**	**310.9%**
Municipal governance and administration	**1 139**	**2 553**	**(293)**	**(25.7%)**	**881**	**77.3%**	**425**	**16.7%**	**5 381**	**210.8%**	**6 395**	**250.5%**	**184**	**55.9%**	**2 828.5%**
Executive and Council	61	61	-	-	-	-	-	-	-	-	-	-	14	-	(100.0%)
Finance and administration	1 078	2 492	(293)	(27.2%)	881	81.7%	425	17.1%	5 381	215.9%	6 395	256.6%	170	61.3%	3 070.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 222**	**10 520**	**1 605**	**72.3%**	**3 233**	**145.5%**	**-**	**-**	**4**	**-**	**4 842**	**46.0%**	**(56)**	**(13.7%)**	**(107.1%)**
Community and Social Services	1 996	3 343	(74)	(3.7%)	2 788	139.7%	-	-	4	.1%	2 718	81.3%	(56)	12.4%	(107.1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	226	7 178	1 679	742.6%	445	196.9%	-	-	-	-	2 124	29.6%	-	(85.0%)	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 830**	**44 402**	**(103 256)**	**(259.2%)**	**120 760**	**303.2%**	**5 388**	**12.1%**	**17 859**	**40.2%**	**40 751**	**91.8%**	**5 541**	**97.4%**	**222.3%**
Planning and Development	-	2 978	(216)	-	216	-	1 457	48.9%	2 139	71.8%	3 596	120.7%	-	-	(100.0%)
Road Transport	39 830	41 424	(103 040)	(258.7%)	120 544	302.6%	3 931	9.5%	15 720	37.9%	37 155	89.7%	5 541	97.5%	183.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**(3 251)**	**-**	**3 251**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(12)**	**-**	**(100.0%)**
Energy sources	-	-	1 544	-	(1 544)	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	(12)	-	(100.0%)
Waste Water Management	-	-	(3 986)	-	3 986	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	(810)	-	810	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**300 654**	**321 466**	**(20 521)**	**(6.8%)**	**213 879**	**71.1%**	**51 838**	**16.1%**	**68 990**	**21.5%**	**314 186**	**97.7%**	**9 029**	**14.4%**	**664.1%**
Property rates	34 288	27 674	-	-	(116)	(.3%)	(26)	(.1%)	208	.8%	66	.2%	-	-	(100.0%)
Service charges	1 280	3 273	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 158	14 590	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	215 762	216 762	(4 645)	(2.2%)	121 822	56.5%	32 838	15.1%	65 275	30.1%	215 291	99.3%	-	3.2%	(100.0%)
Transfers and Subsidies - Capital	45 805	56 805	(15 876)	(34.7%)	91 876	200.6%	19 000	33.4%	3 500	6.2%	98 500	173.4%	9 029	100.0%	(61.2%)
Interest	1 361	2 361	-	-	296	21.7%	26	1.1%	7	.3%	329	13.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(200 875)**	**(239 088)**	**188 944**	**(94.1%)**	**(338 371)**	**168.4%**	**(46 456)**	**19.4%**	**(74 737)**	**31.3%**	**(270 621)**	**113.2%**	**(61 918)**	**134.2%**	**20.7%**
Suppliers and employees	(199 470)	(238 589)	188 944	(94.7%)	(338 371)	169.6%	(46 456)	19.5%	(74 737)	31.3%	(270 621)	113.4%	(61 918)	135.3%	20.7%

Finance charges	(988)	(159)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(418)	(340)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**99 779**	**82 378**	**168 423**	**168.8%**	**(124 492)**	**(124.8%)**	**5 382**	**6.5%**	**(5 747)**	**(7.0%)**	**43 565**	**52.9%**	**(52 889)**	**(214.6%)**	**(89.1%)**
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	**(49 670)**	**(66 096)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(49 670)	(66 096)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(49 670)**	**(66 096)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 542)**	**(2 489)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(2 542)	(2 489)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2 542)**	**(2 489)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**47 567**	**13 794**	**168 423**	**354.1%**	**(124 492)**	**(261.7%)**	**5 382**	**39.0%**	**(5 747)**	**(41.7%)**	**43 565**	**315.8%**	**(52 889)**	**(347.4%)**	**(89.1%)**
Cash/cash equivalents at the year begin:	385	1 739	3 877	1 006.9%	169 207	43 944.5%	44 715	2 571.4%	50 355	2 895.7%	3 877	223.0%	(164 619)	131.0%	(130.6%)
Cash/cash equivalents at the year end:	**47 952**	**15 533**	**172 299**	**359.3%**	**44 715**	**93.3%**	**50 097**	**322.5%**	**44 608**	**287.2%**	**44 608**	**287.2%**	**(217 506)**	**(366.2%)**	**(120.5%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 086	7.0%	(7)	-	1 667	2.9%	52 260	90.1%	58 006	61.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	445	2.4%	(1)	-	144	.8%	17 923	96.8%	18 511	19.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	11.2%	-	-	4	2.1%	147	86.6%	169	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	289	1.6%	-	-	139	.8%	17 609	97.6%	18 037	19.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**4 839**	**5.1%**	**(8)**	**-**	**1 954**	**2.1%**	**87 939**	**92.8%**	**94 724**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 914	6.5%	-	-	1 324	2.9%	40 912	90.6%	45 149	47.7%	-	-	-	-
Commercial	1 472	5.6%	(7)	-	444	1.7%	24 542	92.8%	26 451	27.9%	-	-	-	-
Households	440	1.9%	(1)	-	181	.8%	22 420	97.3%	23 039	24.3%	-	-	-	-
Other	14	16.2%	-	-	5	6.1%	65	77.7%	83	.1%	-	-	-	-
Total By Customer Group	**4 839**	**5.1%**	**(8)**	**-**	**1 954**	**2.1%**	**87 939**	**92.8%**	**94 724**	**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	(3)	(.1%)	(150)	(6.1%)	350	14.3%	2 244	91.9%	2 442	26.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(7 849)	(114.2%)	1 719	25.0%	204	3.0%	12 798	186.3%	6 871	73.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(7 852)**	**(84.3%)**	**1 569**	**16.8%**	**554**	**6.0%**	**15 042**	**161.5%**	**9 313**	**100.0%**

Contact Details

Municipal Manager	Mr M.M MNGUNI	035 831 7519
Chief Financial Officer	Ms Nonhlanhla Q Mzimela - Madwe	035 831 7500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**508 183**	**640 389**	**161 704**	**31.8%**	**143 509**	**28.2%**	**159 174**	**24.9%**	**123 563**	**19.3%**	**587 950**	**91.8%**	**58 241**	**91.7%**	**112.2%**
Exchange Revenue															
Service charges - Electricity	110 480	110 480	25 395	23.0%	24 842	22.5%	27 057	24.5%	27 475	24.9%	104 769	94.8%	24 298	95.8%	13.1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 114	12 114	2 806	23.2%	2 802	23.1%	2 803	23.1%	2 832	23.4%	11 243	92.8%	2 789	109.3%	1.5%
Sale of Goods and Rendering of Services	702	411	160	22.9%	133	19.0%	145	35.1%	109	26.5%	547	133.0%	162	127.5%	(32.6%)
Agency services	2 500	2 500	461	18.5%	437	17.5%	491	19.6%	434	17.3%	1 823	72.9%	318	59.9%	36.4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 025	1 025	19	1.9%	82	8.0%	113	11.0%	25	2.4%	239	23.3%	8	87.2%	199.3%
Interest earned from Current and Non Current Assets	2 192	2 192	634	28.9%	396	18.1%	707	32.2%	1 028	46.9%	2 764	126.1%	400	80.3%	156.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 205	2 205	18	.8%	350	15.9%	314	14.2%	382	17.3%	1 064	48.2%	320	123.2%	19.4%
Licences or permits	355	355	45	12.7%	16	4.6%	121	34.1%	32	9.1%	215	60.5%	45	71.6%	(28.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	189	189	18	9.3%	39	20.7%	18	9.4%	463	244.6%	537	284.0%	1 234	25.4%	(62.5%)
Non-Exchange Revenue															
Property rates	149 885	154 885	38 476	25.7%	39 004	26.0%	40 680	26.3%	40 578	26.2%	158 738	102.5%	19 349	104.1%	109.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	600	600	649	108.1%	335	55.8%	785	130.8%	417	69.6%	2 186	364.3%	292	158.2%	43.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	222 682	298 427	92 007	41.3%	73 988	33.2%	84 765	28.4%	48 400	16.2%	299 160	100.2%	7 931	84.3%	510.3%
Interest Receivables	3 254	7 254	1 015	31.2%	1 084	33.3%	1 176	16.2%	1 390	19.2%	4 664	64.3%	1 094	111.9%	27.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Other Gains	-	47 751	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**580 064**	**728 487**	**158 710**	**27.4%**	**108 828**	**18.8%**	**156 172**	**21.4%**	**191 451**	**26.3%**	**615 160**	**84.4%**	**142 755**	**86.0%**	**34.1%**
Employee related costs	190 207	190 206	45 730	24.0%	45 952	24.2%	47 433	24.9%	50 048	26.3%	189 162	99.5%	44 771	89.2%	11.8%
Remuneration of councillors	18 358	19 108	4 464	24.3%	6 336	34.5%	4 747	24.8%	5 462	28.6%	21 009	109.9%	4 480	92.0%	21.9%
Bulk purchases - electricity	170 966	170 966	54 283	31.8%	3 491	2.0%	36 556	21.4%	39 537	23.1%	133 866	78.3%	36 570	100.1%	8.1%
Inventory consumed	6 348	8 164	965	15.2%	1 178	18.5%	3 402	41.7%	1 980	24.3%	7 525	92.2%	2 091	129.4%	(5.3%)
Debt impairment	26 584	53 063	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	74 391	59 391	1 626	2.2%	10 522	14.1%	5 527	9.3%	4 319	7.3%	21 994	37.0%	17 777	79.6%	(75.7%)
Interest,Dividends and Rent on Land	-	5 500	5 609	-	(1 382)	-	8 044	146.3%	9 972	181.3%	22 243	404.4%	5 186	132.2%	92.3%
Contracted services	45 979	174 311	26 516	57.7%	27 487	59.8%	20 806	11.9%	63 723	36.6%	138 532	79.5%	20 009	72.5%	218.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 562	5 158	504	14.2%	417	11.7%	13 723	266.1%	7 483	145.1%	22 127	429.0%	880	86.3%	749.9%
Operational Cost and Other Cost	43 669	42 620	19 013	43.5%	14 828	34.0%	15 936	37.4%	9 076	21.3%	58 852	138.1%	10 990	105.5%	(17.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	(149)	-	(149)	-	-	-	(100.0%)
Surplus/(Deficit)	**(71 882)**	**(88 098)**	**2 994**		**34 681**		**3 002**		**(67 887)**		**(27 211)**		**(84 514)**		
Transfers and subsidies - capital (monetary allocations)	44 593	70 593	16 516	37.0%	20 289	45.5%	2 910	4.1%	30 871	43.7%	70 586	100.0%	6 322	100.0%	388.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(27 289)**	**(17 505)**	**19 510**		**54 970**		**5 912**		**(37 016)**		**43 376**		**(78 192)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(27 289)**	**(17 505)**	**19 510**		**54 970**		**5 912**		**(37 016)**		**43 376**		**(78 192)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(27 289)**	**(17 505)**	**19 510**		**54 970**		**5 912**		**(37 016)**		**43 376**		**(78 192)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(27 289)**	**(17 505)**	**19 510**		**54 970**		**5 912**		**(37 016)**		**43 376**		**(78 192)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**52 329**	**75 180**	**19 597**	**37.5%**	**20 174**	**38.6%**	**2 927**	**3.9%**	**37 202**	**49.5%**	**79 899**	**106.3%**	**7 747**	**104.3%**	**380.2%**
National Government	27 109	49 717	14 240	52.5%	13 422	49.5%	642	1.3%	25 910	52.1%	54 214	109.0%	6 050	114.9%	328.3%
Provincial Government	6 087	6 087	-	-	3 231	53.1%	1 535	25.2%	1 367	22.5%	6 133	100.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 196**	**55 804**	**14 240**	**42.9%**	**16 653**	**50.2%**	**2 177**	**3.9%**	**27 278**	**48.9%**	**60 348**	**108.1%**	**6 050**	**114.9%**	**350.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 133	19 375	5 357	28.0%	3 521	18.4%	749	3.9%	9 924	51.2%	19 552	100.9%	1 697	86.2%	484.8%
Capital Expenditure Functional	**52 329**	**75 180**	**19 597**	**37.5%**	**20 174**	**38.6%**	**2 927**	**3.9%**	**37 202**	**49.5%**	**79 899**	**106.3%**	**7 747**	**104.3%**	**380.2%**
Municipal governance and administration	**14 952**	**15 244**	**3 458**	**23.1%**	**2 158**	**14.4%**	**56**	**.4%**	**6 771**	**44.4%**	**12 443**	**81.6%**	**552**	**81.1%**	**1 125.7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	14 952	15 244	3 458	23.1%	2 158	14.4%	56	.4%	6 771	44.4%	12 443	81.6%	552	81.1%	1 125.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**22 952**	**43 814**	**9 414**	**41.0%**	**15 812**	**68.9%**	**2 351**	**5.4%**	**22 865**	**52.2%**	**50 442**	**115.1%**	**5 914**	**118.9%**	**286.7%**
Community and Social Services	22 552	37 192	9 279	41.1%	12 581	55.8%	815	2.2%	21 487	57.8%	44 163	118.7%	5 688	91.9%	277.8%
Sport And Recreation	-	6 087	-	-	3 231	-	1 535	25.2%	1 367	22.5%	6 133	100.8%	-	-	(100.0%)
Public Safety	400	535	135	33.8%	-	-	-	-	11	2.0%	146	27.2%	226	-	(95.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 725**	**12 816**	**5 095**	**47.5%**	**994**	**9.3%**	**-**	**-**	**4 452**	**34.7%**	**10 541**	**82.3%**	**-**	**54.4%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 725	12 816	5 095	47.5%	994	9.3%	-	-	4 452	34.7%	10 541	82.3%	-	54.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 700**	**3 305**	**1 630**	**44.1%**	**1 210**	**32.7%**	**520**	**15.7%**	**1 040**	**31.5%**	**4 400**	**133.1%**	**1 281**	**92.0%**	**(18.8%)**
Energy sources	3 700	3 305	1 630	44.1%	1 210	32.7%	520	15.7%	1 040	31.5%	4 400	133.1%	1 281	92.0%	(18.8%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 073**	**-**	**2 073**	**-**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**575 164**	**716 177**	**(36 979)**	**(6.4%)**	**127 809**	**22.2%**	**299 073**	**41.8%**	**42 769**	**6.0%**	**432 673**	**60.4%**	**(28 267)**	**53.1%**	**(251.3%)**
Property rates	132 511	148 703	(23 025)	(17.4%)	4 612	3.5%	45 386	30.5%	18 504	12.4%	45 477	30.6%	(15 787)	(18.0%)	(217.2%)
Service charges	126 242	126 242	(17 400)	(13.8%)	5 440	4.3%	30 531	24.2%	19 618	15.5%	38 189	30.3%	(17 572)	(30.4%)	(211.6%)
Other revenue	46 943	70 019	(1 488)	(3.2%)	375	.8%	2 400	3.4%	2 067	3.0%	3 354	4.8%	(2 535)	(7.2%)	(181.5%)
Transfers and Subsidies - Operational	222 682	298 427	13 990	6.3%	99 705	44.8%	158 548	53.1%	3	-	272 246	91.2%	6 312	119.6%	(100.0%)
Transfers and Subsidies - Capital	44 593	70 593	(7 000)	(15.7%)	17 186	38.5%	60 000	85.0%	-	-	70 186	99.4%	3 000	182.5%	(100.0%)
Interest	2 192	2 192	(2 056)	(93.8%)	491	22.4%	2 208	100.7%	2 578	117.6%	3 221	146.9%	(1 685)	(59.9%)	(252.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(503 148)**	**(626 886)**	**7 447**	**(1.5%)**	**(60 840)**	**12.1%**	**(20 975)**	**3.3%**	**(14 530)**	**2.3%**	**(88 898)**	**14.2%**	**(4 788)**	**13.5%**	**203.5%**
Suppliers and employees	(503 148)	(621 386)	7 447	(1.5%)	(60 840)	12.1%	(20 975)	3.4%	(14 530)	2.3%	(88 898)	14.3%	(4 788)	13.6%	203.5%

Finance charges	-	(5 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**72 016**	**89 290**	**(29 532)**	**(41.0%)**	**66 969**	**93.0%**	**278 098**	**311.5%**	**28 239**	**31.6%**	**343 775**	**385.0%**	**(33 055)**	**381.6%**	**(185.4%)**
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	**(60 178)**	**(89 089)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(60 178)	(89 089)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(60 178)**	**(89 089)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**11 837**	**202**	**(29 532)**	**(249.5%)**	**66 969**	**565.7%**	**278 098**	**137 883.3%**	**28 239**	**14 001.3%**	**343 775**	**170 446.3%**	**(33 055)**	**1 098.3%**	**(185.4%)**
Cash/cash equivalents at the year begin:	4 872	4 195	4 195	86.1%	(25 349)	(520.3%)	41 620	992.1%	319 718	7 621.4%	4 195	100.0%	296 961	-	7.7%
Cash/cash equivalents at the year end:	**16 709**	**4 397**	**(25 349)**	**(151.7%)**	**41 620**	**249.1%**	**319 718**	**7 271.8%**	**347 958**	**7 914.1%**	**347 958**	**7 914.1%**	**263 906**	**927.4%**	**31.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 826	32.5%	(23)	(.1%)	943	4.5%	13 230	63.1%	20 976	7.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 801	7.9%	(662)	(.3%)	7 762	3.4%	201 013	89.0%	225 914	78.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 776	12.7%	(36)	(.3%)	606	4.3%	11 631	83.2%	13 977	4.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	155	27.5%	(1)	(.2%)	30	5.3%	381	67.4%	565	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	901	3.2%	4	-	498	1.8%	26 410	95.0%	27 813	9.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-		-	-	-	-	-	-
Other	-	-	-	-	-	-	4	100.0%	4	-	-	-	-	-
Total By Income Source	**27 460**	**9.5%**	**(718)**	**(.2%)**	**9 839**	**3.4%**	**252 669**	**87.4%**	**289 249**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 204	7.5%	(472)	(.4%)	3 394	3.1%	98 628	89.9%	109 754	37.9%	-	-	-	-
Commercial	9 807	23.3%	(63)	(.1%)	1 866	4.4%	30 510	72.4%	42 120	14.6%	-	-	-	-
Households	4 832	9.6%	(154)	(.3%)	2 040	4.0%	43 711	86.7%	50 428	17.4%	-	-	-	-
Other	4 616	5.3%	(29)	-	2 540	2.9%	79 820	91.8%	86 947	30.1%	-	-	-	-
Total By Customer Group	**27 460**	**9.5%**	**(718)**	**(.2%)**	**9 839**	**3.4%**	**252 669**	**87.4%**	**289 249**	**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	21 495	5.1%	16 579	4.0%	17 258	4.1%	362 713	86.8%	418 044	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**21 495**	**5.1%**	**16 579**	**4.0%**	**17 258**	**4.1%**	**362 713**	**86.8%**	**418 044**	**100.0%**

Contact Details

Municipal Manager	Mr Sandile Martin. Khomo	035 874 5807
Chief Financial Officer	Mr Jabulani Henry	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**815 238**	**850 188**	**322 756**	**39.6%**	**272 026**	**33.4%**	**187 961**	**22.1%**	**30 485**	**3.6%**	**813 227**	**95.7%**	**34 386**	**98.2%**	**(11.3%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	63 954	51 217	12 613	19.7%	12 369	19.3%	13 143	25.7%	18 336	35.8%	56 461	110.2%	11 372	90.4%	61.2%
Service charges - Waste Water Management	18 494	16 979	4 034	21.8%	4 375	23.7%	4 312	25.4%	5 224	30.8%	17 946	105.7%	3 984	102.2%	31.1%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	800	1 502	340	42.4%	200	25.0%	355	23.6%	116	7.8%	1 011	67.3%	89	268.9%	30.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	858	648	159	18.6%	161	18.8%	157	24.3%	153	23.7%	631	97.4%	168	90.6%	(8.8%)
Interest earned from Current and Non Current Assets	8 000	5 804	1 134	14.2%	1 246	15.6%	1 454	25.0%	2 739	47.2%	6 572	113.2%	3 280	107.8%	(16.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	504	482	115	22.8%	127	25.3%	116	24.0%	111	22.9%	469	97.1%	113	92.9%	(1.9%)
Licences or permits	295	184	59	20.1%	35	12.0%	47	25.5%	56	30.2%	197	106.9%	74	97.7%	(24.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 344	519	23	1.7%	188	14.0%	15	2.8%	727	140.0%	952	183.5%	486	118.3%	49.6%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	605	258	125	20.7%	23	3.7%	45	17.5%	35	13.4%	227	88.2%	101	77.4%	(65.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	720 384	772 595	304 152	42.2%	253 302	35.2%	168 317	21.8%	2 989	.4%	728 760	94.3%	14 722	98.6%	(79.7%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	(3)	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**553 766**	**811 879**	**206 582**	**37.3%**	**236 113**	**42.6%**	**288 861**	**35.6%**	**444 524**	**54.8%**	**1 176 079**	**144.9%**	**268 796**	**94.9%**	**65.4%**
Employee related costs	302 013	302 098	91 202	30.2%	87 715	29.0%	94 498	31.3%	92 482	30.6%	365 898	121.1%	86 984	102.8%	6.3%
Remuneration of councillors	11 640	11 640	2 564	22.0%	2 795	24.0%	2 482	21.3%	2 554	21.9%	10 395	89.3%	2 529	98.0%	1.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Inventory consumed	10 250	10 045	(3 157)	(30.8%)	(2 139)	(20.9%)	5 021	50.0%	62 354	620.7%	62 079	618.0%	13 037	97.8%	378.3%
Debt impairment	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	95 000	95 108	23 750	25.0%	35 825	37.7%	29 757	31.3%	27 770	29.2%	117 102	123.1%	18 737	116.3%	48.2%
Interest,Dividends and Rent on Land	7 575	7 354	2 720	35.9%	2 791	36.8%	2 588	35.2%	2 837	38.6%	10 936	148.7%	1 998	90.5%	42.0%
Contracted services	87 677	184 377	46 557	53.1%	51 551	58.8%	73 537	39.9%	77 719	42.2%	249 364	135.2%	60 978	67.7%	27.5%
Transfers and subsidies	-	2 251	-	-	2	-	2 355	104.6%	20 476	909.6%	22 833	1 014.3%	7 225	373.8%	183.4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	50 200	-	50 200	-	1 355	-	3 605.3%
Operational Cost and Other Cost	35 611	195 006	42 944	120.6%	57 572	161.7%	78 624	40.3%	108 130	55.4%	287 270	147.3%	75 949	114.1%	42.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	6	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**261 472**	**38 310**	**116 174**		**35 913**		**(100 900)**		**(414 039)**		**(362 852)**		**(234 410)**		
Transfers and subsidies - capital (monetary allocations)	916 219	917 665	142 849	15.6%	253 036	27.6%	298 605	32.5%	33 549	3.7%	728 039	79.3%	402 708	100.0%	(91.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	39	-	-	-	39	-	8	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**1 177 691**	**955 974**	**259 023**		**288 950**		**197 744**		**(380 490)**		**365 226**		**168 307**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 177 691**	**955 974**	**259 023**		**288 950**		**197 744**		**(380 490)**		**365 226**		**168 307**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 177 691**	**955 974**	**259 023**		**288 950**		**197 744**		**(380 490)**		**365 226**		**168 307**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 177 691**	**955 974**	**259 023**		**288 950**		**197 744**		**(380 490)**		**365 226**		**168 307**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**742 790**	**750 909**	**121 102**	**16.3%**	**209 505**	**28.2%**	**215 435**	**28.7%**	**33 234**	**4.4%**	**579 276**	**77.1%**	**289 881**	**97.0%**	**(88.5%)**
National Government	742 790	742 790	121 102	16.3%	209 505	28.2%	211 778	28.5%	27 016	3.6%	569 401	76.7%	265 043	96.6%	(89.8%)
Provincial Government	-	1 446	-	-	-	-	1 257	87.0%	-	-	1 257	87.0%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**742 790**	**744 236**	**121 102**	**16.3%**	**209 505**	**28.2%**	**213 035**	**28.6%**	**27 016**	**3.6%**	**570 659**	**76.7%**	**265 043**	**96.6%**	**(89.8%)**
Borrowing	-	6 673	-	-	-	-	-	-	4 342	65.1%	4 342	65.1%	24 666	118.5%	(82.4%)
Internally generated funds	-	-	-	-	-	-	2 400	-	1 875	-	4 275	-	173	6.0%	986.1%
Capital Expenditure Functional	**742 877**	**751 083**	**121 102**	**16.3%**	**209 505**	**28.2%**	**215 474**	**28.7%**	**33 234**	**4.4%**	**579 315**	**77.1%**	**289 881**	**96.9%**	**(88.5%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**2 400**	**-**	**1 875**	**-**	**4 275**	**-**	**173**	**4.6%**	**986.1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	2 400	-	1 875	-	4 275	-	173	4.6%	986.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**87**	**174**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	87	174	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 410**	**2 410**	**-**	**-**	**789**	**32.7%**	**545**	**22.6%**	**-**	**-**	**1 334**	**55.3%**	**933**	**62.2%**	**(100.0%)**
Planning and Development	2 410	2 410	-	-	789	32.7%	545	22.6%	-	-	1 334	55.3%	933	62.2%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**740 380**	**748 499**	**121 102**	**16.4%**	**208 716**	**28.2%**	**212 530**	**28.4%**	**31 359**	**4.2%**	**573 706**	**76.6%**	**288 775**	**97.6%**	**(89.1%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	740 380	748 499	121 102	16.4%	208 716	28.2%	212 530	28.4%	31 359	4.2%	573 706	76.6%	288 775	97.6%	(89.1%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 953 374**	**2 025 997**	**1 009 198**	**51.7%**	**1 145 254**	**58.6%**	**1 077 841**	**53.2%**	**208 290**	**10.3%**	**3 440 583**	**169.8%**	**488 136**	**173.9%**	**(57.3%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	58 477	50 914	10 097	17.3%	11 466	19.6%	13 149	25.8%	14 901	29.3%	49 613	97.4%	12 010	76.3%	24.1%
Other revenue	249 778	288 571	248 029	99.3%	627 975	251.4%	597 394	207.0%	189 963	65.8%	1 663 361	576.4%	380 570	1 074.6%	(50.1%)
Transfers and Subsidies - Operational	720 384	764 091	313 182	43.5%	241 582	33.5%	209 238	27.4%	670	.1%	764 671	100.1%	13 890	93.9%	(95.2%)
Transfers and Subsidies - Capital	916 219	916 219	436 700	47.7%	262 940	28.7%	256 579	28.0%	-	-	956 219	104.4%	81 233	99.9%	(100.0%)
Interest	8 516	6 203	1 189	14.0%	1 292	15.2%	1 482	23.9%	2 755	44.4%	6 718	108.3%	433	66.9%	536.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(578 653)**	**(876 388)**	**(502 360)**	**86.8%**	**(419 681)**	**72.5%**	**(347 845)**	**39.7%**	**(240 929)**	**27.5%**	**(1 510 814)**	**172.4%**	**(201 743)**	**108.6%**	**19.4%**
Suppliers and employees	(578 653)	(873 799)	(502 360)	86.8%	(419 681)	72.5%	(347 845)	39.8%	(240 929)	27.6%	(1 510 814)	172.9%	(201 743)	108.9%	19.4%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	(2 589)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 374 721**	**1 149 610**	**506 838**	**36.9%**	**725 573**	**52.8%**	**729 996**	**63.5%**	**(32 639)**	**(2.8%)**	**1 929 768**	**167.9%**	**286 393**	**265.9%**	**(111.4%)**
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	**(854 309)**	**(862 515)**	**(121 102)**	**14.2%**	**(209 505)**	**24.5%**	**(215 474)**	**25.0%**	**(31 523)**	**3.7%**	**(577 605)**	**67.0%**	**(289 881)**	**96.9%**	**(89.1%)**
Capital assets	(854 309)	(862 515)	(121 102)	14.2%	(209 505)	24.5%	(215 474)	25.0%	(31 523)	3.7%	(577 605)	67.0%	(289 881)	96.9%	(89.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(854 309)**	**(862 515)**	**(121 102)**	**14.2%**	**(209 505)**	**24.5%**	**(215 474)**	**25.0%**	**(31 523)**	**3.7%**	**(577 605)**	**67.0%**	**(289 881)**	**96.9%**	**(89.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**(4)**	**-**	**1**	**-**	**16**	**-**	**1 721**	**-**	**1 734**	**-**	**0**	**(268.9%)**	**1 147 336.7%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	1 710	-	1 710	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	(4)	-	1	-	16	-	11	-	23	-	0	(268.9%)	7 170.0%
Payments	**(17 712)**	**(17 712)**	**(253)**	**1.4%**	**(8 746)**	**49.4%**	**(246)**	**1.4%**	**181**	**(1.0%)**	**(9 063)**	**51.2%**	**(9 011)**	**105.8%**	**(102.0%)**
Repayment of borrowing	(17 712)	(17 712)	(253)	1.4%	(8 746)	49.4%	(246)	1.4%	181	(1.0%)	(9 063)	51.2%	(9 011)	105.8%	(102.0%)
Net Cash from/(used) Financing Activities	**(17 712)**	**(17 712)**	**(257)**	**1.5%**	**(8 745)**	**49.4%**	**(230)**	**1.3%**	**1 902**	**(10.7%)**	**(7 330)**	**41.4%**	**(9 011)**	**105.9%**	**(121.1%)**
Net Increase/(Decrease) in cash held	**502 700**	**269 383**	**385 478**	**76.7%**	**507 324**	**100.9%**	**514 292**	**190.9%**	**(62 260)**	**(23.1%)**	**1 344 834**	**499.2%**	**(12 499)**	**(4 204.9%)**	**398.1%**
Cash/cash equivalents at the year begin:	(11 176)	23 103	20 433	(182.8%)	408 581	(3 655.9%)	915 905	3 964.5%	1 430 197	6 190.5%	20 433	88.4%	1 329 254	100.0%	7.6%
Cash/cash equivalents at the year end:	**491 525**	**292 486**	**408 581**	**83.1%**	**915 905**	**186.3%**	**1 430 197**	**489.0%**	**1 367 937**	**467.7%**	**1 367 937**	**467.7%**	**1 316 755**	**4 856.4%**	**3.9%**

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	5 843	3.0%	4 849	2.5%	2 946	1.5%	183 293	93.1%	196 931	79.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 653	3.8%	1 405	3.2%	853	1.9%	40 060	91.1%	43 971	17.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	.5%	0	-	-	-	454	99.4%	457	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	58	2.4%	59	2.5%	57	2.4%	2 178	92.6%	2 352	.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	166	3.5%	14	.3%	11	.2%	4 605	96.0%	4 796	1.9%	-	-	-	-
Total By Income Source	**7 722**	**3.1%**	**6 326**	**2.5%**	**3 867**	**1.6%**	**230 590**	**92.8%**	**248 506**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 258	8.6%	3 623	7.3%	1 320	2.7%	40 216	81.4%	49 417	19.9%	-	-	-	-
Commercial	889	4.4%	417	2.1%	315	1.6%	18 618	92.0%	20 239	8.1%	-	-	-	-
Households	2 575	1.4%	2 286	1.3%	2 232	1.2%	171 756	96.0%	178 850	72.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 722**	**3.1%**	**6 326**	**2.5%**	**3 867**	**1.6%**	**230 590**	**92.8%**	**248 506**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	15 804	50.5%	9 301	29.7%	5 105	16.3%	1 108	3.5%	31 318	11.7%
Bulk Water	113	.5%	-	-	1 963	8.3%	21 586	91.2%	23 662	8.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 664	18.6%	41 467	26.9%	23 095	15.0%	61 182	39.6%	154 408	57.6%
Auditor-General	-	-	-	-	-	-	1	100.0%	1	-
Other	3 618	6.2%	23 202	39.6%	8 066	13.8%	23 775	40.5%	58 662	21.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**48 199**	**18.0%**	**73 970**	**27.6%**	**38 230**	**14.3%**	**107 652**	**40.2%**	**268 051**	**100.0%**

Contact Details

Municipal Manager	Mr Sibongiseni Mosia	035 874 5506
Chief Financial Officer	Ms Sthembile Msibi	035 874 5641

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**308 505**	**312 773**	**115 650**	**37.5%**	**98 341**	**31.9%**	**76 815**	**24.6%**	**13 600**	**4.3%**	**304 407**	**97.3%**	**18 927**	**96.3%**	**(28.1%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	491	470	117	23.9%	117	23.9%	127	26.9%	145	30.8%	507	107.8%	117	100.0%	23.4%
Sale of Goods and Rendering of Services	65	88	29	44.1%	15	22.4%	14	15.9%	20	22.4%	77	87.7%	25	124.9%	(21.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 957	14 595	3 213	24.8%	1 583	12.2%	2 508	17.2%	3 084	21.1%	10 388	71.2%	2 667	87.9%	15.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	486	417	106	21.9%	90	18.5%	94	22.6%	106	25.5%	397	95.2%	110	87.2%	(3.7%)
Licences or permits	2 161	2 861	694	32.1%	713	33.0%	756	26.4%	358	12.5%	2 522	88.2%	588	105.8%	(39.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	12 391	12 391	1 097	8.9%	4 302	34.7%	4 975	40.1%	2 018	16.3%	12 391	100.0%	3 311	24.5%	(39.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	606	929	177	29.2%	252	41.6%	177	19.1%	371	40.0%	977	105.3%	154	93.2%	140.4%
Non-Exchange Revenue															
Property rates	27 842	27 085	6 674	24.0%	6 676	24.0%	7 057	26.1%	6 990	25.8%	27 398	101.2%	6 591	92.2%	6.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 546	1 546	65	4.2%	286	18.5%	242	15.7%	323	20.9%	916	59.3%	391	82.8%	(17.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	249 958	249 851	103 478	41.4%	84 307	33.7%	61 264	24.5%	588	.2%	249 637	99.9%	2 508	100.0%	(76.6%)
Interest Receivables	-	2 540	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	2 463	-	(100.0%)
Other Gains	-	-	-	-	(0)	-	(400)	-	(404)	-	(804)	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**304 385**	**312 756**	**54 041**	**17.8%**	**61 918**	**20.3%**	**60 850**	**19.5%**	**78 806**	**25.2%**	**255 616**	**81.7%**	**68 882**	**84.9%**	**14.4%**
Employee related costs	119 614	119 504	22 354	18.7%	26 027	21.8%	25 180	21.1%	25 892	21.7%	99 453	83.2%	22 567	86.4%	14.7%
Remuneration of councillors	17 363	16 706	3 833	22.1%	4 334	25.0%	3 917	23.4%	4 395	26.3%	16 479	98.6%	3 833	93.1%	14.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 262	2 110	259	11.5%	80	3.5%	726	34.4%	1 519	72.0%	2 584	122.4%	351	62.6%	332.8%
Debt impairment	9 460	9 460	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	27 268	29 268	4 811	17.6%	9 916	36.4%	7 320	25.0%	7 402	25.3%	29 449	100.6%	11 386	95.5%	(35.0%)
Interest,Dividends and Rent on Land	995	1 224	4	.4%	213	21.4%	1	-	6	.5%	223	18.2%	3	.5%	128.5%
Contracted services	65 422	65 109	9 245	14.1%	13 121	20.1%	16 506	25.4%	14 555	22.4%	53 426	82.1%	18 150	74.9%	(19.8%)
Transfers and subsidies	16 838	17 721	4 601	27.3%	2 211	13.1%	1 424	8.0%	2 536	14.3%	10 771	60.8%	1 760	72.1%	44.1%
Irrecoverable debts written off	-	2 340	-	-	145	-	696	29.8%	10 735	458.8%	11 577	494.8%	891	125.4%	1 105.1%
Operational Cost and Other Cost	45 162	49 314	8 936	19.8%	5 874	13.0%	5 081	10.3%	11 765	23.9%	31 655	64.2%	9 943	103.8%	18.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 120**	**17**	**61 609**		**36 423**		**15 964**		**(65 206)**		**48 791**		**(49 955)**		
Transfers and subsidies - capital (monetary allocations)	44 096	68 046	8 481	19.2%	3 687	8.4%	15 559	22.9%	17 275	25.4%	45 002	66.1%	17 533	116.0%	(1.5%)
Transfers and subsidies - capital (in-kind)	-	77	-	-	-	-	-	-	76	99.7%	76	99.7%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**48 216**	**68 140**	**70 090**		**40 110**		**31 523**		**(47 854)**		**93 869**		**(32 422)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**48 216**	**68 140**	**70 090**		**40 110**		**31 523**		**(47 854)**		**93 869**		**(32 422)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**48 216**	**68 140**	**70 090**		**40 110**		**31 523**		**(47 854)**		**93 869**		**(32 422)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**48 216**	**68 140**	**70 090**		**40 110**		**31 523**		**(47 854)**		**93 869**		**(32 422)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**39 593**	**76 019**	**5 898**	**14.9%**	**4 891**	**12.4%**	**12 478**	**16.4%**	**18 129**	**23.8%**	**41 397**	**54.5%**	**17 707**	**69.0%**	**2.4%**
National Government	38 380	57 530	5 898	15.4%	4 417	11.5%	11 335	19.7%	14 470	25.2%	36 120	62.8%	14 291	72.7%	1.3%
Provincial Government	-	1 640	-	-	-	-	655	40.0%	787	48.0%	1 442	87.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 380**	**59 171**	**5 898**	**15.4%**	**4 417**	**11.5%**	**11 991**	**20.3%**	**15 257**	**25.8%**	**37 563**	**63.5%**	**14 291**	**72.7%**	**6.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 213	16 848	-	-	475	39.1%	488	2.9%	2 872	17.0%	3 835	22.8%	3 417	62.1%	(15.9%)
Capital Expenditure Functional	**39 593**	**76 019**	**5 898**	**14.9%**	**4 891**	**12.4%**	**12 478**	**16.4%**	**18 129**	**23.8%**	**41 397**	**54.5%**	**17 707**	**69.0%**	**2.4%**
Municipal governance and administration	**474**	**4 735**	**-**	**-**	**-**	**-**	**93**	**2.0%**	**535**	**11.3%**	**628**	**13.3%**	**543**	**80.2%**	**(1.5%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	474	4 735	-	-	-	-	93	2.0%	535	11.3%	628	13.3%	543	80.2%	(1.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 043**	**7 461**	**202**	**5.0%**	**202**	**5.0%**	**1 343**	**18.0%**	**2 503**	**33.5%**	**4 249**	**57.0%**	**291**	**33.3%**	**760.3%**
Community and Social Services	-	2 783	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 913	4 461	202	5.2%	202	5.2%	1 070	24.0%	2 503	56.1%	3 976	89.1%	291	43.2%	760.3%
Public Safety	130	217	-	-	-	-	273	125.5%	-	-	273	125.5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 901**	**58 704**	**5 697**	**16.3%**	**4 215**	**12.1%**	**10 265**	**17.5%**	**13 625**	**23.2%**	**33 801**	**57.6%**	**14 291**	**70.8%**	**(4.7%)**
Planning and Development	435	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	34 467	58 704	5 697	16.5%	4 215	12.2%	10 265	17.5%	13 625	23.2%	33 801	57.6%	14 291	70.8%	(4.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**174**	**3 814**	**-**	**-**	**475**	**273.1%**	**777**	**20.4%**	**1 429**	**37.5%**	**2 681**	**70.3%**	**2 583**	**49.7%**	**(44.7%)**
Energy sources	-	1 640	-	-	76	-	777	47.4%	787	48.0%	1 640	100.0%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	2 174	-	-	399	-	-	-	642	29.5%	1 041	47.9%	2 168	54.8%	(70.4%)
Waste Management	174	-	-	-	-	-	-	-	-	-	-	-	415	42.0%	(100.0%)
Other	**-**	**1 304**	**-**	**-**	**-**	**-**	**-**	**-**	**38**	**2.9%**	**38**	**2.9%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**343 179**	**369 660**	**165 484**	**48.2%**	**132 454**	**38.6%**	**165 701**	**44.8%**	**63 727**	**17.2%**	**527 366**	**142.7%**	**47 715**	**117.7%**	**33.6%**
Property rates	17 598	17 598	7 988	45.4%	2 778	15.8%	17 973	102.1%	1 474	8.4%	30 213	171.7%	2 354	52.6%	(37.4%)
Service charges	412	540	92	22.3%	166	40.4%	177	32.8%	164	30.3%	599	110.8%	116	240.8%	40.7%
Other revenue	18 158	20 916	122 641	675.4%	105 933	583.4%	115 389	551.7%	17 155	82.0%	361 118	1 726.5%	37 302	1 781.6%	(54.0%)
Transfers and Subsidies - Operational	249 958	249 851	2 484	1.0%	19 350	7.7%	701	.3%	43 203	17.3%	65 738	26.3%	-	2.9%	(100.0%)
Transfers and Subsidies - Capital	44 096	66 160	29 413	66.7%	2 850	6.5%	29 987	45.3%	-	-	62 250	94.1%	5 275	133.2%	(100.0%)
Interest	12 957	14 595	2 867	22.1%	1 377	10.6%	1 474	10.1%	1 730	11.9%	7 448	51.0%	2 667	87.8%	(35.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(272 810)**	**(304 951)**	**(69 572)**	**25.5%**	**(68 610)**	**25.1%**	**(72 039)**	**23.6%**	**(89 619)**	**29.4%**	**(299 841)**	**98.3%**	**(99 341)**	**128.3%**	**(9.8%)**
Suppliers and employees	(256 025)	(287 009)	(69 572)	27.2%	(68 610)	26.8%	(71 832)	25.0%	(89 619)	31.2%	(299 634)	104.4%	(99 341)	135.1%	(9.8%)

Finance charges	(5)	(235)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(16 779)	(17 706)	-	-	-	-	(207)	1.2%	-	-	(207)	1.2%	-	-	-
Net Cash from/(used) Operating Activities	**70 369**	**64 709**	**95 912**	**136.3%**	**63 844**	**90.7%**	**93 662**	**144.7%**	**(25 893)**	**(40.0%)**	**227 526**	**351.6%**	**(51 626)**	**76.1%**	**(49.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(45 381)**	**(87 421)**	**(4 785)**	**10.5%**	**(3 687)**	**8.1%**	**(11 643)**	**13.3%**	**(17 055)**	**19.5%**	**(37 170)**	**42.5%**	**(15 922)**	**54.2%**	**7.1%**
Capital assets	(45 381)	(87 421)	(4 785)	10.5%	(3 687)	8.1%	(11 643)	13.3%	(17 055)	19.5%	(37 170)	42.5%	(15 922)	54.2%	7.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(45 381)**	**(87 421)**	**(4 785)**	**10.5%**	**(3 687)**	**8.1%**	**(11 643)**	**13.3%**	**(17 055)**	**19.5%**	**(37 170)**	**42.5%**	**(15 922)**	**54.2%**	**7.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**24 987**	**(22 712)**	**91 127**	**364.7%**	**60 157**	**240.8%**	**82 019**	**(361.1%)**	**(42 947)**	**189.1%**	**190 356**	**(838.1%)**	**(67 548)**	**596.6%**	**(36.4%)**
Cash/cash equivalents at the year begin:	203 497	113 394	15 191	7.5%	86 581	42.5%	255 539	225.4%	337 558	297.7%	15 191	13.4%	183 253	(.1%)	84.2%
Cash/cash equivalents at the year end:	**228 485**	**90 682**	**86 965**	**38.1%**	**259 041**	**113.4%**	**337 558**	**372.2%**	**294 611**	**324.9%**	**294 611**	**324.9%**	**115 299**	**113.3%**	**155.5%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 701	2.9%	-	-	846	1.4%	56 673	95.7%	59 219	82.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	47	31.6%	-	-	6	3.9%	96	64.5%	149	.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	53	5.6%	(0)	-	20	2.1%	877	92.3%	950	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	200	1.8%	10 928	98.2%	11 128	15.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Income Source	**1 801**	**2.5%**	**(0)**	**-**	**1 072**	**1.5%**	**68 574**	**96.0%**	**71 446**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	657	2.1%	-	-	342	1.1%	30 703	96.9%	31 701	44.4%	-	-	-	-
Commercial	918	2.5%	-	-	639	1.7%	35 898	95.8%	37 455	52.4%	-	-	-	-
Households	4	100.0%	-	-	-	-	-	-	4	-	-	-	-	-
Other	222	9.7%	(0)	-	92	4.0%	1 972	86.3%	2 286	3.2%	-	-	-	-
Total By Customer Group	**1 801**	**2.5%**	**(0)**	**-**	**1 072**	**1.5%**	**68 574**	**96.0%**	**71 446**	**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	-	-	-	-	-	-	(0)	100.0%	(0)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(58)	(332.3%)	5	29.7%	75	429.0%	(5)	(26.4%)	18	3.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	120	26.7%	236	52.6%	(20)	(4.4%)	112	25.1%	449	96.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**62**	**13.2%**	**241**	**51.7%**	**56**	**11.9%**	**108**	**23.1%**	**466**	**100.0%**

Contact Details

Municipal Manager	Mr Nkosinathi Phumlani Emmuel Myeni	035 592 0680
Chief Financial Officer	Mrs Nozipho Princess Mkhabela	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**340 292**	**342 113**	**128 214**	**37.7%**	**100 862**	**29.6%**	**78 353**	**22.9%**	**37 454**	**10.9%**	**344 883**	**100.8%**	**15 751**	**98.6%**	**137.8%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 447	4 327	1 061	23.9%	1 083	24.4%	1 083	25.0%	1 080	25.0%	4 307	99.5%	1 071	98.6%	.8%
Sale of Goods and Rendering of Services	438	438	33	7.4%	55	12.6%	99	22.6%	(45)	(10.2%)	142	32.3%	170	127.3%	(126.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 861	1 861	756	40.6%	605	32.5%	471	25.3%	616	33.1%	2 448	131.6%	540	99.4%	14.1%
Interest earned from Current and Non Current Assets	1 770	3 000	990	55.9%	760	42.9%	1 093	36.4%	971	32.4%	3 813	127.1%	168	111.2%	477.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 783	3 778	941	24.9%	946	25.0%	940	24.9%	953	25.2%	3 780	100.0%	893	98.6%	6.7%
Licences or permits	1 200	1 200	158	13.2%	197	16.5%	250	20.9%	1 337	111.5%	1 944	162.0%	115	34.1%	1 060.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	4 275	4 275	1 151	26.9%	-	-	1 623	38.0%	1 501	35.1%	4 275	100.0%	(400)	46.1%	(475.5%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	574	574	208	36.2%	111	19.2%	419	72.9%	205	35.8%	943	164.1%	163	276.5%	26.1%
Non-Exchange Revenue															
Property rates	47 372	45 932	11 460	24.2%	11 500	24.3%	11 470	25.0%	11 457	24.9%	45 886	99.9%	10 606	97.3%	8.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	797	797	232	29.1%	225	28.2%	422	53.0%	380	47.8%	1 259	158.0%	353	167.3%	7.7%
Licences or permits	230	230	276	120.0%	308	134.0%	328	142.8%	(912)	(396.7%)	0	-	227	-	(501.8%)
Transfer and subsidies - Operational	271 405	273 561	110 061	40.6%	84 481	31.1%	59 343	21.7%	19 548	7.1%	273 433	100.0%	1 203	99.6%	1 525.2%
Interest Receivables	2 140	2 140	888	41.5%	590	27.6%	811	37.9%	363	17.0%	2 653	124.0%	642	98.9%	(43.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**326 146**	**343 663**	**83 619**	**25.6%**	**92 440**	**28.3%**	**87 593**	**25.5%**	**93 976**	**27.3%**	**357 628**	**104.1%**	**78 656**	**96.1%**	**19.5%**
Employee related costs	182 002	178 852	44 079	24.2%	44 309	24.3%	44 320	24.8%	46 922	26.2%	179 630	100.4%	41 259	98.7%	13.7%
Remuneration of councillors	22 686	19 385	4 846	21.4%	4 846	21.4%	4 846	25.0%	4 846	25.0%	19 385	100.0%	4 843	98.2%	.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	12 721	15 186	6 096	47.9%	190	1.5%	6 407	42.2%	(31)	(.2%)	12 663	83.4%	1 146	39.8%	(102.7%)
Depreciation, Amortisation and Impairment	39 415	36 415	9 803	24.9%	9 972	25.3%	8 582	23.6%	9 465	26.0%	37 822	103.9%	9 810	99.6%	(3.5%)
Interest,Dividends and Rent on Land	-	1 534	221	-	-	-	1	-	1 315	85.8%	1 537	100.2%	501	33.4%	162.8%
Contracted services	24 706	36 728	4 415	17.9%	14 523	58.8%	13 558	36.9%	8 985	24.5%	41 480	112.9%	6 144	97.3%	46.2%
Transfers and subsidies	9 202	6 853	838	9.1%	1 538	16.7%	4 937	72.0%	7 438	108.5%	14 752	215.3%	0	108.2%	1 623 882.8%
Irrecoverable debts written off	4 337	2 478	8	.2%	3 733	86.1%	-	-	759	30.6%	4 499	181.6%	4 865	142.7%	(84.4%)
Operational Cost and Other Cost	31 076	46 232	13 313	42.8%	13 329	42.9%	4 942	10.7%	14 276	30.9%	45 860	99.2%	10 358	117.5%	37.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	(270)	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**14 145**	**(1 550)**	**44 595**		**8 422**		**(9 240)**		**(56 522)**		**(12 745)**		**(62 905)**		
Transfers and subsidies - capital (monetary allocations)	55 461	55 461	5 499	9.9%	21 097	38.0%	3 583	6.5%	25 282	45.6%	55 461	100.0%	1 345	54.4%	1 779.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**69 606**	**53 911**	**50 094**		**29 518**		**(5 657)**		**(31 240)**		**42 716**		**(61 559)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**69 606**	**53 911**	**50 094**		**29 518**		**(5 657)**		**(31 240)**		**42 716**		**(61 559)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**69 606**	**53 911**	**50 094**		**29 518**		**(5 657)**		**(31 240)**		**42 716**		**(61 559)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**69 606**	**53 911**	**50 094**		**29 518**		**(5 657)**		**(31 240)**		**42 716**		**(61 559)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**46 337**	**52 032**	**6 912**	**14.9%**	**16 479**	**35.6%**	**11 652**	**22.4%**	**18 186**	**35.0%**	**53 229**	**102.3%**	**1 291**	**79.1%**	**1 308.8%**
National Government	44 248	47 400	5 274	11.9%	15 814	35.7%	6 941	14.6%	15 373	32.4%	43 403	91.6%	1 255	67.5%	1 125.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 248**	**47 400**	**5 274**	**11.9%**	**15 814**	**35.7%**	**6 941**	**14.6%**	**15 373**	**32.4%**	**43 403**	**91.6%**	**1 255**	**66.8%**	**1 125.1%**
Borrowing	-	-	-	-	-	-	-	-	3 142	-	3 142	-	-	-	(100.0%)
Internally generated funds	2 089	4 632	1 638	78.4%	665	31.8%	4 711	101.7%	(329)	(7.1%)	6 684	144.3%	36	92.1%	(1 011.7%)
Capital Expenditure Functional	**46 337**	**52 032**	**6 912**	**14.9%**	**16 479**	**35.6%**	**10 641**	**20.5%**	**18 186**	**35.0%**	**52 217**	**100.4%**	**1 291**	**80.1%**	**1 308.8%**
Municipal governance and administration	**2 089**	**1 978**	**106**	**5.1%**	**272**	**13.0%**	**8**	**.4%**	**43**	**2.2%**	**429**	**21.7%**	**-**	**93.8%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 089	1 978	106	5.1%	272	13.0%	8	.4%	43	2.2%	429	21.7%	-	93.8%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**19 726**	**25 415**	**5 206**	**26.4%**	**7 560**	**38.3%**	**8 825**	**34.7%**	**11 589**	**45.6%**	**33 180**	**130.6%**	**455**	**39.0%**	**2 449.3%**
Community and Social Services	16 439	12 893	1 559	9.5%	3 182	19.4%	3 898	30.2%	4 773	37.0%	13 413	104.0%	-	21.8%	(100.0%)
Sport And Recreation	3 287	12 522	3 647	110.9%	4 378	133.2%	4 926	39.3%	6 816	54.4%	19 767	157.9%	455	45.4%	1 399.3%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 759**	**24 639**	**1 600**	**7.0%**	**8 647**	**38.0%**	**1 809**	**7.3%**	**6 553**	**26.6%**	**18 608**	**75.5%**	**836**	**93.8%**	**683.6%**
Planning and Development	1 174	3 458	-	-	501	42.7%	1 346	38.9%	2 752	79.6%	4 599	133.0%	-	68.9%	(100.0%)
Road Transport	21 585	21 181	1 600	7.4%	8 146	37.7%	463	2.2%	3 801	17.9%	14 009	66.1%	836	102.6%	354.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 764**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100.0%**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	1 764	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**393 070**	**397 642**	**165 787**	**42.2%**	**227 352**	**57.8%**	**154 362**	**38.8%**	**47 268**	**11.9%**	**594 770**	**149.6%**	**29 672**	**205.4%**	**59.3%**
Property rates	37 235	37 273	-	-	-	-	296	.8%	-	-	296	.8%	-	69.0%	-
Service charges	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	24 499	25 846	36	.1%	51	.2%	36	.1%	45	.2%	168	.7%	45	15.8%	.8%
Transfers and Subsidies - Operational	271 605	273 561	165 751	61.0%	227 292	83.7%	154 027	56.3%	47 107	17.2%	594 178	217.2%	29 627	294.1%	59.0%
Transfers and Subsidies - Capital	55 461	55 461	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 770	3 000	1	-	9	.5%	2	.1%	116	3.9%	127	4.2%	1	.2%	17 699.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(274 312)**	**(313 668)**	**(34 067)**	**12.4%**	**(58 548)**	**21.3%**	**(32 549)**	**10.4%**	**(42 556)**	**13.6%**	**(167 720)**	**53.5%**	**1 380**	**60.7%**	**(3 182.7%)**
Suppliers and employees	(273 159)	(310 506)	(34 067)	12.5%	(58 548)	21.4%	(32 549)	10.5%	(41 719)	13.4%	(166 883)	53.7%	1 380	61.3%	(3 122.1%)

Finance charges	-	(1 534)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 152)	(1 628)	-	-	-	-	-	-	(837)	51.4%	(837)	51.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**118 758**	**83 973**	**131 720**	**110.9%**	**168 804**	**142.1%**	**121 813**	**145.1%**	**4 712**	**5.6%**	**427 050**	**508.6%**	**31 053**	**657.5%**	**(84.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(53 288)**	**(59 712)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(53 288)	(59 712)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(53 288)**	**(59 712)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**22 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	22 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 568)**	**-**	**(1 568)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	-	-	-	(1 568)	-	(1 568)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**22 000**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 568)**	**(7.1%)**	**(1 568)**	**(7.1%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**65 471**	**46 261**	**131 720**	**201.2%**	**168 804**	**257.8%**	**121 813**	**263.3%**	**3 144**	**6.8%**	**425 482**	**919.7%**	**31 053**	**802 273.0%**	**(89.9%)**
Cash/cash equivalents at the year begin:	1 768	325	1 098	62.1%	132 819	7 511.8%	301 623	92 784.0%	423 436	130 255.6%	1 098	337.8%	622 506	-	(32.0%)
Cash/cash equivalents at the year end:	**67 239**	**46 587**	**132 819**	**197.5%**	**301 623**	**448.6%**	**423 436**	**908.9%**	**426 580**	**915.7%**	**426 580**	**915.7%**	**653 559**	**35 339.3%**	**(34.7%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 264	6.4%	(466)	(.6%)	1 893	2.3%	75 596	91.9%	82 287	52.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	654	3.1%	(5)	-	239	1.1%	20 006	95.7%	20 894	13.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	420	17.2%	(41)	(1.7%)	99	4.1%	1 959	80.4%	2 437	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	605	100.0%	605	.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	885	1.7%	-	-	417	.8%	50 211	97.5%	51 513	32.7%	-	-	-	-
Total By Income Source	**7 224**	**4.6%**	**(512)**	**(.3%)**	**2 649**	**1.7%**	**148 376**	**94.1%**	**157 736**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 121	5.8%	(487)	(.9%)	1 378	2.6%	49 834	92.5%	53 846	34.1%	-	-	-	-
Commercial	1 988	8.1%	(14)	(.1%)	390	1.6%	22 180	90.4%	24 544	15.6%	-	-	-	-
Households	1 146	1.7%	(1)	-	552	.8%	64 676	97.4%	66 373	42.1%	-	-	-	-
Other	969	7.5%	(10)	(.1%)	328	2.5%	11 686	90.1%	12 973	8.2%	-	-	-	-
Total By Customer Group	**7 224**	**4.6%**	**(512)**	**(.3%)**	**2 649**	**1.7%**	**148 376**	**94.1%**	**157 736**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 131	24.7%	941	20.6%	4	.1%	2 498	54.6%	4 574	33.7%
Auditor-General	1 599	99.2%	12	.8%	-	-	-	-	1 611	11.9%
Other	1 431	19.4%	679	9.2%	889	12.0%	4 386	59.4%	7 385	54.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 162**	**30.7%**	**1 632**	**12.0%**	**892**	**6.6%**	**6 884**	**50.7%**	**13 571**	**100.0%**

Contact Details

Municipal Manager	Mrs Nomthandazo pamela Ngcobo	035 572 1292
Chief Financial Officer	Mr Vusi Innocent Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**363 474**	**389 087**	**147 229**	**40.5%**	**124 109**	**34.1%**	**94 848**	**24.4%**	**31 769**	**8.2%**	**397 954**	**102.3%**	**18 173**	**93.1%**	**74.8%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 954	6 954	1 500	21.6%	1 441	20.7%	1 418	20.4%	1 491	21.4%	5 851	84.1%	1 500	82.9%	(.6%)
Sale of Goods and Rendering of Services	514	424	110	21.3%	167	32.6%	70	16.4%	89	21.0%	435	102.8%	63	21.8%	40.4%
Agency services	600	450	126	21.1%	37	6.2%	99	21.9%	92	20.4%	354	78.8%	89	84.9%	3.3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 521	2 521	-	-	-	-	67	2.7%	-	-	67	2.7%	10	.4%	(100.0%)
Interest earned from Current and Non Current Assets	2 000	1 800	644	32.2%	258	12.9%	152	8.5%	99	5.5%	1 154	64.1%	523	166.6%	(81.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	569	299	27	4.7%	25	4.4%	40	13.3%	37	12.5%	129	43.1%	85	94.1%	(56.1%)
Licences or permits	3 125	3 625	798	25.5%	853	27.3%	985	27.2%	546	15.1%	3 181	87.8%	654	98.7%	(16.5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	75	-	75	-	-	-	(100.0%)
Non-Exchange Revenue															
Property rates	62 900	78 830	31 307	49.8%	14 923	23.7%	14 710	18.7%	14 861	18.9%	75 801	96.2%	11 321	99.0%	31.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 000	2 000	403	20.2%	669	33.4%	101	5.0%	233	11.7%	1 406	70.3%	627	126.1%	(62.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	258 354	258 246	105 339	40.8%	99 334	38.4%	67 686	26.2%	7 888	3.1%	280 247	108.5%	5 292	94.0%	49.1%
Interest Receivables	23 939	33 939	6 975	29.1%	6 402	26.7%	9 519	28.0%	6 357	18.7%	29 253	86.2%	(1 992)	75.1%	(419.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**330 565**	**348 794**	**84 586**	**25.6%**	**83 364**	**25.2%**	**70 709**	**20.3%**	**78 625**	**22.5%**	**317 284**	**91.0%**	**58 285**	**80.8%**	**34.9%**
Employee related costs	144 925	156 311	35 899	24.8%	44 651	30.8%	38 171	24.4%	37 285	23.9%	156 005	99.8%	34 618	106.9%	7.7%
Remuneration of councillors	19 232	19 232	4 437	23.1%	4 401	22.9%	4 408	22.9%	4 436	23.1%	17 681	91.9%	4 443	101.0%	(.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	63	-	162	-	330	-	373	-	928	-	2	-	24 430.9%
Debt impairment	7 898	8 026	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	33 198	35 206	8 800	26.5%	8 803	26.5%	8 504	24.2%	6 757	19.2%	32 864	93.3%	7 651	103.1%	(11.7%)
Interest,Dividends and Rent on Land	1 200	1 200	29	2.5%	-	-	695	57.9%	-	-	724	60.4%	-	-	-
Contracted services	77 513	81 555	21 867	28.2%	14 332	18.5%	11 265	13.8%	17 100	21.0%	64 563	79.2%	6 895	39.6%	148.0%
Transfers and subsidies	725	725	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 720	5 972	420	8.9%	1 639	34.7%	371	6.2%	5 041	84.4%	7 471	125.1%	354	71.1%	1 325.0%
Operational Cost and Other Cost	41 155	40 568	13 070	31.8%	9 377	22.8%	6 966	17.2%	7 634	18.8%	37 047	91.3%	4 322	60.0%	76.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**32 909**	**40 293**	**62 644**		**40 744**		**24 139**		**(46 856)**		**80 671**		**(40 112)**		
Transfers and subsidies - capital (monetary allocations)	37 478	37 478	7 234	19.3%	13 750	36.7%	10 196	27.2%	6 205	16.6%	37 385	99.8%	6 848	107.6%	(9.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**70 387**	**77 771**	**69 878**		**54 494**		**34 335**		**(40 651)**		**118 056**		**(33 264)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**70 387**	**77 771**	**69 878**		**54 494**		**34 335**		**(40 651)**		**118 056**		**(33 264)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**70 387**	**77 771**	**69 878**		**54 494**		**34 335**		**(40 651)**		**118 056**		**(33 264)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**70 387**	**77 771**	**69 878**		**54 494**		**34 335**		**(40 651)**		**118 056**		**(33 264)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**47 503**	**43 240**	**(156 900)**	**(330.3%)**	**11 346**	**23.9%**	**4 825**	**11.2%**	**3 652**	**8.4%**	**(137 077)**	**(317.0%)**	**9 320**	**53.3%**	**(60.8%)**
National Government	32 590	29 509	(74 820)	(229.6%)	11 640	35.7%	4 849	16.4%	2 036	6.9%	(56 294)	(190.8%)	5 414	30.7%	(62.4%)
Provincial Government	261	261	(2 212)	(848.0%)	-	-	-	-	-	-	(2 212)	(848.0%)	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 851**	**29 770**	**(77 032)**	**(234.5%)**	**11 640**	**35.4%**	**4 849**	**16.3%**	**2 036**	**6.8%**	**(58 507)**	**(196.5%)**	**5 414**	**37.7%**	**(62.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 652	13 470	(79 868)	(545.1%)	(295)	(2.0%)	(24)	(.2%)	1 616	12.0%	(78 571)	(583.3%)	3 906	86.9%	(58.6%)
Capital Expenditure Functional	**45 874**	**43 240**	**(156 900)**	**(342.0%)**	**11 346**	**24.7%**	**4 825**	**11.2%**	**3 652**	**8.4%**	**(137 077)**	**(317.0%)**	**9 320**	**54.3%**	**(60.8%)**
Municipal governance and administration	**5 957**	**6 304**	**(36 666)**	**(615.6%)**	**340**	**5.7%**	**(23)**	**(.4%)**	**619**	**9.8%**	**(35 730)**	**(566.8%)**	**1 353**	**73.2%**	**(54.3%)**
Executive and Council	391	391	(778)	(198.8%)	-	-	-	-	-	-	(778)	(198.8%)	-	-	-
Finance and administration	5 565	5 913	(35 888)	(644.9%)	340	6.1%	(23)	(.4%)	619	10.5%	(34 952)	(591.1%)	1 353	76.4%	(54.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 391**	**1 904**	**(12 085)**	**(275.2%)**	**(635)**	**(14.5%)**	**-**	**-**	**818**	**42.9%**	**(11 902)**	**(625.0%)**	**1 906**	**166.3%**	**(57.1%)**
Community and Social Services	1 435	1 261	(533)	(37.2%)	(635)	(44.2%)	-	-	566	44.9%	(602)	(47.8%)	-	11.3%	(100.0%)
Sport And Recreation	435	435	(11 486)	(2 641.8%)	-	-	-	-	252	57.9%	(11 234)	(2 583.8%)	1 906	590.6%	(86.8%)
Public Safety	2 522	209	(66)	(2.6%)	-	-	-	-	-	-	(66)	(31.8%)	-	8.5%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 743**	**30 379**	**(33 136)**	**(104.4%)**	**11 640**	**36.7%**	**4 848**	**16.0%**	**2 036**	**6.7%**	**(14 612)**	**(48.1%)**	**4 168**	**30.7%**	**(51.2%)**
Planning and Development	783	870	(1 590)	(203.2%)	-	-	(2)	(.2%)	-	-	(1 592)	(183.0%)	-	70.6%	-
Road Transport	30 961	29 509	(31 546)	(101.9%)	11 640	37.6%	4 849	16.4%	2 036	6.9%	(13 020)	(44.1%)	4 168	25.2%	(51.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 783**	**4 652**	**(75 013)**	**(1 983.1%)**	**-**	**-**	**-**	**-**	**180**	**3.9%**	**(74 833)**	**(1 608.6%)**	**1 893**	**33.2%**	**(90.5%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	(792)	-	-	-	-	-	-	-	(792)	-	-	-	-
Waste Water Management	-	-	(58 681)	-	-	-	-	-	-	-	(58 681)	-	-	-	-
Waste Management	3 783	4 652	(15 540)	(410.8%)	-	-	-	-	180	3.9%	(15 360)	(330.2%)	1 893	33.2%	(90.5%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**380 595**	**378 011**	**(331 011)**	**(87.0%)**	**25 630**	**6.7%**	**100 717**	**26.6%**	**44 170**	**11.7%**	**(160 493)**	**(42.5%)**	**0**	**-**	**18 715 956.4%**
Property rates	50 320	61 426	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	5 563	5 563	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	27 141	13 759	42	.2%	(57)	(.2%)	(82)	(.6%)	1	-	(97)	(.7%)	0	2.1%	207.6%
Transfers and Subsidies - Operational	255 243	255 135	(331 052)	(129.7%)	25 688	10.1%	100 800	39.5%	44 169	17.3%	(160 396)	(62.9%)	-	-	(100.0%)
Transfers and Subsidies - Capital	40 328	40 328	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 000	1 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(299 269)**	**(306 845)**	**83 468**	**(27.9%)**	**(108 763)**	**36.3%**	**(77 295)**	**25.2%**	**(55 679)**	**18.1%**	**(158 270)**	**51.6%**	**28 877**	**(46.3%)**	**(292.8%)**
Suppliers and employees	(298 544)	(306 120)	83 468	(28.0%)	(108 763)	36.4%	(77 295)	25.2%	(55 679)	18.2%	(158 270)	51.7%	28 877	(46.3%)	(292.8%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(725)	(725)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**81 326**	**71 165**	**(247 543)**	**(304.4%)**	**(83 133)**	**(102.2%)**	**23 422**	**32.9%**	**(11 509)**	**(16.2%)**	**(318 763)**	**(447.9%)**	**28 877**	**112.9%**	**(139.9%)**
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	**(51 055)**	**(48 525)**	**-**	**-**	**3 482**	**(6.8%)**	**(1 365)**	**2.8%**	**1 155**	**(2.4%)**	**3 271**	**(6.7%)**	**-**	**-**	**(100.0%)**
Capital assets	(51 055)	(48 525)	-	-	3 482	(6.8%)	(1 365)	2.8%	1 155	(2.4%)	3 271	(6.7%)	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(51 055)**	**(48 525)**	**-**	**-**	**3 482**	**(6.8%)**	**(1 365)**	**2.8%**	**1 155**	**(2.4%)**	**3 271**	**(6.7%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**(299)**	**-**	**4**	**-**	**32**	**-**	**21**	**-**	**(242)**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(299)	-	4	-	32	-	21	-	(242)	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**(299)**	**-**	**4**	**-**	**32**	**-**	**21**	**-**	**(242)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**30 271**	**22 640**	**(247 842)**	**(818.7%)**	**(79 648)**	**(263.1%)**	**22 089**	**97.6%**	**(10 334)**	**(45.6%)**	**(315 735)**	**(1 394.6%)**	**28 877**	**213.1%**	**(135.8%)**
Cash/cash equivalents at the year begin:	2 122	42 048	15 306	721.2%	(244 242)	(11 508.7%)	(325 021)	(773.0%)	(304 249)	(723.6%)	15 306	36.4%	92 563	44.0%	(428.7%)
Cash/cash equivalents at the year end:	**32 393**	**64 687**	**(243 790)**	**(752.6%)**	**(324 563)**	**(1 002.0%)**	**(303 857)**	**(469.7%)**	**(319 541)**	**(494.0%)**	**(319 541)**	**(494.0%)**	**120 891**	**201.8%**	**(364.3%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 144	4.0%	(1 296)	(.8%)	2 512	1.6%	147 343	95.2%	154 704	49.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	949	3.4%	(48)	(.2%)	389	1.4%	26 635	95.4%	27 925	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	0	(1.9%)	(9)	101.9%	(8)	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 708	3.5%	(93)	(.1%)	2 777	2.1%	126 165	94.5%	133 557	42.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8)	.2%	(10)	.2%	(23)	.6%	(3 920)	99.0%	(3 961)	(1.3%)	-	-	-	-
Total By Income Source	**11 793**	**3.8%**	**(1 447)**	**(.5%)**	**5 656**	**1.8%**	**296 215**	**94.9%**	**312 217**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 104	2.7%	(106)	(.3%)	581	1.4%	39 209	96.1%	40 788	13.1%	-	-	-	-
Commercial	2 825	8.0%	(584)	(1.6%)	773	2.2%	32 374	91.5%	35 387	11.3%	-	-	-	-
Households	6 202	3.4%	(380)	(.2%)	3 052	1.7%	174 637	95.2%	183 511	58.8%	-	-	-	-
Other	1 663	3.2%	(377)	(.7%)	1 249	2.4%	49 995	95.2%	52 530	16.8%	-	-	-	-
Total By Customer Group	**11 793**	**3.8%**	**(1 447)**	**(.5%)**	**5 656**	**1.8%**	**296 215**	**94.9%**	**312 217**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 071	18.6%	(315)	(5.5%)	612	10.6%	4 394	76.3%	5 763	21.3%
Auditor-General	-	-	(453)	(470.8%)	-	-	550	570.8%	96	.4%
Other	2 491	11.8%	(2 006)	(9.5%)	2 058	9.7%	18 651	88.0%	21 195	78.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 562**	**13.2%**	**(2 774)**	**(10.3%)**	**2 670**	**9.9%**	**23 595**	**87.2%**	**27 054**	**100.0%**

Contact Details

Municipal Manager	Mr Thamsanqa V. Xulu	035 940 1221
Chief Financial Officer	Mr Vukani Kheneth Gumede	035 940 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA BIG FIVE (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**220 357**	**222 658**	**212 749**	**96.5%**	**(57 812)**	**(26.2%)**	**51 948**	**23.3%**	**16 359**	**7.3%**	**223 245**	**100.3%**	**11 802**	**98.9%**	**38.6%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	7	-	(100.0%)
Service charges - Waste Management	1 966	2 382	1 143	58.1%	(18)	(.9%)	559	23.5%	570	23.9%	2 254	94.6%	568	115.3%	.4%
Sale of Goods and Rendering of Services	230	269	64	28.0%	10	4.4%	63	23.5%	295	109.8%	433	161.1%	196	160.1%	50.8%
Agency services	-	-	39	-	(39)	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	8 000	9 000	2 675	33.4%	1 796	22.5%	1 946	21.6%	2 571	28.6%	8 988	99.9%	2 513	104.8%	2.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	766	448	82	10.8%	118	15.4%	104	23.1%	106	23.7%	410	91.6%	85	65.4%	25.5%
Licences or permits	2 500	2 500	708	28.3%	39	1.5%	443	17.7%	359	14.4%	1 548	61.9%	301	86.4%	19.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	2 119	100.0%	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	30	22	-	52	-	(8)	(26.5%)	25	82.2%	90	300.0%	21	-	17.1%
Non-Exchange Revenue															
Property rates	41 638	41 638	36 691	88.1%	(11 408)	(27.4%)	8 070	19.4%	11 332	27.2%	44 685	107.3%	4 813	94.7%	135.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	800	901	740	92.5%	(39)	(4.9%)	(271)	(30.0%)	-	-	431	47.8%	328	189.6%	(100.0%)
Licences or permits	-	-	0	-	-	-	-	-	0	-	0	-	0	-	166.7%
Transfer and subsidies - Operational	164 456	165 490	170 527	103.7%	(48 265)	(29.3%)	41 041	24.8%	1 100	.7%	164 404	99.3%	854	98.8%	28.9%
Interest Receivables	-	-	58	-	(58)	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	(3)	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**231 434**	**252 672**	**75 283**	**32.5%**	**38 256**	**16.5%**	**43 616**	**17.3%**	**55 762**	**22.1%**	**212 917**	**84.3%**	**52 032**	**83.2%**	**7.2%**
Employee related costs	102 150	102 150	34 979	34.2%	16 114	15.8%	25 094	24.6%	23 529	23.0%	99 716	97.6%	20 520	91.5%	14.7%
Remuneration of councillors	11 500	12 000	4 191	36.4%	1 482	12.9%	2 797	23.3%	3 176	26.5%	11 647	97.1%	3 988	96.9%	(20.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	16 481	7 513	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	18 475	18 475	2 933	15.9%	5 596	30.3%	-	-	-	-	8 528	46.2%	-	38.4%	-
Interest,Dividends and Rent on Land	1 300	1 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	36 014	44 791	15 893	44.1%	7 406	20.6%	8 475	18.9%	17 729	39.6%	49 503	110.5%	14 805	95.4%	19.7%
Transfers and subsidies	4 057	4 761	1 928	47.5%	361	8.9%	1 173	24.6%	1 260	26.5%	4 722	99.2%	2 607	106.5%	(51.7%)
Irrecoverable debts written off	-	19 795	-	-	296	-	300	1.5%	48	.2%	645	3.3%	40	103.6%	19.7%
Operational Cost and Other Cost	41 458	41 287	15 358	37.0%	7 001	16.9%	5 804	14.1%	10 020	24.3%	38 183	92.5%	10 067	90.1%	(.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	(28)	-	-	-	(28)	-	5	-	(100.0%)
Surplus/(Deficit)	**(11 078)**	**(30 014)**	**137 467**		**(96 068)**		**8 332**		**(39 402)**		**10 328**		**(40 230)**		
Transfers and subsidies - capital (monetary allocations)	24 302	64 802	12 864	52.9%	18 220	75.0%	2 385	3.7%	6 003	9.3%	39 473	60.9%	7 394	100.0%	(18.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 224**	**34 788**	**150 331**		**(77 848)**		**10 717**		**(33 399)**		**49 801**		**(32 836)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**13 224**	**34 788**	**150 331**		**(77 848)**		**10 717**		**(33 399)**		**49 801**		**(32 836)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 224**	**34 788**	**150 331**		**(77 848)**		**10 717**		**(33 399)**		**49 801**		**(32 836)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 224**	**34 788**	**150 331**		**(77 848)**		**10 717**		**(33 399)**		**49 801**		**(32 836)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**35 363**	**70 580**	**16 771**	**47.4%**	**15 529**	**43.9%**	**8 379**	**11.9%**	**4 623**	**6.5%**	**45 302**	**64.2%**	**9 109**	**101.8%**	**(49.3%)**
National Government	21 132	56 349	15 921	75.3%	7 651	36.2%	(296)	(.5%)	2 926	5.2%	26 202	46.5%	9 243	143.9%	(68.3%)
Provincial Government	-	-	-	-	4 834	-	3 699	-	1 380	-	9 913	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 132**	**56 349**	**15 921**	**75.3%**	**12 485**	**59.1%**	**3 403**	**6.0%**	**4 306**	**7.6%**	**36 114**	**64.1%**	**9 243**	**143.9%**	**(53.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 230	14 230	851	6.0%	3 045	21.4%	4 976	35.0%	316	2.2%	9 188	64.6%	(134)	13.5%	(336.2%)
Capital Expenditure Functional	**35 363**	**70 580**	**16 771**	**47.4%**	**15 529**	**43.9%**	**8 379**	**11.9%**	**4 623**	**6.5%**	**45 302**	**64.2%**	**9 109**	**101.8%**	**(49.3%)**
Municipal governance and administration	**8 313**	**8 313**	**851**	**10.2%**	**3 045**	**36.6%**	**4 852**	**58.4%**	**306**	**3.7%**	**9 054**	**108.9%**	**(134)**	**14.9%**	**(328.6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 313	8 313	851	10.2%	3 045	36.6%	4 852	58.4%	306	3.7%	9 054	108.9%	(134)	14.9%	(328.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 655**	**40 589**	**3 033**	**65.1%**	**8 316**	**178.6%**	**4 393**	**10.8%**	**3 948**	**9.7%**	**19 690**	**48.5%**	**4 135**	**157.3%**	**(4.5%)**
Community and Social Services	4 655	40 589	2 357	50.6%	8 316	178.6%	4 118	10.1%	3 928	9.7%	18 719	46.1%	225	49.4%	1 645.4%
Sport And Recreation	-	-	370	-	-	-	275	-	19	-	665	-	3 767	270.7%	(99.5%)
Public Safety	-	-	306	-	-	-	-	-	-	-	306	-	143	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 394**	**21 677**	**12 888**	**57.5%**	**4 168**	**18.6%**	**(867)**	**(4.0%)**	**359**	**1.7%**	**16 548**	**76.3%**	**5 108**	**113.5%**	**(93.0%)**
Planning and Development	7 657	7 750	4 750	62.0%	129	1.7%	(781)	(10.1%)	-	-	4 097	52.9%	5 108	136.4%	(100.0%)
Road Transport	14 738	13 928	8 138	55.2%	4 039	27.4%	(85)	(.6%)	359	2.6%	12 451	89.4%	-	26.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10**	**-**	**10**	**-**	**-**	**-**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	10	-	10	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**228 256**	**270 367**	**205 879**	**90.2%**	**(95 753)**	**(41.9%)**	**110 422**	**40.8%**	**51 581**	**19.1%**	**272 129**	**100.7%**	**24 430**	**79.5%**	**111.1%**
Property rates	27 065	27 065	-	-	-	-	12 789	47.3%	12 178	45.0%	24 967	92.2%	-	-	(100.0%)
Service charges	786	619	-	-	-	-	454	73.3%	439	71.0%	893	144.2%	-	-	(100.0%)
Other revenue	3 646	3 392	25	.7%	(14)	(.4%)	10 564	311.4%	16	.5%	10 591	312.2%	19	.8%	(14.3%)
Transfers and Subsidies - Operational	164 456	165 489	140 798	85.6%	(140 798)	(85.6%)	123 908	74.9%	32 302	19.5%	156 210	94.4%	153 917	91.9%	(79.0%)
Transfers and Subsidies - Capital	24 302	64 802	65 000	267.5%	45 000	185.2%	(42 500)	(65.6%)	6 581	10.2%	74 081	114.3%	(129 564)	100.0%	(105.1%)
Interest	8 000	9 000	56	.7%	59	.7%	5 208	57.9%	64	.7%	5 387	59.9%	59	2.7%	8.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(205 831)**	**(217 234)**	**(80 531)**	**39.1%**	**(47 224)**	**22.9%**	**(49 124)**	**22.6%**	**(57 765)**	**26.6%**	**(234 644)**	**108.0%**	**(55 409)**	**94.2%**	**4.3%**
Suppliers and employees	(201 162)	(214 484)	(80 531)	40.0%	(47 224)	23.5%	(49 124)	22.9%	(57 765)	26.9%	(234 644)	109.4%	(55 409)	96.0%	4.3%

Finance charges	(300)	(300)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 370)	(2 450)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**22 425**	**53 133**	**125 348**	**559.0%**	**(142 977)**	**(637.6%)**	**61 298**	**115.4%**	**(6 184)**	**(11.6%)**	**37 485**	**70.5%**	**(30 978)**	**(184.8%)**	**(80.0%)**
Cash Flow from Investing Activities															
Receipts	**2 000**	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(40 667)**	**(81 167)**	**-**	**-**	**-**	**-**	**(29 566)**	**36.4%**	**(10 000)**	**12.3%**	**(39 566)**	**48.7%**	**-**	**-**	**(100.0%)**
Capital assets	(40 667)	(81 167)	-	-	-	-	(29 566)	36.4%	(10 000)	12.3%	(39 566)	48.7%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(38 667)**	**(79 167)**	**-**	**-**	**-**	**-**	**(29 566)**	**37.3%**	**(10 000)**	**12.6%**	**(39 566)**	**50.0%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(16 242)**	**(26 034)**	**125 348**	**(771.7%)**	**(142 977)**	**880.3%**	**31 732**	**(121.9%)**	**(16 184)**	**62.2%**	**(2 082)**	**8.0%**	**(30 978)**	**116.6%**	**(47.8%)**
Cash/cash equivalents at the year begin:	69 093	94 863	(357)	(.5%)	220 211	318.7%	77 234	81.4%	108 966	114.9%	(357)	(.4%)	96 410	99.4%	13.0%
Cash/cash equivalents at the year end:	**52 851**	**68 829**	**219 828**	**415.9%**	**77 234**	**146.1%**	**108 966**	**158.3%**	**92 781**	**134.8%**	**92 781**	**134.8%**	**65 432**	**94.6%**	**41.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 939	5.0%	(14)	-	1 166	2.0%	55 141	93.1%	59 232	75.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	385	2.5%	(9)	(.1%)	169	1.1%	15 104	96.5%	15 648	20.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	12.9%	2	1.3%	7	4.6%	131	81.2%	162	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	3 113	100.0%	3 113	4.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Income Source	**3 344**	**4.3%**	**(21)**	**-**	**1 342**	**1.7%**	**73 490**	**94.0%**	**78 155**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 230	9.3%	9	-	927	3.9%	20 744	86.8%	23 909	30.6%	-	-	-	-
Commercial	299	1.6%	(18)	(.1%)	129	.7%	17 816	97.8%	18 226	23.3%	-	-	-	-
Households	364	1.1%	(14)	-	175	.5%	31 852	98.4%	32 377	41.4%	-	-	-	-
Other	450	12.4%	2	.1%	112	3.1%	3 078	84.5%	3 642	4.7%	-	-	-	-
Total By Customer Group	**3 344**	**4.3%**	**(21)**	**-**	**1 342**	**1.7%**	**73 490**	**94.0%**	**78 155**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 573	111.4%	(161)	(11.4%)	-	-	-	-	1 412	35.9%
Auditor-General	5	100.0%	-	-	-	-	-	-	5	.1%
Other	2 712	107.8%	1	-	-	-	(198)	(7.9%)	2 515	64.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 290**	**109.1%**	**(161)**	**(4.1%)**	**-**	**-**	**(198)**	**(5.0%)**	**3 931**	**100.0%**

Contact Details

Municipal Manager	Mr Leon Mzobanzi Vusumuzi Cele	035 838 8500
Chief Financial Officer	Mr Jabulani Million Nkosi	035 838 8510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**826 226**	**820 053**	**20 923**	**2.5%**	**538 494**	**65.2%**	**285 371**	**34.8%**	**(53 750)**	**(6.6%)**	**791 039**	**96.5%**	**16 647**	**97.7%**	**(422.9%)**
Exchange Revenue															
Service charges - Electricity	13 365	16 822	2 357	17.6%	3 939	29.5%	3 553	21.1%	4 164	24.8%	14 014	83.3%	1 968	101.4%	111.6%
Service charges - Water	68 957	68 957	7 048	10.2%	16 587	24.1%	13 950	20.2%	12 698	18.4%	50 283	72.9%	6 321	80.3%	100.9%
Service charges - Waste Water Management	503	503	39	7.8%	166	33.0%	174	34.7%	194	38.6%	574	114.1%	106	120.9%	83.6%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 271	18 271	3 531	19.3%	7 166	39.2%	5 738	31.4%	5 704	31.2%	22 140	121.2%	2 330	94.8%	144.8%
Interest earned from Current and Non Current Assets	19 659	19 659	3 480	17.7%	3 728	19.0%	2 701	13.7%	2 200	11.2%	12 109	61.6%	2 940	91.3%	(25.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	350	350	48	13.8%	127	36.3%	65	18.5%	2 536	724.1%	2 775	792.7%	50	126.8%	4 936.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 616	14 714	795	3.2%	6 494	26.4%	781	5.3%	520	3.5%	8 590	58.4%	37	621.4%	1 295.5%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22	22	6	27.3%	17	77.9%	18	81.8%	4	18.2%	45	205.1%	8	-	(50.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	680 484	680 369	3 393	.5%	500 270	73.5%	170 975	25.1%	5 645	.8%	680 283	100.0%	2 886	99.2%	95.6%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	387	226	-	-	-	-	-	-	-	226	58.3%	-	-	-
Other Gains	-	-	-	-	-	-	87 415	-	(87 415)	-	0	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**810 131**	**817 718**	**217 054**	**26.8%**	**323 078**	**39.9%**	**232 630**	**28.4%**	**278 970**	**34.1%**	**1 051 732**	**128.6%**	**166 745**	**114.6%**	**67.3%**
Employee related costs	277 343	277 343	45 942	16.6%	92 034	33.2%	74 113	26.7%	80 167	28.9%	292 256	105.4%	42 002	95.0%	90.9%
Remuneration of councillors	14 502	14 502	2 802	19.3%	4 714	32.5%	3 171	21.9%	3 675	25.3%	14 362	99.0%	1 704	93.1%	115.7%
Bulk purchases - electricity	27 154	27 154	5 179	19.1%	7 580	27.9%	8 528	31.4%	7 771	28.6%	29 058	107.0%	1 739	80.5%	346.9%
Inventory consumed	113 875	138 182	35 103	30.8%	89 059	78.2%	36 873	26.7%	66 643	48.2%	227 678	164.8%	23 132	97.0%	188.1%
Debt impairment	12 565	12 565	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	61 892	61 952	34 334	55.5%	32 194	52.0%	29 917	48.3%	30 250	48.8%	126 695	204.5%	32 668	202.3%	(7.4%)
Interest,Dividends and Rent on Land	3	1 391	15	539.2%	1	45.6%	509	36.6%	0	-	525	37.7%	-	1.7%	(100.0%)
Contracted services	159 982	144 197	50 209	31.4%	45 401	28.4%	32 149	22.3%	30 026	20.8%	157 785	109.4%	25 802	116.6%	16.4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	20	-	58	-	16 438	-	16 516	-	547	-	2 903.5%
Operational Cost and Other Cost	142 816	140 433	43 471	30.4%	52 076	36.5%	47 312	33.7%	43 999	31.3%	186 858	133.1%	39 151	138.6%	12.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16 095**	**2 335**	**(196 131)**		**215 416**		**52 741**		**(332 720)**		**(260 693)**		**(150 099)**		
Transfers and subsidies - capital (monetary allocations)	242 879	242 994	19 020	7.8%	80 291	33.1%	73 545	30.3%	68 986	28.4%	241 842	99.5%	53 268	116.3%	29.5%
Transfers and subsidies - capital (in-kind)	235 331	235 331	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**494 305**	**480 660**	**(177 111)**		**295 707**		**126 286**		**(263 734)**		**(18 852)**		**(96 831)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**494 305**	**480 660**	**(177 111)**		**295 707**		**126 286**		**(263 734)**		**(18 852)**		**(96 831)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**494 305**	**480 660**	**(177 111)**		**295 707**		**126 286**		**(263 734)**		**(18 852)**		**(96 831)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21 620	21 620	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**515 925**	**502 280**	**(177 111)**		**295 707**		**126 286**		**(263 734)**		**(18 852)**		**(96 831)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**235 745**	**235 846**	**(3 232 566)**	**(1 371.2%)**	**3 273 758**	**1 388.7%**	**129 597**	**55.0%**	**126 491**	**53.6%**	**297 281**	**126.0%**	**44 540**	**76.7%**	**184.0%**
National Government	211 199	211 299	(3 186 236)	(1 508.6%)	3 215 291	1 522.4%	129 597	61.3%	124 904	59.1%	283 557	134.2%	44 540	77.5%	180.4%
Provincial Government	1 140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**212 339**	**211 299**	**(3 186 236)**	**(1 500.5%)**	**3 215 291**	**1 514.2%**	**129 597**	**61.3%**	**124 904**	**59.1%**	**283 557**	**134.2%**	**44 540**	**77.5%**	**180.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 406	24 546	(46 330)	(197.9%)	58 467	249.8%	-	-	1 587	6.5%	13 724	55.9%	-	49.1%	(100.0%)
Capital Expenditure Functional	**235 745**	**235 846**	**(3 232 566)**	**(1 371.2%)**	**3 273 758**	**1 388.7%**	**129 597**	**55.0%**	**126 491**	**53.6%**	**297 281**	**126.0%**	**44 540**	**76.7%**	**184.0%**
Municipal governance and administration	**6 910**	**12 542**	**(123 022)**	**(1 780.3%)**	**124 721**	**1 804.9%**	**-**	**-**	**79 543**	**634.2%**	**81 242**	**647.7%**	**-**	**49.1%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 910	12 542	(123 022)	(1 780.3%)	124 721	1 804.9%	-	-	79 543	634.2%	81 242	647.7%	-	49.1%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**(25 885)**	**-**	**25 885**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	(25 885)	-	25 885	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**228 835**	**223 303**	**(3 083 659)**	**(1 347.5%)**	**3 123 152**	**1 364.8%**	**129 597**	**58.0%**	**46 948**	**21.0%**	**216 039**	**96.7%**	**44 540**	**77.5%**	**5.4%**
Energy sources	-	-	(18 322)	-	18 322	-	-	-	-	-	-	-	-	-	-
Water Management	86 178	78 434	(2 855 807)	(3 313.8%)	2 869 669	3 329.9%	43 662	55.7%	16 669	21.3%	74 193	94.6%	22 612	88.1%	(26.3%)
Waste Water Management	142 657	144 869	(209 530)	(146.9%)	235 161	164.8%	85 936	59.3%	30 280	20.9%	141 846	97.9%	21 928	63.2%	38.1%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**976 871**	**1 017 425**	**(2 315 722)**	**(237.1%)**	**3 207 151**	**328.3%**	**278 343**	**27.4%**	**38 442**	**3.8%**	**1 208 214**	**118.8%**	**-**	**69.5%**	**(100.0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	33 437	73 991	(66 198)	(198.0%)	232 668	695.8%	62 862	85.0%	36 114	48.8%	265 446	358.8%	-	51.4%	(100.0%)
Other revenue	413	413	(172 076)	(41 698.8%)	172 656	41 839.4%	144	34.9%	35	8.5%	759	184.0%	-	1 422.6%	(100.0%)
Transfers and Subsidies - Operational	680 484	680 369	(1 731 374)	(254.4%)	2 249 042	330.5%	167 182	24.6%	520	.1%	685 370	100.7%	-	89.5%	(100.0%)
Transfers and Subsidies - Capital	242 879	242 994	(340 513)	(140.2%)	540 013	222.3%	45 662	18.8%	-	-	245 162	100.9%	-	14.3%	-
Interest	19 659	19 659	(5 561)	(28.3%)	12 772	65.0%	2 492	12.7%	1 773	9.0%	11 476	58.4%	-	29.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(834 129)**	**(811 262)**	**1 954 033**	**(234.3%)**	**(2 179 147)**	**261.2%**	**(129 829)**	**16.0%**	**(44 662)**	**5.5%**	**(399 604)**	**49.3%**	**(141 452)**	**88.7%**	**(68.4%)**
Suppliers and employees	(834 127)	(809 871)	1 954 033	(234.3%)	(2 179 147)	261.2%	(129 829)	16.0%	(44 662)	5.5%	(399 604)	49.3%	(141 452)	88.7%	(68.4%)

Finance charges	(3)	(1 391)	-	-	0	(9.3%)	-	-	-	-	0	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**142 741**	**206 163**	**(361 689)**	**(253.4%)**	**1 028 004**	**720.2%**	**148 514**	**72.0%**	**(6 219)**	**(3.0%)**	**808 610**	**392.2%**	**(141 452)**	**(82.5%)**	**(95.6%)**
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	**(269 957)**	**(269 422)**	**-**	**-**	**-**	**-**	**-**	**-**	**93 712**	**(34.8%)**	**93 712**	**(34.8%)**	**-**	**-**	**(100.0%)**
Capital assets	(269 957)	(269 422)	-	-	-	-	-	-	93 712	(34.8%)	93 712	(34.8%)	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(269 957)**	**(269 422)**	**-**	**-**	**-**	**-**	**-**	**-**	**93 712**	**(34.8%)**	**93 712**	**(34.8%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(127 216)**	**(63 258)**	**(361 689)**	**284.3%**	**1 028 004**	**(808.1%)**	**148 514**	**(234.8%)**	**87 493**	**(138.3%)**	**902 322**	**(1 426.4%)**	**(141 452)**	**65.4%**	**(161.9%)**
Cash/cash equivalents at the year begin:	286 332	71 635	-	-	(254 364)	(88.8%)	773 641	1 080.0%	922 154	1 287.3%	-	-	56 163	-	1 541.9%
Cash/cash equivalents at the year end:	**159 117**	**8 377**	**(304 761)**	**(191.5%)**	**773 641**	**486.2%**	**922 154**	**11 008.4%**	**1 009 647**	**12 052.8%**	**1 009 647**	**12 052.8%**	**(85 289)**	**(54.7%)**	**(1 283.8%)**

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	3 917	1.9%	(3)	-	3 455	1.7%	199 282	96.4%	206 651	61.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(1 720)	(15.3%)	(23)	(.2%)	242	2.2%	12 711	113.4%	11 210	3.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(6 361)	(30.4%)	-	-	24	.1%	27 263	130.3%	20 926	6.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	22.4%	-	-	23	11.2%	136	66.4%	205	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	3 953	4.1%	-	-	1 979	2.1%	89 939	93.8%	95 871	28.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(197)	100.0%	(197)	(.1%)	-	-	-	-
Total By Income Source	**(166)**	**-**	**(26)**	**-**	**5 723**	**1.7%**	**329 135**	**98.3%**	**334 666**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 201	4.3%	(4)	-	1 117	2.2%	47 674	93.5%	50 988	15.2%	-	-	-	-
Commercial	706	.8%	(14)	-	1 376	1.5%	88 648	97.7%	90 715	27.1%	-	-	-	-
Households	(2 129)	(1.1%)	(4)	-	2 943	1.6%	184 497	99.6%	185 308	55.4%	-	-	-	-
Other	(943)	(12.3%)	(4)	-	287	3.7%	8 316	108.6%	7 655	2.3%	-	-	-	-
Total By Customer Group	**(166)**	**-**	**(26)**	**-**	**5 723**	**1.7%**	**329 135**	**98.3%**	**334 666**	**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	4	100.0%	-	-	-	-	-	-	4	-
Trade Creditors	24 793	10.6%	21 685	9.3%	125 827	53.8%	61 645	26.3%	233 950	76.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	55 812	75.6%	2 869	3.9%	(5 652)	(7.7%)	20 759	28.1%	73 788	24.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**80 610**	**26.2%**	**24 554**	**8.0%**	**120 174**	**39.1%**	**82 405**	**26.8%**	**307 742**	**100.0%**

Contact Details

Municipal Manager	Mr N J Sibeko	035 573 8602
Chief Financial Officer	Mr S B Ndabandaba	035 576 8641

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**244 062**	**247 327**	**93 604**	**38.4%**	**78 261**	**32.1%**	**60 448**	**24.4%**	**16 042**	**6.5%**	**248 355**	**100.4%**	**32 627**	**103.6%**	**(50.8%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	755	769	180	23.9%	177	23.4%	185	24.0%	181	23.5%	723	94.0%	199	109.0%	(9.1%)
Sale of Goods and Rendering of Services	102	114	28	27.6%	27	26.6%	13	11.3%	4	3.3%	72	63.2%	59	150.4%	(93.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 460	5 200	1 141	25.6%	1 480	33.2%	1 484	28.5%	1 545	29.7%	5 649	108.6%	1 532	136.8%	.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 168	1 173	284	24.4%	290	24.8%	290	24.8%	296	25.2%	1 160	98.9%	282	102.5%	5.0%
Licences or permits	56	11	2	3.3%	1	1.8%	11	102.2%	2	19.3%	16	147.5%	19	152.2%	(88.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	159	346	45	28.5%	183	114.7%	117	33.9%	1	.4%	347	100.2%	1 184	1 148.5%	(99.9%)
Non-Exchange Revenue															
Property rates	41 408	43 752	10 281	24.8%	10 280	24.8%	10 280	23.5%	11 769	26.9%	42 610	97.4%	27 433	102.0%	(57.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	520	524	56	10.8%	275	52.9%	101	19.2%	135	25.8%	568	108.3%	84	98.1%	60.8%
Licences or permits	358	450	147	41.2%	114	31.8%	176	39.1%	188	41.8%	625	138.9%	83	105.7%	125.5%
Transfer and subsidies - Operational	193 377	193 290	80 748	41.8%	64 689	33.5%	47 038	24.3%	685	.4%	193 161	99.9%	631	101.8%	8.7%
Interest Receivables	1 699	1 699	690	40.6%	746	43.9%	753	44.3%	666	39.2%	2 854	168.0%	542	143.9%	22.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	579	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	569	-	569	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**261 865**	**275 589**	**57 658**	**22.0%**	**79 780**	**30.5%**	**66 155**	**24.0%**	**63 449**	**23.0%**	**267 042**	**96.9%**	**57 586**	**91.3%**	**10.2%**
Employee related costs	114 066	105 158	22 991	20.2%	27 618	24.2%	25 725	24.5%	25 988	24.7%	102 322	97.3%	23 071	95.6%	12.6%
Remuneration of councillors	15 021	15 074	3 566	23.7%	3 939	26.2%	3 638	24.1%	4 141	27.5%	15 283	101.4%	3 580	102.3%	15.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	971	1 369	186	19.2%	862	88.7%	172	12.6%	220	16.1%	1 440	105.2%	396	108.4%	(44.4%)
Debt impairment	10 500	10 167	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	34 000	34 000	7 878	23.2%	7 878	23.2%	8 742	25.7%	8 086	23.8%	32 584	95.8%	7 953	93.5%	1.7%
Interest,Dividends and Rent on Land	310	351	1	.2%	-	-	94	26.8%	-	-	95	27.0%	0	60.2%	(100.0%)
Contracted services	42 889	51 553	9 493	22.1%	18 132	42.3%	12 794	24.8%	12 756	24.7%	53 176	103.1%	12 666	99.8%	.7%
Transfers and subsidies	2 300	3 250	1 033	44.9%	933	40.6%	574	17.7%	767	23.6%	3 307	101.8%	339	109.6%	126.1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	41 809	54 667	12 510	29.9%	20 418	48.8%	14 416	26.4%	11 492	21.0%	58 835	107.6%	9 582	97.2%	19.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(17 804)**	**(28 261)**	**35 946**		**(1 519)**		**(5 707)**		**(47 408)**		**(18 687)**		**(24 959)**		
Transfers and subsidies - capital (monetary allocations)	30 118	57 118	6 683	22.2%	9 373	31.1%	11 614	20.3%	16 713	29.3%	44 383	77.7%	10 560	97.5%	58.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 314**	**28 856**	**42 628**		**7 854**		**5 908**		**(30 695)**		**25 695**		**(14 400)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**12 314**	**28 856**	**42 628**		**7 854**		**5 908**		**(30 695)**		**25 695**		**(14 400)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 314**	**28 856**	**42 628**		**7 854**		**5 908**		**(30 695)**		**25 695**		**(14 400)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 314**	**28 856**	**42 628**		**7 854**		**5 908**		**(30 695)**		**25 695**		**(14 400)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**35 346**	**59 098**	**7 246**	**20.5%**	**17 413**	**49.3%**	**2 364**	**4.0%**	**18 967**	**32.1%**	**45 989**	**77.8%**	**22 455**	**112.9%**	**(15.5%)**
National Government	29 876	53 355	7 010	23.5%	16 295	54.5%	2 015	3.8%	16 267	30.5%	41 586	77.9%	21 898	131.3%	(25.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 876**	**53 355**	**7 010**	**23.5%**	**16 295**	**54.5%**	**2 015**	**3.8%**	**16 267**	**30.5%**	**41 586**	**77.9%**	**21 914**	**138.1%**	**(25.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 470	5 744	237	4.3%	1 118	20.4%	349	6.1%	2 700	47.0%	4 403	76.7%	541	23.8%	398.7%
Capital Expenditure Functional	**35 346**	**59 098**	**7 246**	**20.5%**	**17 413**	**49.3%**	**2 364**	**4.0%**	**18 967**	**32.1%**	**45 989**	**77.8%**	**22 455**	**112.9%**	**(15.5%)**
Municipal governance and administration	**4 220**	**4 870**	**237**	**5.6%**	**961**	**22.8%**	**412**	**8.5%**	**609**	**12.5%**	**2 219**	**45.6%**	**135**	**61.1%**	**350.9%**
Executive and Council	-	-	-	-	33	-	-	-	-	-	33	-	-	-	-
Finance and administration	4 220	4 870	237	5.6%	928	22.0%	412	8.5%	609	12.5%	2 185	44.9%	135	61.1%	350.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 032**	**5 483**	**328**	**10.8%**	**6 580**	**217.0%**	**361**	**6.6%**	**(2 383)**	**(43.5%)**	**4 885**	**89.1%**	**14 513**	**172.6%**	**(116.4%)**
Community and Social Services	1 616	298	254	15.7%	6 491	401.7%	450	151.1%	(6 061)	(2 036.6%)	1 134	381.1%	9 735	807.8%	(162.3%)
Sport And Recreation	1 166	5 036	74	6.3%	-	-	-	-	1 796	35.7%	1 870	37.1%	4 778	108.7%	(62.4%)
Public Safety	250	150	-	-	89	35.4%	(89)	(59.1%)	1 881	1 254.3%	1 881	1 254.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 760**	**36 204**	**6 155**	**29.6%**	**6 399**	**30.8%**	**1 058**	**2.9%**	**11 062**	**30.6%**	**24 674**	**68.2%**	**7 566**	**82.5%**	**46.2%**
Planning and Development	500	339	-	-	40	8.1%	(40)	(11.9%)	-	-	-	-	124	5.5%	(100.0%)
Road Transport	20 260	35 865	6 155	30.4%	6 359	31.4%	1 098	3.1%	11 062	30.8%	24 674	68.8%	7 442	100.7%	48.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 334**	**12 541**	**527**	**7.2%**	**3 472**	**47.3%**	**533**	**4.3%**	**9 679**	**77.2%**	**14 212**	**113.3%**	**241**	**257.5%**	**3 916.3%**
Energy sources	7 234	12 541	527	7.3%	3 472	48.0%	533	4.3%	9 679	77.2%	14 212	113.3%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	100	-	-	-	-	-	-	-	-	-	-	-	241	257.5%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**277 399**	**308 163**	**118 062**	**42.6%**	**86 223**	**31.1%**	**90 075**	**29.2%**	**15 168**	**4.9%**	**309 528**	**100.4%**	**5 160**	**75.0%**	**193.9%**
Property rates	31 136	38 647	20 197	64.9%	6 672	21.4%	3 649	9.4%	10 472	27.1%	40 990	106.1%	-	-	(100.0%)
Service charges	693	769	65	9.3%	50	7.2%	22	2.9%	-	-	137	17.8%	-	-	-
Other revenue	17 615	18 339	1 894	10.8%	3 758	21.3%	3 491	19.0%	3 151	17.2%	12 294	67.0%	1 856	3 592.5%	69.7%
Transfers and Subsidies - Operational	193 377	193 290	79 566	41.1%	65 263	33.7%	46 926	24.3%	-	-	191 755	99.2%	3 304	20.9%	(100.0%)
Transfers and Subsidies - Capital	30 118	57 118	15 200	50.5%	9 000	29.9%	34 503	60.4%	-	-	58 703	102.8%	-	204.4%	-
Interest	4 460	-	1 141	25.6%	1 480	33.2%	1 484	-	1 545	-	5 649	-	-	.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(226 676)**	**(244 918)**	**65 052**	**(28.7%)**	**52 454**	**(23.1%)**	**(338 826)**	**138.3%**	**(70 247)**	**28.7%**	**(291 568)**	**119.0%**	**66 590**	**(81.0%)**	**(205.5%)**
Suppliers and employees	(224 066)	(241 568)	65 052	(29.0%)	52 454	(23.4%)	(338 826)	140.3%	(70 247)	29.1%	(291 568)	120.7%	66 590	(82.0%)	(205.5%)

Finance charges	(310)	(101)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 300)	(3 250)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**50 723**	**63 245**	**183 113**	**361.0%**	**138 677**	**273.4%**	**(248 751)**	**(393.3%)**	**(55 079)**	**(87.1%)**	**17 960**	**28.4%**	**71 750**	**798.7%**	**(176.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(40 633)**	**(67 963)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(40 633)	(67 963)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(40 633)**	**(67 963)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 082)**	**(1 130)**	**(612)**	**56.6%**	**-**	**-**	**(612)**	**54.1%**	**1 224**	**(108.3%)**	**(0)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(1 082)	(1 130)	(612)	56.6%	-	-	(612)	54.1%	1 224	(108.3%)	(0)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(1 082)**	**(1 130)**	**(612)**	**56.6%**	**-**	**-**	**(612)**	**54.1%**	**1 224**	**(108.3%)**	**(0)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**9 008**	**(5 848)**	**182 502**	**2 026.0%**	**138 677**	**1 539.5%**	**(249 363)**	**4 264.1%**	**(53 855)**	**920.9%**	**17 960**	**(307.1%)**	**71 750**	**(8 661.7%)**	**(175.1%)**
Cash/cash equivalents at the year begin:	54 375	45 688	45 688	84.0%	228 189	419.7%	366 866	803.0%	117 503	257.2%	45 688	100.0%	334 223	-	(64.8%)
Cash/cash equivalents at the year end:	**63 382**	**39 840**	**228 189**	**360.0%**	**366 866**	**578.8%**	**117 503**	**294.9%**	**63 648**	**159.8%**	**63 648**	**159.8%**	**405 973**	**2 588.6%**	**(84.3%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 852	10.4%	1 280	2.3%	2 314	4.1%	46 763	83.2%	56 208	85.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	96	6.7%	(1)	(.1%)	37	2.6%	1 298	90.8%	1 430	2.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	92	82.1%	(68)	(61.0%)	-	-	88	78.9%	112	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	481	5.9%	-	-	234	2.9%	7 395	91.2%	8 110	12.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19)	25.1%	(5)	6.8%	1	(1.3%)	(52)	69.3%	(75)	(.1%)	-	-	-	-
Total By Income Source	**6 503**	**9.9%**	**1 206**	**1.8%**	**2 585**	**3.9%**	**55 492**	**84.4%**	**65 785**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 301	10.9%	926	2.3%	2 027	5.1%	32 372	81.7%	39 626	60.2%	-	-	-	-
Commercial	824	6.9%	(9)	(.1%)	174	1.5%	11 011	91.8%	12 000	18.2%	-	-	-	-
Households	208	4.6%	(5)	(.1%)	79	1.8%	4 206	93.7%	4 488	6.8%	-	-	-	-
Other	1 170	12.1%	293	3.0%	304	3.1%	7 904	81.7%	9 671	14.7%	-	-	-	-
Total By Customer Group	**6 503**	**9.9%**	**1 206**	**1.8%**	**2 585**	**3.9%**	**55 492**	**84.4%**	**65 785**	**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	2 458	98.1%	2	.1%	-	-	46	1.8%	2 506	92.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	191	97.0%	6	3.0%	-	-	-	-	197	7.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 649**	**98.0%**	**8**	**.3%**	**-**	**-**	**46**	**1.7%**	**2 703**	**100.0%**

Contact Details

Municipal Manager	Mr Fred Siyabonga Mazibuko	035 580 1421
Chief Financial Officer	Mr Monde Thulasizwe Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**1 199 997**	**20.7%**	**5 517 554**	**95.0%**	**1 138 088**	**97.9%**	**5.4%**
Exchange Revenue															
Service charges - Electricity	2 647 650	2 515 650	688 627	26.0%	564 717	21.3%	554 801	22.1%	606 157	24.1%	2 414 303	96.0%	532 119	96.9%	13.9%
Service charges - Water	638 791	623 791	138 323	21.7%	156 211	24.5%	156 264	25.1%	147 394	23.6%	598 191	95.9%	139 019	97.6%	6.0%
Service charges - Waste Water Management	141 541	151 541	37 392	26.4%	38 313	27.1%	38 187	25.2%	39 506	26.1%	153 398	101.2%	33 909	101.9%	16.5%
Service charges - Waste Management	127 626	131 673	33 585	26.3%	33 745	26.4%	35 906	27.3%	35 568	27.0%	138 803	105.4%	31 234	103.6%	13.9%
Sale of Goods and Rendering of Services	11 617	12 123	3 375	29.0%	4 014	34.6%	4 813	39.7%	4 333	35.7%	16 536	136.4%	4 338	130.1%	(.1%)
Agency services	8 365	8 365	847	10.1%	1 848	22.1%	3 831	45.8%	1 644	19.6%	8 169	97.7%	3 190	120.8%	(48.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	579	73	247.5%	339	1 152.8%	294	50.8%	202	34.9%	908	156.7%	2	15.5%	8 231.8%
Interest earned from Current and Non Current Assets	45 000	30 000	8 546	19.0%	9 234	20.5%	8 936	29.8%	11 313	37.7%	38 029	126.8%	10 384	84.3%	8.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 924	1 724	555	19.0%	574	19.6%	562	32.6%	571	33.1%	2 261	131.2%	608	74.2%	(6.2%)
Rental from Fixed Assets	19 839	19 289	3 070	15.5%	4 338	21.9%	3 563	18.5%	3 846	19.9%	14 817	76.8%	3 165	77.1%	21.5%
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%	3 552	3.1%	38 953	34.1%	-	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%	5 549	24.4%	19 322	85.1%	8 030	142.8%	(30.9%)
Non-Exchange Revenue															
Property rates	840 481	844 481	244 623	29.1%	214 151	25.5%	191 390	22.7%	189 912	22.5%	840 075	99.5%	174 330	96.9%	8.9%
Surcharges and Taxes	7 886	7 886	607	7.7%	3 827	48.5%	2 409	30.5%	2 525	32.0%	9 368	118.8%	3 336	120.4%	(24.3%)
Fines, penalties and forfeits	5 526	7 280	1 809	32.7%	833	15.1%	2 387	32.8%	4 024	55.3%	9 053	124.3%	9 147	300.3%	(56.0%)
Licences or permits	3 632	3 632	974	26.8%	1 051	28.9%	1 006	27.7%	969	26.7%	4 000	110.1%	872	100.7%	11.2%
Transfer and subsidies - Operational	621 195	623 001	246 949	39.8%	209 680	33.8%	154 906	24.9%	6 728	1.1%	618 263	99.2%	4 092	98.1%	64.4%
Interest Receivables	1 870	1 870	518	27.7%	162	8.6%	187	10.0%	279	14.9%	1 147	61.3%	246	89.5%	13.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	12	-	12	-	-	-	(100.0%)
Other Gains	661 816	685 236	153 883	23.3%	153 943	23.3%	148 208	21.6%	135 912	19.8%	591 946	86.4%	180 067	104.6%	(24.5%)
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%**	**1 485 910**	**24.8%**	**5 715 776**	**95.5%**	**1 423 727**	**99.2%**	**4.4%**
Employee related costs	1 328 011	1 306 314	292 904	22.1%	306 585	23.1%	302 668	23.2%	305 666	23.4%	1 207 822	92.5%	284 592	95.2%	7.4%
Remuneration of councillors	41 753	36 702	8 509	20.4%	8 990	21.5%	8 487	23.1%	10 163	27.7%	36 149	98.5%	8 418	88.1%	20.7%
Bulk purchases - electricity	2 034 474	1 816 506	488 555	24.0%	442 318	21.7%	455 128	25.1%	489 359	26.9%	1 875 360	103.2%	426 482	99.1%	14.7%
Inventory consumed	444 991	512 046	114 427	25.7%	140 549	31.6%	113 058	22.1%	108 808	21.2%	476 843	93.1%	131 878	98.4%	(17.5%)
Debt impairment	225 087	225 087	54 739	24.3%	54 739	24.3%	54 739	24.3%	54 739	24.3%	218 957	97.3%	33 394	97.5%	63.9%
Depreciation, Amortisation and Impairment	342 632	359 530	90 072	26.3%	90 136	26.3%	91 814	25.5%	88 988	24.8%	361 009	100.4%	77 878	96.3%	14.3%
Interest,Dividends and Rent on Land	191 420	191 398	48 655	25.4%	43 635	22.8%	47 182	24.7%	40 436	21.1%	179 907	94.0%	45 498	102.6%	(11.1%)
Contracted services	492 958	557 324	76 701	15.6%	144 945	29.4%	109 607	19.7%	132 548	23.8%	463 801	83.2%	148 284	86.6%	(10.6%)
Transfers and subsidies	7 293	5 688	652	8.9%	118	1.6%	614	10.8%	1 272	22.4%	2 655	46.7%	825	40.1%	54.1%
Irrecoverable debts written off	-	(0)	24 649	-	3 843	-	3 241	(324 113 500.0%)	32 571	##########	64 305	##########	37 981	##########	(14.2%)
Operational Cost and Other Cost	426 930	466 524	100 925	23.6%	88 343	20.7%	73 121	15.7%	96 132	20.6%	358 520	76.8%	83 927	88.6%	14.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	591	-	-	-	1 601	-	2 192	-	997	-	60.6%
Other Losses	473 380	505 335	127 535	26.9%	110 856	23.4%	106 236	21.0%	123 628	24.5%	468 255	92.7%	143 573	136.2%	(13.9%)
Surplus/(Deficit)	**(146 012)**	**(177 186)**	**148 020**		**(19 750)**		**(40 579)**		**(285 913)**		**(198 222)**		**(285 639)**		
Transfers and subsidies - capital (monetary allocations)	227 359	223 066	25 884	11.4%	83 164	36.6%	53 306	23.9%	81 578	36.6%	243 932	109.4%	65 805	93.0%	24.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	71	-	71	-	88	-	(19.4%)
Surplus/(Deficit) after capital transfers and contributions	**81 347**	**45 880**	**173 904**		**63 414**		**12 727**		**(204 265)**		**45 780**		**(219 746)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 347**	**45 880**	**173 904**		**63 414**		**12 727**		**(204 265)**		**45 780**		**(219 746)**		
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**		**(204 265)**		**45 780**		**(219 746)**		
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**		**(204 265)**		**45 780**		**(219 746)**		
			-		-		-		-				0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**146 073**	**28.6%**	**392 631**	**76.9%**	**140 530**	**81.7%**	**3.9%**
National Government	227 359	220 066	22 508	9.9%	86 642	38.1%	37 489	17.0%	76 985	35.0%	223 624	101.6%	34 982	81.7%	120.1%
Provincial Government	-	3 600	-	-	-	-	-	-	561	15.6%	561	15.6%	48	96.9%	1 074.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	99	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**227 359**	**223 765**	**22 508**	**9.9%**	**86 642**	**38.1%**	**37 489**	**16.8%**	**77 546**	**34.7%**	**224 185**	**100.2%**	**35 030**	**81.7%**	**121.4%**
Borrowing	210 000	255 905	36 002	17.1%	12 030	5.7%	37 105	14.5%	52 705	20.6%	137 843	53.9%	72 136	76.2%	(26.9%)
Internally generated funds	20 000	31 197	1 365	6.8%	5 053	25.3%	8 364	26.8%	15 821	50.7%	30 603	98.1%	33 364	183.0%	(52.6%)
Capital Expenditure Functional	**457 359**	**510 868**	**59 875**	**13.1%**	**103 725**	**22.7%**	**82 959**	**16.2%**	**146 144**	**28.6%**	**392 702**	**76.9%**	**140 618**	**81.7%**	**3.9%**
Municipal governance and administration	**23 812**	**35 241**	**1 384**	**5.8%**	**4 176**	**17.5%**	**3 797**	**10.8%**	**15 448**	**43.8%**	**24 805**	**70.4%**	**15 547**	**59.4%**	**(.6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	29.0%	-
Finance and administration	23 812	35 241	1 384	5.8%	4 176	17.5%	3 797	10.8%	15 448	43.8%	24 805	70.4%	15 547	59.4%	(.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**41 414**	**57 302**	**441**	**1.1%**	**2 425**	**5.9%**	**16 639**	**29.0%**	**16 136**	**28.2%**	**35 641**	**62.2%**	**21 725**	**98.3%**	**(25.7%)**
Community and Social Services	8 878	14 535	441	5.0%	2 309	26.0%	303	2.1%	6 590	45.3%	9 644	66.3%	3 132	31.7%	110.4%
Sport And Recreation	28 923	39 846	-	-	116	.4%	16 251	40.8%	8 925	22.4%	25 292	63.5%	17 167	129.7%	(48.0%)
Public Safety	813	911	-	-	-	-	-	-	488	53.6%	488	53.6%	66	9.8%	638.3%
Housing	2 801	2 009	-	-	-	-	85	4.2%	132	6.6%	217	10.8%	1 361	42.5%	(90.3%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**95 841**	**103 870**	**10 460**	**10.9%**	**14 843**	**15.5%**	**147**	**.1%**	**30 384**	**29.3%**	**55 833**	**53.8%**	**27 658**	**79.8%**	**9.9%**
Planning and Development	43 000	57 355	-	-	8 500	19.8%	-	-	17 755	31.0%	26 255	45.8%	13 689	53.1%	29.7%
Road Transport	52 508	46 249	10 460	19.9%	6 343	12.1%	147	.3%	12 588	27.2%	29 538	63.9%	13 906	93.3%	(9.5%)
Environmental Protection	333	266	-	-	-	-	-	-	41	15.4%	41	15.4%	63	80.4%	(34.6%)
Trading Services	**294 607**	**304 163**	**39 246**	**13.3%**	**81 816**	**27.8%**	**62 146**	**20.4%**	**83 050**	**27.3%**	**266 258**	**87.5%**	**74 284**	**84.0%**	**11.8%**
Energy sources	49 111	45 073	-	-	9 614	19.6%	22 318	49.5%	15 983	35.5%	47 914	106.3%	45 055	68.3%	(64.5%)
Water Management	178 662	172 772	25 633	14.3%	52 184	29.2%	38 807	22.5%	61 525	35.6%	178 148	103.1%	20 174	84.2%	205.0%
Waste Water Management	59 349	81 535	13 613	22.9%	17 568	29.6%	542	.7%	5 543	6.8%	37 266	45.7%	8 911	116.6%	(37.8%)
Waste Management	7 484	4 784	-	-	2 449	32.7%	480	10.0%	-	-	2 929	61.2%	144	1.2%	(100.0%)
Other	**1 685**	**10 292**	**8 343**	**495.1%**	**466**	**27.6%**	**230**	**2.2%**	**1 125**	**10.9%**	**10 164**	**98.8%**	**1 404**	**96.6%**	**(19.8%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**1 279 943**	**22.8%**	**5 761 948**	**102.6%**	**1 038 673**	**101.7%**	**23.2%**
Property rates	792 840	802 266	195 473	24.7%	181 403	22.9%	230 270	28.7%	190 629	23.8%	797 774	99.4%	257 145	98.9%	(25.9%)
Service charges	3 887 673	3 731 497	932 150	24.0%	890 682	22.9%	881 975	23.6%	830 465	22.3%	3 535 272	94.7%	1 060 426	96.9%	(21.7%)
Other revenue	75 010	206 391	68 332	91.1%	99 235	132.3%	122 630	59.4%	242 977	117.7%	533 174	258.3%	(285 471)	476.4%	(185.1%)
Transfers and Subsidies - Operational	621 195	622 001	248 263	40.0%	210 715	33.9%	150 128	24.1%	3 387	.5%	612 493	98.5%	500	97.3%	577.8%
Transfers and Subsidies - Capital	227 359	223 066	151 227	66.5%	60 811	26.7%	43 154	19.3%	2 992	1.3%	258 184	115.7%	2	90.1%	168 939.5%
Interest	45 000	30 558	4 743	10.5%	5 225	11.6%	5 591	18.3%	9 493	31.1%	25 051	82.0%	6 072	51.1%	56.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 057 022)**	**(4 971 476)**	**(1 261 867)**	**25.0%**	**(1 368 703)**	**27.1%**	**(1 163 567)**	**23.4%**	**(1 390 583)**	**28.0%**	**(5 184 720)**	**104.3%**	**(1 191 724)**	**102.8%**	**16.7%**
Suppliers and employees	(4 858 308)	(4 775 637)	(1 261 867)	26.0%	(1 279 291)	26.3%	(1 163 567)	24.4%	(1 301 335)	27.2%	(5 006 059)	104.8%	(1 096 075)	102.9%	18.7%

Finance charges	(191 420)	(190 151)	-	-	(89 413)	46.7%	-	-	(89 248)	46.9%	(178 661)	94.0%	(95 649)	103.1%	(6.7%)
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%**	**(110 640)**	**(17.2%)**	**577 228**	**89.6%**	**(153 051)**	**89.7%**	**(27.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(525 963)**	**(587 498)**	**(132 715)**	**25.2%**	**(123 346)**	**23.5%**	**(105 766)**	**18.0%**	**(95 926)**	**16.3%**	**(457 754)**	**77.9%**	**(103 737)**	**77.9%**	**(7.5%)**
Capital assets	(525 963)	(587 498)	(132 715)	25.2%	(123 346)	23.5%	(105 766)	18.0%	(95 926)	16.3%	(457 754)	77.9%	(103 737)	77.9%	(7.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(525 963)**	**(587 498)**	**(132 715)**	**25.2%**	**(123 346)**	**23.5%**	**(105 766)**	**18.0%**	**(95 926)**	**16.3%**	**(457 754)**	**77.9%**	**(103 737)**	**77.9%**	**(7.5%)**
Cash Flow from Financing Activities															
Receipts	**210 000**	**210 000**	**-**	**-**	**210 000**	**100.0%**	**-**	**-**	**-**	**-**	**210 000**	**100.0%**	**-**	**100.0%**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	210 000	210 000	-	-	210 000	100.0%	-	-	-	-	210 000	100.0%	-	100.0%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(218 413)**	**(225 010)**	**-**	**-**	**(110 315)**	**50.5%**	**-**	**-**	**(120 366)**	**53.5%**	**(230 681)**	**102.5%**	**(106 412)**	**105.5%**	**13.1%**
Repayment of borrowing	(218 413)	(225 010)	-	-	(110 315)	50.5%	-	-	(120 366)	53.5%	(230 681)	102.5%	(106 412)	105.5%	13.1%
Net Cash from/(used) Financing Activities	**(8 413)**	**(15 010)**	**-**	**-**	**99 685**	**(1 184.9%)**	**-**	**-**	**(120 366)**	**801.9%**	**(20 681)**	**137.8%**	**(106 412)**	**94.4%**	**13.1%**
Net Increase/(Decrease) in cash held	**57 680**	**41 796**	**205 606**	**356.5%**	**55 706**	**96.6%**	**164 414**	**393.4%**	**(326 932)**	**(782.2%)**	**98 794**	**236.4%**	**(363 200)**	**14.7%**	**(10.0%)**
Cash/cash equivalents at the year begin:	147 424	250 957	249 473	169.2%	456 563	309.7%	512 270	204.1%	676 683	269.6%	249 473	99.4%	617 272	88.0%	9.6%
Cash/cash equivalents at the year end:	**205 104**	**292 754**	**456 563**	**222.6%**	**512 270**	**249.8%**	**676 683**	**231.1%**	**349 751**	**119.5%**	**349 751**	**119.5%**	**254 072**	**172.4%**	**37.7%**

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	101 744	30.3%	13 108	3.9%	7 602	2.3%	213 153	63.5%	335 607	31.6%	29 861	8.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	262 146	85.6%	3 304	1.1%	4 669	1.5%	36 224	11.8%	306 344	28.9%	91	-	-	-
Receivables from Non-exchange Transactions - Property Rates	68 766	29.3%	7 335	3.1%	7 793	3.3%	150 527	64.2%	234 421	22.1%	4 736	2.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	13 983	24.7%	1 262	2.2%	1 338	2.4%	40 127	70.8%	56 710	5.3%	43	.1%	-	-
Receivables from Exchange Transactions - Waste Management	11 867	27.0%	1 165	2.6%	1 015	2.3%	29 944	68.1%	43 991	4.1%	41	.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 525	5.7%	1 332	2.2%	1 638	2.7%	55 030	89.4%	61 526	5.8%	60	.1%	-	-
Interest on Arrear Debtor Accounts	306	14.4%	11	.5%	7	.3%	1 801	84.8%	2 125	.2%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 304	16.5%	858	4.3%	1 022	5.1%	14 860	74.1%	20 043	1.9%	19 828	98.9%	-	-
Total By Income Source	**465 641**	**43.9%**	**28 374**	**2.7%**	**25 085**	**2.4%**	**541 666**	**51.1%**	**1 060 765**	**100.0%**	**54 661**	**5.2%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	118 344	46.0%	11 138	4.3%	3 723	1.4%	124 106	48.2%	257 311	24.3%	-	-	-	-
Commercial	266 332	58.8%	8 914	2.0%	9 061	2.0%	169 006	37.3%	453 313	42.7%	24 408	5.4%	-	-
Households	79 320	24.2%	7 645	2.3%	11 665	3.6%	229 615	70.0%	328 244	30.9%	30 198	9.2%	-	-
Other	1 644	7.5%	678	3.1%	636	2.9%	18 939	86.5%	21 897	2.1%	56	.3%	-	-
Total By Customer Group	**465 641**	**43.9%**	**28 374**	**2.7%**	**25 085**	**2.4%**	**541 666**	**51.1%**	**1 060 765**	**100.0%**	**54 661**	**5.2%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	226 433	100.0%	-	-	-	-	-	-	226 433	77.5%
Bulk Water	26 813	100.0%	-	-	-	-	-	-	26 813	9.2%
PAYE deductions	18 047	100.0%	-	-	-	-	-	-	18 047	6.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 908	100.0%	-	-	-	-	-	-	14 908	5.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 001	100.0%	-	-	-	-	-	-	6 001	2.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	26	100.0%	-	-	-	-	-	-	26	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**292 227**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**292 227**	**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.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**528 251**	**536 009**	**194 983**	**36.9%**	**61 089**	**11.6%**	**205 410**	**38.3%**	**59 364**	**11.1%**	**520 846**	**97.2%**	**53 589**	**94.3%**	**10.8%**
Exchange Revenue															
Service charges - Electricity	118 878	117 824	27 813	23.4%	27 644	23.3%	27 738	23.5%	25 893	22.0%	109 088	92.6%	25 751	100.0%	.6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	17 146	17 126	4 438	25.9%	4 424	25.8%	4 410	25.8%	3 211	18.7%	16 483	96.2%	4 266	98.3%	(24.7%)
Sale of Goods and Rendering of Services	1 298	1 018	215	16.6%	185	14.2%	696	68.4%	(276)	(27.1%)	820	80.5%	154	107.7%	(279.1%)
Agency services	3 027	3 027	805	26.6%	774	25.6%	920	30.4%	301	9.9%	2 800	92.5%	519	96.6%	(41.9%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 884	4 419	1 185	30.5%	1 000	25.7%	551	12.5%	362	8.2%	3 099	70.1%	1 145	99.9%	(68.4%)
Interest earned from Current and Non Current Assets	10 066	9 066	2 460	24.4%	1 881	18.7%	1 928	21.3%	1 953	21.5%	8 221	90.7%	2 530	113.3%	(22.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 160	2 160	558	25.8%	509	23.6%	92	4.3%	796	36.9%	1 955	90.5%	228	88.6%	248.7%
Licences or permits	2 802	2 402	534	19.1%	516	18.4%	775	32.3%	349	14.5%	2 174	90.5%	643	98.9%	(45.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	1 710	1 710	-	-	101	5.9%	320	18.7%	703	41.1%	1 124	65.7%	316	84.8%	122.6%
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	834	834	7	.9%	7	.9%	245	29.4%	335	40.2%	594	71.3%	36	81.3%	821.5%
Non-Exchange Revenue															
Property rates	80 062	82 286	44 346	55.4%	9 429	11.8%	13 969	17.0%	14 040	17.1%	81 784	99.4%	9 191	97.8%	52.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 231	1 231	289	23.5%	6	.5%	769	62.5%	474	38.5%	1 538	124.9%	(1 006)	3.7%	(147.1%)
Licences or permits	21	21	4	18.8%	1	6.9%	15	71.0%	6	27.4%	26	124.1%	11	221.4%	(48.8%)
Transfer and subsidies - Operational	266 958	276 714	109 771	41.1%	12 134	4.5%	150 495	54.4%	3 545	1.3%	275 944	99.7%	5 517	92.9%	(35.8%)
Interest Receivables	6 368	8 218	2 133	33.5%	2 036	32.0%	2 052	25.0%	1 825	22.2%	8 046	97.9%	1 168	85.0%	56.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 808	1 754	423	23.4%	436	24.1%	435	24.8%	425	24.2%	1 719	98.0%	386	98.6%	10.1%
Gains on Disposal of Fixed and Intangible Assets	5 000	5 200	2	-	7	.1%	-	-	4 536	87.2%	4 544	87.4%	414	19.1%	995.1%
Other Gains	5 000	1 000	-	-	-	-	-	-	888	88.8%	888	88.8%	2 320	46.4%	(61.7%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**571 739**	**583 375**	**133 241**	**23.3%**	**130 313**	**22.8%**	**132 750**	**22.8%**	**163 744**	**28.1%**	**560 048**	**96.0%**	**151 017**	**91.8%**	**8.4%**
Employee related costs	214 234	212 709	45 824	21.4%	45 507	21.2%	47 824	22.5%	61 440	28.9%	200 596	94.3%	45 192	92.5%	36.0%
Remuneration of councillors	26 398	25 703	6 220	23.6%	6 999	26.5%	5 704	22.2%	8 059	31.4%	26 982	105.0%	6 219	98.7%	29.6%
Bulk purchases - electricity	109 832	111 832	32 358	29.5%	18 331	16.7%	24 741	22.1%	34 930	31.2%	110 360	98.7%	32 872	103.9%	6.3%
Inventory consumed	18 545	21 186	4 405	23.8%	4 372	23.6%	5 888	27.8%	7 164	33.8%	21 829	103.0%	6 022	95.0%	19.0%
Debt impairment	8 680	7 880	2 170	25.0%	2 170	25.0%	2 170	27.5%	1 370	17.4%	7 880	100.0%	1 260	90.0%	8.7%
Depreciation, Amortisation and Impairment	63 361	58 361	12 495	19.7%	12 770	20.2%	14 726	25.2%	13 887	23.8%	53 879	92.3%	13 138	81.5%	5.7%
Interest,Dividends and Rent on Land	2 907	2 907	-	-	1 495	51.4%	-	-	1 412	48.6%	2 907	100.0%	1 527	100.0%	(7.5%)
Contracted services	63 220	78 418	10 852	17.2%	24 013	38.0%	19 354	24.7%	19 641	25.0%	73 859	94.2%	32 723	82.6%	(40.0%)
Transfers and subsidies	6 694	6 343	795	11.9%	1 214	18.1%	470	7.4%	3 477	54.8%	5 956	93.9%	1 420	97.2%	144.9%
Irrecoverable debts written off	-	2 800	513	-	458	-	1 447	51.7%	1 429	51.0%	3 847	137.4%	874	129.6%	63.5%
Operational Cost and Other Cost	57 869	54 037	17 608	30.4%	12 984	22.4%	10 426	19.3%	10 934	20.2%	51 952	96.1%	9 770	90.6%	11.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	1 200	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Surplus/(Deficit)	**(43 488)**	**(47 366)**	**61 742**		**(69 224)**		**72 659**		**(104 380)**		**(39 202)**		**(97 427)**		
Transfers and subsidies - capital (monetary allocations)	47 042	47 468	18 143	38.6%	21 015	44.7%	6 924	14.6%	1 291	2.7%	47 372	99.8%	23 693	119.0%	(94.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	2 313	-	2 313	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**3 554**	**102**	**79 885**		**(48 209)**		**79 583**		**(100 775)**		**10 483**		**(73 734)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 554**	**102**	**79 885**		**(48 209)**		**79 583**		**(100 775)**		**10 483**		**(73 734)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 554**	**102**	**79 885**		**(48 209)**		**79 583**		**(100 775)**		**10 483**		**(73 734)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 554**	**102**	**79 885**		**(48 209)**		**79 583**		**(100 775)**		**10 483**		**(73 734)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**49 222**	**51 866**	**57 302**	**116.4%**	**(21 507)**	**(43.7%)**	**8 909**	**17.2%**	**6 179**	**11.9%**	**50 882**	**98.1%**	**21 933**	**87.8%**	**(71.8%)**
National Government	47 042	40 906	46 054	97.9%	(20 384)	(43.3%)	6 020	14.7%	3 065	7.5%	34 756	85.0%	14 619	87.4%	(79.0%)
Provincial Government	-	426	-	-	-	-	-	-	370	87.0%	370	87.0%	-	94.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 042**	**41 332**	**46 054**	**97.9%**	**(20 384)**	**(43.3%)**	**6 020**	**14.6%**	**3 436**	**8.3%**	**35 126**	**85.0%**	**14 619**	**87.6%**	**(76.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 180	10 533	11 247	515.9%	(1 123)	(51.5%)	2 889	27.4%	2 743	26.0%	15 756	149.6%	7 314	88.4%	(62.5%)
Capital Expenditure Functional	**49 222**	**51 866**	**57 302**	**116.4%**	**(21 507)**	**(43.7%)**	**8 909**	**17.2%**	**6 179**	**11.9%**	**50 882**	**98.1%**	**21 933**	**87.8%**	**(71.8%)**
Municipal governance and administration	**200**	**400**	**2 758**	**1 379.2%**	**(2 755)**	**(1 377.6%)**	**-**	**-**	**79**	**19.6%**	**82**	**20.5%**	**892**	**63.3%**	**(91.2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	200	400	2 758	1 379.2%	(2 755)	(1 377.6%)	-	-	79	19.6%	82	20.5%	892	63.5%	(91.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**17 748**	**15 013**	**5 172**	**29.1%**	**3 179**	**17.9%**	**4 700**	**31.3%**	**3 892**	**25.9%**	**16 943**	**112.9%**	**8 313**	**90.7%**	**(53.2%)**
Community and Social Services	6 085	6 534	-	-	4 679	76.9%	1 804	27.6%	106	1.6%	6 589	100.8%	2 232	88.6%	(95.2%)
Sport And Recreation	11 663	8 479	5 172	44.3%	(1 500)	(12.9%)	2 896	34.2%	3 785	44.6%	10 354	122.1%	6 081	92.7%	(37.7%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30 174**	**34 322**	**49 371**	**163.6%**	**(21 931)**	**(72.7%)**	**4 209**	**12.3%**	**1 020**	**3.0%**	**32 669**	**95.2%**	**11 361**	**86.7%**	**(91.0%)**
Planning and Development	250	2 315	-	-	1 347	538.8%	-	-	370	16.0%	1 717	74.2%	2 758	93.9%	(86.6%)
Road Transport	29 924	32 007	49 371	165.0%	(23 278)	(77.8%)	4 209	13.2%	650	2.0%	30 952	96.7%	8 603	85.6%	(92.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 100**	**2 130**	**-**	**-**	**-**	**-**	**-**	**-**	**1 188**	**55.8%**	**1 188**	**55.8%**	**1 366**	**89.2%**	**(13.0%)**
Energy sources	500	930	-	-	-	-	-	-	797	85.7%	797	85.7%	-	79.1%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	1 200	-	-	-	-	-	-	391	32.6%	391	32.6%	1 366	92.3%	(71.4%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**553 486**	**565 484**	**332 099**	**60.0%**	**268 266**	**48.5%**	**215 978**	**38.2%**	**158 762**	**28.1%**	**975 106**	**172.4%**	**57 737**	**97.5%**	**175.0%**
Property rates	74 734	77 091	16 816	22.5%	19 639	26.3%	10 540	13.7%	13 785	17.9%	60 780	78.8%	12 563	93.7%	9.7%
Service charges	132 926	131 810	33 666	25.3%	35 992	27.1%	42 810	32.5%	34 966	26.5%	147 434	111.9%	34 753	109.9%	.6%
Other revenue	10 353	9 673	135 418	1 308.0%	208 818	2 017.0%	45 331	468.7%	106 545	1 101.5%	496 112	5 129.0%	3 672	271.6%	2 801.4%
Transfers and Subsidies - Operational	268 668	278 424	114 767	42.7%	1 262	.5%	85 145	30.6%	45	-	201 218	72.3%	2 706	88.9%	(98.4%)
Transfers and Subsidies - Capital	47 042	47 468	27 566	58.6%	-	-	29 444	62.0%	-	-	57 010	120.1%	2 018	107.9%	(100.0%)
Interest	19 763	21 018	3 867	19.6%	2 555	12.9%	2 709	12.9%	3 421	16.3%	12 552	59.7%	2 024	40.6%	69.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(495 711)**	**(508 535)**	**(177 055)**	**35.7%**	**(168 545)**	**34.0%**	**(146 785)**	**28.9%**	**(148 293)**	**29.2%**	**(640 678)**	**126.0%**	**(145 915)**	**115.3%**	**1.6%**
Suppliers and employees	(486 110)	(499 486)	(177 055)	36.4%	(168 545)	34.7%	(146 785)	29.4%	(148 293)	29.7%	(640 678)	128.3%	(145 915)	117.4%	1.6%

Finance charges	(2 907)	(2 907)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(6 694)	(6 143)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 775**	**56 949**	**155 044**	**268.4%**	**99 722**	**172.6%**	**69 193**	**121.5%**	**10 469**	**18.4%**	**334 428**	**587.2%**	**(88 178)**	**(33.6%)**	**(111.9%)**
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	**(49 222)**	**(51 866)**	**(21 513)**	**43.7%**	**(17 685)**	**35.9%**	**(10 216)**	**19.7%**	**(2 769)**	**5.3%**	**(52 183)**	**100.6%**	**(19 924)**	**84.2%**	**(86.1%)**
Capital assets	(49 222)	(51 866)	(21 513)	43.7%	(17 685)	35.9%	(10 216)	19.7%	(2 769)	5.3%	(52 183)	100.6%	(19 924)	84.2%	(86.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(49 222)**	**(51 866)**	**(21 513)**	**43.7%**	**(17 685)**	**35.9%**	**(10 216)**	**19.7%**	**(2 769)**	**5.3%**	**(52 183)**	**100.6%**	**(19 924)**	**84.2%**	**(86.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 234)**	**(2 234)**	**-**	**-**	**(1 024)**	**45.9%**	**-**	**-**	**(1 107)**	**49.6%**	**(2 131)**	**95.4%**	**(993)**	**102.4%**	**11.5%**
Repayment of borrowing	(2 234)	(2 234)	-	-	(1 024)	45.9%	-	-	(1 107)	49.6%	(2 131)	95.4%	(993)	102.4%	11.5%
Net Cash from/(used) Financing Activities	**(2 234)**	**(2 234)**	**-**	**-**	**(1 024)**	**45.9%**	**-**	**-**	**(1 107)**	**49.6%**	**(2 131)**	**95.4%**	**(993)**	**102.4%**	**11.5%**
Net Increase/(Decrease) in cash held	**6 319**	**2 850**	**133 531**	**2 113.3%**	**81 012**	**1 282.1%**	**58 977**	**2 069.7%**	**6 593**	**231.4%**	**280 113**	**9 830.0%**	**(109 094)**	**904.3%**	**(106.0%)**
Cash/cash equivalents at the year begin:	63 192	86 377	86 663	137.1%	219 908	348.0%	300 919	348.4%	359 897	416.7%	86 663	100.3%	92 929	100.0%	287.3%
Cash/cash equivalents at the year end:	**69 510**	**89 226**	**219 908**	**316.4%**	**300 919**	**432.9%**	**359 897**	**403.4%**	**366 490**	**410.7%**	**366 490**	**410.7%**	**(16 166)**	**(25.3%)**	**(2 367.1%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 177	31.0%	2 403	10.4%	1 211	5.2%	12 391	53.5%	23 182	15.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 615	6.7%	3 106	4.5%	2 553	3.7%	58 494	85.1%	68 768	46.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 468	9.7%	665	4.4%	429	2.8%	12 614	83.1%	15 176	10.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	443	12.0%	6	.2%	6	.2%	3 255	87.7%	3 710	2.5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 077	3.1%	2 955	8.6%	935	2.7%	29 329	85.5%	34 296	23.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 510)	(113.4%)	1 079	27.1%	13	.3%	7 396	185.9%	3 978	2.7%	-	-	-	-
Total By Income Source	**10 270**	**6.9%**	**10 213**	**6.8%**	**5 147**	**3.5%**	**123 480**	**82.8%**	**149 110**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 615	6.6%	3 645	6.7%	2 235	4.1%	45 270	82.7%	54 765	36.7%	-	-	-	-
Commercial	5 882	20.5%	3 420	11.9%	1 145	4.0%	18 305	63.7%	28 751	19.3%	-	-	-	-
Households	773	1.2%	3 149	4.8%	1 766	2.7%	59 906	91.3%	65 594	44.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**10 270**	**6.9%**	**10 213**	**6.8%**	**5 147**	**3.5%**	**123 480**	**82.8%**	**149 110**	**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	23 189	100.0%	-	-	-	-	-	-	23 189	97.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	485	72.7%	-	-	-	-	183	27.3%	668	2.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**23 674**	**99.2%**	**-**	**-**	**-**	**-**	**183**	**.8%**	**23 857**	**100.0%**

Contact Details

Municipal Manager	Mr Njabulo Shandu	035 473 3338
Chief Financial Officer	Ms Ntombikhona Mgobhozi	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**210 121**	**210 121**	**63 689**	**30.3%**	**55 497**	**26.4%**	**46 816**	**22.3%**	**20 326**	**9.7%**	**186 328**	**88.7%**	**13 953**	**87.4%**	**45.7%**
Exchange Revenue															
Service charges - Electricity	38 238	38 238	8 918	23.3%	8 946	23.4%	8 858	23.2%	9 123	23.9%	35 845	93.7%	8 232	91.5%	10.8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 257	2 257	528	23.4%	509	22.5%	501	22.2%	505	22.4%	2 043	90.5%	410	80.6%	23.2%
Sale of Goods and Rendering of Services	2 108	2 108	(199)	(9.5%)	16	.8%	32	1.5%	123	5.8%	(28)	(1.3%)	25	5.1%	386.4%
Agency services	369	369	237	64.3%	219	59.2%	138	37.4%	260	70.3%	854	231.3%	127	41.2%	104.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 181	2 181	198	9.1%	198	9.1%	200	9.2%	196	9.0%	793	36.3%	203	47.0%	(3.3%)
Interest earned from Current and Non Current Assets	2 118	2 118	578	27.3%	570	26.9%	537	25.3%	774	36.5%	2 459	116.1%	574	119.9%	35.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	2	-	332	-	165	-	202	-	701	-	1	-	40 200.0%
Rental from Fixed Assets	449	449	32	7.2%	28	6.3%	39	8.6%	50	11.1%	149	33.2%	48	34.5%	3.5%
Licences or permits	2 021	2 021	125	6.2%	0	-	942	46.6%	385	19.0%	1 452	71.8%	278	328.8%	38.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	1 254	-	-	-	-	-	-	-	1 254	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 616	6 616	504	7.6%	229	3.5%	1 337	20.2%	2 039	30.8%	4 110	62.1%	82	39.1%	2 377.9%
Non-Exchange Revenue															
Property rates	40 033	40 033	7 358	18.4%	7 359	18.4%	7 384	18.4%	6 148	15.4%	28 250	70.6%	3 651	67.7%	68.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 504	3 504	71	2.0%	224	6.4%	205	5.9%	254	7.2%	754	21.5%	250	60.2%	1.8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	108 228	108 228	43 915	40.6%	36 884	34.1%	26 547	24.5%	915	.8%	108 260	100.0%	79	98.1%	1 056.5%
Interest Receivables	-	-	167	-	(18)	-	(69)	-	(647)	-	(567)	-	(6)	-	10 536.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**197 636**	**197 636**	**47 888**	**24.2%**	**65 934**	**33.4%**	**58 720**	**29.7%**	**41 669**	**21.1%**	**214 210**	**108.4%**	**46 666**	**106.7%**	**(10.7%)**
Employee related costs	79 576	79 576	19 037	23.9%	21 871	27.5%	20 541	25.8%	19 513	24.5%	80 962	101.7%	18 381	104.7%	6.2%
Remuneration of councillors	10 372	10 372	2 570	24.8%	2 881	27.8%	2 622	25.3%	2 940	28.3%	11 014	106.2%	2 570	106.1%	14.4%
Bulk purchases - electricity	27 909	27 909	7 221	25.9%	8 111	29.1%	6 395	22.9%	7 388	26.5%	29 115	104.3%	8 988	118.3%	(17.8%)
Inventory consumed	3 581	3 581	122	3.4%	2 268	63.3%	634	17.7%	23	.6%	3 047	85.1%	(17)	3.0%	(236.7%)
Debt impairment	4 600	4 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	28 032	28 032	-	-	14 550	51.9%	6 575	23.5%	-	-	21 125	75.4%	-	60.7%	-
Interest,Dividends and Rent on Land	-	-	36	-	1	-	988	-	(235)	-	791	-	172	74.2%	(236.4%)
Contracted services	23 734	23 734	11 099	46.8%	7 307	30.8%	8 265	34.8%	6 375	26.9%	33 046	139.2%	7 815	122.5%	(18.4%)
Transfers and subsidies	200	200	-	-	2	1.0%	-	-	-	-	2	1.0%	9	6.5%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	786	-	-	-	786	-	1 751	-	(100.0%)
Operational Cost and Other Cost	19 632	19 632	7 801	39.7%	8 941	45.5%	11 914	60.7%	5 665	28.9%	34 322	174.8%	6 995	144.3%	(19.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 485**	**12 485**	**15 801**		**(10 436)**		**(11 905)**		**(21 343)**		**(27 883)**		**(32 713)**		
Transfers and subsidies - capital (monetary allocations)	31 402	31 402	4 957	15.8%	14 192	45.2%	6 677	21.3%	14 599	46.5%	40 425	128.7%	9 088	111.4%	60.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43 887**	**43 887**	**20 758**		**3 755**		**(5 227)**		**(6 744)**		**12 542**		**(23 625)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**43 887**	**43 887**	**20 758**		**3 755**		**(5 227)**		**(6 744)**		**12 542**		**(23 625)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43 887**	**43 887**	**20 758**		**3 755**		**(5 227)**		**(6 744)**		**12 542**		**(23 625)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43 887**	**43 887**	**20 758**		**3 755**		**(5 227)**		**(6 744)**		**12 542**		**(23 625)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**34 950**	**34 950**	**4 594**	**13.1%**	**14 481**	**41.4%**	**5 195**	**14.9%**	**11 719**	**33.5%**	**35 988**	**103.0%**	**7 915**	**126.8%**	**48.1%**
National Government	27 306	27 306	3 113	11.4%	12 948	47.4%	2 772	10.2%	9 456	34.6%	28 288	103.6%	7 557	147.0%	25.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 306**	**27 306**	**3 113**	**11.4%**	**12 948**	**47.4%**	**2 772**	**10.2%**	**9 456**	**34.6%**	**28 288**	**103.6%**	**7 557**	**147.0%**	**25.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 643	7 643	1 481	19.4%	1 533	20.1%	2 423	31.7%	2 263	29.6%	7 700	100.7%	358	(28.9%)	531.7%
Capital Expenditure Functional	**34 950**	**34 950**	**4 594**	**13.1%**	**14 481**	**41.4%**	**5 195**	**14.9%**	**11 719**	**33.5%**	**35 988**	**103.0%**	**7 915**	**126.8%**	**48.1%**
Municipal governance and administration	**1 870**	**1 870**	**243**	**13.0%**	**-**	**-**	**11**	**.6%**	**14**	**.7%**	**267**	**14.3%**	**(144)**	**25.7%**	**(109.7%)**
Executive and Council	713	713	100	14.0%	-	-	(98)	(13.7%)	(75)	(10.5%)	(72)	(10.2%)	(5)	-	1 528.1%
Finance and administration	1 157	1 157	143	12.3%	-	-	108	9.4%	89	7.7%	340	29.4%	(139)	17.9%	(163.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 643**	**4 643**	**3 375**	**72.7%**	**-**	**-**	**1 009**	**21.7%**	**31**	**.7%**	**4 415**	**95.1%**	**917**	**110.6%**	**(96.7%)**
Community and Social Services	4 635	4 635	3 375	72.8%	-	-	1 009	21.8%	31	.7%	4 415	95.3%	917	110.6%	(96.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	9	9	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 601**	**14 601**	**960**	**6.6%**	**1 682**	**11.5%**	**8 817**	**60.4%**	**11 167**	**76.5%**	**22 627**	**155.0%**	**7 142**	**155.0%**	**56.4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 601	14 601	960	6.6%	1 682	11.5%	8 817	60.4%	11 167	76.5%	22 627	155.0%	7 142	155.0%	56.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 835**	**13 835**	**16**	**.1%**	**12 798**	**92.5%**	**(4 642)**	**(33.6%)**	**507**	**3.7%**	**8 679**	**62.7%**	**-**	**65.6%**	**(100.0%)**
Energy sources	3 217	3 217	16	.5%	849	26.4%	(169)	(5.3%)	507	15.8%	1 203	37.4%	-	76.2%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	10 618	10 618	-	-	11 949	112.5%	(4 473)	(42.1%)	-	-	7 476	70.4%	-	-	-
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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**236 756**	**236 756**	**26 847**	**11.3%**	**21 221**	**9.0%**	**81 156**	**34.3%**	**(2 252)**	**(1.0%)**	**126 972**	**53.6%**	**(16 927)**	**.7%**	**(86.7%)**
Property rates	37 631	37 631	2 298	6.1%	6 022	16.0%	13 546	36.0%	3 902	10.4%	25 769	68.5%	-	-	(100.0%)
Service charges	43 914	43 914	4 095	9.3%	5 035	11.5%	12 927	29.4%	7 210	16.4%	29 267	66.6%	-	-	(100.0%)
Other revenue	13 275	13 275	323	2.4%	443	3.3%	1 294	9.7%	233	1.8%	2 293	17.3%	12	-	1 829.2%
Transfers and Subsidies - Operational	108 052	108 052	3 424	3.2%	3 668	3.4%	12 277	11.4%	2 553	2.4%	21 922	20.3%	-	-	(100.0%)
Transfers and Subsidies - Capital	31 765	31 765	10 277	32.4%	14 814	46.6%	25 348	79.8%	399	1.3%	50 838	160.0%	1 128	1.1%	(64.6%)
Interest	2 118	2 118	6 430	303.6%	(8 762)	(413.6%)	15 765	744.2%	(16 549)	(781.2%)	(3 116)	(147.1%)	(18 067)	58.4%	(8.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(197 173)**	**(197 173)**	**(14 914)**	**7.6%**	**(17 252)**	**8.7%**	**(15 053)**	**7.6%**	**(14 664)**	**7.4%**	**(61 883)**	**31.4%**	**(12 462)**	**19.5%**	**17.7%**
Suppliers and employees	(196 973)	(196 973)	(14 914)	7.6%	(17 252)	8.8%	(15 053)	7.6%	(14 664)	7.4%	(61 883)	31.4%	(12 462)	19.6%	17.7%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(200)	(200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**39 583**	**39 583**	**11 933**	**30.1%**	**3 969**	**10.0%**	**66 103**	**167.0%**	**(16 916)**	**(42.7%)**	**65 089**	**164.4%**	**(29 389)**	**(86.5%)**	**(42.4%)**
Cash Flow from Investing Activities															
Receipts	**1 500**	**1 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(40 192)**	**(40 192)**	**(2 931)**	**7.3%**	**(7 911)**	**19.7%**	**(5 616)**	**14.0%**	**(36)**	**.1%**	**(16 494)**	**41.0%**	**1**	**.1%**	**(3 708.5%)**
Capital assets	(40 192)	(40 192)	(2 931)	7.3%	(7 911)	19.7%	(5 616)	14.0%	(36)	.1%	(16 494)	41.0%	1	.1%	(3 708.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(38 692)**	**(38 692)**	**(2 931)**	**7.6%**	**(7 911)**	**20.4%**	**(5 616)**	**14.5%**	**(36)**	**.1%**	**(16 494)**	**42.6%**	**1**	**.1%**	**(3 708.5%)**
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	**891**	**891**	**9 003**	**1 010.3%**	**(3 942)**	**(442.4%)**	**60 487**	**6 788.0%**	**(16 953)**	**(1 902.5%)**	**48 595**	**5 453.4%**	**(29 388)**	**(311.5%)**	**(42.3%)**
Cash/cash equivalents at the year begin:	3 309	3 309	3 435	103.8%	12 441	376.0%	9 574	289.3%	68 987	2 084.7%	3 435	103.8%	(3 135)	46.3%	(2 300.7%)
Cash/cash equivalents at the year end:	**4 200**	**4 200**	**12 441**	**296.2%**	**10 323**	**245.8%**	**68 987**	**1 642.4%**	**52 034**	**1 238.8%**	**52 034**	**1 238.8%**	**(32 523)**	**(229.2%)**	**(260.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 669	49.9%	109	2.0%	393	7.3%	2 175	40.7%	5 346	13.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 337	14.0%	47	.2%	1 058	4.4%	19 384	81.4%	23 827	59.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	292	8.7%	(2)	-	99	3.0%	2 970	88.4%	3 359	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	25.8%	-	-	6	10.4%	38	63.7%	60	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	383	5.0%	-	-	178	2.3%	7 080	92.7%	7 642	19.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	1	40.6%	1	59.4%	2	-	-	-	-	-
Total By Income Source	**6 697**	**16.6%**	**155**	**.4%**	**1 735**	**4.3%**	**31 649**	**78.7%**	**40 236**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 963	20.4%	-	-	675	7.0%	6 991	72.6%	9 628	23.9%	-	-	-	-
Commercial	2 510	24.9%	(2)	-	360	3.6%	7 205	71.5%	10 073	25.0%	-	-	-	-
Households	1 694	9.3%	5	-	526	2.9%	15 915	87.7%	18 141	45.1%	-	-	-	-
Other	530	22.1%	151	6.3%	174	7.3%	1 538	64.2%	2 394	5.9%	-	-	-	-
Total By Customer Group	**6 697**	**16.6%**	**155**	**.4%**	**1 735**	**4.3%**	**31 649**	**78.7%**	**40 236**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 118	3.1%	4 830	7.0%	(750)	(1.1%)	63 201	91.1%	69 399	77.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 998	23.1%	1 117	12.9%	851	9.9%	4 671	54.1%	8 637	9.6%
Auditor-General	32	1.7%	911	48.6%	172	9.2%	760	40.6%	1 875	2.1%
Other	3 041	30.3%	1 815	18.1%	651	6.5%	4 545	45.2%	10 052	11.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 189**	**8.0%**	**8 673**	**9.6%**	**924**	**1.0%**	**73 178**	**81.3%**	**89 963**	**100.0%**

Contact Details

Municipal Manager	Mr Z S Mthethwa	035 450 2082
Chief Financial Officer	Mr Mr N.M Myeni	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**252 828**	**254 460**	**82 145**	**32.5%**	**69 712**	**27.6%**	**59 398**	**23.3%**	**36 429**	**14.3%**	**247 684**	**97.3%**	**30 009**	**103.9%**	**21.4%**
Exchange Revenue															
Service charges - Electricity	17 111	17 235	4 148	24.2%	4 308	25.2%	3 852	22.3%	4 563	26.5%	16 870	97.9%	3 176	79.8%	43.7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 761	1 946	492	27.9%	492	27.9%	492	25.3%	492	25.3%	1 967	101.1%	599	105.6%	(17.9%)
Sale of Goods and Rendering of Services	126	213	58	45.7%	98	77.4%	37	17.3%	75	35.2%	267	125.3%	33	32.1%	125.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 209	1 209	296	24.5%	303	25.1%	317	26.2%	335	27.7%	1 252	103.5%	215	66.4%	55.5%
Interest earned from Current and Non Current Assets	3 218	3 218	431	13.4%	451	14.0%	371	11.5%	671	20.8%	1 924	59.8%	532	64.9%	26.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 749	1 415	357	20.4%	353	20.2%	360	25.4%	352	24.9%	1 422	100.5%	333	83.0%	5.8%
Licences or permits	416	418	86	20.6%	97	23.3%	145	34.7%	107	25.5%	435	104.0%	71	70.3%	49.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	630	2 098	1 188	188.5%	593	94.0%	146	7.0%	99	4.7%	2 026	96.5%	458	134.4%	(78.4%)
Non-Exchange Revenue															
Property rates	68 678	64 100	16 025	23.3%	16 025	23.3%	16 025	25.0%	16 025	25.0%	64 100	100.0%	16 470	100.0%	(2.7%)
Surcharges and Taxes	20 257	20 257	4 647	22.9%	-	-	4 181	20.6%	8 537	42.1%	17 365	85.7%	2 445	1 467.4%	249.1%
Fines, penalties and forfeits	79	307	199	251.8%	72	91.0%	68	22.1%	102	33.3%	442	143.8%	3	60.9%	3 136.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	136 462	140 912	54 006	39.6%	46 701	34.2%	33 157	23.5%	4 835	3.4%	138 699	98.4%	5 673	98.3%	(14.8%)
Interest Receivables	1 132	1 132	212	18.8%	219	19.4%	247	21.9%	237	20.9%	916	80.9%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**249 077**	**253 862**	**52 420**	**21.0%**	**58 757**	**23.6%**	**55 831**	**22.0%**	**55 870**	**22.0%**	**222 878**	**87.8%**	**57 323**	**96.0%**	**(2.5%)**
Employee related costs	81 160	81 905	19 694	24.3%	20 127	24.8%	22 041	26.9%	20 060	24.5%	81 922	100.0%	18 585	103.4%	7.9%
Remuneration of councillors	11 713	11 869	2 786	23.8%	3 101	26.5%	2 840	23.9%	3 212	27.1%	11 939	100.6%	2 762	92.1%	16.3%
Bulk purchases - electricity	22 900	25 400	6 504	28.4%	7 037	30.7%	6 148	24.2%	4 139	16.3%	23 828	93.8%	7 734	107.4%	(46.5%)
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	562	95.0%	(100.0%)
Debt impairment	6 500	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 001	20 705	5 139	25.7%	5 171	25.9%	5 204	25.1%	5 223	25.2%	20 736	100.1%	5 017	105.6%	4.1%
Interest,Dividends and Rent on Land	65	65	2	2.7%	-	-	3	5.1%	59	91.3%	64	99.0%	13	81.3%	340.3%
Contracted services	49 899	50 243	9 860	19.8%	10 252	20.5%	11 730	23.3%	11 259	22.4%	43 100	85.8%	13 591	88.0%	(17.2%)
Transfers and subsidies	1 409	1 409	324	23.0%	221	15.7%	328	23.3%	424	30.1%	1 297	92.1%	431	88.5%	(1.4%)
Irrecoverable debts written off	2 850	2 850	8	.3%	-	-	-	-	-	-	8	.3%	-	384.1%	-
Operational Cost and Other Cost	52 580	52 915	8 104	15.4%	12 848	24.4%	7 538	14.2%	11 494	21.7%	39 983	75.6%	8 627	89.8%	33.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 751**	**598**	**29 725**		**10 955**		**3 567**		**(19 441)**		**24 806**		**(27 315)**		
Transfers and subsidies - capital (monetary allocations)	40 437	59 488	9 093	22.5%	13 225	32.7%	8 947	15.0%	13 780	23.2%	45 045	75.7%	12 966	99.8%	6.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 188**	**60 086**	**38 818**		**24 180**		**12 514**		**(5 661)**		**69 851**		**(14 349)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 188**	**60 086**	**38 818**		**24 180**		**12 514**		**(5 661)**		**69 851**		**(14 349)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 188**	**60 086**	**38 818**		**24 180**		**12 514**		**(5 661)**		**69 851**		**(14 349)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 188**	**60 086**	**38 818**		**24 180**		**12 514**		**(5 661)**		**69 851**		**(14 349)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**41 159**	**59 806**	**7 950**	**19.3%**	**12 039**	**29.2%**	**10 484**	**17.5%**	**14 803**	**24.8%**	**45 277**	**75.7%**	**9 040**	**86.5%**	**63.8%**
National Government	35 163	51 728	7 907	22.5%	11 366	32.3%	9 543	18.4%	11 118	21.5%	39 934	77.2%	8 487	91.7%	31.0%
Provincial Government	-	44	44	-	-	-	-	-	-	-	44	100.0%	237	56.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 163**	**51 772**	**7 950**	**22.6%**	**11 366**	**32.3%**	**9 543**	**18.4%**	**11 118**	**21.5%**	**39 978**	**77.2%**	**8 724**	**91.2%**	**27.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 996	8 034	-	-	673	11.2%	941	11.7%	3 685	45.9%	5 299	66.0%	316	46.2%	1 066.3%
Capital Expenditure Functional	**41 159**	**59 806**	**7 950**	**19.3%**	**12 039**	**29.2%**	**10 484**	**17.5%**	**14 803**	**24.8%**	**45 277**	**75.7%**	**9 040**	**86.5%**	**63.8%**
Municipal governance and administration	**3 960**	**3 860**	**-**	**-**	**673**	**17.0%**	**941**	**24.4%**	**1 251**	**32.4%**	**2 865**	**74.2%**	**-**	**264.4%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 960	3 860	-	-	673	17.0%	941	24.4%	1 251	32.4%	2 865	74.2%	-	264.4%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 536**	**1 376**	**44**	**2.8%**	**-**	**-**	**-**	**-**	**1 392**	**101.1%**	**1 435**	**104.3%**	**237**	**69.7%**	**487.2%**
Community and Social Services	1 536	1 376	44	2.8%	-	-	-	-	1 392	101.1%	1 435	104.3%	237	56.8%	487.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	99.4%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**23 089**	**41 995**	**7 663**	**33.2%**	**8 782**	**38.0%**	**4 519**	**10.8%**	**9 903**	**23.6%**	**30 868**	**73.5%**	**7 033**	**78.1%**	**40.8%**
Planning and Development	22 173	28 979	7 663	34.6%	8 772	39.6%	4 519	15.6%	6 031	20.8%	26 985	93.1%	3 489	76.6%	72.8%
Road Transport	916	13 016	-	-	10	1.1%	-	-	3 872	29.8%	3 883	29.8%	3 544	79.1%	9.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 574**	**12 574**	**243**	**1.9%**	**2 584**	**20.6%**	**5 024**	**40.0%**	**2 257**	**17.9%**	**10 108**	**80.4%**	**1 770**	**100.0%**	**27.5%**
Energy sources	12 174	12 174	243	2.0%	2 584	21.2%	5 024	41.3%	2 257	18.5%	10 108	83.0%	1 770	100.0%	27.5%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	400	400	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**278 427**	**299 713**	**115 687**	**41.6%**	**64 889**	**23.3%**	**73 989**	**24.7%**	**41 060**	**13.7%**	**295 625**	**98.6%**	**17 183**	**95.6%**	**139.0%**
Property rates	58 376	54 495	24 976	42.8%	2 241	3.8%	3 042	5.6%	25 003	45.9%	55 263	101.4%	7 920	55.3%	215.7%
Service charges	16 608	16 774	6 832	41.1%	5 122	30.8%	4 074	24.3%	6 164	36.7%	22 192	132.3%	4 827	106.3%	27.7%
Other revenue	23 326	24 827	5 784	24.8%	1 156	5.0%	4 934	19.9%	9 225	37.2%	21 099	85.0%	3 857	445.2%	139.2%
Transfers and Subsidies - Operational	136 462	140 912	55 391	40.6%	45 353	33.2%	32 638	23.2%	1	-	133 383	94.7%	51	98.6%	(97.9%)
Transfers and Subsidies - Capital	40 437	59 488	22 283	55.1%	10 570	26.1%	28 934	48.6%	-	-	61 787	103.9%	-	102.5%	-
Interest	3 218	3 218	420	13.1%	447	13.9%	367	11.4%	666	20.7%	1 900	59.1%	528	66.3%	26.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(237 785)**	**(242 843)**	**(68 883)**	**29.0%**	**(57 657)**	**24.2%**	**(54 720)**	**22.5%**	**(65 043)**	**26.8%**	**(246 303)**	**101.4%**	**(45 402)**	**95.7%**	**43.3%**
Suppliers and employees	(236 311)	(241 369)	(68 226)	28.9%	(57 369)	24.3%	(54 304)	22.5%	(64 497)	26.7%	(244 397)	101.3%	(45 135)	95.9%	42.9%

Finance charges	(65)	(65)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 409)	(1 409)	(657)	46.6%	(287)	20.4%	(416)	29.5%	(545)	38.7%	(1 906)	135.2%	(267)	70.3%	104.0%
Net Cash from/(used) Operating Activities	**40 642**	**56 870**	**46 804**	**115.2%**	**7 232**	**17.8%**	**19 270**	**33.9%**	**(23 983)**	**(42.2%)**	**49 322**	**86.7%**	**(28 220)**	**94.9%**	**(15.0%)**
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	**(47 333)**	**(69 034)**	**(9 780)**	**20.7%**	**(13 225)**	**27.9%**	**(8 493)**	**12.3%**	**(6 031)**	**8.7%**	**(37 528)**	**54.4%**	**(10 083)**	**86.8%**	**(40.2%)**
Capital assets	(47 333)	(69 034)	(9 780)	20.7%	(13 225)	27.9%	(8 493)	12.3%	(6 031)	8.7%	(37 528)	54.4%	(10 083)	86.8%	(40.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(47 333)**	**(69 034)**	**(9 780)**	**20.7%**	**(13 225)**	**27.9%**	**(8 493)**	**12.3%**	**(6 031)**	**8.7%**	**(37 528)**	**54.4%**	**(10 083)**	**86.8%**	**(40.2%)**
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	**(6 690)**	**(12 164)**	**37 023**	**(553.4%)**	**(5 993)**	**89.6%**	**10 777**	**(88.6%)**	**(30 014)**	**246.7%**	**11 794**	**(97.0%)**	**(38 302)**	**5.7%**	**(21.6%)**
Cash/cash equivalents at the year begin:	14 509	14 509	6 554	45.2%	37 023	255.2%	31 031	213.9%	41 808	288.1%	6 554	45.2%	43 195	100.0%	(3.2%)
Cash/cash equivalents at the year end:	**7 819**	**2 346**	**37 023**	**473.5%**	**31 031**	**396.9%**	**41 808**	**1 782.3%**	**11 794**	**502.8%**	**11 794**	**502.8%**	**4 893**	**335.1%**	**141.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 133	(21.3%)	(177)	1.8%	338	(3.4%)	(12 313)	122.9%	(10 019)	(8.4%)	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 248	8.5%	473	.5%	3 931	4.0%	84 760	87.0%	97 412	81.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	347	3.9%	(7)	(.1%)	156	1.8%	8 375	94.4%	8 870	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	239	10.5%	-	-	78	3.4%	1 968	86.1%	2 285	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	382	1.9%	-	-	184	.9%	20 019	97.3%	20 585	17.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	11	100.0%	11	-	-	-	-	-
Total By Income Source	**11 348**	**9.5%**	**289**	**.2%**	**4 686**	**3.9%**	**102 820**	**86.3%**	**119 143**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 397	16.2%	306	.5%	3 512	5.5%	49 777	77.8%	63 992	53.7%	-	-	-	-
Commercial	1 049	16.4%	(7)	(.1%)	140	2.2%	5 204	81.5%	6 387	5.4%	-	-	-	-
Households	723	2.9%	(1)	-	347	1.4%	23 964	95.7%	25 034	21.0%	-	-	-	-
Other	(821)	(3.5%)	(10)	-	688	2.9%	23 874	100.6%	23 731	19.9%	-	-	-	-
Total By Customer Group	**11 348**	**9.5%**	**289**	**.2%**	**4 686**	**3.9%**	**102 820**	**86.3%**	**119 143**	**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)	100.0%	(10)	(.7%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	909	104.0%	0	-	(36)	(4.1%)	0	-	873	58.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	639	100.0%	0	-	-	-	0	-	639	42.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 548**	**103.0%**	**0**	**-**	**(36)**	**(2.4%)**	**(10)**	**(.6%)**	**1 503**	**100.0%**

Contact Details

Municipal Manager	Ms Nomfundo Phumzile Dlamini	035 833 2006
Chief Financial Officer	Mr Mbusiseni Eugen Oscar Mkhize	035 833 2009

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**955 454**	**963 817**	**364 990**	**38.2%**	**297 866**	**31.2%**	**232 973**	**24.2%**	**51 116**	**5.3%**	**946 945**	**98.2%**	**47 114**	**100.1%**	**8.5%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	75 316	75 316	15 756	20.9%	15 711	20.9%	15 847	21.0%	15 702	20.8%	63 015	83.7%	15 209	91.3%	3.2%
Service charges - Waste Water Management	10 675	10 675	2 358	22.1%	3 160	29.6%	2 721	25.5%	2 702	25.3%	10 942	102.5%	2 282	90.9%	18.4%
Service charges - Waste Management	44 346	44 346	10 342	23.3%	9 296	21.0%	11 485	25.9%	12 084	27.2%	43 206	97.4%	9 730	95.8%	24.2%
Sale of Goods and Rendering of Services	868	963	232	26.7%	192	22.1%	415	43.1%	852	88.4%	1 691	175.5%	2 952	425.7%	(71.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 784	1 784	910	51.0%	824	46.2%	728	40.8%	746	41.8%	3 209	179.8%	1 064	249.8%	(29.8%)
Interest earned from Current and Non Current Assets	27 560	27 560	8 194	29.7%	6 897	25.0%	5 007	18.2%	5 646	20.5%	25 745	93.4%	6 277	104.2%	(10.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	361	361	337	93.4%	-	-	-	-	26	7.1%	363	100.5%	11	94.0%	124.6%
Licences or permits	124	218	51	41.1%	63	50.8%	60	27.6%	342	156.8%	516	236.4%	271	239.9%	26.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 303	3 988	1 035	44.9%	2 399	104.2%	23	.6%	1 066	26.7%	4 523	113.4%	140	95.5%	659.3%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 656	10 475	593	35.8%	576	34.8%	9 251	88.3%	592	5.6%	11 012	105.1%	2 068	214.5%	(71.4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	784 953	782 621	324 674	41.4%	258 072	32.9%	194 994	24.9%	2 808	.4%	780 547	99.7%	6 678	100.0%	(58.0%)
Interest Receivables	3 542	3 542	309	8.7%	212	6.0%	134	3.8%	145	4.1%	799	22.6%	124	-	16.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 968	1 968	200	10.1%	463	23.5%	271	13.8%	300	15.3%	1 234	62.7%	308	-	(2.5%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(7 963)	-	8 106	-	143	-	-	-	(100.0%)
Other Gains	-	-	-	-	1	-	(1)	-	-	-	-	-	0	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 187 482**	**1 213 701**	**284 931**	**24.0%**	**298 032**	**25.1%**	**196 969**	**16.2%**	**305 850**	**25.2%**	**1 085 782**	**89.5%**	**256 092**	**86.8%**	**19.4%**
Employee related costs	436 755	435 177	103 411	23.7%	114 547	26.2%	107 790	24.8%	105 401	24.2%	431 148	99.1%	103 098	96.3%	2.2%
Remuneration of councillors	19 210	15 955	3 758	19.6%	4 043	21.0%	4 243	26.6%	3 877	24.3%	15 921	99.8%	3 738	84.1%	3.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	184 400	164 688	35 715	19.4%	34 639	18.8%	13 534	8.2%	67 340	40.9%	151 228	91.8%	23 042	85.0%	192.3%
Debt impairment	10 461	20 495	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	159 856	151 894	39 964	25.0%	39 964	25.0%	(3 423)	(2.3%)	25 796	17.0%	102 301	67.4%	25 251	65.9%	2.2%
Interest,Dividends and Rent on Land	8 089	8 089	2 022	25.0%	2 022	25.0%	2 022	25.0%	2 022	25.0%	8 089	100.0%	1 907	100.0%	6.0%
Contracted services	151 840	182 860	40 106	26.4%	55 008	36.2%	43 732	23.9%	39 549	21.6%	178 394	97.6%	55 807	93.0%	(29.1%)
Transfers and subsidies	8 624	7 088	4 458	51.7%	1 269	14.7%	554	7.8%	-	-	6 280	88.6%	-	44.8%	-
Irrecoverable debts written off	10 034	-	-	-	-	-	-	-	-	-	-	-	1 661	18.2%	(100.0%)
Operational Cost and Other Cost	136 741	158 022	46 800	34.2%	38 507	28.2%	32 869	20.8%	38 241	24.2%	156 416	99.0%	39 607	96.8%	(3.4%)
Disposal of Fixed and Intangible Assets	-	7 962	-	-	-	-	(4 352)	(54.7%)	7 590	95.3%	3 239	40.7%	1 980	-	283.3%
Other Losses	61 471	61 471	8 697	14.1%	8 035	13.1%	-	-	16 033	26.1%	32 765	53.3%	-	73.6%	(100.0%)
Surplus/(Deficit)	**(232 028)**	**(249 884)**	**80 059**		**(166)**		**36 004**		**(254 734)**		**(138 837)**		**(208 977)**		
Transfers and subsidies - capital (monetary allocations)	465 937	499 264	129 441	27.8%	180 180	38.7%	39 049	7.8%	148 674	29.8%	497 344	99.6%	105 553	100.0%	40.9%
Transfers and subsidies - capital (in-kind)	-	85	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**233 909**	**249 465**	**209 500**		**180 013**		**75 053**		**(106 060)**		**358 507**		**(103 424)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**233 909**	**249 465**	**209 500**		**180 013**		**75 053**		**(106 060)**		**358 507**		**(103 424)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**233 909**	**249 465**	**209 500**		**180 013**		**75 053**		**(106 060)**		**358 507**		**(103 424)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**233 909**	**249 465**	**209 500**		**180 013**		**75 053**		**(106 060)**		**358 507**		**(103 424)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**413 163**	**452 634**	**113 719**	**27.5%**	**157 468**	**38.1%**	**44 640**	**9.9%**	**135 608**	**30.0%**	**451 435**	**99.7%**	**102 852**	**98.8%**	**31.8%**
National Government	405 163	434 104	112 557	27.8%	152 406	37.6%	38 237	8.8%	130 754	30.1%	433 954	100.0%	91 786	100.0%	42.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	39	-	-	-	-	-	-	38	98.3%	38	98.3%	11	87.2%	238.2%
Transfers recognised - capital	**405 163**	**434 143**	**112 557**	**27.8%**	**152 406**	**37.6%**	**38 237**	**8.8%**	**130 792**	**30.1%**	**433 992**	**100.0%**	**91 798**	**100.0%**	**42.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	18 491	1 162	14.5%	5 062	63.3%	6 404	34.6%	4 816	26.0%	17 443	94.3%	11 054	85.3%	(56.4%)
Capital Expenditure Functional	**413 163**	**452 719**	**113 719**	**27.5%**	**157 468**	**38.1%**	**44 640**	**9.9%**	**135 608**	**30.0%**	**451 435**	**99.7%**	**102 852**	**98.8%**	**31.8%**
Municipal governance and administration	**1 681**	**1 737**	**54**	**3.2%**	**214**	**12.7%**	**772**	**44.4%**	**299**	**17.2%**	**1 338**	**77.0%**	**2 920**	**87.3%**	**(89.8%)**
Executive and Council	-	128	-	-	6	-	122	95.6%	-	-	128	100.0%	2 041	94.0%	(100.0%)
Finance and administration	1 681	1 610	54	3.2%	208	12.4%	650	40.4%	299	18.5%	1 211	75.2%	879	81.2%	(66.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**25**	**87.7%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	25	87.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**36**	**100.0%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	20	100.0%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	16	100.0%	(100.0%)
Trading Services	**411 482**	**450 981**	**113 665**	**27.6%**	**157 254**	**38.2%**	**43 868**	**9.7%**	**135 310**	**30.0%**	**450 097**	**99.8%**	**99 871**	**98.9%**	**35.5%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	388 341	434 158	113 501	29.2%	150 537	38.8%	37 247	8.6%	131 988	30.4%	433 273	99.8%	99 871	99.2%	32.2%
Waste Water Management	23 141	16 651	163	.7%	6 717	29.0%	6 449	38.7%	3 322	19.9%	16 651	100.0%	-	87.5%	(100.0%)
Waste Management	-	172	-	-	-	-	172	100.0%	-	-	172	100.0%	-	100.0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 551 694**	**1 528 339**	**1 496 946**	**96.5%**	**1 677 613**	**108.1%**	**1 256 473**	**82.2%**	**784 099**	**51.3%**	**5 215 131**	**341.2%**	**725 500**	**331.5%**	**8.1%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	120 786	120 786	33 807	28.0%	34 202	28.3%	36 323	30.1%	41 016	34.0%	145 347	120.3%	36 574	116.7%	12.1%
Other revenue	152 458	98 107	907 307	595.1%	1 220 045	800.2%	910 808	928.4%	738 887	753.1%	3 777 047	3 849.9%	685 677	2 190.2%	7.8%
Transfers and Subsidies - Operational	784 953	782 621	330 724	42.1%	255 499	32.5%	195 569	25.0%	304	-	782 097	99.9%	2 689	100.0%	(88.7%)
Transfers and Subsidies - Capital	465 937	499 264	222 400	47.7%	165 436	35.5%	111 004	22.2%	603	.1%	499 443	100.0%	(2 568)	100.0%	(123.5%)
Interest	27 560	27 560	2 708	9.8%	2 432	8.8%	2 768	10.0%	3 290	11.9%	11 198	40.6%	3 129	58.0%	5.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 003 948)**	**(965 798)**	**(394 296)**	**39.3%**	**(469 307)**	**46.7%**	**(336 302)**	**34.8%**	**(477 935)**	**49.5%**	**(1 677 840)**	**173.7%**	**(426 317)**	**145.4%**	**12.1%**
Suppliers and employees	(995 325)	(958 706)	(394 296)	39.6%	(469 307)	47.2%	(336 302)	35.1%	(477 935)	49.9%	(1 677 840)	175.0%	(426 317)	146.1%	12.1%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(8 624)	(7 091)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**547 746**	**562 541**	**1 102 650**	**201.3%**	**1 208 306**	**220.6%**	**920 172**	**163.6%**	**306 164**	**54.4%**	**3 537 291**	**628.8%**	**299 183**	**818.7%**	**2.3%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**(7 963)**	**-**	**11 462**	**-**	**3 500**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	(7 963)	-	8 106	-	143	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	3 356	-	3 356	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(475 137)**	**(514 693)**	**(113 719)**	**23.9%**	**(157 468)**	**33.1%**	**(44 640)**	**8.7%**	**(135 608)**	**26.3%**	**(451 435)**	**87.7%**	**(102 852)**	**98.8%**	**31.8%**
Capital assets	(475 137)	(514 693)	(113 719)	23.9%	(157 468)	33.1%	(44 640)	8.7%	(135 608)	26.3%	(451 435)	87.7%	(102 852)	98.8%	31.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(475 137)**	**(514 693)**	**(113 719)**	**23.9%**	**(157 468)**	**33.1%**	**(52 603)**	**10.2%**	**(124 146)**	**24.1%**	**(447 935)**	**87.0%**	**(102 852)**	**98.8%**	**20.7%**
Cash Flow from Financing Activities															
Receipts	**1 074**	**1 074**	**(61)**	**(5.7%)**	**(14)**	**(1.3%)**	**-**	**-**	**-**	**-**	**(75)**	**(7.0%)**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 074	1 074	(61)	(5.7%)	(14)	(1.3%)	-	-	-	-	(75)	(7.0%)	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**1 074**	**1 074**	**(61)**	**(5.7%)**	**(14)**	**(1.3%)**	**-**	**-**	**-**	**-**	**(75)**	**(7.0%)**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**73 683**	**48 922**	**988 870**	**1 342.1%**	**1 050 824**	**1 426.1%**	**867 568**	**1 773.4%**	**182 018**	**372.1%**	**3 089 281**	**6 314.7%**	**196 332**	**(18 332.0%)**	**(7.3%)**
Cash/cash equivalents at the year begin:	114 552	168 907	168 907	147.5%	1 157 777	1 010.7%	2 208 601	1 307.6%	3 076 170	1 821.2%	168 907	100.0%	2 960 240	100.0%	3.9%
Cash/cash equivalents at the year end:	**188 235**	**217 829**	**1 157 777**	**615.1%**	**2 208 601**	**1 173.3%**	**3 076 170**	**1 412.2%**	**3 258 188**	**1 495.8%**	**3 258 188**	**1 495.8%**	**3 156 571**	**2 637.4%**	**3.2%**

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	5 939	7.4%	3 230	4.0%	1 976	2.5%	69 394	86.2%	80 538	54.9%	2 007	2.5%	35 442	44.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 068	4.2%	645	2.5%	526	2.1%	23 115	91.2%	25 354	17.3%	-	-	14 374	56.7%
Receivables from Exchange Transactions - Waste Management	4 323	56.6%	258	3.4%	45	.6%	3 014	39.5%	7 640	5.2%	1 793	23.5%	3 074	40.2%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	303	1.2%	305	1.2%	294	1.2%	23 749	96.3%	24 652	16.8%	-	-	12 809	52.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	248	3.0%	195	2.3%	160	1.9%	7 795	92.8%	8 398	5.7%	-	-	-	-
Total By Income Source	**11 881**	**8.1%**	**4 633**	**3.2%**	**3 000**	**2.0%**	**127 067**	**86.7%**	**146 581**	**100.0%**	**3 801**	**2.6%**	**65 699**	**44.8%**
Debtors Age Analysis By Customer Group														
Organs of State	3 390	19.5%	1 261	7.2%	762	4.4%	11 997	68.9%	17 411	11.9%	-	-	-	-
Commercial	5 583	26.1%	969	4.5%	521	2.4%	14 347	67.0%	21 420	14.6%	-	-	5 234	24.4%
Households	2 901	2.7%	2 400	2.2%	1 715	1.6%	100 195	93.5%	107 211	73.1%	3 801	3.5%	60 464	56.4%
Other	7	1.3%	2	.4%	2	.4%	527	97.9%	539	.4%	-	-	-	-
Total By Customer Group	**11 881**	**8.1%**	**4 633**	**3.2%**	**3 000**	**2.0%**	**127 067**	**86.7%**	**146 581**	**100.0%**	**3 801**	**2.6%**	**65 699**	**44.8%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	6 586	100.0%	-	-	-	-	-	-	6 586	68.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 072	100.0%	-	-	-	-	-	-	3 072	31.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**9 658**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**9 658**	**100.0%**

Contact Details

Municipal Manager	Mr Philemon Phiiani Sibiya	035 799 2501
Chief Financial Officer	Mrs Cheryl Reddy	035 799 2508

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**454 622**	**465 491**	**156 879**	**34.5%**	**130 425**	**28.7%**	**107 020**	**23.0%**	**44 873**	**9.6%**	**439 197**	**94.4%**	**37 119**	**95.6%**	**20.9%**
Exchange Revenue															
Service charges - Electricity	82 686	90 708	22 583	27.3%	21 272	25.7%	20 136	22.2%	22 144	24.4%	86 135	95.0%	15 294	88.2%	44.8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 713	14 713	3 466	23.6%	3 805	25.9%	4 060	27.6%	4 144	28.2%	15 475	105.2%	3 194	92.1%	29.7%
Sale of Goods and Rendering of Services	1 513	1 383	264	17.4%	322	21.3%	210	15.2%	668	48.3%	1 464	105.9%	243	59.9%	174.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 016	2 016	378	18.7%	397	19.7%	424	21.0%	426	21.1%	1 625	80.6%	386	91.3%	10.4%
Interest earned from Current and Non Current Assets	25 000	25 000	3 774	15.1%	3 020	12.1%	2 464	9.9%	2 309	9.2%	11 567	46.3%	5 996	64.4%	(61.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	755	755	153	20.3%	149	19.7%	145	19.2%	206	27.2%	653	86.4%	133	83.1%	55.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	1 268	100.0%	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 252	1 875	304	24.3%	369	29.5%	458	24.4%	156	8.3%	1 286	68.6%	(97)	93.2%	(260.9%)
Non-Exchange Revenue															
Property rates	64 913	64 913	20 053	30.9%	16 534	25.5%	14 979	23.1%	10 060	15.5%	61 627	94.9%	6 772	102.0%	48.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 367	1 367	20	1.5%	50	3.7%	55	4.1%	925	67.7%	1 051	76.9%	866	71.2%	6.8%
Licences or permits	998	998	204	20.5%	120	12.1%	190	19.1%	220	22.1%	735	73.7%	214	101.3%	2.9%
Transfer and subsidies - Operational	254 956	254 848	105 161	41.2%	83 476	32.7%	62 943	24.7%	2 647	1.0%	254 227	99.8%	1 924	99.9%	37.6%
Interest Receivables	4 453	4 453	519	11.6%	912	20.5%	954	21.4%	968	21.7%	3 352	75.3%	926	107.9%	4.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	2 463	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**487 944**	**526 299**	**106 741**	**21.9%**	**131 952**	**27.0%**	**106 912**	**20.3%**	**121 584**	**23.1%**	**467 188**	**88.8%**	**88 044**	**87.1%**	**38.1%**
Employee related costs	167 901	170 301	40 257	24.0%	40 374	24.0%	41 054	24.1%	42 663	25.1%	164 347	96.5%	40 058	98.5%	6.5%
Remuneration of councillors	17 043	17 043	3 799	22.3%	3 764	22.1%	4 244	24.9%	3 964	23.3%	15 771	92.5%	3 724	92.9%	6.4%
Bulk purchases - electricity	66 107	74 607	20 022	30.3%	15 832	23.9%	15 933	21.4%	16 971	22.7%	68 758	92.2%	13 682	93.2%	24.0%
Inventory consumed	5 918	5 195	203	3.4%	714	12.1%	818	15.7%	2 668	51.4%	4 402	84.7%	1 782	98.4%	49.7%
Debt impairment	32 077	30 077	-	-	16 039	50.0%	-	-	-	-	16 039	53.3%	(15 130)	-	(100.0%)
Depreciation, Amortisation and Impairment	36 240	46 904	9 965	27.5%	10 006	27.6%	10 386	22.1%	7 200	15.3%	37 557	80.1%	6 016	85.6%	19.7%
Interest,Dividends and Rent on Land	3 050	650	-	-	-	-	-	-	-	-	-	-	-	.5%	-
Contracted services	89 650	89 953	16 625	18.5%	20 912	23.3%	18 845	21.0%	19 935	22.2%	76 317	84.8%	27 273	97.1%	(26.9%)
Transfers and subsidies	-	2 350	-	-	2 200	-	150	6.4%	-	-	2 350	100.0%	-	-	-
Irrecoverable debts written off	6 637	11 320	-	-	-	-	-	-	10 603	93.7%	10 603	93.7%	(8 161)	(80.4%)	(229.9%)
Operational Cost and Other Cost	62 722	77 799	15 860	25.3%	22 109	35.2%	15 484	19.9%	17 581	22.6%	71 034	91.3%	18 538	101.3%	(5.2%)
Disposal of Fixed and Intangible Assets	600	100	-	-	-	-	-	-	-	-	-	-	233	38.9%	(100.0%)
Other Losses	-	-	11	-	2	-	(2)	-	-	-	11	-	30	-	(100.0%)
Surplus/(Deficit)	**(33 322)**	**(60 808)**	**50 138**		**(1 526)**		**108**		**(76 711)**		**(27 991)**		**(50 925)**		
Transfers and subsidies - capital (monetary allocations)	46 017	59 528	25 683	55.8%	(3 956)	(8.6%)	6 392	10.7%	9 422	15.8%	37 541	63.1%	19 274	96.1%	(51.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 694**	**(1 280)**	**75 821**		**(5 482)**		**6 500**		**(67 289)**		**9 551**		**(31 652)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**12 694**	**(1 280)**	**75 821**		**(5 482)**		**6 500**		**(67 289)**		**9 551**		**(31 652)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 694**	**(1 280)**	**75 821**		**(5 482)**		**6 500**		**(67 289)**		**9 551**		**(31 652)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 694**	**(1 280)**	**75 821**		**(5 482)**		**6 500**		**(67 289)**		**9 551**		**(31 652)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**130 596**	**126 749**	**17 420**	**13.3%**	**26 463**	**20.3%**	**22 418**	**17.7%**	**30 450**	**24.0%**	**96 752**	**76.3%**	**33 428**	**85.5%**	**(8.9%)**
National Government	39 884	50 763	10 427	26.1%	9 387	23.5%	7 356	14.5%	5 765	11.4%	32 935	64.9%	13 412	89.8%	(57.0%)
Provincial Government	174	1 043	-	-	264	151.8%	(181)	(17.4%)	314	30.1%	397	38.1%	288	83.7%	9.2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40 058**	**51 806**	**10 427**	**26.0%**	**9 651**	**24.1%**	**7 175**	**13.8%**	**6 079**	**11.7%**	**33 332**	**64.3%**	**13 700**	**89.7%**	**(55.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	90 538	74 943	6 993	7.7%	16 812	18.6%	15 243	20.3%	24 371	32.5%	63 420	84.6%	19 728	83.7%	23.5%
Capital Expenditure Functional	**130 596**	**126 749**	**17 420**	**13.3%**	**26 463**	**20.3%**	**22 418**	**17.7%**	**30 450**	**24.0%**	**96 752**	**76.3%**	**33 428**	**85.5%**	**(8.9%)**
Municipal governance and administration	**34 549**	**33 660**	**3 235**	**9.4%**	**9 261**	**26.8%**	**10 192**	**30.3%**	**11 496**	**34.2%**	**34 185**	**101.6%**	**7 404**	**92.2%**	**55.3%**
Executive and Council	30 000	28 240	3 168	10.6%	7 872	26.2%	9 876	35.0%	9 924	35.1%	30 840	109.2%	4 722	109.1%	110.2%
Finance and administration	4 549	5 421	68	1.5%	1 389	30.5%	316	5.8%	1 572	29.0%	3 345	61.7%	2 682	78.1%	(41.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**26 644**	**28 699**	**2 286**	**8.6%**	**3 113**	**11.7%**	**3 266**	**11.4%**	**2 033**	**7.1%**	**10 697**	**37.3%**	**6 825**	**60.3%**	**(70.2%)**
Community and Social Services	8 664	8 616	1 982	22.9%	1 862	21.5%	772	9.0%	519	6.0%	5 136	59.6%	1 888	78.0%	(72.5%)
Sport And Recreation	8 836	10 940	304	3.4%	1 250	14.2%	2 292	21.0%	1 514	13.8%	5 360	49.0%	4 088	52.1%	(63.0%)
Public Safety	9 143	9 143	-	-	-	-	201	2.2%	-	-	201	2.2%	849	104.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**62 038**	**60 596**	**11 899**	**19.2%**	**13 692**	**22.1%**	**8 960**	**14.8%**	**12 619**	**20.8%**	**47 169**	**77.8%**	**18 816**	**90.0%**	**(32.9%)**
Planning and Development	7 522	5 208	988	13.1%	578	7.7%	2 438	46.8%	935	18.0%	4 939	94.8%	3 893	64.8%	(76.0%)
Road Transport	54 517	55 388	10 911	20.0%	13 114	24.1%	6 522	11.8%	11 683	21.1%	42 230	76.2%	14 923	93.7%	(21.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 365**	**3 793**	**-**	**-**	**397**	**5.4%**	**-**	**-**	**4 303**	**113.4%**	**4 700**	**123.9%**	**384**	**62.3%**	**1 021.7%**
Energy sources	4 869	2 087	-	-	-	-	-	-	1 889	90.5%	1 889	90.5%	384	51.7%	392.4%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	870	440	-	-	-	-	-	-	1 669	379.7%	1 669	379.7%	-	-	(100.0%)
Waste Management	1 626	1 267	-	-	397	24.4%	-	-	745	58.8%	1 142	90.2%	-	73.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**501 148**	**531 366**	**410 479**	**81.9%**	**344 824**	**68.8%**	**292 165**	**55.0%**	**235 052**	**44.2%**	**1 282 520**	**241.4%**	**52 486**	**120.6%**	**347.8%**
Property rates	49 972	49 993	36 729	73.5%	30 956	61.9%	27 179	54.4%	31 082	62.2%	125 946	251.9%	20 813	203.2%	49.3%
Service charges	98 454	106 665	9 289	9.4%	4 670	4.7%	(94 264)	(88.4%)	5 081	4.8%	(75 225)	(70.5%)	11 319	88.4%	(55.1%)
Other revenue	26 748	27 243	52 560	196.5%	1 090	4.1%	1 171	4.3%	1 794	6.6%	56 614	207.8%	2 701	26.6%	(33.6%)
Transfers and Subsidies - Operational	254 956	255 448	317 700	124.6%	287 103	112.6%	297 200	116.3%	191 275	74.9%	1 093 278	428.0%	1 000	195.0%	19 027.5%
Transfers and Subsidies - Capital	46 017	67 017	(6 284)	(13.7%)	20 432	44.4%	59 332	88.5%	4 870	7.3%	78 349	116.9%	8 133	(199.7%)	(40.1%)
Interest	25 000	25 000	485	1.9%	575	2.3%	1 547	6.2%	950	3.8%	3 557	14.2%	8 521	99.2%	(88.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(439 043)**	**(469 635)**	**(116 455)**	**26.5%**	**(140 180)**	**31.9%**	**(208 711)**	**44.4%**	**(107 147)**	**22.8%**	**(572 493)**	**121.9%**	**(120 474)**	**110.2%**	**(11.1%)**
Suppliers and employees	(435 993)	(466 635)	(116 455)	26.7%	(140 180)	32.2%	(208 711)	44.7%	(107 147)	23.0%	(572 493)	122.7%	(120 474)	111.1%	(11.1%)

Finance charges	(3 050)	(650)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	(2 350)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**62 106**	**61 732**	**294 024**	**473.4%**	**204 644**	**329.5%**	**83 454**	**135.2%**	**127 905**	**207.2%**	**710 027**	**1 150.2%**	**(67 988)**	**223.9%**	**(288.1%)**
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	**(144 685)**	**(140 261)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(144 685)	(140 261)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(144 685)**	**(140 261)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**79**	**-**	**82**	**-**	**65**	**-**	**78**	**-**	**305**	**-**	**55**	**-**	**43.1%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	79	-	82	-	65	-	78	-	305	-	55	-	43.1%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**79**	**-**	**82**	**-**	**65**	**-**	**78**	**-**	**305**	**-**	**55**	**-**	**43.1%**
Net Increase/(Decrease) in cash held	**(82 580)**	**(78 530)**	**294 104**	**(356.1%)**	**204 726**	**(247.9%)**	**83 520**	**(106.4%)**	**127 983**	**(163.0%)**	**710 332**	**(904.5%)**	**(67 933)**	**(84.3%)**	**(288.4%)**
Cash/cash equivalents at the year begin:	92 208	131 927	-	-	426 031	462.0%	730 757	553.9%	814 277	617.2%	-	-	163 664	-	397.5%
Cash/cash equivalents at the year end:	**9 629**	**53 398**	**426 031**	**4 424.5%**	**630 757**	**6 550.7%**	**814 277**	**1 524.9%**	**942 260**	**1 764.6%**	**942 260**	**1 764.6%**	**95 731**	**100.5%**	**884.3%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 549	25.6%	(2)	-	562	5.6%	6 865	68.8%	9 974	3.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(3 412)	(2.5%)	(104)	(.1%)	3 244	2.4%	135 988	100.2%	135 716	50.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(2 390)	(3.2%)	32	-	1 263	1.7%	75 081	101.5%	73 986	27.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	67	(20.2%)	-	-	21	(6.2%)	(419)	126.4%	(332)	(.1%)	-	-	-	-
Interest on Arrear Debtor Accounts	(938)	(2.3%)	-	-	464	1.1%	40 934	101.2%	40 460	14.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 592	50.7%	8	.1%	2	-	5 430	49.2%	11 032	4.1%	-	-	-	-
Total By Income Source	**1 468**	**.5%**	**(66)**	**-**	**5 555**	**2.1%**	**263 878**	**97.4%**	**270 836**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 540	8.2%	(62)	(.1%)	1 842	2.7%	60 535	89.2%	67 854	25.1%	-	-	-	-
Commercial	2 023	8.0%	(14)	(.1%)	587	2.3%	22 674	89.7%	25 270	9.3%	-	-	-	-
Households	(6 233)	(3.6%)	11	-	3 023	1.7%	176 560	101.8%	173 361	64.0%	-	-	-	-
Other	138	3.2%	(1)	-	103	2.4%	4 110	94.5%	4 351	1.6%	-	-	-	-
Total By Customer Group	**1 468**	**.5%**	**(66)**	**-**	**5 555**	**2.1%**	**263 878**	**97.4%**	**270 836**	**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	7 276	100.0%	-	-	-	-	-	-	7 276	42.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 219	100.0%	-	-	-	-	-	-	2 219	12.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 806	100.0%	-	-	-	-	-	-	7 806	45.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**17 301**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**17 301**	**100.0%**

Contact Details

Municipal Manager	Mr Sizwe Khuzwayo	032 456 8201
Chief Financial Officer	Ms Nompumelelo Guzana	032 456 8224

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**3 011 913**	**3 008 802**	**661 737**	**22.0%**	**756 776**	**25.1%**	**774 567**	**25.7%**	**698 918**	**23.2%**	**2 891 998**	**96.1%**	**638 923**	**95.6%**	**9.4%**
Exchange Revenue															
Service charges - Electricity	1 593 176	1 550 926	305 714	19.2%	366 228	23.0%	388 140	25.0%	384 139	24.8%	1 444 221	93.1%	338 827	91.5%	13.4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	108 227	116 227	29 123	26.9%	29 794	27.5%	30 156	25.9%	30 133	25.9%	119 206	102.6%	27 506	106.1%	9.6%
Sale of Goods and Rendering of Services	31 194	31 503	6 790	21.8%	6 011	19.3%	8 177	26.0%	10 361	32.9%	31 339	99.5%	7 255	81.5%	42.8%
Agency services	14 500	15 000	1 716	11.8%	2 778	19.2%	4 451	29.7%	2 442	16.3%	11 386	75.9%	3 022	92.5%	(19.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 250	11 250	2 836	25.2%	2 349	20.9%	1 664	14.8%	2 335	20.8%	9 184	81.6%	2 815	98.9%	(17.1%)
Interest earned from Current and Non Current Assets	47 963	59 463	11 783	24.6%	14 321	29.9%	14 113	23.7%	16 222	27.3%	56 439	94.9%	23 912	103.2%	(32.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 610	3 627	894	24.8%	970	26.9%	820	22.6%	316	8.7%	3 000	82.7%	358	77.2%	(11.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2 000	2 000	199	9.9%	-	-	46	2.3%	-	-	245	12.3%	36	13.2%	(100.0%)
Development Charges	13 000	20 000	13 654	105.0%	1 982	15.2%	5 769	28.8%	3 282	16.4%	24 686	123.4%	7 455	121.6%	(56.0%)
Operational Revenue	11 807	16 653	6 245	52.9%	(4 095)	(34.7%)	10 837	65.1%	2 978	17.9%	15 966	95.9%	10 136	171.4%	(70.6%)
Non-Exchange Revenue															
Property rates	812 465	818 693	149 470	18.4%	222 951	27.4%	224 163	27.4%	233 256	28.5%	829 839	101.4%	198 610	99.7%	17.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	41 119	24 422	5 091	12.4%	5 869	14.3%	6 410	26.2%	7 562	31.0%	24 932	102.1%	8 447	80.7%	(10.5%)
Licences or permits	1 660	1 660	198	11.9%	163	9.8%	169	10.2%	181	10.9%	711	42.8%	176	73.1%	2.9%
Transfer and subsidies - Operational	311 441	315 377	123 732	39.7%	103 868	33.4%	75 138	23.8%	2 037	.6%	304 775	96.6%	8 125	98.7%	(74.9%)
Interest Receivables	3 500	17 000	4 293	122.7%	3 588	102.5%	4 515	26.6%	2 487	14.6%	14 883	87.5%	2 244	112.0%	10.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	5 000	5 000	-	-	-	-	-	-	1 187	23.7%	1 187	23.7%	-	32.1%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 011 642**	**3 228 141**	**660 448**	**21.9%**	**736 078**	**24.4%**	**773 366**	**24.0%**	**741 506**	**23.0%**	**2 911 397**	**90.2%**	**674 559**	**87.0%**	**9.9%**
Employee related costs	668 517	648 861	142 886	21.4%	154 485	23.1%	178 385	27.5%	134 334	20.7%	610 089	94.0%	149 308	96.0%	(10.0%)
Remuneration of councillors	33 638	33 638	7 651	22.7%	8 707	25.9%	7 934	23.6%	9 047	26.9%	33 339	99.1%	7 632	97.5%	18.5%
Bulk purchases - electricity	1 432 007	1 653 377	355 433	24.8%	380 852	26.6%	399 210	24.1%	389 261	23.5%	1 524 756	92.2%	320 821	88.2%	21.3%
Inventory consumed	28 964	30 484	8 794	30.4%	7 607	26.3%	1 732	5.7%	9 348	30.7%	27 481	90.1%	4 997	80.0%	87.1%
Debt impairment	29 241	29 241	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	179 433	179 433	36 635	20.4%	36 663	20.4%	36 182	20.2%	36 682	20.4%	146 163	81.5%	28 818	75.3%	27.3%
Interest,Dividends and Rent on Land	14 300	14 300	109	.8%	7 143	49.9%	51	.4%	6 700	46.9%	14 002	97.9%	7 343	97.5%	(8.8%)
Contracted services	405 314	417 264	81 611	20.1%	95 421	23.5%	105 965	25.4%	105 491	25.3%	388 489	93.1%	112 088	88.2%	(5.9%)
Transfers and subsidies	17 521	18 057	4 714	26.9%	3 622	20.7%	1 784	9.9%	3 508	19.4%	13 628	75.5%	2 503	59.2%	40.2%
Irrecoverable debts written off	2 840	3 840	815	28.7%	2 373	83.5%	1 535	40.0%	6 305	164.2%	11 028	287.2%	2 599	96.1%	142.6%
Operational Cost and Other Cost	161 547	161 326	21 800	13.5%	39 205	24.3%	40 587	25.2%	40 752	25.3%	142 345	88.2%	38 450	83.2%	6.0%
Disposal of Fixed and Intangible Assets	8 621	8 621	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	29 700	29 700	-	-	-	-	-	-	78	.3%	78	.3%	-	-	(100.0%)
Surplus/(Deficit)	**271**	**(219 340)**	**1 289**		**20 698**		**1 201**		**(42 588)**		**(19 400)**		**(35 636)**		
Transfers and subsidies - capital (monetary allocations)	63 034	127 208	13 901	22.1%	10 035	15.9%	24 833	19.5%	17 436	13.7%	66 205	52.0%	73 079	66.2%	(76.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**63 304**	**(92 131)**	**15 190**		**30 734**		**26 034**		**(25 152)**		**46 806**		**37 443**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**63 304**	**(92 131)**	**15 190**		**30 734**		**26 034**		**(25 152)**		**46 806**		**37 443**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 304**	**(92 131)**	**15 190**		**30 734**		**26 034**		**(25 152)**		**46 806**		**37 443**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 304**	**(92 131)**	**15 190**		**30 734**		**26 034**		**(25 152)**		**46 806**		**37 443**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**230 797**	**272 789**	**37 551**	**16.3%**	**55 679**	**24.1%**	**32 000**	**11.7%**	**37 760**	**13.8%**	**162 990**	**59.7%**	**92 634**	**68.1%**	**(59.2%)**
National Government	54 551	110 384	12 369	22.7%	19 609	35.9%	11 734	10.6%	14 716	13.3%	58 428	52.9%	38 482	66.8%	(61.8%)
Provincial Government	50	10	-	-	-	-	3	26.5%	2	22.0%	5	48.5%	592	21.0%	(99.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	250	257	-	-	130	52.1%	74	28.9%	52	20.3%	257	99.9%	19	7.0%	170.9%
Transfers recognised - capital	**54 851**	**110 651**	**12 369**	**22.6%**	**19 739**	**36.0%**	**11 811**	**10.7%**	**14 771**	**13.3%**	**58 690**	**53.0%**	**39 094**	**66.4%**	**(62.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	175 946	162 138	25 182	14.3%	35 941	20.4%	20 189	12.5%	22 989	14.2%	104 300	64.3%	53 540	70.8%	(57.1%)
Capital Expenditure Functional	**230 797**	**272 789**	**37 551**	**16.3%**	**55 679**	**24.1%**	**32 000**	**11.7%**	**37 760**	**13.8%**	**162 990**	**59.7%**	**92 514**	**68.1%**	**(59.2%)**
Municipal governance and administration	**24 987**	**21 578**	**1 647**	**6.6%**	**1 487**	**6.0%**	**1 413**	**6.5%**	**4 541**	**21.0%**	**9 088**	**42.1%**	**8 302**	**73.9%**	**(45.3%)**
Executive and Council	2 700	1 605	1 505	55.7%	-	-	-	-	51	3.2%	1 556	97.0%	6 223	81.4%	(99.2%)
Finance and administration	22 287	19 973	142	.6%	1 487	6.7%	1 413	7.1%	4 490	22.5%	7 532	37.7%	2 079	59.7%	116.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**45 277**	**39 120**	**3 142**	**6.9%**	**6 419**	**14.2%**	**3 919**	**10.0%**	**9 247**	**23.6%**	**22 728**	**58.1%**	**5 429**	**54.4%**	**70.3%**
Community and Social Services	5 630	4 640	1 185	21.0%	650	11.5%	609	13.1%	710	15.3%	3 155	68.0%	630	65.4%	12.8%
Sport And Recreation	26 277	21 218	1 498	5.7%	3 489	13.3%	2 451	11.5%	4 911	23.1%	12 348	58.2%	1 379	30.2%	256.2%
Public Safety	2 770	2 702	460	16.6%	696	25.1%	549	20.3%	693	25.6%	2 398	88.8%	581	92.2%	19.3%
Housing	10 600	10 560	-	-	1 584	14.9%	310	2.9%	2 933	27.8%	4 827	45.7%	2 840	37.5%	3.3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**95 447**	**147 836**	**16 365**	**17.1%**	**24 308**	**25.5%**	**17 691**	**12.0%**	**19 356**	**13.1%**	**77 721**	**52.6%**	**48 821**	**64.2%**	**(60.4%)**
Planning and Development	9 156	4 556	1 618	17.7%	-	-	317	7.0%	209	4.6%	2 144	47.1%	2 739	40.2%	(92.4%)
Road Transport	86 291	143 280	14 747	17.1%	24 308	28.2%	17 374	12.1%	19 147	13.4%	75 577	52.7%	46 082	64.9%	(58.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**65 085**	**64 255**	**16 396**	**25.2%**	**23 465**	**36.1%**	**8 977**	**14.0%**	**4 615**	**7.2%**	**53 453**	**83.2%**	**29 962**	**81.6%**	**(84.6%)**
Energy sources	64 035	63 999	16 396	25.6%	23 335	36.4%	8 903	13.9%	4 562	7.1%	53 196	83.1%	29 943	81.9%	(84.8%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 050	257	-	-	130	12.4%	74	28.9%	52	20.3%	257	99.9%	19	55.7%	170.9%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**3 436 129**	**3 507 001**	**867 822**	**25.3%**	**876 832**	**25.5%**	**844 364**	**24.1%**	**734 387**	**20.9%**	**3 323 405**	**94.8%**	**774 535**	**110.7%**	**(5.2%)**
Property rates	808 900	822 479	157 748	19.5%	225 214	27.8%	220 413	26.8%	224 845	27.3%	828 220	100.7%	212 100	109.5%	6.0%
Service charges	1 917 168	1 829 699	478 727	25.0%	473 167	24.7%	461 233	25.2%	454 833	24.9%	1 867 961	102.1%	458 929	116.2%	(.9%)
Other revenue	227 267	289 164	71 344	31.4%	49 243	21.7%	47 173	16.3%	33 664	11.6%	201 425	69.7%	59 591	97.5%	(43.5%)
Transfers and Subsidies - Operational	359 765	358 180	142 892	39.7%	111 534	31.0%	83 407	23.3%	873	.2%	338 706	94.6%	1 519	99.4%	(42.5%)
Transfers and Subsidies - Capital	63 034	127 208	-	-	-	-	13 825	10.9%	-	-	13 825	10.9%	15 296	99.9%	(100.0%)
Interest	59 996	80 271	17 111	28.5%	17 674	29.5%	18 312	22.8%	20 172	25.1%	73 269	91.3%	27 101	112.1%	(25.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 058 260)**	**(3 335 162)**	**(701 004)**	**22.9%**	**(623 744)**	**20.4%**	**(585 597)**	**17.6%**	**(632 717)**	**19.0%**	**(2 543 062)**	**76.3%**	**(543 317)**	**68.0%**	**16.5%**
Suppliers and employees	(3 031 190)	(3 307 755)	(700 895)	23.1%	(616 601)	20.3%	(585 546)	17.7%	(626 006)	18.9%	(2 529 048)	76.5%	(535 974)	68.3%	16.8%

Finance charges	(14 300)	(14 300)	(109)	.8%	(7 143)	49.9%	(51)	.4%	(6 700)	46.9%	(14 002)	97.9%	(7 343)	97.5%	(8.8%)
Transfers and Subsidies	(12 771)	(13 107)	-	-	-	-	-	-	(11)	1%	(11)	1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**377 869**	**171 839**	**166 819**	**44.1%**	**253 088**	**67.0%**	**258 767**	**150.6%**	**101 670**	**59.2%**	**780 344**	**454.1%**	**231 218**	**962.3%**	**(56.0%)**
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	**(284 656)**	**(337 241)**	**(126 019)**	**44.3%**	**(74 761)**	**26.3%**	**(30 390)**	**9.0%**	**(45 997)**	**13.6%**	**(277 167)**	**82.2%**	**(103 427)**	**80.9%**	**(55.5%)**
Capital assets	(284 656)	(337 241)	(126 019)	44.3%	(74 761)	26.3%	(30 390)	9.0%	(45 997)	13.6%	(277 167)	82.2%	(103 427)	80.9%	(55.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(284 656)**	**(337 241)**	**(126 019)**	**44.3%**	**(74 761)**	**26.3%**	**(30 390)**	**9.0%**	**(45 997)**	**13.6%**	**(277 167)**	**82.2%**	**(103 427)**	**80.9%**	**(55.5%)**
Cash Flow from Financing Activities															
Receipts	**3 240**	**3 240**	**6**	**.2%**	**14**	**.4%**	**10**	**.3%**	**4**	**.1%**	**34**	**1.1%**	**17**	**16.4%**	**(74.7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 240	3 240	6	.2%	14	.4%	10	.3%	4	.1%	34	1.1%	17	16.4%	(74.7%)
Payments	**(16 283)**	**(16 283)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 283)	(16 283)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(13 043)**	**(13 043)**	**6**	**-**	**14**	**(.1%)**	**10**	**(.1%)**	**4**	**-**	**34**	**(.3%)**	**17**	**(.4%)**	**(74.7%)**
Net Increase/(Decrease) in cash held	**80 170**	**(178 445)**	**40 806**	**50.9%**	**178 341**	**222.5%**	**228 387**	**(128.0%)**	**55 677**	**(31.2%)**	**503 211**	**(282.0%)**	**127 808**	**(178.0%)**	**(56.4%)**
Cash/cash equivalents at the year begin:	974 595	1 033 468	1 033 468	106.0%	1 074 273	110.2%	1 252 615	121.2%	1 481 002	143.3%	1 033 468	100.0%	2 135 917	100.1%	(30.7%)
Cash/cash equivalents at the year end:	**1 054 765**	**855 023**	**1 074 273**	**101.8%**	**1 252 615**	**118.8%**	**1 481 002**	**173.2%**	**1 536 679**	**179.7%**	**1 536 679**	**179.7%**	**2 263 725**	**233.3%**	**(32.1%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	84 764	49.3%	13 286	7.7%	7 310	4.3%	66 637	38.7%	171 997	31.5%	(1 749)	(1.0%)	-	-
Receivables from Non-exchange Transactions - Property Rates	41 775	19.0%	11 396	5.2%	8 088	3.7%	158 489	72.1%	219 749	40.2%	(5 336)	(2.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 409	17.2%	1 440	4.6%	1 144	3.6%	23 516	74.6%	31 509	5.8%	(67)	(.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	1.0%	25	.8%	23	.8%	2 976	97.5%	3 053	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	2 357	3.0%	2 191	2.8%	2 048	2.6%	71 901	91.6%	78 497	14.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 952	7.0%	84	.2%	179	.4%	38 732	92.3%	41 946	7.7%	(932)	(2.2%)	-	-
Total By Income Source	**137 287**	**25.1%**	**28 421**	**5.2%**	**18 793**	**3.4%**	**362 250**	**66.3%**	**546 751**	**100.0%**	**(8 084)**	**(1.5%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 663	14.7%	2 772	8.7%	1 055	3.3%	23 207	73.2%	31 696	5.8%	(2)	-	-	-
Commercial	64 009	36.7%	6 640	3.8%	2 939	1.7%	100 888	57.8%	174 475	31.9%	(630)	(.4%)	-	-
Households	68 615	20.1%	19 009	5.6%	14 800	4.3%	238 155	69.9%	340 579	62.3%	(7 452)	(2.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**137 287**	**25.1%**	**28 421**	**5.2%**	**18 793**	**3.4%**	**362 250**	**66.3%**	**546 751**	**100.0%**	**(8 084)**	**(1.5%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	195	100.0%	-	-	-	-	-	-	195	.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 412	93.7%	107	.4%	368	1.5%	1 026	4.3%	23 913	99.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**22 608**	**93.8%**	**107**	**.4%**	**368**	**1.5%**	**1 026**	**4.3%**	**24 108**	**100.0%**

Contact Details

Municipal Manager	Mr Siyabonga Khanyile	032 437 5089
Chief Financial Officer	Mr Shamir Rajcoomar	032 437 5505

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**250 641**	**250 599**	**97 538**	**38.9%**	**78 242**	**31.2%**	**60 691**	**24.2%**	**8 425**	**3.4%**	**244 895**	**97.7%**	**8 667**	**97.3%**	**(2.8%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	681	681	171	25.1%	172	25.3%	172	25.3%	167	24.5%	682	100.2%	162	99.9%	2.8%
Sale of Goods and Rendering of Services	245	222	46	18.6%	28	11.3%	38	16.9%	128	57.4%	238	107.3%	22	36.2%	473.8%
Agency services	469	469	57	12.0%	99	21.2%	74	15.8%	58	12.3%	288	61.4%	33	85.4%	74.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 528	11 613	2 222	17.7%	1 890	15.1%	1 220	10.5%	2 005	17.3%	7 337	63.2%	2 302	70.3%	(12.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	757	773	174	23.0%	188	24.8%	200	25.9%	199	25.8%	761	98.4%	164	100.7%	21.2%
Licences or permits	31	109	13	41.4%	35	111.1%	78	71.2%	78	71.3%	204	186.2%	15	120.2%	434.4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	3 038	85.7%	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 031	2 019	222	21.6%	209	20.3%	1 691	83.7%	(291)	(14.4%)	1 831	90.7%	158	64.8%	(284.3%)
Non-Exchange Revenue															
Property rates	22 832	22 832	5 722	25.1%	5 371	23.5%	5 357	23.5%	5 367	23.5%	21 817	95.6%	2 132	97.3%	151.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	210 710	210 524	88 593	42.0%	70 059	33.2%	51 519	24.5%	353	.2%	210 523	100.0%	330	100.0%	6.9%
Interest Receivables	1 355	1 355	319	23.5%	191	14.1%	343	25.3%	361	26.6%	1 214	89.5%	310	100.3%	16.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**250 264**	**250 526**	**63 422**	**25.3%**	**71 570**	**28.6%**	**61 824**	**24.7%**	**60 417**	**24.1%**	**257 232**	**102.7%**	**60 950**	**98.0%**	**(.9%)**
Employee related costs	96 035	97 695	22 049	23.0%	26 666	27.8%	24 788	25.4%	23 157	23.7%	96 660	98.9%	20 969	97.8%	10.4%
Remuneration of councillors	17 347	17 774	3 968	22.9%	4 518	26.0%	4 054	22.8%	4 680	26.3%	17 220	96.9%	3 966	97.1%	18.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 820	1 788	448	24.6%	517	28.4%	439	24.6%	325	18.2%	1 729	96.7%	713	89.7%	(54.5%)
Debt impairment	900	819	704	78.2%	(335)	(37.2%)	1 776	216.8%	1 803	220.1%	3 947	481.9%	(2 253)	16.4%	(180.0%)
Depreciation, Amortisation and Impairment	29 300	29 300	8 698	29.7%	8 692	29.7%	8 474	28.9%	8 311	28.4%	34 175	116.6%	5 603	102.4%	48.3%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	58 022	57 184	14 387	24.8%	16 507	28.4%	13 790	24.1%	14 679	25.7%	59 363	103.8%	13 055	90.7%	12.4%
Transfers and subsidies	3 700	3 946	873	23.6%	1 494	40.4%	1 372	34.8%	396	10.0%	4 136	104.8%	606	93.7%	(34.7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	10 182	-	(100.0%)
Operational Cost and Other Cost	43 139	42 019	12 290	28.5%	13 514	31.3%	7 132	17.0%	7 121	16.9%	40 058	95.3%	8 108	91.0%	(12.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	(54)	-	(54)	-	-	-	(100.0%)
Other Losses	-	-	5	-	(5)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**376**	**74**	**34 116**		**6 672**		**(1 133)**		**(51 992)**		**(12 337)**		**(52 283)**		
Transfers and subsidies - capital (monetary allocations)	52 768	49 593	16 738	31.7%	15 200	28.8%	11 824	23.8%	5 775	11.6%	49 537	99.9%	17 794	91.3%	(67.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**53 144**	**49 667**	**50 855**		**21 872**		**10 691**		**(46 217)**		**37 200**		**(34 488)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**53 144**	**49 667**	**50 855**		**21 872**		**10 691**		**(46 217)**		**37 200**		**(34 488)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**53 144**	**49 667**	**50 855**		**21 872**		**10 691**		**(46 217)**		**37 200**		**(34 488)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**53 144**	**49 667**	**50 855**		**21 872**		**10 691**		**(46 217)**		**37 200**		**(34 488)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**68 805**	**64 002**	**(60 886)**	**(88.5%)**	**95 087**	**138.2%**	**10 754**	**16.8%**	**10 281**	**16.1%**	**55 236**	**86.3%**	**19 774**	**89.7%**	**(48.0%)**
National Government	40 181	43 125	(34 446)	(85.7%)	62 270	155.0%	10 230	23.7%	5 022	11.6%	43 076	99.9%	14 776	91.2%	(66.0%)
Provincial Government	5 704	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 885**	**43 125**	**(34 446)**	**(75.1%)**	**62 270**	**135.7%**	**10 230**	**23.7%**	**5 022**	**11.6%**	**43 076**	**99.9%**	**14 776**	**91.2%**	**(66.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 920	20 877	(26 440)	(115.4%)	32 817	143.2%	524	2.5%	5 259	25.2%	12 160	58.2%	4 998	87.1%	5.2%
Capital Expenditure Functional	**68 805**	**64 002**	**(60 886)**	**(88.5%)**	**95 087**	**138.2%**	**10 754**	**16.8%**	**10 281**	**16.1%**	**55 236**	**86.3%**	**19 774**	**89.7%**	**(48.0%)**
Municipal governance and administration	**7 668**	**8 902**	**(3 324)**	**(43.4%)**	**4 063**	**53.0%**	**104**	**1.2%**	**2 248**	**25.2%**	**3 091**	**34.7%**	**1 075**	**74.0%**	**109.0%**
Executive and Council	3 104	2 365	(384)	(12.4%)	460	14.8%	20	.9%	256	10.8%	351	14.9%	22	35.4%	1 063.1%
Finance and administration	4 563	6 537	(2 940)	(64.4%)	3 603	79.0%	84	1.3%	1 992	30.5%	2 740	41.9%	1 053	85.5%	89.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 330**	**2 330**	**(3 343)**	**(143.5%)**	**3 614**	**155.1%**	**-**	**-**	**429**	**18.4%**	**700**	**30.0%**	**266**	**84.7%**	**61.7%**
Community and Social Services	2 330	2 330	(3 343)	(143.5%)	3 614	155.1%	-	-	429	18.4%	700	30.0%	266	84.7%	61.7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**58 807**	**52 769**	**(54 219)**	**(92.2%)**	**87 411**	**148.6%**	**10 650**	**20.2%**	**7 603**	**14.4%**	**51 445**	**97.5%**	**18 433**	**90.9%**	**(58.8%)**
Planning and Development	49 737	45 392	(23 790)	(47.8%)	52 030	104.6%	9 168	20.2%	7 490	16.5%	44 898	98.9%	4 058	97.2%	84.6%
Road Transport	9 070	7 377	(30 429)	(335.5%)	35 381	390.1%	1 482	20.1%	113	1.5%	6 547	88.7%	14 375	84.1%	(99.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**320 244**	**319 224**	**(447 409)**	**(139.7%)**	**813 480**	**254.0%**	**197 992**	**62.0%**	**69 671**	**21.8%**	**633 734**	**198.5%**	**78 699**	**230.6%**	**(11.5%)**
Property rates	17 171	17 124	4 652	27.1%	4 048	23.6%	926	5.4%	1 487	8.7%	11 112	64.9%	920	87.9%	61.7%
Service charges	579	579	209	36.1%	168	29.1%	226	39.1%	147	25.3%	750	129.6%	90	101.5%	63.7%
Other revenue	26 489	29 790	688	2.6%	695	2.6%	2 347	7.9%	276	.9%	4 005	13.4%	3 751	43.9%	(92.6%)
Transfers and Subsidies - Operational	210 710	210 524	(263 632)	(125.1%)	727 764	345.4%	178 972	85.0%	65 750	31.2%	708 853	336.7%	71 637	329.3%	(8.2%)
Transfers and Subsidies - Capital	52 768	49 593	(189 343)	(358.8%)	80 781	153.1%	15 208	30.7%	-	-	(93 354)	(188.2%)	-	96.5%	-
Interest	12 528	11 613	-	-	-	-	313	2.7%	2 005	17.3%	2 318	20.0%	2 302	70.3%	(12.9%)
Dividends	-	-	18	-	24	-	1	-	7	-	50	-	-	-	(100.0%)
Payments	**(233 660)**	**(233 834)**	**4**	**-**	**270**	**(.1%)**	**(319)**	**.1%**	**(13)**	**-**	**(58)**	**-**	**(8)**	**-**	**75.8%**
Suppliers and employees	(229 960)	(229 888)	4	-	270	(.1%)	(319)	.1%	(13)	-	(58)	-	(8)	-	75.8%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(3 700)	(3 946)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**86 584**	**85 390**	**(447 405)**	**(516.7%)**	**813 750**	**939.8%**	**197 673**	**231.5%**	**69 657**	**81.6%**	**633 676**	**742.1%**	**78 692**	**695.9%**	**(11.5%)**
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	**(78 526)**	**(73 602)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(78 526)	(73 602)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(78 526)**	**(73 602)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8 058**	**11 788**	**(447 405)**	**(5 552.2%)**	**813 750**	**10 098.5%**	**197 673**	**1 677.0%**	**69 657**	**590.9%**	**633 676**	**5 375.8%**	**78 692**	**4 332.8%**	**(11.5%)**
Cash/cash equivalents at the year begin:	75 162	80 929	83 871	111.6%	(281 353)	(374.3%)	532 397	657.9%	730 070	902.1%	83 871	103.6%	776 258	66.2%	(6.0%)
Cash/cash equivalents at the year end:	**83 220**	**92 717**	**(270 570)**	**(325.1%)**	**532 397**	**639.7%**	**730 070**	**787.4%**	**799 727**	**862.5%**	**799 727**	**862.5%**	**854 950**	**949.6%**	**(6.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 280	9.0%	(5)	-	1 557	4.3%	31 435	86.7%	36 267	82.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	41	8.7%	-	-	10	2.2%	418	89.1%	469	1.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	114	29.8%	-	-	31	8.2%	236	62.0%	381	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	366	6.0%	-	-	118	1.9%	5 598	92.0%	6 082	13.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9)	(1.1%)	-	-	3	.4%	831	100.7%	825	1.9%	-	-	-	-
Total By Income Source	**3 792**	**8.6%**	**(5)**	**-**	**1 719**	**3.9%**	**38 517**	**87.5%**	**44 024**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 384	18.2%	-	-	1 187	9.1%	9 517	72.7%	13 088	29.7%	-	-	-	-
Commercial	783	5.0%	(3)	-	283	1.8%	14 459	93.2%	15 522	35.3%	-	-	-	-
Households	63	2.3%	-	-	24	.9%	2 619	96.8%	2 707	6.1%	-	-	-	-
Other	562	4.4%	(2)	-	225	1.8%	11 922	93.8%	12 707	28.9%	-	-	-	-
Total By Customer Group	**3 792**	**8.6%**	**(5)**	**-**	**1 719**	**3.9%**	**38 517**	**87.5%**	**44 024**	**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	364	98.4%	-	-	-	-	6	1.6%	370	94.9%
Auditor-General	-	-	-	-	-	-	0	100.0%	0	-
Other	20	100.0%	-	-	-	-	(0)	-	20	5.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**384**	**98.5%**	**-**	**-**	**-**	**-**	**6**	**1.5%**	**390**	**100.0%**

Contact Details

Municipal Manager	Mr Disco Sethenjwa Goodman Khuzwayo	032 532 5000
Chief Financial Officer	Mr Xolani Hlekwane	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter Actual Expenditure	2025/26 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**182 657**	**181 321**	**84 775**	**46.4%**	**44 162**	**24.2%**	**39 964**	**22.0%**	**3 799**	**2.1%**	**172 700**	**95.2%**	**6 820**	**99.8%**	**(44.3%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	300	305	76	25.4%	77	25.6%	77	25.3%	77	25.2%	307	100.7%	73	100.8%	5.6%
Sale of Goods and Rendering of Services	114	50	14	12.1%	1	.9%	10	20.3%	8	16.4%	33	66.3%	60	216.1%	(86.3%)
Agency services	220	200	53	23.9%	33	15.2%	106	53.1%	52	25.8%	244	121.8%	46	101.8%	12.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33	46	10	30.6%	13	39.6%	22	46.4%	14	29.8%	59	126.2%	12	-	17.2%
Interest earned from Current and Non Current Assets	3 222	5 222	1 324	41.1%	1 638	50.8%	1 470	28.1%	1 854	35.5%	6 285	120.4%	2 040	137.7%	(9.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 075	1 017	386	35.9%	255	23.8%	136	13.4%	377	37.1%	1 154	113.5%	315	107.9%	19.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	14 870	14 870	1 266	8.5%	-	-	6 561	44.1%	1 421	9.6%	9 247	62.2%	2 247	100.0%	(36.8%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	130	123	4	3.3%	355	273.4%	6	4.6%	-	-	365	297.0%	5	92.4%	(100.0%)
Non-Exchange Revenue															
Property rates	35 623	33 151	30 791	86.4%	557	1.6%	404	1.2%	404	1.2%	32 156	97.0%	447	94.2%	(9.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	35	45	10	27.2%	13	37.3%	31	69.2%	16	35.0%	69	154.4%	13	155.0%	19.5%
Transfer and subsidies - Operational	126 101	125 992	50 923	40.4%	41 186	32.7%	31 142	24.7%	1 910	1.5%	125 161	99.3%	1 564	100.2%	22.1%
Interest Receivables	300	300	31	10.5%	33	11.0%	23	7.8%	20	6.7%	108	35.9%	36	42.2%	(44.3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	635	-	(112)	(17.6%)	-	-	(23)	-	(2 352)	-	(2 488)	-	(39)	-	6 003.1%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**179 047**	**181 106**	**37 895**	**21.2%**	**47 661**	**26.6%**	**41 132**	**22.7%**	**41 506**	**22.9%**	**168 193**	**92.9%**	**41 132**	**89.9%**	**.9%**
Employee related costs	67 812	67 917	15 322	22.6%	16 118	23.8%	18 945	27.9%	15 472	22.8%	65 858	97.0%	14 507	87.5%	6.7%
Remuneration of councillors	10 210	10 479	2 442	23.9%	2 723	26.7%	2 767	26.4%	2 300	21.9%	10 232	97.6%	2 442	89.2%	(5.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	670	889	429	64.0%	107	15.9%	115	12.9%	165	18.6%	815	91.7%	77	99.6%	114.8%
Debt impairment	2 700	2 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	22 008	22 008	5 115	23.2%	5 109	23.2%	3 258	14.8%	4 489	20.4%	17 970	81.7%	9 049	90.6%	(50.4%)
Interest,Dividends and Rent on Land	400	400	12	3.1%	-	-	-	-	-	-	12	3.1%	-	-	-
Contracted services	49 810	50 787	9 063	18.2%	14 266	28.6%	10 421	20.5%	12 504	24.6%	46 254	91.1%	7 681	88.1%	62.8%
Transfers and subsidies	2 630	2 426	526	20.0%	345	13.1%	105	4.3%	340	14.0%	1 316	54.3%	922	107.2%	(63.1%)
Irrecoverable debts written off	-	1 000	-	-	965	-	-	-	-	-	965	96.5%	-	-	-
Operational Cost and Other Cost	22 807	22 501	4 986	21.9%	8 028	35.2%	5 521	24.5%	6 236	27.7%	24 771	110.1%	6 454	106.0%	(3.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 610**	**214**	**46 880**		**(3 499)**		**(1 168)**		**(37 707)**		**4 507**		**(34 312)**		
Transfers and subsidies - capital (monetary allocations)	26 787	35 151	7 895	29.5%	15 424	57.6%	8 233	23.4%	4 360	12.4%	35 912	102.2%	14 144	85.9%	(69.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 397**	**35 365**	**54 775**		**11 926**		**7 066**		**(33 347)**		**40 419**		**(20 168)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 397**	**35 365**	**54 775**		**11 926**		**7 066**		**(33 347)**		**40 419**		**(20 168)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 397**	**35 365**	**54 775**		**11 926**		**7 066**		**(33 347)**		**40 419**		**(20 168)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 397**	**35 365**	**54 775**		**11 926**		**7 066**		**(33 347)**		**40 419**		**(20 168)**		
				-		-		-		-		-		0	0

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 Fourth Quarter Actual Expenditure	2025/26 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**43 417**	**50 329**	**(61 486)**	**(141.6%)**	**25 762**	**59.3%**	**(55 116)**	**(109.5%)**	**7 338**	**14.6%**	**(83 501)**	**(165.9%)**	**15 032**	**82.8%**	**(51.2%)**
National Government	23 293	30 566	(49 657)	(213.2%)	16 037	68.8%	(55 925)	(183.0%)	3 791	12.4%	(85 755)	(280.6%)	12 983	87.7%	(70.8%)
Provincial Government	-	-	(1 608)	-	-	-	-	-	-	-	(1 608)	-	6	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 293**	**30 566**	**(51 265)**	**(220.1%)**	**16 037**	**68.8%**	**(55 925)**	**(183.0%)**	**3 791**	**12.4%**	**(87 363)**	**(285.8%)**	**12 988**	**87.8%**	**(70.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 124	19 763	(10 221)	(50.8%)	9 726	48.3%	810	4.1%	3 547	17.9%	3 862	19.5%	2 044	57.3%	73.5%
Capital Expenditure Functional	**43 417**	**50 329**	**(61 486)**	**(141.6%)**	**25 762**	**59.3%**	**(55 116)**	**(109.5%)**	**7 338**	**14.6%**	**(83 501)**	**(165.9%)**	**15 032**	**82.8%**	**(51.2%)**
Municipal governance and administration	**1 324**	**1 463**	**(2 293)**	**(173.2%)**	**247**	**18.7%**	**58**	**4.0%**	**384**	**26.3%**	**(1 603)**	**(109.6%)**	**(230)**	**61.8%**	**(267.3%)**
Executive and Council	-	-	(176)	-	-	-	-	-	-	-	(176)	-	3	51.5%	(100.0%)
Finance and administration	1 324	1 463	(2 117)	(159.9%)	247	18.7%	58	4.0%	384	26.3%	(1 427)	(97.6%)	(232)	63.5%	(265.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**130**	**115**	**(2 301)**	**(1 769.7%)**	**-**	**-**	**-**	**-**	**-**	**-**	**(2 301)**	**(2 000.6%)**	**53**	**817.7%**	**(100.0%)**
Community and Social Services	100	85	(2 301)	(2 300.7%)	-	-	-	-	-	-	(2 301)	(2 706.7%)	53	172.1%	(100.0%)
Sport And Recreation	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**41 963**	**48 751**	**(54 460)**	**(129.8%)**	**25 515**	**60.8%**	**(55 174)**	**(113.2%)**	**6 954**	**14.3%**	**(77 165)**	**(158.3%)**	**15 209**	**81.4%**	**(54.3%)**
Planning and Development	-	-	(593)	-	-	-	-	-	-	-	(593)	-	(27)	-	(100.0%)
Road Transport	41 963	48 751	(53 868)	(128.4%)	25 515	60.8%	(55 174)	(113.2%)	6 954	14.3%	(76 573)	(157.1%)	15 236	81.5%	(54.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**(2 432)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(2 432)**	**-**	**-**	**77.8%**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	(2 432)	-	-	-	-	-	-	-	(2 432)	-	-	77.8%	-
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 Fourth Quarter Actual Expenditure	2025/26 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**217 141**	**210 070**	**171 240**	**78.9%**	**96 865**	**44.6%**	**112 071**	**53.3%**	**43 586**	**20.7%**	**423 763**	**201.7%**	**56 152**	**208.8%**	**(22.4%)**
Property rates	28 916	20 484	17 839	61.7%	452	1.6%	17 062	83.3%	1 871	9.1%	37 223	181.7%	12 373	112.1%	(84.9%)
Service charges	317	234	97	30.7%	72	22.8%	72	30.9%	64	27.3%	306	130.8%	86	88.1%	(25.7%)
Other revenue	31 798	31 351	7 586	23.9%	3 366	10.6%	11 004	35.1%	4 788	15.3%	26 744	85.3%	3 594	100.1%	33.2%
Transfers and Subsidies - Operational	126 101	125 992	127 057	100.8%	67 855	53.8%	70 323	55.8%	40 681	32.3%	305 916	242.8%	37 480	265.5%	8.5%
Transfers and Subsidies - Capital	26 787	26 787	17 000	63.5%	23 000	85.9%	11 787	44.0%	(6 000)	(22.4%)	45 787	170.9%	-	148.8%	(100.0%)
Interest	3 222	5 222	1 661	51.6%	2 120	65.8%	1 823	34.9%	2 184	41.8%	7 787	149.1%	2 619	159.6%	(16.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(161 962)**	**(162 319)**	**(34 506)**	**21.3%**	**(50 385)**	**31.1%**	**(34 090)**	**21.0%**	**(38 831)**	**23.9%**	**(157 813)**	**97.2%**	**(33 854)**	**93.9%**	**14.7%**
Suppliers and employees	(161 562)	(161 919)	(34 506)	21.4%	(50 385)	31.2%	(34 090)	21.1%	(38 831)	24.0%	(157 813)	97.5%	(33 854)	93.9%	14.7%

Finance charges	(400)	(400)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**55 178**	**47 751**	**136 734**	**247.8%**	**46 480**	**84.2%**	**77 982**	**163.3%**	**4 755**	**10.0%**	**265 951**	**557.0%**	**22 298**	**554.5%**	**(78.7%)**
Cash Flow from Investing Activities															
Receipts	**4 865**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	4 865	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(49 930)**	**(57 878)**	**(7 358)**	**14.7%**	**(23 781)**	**47.6%**	**(800)**	**1.4%**	**(4 930)**	**8.5%**	**(36 869)**	**63.7%**	**(9 083)**	**55.4%**	**(45.7%)**
Capital assets	(49 930)	(57 878)	(7 358)	14.7%	(23 781)	47.6%	(800)	1.4%	(4 930)	8.5%	(36 869)	63.7%	(9 083)	55.4%	(45.7%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(45 064)**	**(57 878)**	**(7 358)**	**16.3%**	**(23 781)**	**52.8%**	**(800)**	**1.4%**	**(4 930)**	**8.5%**	**(36 869)**	**63.7%**	**(9 083)**	**55.4%**	**(45.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**10 114**	**(10 128)**	**129 377**	**1 279.2%**	**22 699**	**224.4%**	**77 181**	**(762.1%)**	**(176)**	**1.7%**	**229 082**	**(2 261.9%)**	**13 215**	**220 333.3%**	**(101.3%)**
Cash/cash equivalents at the year begin:	34 290	56 621	-	-	128 064	373.5%	150 763	266.3%	227 945	402.6%	-	-	253 432	-	(10.1%)
Cash/cash equivalents at the year end:	**44 404**	**46 493**	**128 064**	**288.4%**	**150 763**	**339.5%**	**227 945**	**490.3%**	**227 769**	**489.9%**	**227 769**	**489.9%**	**266 647**	**655.3%**	**(14.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	207	1.2%	-	-	75	.4%	17 567	98.4%	17 849	91.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	48	31.1%	-	-	20	12.8%	87	56.1%	155	.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	151	8.9%	-	-	416	24.6%	1 125	66.5%	1 691	8.6%	-	-	-	-
Interest on Arrear Debtor Accounts	35	7.6%	-	-	15	3.2%	417	89.3%	467	2.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(329)	57.0%	(2)	.4%	(3)	.5%	(242)	42.1%	(576)	(2.9%)	-	-	-	-
Total By Income Source	**113**	**.6%**	**(2)**	**-**	**522**	**2.7%**	**18 954**	**96.8%**	**19 587**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(241)	(1.9%)	-	-	8	.1%	12 969	101.8%	12 736	65.0%	-	-	-	-
Commercial	122	7.5%	-	-	61	3.7%	1 441	88.8%	1 623	8.3%	-	-	-	-
Households	23	1.6%	-	-	12	.8%	1 430	97.6%	1 465	7.5%	-	-	-	-
Other	209	5.6%	(2)	(.1%)	441	11.7%	3 115	82.8%	3 763	19.2%	-	-	-	-
Total By Customer Group	**113**	**.6%**	**(2)**	**-**	**522**	**2.7%**	**18 954**	**96.8%**	**19 587**	**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	3	100.0%	-	-	-	-	-	-	3	1.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	211	101.0%	-	-	-	-	(2)	(1.0%)	208	98.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**214**	**101.0%**	**-**	**-**	**-**	**-**	**(2)**	**(1.0%)**	**212**	**100.0%**

Contact Details

Municipal Manager	Mr Thulani Khuluse	032 481 4500
Chief Financial Officer	Mr VELANI DUBE	

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 632 705**	**1 632 899**	**569 442**	**34.9%**	**433 326**	**26.5%**	**412 236**	**25.2%**	**130 638**	**8.0%**	**1 545 642**	**94.7%**	**192 343**	**98.8%**	**(32.1%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	351 077	351 077	84 120	24.0%	80 432	22.9%	78 968	22.5%	61 083	17.4%	304 603	86.8%	79 362	104.0%	(23.0%)
Service charges - Waste Water Management	122 056	122 056	26 805	22.0%	28 999	23.8%	29 266	24.0%	20 538	16.8%	105 607	86.5%	26 390	99.0%	(22.2%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	3 863	3 863	1 347	34.9%	1 267	32.8%	1 413	36.6%	1 445	37.4%	5 473	141.7%	1 044	112.1%	38.5%
Agency services	2 451	2 451	608	24.8%	608	24.8%	1 215	49.6%	626	25.6%	3 057	124.7%	699	138.1%	(10.3%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	69 437	69 437	26 587	38.3%	29 886	43.0%	31 321	45.1%	21 258	30.6%	109 053	157.1%	28 852	131.8%	(26.3%)
Interest earned from Current and Non Current Assets	38 392	30 694	8 726	22.7%	6 818	17.8%	5 397	17.6%	4 991	16.3%	25 932	84.5%	7 333	103.1%	(31.9%)
Dividends	21 592	21 592	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	60 000	60 000	33 043	55.1%	(33 043)	(55.1%)	40 818	68.0%	-	-	40 818	68.0%	17 391	62.1%	(100.0%)
Development Charges	3 025	2 760	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 787	2 767	178	10.0%	397	22.2%	142	5.1%	653	23.6%	1 371	49.5%	94	22.2%	597.6%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	939	939	13	1.4%	-	-	13	1.4%	-	-	27	2.9%	12	14.6%	(100.0%)
Licences or permits	48	48	4	7.7%	-	-	-	-	2	3.9%	6	11.6%	5	67.8%	(62.3%)
Transfer and subsidies - Operational	957 845	963 778	388 011	40.5%	317 243	33.1%	223 314	23.2%	20 041	2.1%	948 609	98.4%	31 161	98.8%	(35.7%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	22	-	-	-	22	-	-	-	-
Other Gains	194	1 438	-	-	719	371.4%	345	24.0%	-	-	1 064	74.0%	-	813.7%	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 618 140**	**1 620 169**	**288 344**	**17.8%**	**286 755**	**17.7%**	**248 894**	**15.4%**	**275 049**	**17.0%**	**1 099 041**	**67.8%**	**590 019**	**86.2%**	**(53.4%)**
Employee related costs	372 876	343 567	82 898	22.2%	76 389	20.5%	87 142	25.4%	71 426	20.8%	317 856	92.5%	76 149	92.5%	(6.2%)
Remuneration of councillors	13 045	14 285	3 560	27.3%	3 078	23.6%	2 670	18.7%	3 257	22.8%	12 565	88.0%	2 710	88.9%	20.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	237 617	255 534	5 952	2.5%	6 995	2.9%	7 706	3.0%	7 564	3.0%	28 217	11.0%	9 325	11.7%	(18.9%)
Debt impairment	(267 250)	(66 602)	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	172 369	163 252	38 689	22.4%	38 653	22.4%	38 389	23.5%	41 531	25.4%	157 263	96.3%	43 234	93.7%	(3.9%)
Interest,Dividends and Rent on Land	214	2 004	122	56.8%	92	43.2%	-	-	-	-	214	10.7%	205	57.2%	(100.0%)
Contracted services	240 826	285 193	61 430	25.5%	58 630	24.3%	51 597	18.1%	57 373	20.1%	229 029	80.3%	87 439	88.6%	(34.4%)
Transfers and subsidies	45 309	45 438	11 058	24.4%	11 385	25.1%	7 591	16.7%	11 039	24.3%	41 073	90.4%	10 631	96.3%	3.8%
Irrecoverable debts written off	410 648	176 679	(275)	(.1%)	3 016	.7%	4 064	2.3%	3 651	2.1%	10 455	5.9%	286 284	872.9%	(98.7%)
Operational Cost and Other Cost	276 763	280 727	84 910	30.7%	88 374	31.9%	49 146	17.5%	74 320	26.5%	296 750	105.7%	74 002	94.0%	.4%
Disposal of Fixed and Intangible Assets	3 500	1 500	-	-	-	-	-	-	4 889	325.9%	4 889	325.9%	41	-	11 771.6%
Other Losses	112 222	118 592	-	-	142	.1%	588	.5%	-	-	730	.6%	-	1.0%	-
Surplus/(Deficit)	**14 565**	**12 730**	**281 098**		**146 571**		**163 342**		**(144 411)**		**446 600**		**(397 677)**		
Transfers and subsidies - capital (monetary allocations)	281 150	281 331	41 104	14.6%	100 105	35.6%	61 475	21.9%	51 545	18.3%	254 228	90.4%	125 263	100.3%	(58.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**295 715**	**294 061**	**322 202**		**246 676**		**224 816**		**(92 866)**		**700 828**		**(272 413)**		
Income Tax	-	-	-	-	-	-	-	-	431	-	431	-	-	-	(100.0%)
Surplus/(Deficit) after income tax	**295 715**	**294 061**	**322 202**		**246 676**		**224 816**		**(93 297)**		**700 397**		**(272 413)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**295 715**	**294 061**	**322 202**		**246 676**		**224 816**		**(93 297)**		**700 397**		**(272 413)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**295 715**	**294 061**	**322 202**		**246 676**		**224 816**		**(93 297)**		**700 397**		**(272 413)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**357 453**	**352 986**	**47 511**	**13.3%**	**104 825**	**29.3%**	**69 195**	**19.6%**	**89 642**	**25.4%**	**311 173**	**88.2%**	**124 577**	**93.6%**	**(28.0%)**
National Government	244 478	244 079	35 745	14.6%	87 130	35.6%	53 867	22.1%	65 857	27.0%	242 598	99.4%	108 714	101.7%	(39.4%)
Provincial Government	-	640	-	-	445	-	247	38.6%	297	46.4%	989	154.6%	337	9.7%	(11.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**244 478**	**244 719**	**35 745**	**14.6%**	**87 575**	**35.8%**	**54 114**	**22.1%**	**66 153**	**27.0%**	**243 588**	**99.5%**	**109 051**	**100.6%**	**(39.3%)**
Borrowing	300	300	-	-	-	-	-	-	-	-	-	-	638	99.7%	(100.0%)
Internally generated funds	112 674	107 967	11 765	10.4%	17 251	15.3%	15 081	14.0%	23 489	21.8%	67 586	62.6%	14 888	78.9%	57.8%
Capital Expenditure Functional	**357 453**	**352 986**	**47 511**	**13.3%**	**104 825**	**29.3%**	**69 195**	**19.6%**	**89 643**	**25.4%**	**311 174**	**88.2%**	**124 577**	**93.6%**	**(28.0%)**
Municipal governance and administration	**59 369**	**38 814**	**185**	**.3%**	**243**	**.4%**	**10 435**	**26.9%**	**8 752**	**22.5%**	**19 615**	**50.5%**	**5 763**	**85.4%**	**51.9%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	59 369	38 814	185	.3%	243	.4%	10 435	26.9%	8 752	22.5%	19 615	50.5%	5 763	85.4%	51.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**90**	**90**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**33**	**82.8%**	**(100.0%)**
Community and Social Services	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	80	80	-	-	-	-	-	-	-	-	-	-	33	82.8%	(100.0%)
Economic and Environmental Services	**280**	**1 340**	**27**	**9.5%**	**448**	**159.7%**	**262**	**19.6%**	**392**	**29.3%**	**1 129**	**84.2%**	**176**	**26.6%**	**122.8%**
Planning and Development	280	1 340	27	9.5%	448	159.7%	262	19.6%	392	29.3%	1 129	84.2%	176	26.6%	122.8%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**297 713**	**312 742**	**47 299**	**15.9%**	**104 135**	**35.0%**	**58 497**	**18.7%**	**80 499**	**25.7%**	**290 430**	**92.9%**	**118 605**	**97.1%**	**(32.1%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	171 012	187 686	28 196	16.5%	57 936	33.9%	29 182	15.5%	56 617	30.2%	171 930	91.6%	73 475	95.1%	(22.9%)
Waste Water Management	126 701	125 056	19 103	15.1%	46 199	36.5%	29 315	23.4%	23 883	19.1%	118 500	94.8%	45 130	99.8%	(47.1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 910 961**	**1 908 582**	**677 791**	**35.5%**	**540 538**	**28.3%**	**482 041**	**25.3%**	**188 302**	**9.9%**	**1 888 672**	**99.0%**	**215 151**	**101.4%**	**(12.5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	358 326	358 326	86 734	24.2%	86 656	24.2%	116 637	32.6%	102 826	28.7%	392 854	109.6%	82 169	123.1%	25.1%
Other revenue	213 382	221 071	72 925	34.2%	44 066	20.7%	45 376	20.5%	66 218	30.0%	228 584	103.4%	52 361	103.9%	26.5%
Transfers and Subsidies - Operational	957 845	951 296	367 156	38.3%	303 781	31.7%	220 246	23.2%	12 765	1.3%	903 947	95.0%	26 649	95.5%	(52.1%)
Transfers and Subsidies - Capital	281 150	285 331	141 000	50.2%	98 000	34.9%	90 547	31.7%	-	-	329 547	115.5%	45 372	119.7%	(100.0%)
Interest	78 666	70 968	9 976	12.7%	8 035	10.2%	9 235	13.0%	6 494	9.2%	33 740	47.5%	8 601	46.1%	(24.5%)
Dividends	21 592	21 592	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Payments	**(1 430 970)**	**(1 558 845)**	**(395 993)**	**27.7%**	**(459 722)**	**32.1%**	**(335 354)**	**21.5%**	**(346 380)**	**22.2%**	**(1 537 448)**	**98.6%**	**(348 511)**	**105.6%**	**(.6%)**
Suppliers and employees	(1 428 916)	(1 556 997)	(395 581)	27.7%	(459 568)	32.2%	(335 354)	21.5%	(346 380)	22.2%	(1 536 882)	98.7%	(348 432)	105.7%	(.6%)

Finance charges	(900)	(566)	(413)	45.9%	(154)	17.1%	-	-	-	-	(566)	100.0%	-	75.8%	-
Transfers and Subsidies	(1 153)	(1 282)	-	-	-	-	-	-	-	-	-	-	(79)	25.6%	(100.0%)
Net Cash from/(used) Operating Activities	**479 991**	**349 737**	**281 798**	**58.7%**	**80 816**	**16.8%**	**146 687**	**41.9%**	**(158 078)**	**(45.2%)**	**351 224**	**100.4%**	**(133 360)**	**81.7%**	**18.5%**
Cash Flow from Investing Activities															
Receipts	**860**	**860**	**-**	**-**	**-**	**-**	**-**	**-**	**31**	**3.5%**	**31**	**3.5%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	31	-	31	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	860	860	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(477 923)**	**(344 814)**	**(55 290)**	**11.6%**	**(117 625)**	**24.6%**	**(79 282)**	**23.0%**	**(100 490)**	**29.1%**	**(352 686)**	**102.3%**	**(131 487)**	**93.5%**	**(23.6%)**
Capital assets	(477 923)	(344 814)	(55 290)	11.6%	(117 625)	24.6%	(79 282)	23.0%	(100 490)	29.1%	(352 686)	102.3%	(131 487)	93.5%	(23.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(477 063)**	**(343 954)**	**(55 290)**	**11.6%**	**(117 625)**	**24.7%**	**(79 282)**	**23.1%**	**(100 459)**	**29.2%**	**(352 656)**	**102.5%**	**(131 487)**	**93.6%**	**(23.6%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(12 127)**	**(12 127)**	**(4 212)**	**34.7%**	**(5 954)**	**49.1%**	**-**	**-**	**-**	**-**	**(10 166)**	**83.8%**	**(914)**	**129.5%**	**(100.0%)**
Repayment of borrowing	(12 127)	(12 127)	(4 212)	34.7%	(5 954)	49.1%	-	-	-	-	(10 166)	83.8%	(914)	129.5%	(100.0%)
Net Cash from/(used) Financing Activities	**(12 127)**	**(12 127)**	**(4 212)**	**34.7%**	**(5 954)**	**49.1%**	**-**	**-**	**-**	**-**	**(10 166)**	**83.8%**	**(914)**	**129.5%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(9 199)**	**(6 344)**	**222 296**	**(2 416.5%)**	**(42 763)**	**464.9%**	**67 405**	**(1 062.6%)**	**(258 537)**	**4 075.5%**	**(11 598)**	**182.8%**	**(265 760)**	**117.4%**	**(2.7%)**
Cash/cash equivalents at the year begin:	222 439	213 888	215 967	97.1%	436 184	196.1%	393 421	183.9%	460 827	215.5%	215 967	101.0%	459 540	108.9%	.3%
Cash/cash equivalents at the year end:	**213 240**	**207 545**	**436 184**	**204.6%**	**393 421**	**184.5%**	**460 827**	**222.0%**	**202 290**	**97.5%**	**202 290**	**97.5%**	**193 780**	**86.9%**	**4.4%**

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	-	-	-	-	-	-	-	-	-	-	(7 968)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(984)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	732	100.0%	732	8.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	(3)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	4 232	53.8%	-	-	3 638	46.2%	7 869	91.5%	(46)	(.6%)	-	-
Total By Income Source	**-**	**-**	**4 232**	**49.2%**	**-**	**-**	**4 369**	**50.8%**	**8 601**	**100.0%**	**(9 001)**	**(104.7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	4 232	49.2%	-	-	4 369	50.8%	8 601	100.0%	(6)	(.1%)	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(146)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(8 850)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**4 232**	**49.2%**	**-**	**-**	**4 369**	**50.8%**	**8 601**	**100.0%**	**(9 001)**	**(104.7%)**	**-**	**-**

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	46 964	99.4%	287	.6%	-	-	-	-	47 252	67.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 613	86.1%	2 654	11.7%	-	-	514	2.3%	22 781	32.5%
Auditor-General	43	100.0%	-	-	-	-	-	-	43	.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**66 620**	**95.1%**	**2 942**	**4.2%**	**-**	**-**	**514**	**.7%**	**70 076**	**100.0%**

Contact Details

Municipal Manager	Mr Sazi Mbhele	032 551 9501
Chief Financial Officer	Mr Dumisani Dlamini	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**547 911**	**546 540**	**164 027**	**29.9%**	**134 607**	**24.6%**	**100 371**	**18.4%**	**80 937**	**14.8%**	**479 943**	**87.8%**	**100 553**	**94.2%**	**(19.5%)**
Exchange Revenue															
Service charges - Electricity	230 201	230 201	59 235	25.7%	47 875	20.8%	34 136	14.8%	37 035	16.1%	178 280	77.4%	50 446	95.5%	(26.6%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	22 989	25 689	7 137	31.0%	5 695	24.8%	5 402	21.0%	5 095	19.8%	23 329	90.8%	5 208	90.2%	(2.2%)
Sale of Goods and Rendering of Services	12 480	11 483	928	7.4%	776	6.2%	851	7.4%	1 841	16.0%	4 397	38.3%	1 266	20.7%	45.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 694	2 694	(2 496)	(92.6%)	531	19.7%	2 820	104.7%	252	9.4%	1 108	41.1%	503	18.4%	(49.9%)
Interest earned from Current and Non Current Assets	7 000	11 629	1 656	23.7%	4 502	64.3%	1 477	12.7%	(49)	(.4%)	7 585	65.2%	5 091	100.8%	(101.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 338	4 338	616	14.2%	810	18.7%	981	22.6%	652	15.0%	3 060	70.5%	722	77.4%	(9.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 171	1 171	28	2.4%	(8)	(.7%)	8	.7%	25	2.2%	53	4.6%	582	51.9%	(95.7%)
Non-Exchange Revenue															
Property rates	154 037	154 037	54 825	35.6%	37 318	24.2%	31 725	20.6%	30 992	20.1%	154 860	100.5%	30 868	100.0%	.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	202	212	64	31.5%	33	16.6%	303	142.7%	92	43.4%	493	231.8%	103	82.9%	(10.7%)
Licences or permits	7 426	7 426	1 241	16.7%	1 267	17.1%	1 633	22.0%	1 407	18.9%	5 547	74.7%	1 166	70.8%	20.6%
Transfer and subsidies - Operational	104 793	97 081	40 099	38.3%	35 127	33.5%	20 393	21.0%	3 045	3.1%	98 664	101.6%	3 990	100.6%	(23.7%)
Interest Receivables	580	580	694	119.7%	659	113.6%	624	107.6%	534	92.1%	2 511	433.0%	939	86.7%	(43.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	22	-	18	-	16	-	56	-	(332)	-	(104.7%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**529 184**	**526 648**	**164 720**	**31.1%**	**139 312**	**26.3%**	**122 334**	**23.2%**	**144 482**	**27.4%**	**570 848**	**108.4%**	**125 106**	**103.4%**	**15.5%**
Employee related costs	181 847	173 677	47 177	25.9%	49 969	27.5%	44 566	25.7%	48 964	28.2%	190 676	109.8%	45 622	106.4%	7.3%
Remuneration of councillors	8 483	8 523	2 166	25.5%	2 169	25.6%	2 407	28.2%	2 238	26.3%	8 981	105.4%	2 169	102.9%	3.2%
Bulk purchases - electricity	180 246	180 246	73 067	40.5%	45 281	25.1%	40 375	22.4%	46 451	25.8%	205 175	113.8%	38 834	102.3%	19.6%
Inventory consumed	16 396	13 803	2 895	17.7%	4 881	29.8%	1 153	8.4%	4 581	33.2%	13 510	97.9%	3 244	77.5%	41.2%
Debt impairment	-	4 159	-	-	-	-	4 159	100.0%	(4 159)	(100.0%)	-	-	-	-	(100.0%)
Depreciation, Amortisation and Impairment	26 410	26 410	6 392	24.2%	6 361	24.1%	6 097	23.1%	13 555	51.3%	32 405	122.7%	9 634	154.4%	40.7%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	60 366	63 413	11 575	19.2%	16 687	27.6%	13 916	21.9%	16 417	25.9%	58 595	92.4%	15 326	90.9%	7.1%
Transfers and subsidies	100	100	-	-	-	-	66	65.6%	(1)	(.8%)	65	64.8%	-	-	(100.0%)
Irrecoverable debts written off	6 500	6 500	9 447	145.3%	765	11.8%	2 132	32.8%	5 869	90.3%	18 213	280.2%	355	204.0%	1 551.7%
Operational Cost and Other Cost	48 836	49 817	12 000	24.6%	13 195	27.0%	7 461	15.0%	10 566	21.2%	43 223	86.8%	10 057	84.5%	5.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	2	-	3	-	1	-	6	-	(136)	-	(100.4%)
Surplus/(Deficit)	**18 727**	**19 892**	**(692)**		**(4 705)**		**(21 963)**		**(63 544)**		**(90 905)**		**(24 553)**		
Transfers and subsidies - capital (monetary allocations)	62 510	62 096	7 133	11.4%	19 039	30.5%	15 806	25.5%	20 653	33.3%	62 632	100.9%	17 559	79.8%	17.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**81 237**	**81 988**	**6 441**		**14 334**		**(6 157)**		**(42 891)**		**(28 273)**		**(6 994)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 237**	**81 988**	**6 441**		**14 334**		**(6 157)**		**(42 891)**		**(28 273)**		**(6 994)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 237**	**81 988**	**6 441**		**14 334**		**(6 157)**		**(42 891)**		**(28 273)**		**(6 994)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 237**	**81 988**	**6 441**		**14 334**		**(6 157)**		**(42 891)**		**(28 273)**		**(6 994)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**81 216**	**81 989**	**8 523**	**10.5%**	**21 165**	**26.1%**	**17 486**	**21.3%**	**27 473**	**33.5%**	**74 648**	**91.0%**	**25 547**	**88.7%**	**7.5%**
National Government	33 813	33 911	4 142	12.2%	14 029	41.5%	4 073	12.0%	7 198	21.2%	29 442	86.8%	11 406	89.5%	(36.9%)
Provincial Government	25 032	27 749	2 234	8.9%	3 253	13.0%	9 883	35.6%	11 971	43.1%	27 341	98.5%	4 246	74.6%	181.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 845**	**61 660**	**6 376**	**10.8%**	**17 282**	**29.4%**	**13 955**	**22.6%**	**19 169**	**31.1%**	**56 783**	**92.1%**	**15 653**	**85.6%**	**22.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 371	20 329	2 147	9.6%	3 883	17.4%	3 531	17.4%	8 304	40.8%	17 865	87.9%	9 895	93.7%	(16.1%)
Capital Expenditure Functional	**81 216**	**81 989**	**8 523**	**10.5%**	**21 165**	**26.1%**	**17 486**	**21.3%**	**27 473**	**33.5%**	**74 648**	**91.0%**	**25 660**	**88.8%**	**7.1%**
Municipal governance and administration	**3 650**	**3 933**	**713**	**19.5%**	**1 665**	**45.6%**	**116**	**2.9%**	**682**	**17.3%**	**3 175**	**80.7%**	**2 240**	**98.1%**	**(69.6%)**
Executive and Council	700	684	684	97.7%	-	-	-	-	-	-	684	100.0%	-	-	-
Finance and administration	2 950	3 249	29	1.0%	1 665	56.4%	116	3.6%	682	21.0%	2 491	76.7%	2 240	98.1%	(69.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**17 400**	**6 392**	**2 234**	**12.8%**	**3 355**	**19.3%**	**(2 864)**	**(44.8%)**	**2 631**	**41.2%**	**5 357**	**83.8%**	**4 359**	**72.5%**	**(39.6%)**
Community and Social Services	-	-	-	-	-	-	-	-	286	-	286	-	-	8.7%	(100.0%)
Sport And Recreation	150	150	-	-	103	68.3%	47	31.4%	-	-	150	99.7%	113	72.6%	(100.0%)
Public Safety	750	742	-	-	-	-	342	46.1%	-	-	342	46.1%	-	99.9%	-
Housing	16 500	5 500	2 234	13.5%	3 253	19.7%	(3 253)	(59.1%)	2 346	42.6%	4 580	83.3%	4 246	74.6%	(44.8%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 286**	**47 261**	**880**	**2.6%**	**8 380**	**24.4%**	**16 410**	**34.7%**	**17 806**	**37.7%**	**43 476**	**92.0%**	**8 891**	**88.9%**	**100.3%**
Planning and Development	5 821	21 201	-	-	590	10.1%	11 166	52.7%	9 108	43.0%	20 864	98.4%	839	97.9%	985.7%
Road Transport	28 465	26 060	880	3.1%	7 789	27.4%	5 245	20.1%	8 698	33.4%	22 612	86.8%	8 052	87.2%	8.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**25 880**	**24 402**	**4 696**	**18.1%**	**7 766**	**30.0%**	**3 824**	**15.7%**	**6 354**	**26.0%**	**22 640**	**92.8%**	**10 170**	**96.5%**	**(37.5%)**
Energy sources	24 580	23 263	4 696	19.1%	6 627	27.0%	3 824	16.4%	6 354	27.3%	21 501	92.4%	10 170	96.2%	(37.5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 300	1 139	-	-	1 139	87.6%	-	-	-	-	1 139	100.0%	-	100.0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**648 913**	**645 329**	**185 188**	**28.5%**	**158 627**	**24.4%**	**122 167**	**18.9%**	**104 770**	**16.2%**	**570 753**	**88.4%**	**123 308**	**93.0%**	**(15.0%)**
Property rates	167 074	167 074	42 607	25.5%	36 364	21.8%	33 040	19.8%	40 065	24.0%	152 076	91.0%	30 937	95.0%	29.5%
Service charges	271 272	272 183	78 431	28.9%	58 833	21.7%	48 697	17.9%	45 306	16.6%	231 267	85.0%	61 979	103.1%	(26.9%)
Other revenue	34 402	33 404	8 217	23.9%	9 465	27.5%	5 074	15.2%	11 321	33.9%	34 077	102.0%	6 192	46.4%	82.8%
Transfers and Subsidies - Operational	104 793	97 081	38 990	37.2%	37 189	35.5%	23 208	23.9%	(1 465)	(1.5%)	97 922	100.9%	26	86.5%	(5 708.7%)
Transfers and Subsidies - Capital	62 510	62 096	15 591	24.9%	12 176	19.5%	10 714	17.3%	8 085	13.0%	46 566	75.0%	19 431	128.1%	(58.4%)
Interest	8 863	13 492	1 352	15.3%	4 601	51.9%	1 434	10.6%	1 458	10.8%	8 846	65.6%	4 743	40.6%	(69.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(496 274)**	**(489 414)**	**(117 160)**	**23.6%**	**(89 420)**	**18.0%**	**(70 551)**	**14.4%**	**(65 492)**	**13.4%**	**(342 622)**	**70.0%**	**(71 788)**	**65.0%**	**(8.8%)**
Suppliers and employees	(496 174)	(489 314)	(117 160)	23.6%	(89 420)	18.0%	(70 551)	14.4%	(65 492)	13.4%	(342 622)	70.0%	(71 788)	65.0%	(8.8%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**152 640**	**155 915**	**68 028**	**44.6%**	**69 207**	**45.3%**	**51 616**	**33.1%**	**39 278**	**25.2%**	**228 130**	**146.3%**	**51 519**	**175.0%**	**(23.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(81 216)**	**(81 989)**	**(15 427)**	**19.0%**	**(22 589)**	**27.8%**	**(11 884)**	**14.5%**	**(18 553)**	**22.6%**	**(68 454)**	**83.5%**	**(24 399)**	**102.3%**	**(24.0%)**
Capital assets	(81 216)	(81 989)	(15 427)	19.0%	(22 589)	27.8%	(11 884)	14.5%	(18 553)	22.6%	(68 454)	83.5%	(24 399)	102.3%	(24.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(81 216)**	**(81 989)**	**(15 427)**	**19.0%**	**(22 589)**	**27.8%**	**(11 884)**	**14.5%**	**(18 553)**	**22.6%**	**(68 454)**	**83.5%**	**(24 399)**	**102.3%**	**(24.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**71 423**	**73 926**	**52 601**	**73.6%**	**46 618**	**65.3%**	**39 732**	**53.7%**	**20 725**	**28.0%**	**159 676**	**216.0%**	**27 121**	**281.7%**	**(23.6%)**
Cash/cash equivalents at the year begin:	112 925	120 938	121 036	107.2%	173 539	153.7%	220 157	182.0%	259 889	214.9%	121 036	100.1%	280 304	156.4%	(7.3%)
Cash/cash equivalents at the year end:	**184 348**	**194 864**	**173 539**	**94.1%**	**220 157**	**119.4%**	**259 889**	**133.4%**	**280 614**	**144.0%**	**280 614**	**144.0%**	**307 425**	**218.3%**	**(8.7%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 068	72.4%	2 929	16.2%	362	2.0%	1 693	9.4%	18 053	25.8%	17 236	95.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	10 420	31.0%	3 182	9.5%	1 261	3.7%	18 770	55.8%	33 632	48.0%	(4 376)	(13.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 758	23.1%	954	12.6%	568	7.5%	4 324	56.9%	7 605	10.8%	(8 464)	(111.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	255	2.5%	223	2.2%	244	2.4%	9 517	92.9%	10 238	14.6%	(406)	(4.0%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	89	15.8%	55	9.6%	35	6.2%	387	68.4%	566	.8%	(1 091)	(192.7%)	-	-
Total By Income Source	**25 590**	**36.5%**	**7 343**	**10.5%**	**2 470**	**3.5%**	**34 691**	**49.5%**	**70 095**	**100.0%**	**2 899**	**4.1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 028	27.4%	1 428	6.5%	586	2.7%	13 986	63.5%	22 028	31.4%	989	4.5%	-	-
Commercial	14 773	50.7%	3 447	11.8%	560	1.9%	10 368	35.6%	29 148	41.6%	13 354	45.8%	-	-
Households	4 789	25.3%	2 468	13.0%	1 325	7.0%	10 337	54.6%	18 919	27.0%	(11 444)	(60.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**25 590**	**36.5%**	**7 343**	**10.5%**	**2 470**	**3.5%**	**34 691**	**49.5%**	**70 095**	**100.0%**	**2 899**	**4.1%**	**-**	**-**

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	20 319	100.0%	-	-	-	-	-	-	20 319	63.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 426	98.9%	-	-	8	.1%	114	1.0%	11 548	36.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**31 745**	**99.6%**	**-**	**-**	**8**	**-**	**114**	**.4%**	**31 867**	**100.0%**

Contact Details

Municipal Manager	Mr Sipho Raynold Zwane	039 797 6603
Chief Financial Officer	Mr Wandisile Dotye	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOHANNES PHUMANI PHUNGULA (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**244 547**	**242 012**	**88 726**	**36.3%**	**68 428**	**28.0%**	**58 357**	**24.1%**	**22 679**	**9.4%**	**238 190**	**98.4%**	**21 934**	**98.6%**	**3.4%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 472	3 959	990	28.5%	990	28.5%	986	24.9%	986	24.9%	3 952	99.8%	942	87.3%	4.7%
Sale of Goods and Rendering of Services	581	581	182	31.2%	86	14.8%	58	10.0%	246	42.3%	572	98.3%	54	123.8%	353.1%
Agency services	1 500	1 500	350	23.3%	350	23.4%	394	26.3%	275	18.3%	1 370	91.3%	275	100.5%	(.1%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 070	2 047	268	25.1%	283	26.4%	292	14.2%	321	15.7%	1 163	56.8%	271	98.3%	18.5%
Interest earned from Current and Non Current Assets	20 880	18 880	4 588	22.0%	4 027	19.3%	3 635	19.3%	3 275	17.3%	15 526	82.2%	4 254	95.7%	(23.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 846	2 346	453	15.9%	459	16.1%	514	21.9%	446	19.0%	1 872	79.8%	215	71.3%	107.3%
Licences or permits	3 687	3 687	833	22.6%	818	22.2%	952	25.8%	830	22.5%	3 432	93.1%	717	99.1%	15.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	12 763	6 760	6 003	47.0%	(2 525)	(19.8%)	1 135	16.8%	2 146	31.8%	6 760	100.0%	-	86.4%	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 103	2 153	92	4.4%	1 112	52.9%	523	24.3%	564	26.2%	2 292	106.5%	103	55.3%	450.0%
Non-Exchange Revenue															
Property rates	33 638	33 806	8 557	25.4%	8 549	25.4%	8 534	25.2%	8 584	25.4%	34 223	101.2%	12 486	97.6%	(31.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 260	1 630	416	33.0%	300	23.8%	271	16.6%	179	11.0%	1 166	71.5%	308	103.5%	(41.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	151 377	151 270	62 687	41.4%	50 522	33.4%	37 376	24.7%	716	.5%	151 301	100.0%	741	99.9%	(3.4%)
Interest Receivables	9 370	13 393	3 307	35.3%	3 459	36.9%	3 686	27.5%	4 110	30.7%	14 563	108.7%	1 568	112.0%	162.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**309 979**	**311 913**	**54 222**	**17.5%**	**67 064**	**21.6%**	**63 433**	**20.3%**	**67 761**	**21.7%**	**252 481**	**80.9%**	**59 295**	**77.5%**	**14.3%**
Employee related costs	116 034	124 105	26 624	22.9%	33 857	29.2%	27 663	22.3%	28 406	22.9%	116 550	93.9%	24 382	91.9%	16.5%
Remuneration of councillors	12 338	12 347	2 931	23.8%	3 322	26.9%	3 007	24.4%	3 453	28.0%	12 713	103.0%	2 938	97.4%	17.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 772	4 201	436	15.7%	750	27.1%	995	23.7%	5 839	139.0%	8 021	190.9%	526	86.8%	1 011.1%
Debt impairment	23 067	23 067	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	48 000	48 000	7 488	15.6%	6 673	13.9%	6 629	13.8%	7 119	14.8%	27 909	58.1%	7 674	63.8%	(7.2%)
Interest,Dividends and Rent on Land	7	7	2	27.1%	2	27.9%	1	13.6%	3	37.6%	8	106.2%	1	100.2%	127.8%
Contracted services	53 376	45 055	8 543	16.0%	9 523	17.8%	10 639	23.6%	11 836	26.3%	40 541	90.0%	6 743	82.5%	75.5%
Transfers and subsidies	4 918	6 307	380	7.7%	246	5.0%	2 000	31.7%	1 468	23.3%	4 094	64.9%	813	51.6%	80.6%
Irrecoverable debts written off	3 000	3 000	-	-	2 429	81.0%	163	5.4%	398	13.3%	2 990	99.7%	5 344	67.4%	(92.6%)
Operational Cost and Other Cost	46 465	45 824	7 819	16.8%	10 262	22.1%	12 312	26.9%	9 238	20.2%	39 631	86.5%	10 853	89.8%	(14.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	24	-	-	-	24	-	22	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(65 432)**	**(69 901)**	**34 504**		**1 364**		**(5 077)**		**(45 082)**		**(14 290)**		**(37 361)**		
Transfers and subsidies - capital (monetary allocations)	32 576	32 576	8 998	27.6%	9 657	29.6%	8 075	24.8%	5 847	17.9%	32 576	100.0%	4 358	99.5%	34.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	43	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**(32 856)**	**(37 325)**	**43 502**		**11 021**		**2 998**		**(39 235)**		**18 286**		**(32 959)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(32 856)**	**(37 325)**	**43 502**		**11 021**		**2 998**		**(39 235)**		**18 286**		**(32 959)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(32 856)**	**(37 325)**	**43 502**		**11 021**		**2 998**		**(39 235)**		**18 286**		**(32 959)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(32 856)**	**(37 325)**	**43 502**		**11 021**		**2 998**		**(39 235)**		**18 286**		**(32 959)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**71 203**	**67 271**	**13 361**	**18.8%**	**16 561**	**23.3%**	**12 174**	**18.1%**	**10 975**	**16.3%**	**53 072**	**78.9%**	**9 736**	**80.9%**	**12.7%**
National Government	28 327	28 327	8 036	28.4%	8 096	28.6%	7 464	26.4%	5 042	17.8%	28 638	101.1%	2 528	88.6%	99.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**28 327**	**28 327**	**8 036**	**28.4%**	**8 096**	**28.6%**	**7 464**	**26.4%**	**5 042**	**17.8%**	**28 638**	**101.1%**	**2 528**	**88.6%**	**99.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 876	38 944	5 325	12.4%	8 465	19.7%	4 710	12.1%	5 933	15.2%	24 433	62.7%	7 209	75.4%	(17.7%)
Capital Expenditure Functional	**71 203**	**67 271**	**13 361**	**18.8%**	**16 590**	**23.3%**	**12 174**	**18.1%**	**10 975**	**16.3%**	**53 101**	**78.9%**	**9 736**	**80.9%**	**12.7%**
Municipal governance and administration	**4 912**	**4 620**	**2 165**	**44.1%**	**(320)**	**(6.5%)**	**79**	**1.7%**	**615**	**13.3%**	**2 539**	**55.0%**	**1 844**	**71.3%**	**(66.6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	74.2%	-
Finance and administration	4 912	4 620	2 165	44.1%	(320)	(6.5%)	79	1.7%	615	13.3%	2 539	55.0%	1 844	71.2%	(66.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**22 285**	**24 909**	**3 511**	**15.8%**	**6 649**	**29.8%**	**4 873**	**19.6%**	**7 920**	**31.8%**	**22 953**	**92.1%**	**710**	**99.1%**	**1 014.8%**
Community and Social Services	4 522	9 639	1 318	29.1%	1 917	42.4%	2 800	29.0%	1 879	19.5%	7 914	82.1%	521	98.0%	260.7%
Sport And Recreation	8 852	7 967	2 193	24.8%	1 157	13.1%	2 048	25.7%	2 495	31.3%	7 894	99.1%	96	100.0%	2 504.2%
Public Safety	8 910	7 303	-	-	3 575	40.1%	25	.3%	3 546	48.5%	7 145	97.8%	94	101.3%	3 686.2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43 310**	**35 925**	**7 686**	**17.7%**	**10 261**	**23.7%**	**7 004**	**19.5%**	**2 414**	**6.7%**	**27 364**	**76.2%**	**6 436**	**68.0%**	**(62.5%)**
Planning and Development	16 359	9 660	1 649	10.1%	2 686	16.4%	1 449	15.0%	754	7.8%	6 539	67.7%	3 330	74.9%	(77.3%)
Road Transport	26 951	26 265	6 036	22.4%	7 575	28.1%	5 555	21.2%	1 659	6.3%	20 826	79.3%	3 107	65.4%	(46.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**697**	**1 817**	**-**	**-**	**-**	**-**	**218**	**12.0%**	**26**	**1.4%**	**245**	**13.5%**	**459**	**95.1%**	**(94.3%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	216	95.8%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	697	1 817	-	-	-	-	218	12.0%	26	1.4%	245	13.5%	243	73.6%	(89.3%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**286**	**65.8%**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**272 235**	**268 762**	**151 567**	**55.7%**	**103 283**	**37.9%**	**78 152**	**29.1%**	**36 743**	**13.7%**	**369 745**	**137.6%**	**37 356**	**214.7%**	**(1.6%)**
Property rates	16 819	17 476	8 331	49.5%	13 875	82.5%	7 485	42.8%	10 634	60.8%	40 324	230.7%	8 897	126.3%	19.5%
Service charges	1 704	1 985	95	5.6%	101	5.9%	43	2.1%	46	2.3%	285	14.3%	27	6 140.3%	71.5%
Other revenue	48 519	46 215	16 439	33.9%	9 156	18.9%	10 498	22.7%	12 812	27.7%	48 904	105.8%	5 001	103.0%	156.2%
Transfers and Subsidies - Operational	151 737	151 630	81 315	53.6%	57 827	38.1%	42 808	28.2%	875	.6%	182 826	120.6%	405	143.5%	115.9%
Transfers and Subsidies - Capital	32 576	32 576	32 000	98.2%	10 576	32.5%	4 000	12.3%	-	-	46 576	143.0%	11 865	143.0%	(100.0%)
Interest	20 880	18 880	13 387	64.1%	11 749	56.3%	13 319	70.5%	12 376	65.6%	50 831	269.2%	11 160	254.6%	10.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(249 023)**	**(250 902)**	**(8 949)**	**3.6%**	**(77 445)**	**31.1%**	**(68 253)**	**27.2%**	**(66 992)**	**26.7%**	**(221 639)**	**88.3%**	**(58 463)**	**111.2%**	**14.6%**
Suppliers and employees	(244 127)	(244 588)	(8 949)	3.7%	(77 445)	31.7%	(68 253)	27.9%	(66 992)	27.4%	(221 639)	90.6%	(58 463)	112.4%	14.6%

Finance charges	(7)	(7)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 888)	(6 307)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**23 212**	**17 859**	**142 618**	**614.4%**	**25 838**	**111.3%**	**9 899**	**55.4%**	**(30 249)**	**(169.4%)**	**148 106**	**829.3%**	**(21 107)**	**634.3%**	**43.3%**
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	**(81 834)**	**(77 362)**	**(13 747)**	**16.8%**	**(14 582)**	**17.8%**	**(10 736)**	**13.9%**	**(9 190)**	**11.9%**	**(48 256)**	**62.4%**	**(9 777)**	**78.2%**	**(6.0%)**
Capital assets	(81 834)	(77 362)	(13 747)	16.8%	(14 582)	17.8%	(10 736)	13.9%	(9 190)	11.9%	(48 256)	62.4%	(9 777)	78.2%	(6.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(81 834)**	**(77 362)**	**(13 747)**	**16.8%**	**(14 582)**	**17.8%**	**(10 736)**	**13.9%**	**(9 190)**	**11.9%**	**(48 256)**	**62.4%**	**(9 777)**	**78.2%**	**(6.0%)**
Cash Flow from Financing Activities															
Receipts	**(30)**	**-**	**10**	**(34.4%)**	**(3)**	**11.5%**	**12**	**-**	**3**	**-**	**22**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(30)	-	10	(34.4%)	(3)	11.5%	12	-	3	-	22	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(30)**	**-**	**10**	**(34.4%)**	**(3)**	**11.5%**	**12**	**-**	**3**	**-**	**22**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(58 652)**	**(59 502)**	**128 881**	**(219.7%)**	**11 252**	**(19.2%)**	**(825)**	**1.4%**	**(39 436)**	**66.3%**	**99 872**	**(167.8%)**	**(30 885)**	**(1 352.2%)**	**27.7%**
Cash/cash equivalents at the year begin:	180 727	190 586	-	-	128 881	71.3%	330 720	173.5%	329 895	173.1%	-	-	526 857	100.0%	(37.4%)
Cash/cash equivalents at the year end:	**122 075**	**131 084**	**128 881**	**105.6%**	**330 720**	**270.9%**	**329 895**	**251.7%**	**290 459**	**221.6%**	**290 459**	**221.6%**	**495 972**	**274.4%**	**(41.4%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 606	4.0%	(193)	(.2%)	1 921	1.7%	108 882	94.5%	115 216	71.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	600	5.4%	(0)	-	219	2.0%	10 385	92.7%	11 204	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	236	40.7%	(11)	(1.9%)	106	18.3%	248	42.8%	580	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	3 069	8.8%	-	-	1 484	4.2%	30 403	87.0%	34 956	21.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**8 511**	**5.3%**	**(205)**	**(.1%)**	**3 731**	**2.3%**	**149 919**	**92.6%**	**161 956**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 933	6.9%	-	-	1 393	3.3%	38 423	89.9%	42 748	26.4%	-	-	-	-
Commercial	988	4.4%	(21)	(.1%)	392	1.7%	21 082	93.9%	22 441	13.9%	-	-	-	-
Households	1 699	3.0%	(29)	(.1%)	817	1.5%	53 883	95.6%	56 371	34.8%	-	-	-	-
Other	2 891	7.2%	(155)	(.4%)	1 129	2.8%	36 531	90.4%	40 396	24.9%	-	-	-	-
Total By Customer Group	**8 511**	**5.3%**	**(205)**	**(.1%)**	**3 731**	**2.3%**	**149 919**	**92.6%**	**161 956**	**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	20	100.0%	-	-	-	-	-	-	20	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**20**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**20**	**100.0%**

Contact Details

Municipal Manager	Mr Mlungisi Eleutherius Mkhize	039 834 7700
Chief Financial Officer	Ms Siyasanga Yolani Sityata	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**308 739**	**311 192**	**122 201**	**39.6%**	**98 902**	**32.0%**	**75 946**	**24.4%**	**12 948**	**4.2%**	**309 998**	**99.6%**	**9 476**	**99.5%**	**36.6%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 033	3 430	895	29.5%	821	27.1%	852	24.8%	843	24.6%	3 411	99.4%	796	97.3%	5.9%
Sale of Goods and Rendering of Services	274	432	133	48.5%	68	24.7%	164	38.0%	108	25.0%	473	109.4%	42	108.0%	156.8%
Agency services	1 348	1 670	312	23.1%	363	27.0%	656	39.3%	350	21.0%	1 682	100.7%	337	96.4%	4.1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	611	691	134	21.9%	141	23.1%	136	19.6%	124	17.9%	535	77.4%	136	77.7%	(8.9%)
Interest earned from Current and Non Current Assets	16 032	15 482	3 981	24.8%	3 281	20.5%	3 555	23.0%	4 067	26.3%	14 884	96.1%	3 635	97.2%	11.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	449	471	118	26.2%	118	26.2%	119	25.2%	121	25.7%	475	100.8%	147	89.2%	(17.7%)
Rental from Fixed Assets	756	1 480	334	44.1%	459	60.6%	408	27.6%	488	33.0%	1 688	114.0%	552	111.2%	(11.6%)
Licences or permits	89	105	22	25.1%	6	6.4%	176	168.6%	27	26.2%	232	221.6%	104	192.9%	(73.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	325	341	49	15.1%	88	27.2%	96	28.1%	2 007	587.6%	2 240	656.0%	731	209.8%	174.6%
Non-Exchange Revenue															
Property rates	19 539	18 519	6 655	34.1%	3 682	18.8%	3 680	19.9%	3 659	19.8%	17 676	95.5%	1 766	101.6%	107.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	652	592	150	23.0%	130	19.9%	90	15.2%	147	24.9%	517	87.3%	328	115.9%	(55.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	265 630	267 965	109 413	41.2%	89 740	33.8%	66 014	24.6%	1 007	.4%	266 173	99.3%	903	99.3%	11.5%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	14	7	-	7	-	1	3.5%	-	-	14	100.0%	-	71.2%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**351 922**	**371 617**	**81 701**	**23.2%**	**86 991**	**24.7%**	**80 177**	**21.6%**	**77 895**	**21.0%**	**326 764**	**87.9%**	**84 736**	**93.6%**	**(8.1%)**
Employee related costs	149 333	154 408	36 979	24.8%	39 140	26.2%	39 189	25.4%	31 198	20.2%	146 506	94.9%	36 084	98.5%	(13.5%)
Remuneration of councillors	20 311	21 011	4 675	23.0%	5 377	26.5%	5 320	25.3%	4 961	23.6%	20 333	96.8%	4 675	97.3%	6.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 526	6 366	232	4.2%	2 029	36.7%	827	13.0%	2 344	36.8%	5 432	85.3%	1 625	57.6%	44.3%
Debt impairment	3 080	3 080	-	-	-	-	-	-	-	-	-	-	333	50.6%	(100.0%)
Depreciation, Amortisation and Impairment	59 175	59 175	12 778	21.6%	12 277	20.7%	11 749	19.9%	6 291	10.6%	43 095	72.8%	13 501	90.6%	(53.4%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	51 513	56 020	10 715	20.8%	11 052	21.5%	9 349	16.7%	13 055	23.3%	44 172	78.8%	11 566	85.8%	12.9%
Transfers and subsidies	1 100	1 287	-	-	-	-	475	36.9%	42	3.2%	516	40.1%	525	-	(92.1%)
Irrecoverable debts written off	587	1 027	-	-	-	-	1 055	102.7%	1 334	129.9%	2 389	232.6%	2 292	155.3%	(41.8%)
Operational Cost and Other Cost	61 297	69 243	16 323	26.6%	17 116	27.9%	12 214	17.6%	18 670	27.0%	64 322	92.9%	14 134	93.4%	32.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(43 183)**	**(60 425)**	**40 500**		**11 912**		**(4 231)**		**(64 947)**		**(16 766)**		**(75 260)**		
Transfers and subsidies - capital (monetary allocations)	73 278	73 278	23 452	32.0%	26 200	35.8%	7 801	10.6%	12 960	17.7%	70 413	96.1%	23 424	100.0%	(44.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 095**	**12 853**	**63 952**		**38 112**		**3 570**		**(51 987)**		**53 647**		**(51 835)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 095**	**12 853**	**63 952**		**38 112**		**3 570**		**(51 987)**		**53 647**		**(51 835)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 095**	**12 853**	**63 952**		**38 112**		**3 570**		**(51 987)**		**53 647**		**(51 835)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 095**	**12 853**	**63 952**		**38 112**		**3 570**		**(51 987)**		**53 647**		**(51 835)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**99 915**	**97 408**	**24 439**	**24.5%**	**22 265**	**22.3%**	**15 692**	**16.1%**	**21 979**	**22.6%**	**84 376**	**86.6%**	**23 676**	**85.0%**	**(7.2%)**
National Government	46 329	46 329	20 482	44.2%	16 907	36.5%	8 286	17.9%	9 398	20.3%	55 073	118.9%	14 558	99.9%	(35.4%)
Provincial Government	17 391	17 391	2 534	14.6%	4 022	23.1%	1 698	9.8%	1 676	9.6%	9 930	57.1%	2 768	97.7%	(39.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**63 720**	**63 720**	**23 016**	**36.1%**	**20 929**	**32.8%**	**9 984**	**15.7%**	**11 074**	**17.4%**	**65 003**	**102.0%**	**17 326**	**99.4%**	**(36.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 195	33 688	1 423	3.9%	1 336	3.7%	5 708	16.9%	10 905	32.4%	19 373	57.5%	6 350	58.7%	71.7%
Capital Expenditure Functional	**99 915**	**97 408**	**24 439**	**24.5%**	**22 265**	**22.3%**	**15 692**	**16.1%**	**21 979**	**22.6%**	**84 376**	**86.6%**	**23 676**	**85.0%**	**(7.2%)**
Municipal governance and administration	**3 781**	**3 793**	**479**	**12.7%**	**610**	**16.1%**	**705**	**18.6%**	**(894)**	**(23.6%)**	**901**	**23.7%**	**1 219**	**54.8%**	**(173.4%)**
Executive and Council	1 326	474	-	-	(14)	(1.0%)	54	11.3%	148	31.2%	188	39.6%	89	72.6%	67.0%
Finance and administration	2 455	3 319	479	19.5%	624	25.4%	652	19.6%	(1 042)	(31.4%)	713	21.5%	1 130	51.4%	(192.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**29 536**	**20 150**	**3 478**	**11.8%**	**4 186**	**14.2%**	**1 981**	**9.8%**	**1 294**	**6.4%**	**10 939**	**54.3%**	**4 477**	**92.9%**	**(71.1%)**
Community and Social Services	3 449	2 758	944	27.4%	165	4.8%	283	10.3%	(383)	(13.9%)	1 009	36.6%	(124)	10.9%	207.9%
Sport And Recreation	26 087	17 391	2 534	9.7%	4 022	15.4%	1 698	9.8%	1 676	9.6%	9 930	57.1%	4 601	99.7%	(63.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**64 555**	**66 965**	**20 482**	**31.7%**	**16 628**	**25.8%**	**12 699**	**19.0%**	**17 670**	**26.4%**	**67 480**	**100.8%**	**16 013**	**95.6%**	**10.3%**
Planning and Development	1 783	913	-	-	-	-	-	-	-	-	-	-	(2)	31.4%	(100.0%)
Road Transport	62 772	66 052	20 482	32.6%	16 628	26.5%	12 699	19.2%	17 670	26.8%	67 480	102.2%	16 015	96.7%	10.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 043**	**6 500**	**-**	**-**	**839**	**41.1%**	**306**	**4.7%**	**3 911**	**60.2%**	**5 056**	**77.8%**	**1 968**	**52.4%**	**98.7%**
Energy sources	1 391	3 865	-	-	74	5.3%	-	-	2 322	60.1%	2 396	62.0%	1 444	25.1%	60.8%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	652	2 635	-	-	766	117.4%	306	11.6%	1 588	60.3%	2 660	101.0%	523	86.9%	203.5%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**394 123**	**396 181**	**151 903**	**38.5%**	**133 981**	**34.0%**	**109 801**	**27.7%**	**22 485**	**5.7%**	**418 170**	**105.6%**	**36 779**	**101.6%**	**(38.9%)**
Property rates	13 677	12 963	3 228	23.6%	3 978	29.1%	2 671	20.6%	2 759	21.3%	12 637	97.5%	7 479	109.3%	(63.1%)
Service charges	2 114	2 392	695	32.9%	702	33.2%	820	34.3%	845	35.3%	3 062	128.0%	881	116.1%	(4.1%)
Other revenue	23 392	25 090	7 641	32.7%	5 809	24.8%	10 600	42.2%	14 775	58.9%	38 824	154.7%	9 570	114.6%	54.4%
Transfers and Subsidies - Operational	265 630	266 976	110 361	41.5%	88 652	33.4%	65 499	24.5%	0	-	264 512	99.1%	0	99.4%	386.0%
Transfers and Subsidies - Capital	73 278	73 278	25 823	35.2%	31 333	42.8%	26 516	36.2%	-	-	83 672	114.2%	14 990	103.9%	(100.0%)
Interest	16 032	15 482	4 156	25.9%	3 506	21.9%	3 695	23.9%	4 105	26.5%	15 462	99.9%	3 859	98.3%	6.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(288 688)**	**(307 957)**	**(26 166)**	**9.1%**	**(29 177)**	**10.1%**	**(21 381)**	**6.9%**	**(36 068)**	**11.7%**	**(112 792)**	**36.6%**	**(26 845)**	**35.3%**	**34.4%**
Suppliers and employees	(288 688)	(307 957)	(26 166)	9.1%	(29 177)	10.1%	(21 381)	6.9%	(36 068)	11.7%	(112 792)	36.6%	(26 845)	35.3%	34.4%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**105 435**	**88 224**	**125 737**	**119.3%**	**104 803**	**99.4%**	**88 420**	**100.2%**	**(13 583)**	**(15.4%)**	**305 378**	**346.1%**	**9 933**	**285.5%**	**(236.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**7**	**-**	**7**	**-**	**(25 150)**	**-**	**25 145**	**-**	**8**	**-**	**57 356**	**-**	**(56.2%)**
Proceeds on disposal of PPE	-	-	7	-	7	-	1	-	(6)	-	8	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(25 151)	-	25 151	-	-	-	57 356	-	(56.1%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(99 915)**	**(97 408)**	**(25 185)**	**25.2%**	**(23 165)**	**23.2%**	**(15 788)**	**16.2%**	**(26 880)**	**27.6%**	**(91 018)**	**93.4%**	**(25 345)**	**93.4%**	**6.1%**
Capital assets	(99 915)	(97 408)	(25 185)	25.2%	(23 165)	23.2%	(15 788)	16.2%	(26 880)	27.6%	(91 018)	93.4%	(25 345)	93.4%	6.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(99 915)**	**(97 408)**	**(25 178)**	**25.2%**	**(23 158)**	**23.2%**	**(40 938)**	**42.0%**	**(1 736)**	**1.8%**	**(91 010)**	**93.4%**	**32 010**	**46.7%**	**(105.4%)**
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	**5 520**	**(9 184)**	**100 559**	**1 821.8%**	**81 646**	**1 479.1%**	**47 482**	**(517.0%)**	**(15 319)**	**166.8%**	**214 368**	**(2 334.1%)**	**41 944**	**(2 968.9%)**	**(136.5%)**
Cash/cash equivalents at the year begin:	106 130	106 130	171 469	161.6%	272 028	256.3%	353 673	333.2%	401 156	378.0%	171 469	161.6%	313 732	57.0%	27.9%
Cash/cash equivalents at the year end:	**111 650**	**96 946**	**272 028**	**243.6%**	**353 673**	**316.8%**	**401 156**	**413.8%**	**385 837**	**398.0%**	**385 837**	**398.0%**	**355 675**	**204.3%**	**8.5%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 210	9.7%	974	7.8%	743	5.9%	9 613	76.7%	12 540	62.8%	(1 276)	(10.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	306	5.4%	195	3.4%	145	2.5%	5 081	88.7%	5 728	28.7%	(1 091)	(19.0%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	39	2.3%	39	2.3%	41	2.4%	1 577	93.0%	1 696	8.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100.0%	2	-	(92)	(4 427.7%)	-	-
Total By Income Source	**1 556**	**7.8%**	**1 208**	**6.0%**	**930**	**4.7%**	**16 273**	**81.5%**	**19 966**	**100.0%**	**(2 459)**	**(12.3%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	537	8.0%	531	7.9%	524	7.8%	5 131	76.3%	6 724	33.7%	(129)	(1.9%)	-	-
Commercial	623	27.5%	334	14.8%	88	3.9%	1 220	53.8%	2 266	11.3%	(352)	(15.6%)	-	-
Households	395	3.6%	342	3.1%	317	2.9%	9 922	90.4%	10 976	55.0%	(1 978)	(18.0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 556**	**7.8%**	**1 208**	**6.0%**	**930**	**4.7%**	**16 273**	**81.5%**	**19 966**	**100.0%**	**(2 459)**	**(12.3%)**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Christopher Andile Ngqoyiya	039 259 5300
Chief Financial Officer	Mrs Thembakazi Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**262 517**	**262 058**	**91 147**	**34.7%**	**22 793**	**8.7%**	**122 040**	**46.6%**	**21 204**	**8.1%**	**257 183**	**98.1%**	**25 064**	**100.1%**	**(15.4%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 861	5 422	1 228	25.3%	1 222	25.1%	1 246	23.0%	1 251	23.1%	4 946	91.2%	1 131	96.9%	10.6%
Sale of Goods and Rendering of Services	647	737	112	17.3%	117	18.1%	133	18.0%	146	19.9%	508	69.0%	134	78.9%	8.9%
Agency services	751	751	65	8.6%	131	17.4%	219	29.2%	124	16.6%	539	71.8%	89	64.8%	40.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	16 732	13 732	2 374	14.2%	2 916	17.4%	2 351	17.1%	3 816	27.8%	11 457	83.4%	3 940	89.1%	(3.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 153	2 153	361	16.8%	339	15.7%	349	16.2%	870	40.4%	1 919	89.2%	346	117.9%	151.4%
Licences or permits	445	595	144	32.4%	102	23.0%	207	34.7%	113	19.0%	567	95.2%	106	161.1%	6.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	3 595	100.0%	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	825	825	24	2.9%	36	4.3%	461	55.8%	8	.9%	528	64.0%	132	19.1%	(94.1%)
Non-Exchange Revenue															
Property rates	46 096	46 096	11 607	25.2%	11 765	25.5%	11 439	24.8%	11 653	25.3%	46 464	100.8%	11 225	99.4%	3.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 602	2 702	1 001	38.5%	295	11.3%	287	10.6%	175	6.5%	1 759	65.1%	261	93.7%	(32.7%)
Licences or permits	20	-	-	-	-	-	-	-	15	-	15	-	-	-	(100.0%)
Transfer and subsidies - Operational	179 187	179 712	72 686	40.6%	4 241	2.4%	101 173	56.3%	1 612	.9%	179 712	100.0%	1 863	100.0%	(13.5%)
Interest Receivables	8 198	8 198	1 544	18.8%	1 629	19.9%	3 039	37.1%	1 420	17.3%	7 632	93.1%	2 241	152.7%	(36.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	1 136	-	-	-	-	1 136	100.0%	-	-	1 136	100.0%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**297 684**	**297 826**	**60 206**	**20.2%**	**73 187**	**24.6%**	**67 905**	**22.8%**	**65 841**	**22.1%**	**267 140**	**89.7%**	**56 850**	**86.1%**	**15.8%**
Employee related costs	104 388	103 692	21 708	20.8%	25 765	24.7%	27 663	26.7%	22 528	21.7%	97 664	94.2%	20 903	87.1%	7.8%
Remuneration of councillors	14 499	14 499	3 070	21.2%	3 761	25.9%	3 524	24.3%	3 305	22.8%	13 661	94.2%	3 107	87.9%	6.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 627	6 738	900	13.6%	962	14.5%	485	7.2%	1 033	15.3%	3 380	50.2%	1 561	73.1%	(33.8%)
Debt impairment	4 746	3 746	(1 136)	(23.9%)	-	-	1 136	30.3%	-	-	-	-	(150)	(9.7%)	(100.0%)
Depreciation, Amortisation and Impairment	54 038	55 038	13 576	25.1%	13 529	25.0%	13 164	23.9%	14 014	25.5%	54 283	98.6%	8 077	97.4%	73.5%
Interest,Dividends and Rent on Land	1 240	486	839	67.7%	260	20.9%	(970)	(199.4%)	859	176.6%	988	203.2%	295	103.3%	191.0%
Contracted services	59 858	60 008	11 866	19.8%	15 277	25.5%	11 708	19.5%	11 892	19.8%	50 743	84.6%	11 519	78.4%	3.2%
Transfers and subsidies	2 075	2 075	231	11.1%	255	12.3%	1 189	57.3%	319	15.4%	1 994	96.1%	977	126.9%	(67.4%)
Irrecoverable debts written off	3 900	1 200	358	9.2%	175	4.5%	67	5.6%	33	2.7%	632	52.7%	68	18.5%	(51.8%)
Operational Cost and Other Cost	46 314	50 344	8 793	19.0%	13 203	28.5%	9 939	19.7%	11 859	23.6%	43 795	87.0%	10 492	87.2%	13.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(35 168)**	**(35 768)**	**30 941**		**(50 394)**		**54 134**		**(44 637)**		**(9 957)**		**(31 786)**		
Transfers and subsidies - capital (monetary allocations)	38 868	39 401	4 812	12.4%	11 145	28.7%	7 576	19.2%	15 868	40.3%	39 401	100.0%	5 927	98.4%	167.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 700**	**3 633**	**35 752**		**(39 249)**		**61 711**		**(28 770)**		**29 444**		**(25 860)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 700**	**3 633**	**35 752**		**(39 249)**		**61 711**		**(28 770)**		**29 444**		**(25 860)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 700**	**3 633**	**35 752**		**(39 249)**		**61 711**		**(28 770)**		**29 444**		**(25 860)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 700**	**3 633**	**35 752**		**(39 249)**		**61 711**		**(28 770)**		**29 444**		**(25 860)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**62 833**	**64 192**	**5 654**	**9.0%**	**17 207**	**27.4%**	**9 541**	**14.9%**	**21 313**	**33.2%**	**53 714**	**83.7%**	**17 787**	**81.5%**	**19.8%**
National Government	33 798	33 798	4 113	12.2%	10 420	30.8%	5 832	17.3%	13 706	40.6%	34 071	100.8%	6 448	94.2%	112.6%
Provincial Government	-	133	-	-	-	-	-	-	133	100.0%	133	100.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 798**	**33 931**	**4 113**	**12.2%**	**10 420**	**30.8%**	**5 832**	**17.2%**	**13 838**	**40.8%**	**34 203**	**100.8%**	**6 448**	**91.3%**	**114.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 034	30 261	1 540	5.3%	6 787	23.4%	3 709	12.3%	7 474	24.7%	19 511	64.5%	11 339	75.7%	(34.1%)
Capital Expenditure Functional	**62 833**	**64 592**	**5 654**	**9.0%**	**17 207**	**27.4%**	**9 941**	**15.4%**	**21 313**	**33.0%**	**54 114**	**83.8%**	**17 787**	**81.2%**	**19.8%**
Municipal governance and administration	**4 734**	**5 768**	**1 291**	**27.3%**	**321**	**6.8%**	**2 127**	**36.9%**	**234**	**4.1%**	**3 972**	**68.9%**	**1 745**	**67.6%**	**(86.6%)**
Executive and Council	231	322	-	-	149	64.6%	-	-	28	8.7%	177	55.0%	46	40.1%	(38.8%)
Finance and administration	4 503	5 446	1 291	28.7%	172	3.8%	2 127	39.1%	206	3.8%	3 795	69.7%	1 700	68.9%	(87.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 495**	**9 024**	**250**	**2.4%**	**319**	**3.0%**	**1 182**	**13.1%**	**2 208**	**24.5%**	**3 958**	**43.9%**	**5 996**	**80.5%**	**(63.2%)**
Community and Social Services	4 717	3 396	250	5.3%	44	.9%	364	10.7%	354	10.4%	1 011	29.8%	3 743	83.6%	(90.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 778	5 628	-	-	275	4.8%	818	14.5%	1 854	32.9%	2 947	52.4%	2 253	77.1%	(17.7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**42 403**	**43 772**	**4 113**	**9.7%**	**14 496**	**34.2%**	**5 943**	**13.6%**	**16 633**	**38.0%**	**41 185**	**94.1%**	**9 984**	**84.7%**	**66.6%**
Planning and Development	34 363	34 787	4 113	12.0%	12 010	35.0%	5 742	16.5%	11 433	32.9%	33 298	95.7%	8 137	84.1%	40.5%
Road Transport	8 040	8 985	-	-	2 485	30.9%	201	2.2%	5 201	57.9%	7 887	87.8%	1 847	86.2%	181.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**900**	**1 561**	**-**	**-**	**-**	**-**	**574**	**36.8%**	**652**	**41.8%**	**1 226**	**78.5%**	**61**	**30.9%**	**962.8%**
Energy sources	-	133	-	-	-	-	-	-	133	100.0%	133	100.0%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	800	644	-	-	-	-	-	-	409	63.5%	409	63.5%	61	109.9%	566.9%
Waste Management	100	784	-	-	-	-	574	73.2%	110	14.0%	684	87.2%	-	10.7%	(100.0%)
Other	**4 300**	**4 467**	**-**	**-**	**2 071**	**48.2%**	**115**	**2.6%**	**1 586**	**35.5%**	**3 773**	**84.5%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**305 119**	**306 261**	**200 458**	**65.7%**	**147 525**	**48.3%**	**71 204**	**23.2%**	**49 040**	**16.0%**	**468 228**	**152.9%**	**129 496**	**215.1%**	**(62.1%)**
Property rates	35 494	37 798	108 190	304.8%	136 612	384.9%	25 765	68.2%	47 873	126.7%	318 440	842.5%	128 542	1 130.9%	(62.8%)
Service charges	4 304	4 752	691	16.1%	745	17.3%	807	17.0%	801	16.8%	3 044	64.1%	663	62.2%	20.7%
Other revenue	30 535	31 399	421	1.4%	169	.6%	961	3.1%	367	1.2%	1 917	6.1%	281	4.9%	30.5%
Transfers and Subsidies - Operational	179 187	179 712	73 156	40.8%	-	-	43 671	24.3%	-	-	116 827	65.0%	9	134.8%	(100.0%)
Transfers and Subsidies - Capital	38 868	38 868	18 000	46.3%	10 000	25.7%	-	-	-	-	28 000	72.0%	-	58.1%	-
Interest	16 732	13 732	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(248 700)**	**(249 606)**	**(19 755)**	**7.9%**	**(21 057)**	**8.5%**	**(18 279)**	**7.3%**	**(21 608)**	**8.7%**	**(80 699)**	**32.3%**	**(20 581)**	**31.0%**	**5.0%**
Suppliers and employees	(245 385)	(244 705)	(19 755)	8.1%	(21 057)	8.6%	(18 279)	7.5%	(21 608)	8.8%	(80 699)	33.0%	(20 581)	31.3%	5.0%

Finance charges	(1 240)	(2 826)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 075)	(2 075)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56 420**	**56 655**	**180 703**	**320.3%**	**126 468**	**224.2%**	**52 925**	**93.4%**	**27 432**	**48.4%**	**387 529**	**684.0%**	**108 914**	**1 165.3%**	**(74.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**1 136**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	1 136	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(72 258)**	**(74 280)**	**(7 022)**	**9.7%**	**(20 763)**	**28.7%**	**(9 571)**	**12.9%**	**(25 015)**	**33.7%**	**(62 371)**	**84.0%**	**(18 797)**	**75.8%**	**33.1%**
Capital assets	(72 258)	(74 280)	(7 022)	9.7%	(20 763)	28.7%	(9 571)	12.9%	(25 015)	33.7%	(62 371)	84.0%	(18 797)	75.8%	33.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(72 258)**	**(73 145)**	**(7 022)**	**9.7%**	**(20 763)**	**28.7%**	**(9 571)**	**13.1%**	**(25 015)**	**34.2%**	**(62 371)**	**85.3%**	**(18 797)**	**75.8%**	**33.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(15 838)**	**(16 489)**	**173 681**	**(1 096.6%)**	**105 705**	**(667.4%)**	**43 355**	**(262.9%)**	**2 418**	**(14.7%)**	**325 159**	**(1 971.9%)**	**90 117**	**(929.3%)**	**(97.3%)**
Cash/cash equivalents at the year begin:	85 877	133 328	135 968	158.3%	307 015	357.5%	412 715	309.5%	456 069	342.1%	135 968	102.0%	547 026	-	(16.6%)
Cash/cash equivalents at the year end:	**70 039**	**116 839**	**307 015**	**438.3%**	**412 720**	**589.3%**	**456 069**	**390.3%**	**458 487**	**392.4%**	**458 487**	**392.4%**	**637 143**	**741.9%**	**(28.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 141	2.5%	2 344	2.7%	4 030	4.7%	77 138	90.1%	85 653	60.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	437	3.1%	559	4.0%	238	1.7%	12 825	91.2%	14 059	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	22	100.0%	22	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	2	-	2	-	41 121	100.0%	41 125	28.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 518)	(199.2%)	195	15.4%	93	7.3%	3 495	276.4%	1 265	.9%	-	-	-	-
Total By Income Source	**60**	**-**	**3 100**	**2.2%**	**4 362**	**3.1%**	**134 601**	**94.7%**	**142 123**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(653)	(1.1%)	1 056	1.7%	1 649	2.7%	58 965	96.6%	61 016	42.9%	-	-	-	-
Commercial	596	4.6%	473	3.6%	751	5.8%	11 155	86.0%	12 975	9.1%	-	-	-	-
Households	234	.5%	1 336	2.6%	1 535	3.0%	48 424	94.0%	51 529	36.3%	-	-	-	-
Other	(117)	(.7%)	236	1.4%	428	2.6%	16 056	96.7%	16 603	11.7%	-	-	-	-
Total By Customer Group	**60**	**-**	**3 100**	**2.2%**	**4 362**	**3.1%**	**134 601**	**94.7%**	**142 123**	**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)	8 351	100.0%	-	-	-	-	-	-	8 351	100.0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 351**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**8 351**	**100.0%**

Contact Details

Municipal Manager	Mr Nkosiyezwe Cyprian Vezi	039 833 1038
Chief Financial Officer	Mr Phillip Mtungwa	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**723 815**	**723 562**	**259 702**	**35.9%**	**217 816**	**30.1%**	**163 425**	**22.6%**	**38 346**	**5.3%**	**679 290**	**93.9%**	**37 135**	**97.2%**	**3.3%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	68 071	73 110	18 761	27.6%	17 859	26.2%	16 812	23.0%	18 596	25.4%	72 028	98.5%	16 490	96.2%	12.8%
Service charges - Waste Water Management	13 518	13 529	3 423	25.3%	3 233	23.9%	3 164	23.4%	3 285	24.3%	13 106	96.9%	3 311	98.8%	(.8%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	791	146	47	5.9%	26	3.3%	89	60.4%	144	98.4%	306	208.8%	10	18.9%	1 380.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 055	12 757	3 249	20.2%	3 130	19.5%	3 112	24.4%	3 095	24.3%	12 585	98.7%	3 473	96.4%	(10.9%)
Interest earned from Current and Non Current Assets	26 043	26 043	6 194	23.8%	5 846	22.4%	6 130	23.5%	5 602	21.5%	23 772	91.3%	7 108	96.3%	(21.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	32	-	32	-	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	706	647	77	10.9%	42	5.9%	571	88.2%	415	64.1%	1 104	170.6%	105	101.9%	294.8%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 643	340	176	10.7%	(6)	(.3%)	(0)	(.1%)	(2)	(.5%)	168	49.4%	(0)	50.0%	615.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	596 989	596 989	227 302	38.1%	187 687	31.4%	133 548	22.4%	7 179	1.2%	555 715	93.1%	6 638	97.6%	8.1%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	474	-	-	-	-	-	-	-	474	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**819 174**	**890 421**	**141 377**	**17.3%**	**184 936**	**22.6%**	**236 030**	**26.5%**	**184 933**	**20.8%**	**747 276**	**83.9%**	**84 526**	**76.1%**	**118.8%**
Employee related costs	291 721	310 807	67 667	23.2%	66 713	22.9%	69 952	22.5%	71 183	22.9%	275 515	88.6%	66 213	93.3%	7.5%
Remuneration of councillors	8 059	8 101	1 888	23.4%	2 090	25.9%	1 895	23.4%	2 064	25.5%	7 937	98.0%	1 841	98.9%	12.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	39 635	46 030	7 061	17.8%	17 064	43.1%	12 407	27.0%	4 229	9.2%	40 761	88.6%	11 161	85.5%	(62.1%)
Debt impairment	31 530	31 530	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	107 788	107 788	-	-	-	-	89 508	83.0%	29 686	27.5%	119 194	110.6%	(51 056)	16.4%	(158.1%)
Interest,Dividends and Rent on Land	54	54	-	-	-	-	-	-	799	1 474.7%	799	1 474.7%	-	-	(100.0%)
Contracted services	173 856	204 025	32 899	18.9%	58 222	33.5%	34 643	17.0%	34 650	17.0%	160 414	78.6%	33 309	85.6%	4.0%
Transfers and subsidies	23 360	23 360	7 000	30.0%	7 000	30.0%	-	-	9 000	38.5%	23 000	98.5%	-	-	(100.0%)
Irrecoverable debts written off	42 327	42 340	5 693	13.4%	2 450	5.8%	2 234	5.3%	9 991	23.6%	20 368	48.1%	8 541	42.1%	17.0%
Operational Cost and Other Cost	100 844	116 385	19 169	19.0%	31 398	31.1%	24 323	20.9%	23 332	20.0%	98 222	84.4%	14 517	86.3%	60.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	1 067	-	-	-	1 067	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(95 360)**	**(166 858)**	**118 325**		**32 880**		**(72 605)**		**(146 586)**		**(67 987)**		**(47 391)**		
Transfers and subsidies - capital (monetary allocations)	293 458	293 458	53 982	18.4%	102 154	34.8%	46 566	15.9%	109 030	37.2%	311 732	106.2%	60 881	58.6%	79.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**198 099**	**126 600**	**172 307**		**135 034**		**(26 040)**		**(37 556)**		**243 745**		**13 490**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**198 099**	**126 600**	**172 307**		**135 034**		**(26 040)**		**(37 556)**		**243 745**		**13 490**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**198 099**	**126 600**	**172 307**		**135 034**		**(26 040)**		**(37 556)**		**243 745**		**13 490**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Surplus/(Deficit) for the year	**198 099**	**126 600**	**172 307**		**135 034**		**(26 040)**		**(37 556)**		**243 745**		**13 490**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**297 243**	**330 034**	**55 086**	**18.5%**	**98 264**	**33.1%**	**47 190**	**14.3%**	**110 840**	**33.6%**	**311 380**	**94.3%**	**119 886**	**83.3%**	**(7.5%)**
National Government	255 181	255 181	47 421	18.6%	88 389	34.6%	40 814	16.0%	103 789	40.7%	280 414	109.9%	91 395	96.8%	13.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	3 500	15.8%	(100.0%)
District Municipality	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**255 331**	**255 331**	**47 421**	**18.6%**	**88 389**	**34.6%**	**40 814**	**16.0%**	**103 789**	**40.6%**	**280 414**	**109.8%**	**94 895**	**90.6%**	**9.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 912	74 703	7 665	18.3%	9 875	23.6%	6 375	8.5%	7 051	9.4%	30 966	41.5%	24 991	55.8%	(71.8%)
Capital Expenditure Functional	**302 060**	**331 597**	**55 086**	**18.2%**	**98 869**	**32.7%**	**46 584**	**14.0%**	**110 880**	**33.4%**	**311 420**	**93.9%**	**121 372**	**83.7%**	**(8.6%)**
Municipal governance and administration	**17 434**	**19 057**	**1 905**	**10.9%**	**2 549**	**14.6%**	**1 543**	**8.1%**	**352**	**1.8%**	**6 350**	**33.3%**	**3 531**	**61.9%**	**(90.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 071	18 557	1 905	11.9%	2 549	15.9%	1 543	8.3%	352	1.9%	6 350	34.2%	3 531	61.9%	(90.0%)
Internal audit	1 364	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**95 891**	**102 939**	**26 753**	**27.9%**	**32 895**	**34.3%**	**14 516**	**14.1%**	**25 820**	**25.1%**	**99 984**	**97.1%**	**41 972**	**82.6%**	**(38.5%)**
Planning and Development	95 891	102 939	26 753	27.9%	32 895	34.3%	14 516	14.1%	25 820	25.1%	99 984	97.1%	41 972	82.6%	(38.5%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**188 734**	**209 601**	**26 428**	**14.0%**	**63 426**	**33.6%**	**30 525**	**14.6%**	**84 708**	**40.4%**	**205 086**	**97.8%**	**75 869**	**85.9%**	**11.7%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	188 473	206 410	25 142	13.3%	61 955	32.9%	28 899	14.0%	83 566	40.5%	199 562	96.7%	73 291	85.7%	14.0%
Waste Water Management	261	3 191	1 285	492.7%	1 471	563.9%	1 627	51.0%	1 142	35.8%	5 525	173.1%	2 577	87.7%	(55.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 127 114**	**1 129 975**	**1 018 611**	**90.4%**	**992 359**	**88.0%**	**411 136**	**36.4%**	**454 631**	**40.2%**	**2 876 738**	**254.6%**	**490 992**	**239.5%**	**(7.4%)**
Property rates	-	-	-	-	-	-	11	-	-	-	11	-	-	-	-
Service charges	71 563	79 657	23 956	33.5%	20 379	28.5%	18 715	23.5%	19 008	23.9%	82 058	103.0%	18 914	99.9%	.5%
Other revenue	162 058	156 829	606 390	374.2%	695 864	429.4%	171 175	109.1%	430 020	274.2%	1 903 449	1 213.7%	443 452	2 234.7%	(3.0%)
Transfers and Subsidies - Operational	573 989	573 989	221 071	38.5%	175 271	30.5%	132 099	23.0%	-	-	528 441	92.1%	-	97.6%	-
Transfers and Subsidies - Capital	293 458	293 458	161 000	54.9%	95 000	32.4%	83 006	28.3%	-	-	339 006	115.5%	21 517	100.2%	(100.0%)
Interest	26 046	26 043	6 194	23.8%	5 846	22.4%	6 130	23.5%	5 602	21.5%	23 772	91.3%	7 108	96.3%	(21.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(667 409)**	**(734 179)**	**(283 405)**	**42.5%**	**(278 174)**	**41.7%**	**(207 982)**	**28.3%**	**(256 945)**	**35.0%**	**(1 026 507)**	**139.8%**	**(269 408)**	**134.1%**	**(4.6%)**
Suppliers and employees	(667 355)	(734 165)	(283 405)	42.5%	(278 174)	41.7%	(207 982)	28.3%	(256 945)	35.0%	(1 026 507)	139.8%	(269 408)	134.1%	(4.6%)

Finance charges	(54)	(14)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**459 705**	**395 797**	**735 206**	**159.9%**	**714 185**	**155.4%**	**203 154**	**51.3%**	**197 686**	**49.9%**	**1 850 231**	**467.5%**	**221 583**	**484.1%**	**(10.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**474**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**474**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	474	-	-	-	-	-	-	-	474	-	-	-	-
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	**(341 830)**	**(373 620)**	**(55 086)**	**16.1%**	**(98 145)**	**28.7%**	**(47 160)**	**12.6%**	**(110 840)**	**29.7%**	**(311 230)**	**83.3%**	**(119 886)**	**83.3%**	**(7.5%)**
Capital assets	(341 830)	(373 620)	(55 086)	16.1%	(98 145)	28.7%	(47 160)	12.6%	(110 840)	29.7%	(311 230)	83.3%	(119 886)	83.3%	(7.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(341 830)**	**(373 620)**	**(54 612)**	**16.0%**	**(98 145)**	**28.7%**	**(47 160)**	**12.6%**	**(110 840)**	**29.7%**	**(310 757)**	**83.2%**	**(119 886)**	**83.3%**	**(7.5%)**
Cash Flow from Financing Activities															
Receipts	**569**	**569**	**2**	**.3%**	**-**	**-**	**-**	**-**	**-**	**-**	**2**	**.3%**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	569	569	2	.3%	-	-	-	-	-	-	2	.3%	-	-	-
Payments	**(2 400)**	**(2 400)**	**-**	**-**	**-**	**-**	**(2 000)**	**83.3%**	**(1 000)**	**41.7%**	**(3 000)**	**125.0%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(2 400)	(2 400)	-	-	-	-	(2 000)	83.3%	(1 000)	41.7%	(3 000)	125.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(1 831)**	**(1 831)**	**2**	**(.1%)**	**-**	**-**	**(2 000)**	**109.3%**	**(1 000)**	**54.6%**	**(2 998)**	**163.8%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**116 045**	**20 346**	**680 596**	**586.5%**	**616 040**	**530.9%**	**153 995**	**756.9%**	**85 846**	**421.9%**	**1 536 476**	**7 551.8%**	**101 697**	**(1 640.4%)**	**(15.6%)**
Cash/cash equivalents at the year begin:	163 577	296 462	261 670	160.0%	942 266	576.0%	1 558 306	525.6%	1 712 300	577.6%	261 670	88.3%	1 281 263	92.9%	33.6%
Cash/cash equivalents at the year end:	**279 622**	**316 808**	**942 266**	**337.0%**	**1 558 306**	**557.3%**	**1 712 300**	**540.5%**	**1 798 146**	**567.6%**	**1 798 146**	**567.6%**	**1 382 961**	**872.8%**	**30.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 410	3.7%	3 003	2.0%	1 666	1.1%	136 688	93.1%	146 767	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 114	3.7%	1 173	2.0%	651	1.1%	53 399	93.1%	57 336	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	904	3.7%	502	2.0%	279	1.1%	22 848	93.1%	24 533	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**8 428**	**3.7%**	**4 677**	**2.0%**	**2 596**	**1.1%**	**212 935**	**93.1%**	**228 637**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 590	21.7%	2 811	10.9%	820	3.2%	16 534	64.2%	25 755	11.3%	-	-	-	-
Commercial	867	5.5%	333	2.1%	250	1.6%	14 296	90.8%	15 746	6.9%	-	-	-	-
Households	1 971	1.1%	1 533	.8%	1 526	.8%	182 105	97.3%	187 135	81.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**8 428**	**3.7%**	**4 677**	**2.0%**	**2 596**	**1.1%**	**212 935**	**93.1%**	**228 637**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
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 Gamakhulu Ma-art Sineke	039 834 8706
Chief Financial Officer	Mr Themba B Mnguni	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**601 771**	**597 418**	**222 193**	**36.9%**	**188 149**	**31.3%**	**156 223**	**26.1%**	**77 358**	**12.9%**	**643 923**	**107.8%**	**56 211**	**113.2%**	**37.6%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	3	-	-	-	25	-	20	-	47	-	-	-	(100.0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	13 045	15 719	3 655	28.0%	4 181	32.1%	3 381	21.5%	3 381	21.5%	14 598	92.9%	3 457	106.8%	(2.2%)
Sale of Goods and Rendering of Services	1 832	2 630	547	29.8%	517	28.2%	430	16.4%	468	17.8%	1 962	74.6%	470	84.6%	(.2%)
Agency services	5 000	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 588	1 588	3 684	232.0%	3 787	238.5%	5 076	319.7%	3 380	212.9%	15 927	1 003.1%	5 371	1 370.6%	(37.1%)
Interest earned from Current and Non Current Assets	23 236	20 468	4 358	18.8%	5 315	22.9%	5 185	25.3%	7 883	38.5%	22 741	111.1%	6 527	108.9%	20.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	361	851	183	50.7%	232	64.2%	134	15.7%	148	17.4%	697	81.9%	205	265.4%	(27.6%)
Licences or permits	9 157	8 600	2 000	21.8%	1 606	17.5%	1 657	19.3%	1 704	19.8%	6 967	81.0%	1 620	38.8%	5.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 086	1 043	547	10.8%	226	4.4%	190	18.2%	159	15.2%	1 122	107.6%	594	84.7%	(73.3%)
Non-Exchange Revenue															
Property rates	89 712	91 143	23 161	25.8%	23 048	25.7%	23 302	25.6%	23 906	26.2%	93 417	102.5%	21 610	103.7%	10.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	710	402	46	6.4%	64	9.0%	61	15.3%	106	26.4%	277	69.0%	197	207.2%	(46.2%)
Licences or permits	250	181	39	15.4%	52	20.9%	67	36.7%	95	52.2%	252	138.9%	21	82.6%	351.8%
Transfer and subsidies - Operational	426 958	426 958	167 878	39.3%	132 456	31.0%	103 351	24.2%	16 801	3.9%	420 485	98.5%	1 975	100.2%	750.5%
Interest Receivables	24 836	24 836	16 094	64.8%	16 666	67.1%	13 364	53.8%	19 575	78.8%	65 699	264.5%	13 232	213.9%	47.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	(269)	-	(269)	-	932	-	(128.9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**749 897**	**723 617**	**116 361**	**15.5%**	**168 245**	**22.4%**	**98 606**	**13.6%**	**119 046**	**16.5%**	**502 258**	**69.4%**	**175 968**	**73.1%**	**(32.3%)**
Employee related costs	225 949	214 690	49 706	22.0%	48 793	21.6%	51 044	23.8%	50 839	23.7%	200 382	93.3%	46 625	89.4%	9.0%
Remuneration of councillors	27 719	30 788	6 772	24.4%	7 472	27.0%	7 626	24.8%	7 236	23.5%	29 106	94.5%	6 801	101.9%	6.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	11 955	11 550	120	1.0%	220	1.8%	525	4.5%	2 489	21.5%	3 354	29.0%	733	52.7%	239.6%
Debt impairment	125 000	110 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	108 576	108 644	25 961	23.9%	26 082	24.0%	9 533	8.8%	1 551	1.4%	63 128	58.1%	36 408	78.9%	(95.7%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	145 162	139 732	17 333	11.9%	54 014	37.2%	16 025	11.5%	29 822	21.3%	117 195	83.9%	59 960	94.4%	(50.3%)
Transfers and subsidies	1 800	2 000	-	-	-	-	-	-	2 000	100.0%	2 000	100.0%	1 600	100.0%	25.0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	103 735	106 213	16 469	15.9%	31 664	30.5%	13 852	13.0%	25 109	23.6%	87 093	82.0%	23 842	87.5%	5.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(148 126)**	**(126 199)**	**105 832**		**19 904**		**57 616**		**(41 688)**		**141 665**		**(119 757)**		
Transfers and subsidies - capital (monetary allocations)	71 306	71 306	29 509	41.4%	16 275	22.8%	21 156	29.7%	14 539	20.4%	81 480	114.3%	24 466	99.5%	(40.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(76 820)**	**(54 893)**	**135 341**		**36 180**		**78 773**		**(27 148)**		**223 145**		**(95 290)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(76 820)**	**(54 893)**	**135 341**		**36 180**		**78 773**		**(27 148)**		**223 145**		**(95 290)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(76 820)**	**(54 893)**	**135 341**		**36 180**		**78 773**		**(27 148)**		**223 145**		**(95 290)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(76 820)**	**(54 893)**	**135 341**		**36 180**		**78 773**		**(27 148)**		**223 145**		**(95 290)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**136 281**	**142 393**	**33 051**	**24.3%**	**823 855**	**604.5%**	**22 579**	**15.9%**	**26 744**	**18.8%**	**906 229**	**636.4%**	**35 426**	**71.7%**	**(24.5%)**
National Government	62 005	62 005	21 137	34.1%	25 918	41.8%	12 997	21.0%	5 485	8.8%	65 537	105.7%	20 105	83.9%	(72.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**62 005**	**62 005**	**21 137**	**34.1%**	**25 918**	**41.8%**	**12 997**	**21.0%**	**5 485**	**8.8%**	**65 537**	**105.7%**	**20 105**	**83.9%**	**(72.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	74 275	80 387	11 914	16.0%	797 937	1 074.3%	9 582	11.9%	21 258	26.4%	840 691	1 045.8%	15 320	59.7%	38.8%
Capital Expenditure Functional	**136 281**	**142 393**	**33 051**	**24.3%**	**823 855**	**604.5%**	**22 579**	**15.9%**	**26 744**	**18.8%**	**906 229**	**636.4%**	**35 426**	**71.7%**	**(24.5%)**
Municipal governance and administration	**14 052**	**13 065**	**-**	**-**	**785 633**	**5 590.8%**	**1 257**	**9.6%**	**4 282**	**32.8%**	**791 173**	**6 055.6%**	**3 495**	**61.7%**	**22.5%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	14 052	13 065	-	-	785 633	5 590.8%	1 257	9.6%	4 282	32.8%	791 173	6 055.6%	3 495	61.7%	22.5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**25 217**	**20 645**	**1 290**	**5.1%**	**7 203**	**28.6%**	**2 604**	**12.6%**	**2 591**	**12.6%**	**13 689**	**66.3%**	**1 401**	**77.8%**	**85.0%**
Community and Social Services	3 478	1 565	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	21 304	18 819	1 290	6.1%	7 203	33.8%	2 604	13.8%	2 591	13.8%	13 689	72.7%	1 401	84.2%	85.0%
Public Safety	435	261	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**89 620**	**97 987**	**27 172**	**30.3%**	**27 744**	**31.0%**	**16 878**	**17.2%**	**19 870**	**20.3%**	**91 664**	**93.5%**	**23 885**	**82.4%**	**(16.8%)**
Planning and Development	7 304	14 543	3 418	46.8%	3 146	43.1%	2 799	19.2%	2 170	14.9%	11 532	79.3%	485	38.8%	347.3%
Road Transport	82 315	83 443	23 755	28.9%	24 598	29.9%	14 079	16.9%	17 700	21.2%	80 132	96.0%	23 400	83.6%	(24.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 391**	**10 696**	**4 588**	**62.1%**	**3 275**	**44.3%**	**1 840**	**17.2%**	**-**	**-**	**9 703**	**90.7%**	**6 644**	**55.8%**	**(100.0%)**
Energy sources	6 522	9 826	4 588	70.4%	3 275	50.2%	1 840	18.7%	-	-	9 703	98.7%	5 487	56.9%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	870	870	-	-	-	-	-	-	-	-	-	-	1 156	53.4%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**595 275**	**581 370**	**211 798**	**35.6%**	**191 092**	**32.1%**	**178 641**	**30.7%**	**13 205**	**2.3%**	**594 735**	**102.3%**	**15 114**	**94.5%**	**(12.6%)**
Property rates	44 856	45 572	7 775	17.3%	13 191	29.4%	18 584	40.8%	12 369	27.1%	51 920	113.9%	12 119	98.1%	2.1%
Service charges	6 522	7 859	2 934	45.0%	2 180	33.4%	3 355	42.7%	1 848	23.5%	10 316	131.3%	1 698	143.5%	8.8%
Other revenue	22 396	33 732	4 832	21.6%	8 018	35.8%	777	2.3%	489	1.4%	14 115	41.8%	1 239	69.6%	(60.6%)
Transfers and Subsidies - Operational	426 958	409 933	173 140	40.6%	132 924	31.1%	142 514	34.8%	(1 500)	(.4%)	447 078	109.1%	58	102.7%	(2 676.8%)
Transfers and Subsidies - Capital	71 306	71 306	23 117	32.4%	34 779	48.8%	13 410	18.8%	-	-	71 306	100.0%	-	78.9%	-
Interest	23 236	12 968	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(536 533)**	**(522 972)**	**(135 338)**	**25.2%**	**(800 263)**	**149.2%**	**(74 005)**	**14.2%**	**(121 028)**	**23.1%**	**(1 130 635)**	**216.2%**	**(151 090)**	**101.0%**	**(19.9%)**
Suppliers and employees	(534 733)	(520 972)	(135 338)	25.3%	(800 263)	149.7%	(74 005)	14.2%	(121 028)	23.2%	(1 130 635)	217.0%	(151 090)	101.3%	(19.9%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 800)	(2 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**58 741**	**58 398**	**76 460**	**130.2%**	**(609 172)**	**(1 037.0%)**	**104 636**	**179.2%**	**(107 824)**	**(184.6%)**	**(535 900)**	**(917.7%)**	**(135 976)**	**42.1%**	**(20.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(156 723)**	**(163 752)**	**33 051**	**(21.1%)**	**33 988**	**(21.7%)**	**-**	**-**	**-**	**-**	**67 039**	**(40.9%)**	**48 107**	**(40.4%)**	**(100.0%)**
Capital assets	(156 723)	(163 752)	33 051	(21.1%)	33 988	(21.7%)	-	-	-	-	67 039	(40.9%)	48 107	(40.4%)	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(156 723)**	**(163 752)**	**33 051**	**(21.1%)**	**33 988**	**(21.7%)**	**-**	**-**	**-**	**-**	**67 039**	**(40.9%)**	**48 107**	**(40.4%)**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(97 981)**	**(105 354)**	**109 511**	**(111.8%)**	**(575 184)**	**587.0%**	**104 636**	**(99.3%)**	**(107 824)**	**102.3%**	**(468 861)**	**445.0%**	**(87 868)**	**(79.9%)**	**22.7%**
Cash/cash equivalents at the year begin:	392 034	269 869	270 118	68.9%	649 864	165.8%	344 915	127.8%	449 551	166.6%	270 118	100.1%	639 856	-	(29.7%)
Cash/cash equivalents at the year end:	**294 053**	**164 515**	**379 629**	**129.1%**	**344 915**	**117.3%**	**449 551**	**273.3%**	**341 728**	**207.7%**	**341 728**	**207.7%**	**944 022**	**819.8%**	**(63.8%)**

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	3 254	2.4%	(5)	-	823	.6%	130 024	97.0%	134 096	14.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 519	4.3%	(137)	-	4 330	1.5%	274 699	94.3%	291 411	30.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	772	2.1%	(2)	-	339	.9%	36 199	97.0%	37 307	3.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 131	3.8%	(47)	(.1%)	831	1.5%	52 769	94.8%	55 684	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	4.6%	-	-	24	2.3%	959	93.1%	1 031	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	15 968	3.7%	-	-	7 792	1.8%	409 748	94.5%	433 508	45.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34	(.7%)	(3)	.1%	17	(.4%)	(4 680)	101.0%	(4 632)	(.5%)	-	-	-	-
Total By Income Source	**34 725**	**3.7%**	**(194)**	**-**	**14 157**	**1.5%**	**899 718**	**94.9%**	**948 405**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 954	4.5%	(94)	-	3 642	1.7%	205 591	93.8%	219 093	23.1%	-	-	-	-
Commercial	5 500	5.6%	(15)	-	1 961	2.0%	90 016	92.4%	97 462	10.3%	-	-	-	-
Households	19 255	3.0%	(85)	-	8 546	1.4%	603 645	95.6%	631 361	66.6%	-	-	-	-
Other	16	3.2%	-	-	8	1.6%	467	95.2%	490	.1%	-	-	-	-
Total By Customer Group	**34 725**	**3.7%**	**(194)**	**-**	**14 157**	**1.5%**	**899 718**	**94.9%**	**948 405**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 515	100.0%	-	-	-	-	(0)	-	4 515	36.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 828	100.0%	0	-	-	-	-	-	7 828	63.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**12 342**	**100.0%**	**0**	**-**	**-**	**-**	**(0)**	**-**	**12 342**	**100.0%**

Contact Details

Municipal Manager	Mr Vusi Duncan Khoza	015 811 5541
Chief Financial Officer	Mr Fedium Nkuna	015 811 5564

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**526 525**	**547 713**	**198 602**	**37.7%**	**160 006**	**30.4%**	**129 903**	**23.7%**	**33 080**	**6.0%**	**521 591**	**95.2%**	**44 722**	**98.9%**	**(26.0%)**
Exchange Revenue															
Service charges - Electricity	34 975	34 975	6 692	19.1%	5 376	15.4%	5 866	16.8%	6 212	17.8%	24 147	69.0%	7 526	84.6%	(17.5%)
Service charges - Water	-	-	2	-	-	-	-	-	-	-	2	-	704	-	(100.0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	621	-	(100.0%)
Service charges - Waste Management	6 629	6 629	1 724	26.0%	1 688	25.5%	1 674	25.2%	1 603	24.2%	6 689	100.9%	1 627	99.9%	(1.5%)
Sale of Goods and Rendering of Services	2 697	2 697	557	20.7%	930	34.5%	301	11.2%	432	16.0%	2 220	82.3%	203	61.0%	112.8%
Agency services	3 685	3 685	729	19.8%	1 076	29.2%	552	15.0%	808	21.9%	3 164	85.9%	909	90.5%	(11.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 104	9 104	1 336	32.6%	3 824	93.2%	3 752	41.2%	3 840	42.2%	12 753	140.1%	678	43.5%	466.3%
Interest earned from Current and Non Current Assets	7 099	7 099	1 588	22.4%	1 046	14.7%	1 238	17.4%	1 546	21.8%	5 418	76.3%	809	111.1%	91.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	273	273	64	23.6%	31	11.4%	27	9.9%	9	3.1%	131	48.1%	(71)	19.1%	(112.0%)
Licences or permits	24 643	24 643	5 974	24.2%	4 552	18.5%	5 017	20.4%	4 346	17.6%	19 888	80.7%	3 283	76.9%	32.4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	20 768	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 751	1 751	1	.1%	4	.2%	70	4.0%	1	.1%	77	4.4%	3	341.0%	(56.6%)
Non-Exchange Revenue															
Property rates	25 448	25 448	5 739	22.6%	5 906	23.2%	6 201	24.4%	7 320	28.8%	25 165	98.9%	4 552	99.3%	60.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	656	656	28	4.2%	8	1.1%	201	30.7%	20	3.1%	257	39.1%	14 677	2 345.5%	(99.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	410 348	403 269	173 254	42.2%	133 239	32.5%	102 589	25.4%	4 401	1.1%	413 483	102.5%	8 527	98.5%	(48.4%)
Interest Receivables	2 843	5 343	913	32.1%	2 325	81.8%	2 408	45.1%	2 454	45.9%	8 100	151.6%	186	24.7%	1 222.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 375	1 375	-	-	-	-	7	.5%	-	-	7	.5%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	90	-	90	-	488	-	(81.6%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**497 385**	**518 686**	**131 461**	**26.4%**	**123 867**	**24.9%**	**131 951**	**25.4%**	**129 424**	**25.0%**	**516 703**	**99.6%**	**126 000**	**102.5%**	**2.7%**
Employee related costs	161 289	160 883	38 633	24.0%	42 794	26.5%	38 442	23.9%	40 936	25.4%	160 805	100.0%	38 297	99.6%	6.9%
Remuneration of councillors	34 233	34 233	7 916	23.1%	8 135	23.8%	8 779	25.6%	8 511	24.9%	33 341	97.4%	8 091	102.9%	5.2%
Bulk purchases - electricity	25 175	25 175	7 118	28.3%	5 519	21.9%	5 504	21.9%	7 149	28.4%	25 290	100.5%	5 017	91.6%	42.5%
Inventory consumed	12 930	13 130	3 235	25.0%	2 632	20.4%	3 206	24.4%	2 856	21.8%	11 928	90.8%	5 203	111.4%	(45.1%)
Debt impairment	15 250	15 250	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	31 472	31 472	14 339	45.6%	-	-	23 688	75.3%	12 568	39.9%	50 595	160.8%	20 455	218.3%	(38.6%)
Interest,Dividends and Rent on Land	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	120 321	141 728	38 015	31.6%	36 622	30.4%	35 016	24.7%	35 898	25.3%	145 551	102.7%	29 160	97.4%	23.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 039	2 039	-	-	-	-	-	-	2 939	144.1%	2 939	144.1%	-	-	(100.0%)
Operational Cost and Other Cost	93 477	93 577	22 205	23.8%	28 166	30.1%	17 316	18.5%	18 405	19.7%	86 093	92.0%	19 264	99.8%	(4.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	162	-	162	-	513	-	(68.5%)
Surplus/(Deficit)	**29 140**	**29 028**	**67 140**		**36 139**		**(2 048)**		**(96 343)**		**4 888**		**(81 278)**		
Transfers and subsidies - capital (monetary allocations)	77 126	129 760	21 356	27.7%	36 272	47.0%	12 932	10.0%	40 261	31.0%	110 821	85.4%	23 833	101.0%	68.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**106 266**	**158 787**	**88 496**		**72 411**		**10 884**		**(56 083)**		**115 709**		**(57 445)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106 266**	**158 787**	**88 496**		**72 411**		**10 884**		**(56 083)**		**115 709**		**(57 445)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 266**	**158 787**	**88 496**		**72 411**		**10 884**		**(56 083)**		**115 709**		**(57 445)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 266**	**158 787**	**88 496**		**72 411**		**10 884**		**(56 083)**		**115 709**		**(57 445)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**105 896**	**170 673**	**25 592**	**24.2%**	**42 806**	**40.4%**	**19 860**	**11.6%**	**44 669**	**26.2%**	**132 926**	**77.9%**	**31 094**	**84.9%**	**43.7%**
National Government	77 126	129 760	18 780	24.4%	31 872	41.3%	11 246	8.7%	35 556	27.4%	97 454	75.1%	20 388	87.5%	74.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**77 126**	**129 760**	**18 780**	**24.4%**	**31 872**	**41.3%**	**11 246**	**8.7%**	**35 556**	**27.4%**	**97 454**	**75.1%**	**20 388**	**87.5%**	**74.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 770	40 914	6 811	23.7%	10 934	38.0%	8 614	21.1%	9 113	22.3%	35 473	86.7%	10 706	79.1%	(14.9%)
Capital Expenditure Functional	**105 896**	**170 673**	**25 592**	**24.2%**	**42 806**	**40.4%**	**19 851**	**11.6%**	**44 669**	**26.2%**	**132 918**	**77.9%**	**31 094**	**84.9%**	**43.7%**
Municipal governance and administration	**4 210**	**4 197**	**196**	**4.7%**	**2 211**	**52.5%**	**730**	**17.4%**	**111**	**2.6%**	**3 248**	**77.4%**	**-**	**55.8%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 210	4 197	196	4.7%	2 211	52.5%	730	17.4%	111	2.6%	3 248	77.4%	-	55.8%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 380**	**6 380**	**-**	**-**	**74**	**.6%**	**7 470**	**117.1%**	**4 254**	**66.7%**	**11 798**	**184.9%**	**3 855**	**87.0%**	**10.3%**
Community and Social Services	300	300	-	-	-	-	-	-	296	98.6%	296	98.6%	-	-	(100.0%)
Sport And Recreation	12 080	6 080	-	-	74	.6%	7 470	122.9%	3 958	65.1%	11 502	189.2%	3 855	87.0%	2.7%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**72 939**	**122 787**	**25 396**	**34.8%**	**34 671**	**47.5%**	**6 809**	**5.5%**	**16 096**	**13.1%**	**82 971**	**67.6%**	**24 254**	**86.6%**	**(33.6%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	29	96.7%	(100.0%)
Road Transport	72 939	122 787	25 396	34.8%	34 671	47.5%	6 809	5.5%	16 096	13.1%	82 971	67.6%	24 225	86.6%	(33.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**16 367**	**37 309**	**-**	**-**	**5 850**	**35.7%**	**4 842**	**13.0%**	**24 209**	**64.9%**	**34 901**	**93.5%**	**2 985**	**70.5%**	**711.0%**
Energy sources	2 500	1 500	-	-	-	-	-	-	1 304	87.0%	1 304	87.0%	2 985	62.1%	(56.3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	13 867	35 809	-	-	5 850	42.2%	4 842	13.5%	22 904	64.0%	33 597	93.8%	-	79.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**612 011**	**692 354**	**268 777**	**43.9%**	**152 195**	**24.9%**	**196 412**	**28.4%**	**21 069**	**3.0%**	**638 453**	**92.2%**	**414 329**	**92.1%**	**(94.9%)**
Property rates	15 269	15 269	2 147	14.1%	2 486	16.3%	2 758	18.1%	3 058	20.0%	10 449	68.4%	2 273	39.1%	34.5%
Service charges	35 455	35 455	8 696	24.5%	9 267	26.1%	9 365	26.4%	8 463	23.9%	35 791	100.9%	10 531	47.8%	(19.6%)
Other revenue	59 768	92 056	13 744	23.0%	8 407	14.1%	8 931	9.7%	7 471	8.1%	38 553	41.9%	5 150	47.9%	45.1%
Transfers and Subsidies - Operational	410 348	403 269	164 512	40.1%	131 303	32.0%	98 904	24.5%	19	-	394 737	97.9%	323 688	99.8%	(100.0%)
Transfers and Subsidies - Capital	77 126	129 760	77 441	100.4%	(970)	(1.3%)	74 427	57.4%	-	-	150 898	116.3%	71 451	95.5%	(100.0%)
Interest	14 045	16 545	2 237	15.9%	1 702	12.1%	2 026	12.2%	2 059	12.4%	8 024	48.5%	1 236	116.4%	66.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(448 623)**	**(469 925)**	**(91 168)**	**20.3%**	**(87 713)**	**19.6%**	**(198 999)**	**42.3%**	**(55 958)**	**11.9%**	**(433 837)**	**92.3%**	**(61 571)**	**69.3%**	**(9.1%)**
Suppliers and employees	(447 423)	(468 725)	(91 168)	20.4%	(87 713)	19.6%	(198 999)	42.5%	(55 958)	11.9%	(433 837)	92.6%	(61 571)	69.4%	(9.1%)

Finance charges	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**163 388**	**222 430**	**177 609**	**108.7%**	**64 482**	**39.5%**	**(2 586)**	**(1.2%)**	**(34 889)**	**(15.7%)**	**204 616**	**92.0%**	**352 758**	**156.6%**	**(109.9%)**
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	**(105 896)**	**(170 673)**	**(29 767)**	**28.1%**	**(46 742)**	**44.1%**	**(23 639)**	**13.9%**	**(51 475)**	**30.2%**	**(151 622)**	**88.8%**	**(30 494)**	**89.8%**	**68.8%**
Capital assets	(105 896)	(170 673)	(29 767)	28.1%	(46 742)	44.1%	(23 639)	13.9%	(51 475)	30.2%	(151 622)	88.8%	(30 494)	89.8%	68.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(105 896)**	**(170 673)**	**(29 767)**	**28.1%**	**(46 742)**	**44.1%**	**(23 639)**	**13.9%**	**(51 475)**	**30.2%**	**(151 622)**	**88.8%**	**(30 494)**	**89.8%**	**68.8%**
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	**57 492**	**51 756**	**147 843**	**257.2%**	**17 740**	**30.9%**	**(26 225)**	**(50.7%)**	**(86 364)**	**(166.9%)**	**52 994**	**102.4%**	**322 264**	**577.3%**	**(126.8%)**
Cash/cash equivalents at the year begin:	12 454	12 552	12 526	100.6%	160 369	1 287.7%	178 109	1 419.0%	151 884	1 210.0%	12 526	99.8%	(184 470)	101.9%	(182.3%)
Cash/cash equivalents at the year end:	**69 946**	**64 309**	**160 369**	**229.3%**	**178 109**	**254.6%**	**151 884**	**236.2%**	**65 520**	**101.9%**	**65 520**	**101.9%**	**137 794**	**401.7%**	**(52.5%)**

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	898	1.8%	564	1.1%	675	1.3%	48 883	95.8%	51 020	11.3%	(1 190)	(2.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 321	5.3%	973	3.9%	596	2.4%	22 162	88.5%	25 051	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 147	2.6%	3 487	4.2%	2 170	2.6%	74 661	90.5%	82 465	18.2%	(854)	(1.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	671	1.3%	579	1.1%	583	1.1%	51 198	96.5%	53 031	11.7%	(1 711)	(3.2%)	-	-
Receivables from Exchange Transactions - Waste Management	746	1.0%	571	.7%	575	.7%	76 173	97.6%	78 064	17.3%	(2 085)	(2.7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 183	2.1%	3 113	2.1%	3 095	2.1%	139 024	93.7%	148 415	32.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	.1%	1	-	4	-	14 116	99.8%	14 140	3.1%	-	-	-	-
Total By Income Source	**8 986**	**2.0%**	**9 288**	**2.1%**	**7 696**	**1.7%**	**426 217**	**94.3%**	**452 187**	**100.0%**	**(5 840)**	**(1.3%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	433	3.2%	434	3.2%	381	2.8%	12 487	90.9%	13 736	3.0%	-	-	-	-
Commercial	2 344	4.6%	3 058	6.0%	1 354	2.7%	43 817	86.6%	50 572	11.2%	-	-	-	-
Households	6 209	1.6%	5 796	1.5%	5 960	1.5%	369 913	95.4%	387 878	85.8%	(5 840)	(1.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**8 986**	**2.0%**	**9 288**	**2.1%**	**7 696**	**1.7%**	**426 217**	**94.3%**	**452 187**	**100.0%**	**(5 840)**	**(1.3%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	4 189	100.0%	-	-	-	-	-	-	4 189	70.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 747	99.9%	-	-	-	-	1	.1%	1 748	29.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 936**	**100.0%**	**-**	**-**	**-**	**-**	**1**	**-**	**5 937**	**100.0%**

Contact Details

Municipal Manager	Mr Sewape Obed	015 309 9246
Chief Financial Officer	Ms Sesene Annah Ngaletsane	015 309 9246

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**2 078 168**	**2 112 049**	**641 544**	**30.9%**	**558 899**	**26.9%**	**455 746**	**21.6%**	**332 269**	**15.7%**	**1 988 457**	**94.1%**	**331 286**	**97.1%**	**.3%**
Exchange Revenue															
Service charges - Electricity	1 080 674	1 105 674	290 308	26.9%	237 664	22.0%	208 926	18.9%	223 082	20.2%	959 980	86.8%	204 964	98.5%	8.8%
Service charges - Water	-	-	10 986	-	5 874	-	1 358	-	3 242	-	21 460	-	7 083	49.6%	(54.2%)
Service charges - Waste Water Management	-	-	2 287	-	1 483	-	615	-	707	-	5 093	-	1 336	66.4%	(47.1%)
Service charges - Waste Management	46 980	46 980	8 098	17.2%	8 141	17.3%	8 095	17.2%	10 150	21.6%	34 483	73.4%	10 849	100.0%	(6.4%)
Sale of Goods and Rendering of Services	1 314	1 314	87	6.6%	65	5.0%	224	17.1%	106	8.0%	482	36.7%	94	75.0%	12.5%
Agency services	16 664	16 664	0	-	5 799	34.8%	-	-	0	-	5 799	34.8%	0	-	(50.1%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 114	67 114	23 956	41.9%	22 411	39.2%	22 641	33.7%	18 725	27.9%	87 733	130.7%	16 953	100.6%	10.5%
Interest earned from Current and Non Current Assets	31 907	31 907	6 800	21.3%	8 264	25.9%	8 290	26.0%	9 134	28.6%	32 487	101.8%	9 142	103.0%	(.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 859	2 061	530	28.5%	543	29.2%	542	26.3%	540	26.2%	2 154	104.5%	398	89.3%	35.6%
Licences or permits	506	506	44	8.8%	41	8.2%	171	33.7%	420	83.0%	676	133.6%	280	102.6%	49.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 533	37 533	6 648	30.9%	9 866	45.8%	3 522	9.4%	6 705	17.9%	26 740	71.2%	5 770	247.1%	16.2%
Non-Exchange Revenue															
Property rates	202 824	208 909	50 041	24.7%	50 850	25.1%	50 875	24.4%	49 427	23.7%	201 193	96.3%	51 247	96.1%	(3.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	53	70.8%	(100.0%)
Fines, penalties and forfeits	1 490	1 490	140	9.4%	107	7.2%	184	12.4%	103	6.9%	534	35.8%	191	22.0%	(46.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	579 413	579 684	232 379	40.1%	198 056	34.2%	140 257	24.2%	2 438	.4%	573 130	98.9%	12 871	98.0%	(81.1%)
Interest Receivables	35 890	12 214	9 239	25.7%	9 736	27.1%	10 045	82.2%	7 279	59.6%	36 299	297.2%	9 513	148.9%	(23.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	(0)	-	-	-	-	-	-	213	(21 322 200.0%)	213	(21 322 200.0%)	542	-	(60.6%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 992 330**	**2 043 666**	**385 611**	**19.4%**	**537 388**	**27.0%**	**397 708**	**19.5%**	**439 849**	**21.5%**	**1 760 555**	**86.1%**	**419 411**	**87.2%**	**4.9%**
Employee related costs	493 531	490 653	125 610	25.5%	117 605	23.8%	116 595	23.8%	123 895	25.3%	483 705	98.6%	113 383	90.7%	9.3%
Remuneration of councillors	31 414	31 414	7 484	23.8%	7 428	23.6%	8 780	28.0%	7 914	25.2%	31 607	100.6%	7 427	99.8%	6.6%
Bulk purchases - electricity	763 383	763 383	166 693	21.8%	167 953	22.0%	148 709	19.5%	158 053	20.7%	641 408	84.0%	156 815	99.1%	.8%
Inventory consumed	108 108	136 059	11 774	10.9%	23 772	22.0%	29 456	21.6%	56 810	41.8%	121 812	89.5%	48 415	91.0%	17.3%
Debt impairment	95 277	105 277	-	-	59 582	62.5%	-	-	-	-	59 582	56.6%	-	-	-
Depreciation, Amortisation and Impairment	125 252	125 252	-	-	62 756	50.1%	31 359	25.0%	10 452	8.3%	104 567	83.5%	6 609	73.4%	58.2%
Interest,Dividends and Rent on Land	12 354	12 355	-	-	4 770	38.6%	1 283	10.4%	1 306	10.6%	7 358	59.6%	3 653	69.1%	(64.3%)
Contracted services	117 411	136 878	30 934	26.3%	32 201	27.4%	30 108	22.0%	35 343	25.8%	128 586	93.9%	38 632	111.6%	(8.5%)
Transfers and subsidies	39 774	33 900	4 346	10.9%	9 144	23.0%	1 975	5.8%	3 844	11.3%	19 310	57.0%	16 020	88.9%	(76.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	205 825	208 494	38 770	18.8%	52 177	25.4%	29 442	14.1%	41 964	20.1%	162 353	77.9%	28 293	58.5%	48.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	0	-	-	-	-	-	-	268	26 816 800.0%	268	26 816 800.0%	164	-	64.0%
Surplus/(Deficit)	**85 838**	**68 384**	**255 933**		**21 511**		**58 038**		**(107 580)**		**227 902**		**(88 125)**		
Transfers and subsidies - capital (monetary allocations)	116 193	143 234	17 710	15.2%	52 022	44.8%	12 030	8.4%	38 504	26.9%	120 266	84.0%	34 264	83.0%	12.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**202 030**	**211 618**	**273 643**		**73 533**		**70 068**		**(69 076)**		**348 168**		**(53 860)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**202 030**	**211 618**	**273 643**		**73 533**		**70 068**		**(69 076)**		**348 168**		**(53 860)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**202 030**	**211 618**	**273 643**		**73 533**		**70 068**		**(69 076)**		**348 168**		**(53 860)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**202 030**	**211 618**	**273 643**		**73 533**		**70 068**		**(69 076)**		**348 168**		**(53 860)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**272 643**	**364 153**	**27 487**	**10.1%**	**57 553**	**21.1%**	**29 094**	**8.0%**	**114 615**	**31.5%**	**228 749**	**62.8%**	**71 944**	**66.8%**	**59.3%**
National Government	116 193	143 234	17 637	15.2%	48 716	41.9%	11 408	8.0%	30 913	21.6%	108 674	75.9%	34 790	80.7%	(11.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**116 193**	**143 234**	**17 637**	**15.2%**	**48 716**	**41.9%**	**11 408**	**8.0%**	**30 913**	**21.6%**	**108 674**	**75.9%**	**34 790**	**80.7%**	**(11.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	156 450	220 919	9 851	6.3%	8 836	5.6%	17 686	8.0%	83 702	37.9%	120 074	54.4%	37 154	52.8%	125.3%
Capital Expenditure Functional	**272 643**	**364 153**	**27 487**	**10.1%**	**57 553**	**21.1%**	**29 094**	**8.0%**	**114 615**	**31.5%**	**228 749**	**62.8%**	**71 944**	**66.8%**	**59.3%**
Municipal governance and administration	**10 000**	**16 931**	**674**	**6.7%**	**2 735**	**27.4%**	**800**	**4.7%**	**10 113**	**59.7%**	**14 323**	**84.6%**	**2 162**	**57.8%**	**367.7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 000	16 931	674	6.7%	2 735	27.4%	800	4.7%	10 113	59.7%	14 323	84.6%	2 162	57.8%	367.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 250**	**17 651**	**1 304**	**11.6%**	**-**	**-**	**259**	**1.5%**	**4 657**	**26.4%**	**6 220**	**35.2%**	**118**	**12.7%**	**3 847.8%**
Community and Social Services	3 400	8 226	-	-	-	-	-	-	848	10.3%	848	10.3%	-	23.3%	(100.0%)
Sport And Recreation	3 850	5 426	1 304	33.9%	-	-	259	4.8%	1 348	24.8%	2 911	53.6%	9	95.0%	15 287.2%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	4 000	4 000	-	-	-	-	-	-	2 460	61.5%	2 460	61.5%	109	72.8%	2 153.1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**181 393**	**244 733**	**21 793**	**12.0%**	**52 433**	**28.9%**	**22 965**	**9.4%**	**72 669**	**29.7%**	**169 860**	**69.4%**	**43 704**	**71.9%**	**66.3%**
Planning and Development	6 000	6 000	224	3.7%	1 182	19.7%	186	3.1%	1 991	33.2%	3 583	59.7%	1 519	49.7%	31.1%
Road Transport	175 393	238 733	21 569	12.3%	51 251	29.2%	22 779	9.5%	70 678	29.6%	166 276	69.6%	42 185	72.5%	67.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**70 000**	**84 838**	**3 717**	**5.3%**	**2 384**	**3.4%**	**5 070**	**6.0%**	**27 176**	**32.0%**	**38 347**	**45.2%**	**25 960**	**59.2%**	**4.7%**
Energy sources	70 000	84 838	3 717	5.3%	2 384	3.4%	5 070	6.0%	27 176	32.0%	38 347	45.2%	25 660	58.6%	5.9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	299	99.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**2 386 100**	**2 475 490**	**2 723 209**	**114.1%**	**2 713 715**	**113.7%**	**(3 471 405)**	**(140.2%)**	**663 869**	**26.8%**	**2 629 388**	**106.2%**	**326 916**	**258.7%**	**103.1%**
Property rates	164 072	164 072	37 266	22.7%	41 779	25.5%	6 170	3.8%	4 648	2.8%	89 863	54.8%	13 559	25.7%	(65.7%)
Service charges	1 036 760	1 102 601	1 031 872	99.5%	1 093 769	105.5%	(1 415 546)	(128.4%)	645 385	58.5%	1 355 480	122.9%	256 191	31.3%	151.9%
Other revenue	364 753	364 753	233 447	64.0%	14 304	3.9%	148 185	40.6%	9 353	2.6%	405 288	111.1%	44 366	85.7%	(78.9%)
Transfers and Subsidies - Operational	579 413	579 413	1 339 236	231.1%	1 561 647	269.5%	(2 196 738)	(379.1%)	233	-	704 378	121.6%	5 496	805.3%	(95.8%)
Transfers and Subsidies - Capital	116 193	116 193	75 832	65.3%	-	-	(18 000)	(15.5%)	-	-	57 832	49.8%	-	56.7%	-
Interest	124 910	148 458	5 556	4.4%	2 216	1.8%	4 523	3.0%	4 251	2.9%	16 547	11.1%	7 304	607.2%	(41.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 012 354)**	**(2 106 950)**	**(493 159)**	**24.5%**	**(524 324)**	**26.1%**	**(409 679)**	**19.4%**	**(504 588)**	**23.9%**	**(1 931 749)**	**91.7%**	**(551 011)**	**92.2%**	**(8.4%)**
Suppliers and employees	(1 980 702)	(2 075 298)	(493 159)	24.9%	(524 324)	26.5%	(409 679)	19.7%	(504 588)	24.3%	(1 931 749)	93.1%	(551 011)	94.0%	(8.4%)

Finance charges	(12 354)	(12 354)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(19 298)	(19 298)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**373 746**	**368 539**	**2 230 050**	**596.7%**	**2 189 392**	**585.8%**	**(3 881 084)**	**(1 053.1%)**	**159 281**	**43.2%**	**697 639**	**189.3%**	**(224 095)**	**887.1%**	**(171.1%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(233)**	**-**	**28 916**	**-**	**(29 697)**	**-**	**(341)**	**-**	**(1 354)**	**-**	**(240)**	**-**	**42.4%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(233)	-	28 916	-	(29 697)	-	(341)	-	(1 354)	-	(240)	-	42.4%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(313 539)**	**(313 539)**	**(33 525)**	**10.7%**	**(68 079)**	**21.7%**	**(28 925)**	**9.2%**	**(119 835)**	**38.2%**	**(250 364)**	**79.9%**	**(14 876)**	**36.5%**	**705.5%**
Capital assets	(313 539)	(313 539)	(33 525)	10.7%	(68 079)	21.7%	(28 925)	9.2%	(119 835)	38.2%	(250 364)	79.9%	(14 876)	36.5%	705.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(313 539)**	**(313 539)**	**(33 758)**	**10.8%**	**(39 163)**	**12.5%**	**(58 622)**	**18.7%**	**(120 176)**	**38.3%**	**(251 718)**	**80.3%**	**(15 116)**	**36.9%**	**695.0%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(26 406)**	**(85 406)**	**-**	**-**	**(38 942)**	**147.5%**	**(3 837)**	**4.5%**	**(5 613)**	**6.6%**	**(48 391)**	**56.7%**	**(5 069)**	**62.9%**	**10.7%**
Repayment of borrowing	(26 406)	(85 406)	-	-	(38 942)	147.5%	(3 837)	4.5%	(5 613)	6.6%	(48 391)	56.7%	(5 069)	62.9%	10.7%
Net Cash from/(used) Financing Activities	**(26 406)**	**(85 406)**	**-**	**-**	**(38 942)**	**147.5%**	**(3 837)**	**4.5%**	**(5 613)**	**6.6%**	**(48 391)**	**56.7%**	**(5 069)**	**62.9%**	**10.7%**
Net Increase/(Decrease) in cash held	**33 801**	**(30 405)**	**2 196 292**	**6 497.7%**	**2 111 286**	**6 246.2%**	**(3 943 542)**	**12 970.0%**	**33 493**	**(110.2%)**	**397 529**	**(1 307.4%)**	**(244 280)**	**2 315.3%**	**(113.7%)**
Cash/cash equivalents at the year begin:	241 307	235 049	-	-	2 196 292	910.2%	4 307 578	1 832.6%	665 102	283.0%	-	-	4 585 635	-	(85.5%)
Cash/cash equivalents at the year end:	**275 109**	**204 644**	**2 196 292**	**798.3%**	**4 307 578**	**1 565.8%**	**665 102**	**325.0%**	**698 595**	**341.4%**	**698 595**	**341.4%**	**4 572 713**	**1 253.4%**	**(84.7%)**

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	9 441	4.3%	3 706	1.7%	3 383	1.5%	203 522	92.5%	220 053	13.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	117 089	19.5%	18 903	3.1%	15 996	2.7%	448 120	74.7%	600 107	36.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 678	5.7%	10 904	2.1%	10 299	2.0%	469 971	90.2%	520 852	31.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 815	4.2%	686	1.6%	631	1.5%	39 920	92.7%	43 052	2.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 813	4.2%	3 251	1.5%	3 216	1.5%	195 373	92.7%	210 652	12.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	369	4.6%	142	1.8%	136	1.7%	7 312	91.9%	7 959	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 158	5.3%	473	1.2%	504	1.2%	37 684	92.3%	40 819	2.5%	-	-	-	-
Total By Income Source	**169 364**	**10.3%**	**38 065**	**2.3%**	**34 164**	**2.1%**	**1 401 901**	**85.3%**	**1 643 494**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11 446	6.7%	4 791	2.8%	4 461	2.6%	150 433	87.9%	171 131	10.4%	-	-	-	-
Commercial	88 510	20.8%	12 408	2.9%	10 977	2.6%	314 305	73.7%	426 200	25.9%	-	-	-	-
Households	69 130	6.7%	20 723	2.0%	18 583	1.8%	928 676	89.5%	1 037 112	63.1%	-	-	-	-
Other	278	3.1%	143	1.6%	143	1.6%	8 487	93.8%	9 051	.6%	-	-	-	-
Total By Customer Group	**169 364**	**10.3%**	**38 065**	**2.3%**	**34 164**	**2.1%**	**1 401 901**	**85.3%**	**1 643 494**	**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	668	100.0%	-	-	-	-	-	-	668	2.5%
Bulk Water	82	100.0%	-	-	-	-	-	-	82	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 208	100.0%	-	-	2	-	-	-	26 210	96.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	271	100.0%	-	-	-	-	-	-	271	1.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**27 229**	**100.0%**	**-**	**-**	**2**	**-**	**-**	**-**	**27 231**	**100.0%**

Contact Details

Municipal Manager	Mr Freedom Mthetwa	015 307 8002
Chief Financial Officer	Mr Choene Maeta	015 307 8072

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**750 286**	**742 768**	**203 467**	**27.1%**	**187 676**	**25.0%**	**173 498**	**23.4%**	**113 062**	**15.2%**	**677 703**	**91.2%**	**120 344**	**89.5%**	**(6.1%)**
Exchange Revenue															
Service charges - Electricity	193 957	180 827	29 589	15.3%	36 774	19.0%	34 295	19.0%	35 706	19.7%	136 365	75.4%	36 242	70.1%	(1.5%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	19 894	21 194	5 349	26.9%	5 283	26.6%	5 443	25.7%	5 388	25.4%	21 463	101.3%	5 315	97.2%	1.4%
Sale of Goods and Rendering of Services	902	1 076	243	27.0%	203	22.5%	219	20.3%	268	24.9%	932	86.7%	227	132.6%	18.3%
Agency services	11 932	11 932	286	2.4%	202	1.7%	204	1.7%	248	2.1%	941	7.9%	1 844	44.7%	(86.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 768	16 768	2 812	16.8%	2 904	17.3%	3 176	18.9%	2 320	13.8%	11 212	66.9%	1 525	52.5%	52.1%
Interest earned from Current and Non Current Assets	5 351	4 351	1 027	19.2%	524	9.8%	712	16.4%	783	18.0%	3 046	70.0%	507	69.5%	54.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	349	1 654	600	171.8%	219	62.6%	239	14.5%	269	16.2%	1 327	80.2%	174	146.5%	54.8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	5 091	5 091	2 635	51.8%	-	-	-	-	878	17.2%	3 513	69.0%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 432	1 732	306	4.1%	44	.6%	8 349	482.1%	49	2.8%	8 747	505.1%	152	4.0%	(67.8%)
Non-Exchange Revenue															
Property rates	214 177	214 177	52 956	24.7%	52 036	24.3%	51 277	23.9%	51 298	24.0%	207 567	96.9%	61 597	112.0%	(16.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 306	1 056	65	4.9%	53	4.1%	36	3.4%	38	3.6%	192	18.2%	40	3.1%	(4.7%)
Licences or permits	5 851	15 401	6 101	104.3%	3 760	64.3%	4 432	28.8%	4 526	29.4%	18 819	122.2%	4 442	86.5%	1.9%
Transfer and subsidies - Operational	224 034	224 267	91 662	40.9%	76 024	33.9%	55 296	24.7%	1 092	.5%	224 075	99.9%	1 849	100.1%	(40.9%)
Interest Receivables	43 242	43 242	9 836	22.7%	9 650	22.3%	9 819	22.7%	10 199	23.6%	39 504	91.4%	6 430	74.3%	58.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**795 146**	**787 205**	**144 510**	**18.2%**	**140 899**	**17.7%**	**137 822**	**17.5%**	**147 535**	**18.7%**	**570 766**	**72.5%**	**167 663**	**74.4%**	**(12.0%)**
Employee related costs	223 845	219 169	47 208	21.1%	47 012	21.0%	47 917	21.9%	48 662	22.2%	190 799	87.1%	45 651	84.2%	6.6%
Remuneration of councillors	19 196	19 196	4 194	21.8%	5 608	29.2%	4 206	21.9%	4 475	23.3%	18 483	96.3%	4 206	99.8%	6.4%
Bulk purchases - electricity	150 812	150 812	42 878	28.4%	23 713	15.7%	33 097	21.9%	33 533	22.2%	133 220	88.3%	30 249	89.7%	10.9%
Inventory consumed	26 313	33 435	6 519	24.8%	6 590	25.0%	5 656	16.9%	5 861	17.5%	24 625	73.7%	9 973	105.9%	(41.2%)
Debt impairment	110 142	110 142	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	87 220	87 220	20 753	23.8%	20 664	23.7%	20 244	23.2%	20 395	23.4%	82 056	94.1%	20 506	97.7%	(.5%)
Interest,Dividends and Rent on Land	20 722	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	68 642	61 884	7 562	11.0%	13 375	19.5%	9 595	15.5%	15 410	24.9%	45 942	74.2%	21 293	73.0%	(27.6%)
Transfers and subsidies	522	522	-	-	-	-	73	14.0%	30	5.7%	102	19.6%	73	31.7%	(59.2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	87 732	99 825	15 397	17.6%	23 937	27.3%	17 035	17.1%	19 169	19.2%	75 538	75.7%	35 713	90.7%	(46.3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(44 860)**	**(44 438)**	**58 957**		**46 777**		**35 676**		**(34 473)**		**106 937**		**(47 319)**		
Transfers and subsidies - capital (monetary allocations)	37 083	68 083	4 922	13.3%	12 973	35.0%	8 868	13.0%	6 383	9.4%	33 146	48.7%	17 961	105.3%	(64.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(7 777)**	**23 646**	**63 879**		**59 750**		**44 544**		**(28 090)**		**140 083**		**(29 358)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(7 777)**	**23 646**	**63 879**		**59 750**		**44 544**		**(28 090)**		**140 083**		**(29 358)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(7 777)**	**23 646**	**63 879**		**59 750**		**44 544**		**(28 090)**		**140 083**		**(29 358)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(7 777)**	**23 646**	**63 879**		**59 750**		**44 544**		**(28 090)**		**140 083**		**(29 358)**		
			-		-		-		-		-		0		0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**59 319**	**76 688**	**10 172**	**17.1%**	**16 506**	**27.8%**	**7 777**	**10.1%**	**5 787**	**7.5%**	**40 242**	**52.5%**	**15 949**	**71.8%**	**(63.7%)**
National Government	32 246	59 358	4 326	13.4%	11 281	35.0%	7 577	12.8%	5 771	9.7%	28 954	48.8%	15 618	86.5%	(63.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 246**	**59 358**	**4 326**	**13.4%**	**11 281**	**35.0%**	**7 577**	**12.8%**	**5 771**	**9.7%**	**28 954**	**48.8%**	**15 618**	**86.5%**	**(63.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 073	17 330	5 847	21.6%	5 226	19.3%	200	1.2%	16	.1%	11 288	65.1%	331	45.5%	(95.3%)
Capital Expenditure Functional	**59 319**	**76 688**	**10 172**	**17.1%**	**16 506**	**27.8%**	**7 777**	**10.1%**	**5 787**	**7.5%**	**40 242**	**52.5%**	**15 949**	**71.8%**	**(63.7%)**
Municipal governance and administration	**1 478**	**1 478**	**4**	**.3%**	**-**	**-**	**200**	**13.5%**	**16**	**1.1%**	**220**	**14.9%**	**116**	**121.6%**	**(86.6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 478	1 478	4	.3%	-	-	200	13.5%	16	1.1%	220	14.9%	116	121.6%	(86.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 043**	**3 341**	**-**	**-**	**3 341**	**36.9%**	**-**	**-**	**-**	**-**	**3 341**	**100.0%**	**9 638**	**82.9%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	215	85.9%	(100.0%)
Sport And Recreation	9 043	3 341	-	-	3 341	36.9%	-	-	-	-	3 341	100.0%	9 424	87.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	25.0%	-
Economic and Environmental Services	**43 404**	**58 729**	**10 169**	**23.4%**	**10 107**	**23.3%**	**2 809**	**4.8%**	**3 953**	**6.7%**	**27 037**	**46.0%**	**6 195**	**83.1%**	**(36.2%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	43 404	58 729	10 169	23.4%	10 107	23.3%	2 809	4.8%	3 953	6.7%	27 037	46.0%	6 195	83.1%	(36.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 393**	**13 140**	**-**	**-**	**3 059**	**56.7%**	**4 768**	**36.3%**	**1 818**	**13.8%**	**9 644**	**73.4%**	**-**	**-**	**(100.0%)**
Energy sources	1 915	9 662	-	-	3 059	159.7%	4 768	49.3%	1 818	18.8%	9 644	99.8%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 478	3 478	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**656 762**	**667 874**	**179 963**	**27.4%**	**129 194**	**19.7%**	**167 949**	**25.1%**	**54 349**	**8.1%**	**531 454**	**79.6%**	**69 980**	**77.4%**	**(22.3%)**
Property rates	185 080	192 161	19 427	10.5%	19 641	10.6%	19 774	10.3%	19 809	10.3%	78 650	40.9%	27 043	60.4%	(26.8%)
Service charges	172 351	150 343	19 795	11.5%	18 866	10.9%	21 909	14.6%	22 097	14.7%	82 667	55.0%	20 838	46.1%	6.0%
Other revenue	32 863	28 669	32 354	98.5%	17 440	53.1%	36 471	127.2%	11 972	41.8%	98 237	342.7%	22 099	207.6%	(45.8%)
Transfers and Subsidies - Operational	224 034	224 267	94 048	42.0%	73 247	32.7%	54 945	24.5%	118	.1%	222 358	99.1%	-	98.8%	(100.0%)
Transfers and Subsidies - Capital	37 083	68 083	14 339	38.7%	-	-	32 484	47.7%	-	-	46 823	68.8%	-	93.9%	-
Interest	5 351	4 351	-	-	-	-	2 367	54.4%	353	8.1%	2 719	62.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(597 331)**	**(581 737)**	**(146 766)**	**24.6%**	**(178 364)**	**29.9%**	**(137 558)**	**23.6%**	**(147 525)**	**25.4%**	**(610 213)**	**104.9%**	**(146 617)**	**92.6%**	**.6%**
Suppliers and employees	(594 434)	(581 216)	(146 766)	24.7%	(178 364)	30.0%	(137 558)	23.7%	(147 525)	25.4%	(610 213)	105.0%	(146 617)	93.1%	.6%

Finance charges	(2 376)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(522)	(522)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**59 431**	**86 137**	**33 197**	**55.9%**	**(49 169)**	**(82.7%)**	**30 390**	**35.3%**	**(93 177)**	**(108.2%)**	**(78 759)**	**(91.4%)**	**(76 637)**	**(1 106.2%)**	**21.6%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**(4 004)**	**-**	**987**	**-**	**233**	**-**	**(2 785)**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	(4 004)	-	987	-	233	-	(2 785)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(68 217)**	**(88 191)**	**(10 140)**	**14.9%**	**(16 113)**	**23.6%**	**(8 333)**	**9.4%**	**(5 745)**	**6.5%**	**(40 330)**	**45.7%**	**(16 902)**	**57.2%**	**(66.0%)**
Capital assets	(68 217)	(88 191)	(10 140)	14.9%	(16 113)	23.6%	(8 333)	9.4%	(5 745)	6.5%	(40 330)	45.7%	(16 902)	57.2%	(66.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(68 217)**	**(88 191)**	**(10 140)**	**14.9%**	**(20 117)**	**29.5%**	**(7 346)**	**8.3%**	**(5 512)**	**6.2%**	**(43 115)**	**48.9%**	**(16 902)**	**57.2%**	**(67.4%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(20 400)**	**(12 600)**	**(3 400)**	**16.7%**	**(700)**	**3.4%**	**-**	**-**	**-**	**-**	**(4 100)**	**32.5%**	**(5 100)**	**100.0%**	**(100.0%)**
Repayment of borrowing	(20 400)	(12 600)	(3 400)	16.7%	(700)	3.4%	-	-	-	-	(4 100)	32.5%	(5 100)	100.0%	(100.0%)
Net Cash from/(used) Financing Activities	**(20 400)**	**(12 600)**	**(3 400)**	**16.7%**	**(700)**	**3.4%**	**-**	**-**	**-**	**-**	**(4 100)**	**32.5%**	**(5 100)**	**100.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(29 186)**	**(14 654)**	**19 656**	**(67.3%)**	**(69 986)**	**239.8%**	**23 044**	**(157.3%)**	**(98 688)**	**673.4%**	**(125 974)**	**859.6%**	**(98 639)**	**191.8%**	**-**
Cash/cash equivalents at the year begin:	54 438	34 951	10 015	18.4%	29 671	54.5%	(40 315)	(115.3%)	6 558	18.8%	10 015	28.7%	(48 738)	-	(113.5%)
Cash/cash equivalents at the year end:	**25 252**	**20 297**	**29 671**	**117.5%**	**(40 315)**	**(159.7%)**	**6 558**	**32.3%**	**(92 130)**	**(453.9%)**	**(92 130)**	**(453.9%)**	**(147 378)**	**657.4%**	**(37.5%)**

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	20 860	1.8%	216	-	4 439	.4%	1 106 406	97.7%	1 131 920	36.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 818	18.3%	1 027	1.2%	3 054	3.5%	66 443	77.0%	86 342	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 037	2.6%	75	-	5 877	.9%	622 268	96.4%	645 257	21.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 143	2.0%	24	-	1 703	.8%	201 237	97.2%	207 107	6.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 748	2.0%	1	-	1 635	.9%	181 564	97.1%	186 949	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	94	41.5%	-	-	7	3.0%	126	55.5%	227	-	-	-	-	-
Interest on Arrear Debtor Accounts	23 969	3.1%	-	-	11 965	1.5%	745 106	95.4%	781 039	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 456	6.5%	1 148	3.0%	1 311	3.5%	32 864	87.0%	37 780	1.2%	-	-	-	-
Total By Income Source	**88 126**	**2.9%**	**2 492**	**.1%**	**29 991**	**1.0%**	**2 956 013**	**96.1%**	**3 076 622**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14 401	12.4%	(24)	-	1 638	1.4%	99 705	86.2%	115 719	3.8%	-	-	-	-
Commercial	14 466	3.3%	(121)	-	4 366	1.0%	421 695	95.8%	440 406	14.3%	-	-	-	-
Households	51 373	2.2%	799	-	20 365	.9%	2 270 310	96.9%	2 342 848	76.2%	-	-	-	-
Other	7 885	4.4%	1 838	1.0%	3 622	2.0%	164 304	92.5%	177 649	5.8%	-	-	-	-
Total By Customer Group	**88 126**	**2.9%**	**2 492**	**.1%**	**29 991**	**1.0%**	**2 956 013**	**96.1%**	**3 076 622**	**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	13 869	100.0%	-	-	-	-	-	-	13 869	75.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	850	100.0%	-	-	-	-	-	-	850	4.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 512	98.3%	60	1.7%	-	-	-	-	3 572	19.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**18 231**	**99.7%**	**60**	**.3%**	**-**	**-**	**-**	**-**	**18 291**	**100.0%**

Contact Details

Municipal Manager	Mrs Sebote Thalita Mokobi	
Chief Financial Officer	Ms Lethabo Nkoane	015 780 6303

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**462 633**	**488 374**	**145 585**	**31.5%**	**125 672**	**27.2%**	**106 448**	**21.8%**	**70 276**	**14.4%**	**447 980**	**91.7%**	**68 717**	**99.5%**	**2.3%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	1 196	-	40	-	(843)	-	1 982	-	2 376	-	1 417	-	39.9%
Service charges - Waste Water Management	-	-	171	-	(57)	-	(57)	-	172	-	229	-	154	-	11.3%
Service charges - Waste Management	6 300	6 300	1 582	25.1%	1 572	24.9%	1 488	23.6%	1 467	23.3%	6 110	97.0%	1 391	97.6%	5.5%
Sale of Goods and Rendering of Services	3 477	4 888	1 340	38.5%	1 002	28.8%	702	14.4%	1 893	38.7%	4 937	101.0%	1 225	126.2%	54.6%
Agency services	3 132	3 500	785	25.1%	720	23.0%	864	24.7%	942	26.9%	3 311	94.6%	(0)	-	(541 609.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 495	716	(573)	(38.3%)	(402)	(26.9%)	(1 593)	(222.4%)	(1 937)	(270.5%)	(4 504)	(629.0%)	(529)	(37.2%)	266.4%
Interest earned from Current and Non Current Assets	12 854	9 600	2 660	20.7%	1 385	10.8%	2 756	28.7%	2 686	28.0%	9 487	98.8%	2 751	99.7%	(2.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	438	425	23	5.2%	29	6.6%	25	5.9%	27	6.4%	104	24.5%	23	17.3%	19.6%
Licences or permits	3 132	3 743	(11)	(.4%)	11	.4%	-	-	-	-	-	-	1 296	112.8%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	422	40	8 711	2 063.4%	(4 391)	(1 040.1%)	45	112.9%	60	149.6%	4 425	11 062.9%	1 043	315.8%	(94.3%)
Non-Exchange Revenue															
Property rates	222 681	222 681	49 426	22.2%	54 265	24.4%	51 727	23.2%	49 001	22.0%	204 420	91.8%	47 972	97.4%	2.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 045	491	-	-	110	10.5%	165	33.7%	72	14.7%	347	70.6%	87	35.1%	(17.2%)
Licences or permits	3 816	150	633	16.6%	1 199	31.4%	814	542.9%	764	509.5%	3 411	2 274.0%	1 185	99.0%	(35.5%)
Transfer and subsidies - Operational	184 005	213 724	73 846	40.1%	64 176	34.9%	44 157	20.7%	7 217	3.4%	189 396	88.6%	4 983	99.6%	44.8%
Interest Receivables	19 836	22 116	5 795	29.2%	6 013	30.3%	6 196	28.0%	5 928	26.8%	23 932	108.2%	5 701	112.8%	4.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	19	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**387 552**	**501 011**	**69 190**	**17.9%**	**118 435**	**30.6%**	**139 513**	**27.8%**	**92 748**	**18.5%**	**419 886**	**83.8%**	**69 141**	**82.9%**	**34.1%**
Employee related costs	124 320	117 637	28 194	22.7%	27 827	22.4%	28 302	24.1%	17 810	15.1%	102 133	86.8%	26 459	95.2%	(32.7%)
Remuneration of councillors	13 377	13 377	3 867	28.9%	2 501	18.7%	4 425	33.1%	2 706	20.2%	13 499	100.9%	781	91.9%	246.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	182	102.5%	(100.0%)
Inventory consumed	10 000	9 750	3 083	30.8%	1 594	15.9%	6 331	64.9%	7 541	77.3%	18 549	190.2%	(2 221)	61.2%	(439.6%)
Debt impairment	35 970	55 000	-	-	29 453	81.9%	-	-	-	-	29 453	53.6%	-	23.8%	-
Depreciation, Amortisation and Impairment	37 000	34 500	-	-	15 371	41.5%	-	-	18 685	54.2%	34 056	98.7%	-	53.9%	(100.0%)
Interest,Dividends and Rent on Land	2 100	2 700	-	-	327	15.6%	-	-	-	-	327	12.1%	-	-	-
Contracted services	85 265	185 571	22 039	25.8%	24 882	29.2%	88 072	47.5%	32 026	17.3%	167 019	90.0%	25 951	96.5%	23.4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	79 004	76 776	12 007	15.2%	16 480	20.9%	12 383	16.1%	13 980	18.2%	54 850	71.4%	17 969	99.6%	(22.2%)
Disposal of Fixed and Intangible Assets	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	15	200	-	-	-	-	-	-	-	-	-	-	19	124.9%	(100.0%)
Surplus/(Deficit)	**75 080**	**(12 636)**	**76 395**		**7 237**		**(33 065)**		**(22 472)**		**28 095**		**(424)**		
Transfers and subsidies - capital (monetary allocations)	30 817	85 395	10 823	35.1%	20 237	65.7%	7 258	8.5%	17 076	20.0%	55 395	64.9%	18 043	82.0%	(5.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**105 897**	**72 758**	**87 218**		**27 475**		**(25 807)**		**(5 396)**		**83 489**		**17 619**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**105 897**	**72 758**	**87 218**		**27 475**		**(25 807)**		**(5 396)**		**83 489**		**17 619**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**105 897**	**72 758**	**87 218**		**27 475**		**(25 807)**		**(5 396)**		**83 489**		**17 619**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**105 897**	**72 758**	**87 218**		**27 475**		**(25 807)**		**(5 396)**		**83 489**		**17 619**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**194 006**	**174 229**	**85 094**	**43.9%**	**61 600**	**31.8%**	**(30 903)**	**(17.7%)**	**26 059**	**15.0%**	**141 850**	**81.4%**	**51 848**	**84.0%**	**(49.7%)**
National Government	26 797	74 256	9 417	35.1%	20 370	76.0%	4 584	6.2%	17 362	23.4%	51 733	69.7%	14 822	78.1%	17.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 797**	**74 256**	**9 417**	**35.1%**	**20 370**	**76.0%**	**4 584**	**6.2%**	**17 362**	**23.4%**	**51 733**	**69.7%**	**14 822**	**78.1%**	**17.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	167 208	99 972	75 677	45.3%	41 231	24.7%	(35 487)	(35.5%)	8 696	8.7%	90 117	90.1%	37 027	86.8%	(76.5%)
Capital Expenditure Functional	**194 006**	**174 229**	**85 094**	**43.9%**	**61 600**	**31.8%**	**(30 903)**	**(17.7%)**	**26 059**	**15.0%**	**141 850**	**81.4%**	**51 848**	**84.0%**	**(49.7%)**
Municipal governance and administration	**7 100**	**5 410**	**1 773**	**25.0%**	**2 109**	**29.7%**	**(1 957)**	**(36.2%)**	**497**	**9.2%**	**2 422**	**44.8%**	**7 678**	**80.5%**	**(93.5%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 100	5 410	1 773	25.0%	2 109	29.7%	(1 957)	(36.2%)	497	9.2%	2 422	44.8%	7 678	80.5%	(93.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**34 149**	**34 988**	**10 375**	**30.4%**	**7 902**	**23.1%**	**11 393**	**32.6%**	**4 086**	**11.7%**	**33 756**	**96.5%**	**10 940**	**77.3%**	**(62.7%)**
Community and Social Services	34 149	34 988	10 375	30.4%	7 902	23.1%	11 393	32.6%	4 086	11.7%	33 756	96.5%	10 940	77.3%	(62.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**152 757**	**133 831**	**72 946**	**47.8%**	**51 588**	**33.8%**	**(40 339)**	**(30.1%)**	**21 476**	**16.0%**	**105 671**	**79.0%**	**33 231**	**85.4%**	**(35.4%)**
Planning and Development	1 317	489	-	-	389	29.5%	-	-	85	17.3%	473	96.8%	(30)	27.8%	(381.7%)
Road Transport	151 439	133 342	72 946	48.2%	51 200	33.8%	(40 339)	(30.3%)	21 391	16.0%	105 198	78.9%	33 261	85.9%	(35.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**408 930**	**491 873**	**182 266**	**44.6%**	**149 224**	**36.5%**	**167 282**	**34.0%**	**120 375**	**24.5%**	**619 146**	**125.9%**	**100 198**	**110.2%**	**20.1%**
Property rates	164 103	167 674	43 826	26.7%	45 765	27.9%	46 884	28.0%	64 898	38.7%	201 373	120.1%	40 686	96.5%	59.5%
Service charges	4 635	4 635	1 740	37.5%	1 851	39.9%	1 777	38.3%	1 609	34.7%	6 978	150.6%	1 466	65.7%	9.8%
Other revenue	14 417	12 746	40 083	278.0%	23 241	161.2%	17 753	139.3%	23 864	187.2%	104 941	823.3%	23 229	682.0%	2.7%
Transfers and Subsidies - Operational	180 483	210 202	74 620	41.3%	58 555	32.4%	43 854	20.9%	0	-	177 030	84.2%	18	95.7%	(97.9%)
Transfers and Subsidies - Capital	32 439	87 017	21 994	67.8%	19 808	61.1%	57 008	65.5%	30 000	34.5%	128 810	148.0%	34 000	92.0%	(11.8%)
Interest	12 854	9 600	2	-	3	-	5	.1%	4	-	14	.1%	798	10.7%	(99.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(301 202)**	**(371 208)**	**(87 166)**	**28.9%**	**(80 993)**	**26.9%**	**(77 327)**	**20.8%**	**(89 381)**	**24.1%**	**(334 867)**	**90.2%**	**(74 607)**	**99.7%**	**19.8%**
Suppliers and employees	(301 202)	(371 208)	(87 166)	28.9%	(80 993)	26.9%	(77 327)	20.8%	(89 381)	24.1%	(334 867)	90.2%	(74 607)	99.7%	19.8%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**107 728**	**120 665**	**95 100**	**88.3%**	**68 231**	**63.3%**	**89 955**	**74.5%**	**30 994**	**25.7%**	**284 280**	**235.6%**	**25 591**	**128.0%**	**21.1%**
Cash Flow from Investing Activities															
Receipts	**(500)**	**(500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	(500)	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(194 006)**	**(174 229)**	**(96 999)**	**50.0%**	**(68 862)**	**35.5%**	**(32 255)**	**18.5%**	**(27 091)**	**15.5%**	**(225 208)**	**129.3%**	**(54 395)**	**99.0%**	**(50.2%)**
Capital assets	(194 006)	(174 229)	(96 999)	50.0%	(68 862)	35.5%	(32 255)	18.5%	(27 091)	15.5%	(225 208)	129.3%	(54 395)	99.0%	(50.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(194 506)**	**(174 729)**	**(96 999)**	**49.9%**	**(68 862)**	**35.4%**	**(32 255)**	**18.5%**	**(27 091)**	**15.5%**	**(225 208)**	**128.9%**	**(54 395)**	**98.6%**	**(50.2%)**
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	**(86 777)**	**(54 064)**	**(1 899)**	**2.2%**	**(632)**	**.7%**	**57 699**	**(106.7%)**	**3 904**	**(7.2%)**	**59 072**	**(109.3%)**	**(28 804)**	**(16.6%)**	**(113.6%)**
Cash/cash equivalents at the year begin:	164 812	164 812	169 003	102.5%	167 103	101.4%	166 472	101.0%	224 171	136.0%	169 003	102.5%	206 941	157.7%	8.3%
Cash/cash equivalents at the year end:	**78 034**	**110 748**	**167 103**	**214.1%**	**166 472**	**213.3%**	**224 171**	**202.4%**	**228 075**	**205.9%**	**228 075**	**205.9%**	**178 137**	**140.1%**	**28.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	789	16.7%	160	3.4%	147	3.1%	3 624	76.8%	4 720	1.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 367	6.7%	8 776	3.6%	7 325	3.0%	211 531	86.7%	243 999	73.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	82	9.1%	32	3.6%	26	2.9%	757	84.4%	896	.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	589	10.9%	347	6.4%	326	6.1%	4 123	76.6%	5 385	1.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 062	2.8%	2 008	2.7%	1 945	2.6%	68 188	91.9%	74 203	22.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	1.0%	-	-	1	.1%	1 486	99.0%	1 501	.5%	-	-	-	-
Total By Income Source	**19 903**	**6.0%**	**11 324**	**3.4%**	**9 770**	**3.0%**	**289 708**	**87.6%**	**330 705**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 726	5.4%	1 628	5.1%	1 550	4.9%	26 910	84.6%	31 814	9.6%	-	-	-	-
Commercial	9 103	4.8%	5 409	2.9%	4 788	2.5%	168 968	89.7%	188 268	56.9%	-	-	-	-
Households	9 074	8.2%	4 286	3.9%	3 433	3.1%	93 830	84.8%	110 623	33.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**19 903**	**6.0%**	**11 324**	**3.4%**	**9 770**	**3.0%**	**289 708**	**87.6%**	**330 705**	**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	-	-	-	-	-	-	0	100.0%	0	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**100.0%**	**0**	**100.0%**

Contact Details

Municipal Manager	Mr Muruo Morwamofa Lesly	015 590 1650
Chief Financial Officer	Mr Sebelebele Tlou Herman	015 590 1650

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**2 010 591**	**2 020 591**	**717 027**	**35.7%**	**560 158**	**27.9%**	**492 335**	**24.4%**	**97 848**	**4.8%**	**1 867 368**	**92.4%**	**200 032**	**91.7%**	**(51.1%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	388 360	388 360	80 897	20.8%	43 095	11.1%	81 718	21.0%	56 630	14.6%	262 340	67.6%	150 196	76.8%	(62.3%)
Service charges - Waste Water Management	70 424	70 424	6 949	9.9%	6 974	9.9%	15 379	21.8%	12 612	17.9%	41 915	59.5%	6 895	58.3%	82.9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5 594	5 594	394	7.0%	732	13.1%	343	6.1%	666	11.9%	2 135	38.2%	222	139.9%	199.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	87 945	87 945	14 024	15.9%	15 072	17.1%	20 950	23.8%	393	.4%	50 439	57.4%	18 291	66.4%	(97.9%)
Interest earned from Current and Non Current Assets	20 000	30 000	8 283	41.4%	4 239	21.2%	6 275	20.9%	5 376	17.9%	24 173	80.6%	6 368	162.8%	(15.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	714	-	1 280	-	637	-	2 345	-	4 976	-	186	-	1 157.8%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 438 267	1 438 267	605 766	42.1%	485 850	33.8%	367 033	25.5%	19 827	1.4%	1 478 475	102.8%	17 874	96.7%	10.9%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	2 915	-	-	-	-	-	2 915	-	-	-	-
Operating Expenditure	**1 868 269**	**2 010 014**	**405 899**	**21.7%**	**441 140**	**23.6%**	**426 114**	**21.2%**	**535 121**	**26.6%**	**1 808 274**	**90.0%**	**488 695**	**87.9%**	**9.5%**
Employee related costs	554 179	589 525	127 918	23.1%	132 750	24.0%	143 964	24.4%	145 251	24.6%	549 881	93.3%	120 186	86.9%	20.9%
Remuneration of councillors	28 427	24 927	4 674	16.4%	4 482	15.8%	4 458	17.9%	8 755	35.1%	22 369	89.7%	4 731	68.9%	85.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	416 841	474 701	93 471	22.4%	96 872	23.2%	83 896	17.7%	56 353	11.9%	330 593	69.6%	121 954	91.2%	(53.8%)
Debt impairment	68 495	68 495	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	316 194	306 194	51 601	16.3%	51 447	16.3%	49 957	16.3%	49 294	16.1%	202 299	66.1%	51 214	68.5%	(3.7%)
Interest,Dividends and Rent on Land	31 956	15 956	1 241	3.9%	2	-	19	.1%	19	.1%	1 281	8.0%	24 550	80.9%	(99.9%)
Contracted services	324 017	393 967	100 027	30.9%	130 068	40.1%	115 768	29.4%	111 189	28.2%	457 051	116.0%	122 064	116.7%	(8.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	128 162	136 250	26 968	21.0%	25 519	19.9%	28 052	20.6%	164 261	120.6%	244 800	179.7%	43 996	94.6%	273.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**142 322**	**10 577**	**311 127**		**119 019**		**66 221**		**(437 273)**		**59 094**		**(288 663)**		
Transfers and subsidies - capital (monetary allocations)	717 509	682 509	53 617	7.5%	131 474	18.3%	219 945	32.2%	115 659	16.9%	520 695	76.3%	165 925	107.3%	(30.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	401	-	401	-	133	-	200.8%
Surplus/(Deficit) after capital transfers and contributions	**859 831**	**693 086**	**364 744**		**250 493**		**286 166**		**(321 213)**		**580 190**		**(122 605)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**859 831**	**693 086**	**364 744**		**250 493**		**286 166**		**(321 213)**		**580 190**		**(122 605)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**859 831**	**693 086**	**364 744**		**250 493**		**286 166**		**(321 213)**		**580 190**		**(122 605)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**859 831**	**693 086**	**364 744**		**250 493**		**286 166**		**(321 213)**		**580 190**		**(122 605)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**644 467**	**628 327**	**61 489**	**9.5%**	**228 066**	**35.4%**	**79 788**	**12.7%**	**(15 479)**	**(2.5%)**	**353 864**	**56.3%**	**268 548**	**139.0%**	**(105.8%)**
National Government	611 967	581 306	43 221	7.1%	222 153	36.3%	77 309	13.3%	(124 221)	(21.4%)	218 461	37.6%	155 746	90.1%	(179.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	12 000	9 339	-	-	-	-	-	99 197	826.6%	108 536	904.5%	104 740	-	(5.3%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**611 967**	**593 306**	**52 559**	**8.6%**	**222 153**	**36.3%**	**77 309**	**13.0%**	**(25 024)**	**(4.2%)**	**326 997**	**55.1%**	**260 486**	**145.3%**	**(109.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 500	35 022	8 929	27.5%	5 913	18.2%	2 480	7.1%	9 546	27.3%	26 868	76.7%	8 062	75.5%	18.4%
Capital Expenditure Functional	**644 467**	**628 327**	**61 489**	**9.5%**	**228 066**	**35.4%**	**79 788**	**12.7%**	**(15 479)**	**(2.5%)**	**353 864**	**56.3%**	**268 548**	**139.0%**	**(105.8%)**
Municipal governance and administration	**6 000**	**6 000**	**162**	**2.7%**	**2 000**	**33.3%**	**-**	**-**	**1 805**	**30.1%**	**3 967**	**66.1%**	**5 476**	**93.0%**	**(67.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 000	6 000	162	2.7%	2 000	33.3%	-	-	1 805	30.1%	3 967	66.1%	5 476	93.0%	(67.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**26 500**	**26 500**	**8 768**	**33.1%**	**3 913**	**14.8%**	**-**	**-**	**7 740**	**29.2%**	**20 421**	**77.1%**	**-**	**-**	**(100.0%)**
Community and Social Services	1 500	1 500	-	-	-	-	-	-	376	25.0%	376	25.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	25 000	25 000	8 768	35.1%	3 913	15.7%	-	-	7 365	29.5%	20 046	80.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 587**	**2 587**	**-**	**-**	**-**	**-**	**126**	**4.9%**	**268**	**10.4%**	**394**	**15.2%**	**-**	**15.5%**	**(100.0%)**
Planning and Development	2 587	2 587	-	-	-	-	126	4.9%	268	10.4%	394	15.2%	-	15.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**609 380**	**593 240**	**52 559**	**8.6%**	**222 153**	**36.5%**	**79 663**	**13.4%**	**(25 292)**	**(4.3%)**	**329 083**	**55.5%**	**263 072**	**143.9%**	**(109.6%)**
Energy sources	-	2 522	-	-	-	-	2 480	98.3%	-	-	2 480	98.3%	-	-	-
Water Management	609 380	590 719	52 559	8.6%	222 153	36.5%	77 183	13.1%	(25 292)	(4.3%)	326 603	55.3%	263 072	143.9%	(109.6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**2 458 931**	**2 433 931**	**752 877**	**30.6%**	**761 141**	**31.0%**	**410 873**	**16.9%**	**48 818**	**2.0%**	**1 973 709**	**81.1%**	**15 312**	**77.2%**	**218.8%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	68 818	68 818	928	1.3%	4 218	6.1%	-	-	7 871	11.4%	13 018	18.9%	8 558	11.1%	(8.0%)
Other revenue	201 145	201 145	453	.2%	3 757	1.9%	405	.2%	766	.4%	5 382	2.7%	257	2.1%	198.3%
Transfers and Subsidies - Operational	1 438 267	1 438 267	599 722	41.7%	479 385	33.3%	359 208	25.0%	24 499	1.7%	1 462 813	101.7%	-	92.6%	(100.0%)
Transfers and Subsidies - Capital	717 509	682 509	143 489	20.0%	269 542	37.6%	44 984	6.6%	10 306	1.5%	468 322	68.6%	129	109.1%	7 916.2%
Interest	33 192	43 192	8 284	25.0%	4 239	12.8%	6 275	14.5%	5 376	12.4%	24 175	56.0%	6 368	162.8%	(15.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 483 581)**	**(1 635 326)**	**(277 428)**	**18.7%**	**(286 275)**	**19.3%**	**(246 780)**	**15.1%**	**(274 321)**	**16.8%**	**(1 084 805)**	**66.3%**	**(684 739)**	**95.4%**	**(59.9%)**
Suppliers and employees	(1 482 306)	(1 619 370)	(277 428)	18.7%	(286 275)	19.3%	(246 780)	15.2%	(274 321)	16.9%	(1 084 805)	67.0%	(684 739)	97.4%	(59.9%)

Finance charges	(1 276)	(15 956)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**975 350**	**798 605**	**475 449**	**48.7%**	**474 866**	**48.7%**	**164 093**	**20.5%**	**(225 503)**	**(28.2%)**	**888 905**	**111.3%**	**(669 427)**	**44.5%**	**(66.3%)**
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	**(644 467)**	**(628 327)**	**(118 146)**	**18.3%**	**(257 013)**	**39.9%**	**(65 365)**	**10.4%**	**(170 576)**	**27.1%**	**(611 099)**	**97.3%**	**(252 036)**	**155.4%**	**(32.3%)**
Capital assets	(644 467)	(628 327)	(118 146)	18.3%	(257 013)	39.9%	(65 365)	10.4%	(170 576)	27.1%	(611 099)	97.3%	(252 036)	155.4%	(32.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(644 467)**	**(628 327)**	**(118 146)**	**18.3%**	**(257 013)**	**39.9%**	**(65 365)**	**10.4%**	**(170 576)**	**27.1%**	**(611 099)**	**97.3%**	**(252 036)**	**155.4%**	**(32.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**330 883**	**170 278**	**357 303**	**108.0%**	**217 853**	**65.8%**	**98 728**	**58.0%**	**(396 079)**	**(232.6%)**	**277 806**	**163.1%**	**(921 463)**	**(105.9%)**	**(57.0%)**
Cash/cash equivalents at the year begin:	(142 121)	168 068	163 823	(115.3%)	525 612	(369.8%)	743 465	442.4%	842 193	501.1%	163 823	97.5%	720 788	983.1%	16.8%
Cash/cash equivalents at the year end:	**188 762**	**338 346**	**525 612**	**278.5%**	**743 465**	**393.9%**	**842 193**	**248.9%**	**441 573**	**130.5%**	**441 573**	**130.5%**	**(200 675)**	**(52.9%)**	**(320.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 924	4.6%	2 253	1.2%	7 290	3.8%	173 816	90.4%	192 283	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**8 924**	**4.6%**	**2 253**	**1.2%**	**7 290**	**3.8%**	**173 816**	**90.4%**	**192 283**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	0	-	0	-	0	-	34 024	100.0%	34 024	17.7%	-	-	-	-
Commercial	4 628	4.2%	2 253	2.0%	3 521	3.2%	100 611	90.6%	111 013	57.7%	-	-	-	-
Households	4 296	9.1%	0	-	3 769	8.0%	39 181	82.9%	47 247	24.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**8 924**	**4.6%**	**2 253**	**1.2%**	**7 290**	**3.8%**	**173 816**	**90.4%**	**192 283**	**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	-	-	-	-	-	-	25 416	100.0%	25 416	3.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	69 634	9.6%	38	-	-	-	657 553	90.4%	727 225	96.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**69 634**	**9.3%**	**38**	**-**	**-**	**-**	**682 969**	**90.7%**	**752 641**	**100.0%**

Contact Details

Municipal Manager	Mr Mogano Tshepo Jack	015 811 6300
Chief Financial Officer	Ms Mathevula Sibongile	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**759 146**	**831 297**	**177 937**	**23.4%**	**162 777**	**21.4%**	**131 739**	**15.8%**	**74 616**	**9.0%**	**547 068**	**65.8%**	**68 632**	**77.0%**	**8.7%**
Exchange Revenue															
Service charges - Electricity	276 669	309 486	47 445	17.1%	52 698	19.0%	47 386	15.3%	49 971	16.1%	197 501	63.8%	43 095	69.2%	16.0%
Service charges - Water	-	-	7 364	-	8 160	-	7 897	-	7 203	-	30 623	-	6 606	-	9.0%
Service charges - Waste Water Management	-	-	380	-	441	-	435	-	434	-	1 691	-	366	-	18.5%
Service charges - Waste Management	25 626	25 626	4 496	17.5%	4 383	17.1%	4 433	17.3%	4 263	16.6%	17 575	68.6%	4 273	70.9%	(.2%)
Sale of Goods and Rendering of Services	4 260	4 260	59	1.4%	112	2.6%	140	3.3%	234	5.5%	545	12.8%	95	38.2%	147.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 874	7 874	269	3.4%	284	3.6%	253	3.2%	123	1.6%	929	11.8%	22	16.9%	451.6%
Interest earned from Current and Non Current Assets	2 514	2 514	18	.7%	-	-	-	-	893	35.5%	911	36.3%	538	71.0%	66.0%
Dividends	-	-	364	-	414	-	367	-	(231)	-	914	-	-	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	437	437	8	1.8%	8	1.8%	3	.6%	1	.2%	19	4.3%	7	4.9%	(87.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 048	41 382	585	4.9%	3 832	31.8%	2 005	4.8%	163	.4%	6 585	15.9%	1 962	4.9%	(91.7%)
Non-Exchange Revenue															
Property rates	40 964	40 964	12 260	29.9%	6 426	15.7%	5 991	14.6%	6 843	16.7%	31 520	76.9%	6 442	79.9%	6.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 185	4 185	514	12.3%	650	15.5%	565	13.5%	265	6.3%	1 994	47.6%	255	55.9%	3.9%
Licences or permits	2 744	2 744	248	9.0%	237	8.6%	58	2.1%	1 072	39.1%	1 615	58.9%	945	43.9%	13.5%
Transfer and subsidies - Operational	248 520	248 520	100 986	40.6%	82 037	33.0%	58 988	23.7%	50	-	242 061	97.4%	1 100	99.1%	(95.5%)
Interest Receivables	-	-	2 941	-	3 095	-	3 218	-	3 332	-	12 585	-	2 924	-	13.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	133 305	143 305	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**662 253**	**717 936**	**136 982**	**20.7%**	**131 061**	**19.8%**	**135 422**	**18.9%**	**195 160**	**27.2%**	**598 625**	**83.4%**	**152 042**	**77.9%**	**28.4%**
Employee related costs	182 656	182 669	45 844	25.1%	48 985	26.8%	43 656	23.9%	42 349	23.2%	180 834	99.0%	51 456	89.1%	(17.7%)
Remuneration of councillors	12 549	13 549	4 000	31.9%	4 057	32.3%	4 719	34.8%	4 306	31.8%	17 083	126.1%	5 334	124.4%	(19.3%)
Bulk purchases - electricity	316 161	316 161	62 860	19.9%	34 766	11.0%	52 509	16.6%	66 085	20.9%	216 221	68.4%	58 926	77.6%	12.1%
Inventory consumed	4 208	5 208	195	4.6%	769	18.3%	1 031	19.8%	1 962	37.7%	3 957	76.0%	1 753	86.0%	11.9%
Debt impairment	-	15 367	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	37 046	37 046	-	-	-	-	-	-	40 874	110.3%	40 874	110.3%	-	-	(100.0%)
Interest,Dividends and Rent on Land	1 888	3 467	791	41.9%	834	44.2%	1 271	36.7%	5 403	155.8%	8 299	239.4%	1 796	168.4%	200.9%
Contracted services	49 155	66 872	9 332	19.0%	15 866	32.3%	11 265	16.8%	19 878	29.7%	56 341	84.3%	11 837	90.9%	67.9%
Transfers and subsidies	4 049	4 049	1 288	31.8%	1 950	48.2%	5 313	131.2%	(2 291)	(56.6%)	6 260	154.6%	6 147	118.7%	(137.3%)
Irrecoverable debts written off	367	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	54 175	73 549	12 672	23.4%	23 834	44.0%	15 657	21.3%	16 593	22.6%	68 756	93.5%	14 794	79.7%	12.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**96 893**	**113 361**	**40 955**		**31 715**		**(3 683)**		**(120 544)**		**(51 556)**		**(83 411)**		
Transfers and subsidies - capital (monetary allocations)	35 242	55 242	24 141	68.5%	5 440	15.4%	(1 075)	(1.9%)	4 588	8.3%	33 094	59.9%	13 012	110.8%	(64.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**132 135**	**168 603**	**65 096**		**37 155**		**(4 758)**		**(115 956)**		**(18 462)**		**(70 398)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**132 135**	**168 603**	**65 096**		**37 155**		**(4 758)**		**(115 956)**		**(18 462)**		**(70 398)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**132 135**	**168 603**	**65 096**		**37 155**		**(4 758)**		**(115 956)**		**(18 462)**		**(70 398)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**132 135**	**168 603**	**65 096**		**37 155**		**(4 758)**		**(115 956)**		**(18 462)**		**(70 398)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**132 682**	**168 632**	**19 323**	**14.6%**	**13 001**	**9.8%**	**17 197**	**10.2%**	**25 012**	**14.8%**	**74 533**	**44.2%**	**28 104**	**56.4%**	**(11.0%)**
National Government	35 242	40 242	6 774	19.2%	3 405	9.7%	1 353	3.4%	14 350	35.7%	25 883	64.3%	9 318	98.3%	54.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 242**	**40 242**	**6 774**	**19.2%**	**3 405**	**9.7%**	**1 353**	**3.4%**	**14 350**	**35.7%**	**25 883**	**64.3%**	**9 318**	**98.3%**	**54.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	97 440	128 390	12 549	12.9%	9 596	9.8%	15 843	12.3%	10 662	8.3%	48 650	37.9%	18 786	41.5%	(43.2%)
Capital Expenditure Functional	**132 682**	**168 632**	**19 323**	**14.6%**	**13 001**	**9.8%**	**17 197**	**10.2%**	**25 012**	**14.8%**	**74 533**	**44.2%**	**28 812**	**56.9%**	**(13.2%)**
Municipal governance and administration	**22 970**	**23 119**	**98**	**.4%**	**1 787**	**7.8%**	**2 110**	**9.1%**	**5 127**	**22.2%**	**9 122**	**39.5%**	**7 988**	**47.6%**	**(35.8%)**
Executive and Council	2 547	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	20 423	23 119	98	.5%	1 787	8.8%	2 110	9.1%	5 127	22.2%	9 122	39.5%	7 988	47.6%	(35.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 190**	**1 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	690	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**82 492**	**108 263**	**18 400**	**22.3%**	**7 652**	**9.3%**	**7 617**	**7.0%**	**12 856**	**11.9%**	**46 526**	**43.0%**	**11 332**	**63.3%**	**13.5%**
Planning and Development	49 392	86 763	15 069	30.5%	4 594	9.3%	6 529	7.5%	12 256	14.1%	38 448	44.3%	6 756	70.6%	81.4%
Road Transport	33 100	21 500	3 331	10.1%	3 058	9.2%	1 088	5.1%	600	2.8%	8 078	37.6%	4 576	49.5%	(86.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**25 780**	**35 500**	**825**	**3.2%**	**3 561**	**13.8%**	**7 225**	**20.4%**	**6 904**	**19.4%**	**18 516**	**52.2%**	**9 492**	**55.7%**	**(27.3%)**
Energy sources	-	28 300	725	-	3 561	-	3 518	12.4%	7 231	25.6%	15 036	53.1%	8 278	48.7%	(12.6%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	25 780	7 200	100	.4%	-	-	3 708	51.5%	(328)	(4.6%)	3 480	48.3%	1 215	56.5%	(127.0%)
Other	**250**	**250**	**-**	**-**	**-**	**-**	**245**	**97.8%**	**125**	**50.0%**	**369**	**147.8%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**686 856**	**769 007**	**212 049**	**30.9%**	**174 338**	**25.4%**	**168 436**	**21.9%**	**96 022**	**12.5%**	**650 845**	**84.6%**	**82 674**	**80.7%**	**16.1%**
Property rates	33 783	33 783	9 387	27.8%	6 180	18.3%	5 996	17.7%	6 451	19.1%	28 014	82.9%	5 641	71.5%	14.4%
Service charges	256 442	289 259	62 500	24.4%	75 750	29.5%	64 877	22.4%	72 888	25.2%	276 015	95.4%	58 984	69.5%	23.6%
Other revenue	109 162	138 495	12 510	11.5%	2 716	2.5%	7 109	5.1%	11 488	8.3%	33 823	24.4%	6 782	74.9%	69.4%
Transfers and Subsidies - Operational	241 840	241 840	103 512	42.8%	84 252	34.8%	60 793	25.1%	5 195	2.1%	253 752	104.9%	4 209	99.1%	23.4%
Transfers and Subsidies - Capital	35 242	55 242	24 141	68.5%	5 440	15.4%	29 661	53.7%	-	-	59 242	107.2%	7 059	92.7%	(100.0%)
Interest	10 388	10 388	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(516 039)**	**(539 004)**	**(97 725)**	**18.9%**	**(91 772)**	**17.8%**	**(115 889)**	**21.5%**	**(33 194)**	**6.2%**	**(338 579)**	**62.8%**	**(38 539)**	**48.9%**	**(13.9%)**
Suppliers and employees	(511 151)	(532 538)	(97 725)	19.1%	(91 772)	18.0%	(115 889)	21.8%	(33 194)	6.2%	(338 579)	63.6%	(38 539)	49.5%	(13.9%)

Finance charges	(1 888)	(3 467)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(3 000)	(3 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**170 817**	**230 003**	**114 325**	**66.9%**	**82 566**	**48.3%**	**52 548**	**22.8%**	**62 828**	**27.3%**	**312 266**	**135.8%**	**44 134**	**188.0%**	**42.4%**
Cash Flow from Investing Activities															
Receipts	**135 291**	**145 291**	**(750)**	**(.6%)**	**(750)**	**(.6%)**	**(750)**	**(.5%)**	**(451)**	**(.3%)**	**(2 701)**	**(1.9%)**	**230**	**-**	**(296.0%)**
Proceeds on disposal of PPE	135 291	145 291	-	-	-	-	-	-	-	-	-	-	520	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(750)	-	(750)	-	(750)	-	(451)	-	(2 701)	-	(290)	-	55.2%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(132 682)**	**(168 632)**	**(31 633)**	**23.8%**	**(16 721)**	**12.6%**	**(15 801)**	**9.4%**	**(15 797)**	**9.4%**	**(79 953)**	**47.4%**	**(17 721)**	**51.1%**	**(10.9%)**
Capital assets	(132 682)	(168 632)	(31 633)	23.8%	(16 721)	12.6%	(15 801)	9.4%	(15 797)	9.4%	(79 953)	47.4%	(17 721)	51.1%	(10.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**2 609**	**(23 341)**	**(32 383)**	**(1 241.2%)**	**(17 471)**	**(669.6%)**	**(16 551)**	**70.9%**	**(16 247)**	**69.6%**	**(82 653)**	**354.1%**	**(17 491)**	**53.3%**	**(7.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**173 426**	**206 661**	**81 941**	**47.2%**	**65 095**	**37.5%**	**35 996**	**17.4%**	**46 580**	**22.5%**	**229 613**	**111.1%**	**26 643**	**678.4%**	**74.8%**
Cash/cash equivalents at the year begin:	10 831	10 831	4 204	38.8%	86 145	795.3%	151 263	1 396.6%	187 259	1 728.9%	4 204	38.8%	218 784	106.6%	(14.4%)
Cash/cash equivalents at the year end:	**184 257**	**217 492**	**86 145**	**46.8%**	**151 263**	**82.1%**	**187 259**	**86.1%**	**233 840**	**107.5%**	**233 840**	**107.5%**	**245 427**	**547.0%**	**(4.7%)**

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	1 864	8.0%	1 220	5.3%	913	3.9%	19 199	82.8%	23 196	13.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 063	15.8%	1 586	6.2%	1 327	5.2%	18 700	72.8%	25 676	15.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 675	3.1%	1 098	2.0%	963	1.8%	50 431	93.1%	54 166	32.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	530	7.0%	301	4.0%	245	3.2%	6 505	85.8%	7 581	4.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 354	6.9%	686	3.5%	549	2.8%	16 910	86.7%	19 500	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	-	0	-	0	-	137	99.9%	137	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 184	3.1%	1 131	3.0%	1 081	2.8%	34 920	91.1%	38 317	22.7%	5 915	15.4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	283	100.0%	283	.2%	-	-	-	-
Total By Income Source	**10 670**	**6.3%**	**6 022**	**3.6%**	**5 078**	**3.0%**	**147 085**	**87.1%**	**168 856**	**100.0%**	**5 915**	**3.5%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 586	3.8%	1 100	2.6%	1 178	2.8%	37 828	90.7%	41 692	24.7%	1 221	2.9%	-	-
Commercial	2 704	7.8%	1 237	3.6%	1 075	3.1%	29 577	85.5%	34 593	20.5%	1 173	3.4%	-	-
Households	6 381	6.9%	3 686	4.0%	2 825	3.1%	79 679	86.1%	92 571	54.8%	3 520	3.8%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**10 670**	**6.3%**	**6 022**	**3.6%**	**5 078**	**3.0%**	**147 085**	**87.1%**	**168 856**	**100.0%**	**5 915**	**3.5%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	20 452	19.4%	17 953	17.0%	36 842	34.9%	30 273	28.7%	105 520	69.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 379	48.5%	2 386	5.2%	1 727	3.7%	19 632	42.6%	46 124	30.4%
Auditor-General	-	-	-	-	-	-	1	100.0%	1	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**42 831**	**28.2%**	**20 340**	**13.4%**	**38 569**	**25.4%**	**49 906**	**32.9%**	**151 645**	**100.0%**

Contact Details

Municipal Manager	Mr Thovhedzo Nathaniel Tshiwanammbi	015 534 6181
Chief Financial Officer	Mr Mudzunga Liston Murulana	015 534 6188

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 006 714**	**1 068 376**	**335 964**	**33.4%**	**288 328**	**28.6%**	**233 586**	**21.9%**	**67 945**	**6.4%**	**925 823**	**86.7%**	**77 069**	**94.4%**	**(11.8%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	32 697	26 013	5 670	17.3%	7 302	22.3%	7 397	28.4%	9 254	35.6%	29 624	113.9%	6 258	97.2%	47.9%
Sale of Goods and Rendering of Services	39 592	33 231	1 912	4.8%	1 085	2.7%	4 249	12.8%	3 746	11.3%	10 992	33.1%	4 094	44.7%	(8.5%)
Agency services	13 250	12 000	3 091	23.3%	2 638	19.9%	2 651	22.1%	2 150	17.9%	10 530	87.7%	2 204	88.7%	(2.4%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 672	11 635	2 850	22.5%	2 914	23.0%	2 987	25.7%	3 008	25.9%	11 758	101.1%	9 977	91.4%	(69.9%)
Interest earned from Current and Non Current Assets	93 500	80 000	18 895	20.2%	19 557	20.9%	15 912	19.9%	15 514	19.4%	69 878	87.3%	18 083	93.1%	(14.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 755	4 260	952	25.4%	1 063	28.3%	957	22.5%	1 158	27.2%	4 130	97.0%	870	97.7%	33.0%
Licences or permits	1 067	981	284	26.6%	192	18.0%	217	22.2%	229	23.4%	923	94.1%	162	116.0%	41.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	5 679	5 810	-	-	-	-	-	-	4 861	83.7%	4 861	83.7%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 412	92 451	863	13.5%	1 112	17.3%	779	.8%	974	1.1%	3 727	4.0%	1 360	92.5%	(28.4%)
Non-Exchange Revenue															
Property rates	121 872	128 162	33 060	27.1%	31 699	26.0%	33 236	25.9%	18 005	14.0%	116 000	90.5%	27 814	94.5%	(35.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 546	3 685	21	.5%	31	.7%	65	1.8%	(1)	-	116	3.2%	46	1.9%	(101.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Transfer and subsidies - Operational	646 148	646 148	262 524	40.6%	214 863	33.3%	158 936	24.6%	3 025	.5%	639 348	98.9%	8 609	98.4%	(64.9%)
Interest Receivables	25 524	24 000	5 841	22.9%	5 874	23.0%	6 201	25.8%	6 022	25.1%	23 937	99.7%	(2 428)	82.6%	(348.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	21	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**957 228**	**1 019 412**	**203 117**	**21.2%**	**228 461**	**23.9%**	**198 105**	**19.4%**	**252 685**	**24.8%**	**882 368**	**86.6%**	**155 351**	**93.0%**	**62.7%**
Employee related costs	391 144	404 258	94 100	24.1%	94 220	24.1%	98 296	24.3%	96 346	23.8%	382 963	94.7%	93 764	96.1%	2.8%
Remuneration of councillors	39 916	37 916	8 615	21.6%	8 690	21.8%	9 577	25.3%	8 620	22.7%	35 502	93.6%	8 607	92.3%	.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	24 266	24 836	2 815	11.6%	3 026	12.5%	5 472	22.0%	7 938	32.0%	19 251	77.5%	5 060	115.5%	56.9%
Debt impairment	81 354	59 354	10 585	13.0%	25 846	31.8%	18 758	31.6%	-	-	55 190	93.0%	-	88.0%	-
Depreciation, Amortisation and Impairment	85 933	104 191	22 250	25.9%	22 250	25.9%	5 415	5.2%	15 066	14.5%	64 981	62.4%	(39 827)	101.2%	(137.8%)
Interest,Dividends and Rent on Land	3 208	3 213	-	-	-	-	197	6.1%	258	8.0%	455	14.2%	-	-	(100.0%)
Contracted services	181 181	229 533	32 671	18.0%	46 817	25.8%	40 725	17.7%	70 252	30.6%	190 466	83.0%	48 530	86.8%	44.8%
Transfers and subsidies	2 299	1 799	-	-	-	-	-	-	202	11.2%	202	11.2%	486	76.5%	(58.4%)
Irrecoverable debts written off	4 694	4 694	1 570	33.4%	948	20.2%	1 052	22.4%	20 838	444.0%	24 407	520.0%	1 008	137.9%	1 968.1%
Operational Cost and Other Cost	139 082	145 467	30 511	21.9%	26 664	19.2%	18 612	12.8%	33 165	22.8%	108 952	74.9%	35 316	88.3%	(6.1%)
Disposal of Fixed and Intangible Assets	2 063	2 063	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 088	2 088	-	-	-	-	-	-	-	-	-	-	2 409	121.6%	(100.0%)
Surplus/(Deficit)	**49 486**	**48 964**	**132 847**		**59 867**		**35 481**		**(184 740)**		**43 455**		**(78 282)**		
Transfers and subsidies - capital (monetary allocations)	134 851	159 360	63 914	47.4%	50 386	37.4%	24 118	15.1%	2 433	1.5%	140 851	88.4%	30 496	104.5%	(92.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**184 337**	**208 324**	**196 761**		**110 253**		**59 599**		**(182 307)**		**184 306**		**(47 786)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**184 337**	**208 324**	**196 761**		**110 253**		**59 599**		**(182 307)**		**184 306**		**(47 786)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**184 337**	**208 324**	**196 761**		**110 253**		**59 599**		**(182 307)**		**184 306**		**(47 786)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**184 337**	**208 324**	**196 761**		**110 253**		**59 599**		**(182 307)**		**184 306**		**(47 786)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**184 337**	**208 324**	**43 609**	**23.7%**	**45 634**	**24.8%**	**22 487**	**10.8%**	**51 257**	**24.6%**	**162 987**	**78.2%**	**51 342**	**85.5%**	**(.2%)**
National Government	134 976	159 965	39 412	29.2%	43 011	31.9%	19 581	12.2%	31 236	19.5%	133 241	83.3%	38 150	85.5%	(18.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**134 976**	**159 965**	**39 412**	**29.2%**	**43 011**	**31.9%**	**19 581**	**12.2%**	**31 236**	**19.5%**	**133 241**	**83.3%**	**38 150**	**85.5%**	**(18.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	49 361	48 359	4 196	8.5%	2 622	5.3%	2 906	6.0%	20 021	41.4%	29 746	61.5%	13 192	85.4%	51.8%
Capital Expenditure Functional	**184 337**	**208 324**	**43 609**	**23.7%**	**45 634**	**24.8%**	**22 487**	**10.8%**	**51 257**	**24.6%**	**162 987**	**78.2%**	**51 342**	**85.5%**	**(.2%)**
Municipal governance and administration	**8 000**	**4 254**	**5**	**.1%**	**75**	**.9%**	**110**	**2.6%**	**1 166**	**27.4%**	**1 355**	**31.9%**	**(2)**	**6.2%**	**(60 671.5%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 000	4 254	5	.1%	75	.9%	110	2.6%	1 166	27.4%	1 355	31.9%	(2)	6.2%	(60 671.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**19 201**	**12 000**	**2 633**	**13.7%**	**787**	**4.1%**	**603**	**5.0%**	**3 536**	**29.5%**	**7 559**	**63.0%**	**9 775**	**91.5%**	**(63.8%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	15 000	4 800	442	2.9%	-	-	353	7.4%	2 745	57.2%	3 539	73.7%	-	76.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	4 201	7 200	2 191	52.2%	787	18.7%	250	3.5%	791	11.0%	4 020	55.8%	9 775	91.6%	(91.9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**131 637**	**190 372**	**40 971**	**31.1%**	**44 772**	**34.0%**	**21 774**	**11.4%**	**46 536**	**24.4%**	**154 053**	**80.9%**	**41 530**	**87.7%**	**12.1%**
Planning and Development	125	375	-	-	18	14.2%	-	-	252	67.3%	270	72.0%	-	100.0%	(100.0%)
Road Transport	131 512	189 997	40 971	31.2%	44 754	34.0%	21 774	11.5%	46 284	24.4%	153 783	80.9%	41 530	87.7%	11.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**25 499**	**1 698**	**-**	**-**	**-**	**-**	**-**	**-**	**19**	**1.1%**	**19**	**1.1%**	**39**	**78.4%**	**(50.1%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	25 499	1 698	-	-	-	-	-	-	19	1.1%	19	1.1%	39	78.4%	(50.1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 040 698**	**1 063 111**	**417 285**	**40.1%**	**306 757**	**29.5%**	**289 822**	**27.3%**	**89 006**	**8.4%**	**1 102 870**	**103.7%**	**64 567**	**109.9%**	**37.8%**
Property rates	54 843	74 334	13 809	25.2%	20 503	37.4%	17 800	23.9%	30 156	40.6%	82 269	110.7%	14 205	101.8%	112.3%
Service charges	14 714	15 088	3 854	26.2%	4 332	29.4%	3 571	23.7%	11 800	78.2%	23 557	156.1%	3 816	213.9%	209.2%
Other revenue	79 454	72 557	27 099	34.1%	30 700	38.6%	24 954	34.4%	25 991	35.8%	108 744	149.9%	27 381	433.7%	(5.1%)
Transfers and Subsidies - Operational	646 148	646 148	270 611	41.9%	211 993	32.8%	161 886	25.1%	34	-	644 524	99.7%	216	98.6%	(84.0%)
Transfers and Subsidies - Capital	134 851	159 360	82 667	61.3%	19 250	14.3%	65 343	41.0%	-	-	167 260	105.0%	-	104.5%	-
Interest	110 688	95 625	19 245	17.4%	19 979	18.1%	16 268	17.0%	21 024	22.0%	76 517	80.0%	18 950	89.8%	10.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(777 897)**	**(846 822)**	**(201 956)**	**26.0%**	**(210 631)**	**27.1%**	**(195 059)**	**23.0%**	**(247 358)**	**29.2%**	**(855 004)**	**101.0%**	**(212 338)**	**98.0%**	**16.5%**
Suppliers and employees	(775 589)	(844 714)	(201 956)	26.0%	(210 631)	27.2%	(195 059)	23.1%	(247 358)	29.3%	(855 004)	101.2%	(212 338)	98.3%	16.5%

Finance charges	(8)	(8)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 299)	(2 099)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**262 801**	**216 289**	**215 330**	**81.9%**	**96 127**	**36.6%**	**94 763**	**43.8%**	**(158 353)**	**(73.2%)**	**247 866**	**114.6%**	**(147 771)**	**147.1%**	**7.2%**
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	**(184 337)**	**(205 324)**	**(45 193)**	**24.5%**	**(47 041)**	**25.5%**	**(26 414)**	**12.9%**	**(53 799)**	**26.2%**	**(172 447)**	**84.0%**	**(54 382)**	**99.1%**	**(1.1%)**
Capital assets	(184 337)	(205 324)	(45 193)	24.5%	(47 041)	25.5%	(26 414)	12.9%	(53 799)	26.2%	(172 447)	84.0%	(54 382)	99.1%	(1.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(184 337)**	**(205 324)**	**(45 193)**	**24.5%**	**(47 041)**	**25.5%**	**(26 414)**	**12.9%**	**(53 799)**	**26.2%**	**(172 447)**	**84.0%**	**(54 382)**	**99.1%**	**(1.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**78 464**	**10 965**	**170 136**	**216.8%**	**49 086**	**62.6%**	**68 349**	**623.3%**	**(212 152)**	**(1 934.8%)**	**75 419**	**687.8%**	**(202 153)**	**340.0%**	**4.9%**
Cash/cash equivalents at the year begin:	1 185 935	1 185 935	1 013 940	85.5%	1 184 077	99.8%	1 233 162	104.0%	1 301 511	109.7%	1 013 940	85.5%	1 284 128	100.0%	1.4%
Cash/cash equivalents at the year end:	**1 264 399**	**1 196 900**	**1 184 077**	**93.6%**	**1 233 162**	**97.5%**	**1 301 511**	**108.7%**	**1 089 359**	**91.0%**	**1 089 359**	**91.0%**	**1 081 975**	**111.7%**	**.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	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 739	3.3%	6 325	1.8%	6 004	1.7%	334 407	93.3%	358 475	48.5%	(203)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 520	3.7%	3 365	2.3%	1 870	1.3%	137 587	92.7%	148 342	20.1%	892	.6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	54	.2%	-	-	34 596	99.8%	34 650	4.7%	-	-	-	-
Interest on Arrear Debtor Accounts	2 983	1.7%	3 367	1.9%	2 934	1.6%	169 951	94.8%	179 235	24.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	268	1.4%	369	1.9%	224	1.2%	18 098	95.5%	18 959	2.6%	(23 820)	(125.6%)	-	-
Total By Income Source	**20 509**	**2.8%**	**13 480**	**1.8%**	**11 032**	**1.5%**	**694 640**	**93.9%**	**739 662**	**100.0%**	**(23 131)**	**(3.1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 991	2.6%	3 248	2.1%	2 837	1.8%	144 066	93.5%	154 142	20.8%	(391)	(.3%)	-	-
Commercial	16 027	2.9%	9 813	1.8%	7 726	1.4%	523 204	94.0%	556 770	75.3%	(15 690)	(2.8%)	-	-
Households	491	1.7%	420	1.5%	469	1.6%	27 370	95.2%	28 749	3.9%	(7 051)	(24.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**20 509**	**2.8%**	**13 480**	**1.8%**	**11 032**	**1.5%**	**694 640**	**93.9%**	**739 662**	**100.0%**	**(23 131)**	**(3.1%)**	**-**	**-**

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	3 820	100.0%	-	-	-	-	-	-	3 820	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 820**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**3 820**	**100.0%**

Contact Details

Municipal Manager	Mr K T M SIGIDI	015 962 7593
Chief Financial Officer	Mr A C Mufamadi	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 554 993**	**1 658 807**	**427 654**	**27.5%**	**340 580**	**21.9%**	**333 843**	**20.1%**	**214 240**	**12.9%**	**1 316 317**	**79.4%**	**182 297**	**83.5%**	**17.5%**
Exchange Revenue															
Service charges - Electricity	619 883	700 683	152 725	24.6%	115 592	18.6%	133 059	19.0%	135 575	19.3%	536 951	76.6%	124 874	90.0%	8.6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	16 638	16 638	8 085	48.6%	4 085	24.6%	4 369	26.3%	4 550	27.3%	21 089	126.8%	3 616	98.3%	25.8%
Sale of Goods and Rendering of Services	2 876	3 219	263	9.2%	220	7.7%	262	8.1%	211	6.6%	956	29.7%	279	86.6%	(24.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 748	15 511	3 854	30.2%	4 067	31.9%	4 294	27.7%	4 180	26.9%	16 395	105.7%	3 822	102.1%	9.4%
Interest earned from Current and Non Current Assets	4 398	2 858	1 055	24.0%	372	8.5%	453	15.9%	359	12.6%	2 240	78.4%	324	71.5%	10.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	116	116	32	28.0%	32	28.0%	32	28.0%	32	28.0%	129	111.9%	32	116.7%	-
Rental from Fixed Assets	432	1 105	552	127.7%	246	56.9%	224	20.3%	232	21.0%	1 254	113.5%	76	99.6%	206.1%
Licences or permits	285	285	50	17.6%	58	20.4%	84	29.4%	72	25.2%	264	92.6%	82	115.3%	(12.4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	190 229	189 436	1 548	.8%	2 599	1.4%	16 288	8.6%	16 856	8.9%	37 291	19.7%	3 058	9.0%	451.3%
Non-Exchange Revenue															
Property rates	132 051	132 051	32 819	24.9%	32 955	25.0%	32 922	24.9%	33 908	25.7%	132 604	100.4%	32 267	98.8%	5.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 991	4 991	628	12.6%	377	7.6%	2 052	41.1%	347	7.0%	3 404	68.2%	2 769	157.6%	(87.5%)
Licences or permits	3 810	4 138	983	25.8%	1 047	27.5%	1 121	27.1%	1 016	24.6%	4 167	100.7%	759	99.7%	33.9%
Transfer and subsidies - Operational	529 842	559 342	218 240	41.2%	171 757	32.4%	131 725	23.5%	9 540	1.7%	531 262	95.0%	3 519	100.9%	171.1%
Interest Receivables	36 696	27 985	6 819	18.6%	6 965	19.0%	7 166	25.6%	7 362	26.3%	28 311	101.2%	6 821	78.1%	7.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	450	-	-	207	-	(207)	(46.0%)	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 362 362**	**1 511 786**	**313 897**	**23.0%**	**348 995**	**25.6%**	**395 206**	**26.1%**	**334 566**	**22.1%**	**1 392 664**	**92.1%**	**290 118**	**97.3%**	**15.3%**
Employee related costs	400 677	428 724	94 173	23.5%	120 885	30.2%	109 246	25.5%	105 424	24.6%	429 727	100.2%	90 852	102.9%	16.0%
Remuneration of councillors	34 781	34 781	7 402	21.3%	7 439	21.4%	8 338	24.0%	7 693	22.1%	30 873	88.8%	7 444	91.7%	3.3%
Bulk purchases - electricity	415 335	480 797	114 128	27.5%	72 626	17.5%	138 713	28.9%	108 435	22.6%	433 901	90.2%	70 730	99.7%	53.3%
Inventory consumed	53 263	54 193	10 369	19.5%	11 621	21.8%	13 302	24.5%	18 469	34.1%	53 761	99.2%	12 325	96.2%	49.8%
Debt impairment	38 231	44 099	-	-	43 911	114.9%	13 096	29.7%	-	-	57 007	129.3%	18 968	127.9%	(100.0%)
Depreciation, Amortisation and Impairment	167 185	167 185	30 562	18.3%	30 854	18.5%	51 943	31.1%	30 928	18.5%	144 288	86.3%	37 296	94.3%	(17.1%)
Interest,Dividends and Rent on Land	20 058	20 660	59	.3%	1 952	9.7%	2 418	11.7%	167	.8%	4 596	22.2%	155	31.0%	7.4%
Contracted services	165 910	197 710	39 170	23.6%	45 558	27.5%	35 848	18.1%	47 889	24.2%	168 465	85.2%	34 193	90.8%	40.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 878	714	289	7.4%	231	6.0%	(520)	(72.8%)	1 639	229.7%	1 639	229.7%	-	-	(100.0%)
Operational Cost and Other Cost	63 045	67 924	17 746	28.1%	13 918	22.1%	22 821	33.6%	13 922	20.5%	68 407	100.7%	18 155	87.4%	(23.3%)
Disposal of Fixed and Intangible Assets	-	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**192 631**	**147 022**	**113 757**		**(8 415)**		**(61 362)**		**(120 326)**		**(76 347)**		**(107 821)**		
Transfers and subsidies - capital (monetary allocations)	121 018	125 562	28 207	23.3%	42 564	35.2%	17 887	14.2%	42 474	33.8%	131 132	104.4%	33 196	120.8%	27.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	490	-	490	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**313 649**	**272 584**	**141 964**		**34 149**		**(43 475)**		**(77 362)**		**55 276**		**(74 625)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**313 649**	**272 584**	**141 964**		**34 149**		**(43 475)**		**(77 362)**		**55 276**		**(74 625)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**313 649**	**272 584**	**141 964**		**34 149**		**(43 475)**		**(77 362)**		**55 276**		**(74 625)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**313 649**	**272 584**	**141 964**		**34 149**		**(43 475)**		**(77 362)**		**55 276**		**(74 625)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**272 155**	**271 545**	**63 586**	**23.4%**	**58 126**	**21.4%**	**30 940**	**11.4%**	**36 369**	**13.4%**	**189 021**	**69.6%**	**36 941**	**93.0%**	**(1.6%)**
National Government	121 018	125 562	28 800	23.8%	31 731	26.2%	20 091	16.0%	27 434	21.8%	108 055	86.1%	31 011	100.1%	(11.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**121 018**	**125 562**	**28 800**	**23.8%**	**31 731**	**26.2%**	**20 091**	**16.0%**	**27 434**	**21.8%**	**108 055**	**86.1%**	**31 011**	**100.1%**	**(11.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	151 137	145 983	34 787	23.0%	26 396	17.5%	10 848	7.4%	8 935	6.1%	80 966	55.5%	5 930	87.0%	50.7%
Capital Expenditure Functional	**272 155**	**271 545**	**65 866**	**24.2%**	**57 812**	**21.2%**	**28 979**	**10.7%**	**36 433**	**13.4%**	**189 090**	**69.6%**	**41 343**	**95.7%**	**(11.9%)**
Municipal governance and administration	**31 471**	**38 643**	**5 551**	**17.6%**	**4 289**	**13.6%**	**7 459**	**19.3%**	**846**	**2.2%**	**18 144**	**47.0%**	**3 155**	**98.2%**	**(73.2%)**
Executive and Council	-	-	-	-	-	-	1 629	-	(1 629)	-	-	-	7	573.4%	(23 251.1%)
Finance and administration	31 471	38 643	5 551	17.6%	4 289	13.6%	5 830	15.1%	2 475	6.4%	18 144	47.0%	3 148	77.4%	(21.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 240**	**3 431**	**790**	**35.2%**	**431**	**19.2%**	**136**	**4.0%**	**44**	**1.3%**	**1 400**	**40.8%**	**130**	**87.3%**	**(66.6%)**
Community and Social Services	-	396	-	-	396	-	44	11.1%	-	-	440	111.1%	-	734.2%	-
Sport And Recreation	2 240	3 035	790	35.2%	34	1.5%	92	3.0%	44	1.4%	959	31.6%	130	82.1%	(66.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**178 143**	**175 865**	**54 783**	**30.8%**	**43 861**	**24.6%**	**16 793**	**9.5%**	**29 281**	**16.6%**	**144 718**	**82.3%**	**27 844**	**96.6%**	**5.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	178 143	175 865	54 783	30.8%	43 861	24.6%	16 793	9.5%	29 281	16.6%	144 718	82.3%	27 844	96.6%	5.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**60 301**	**53 606**	**4 743**	**7.9%**	**9 232**	**15.3%**	**4 591**	**8.6%**	**6 263**	**11.7%**	**24 829**	**46.3%**	**10 214**	**92.3%**	**(38.7%)**
Energy sources	57 231	51 156	4 743	8.3%	9 232	16.1%	4 591	9.0%	6 263	12.2%	24 829	48.5%	8 914	90.8%	(29.7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 070	2 450	-	-	-	-	-	-	-	-	-	-	1 300	228.0%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 500 455**	**1 610 968**	**467 929**	**31.2%**	**422 747**	**28.2%**	**467 678**	**29.0%**	**171 643**	**10.7%**	**1 529 996**	**95.0%**	**231 200**	**99.5%**	**(25.8%)**
Property rates	120 166	120 166	26 994	22.5%	34 335	28.6%	30 801	25.6%	31 487	26.2%	123 616	102.9%	39 982	126.0%	(21.2%)
Service charges	579 234	652 761	129 591	22.4%	140 980	24.3%	134 669	20.6%	116 939	17.9%	522 179	80.0%	111 173	102.7%	5.2%
Other revenue	130 500	133 440	10 292	7.9%	16 173	12.4%	63 544	47.6%	(19 555)	(14.7%)	70 454	52.8%	10 004	29.3%	(295.5%)
Transfers and Subsidies - Operational	529 842	559 342	219 562	41.4%	172 476	32.6%	161 736	28.9%	0	-	553 774	99.0%	3	100.0%	(99.7%)
Transfers and Subsidies - Capital	121 018	125 562	49 434	40.8%	34 744	28.7%	43 910	35.0%	-	-	128 088	102.0%	30 000	124.7%	(100.0%)
Interest	19 696	19 696	32 057	162.8%	24 039	122.0%	33 017	167.6%	42 772	217.2%	131 885	669.6%	40 038	284.2%	6.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 207 728)**	**(1 326 120)**	**(443 993)**	**36.8%**	**(240 187)**	**19.9%**	**(510 226)**	**38.5%**	**(142 183)**	**10.7%**	**(1 336 588)**	**100.8%**	**(203 252)**	**118.7%**	**(30.0%)**
Suppliers and employees	(1 207 728)	(1 326 120)	(443 993)	36.8%	(240 181)	19.9%	(510 223)	38.5%	(142 180)	10.7%	(1 336 576)	100.8%	(203 250)	118.7%	(30.0%)

Finance charges	(0)	-	-	-	(6)	86 000.0%	(3)	-	(3)	-	(12)	-	(3)	-	12.4%
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**292 727**	**284 848**	**23 936**	**8.2%**	**182 560**	**62.4%**	**(42 548)**	**(14.9%)**	**29 460**	**10.3%**	**193 408**	**67.9%**	**27 948**	**34.6%**	**5.4%**
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	**(272 155)**	**(271 545)**	**(103 141)**	**37.9%**	**(58 192)**	**21.4%**	**(28 733)**	**10.6%**	**(31 304)**	**11.5%**	**(221 370)**	**81.5%**	**(17 814)**	**94.4%**	**75.7%**
Capital assets	(272 155)	(271 545)	(103 141)	37.9%	(58 192)	21.4%	(28 733)	10.6%	(31 304)	11.5%	(221 370)	81.5%	(17 814)	94.4%	75.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(272 155)**	**(271 545)**	**(103 141)**	**37.9%**	**(58 192)**	**21.4%**	**(28 733)**	**10.6%**	**(31 304)**	**11.5%**	**(221 370)**	**81.5%**	**(17 814)**	**94.4%**	**75.7%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(694)**	**-**	**(694)**	**-**	**140**	**-**	**(596.2%)**
Repayment of borrowing	-	-	-	-	-	-	-	-	(694)	-	(694)	-	140	-	(596.2%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(694)**	**-**	**(694)**	**-**	**140**	**-**	**(596.2%)**
Net Increase/(Decrease) in cash held	**20 573**	**13 302**	**(79 205)**	**(385.0%)**	**124 368**	**604.5%**	**(71 281)**	**(535.9%)**	**(2 538)**	**(19.1%)**	**(28 655)**	**(215.4%)**	**10 273**	**(146.8%)**	**(124.7%)**
Cash/cash equivalents at the year begin:	40 168	19 589	19 475	48.5%	(67 743)	(168.7%)	56 625	289.1%	(14 656)	(74.8%)	19 475	99.4%	(115 566)	127.3%	(87.3%)
Cash/cash equivalents at the year end:	**60 741**	**32 891**	**(67 743)**	**(111.5%)**	**56 625**	**93.2%**	**(14 656)**	**(44.6%)**	**(17 194)**	**(52.3%)**	**(17 194)**	**(52.3%)**	**(105 292)**	**(109.9%)**	**(83.7%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 560	18.1%	4 345	2.7%	7 244	4.4%	122 027	74.8%	163 177	25.5%	(160)	(.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 620	4.1%	3 738	1.8%	3 200	1.5%	195 715	92.6%	211 274	33.0%	(1 359)	(.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 321	3.2%	570	1.4%	509	1.2%	39 111	94.2%	41 511	6.5%	(1 461)	(3.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 928	1.8%	3 856	1.7%	3 785	1.7%	212 327	94.8%	223 895	34.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 272	100.0%	1 272	.2%	(21)	(1.7%)	-	-
Total By Income Source	**43 429**	**6.8%**	**12 509**	**2.0%**	**14 738**	**2.3%**	**570 451**	**89.0%**	**641 128**	**100.0%**	**(3 001)**	**(.5%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 303	4.2%	1 760	1.7%	5 516	5.4%	90 291	88.6%	101 871	15.9%	-	-	-	-
Commercial	31 102	12.9%	5 861	2.4%	4 500	1.9%	200 131	82.8%	241 594	37.7%	-	-	-	-
Households	8 024	2.7%	4 888	1.6%	4 722	1.6%	280 029	94.1%	297 663	46.4%	(3 001)	(1.0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**43 429**	**6.8%**	**12 509**	**2.0%**	**14 738**	**2.3%**	**570 451**	**89.0%**	**641 128**	**100.0%**	**(3 001)**	**(.5%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	45 439	56.0%	35 496	43.7%	241	.3%	0	-	81 177	67.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 933	69.0%	8 933	22.9%	1 771	4.5%	1 404	3.6%	39 041	32.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**72 372**	**60.2%**	**44 429**	**37.0%**	**2 012**	**1.7%**	**1 404**	**1.2%**	**120 218**	**100.0%**

Contact Details

Municipal Manager	Mr KM Nemaname	015 519 3210
Chief Financial Officer	Mr N.G Raliphada	015 519 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**655 349**	**761 831**	**236 793**	**36.1%**	**52 770**	**8.1%**	**134 783**	**17.7%**	**198 995**	**26.1%**	**623 342**	**81.8%**	**25 527**	**95.7%**	**679.5%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 318	6 403	1 600	30.1%	1 589	29.9%	1 601	25.0%	1 603	25.0%	6 393	99.8%	1 503	112.2%	6.7%
Sale of Goods and Rendering of Services	47 427	157 787	629	1.3%	11 147	23.5%	397	.3%	1 087	.7%	13 259	8.4%	500	5.6%	117.4%
Agency services	5 396	6 001	1 358	25.2%	1 246	23.1%	796	13.3%	1 475	24.6%	4 874	81.2%	1 376	79.5%	7.1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 101	2 101	676	32.2%	706	33.6%	737	35.1%	802	38.2%	2 920	139.0%	633	67.8%	26.6%
Interest earned from Current and Non Current Assets	12 870	6 191	1 061	8.2%	-	-	3 682	59.5%	1 052	17.0%	5 795	93.6%	2 358	85.9%	(55.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	420	530	88	20.9%	20 915	4 984.2%	(20 747)	(3 913.2%)	41	7.8%	296	55.9%	24	138.2%	75.5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	42	-	(100.0%)
Non-Exchange Revenue															
Property rates	39 066	39 066	10 416	26.7%	10 101	25.9%	10 945	28.0%	10 965	28.1%	42 427	108.6%	9 899	105.1%	10.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 350	1 350	221	16.4%	332	24.6%	902	66.8%	1 173	86.9%	2 629	194.7%	374	101.5%	213.5%
Licences or permits	6 501	7 502	1 710	26.3%	1 165	17.9%	1 149	15.3%	1 322	17.6%	5 346	71.3%	996	81.9%	32.8%
Transfer and subsidies - Operational	519 025	519 025	214 548	41.3%	990	.2%	130 475	25.1%	174 386	33.6%	520 400	100.3%	3 500	99.7%	4 881.9%
Interest Receivables	15 874	15 874	4 484	28.2%	4 580	28.9%	4 846	30.5%	5 090	32.1%	19 000	119.7%	4 473	96.0%	13.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	(150)	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**545 600**	**640 035**	**154 901**	**28.4%**	**112 155**	**20.6%**	**134 956**	**21.1%**	**1 050 417**	**164.1%**	**1 452 429**	**226.9%**	**117 174**	**85.5%**	**796.5%**
Employee related costs	173 224	172 237	40 585	23.4%	41 631	24.0%	42 363	24.6%	45 675	26.5%	170 254	98.8%	37 572	96.9%	21.6%
Remuneration of councillors	32 742	32 556	7 531	23.0%	7 527	23.0%	8 369	25.7%	824 664	2 533.0%	848 090	2 605.0%	7 535	97.0%	10 843.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 196	12 589	2 761	22.6%	2 355	19.3%	3 116	24.8%	4 028	32.0%	12 260	97.4%	2 870	84.1%	40.4%
Debt impairment	14 042	14 042	-	-	-	-	2 338	16.7%	-	-	2 338	16.7%	(22 768)	(68.3%)	(100.0%)
Depreciation, Amortisation and Impairment	80 093	78 093	16 538	20.6%	(12 214)	(15.2%)	19 499	25.0%	89 877	115.1%	113 700	145.6%	13 851	88.1%	548.9%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	145 894	219 857	55 793	38.2%	49 524	33.9%	39 797	18.1%	60 173	27.4%	205 286	93.4%	52 575	94.9%	14.5%
Transfers and subsidies	13 292	14 012	5 147	38.7%	3 043	22.9%	2 503	17.9%	2 577	18.4%	13 269	94.7%	2 396	86.7%	7.6%
Irrecoverable debts written off	-	1 795	883	-	912	-	(1 762)	(98.1%)	371	20.7%	404	22.5%	1 462	-	(74.6%)
Operational Cost and Other Cost	74 120	94 856	25 663	34.6%	19 379	26.1%	18 732	19.7%	23 052	24.3%	86 826	91.5%	21 682	94.6%	6.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**109 748**	**121 795**	**81 892**		**(59 385)**		**(173)**		**(851 421)**		**(829 087)**		**(91 647)**		
Transfers and subsidies - capital (monetary allocations)	111 521	111 521	15 016	13.5%	38 720	34.7%	13 758	12.3%	41 559	37.3%	109 053	97.8%	1 392	67.9%	2 886.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**221 269**	**233 316**	**96 908**		**(20 664)**		**13 586**		**(809 863)**		**(720 034)**		**(90 255)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**221 269**	**233 316**	**96 908**		**(20 664)**		**13 586**		**(809 863)**		**(720 034)**		**(90 255)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**221 269**	**233 316**	**96 908**		**(20 664)**		**13 586**		**(809 863)**		**(720 034)**		**(90 255)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**221 269**	**233 316**	**96 908**		**(20 664)**		**13 586**		**(809 863)**		**(720 034)**		**(90 255)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**223 619**	**235 574**	**66 257**	**29.6%**	**76 768**	**34.3%**	**36 201**	**15.4%**	**45 293**	**19.2%**	**224 519**	**95.3%**	**55 608**	**104.8%**	**(18.5%)**
National Government	108 519	110 519	12 599	11.6%	38 106	35.1%	14 751	13.3%	35 850	32.4%	101 305	91.7%	20 571	113.4%	74.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**108 519**	**110 519**	**12 599**	**11.6%**	**38 106**	**35.1%**	**14 751**	**13.3%**	**35 850**	**32.4%**	**101 305**	**91.7%**	**20 571**	**113.4%**	**74.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	115 100	125 055	53 658	46.6%	38 663	33.6%	21 450	17.2%	9 444	7.6%	123 214	98.5%	35 037	98.6%	(73.0%)
Capital Expenditure Functional	**223 119**	**235 574**	**66 257**	**29.7%**	**76 768**	**34.4%**	**36 201**	**15.4%**	**39 322**	**16.7%**	**218 548**	**92.8%**	**55 608**	**104.8%**	**(29.3%)**
Municipal governance and administration	**25 500**	**32 206**	**8 806**	**34.5%**	**12 755**	**50.0%**	**1 932**	**6.0%**	**(5 493)**	**(17.1%)**	**18 001**	**55.9%**	**28**	**80.1%**	**(19 577.6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	25 500	32 206	8 806	34.5%	12 755	50.0%	1 932	6.0%	(5 493)	(17.1%)	18 001	55.9%	28	80.1%	(19 577.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**36 117**	**35 647**	**6 183**	**17.1%**	**10 166**	**28.1%**	**4 223**	**11.8%**	**(6 075)**	**(17.0%)**	**14 498**	**40.7%**	**10 822**	**118.6%**	**(156.1%)**
Community and Social Services	13 000	10 583	4 210	32.4%	5 473	42.1%	1 125	10.6%	(8 180)	(77.3%)	2 629	24.8%	1 949	60.0%	(519.8%)
Sport And Recreation	22 317	24 264	1 973	8.8%	4 693	21.0%	2 803	11.6%	2 400	9.9%	11 869	48.9%	8 873	139.3%	(72.9%)
Public Safety	800	800	-	-	-	-	295	36.9%	(295)	(36.9%)	-	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**150 889**	**157 108**	**50 895**	**33.7%**	**51 273**	**34.0%**	**28 880**	**18.4%**	**53 934**	**34.3%**	**184 982**	**117.7%**	**42 130**	**108.0%**	**28.0%**
Planning and Development	6 200	4 490	3 290	53.1%	-	-	-	-	-	-	3 290	73.3%	120	75.9%	(100.0%)
Road Transport	144 689	152 618	47 605	32.9%	51 273	35.4%	28 880	18.9%	53 934	35.3%	181 691	119.0%	42 010	108.3%	28.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 613**	**10 613**	**373**	**3.5%**	**2 574**	**24.3%**	**1 165**	**11.0%**	**(3 045)**	**(28.7%)**	**1 068**	**10.1%**	**2 628**	**93.9%**	**(215.9%)**
Energy sources	9 613	9 613	373	3.9%	2 574	26.8%	1 165	12.1%	(3 045)	(31.7%)	1 068	11.1%	2 628	93.9%	(215.9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**749 856**	**856 338**	**280 203**	**37.4%**	**52 623**	**7.0%**	**206 028**	**24.1%**	**193 460**	**22.6%**	**732 315**	**85.5%**	**53 071**	**110.6%**	**264.5%**
Property rates	14 180	14 180	3 228	22.8%	3 836	27.1%	2 764	19.5%	3 177	22.4%	13 006	91.7%	3 514	99.1%	(9.6%)
Service charges	1 862	2 947	629	33.8%	631	33.9%	559	19.0%	639	21.7%	2 457	83.4%	678	145.9%	(5.8%)
Other revenue	90 399	202 475	1 675	1.9%	36 536	40.4%	8 443	4.2%	1 446	.7%	48 101	23.8%	1 011	82.2%	43.1%
Transfers and Subsidies - Operational	519 025	519 025	233 670	45.0%	11 619	2.2%	147 791	28.5%	188 198	36.3%	581 280	112.0%	15 868	113.6%	1 086.0%
Transfers and Subsidies - Capital	111 521	111 521	41 000	36.8%	-	-	46 471	41.7%	-	-	87 471	78.4%	32 000	117.3%	(100.0%)
Interest	12 870	6 191	-	-	-	-	-	-	-	-	-	-	-	24.9%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(440 074)**	**(549 538)**	**(102 110)**	**23.2%**	**(80 120)**	**18.2%**	**(68 910)**	**12.5%**	**(38 982)**	**7.1%**	**(290 123)**	**52.8%**	**(97 356)**	**77.3%**	**(60.0%)**
Suppliers and employees	(440 074)	(535 556)	(102 110)	23.2%	(80 120)	18.2%	(68 910)	12.9%	(38 982)	7.3%	(290 123)	54.2%	(97 356)	79.7%	(60.0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	(13 982)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**309 782**	**306 800**	**178 093**	**57.5%**	**(27 497)**	**(8.9%)**	**137 118**	**44.7%**	**154 478**	**50.4%**	**442 192**	**144.1%**	**(44 285)**	**187.8%**	**(448.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(223 119)**	**(235 074)**	**(82 714)**	**37.1%**	**(87 624)**	**39.3%**	**(41 342)**	**17.6%**	**(28 924)**	**12.3%**	**(240 605)**	**102.4%**	**(68 867)**	**121.3%**	**(58.0%)**
Capital assets	(223 119)	(235 074)	(82 714)	37.1%	(87 624)	39.3%	(41 342)	17.6%	(28 924)	12.3%	(240 605)	102.4%	(68 867)	121.3%	(58.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(223 119)**	**(235 074)**	**(82 714)**	**37.1%**	**(87 624)**	**39.3%**	**(41 342)**	**17.6%**	**(28 924)**	**12.3%**	**(240 605)**	**102.4%**	**(68 867)**	**121.3%**	**(58.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**86 663**	**71 726**	**95 379**	**110.1%**	**(115 121)**	**(132.8%)**	**95 776**	**133.5%**	**125 554**	**175.0%**	**201 587**	**281.1%**	**(113 153)**	**(472.6%)**	**(211.0%)**
Cash/cash equivalents at the year begin:	96 354	96 354	148 455	154.1%	243 739	253.0%	128 617	133.5%	224 393	232.9%	148 455	154.1%	435 332	202.6%	(48.5%)
Cash/cash equivalents at the year end:	**183 017**	**168 080**	**243 739**	**133.2%**	**128 617**	**70.3%**	**224 393**	**133.5%**	**349 947**	**208.2%**	**349 947**	**208.2%**	**322 179**	**402.3%**	**8.6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 454	1.9%	3 031	1.7%	2 934	1.6%	170 658	94.8%	180 077	65.5%	(79 921)	(44.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	538	2.1%	468	1.8%	457	1.8%	24 023	94.3%	25 486	9.3%	(10 560)	(41.4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 941	2.8%	1 909	2.8%	1 879	2.7%	63 058	91.7%	68 786	25.0%	(122 351)	(177.9%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	3.5%	12	1.8%	10	1.6%	615	93.1%	660	.2%	(9 166)	(1 388.1%)	-	-
Total By Income Source	**5 955**	**2.2%**	**5 420**	**2.0%**	**5 281**	**1.9%**	**258 354**	**93.9%**	**275 010**	**100.0%**	**(221 998)**	**(80.7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 522	1.7%	2 462	1.6%	2 436	1.6%	142 517	95.1%	149 937	54.5%	(4 819)	(3.2%)	-	-
Commercial	791	4.1%	429	2.2%	410	2.1%	17 754	91.6%	19 384	7.0%	(21 011)	(108.4%)	-	-
Households	2 642	2.5%	2 529	2.4%	2 435	2.3%	98 082	92.8%	105 689	38.4%	(196 168)	(185.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5 955**	**2.2%**	**5 420**	**2.0%**	**5 281**	**1.9%**	**258 354**	**93.9%**	**275 010**	**100.0%**	**(221 998)**	**(80.7%)**	**-**	**-**

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	70 339	87.1%	10 449	12.9%	2	-	-	-	80 790	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**70 339**	**87.1%**	**10 449**	**12.9%**	**2**	**-**	**-**	**-**	**80 790**	**100.0%**

Contact Details

Municipal Manager	Mr Risenga Richard Shilenge	015 851 0110
Chief Financial Officer	Ms Nyeleti Maluleke	015 851 0110

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**2 539 032**	**2 588 675**	**813 002**	**32.0%**	**690 789**	**27.2%**	**528 349**	**20.4%**	**99 101**	**3.8%**	**2 131 241**	**82.3%**	**135 059**	**83.8%**	**(26.6%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	760 132	772 897	96 997	12.8%	96 592	12.7%	66 568	8.6%	87 224	11.3%	347 381	44.9%	103 515	48.4%	(15.7%)
Service charges - Waste Water Management	26	26	10	37.4%	10	38.4%	6	22.7%	5	19.7%	31	118.2%	6	178.8%	(20.0%)
Service charges - Waste Management	635	635	101	16.0%	111	17.5%	136	21.4%	337	53.2%	686	108.0%	44	64.5%	670.2%
Sale of Goods and Rendering of Services	3 111	2 841	363	11.7%	504	16.2%	460	16.2%	570	20.1%	1 898	66.8%	714	238.8%	(20.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	46 120	32 174	7 832	17.0%	6 018	13.0%	6 024	18.7%	14 607	45.4%	34 480	107.2%	7 535	85.4%	93.9%
Interest earned from Receivables	113 750	144 126	34 167	30.0%	33 831	29.7%	34 959	24.3%	34 524	24.0%	137 481	95.4%	30 896	95.0%	11.7%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	2 311	0	-	-	-	-	-	-	-	-	-	-	1	500.9%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	646	-	646	-	-	-	(100.0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	330	330	108	32.8%	52	15.9%	32	9.6%	13	3.8%	205	62.2%	73	81.9%	(82.6%)
Transfer and subsidies - Operational	1 612 617	1 635 646	673 423	41.8%	553 671	34.3%	420 166	25.7%	(38 825)	(2.4%)	1 608 434	98.3%	(7 820)	99.8%	396.5%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	97	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 978 300**	**2 838 912**	**390 758**	**19.8%**	**407 651**	**20.6%**	**433 284**	**15.3%**	**513 107**	**18.1%**	**1 744 801**	**61.5%**	**384 988**	**75.1%**	**33.3%**
Employee related costs	808 707	808 468	205 691	25.4%	206 479	25.5%	211 915	26.2%	213 197	26.4%	837 282	103.6%	214 047	98.4%	(.4%)
Remuneration of councillors	16 793	16 841	4 081	24.3%	3 920	23.3%	3 737	22.2%	4 629	27.5%	16 367	97.2%	4 636	92.4%	(.1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	236 795	651 844	20 098	8.5%	30 304	12.8%	50 835	7.8%	130 483	20.0%	231 720	35.5%	6 577	6.5%	1 883.8%
Debt impairment	208 600	558 054	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	185 377	207 539	42 809	23.1%	42 809	23.1%	43 951	21.2%	42 809	20.6%	172 379	83.1%	36 305	104.4%	17.9%
Interest,Dividends and Rent on Land	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	332 920	397 137	76 249	22.9%	77 020	23.1%	73 954	18.6%	78 585	19.8%	305 808	77.0%	79 679	89.9%	(1.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 215	5 215	-	-	-	-	-	-	1 741	33.4%	1 741	33.4%	-	-	(100.0%)
Operational Cost and Other Cost	183 790	193 710	41 830	22.8%	47 118	25.6%	48 894	25.2%	42 868	22.1%	180 709	93.3%	43 722	88.5%	(2.0%)
Disposal of Fixed and Intangible Assets	102	102	-	-	-	-	-	-	(1 204)	(1 179.5%)	(1 204)	(1 179.5%)	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	22	-	(100.0%)
Surplus/(Deficit)	**560 732**	**(250 237)**	**422 244**		**283 138**		**95 065**		**(414 006)**		**386 440**		**(249 929)**		
Transfers and subsidies - capital (monetary allocations)	667 748	710 747	239 145	35.8%	174 608	26.1%	210 292	29.6%	80 531	11.3%	704 576	99.1%	262 994	95.6%	(69.4%)
Transfers and subsidies - capital (in-kind)	4 956	4 956	-	-	-	-	-	-	2 101	42.4%	2 101	42.4%	1 376	181.3%	52.7%
Surplus/(Deficit) after capital transfers and contributions	**1 233 435**	**465 466**	**661 388**		**457 746**		**305 357**		**(331 374)**		**1 093 117**		**14 440**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 233 435**	**465 466**	**661 388**		**457 746**		**305 357**		**(331 374)**		**1 093 117**		**14 440**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 233 435**	**465 466**	**661 388**		**457 746**		**305 357**		**(331 374)**		**1 093 117**		**14 440**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	9 929	38 232	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 243 364**	**503 698**	**661 388**		**457 746**		**305 357**		**(331 374)**		**1 093 117**		**14 440**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**786 704**	**826 944**	**211 707**	**26.9%**	**170 421**	**21.7%**	**199 902**	**24.2%**	**151 548**	**18.3%**	**733 577**	**88.7%**	**260 651**	**90.5%**	**(41.9%)**
National Government	667 748	710 748	207 952	31.1%	151 856	22.7%	187 062	26.3%	56 923	8.0%	603 792	85.0%	227 110	96.7%	(74.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**667 748**	**710 748**	**207 952**	**31.1%**	**151 856**	**22.7%**	**187 062**	**26.3%**	**56 923**	**8.0%**	**603 792**	**85.0%**	**227 110**	**96.7%**	**(74.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	118 956	116 197	3 755	3.2%	18 565	15.6%	12 840	11.1%	94 625	81.4%	129 785	111.7%	33 541	63.4%	182.1%
Capital Expenditure Functional	**786 704**	**826 944**	**211 707**	**26.9%**	**170 421**	**21.7%**	**199 902**	**24.2%**	**151 548**	**18.3%**	**733 577**	**88.7%**	**260 651**	**90.5%**	**(41.9%)**
Municipal governance and administration	**43 202**	**40 063**	**16**	**-**	**61**	**.1%**	**4 528**	**11.3%**	**2 424**	**6.1%**	**7 029**	**17.5%**	**1 063**	**58.9%**	**128.0%**
Executive and Council	30	130	-	-	-	-	-	-	-	-	-	-	-	57.6%	-
Finance and administration	41 383	37 383	16	-	61	.1%	4 528	12.1%	2 424	6.5%	7 029	18.8%	1 063	60.6%	128.0%
Internal audit	1 789	2 550	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 207**	**377**	**-**	**-**	**-**	**-**	**-**	**-**	**362**	**96.2%**	**362**	**96.2%**	**-**	**101.7%**	**(100.0%)**
Community and Social Services	377	377	-	-	-	-	-	-	362	96.2%	362	96.2%	-	101.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 830	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 234**	**4 006**	**1 705**	**11.2%**	**-**	**-**	**-**	**-**	**165**	**4.1%**	**1 869**	**46.7%**	**9 655**	**106.7%**	**(98.3%)**
Planning and Development	2 895	4 006	1 705	58.9%	-	-	-	-	165	4.1%	1 869	46.7%	992	58.1%	(83.4%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	12 339	-	-	-	-	-	-	-	-	-	-	-	8 663	139.2%	(100.0%)
Trading Services	**723 060**	**782 498**	**209 986**	**29.0%**	**170 360**	**23.6%**	**195 373**	**25.0%**	**148 596**	**19.0%**	**724 316**	**92.6%**	**249 932**	**92.2%**	**(40.5%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	721 860	781 298	209 986	29.1%	170 360	23.6%	195 373	25.0%	148 596	19.0%	724 316	92.7%	240 168	91.2%	(38.1%)
Waste Water Management	1 200	1 200	-	-	-	-	-	-	-	-	-	-	9 764	107.8%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**2 666 778**	**2 720 395**	**1 055 910**	**39.6%**	**720 938**	**27.0%**	**643 412**	**23.7%**	**35 897**	**1.3%**	**2 456 157**	**90.3%**	**70 150**	**91.0%**	**(48.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	191 062	194 541	15 060	7.9%	17 619	9.2%	15 588	8.0%	21 684	11.1%	69 952	36.0%	17 580	46.0%	23.3%
Other revenue	149 127	147 180	2 283	1.5%	4 502	3.0%	207	.1%	(818)	(.6%)	6 174	4.2%	2 002	80.4%	(140.8%)
Transfers and Subsidies - Operational	1 612 722	1 635 751	997 211	61.8%	664 982	41.2%	543 478	33.2%	422	-	2 206 094	134.9%	43 034	134.1%	(99.0%)
Transfers and Subsidies - Capital	667 748	710 747	33 525	5.0%	30 000	4.5%	78 115	11.0%	1	-	141 641	19.9%	-	16.2%	(100.0%)
Interest	46 120	32 174	7 832	17.0%	3 834	8.3%	6 024	18.7%	14 607	45.4%	32 296	100.4%	7 535	40.0%	93.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 554 672)**	**(2 071 140)**	**(225 975)**	**14.5%**	**(207 241)**	**13.3%**	**(234 020)**	**11.3%**	**(144 740)**	**7.0%**	**(811 976)**	**39.2%**	**(171 989)**	**54.2%**	**(15.8%)**
Suppliers and employees	(1 554 671)	(2 071 139)	(225 975)	14.5%	(207 241)	13.3%	(234 020)	11.3%	(144 740)	7.0%	(811 976)	39.2%	(171 989)	54.2%	(15.8%)

Finance charges	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 112 107**	**649 254**	**829 935**	**74.6%**	**513 697**	**46.2%**	**409 392**	**63.1%**	**(108 843)**	**(16.8%)**	**1 644 181**	**253.2%**	**(101 839)**	**137.7%**	**6.9%**
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	**(708 034)**	**(748 274)**	**(268 683)**	**37.9%**	**(185 777)**	**26.2%**	**(190 355)**	**25.4%**	**(187 018)**	**25.0%**	**(831 833)**	**111.2%**	**(228 297)**	**108.0%**	**(18.1%)**
Capital assets	(708 034)	(748 274)	(268 683)	37.9%	(185 777)	26.2%	(190 355)	25.4%	(187 018)	25.0%	(831 833)	111.2%	(228 297)	108.0%	(18.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(708 034)**	**(748 274)**	**(268 683)**	**37.9%**	**(185 777)**	**26.2%**	**(190 355)**	**25.4%**	**(187 018)**	**25.0%**	**(831 833)**	**111.2%**	**(228 297)**	**108.0%**	**(18.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**404 073**	**(99 020)**	**561 252**	**138.9%**	**327 920**	**81.2%**	**219 037**	**(221.2%)**	**(295 862)**	**298.8%**	**812 348**	**(820.4%)**	**(330 136)**	**182.2%**	**(10.4%)**
Cash/cash equivalents at the year begin:	420 928	420 928	64 860	15.4%	628 496	149.3%	988 668	234.9%	1 175 454	279.3%	64 860	15.4%	1 685 582	99.6%	(30.3%)
Cash/cash equivalents at the year end:	**825 001**	**321 908**	**628 496**	**76.2%**	**956 417**	**115.9%**	**1 207 705**	**375.2%**	**879 592**	**273.2%**	**879 592**	**273.2%**	**1 355 445**	**138.9%**	**(35.1%)**

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	43 032	1.7%	39 050	1.5%	35 044	1.4%	2 437 671	95.4%	2 554 797	80.6%	(2 083)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 610	1.4%	1 556	1.3%	1 534	1.3%	112 639	96.0%	117 338	3.7%	(12)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 381	2.6%	12 874	2.7%	12 709	2.6%	444 265	92.1%	482 229	15.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36	.3%	21	.2%	16	.1%	13 852	99.5%	13 926	.4%	-	-	-	-
Total By Income Source	**57 060**	**1.8%**	**53 501**	**1.7%**	**49 303**	**1.6%**	**3 008 427**	**95.0%**	**3 168 290**	**100.0%**	**(2 095)**	**(.1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 455	3.4%	1 939	2.7%	1 390	1.9%	66 658	92.0%	72 443	2.3%	(333)	(.5%)	-	-
Commercial	6 870	2.6%	4 515	1.7%	4 071	1.5%	252 381	94.2%	267 837	8.5%	(920)	(.3%)	-	-
Households	47 735	1.7%	47 047	1.7%	43 841	1.6%	2 689 387	95.1%	2 828 010	89.3%	(843)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**57 060**	**1.8%**	**53 501**	**1.7%**	**49 303**	**1.6%**	**3 008 427**	**95.0%**	**3 168 290**	**100.0%**	**(2 095)**	**(.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	114 954	60.2%	16 125	8.4%	-	-	59 996	31.4%	191 075	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**114 954**	**60.2%**	**16 125**	**8.4%**	**-**	**-**	**59 996**	**31.4%**	**191 075**	**100.0%**

Contact Details

Municipal Manager	Mr Zwannda Norman Kutama	015 960 2009
Chief Financial Officer	Ms Masana Chauke	015 960 2046

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**417 212**	**425 035**	**184 279**	**44.2%**	**99 138**	**23.8%**	**88 739**	**20.9%**	**30 933**	**7.3%**	**403 089**	**94.8%**	**20 797**	**81.0%**	**48.7%**
Exchange Revenue															
Service charges - Electricity	61 323	59 583	9 971	16.3%	10 442	17.0%	11 882	19.9%	13 271	22.3%	45 566	76.5%	9 062	76.8%	46.5%
Service charges - Water	-	-	-	-	3	-	(14)	-	5	-	(6)	-	46	-	(88.4%)
Service charges - Waste Water Management	-	-	3	-	4	-	(14)	-	5	-	(2)	-	16	-	(68.8%)
Service charges - Waste Management	3 250	2 795	587	18.1%	673	20.7%	592	21.2%	922	33.0%	2 774	99.3%	561	91.9%	64.2%
Sale of Goods and Rendering of Services	395	214	477	120.7%	66	16.7%	124	57.9%	185	86.4%	852	398.8%	170	114.2%	8.8%
Agency services	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 201	1 651	604	50.3%	611	50.9%	606	36.7%	628	38.1%	2 449	148.3%	615	179.1%	2.2%
Interest earned from Current and Non Current Assets	11 550	11 550	77	.7%	245	2.1%	3 082	26.7%	1 852	16.0%	5 256	45.5%	1 286	70.4%	44.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 593	2 093	260	16.3%	217	13.6%	234	11.2%	195	9.3%	906	43.3%	215	174.0%	(9.5%)
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	5 476	4 164	174	3.2%	290	5.3%	30	.7%	706	16.9%	1 199	28.8%	596	28.3%	18.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 525	7 809	0	-	-	-	3 794	48.6%	7 524	96.3%	11 317	144.9%	3 057	57.7%	146.1%
Non-Exchange Revenue															
Property rates	76 395	80 390	67 249	88.0%	2 723	3.6%	5 657	7.0%	2 388	3.0%	78 017	97.0%	1 899	15.8%	25.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 287	2 232	129	5.6%	79	3.4%	124	5.5%	92	4.1%	424	19.0%	144	19.9%	(36.1%)
Licences or permits	-	-	334	-	600	-	408	-	1 411	-	2 753	-	1 131	-	24.8%
Transfer and subsidies - Operational	249 480	250 203	103 989	41.7%	82 695	33.1%	61 830	24.7%	965	.4%	249 480	99.7%	1 378	100.4%	(30.0%)
Interest Receivables	1 587	2 200	426	26.8%	490	30.9%	405	18.4%	785	35.7%	2 105	95.7%	621	126.1%	26.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**400 488**	**473 637**	**84 639**	**21.1%**	**87 271**	**21.8%**	**80 026**	**16.9%**	**82 639**	**17.4%**	**334 575**	**70.6%**	**82 033**	**69.4%**	**.7%**
Employee related costs	151 448	150 098	36 904	24.4%	36 567	24.1%	38 580	25.7%	37 397	24.9%	149 448	99.6%	35 500	82.6%	5.3%
Remuneration of councillors	22 966	22 966	4 722	20.6%	4 838	21.1%	4 838	21.1%	5 538	24.1%	19 936	86.8%	4 838	72.6%	14.5%
Bulk purchases - electricity	67 275	67 175	13 003	19.3%	16 108	23.9%	14 604	21.7%	14 180	21.1%	57 895	86.2%	15 733	102.6%	(9.9%)
Inventory consumed	2 651	2 052	691	26.1%	297	11.2%	352	17.2%	285	13.9%	1 625	79.2%	(2 003)	64.5%	(114.2%)
Debt impairment	17 483	54 756	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	34 988	62 464	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	42 645	51 599	12 161	28.5%	11 373	26.7%	9 405	18.2%	14 111	27.3%	47 050	91.2%	15 511	88.5%	(9.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	97	-	97	-	-	-	(100.0%)
Operational Cost and Other Cost	61 031	62 527	17 158	28.1%	18 087	29.6%	12 247	19.6%	11 031	17.6%	58 523	93.6%	12 454	80.7%	(11.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16 724**	**(48 602)**	**99 641**		**11 867**		**8 712**		**(51 706)**		**68 514**		**(61 236)**		
Transfers and subsidies - capital (monetary allocations)	70 241	78 408	21 420	30.5%	11 343	16.1%	10 077	12.9%	23 314	29.7%	66 154	84.4%	42 108	90.1%	(44.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**86 965**	**29 806**	**121 061**		**23 210**		**18 789**		**(28 392)**		**134 668**		**(19 128)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**86 965**	**29 806**	**121 061**		**23 210**		**18 789**		**(28 392)**		**134 668**		**(19 128)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**86 965**	**29 806**	**121 061**		**23 210**		**18 789**		**(28 392)**		**134 668**		**(19 128)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**86 965**	**29 806**	**121 061**		**23 210**		**18 789**		**(28 392)**		**134 668**		**(19 128)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**86 965**	**98 205**	**20 590**	**23.7%**	**17 859**	**20.5%**	**13 454**	**13.7%**	**20 812**	**21.2%**	**72 715**	**74.0%**	**45 976**	**75.6%**	**(54.7%)**
National Government	67 565	78 408	15 671	23.2%	14 831	22.0%	6 750	8.6%	20 293	25.9%	57 545	73.4%	40 194	77.5%	(49.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**67 565**	**78 408**	**15 671**	**23.2%**	**14 831**	**22.0%**	**6 750**	**8.6%**	**20 293**	**25.9%**	**57 545**	**73.4%**	**40 194**	**77.5%**	**(49.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 400	19 797	4 919	25.4%	3 028	15.6%	6 705	33.9%	519	2.6%	15 170	76.6%	5 782	64.5%	(91.0%)
Capital Expenditure Functional	**86 965**	**98 205**	**20 590**	**23.7%**	**17 859**	**20.5%**	**13 454**	**13.7%**	**20 812**	**21.2%**	**72 715**	**74.0%**	**45 976**	**75.6%**	**(54.7%)**
Municipal governance and administration	**5 700**	**4 450**	**1 733**	**30.4%**	**86**	**1.5%**	**2 224**	**50.0%**	**176**	**4.0%**	**4 219**	**94.8%**	**162**	**88.5%**	**9.0%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 700	4 450	1 733	30.4%	86	1.5%	2 224	50.0%	176	4.0%	4 219	94.8%	162	88.5%	9.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**28**	**14.0%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	28	14.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**69 065**	**80 705**	**17 171**	**24.9%**	**14 831**	**21.5%**	**6 750**	**8.4%**	**20 293**	**25.1%**	**59 045**	**73.2%**	**42 669**	**86.8%**	**(52.4%)**
Planning and Development	53 348	55 301	16 274	30.5%	13 716	25.7%	5 518	10.0%	12 308	22.3%	47 815	86.5%	24 668	101.4%	(50.1%)
Road Transport	15 717	25 404	897	5.7%	1 116	7.1%	1 232	4.8%	7 985	31.4%	11 229	44.2%	18 001	73.1%	(55.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 200**	**13 050**	**1 687**	**13.8%**	**2 942**	**24.1%**	**4 481**	**34.3%**	**342**	**2.6%**	**9 451**	**72.4%**	**3 117**	**31.7%**	**(89.0%)**
Energy sources	12 200	13 050	1 687	13.8%	2 942	24.1%	4 481	34.3%	342	2.6%	9 451	72.4%	3 117	31.3%	(89.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	99.0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**439 563**	**463 328**	**56 459**	**12.8%**	**307 262**	**69.9%**	**115 760**	**25.0%**	**181 617**	**39.2%**	**661 098**	**142.7%**	**24 039**	**101.0%**	**655.5%**
Property rates	29 030	29 030	5 613	19.3%	937	3.2%	7 661	26.4%	43 423	149.6%	57 635	198.5%	985	31.0%	4 307.7%
Service charges	63 465	63 525	8 370	13.2%	9 664	15.2%	9 291	14.6%	19 098	30.1%	46 423	73.1%	11 988	69.2%	59.3%
Other revenue	15 796	30 611	(93 751)	(593.5%)	103 754	656.9%	7 688	25.1%	67 005	218.9%	84 695	276.7%	10 033	714.1%	567.8%
Transfers and Subsidies - Operational	249 480	250 203	105 055	42.1%	182 566	73.2%	61 859	24.7%	50 000	20.0%	399 480	159.7%	(2 609)	100.0%	(2 016.4%)
Transfers and Subsidies - Capital	70 241	78 408	31 063	44.2%	10 200	14.5%	28 978	37.0%	-	-	70 241	89.6%	3 143	53.5%	(100.0%)
Interest	11 550	11 550	109	.9%	141	1.2%	282	2.4%	2 091	18.1%	2 624	22.7%	498	21.9%	319.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(345 366)**	**(362 017)**	**(236 952)**	**68.6%**	**(216 952)**	**62.8%**	**(161 296)**	**44.6%**	**(119 964)**	**33.1%**	**(735 163)**	**203.1%**	**(161 454)**	**178.0%**	**(25.7%)**
Suppliers and employees	(345 366)	(362 017)	(236 952)	68.6%	(216 952)	62.8%	(161 296)	44.6%	(119 964)	33.1%	(735 163)	203.1%	(161 454)	178.0%	(25.7%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**94 197**	**101 311**	**(180 493)**	**(191.6%)**	**90 310**	**95.9%**	**(45 536)**	**(44.9%)**	**61 653**	**60.9%**	**(74 065)**	**(73.1%)**	**(137 415)**	**(83.0%)**	**(144.9%)**
Cash Flow from Investing Activities															
Receipts	**2 000**	**7 500**	**(198)**	**(9.9%)**	**(78)**	**(3.9%)**	**3 494**	**46.6%**	**8 630**	**115.1%**	**11 848**	**158.0%**	**452**	**-**	**1 807.3%**
Proceeds on disposal of PPE	2 000	7 500	0	-	-	-	3 627	48.4%	7 524	100.3%	11 150	148.7%	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(198)	-	(78)	-	(133)	-	1 106	-	698	-	452	-	144.5%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(86 965)**	**(98 205)**	**(20 590)**	**23.7%**	**(17 859)**	**20.5%**	**(13 454)**	**13.7%**	**(20 812)**	**21.2%**	**(72 715)**	**74.0%**	**(45 976)**	**75.6%**	**(54.7%)**
Capital assets	(86 965)	(98 205)	(20 590)	23.7%	(17 859)	20.5%	(13 454)	13.7%	(20 812)	21.2%	(72 715)	74.0%	(45 976)	75.6%	(54.7%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(84 965)**	**(90 705)**	**(20 788)**	**24.5%**	**(17 937)**	**21.1%**	**(9 961)**	**11.0%**	**(12 181)**	**13.4%**	**(60 867)**	**67.1%**	**(45 523)**	**75.8%**	**(73.2%)**
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	**9 232**	**10 606**	**(201 281)**	**(2 180.3%)**	**72 374**	**784.0%**	**(55 497)**	**(523.3%)**	**49 472**	**466.4%**	**(134 932)**	**(1 272.2%)**	**(182 939)**	**(40 838.3%)**	**(127.0%)**
Cash/cash equivalents at the year begin:	186 025	186 025	103 454	55.6%	(98 703)	(53.1%)	(26 329)	(14.2%)	(81 826)	(44.0%)	103 454	55.6%	137 403	94.2%	(159.6%)
Cash/cash equivalents at the year end:	**195 256**	**196 631**	**(98 703)**	**(50.6%)**	**(26 329)**	**(13.5%)**	**(81 826)**	**(41.6%)**	**(32 354)**	**(16.5%)**	**(32 354)**	**(16.5%)**	**(45 536)**	**(23.0%)**	**(28.9%)**

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	-	-	0	-	-	-	20 530	100.0%	20 530	6.0%	82 465	401.7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 103	3.3%	556	1.6%	411	1.2%	31 745	93.9%	33 815	9.9%	133 740	395.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	757	.9%	477	.6%	474	.6%	78 177	97.9%	79 886	23.4%	352 210	440.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6 308	100.0%	6 308	1.8%	25 110	398.0%	-	-
Receivables from Exchange Transactions - Waste Management	280	2.4%	207	1.8%	201	1.8%	10 738	94.0%	11 424	3.3%	57 783	505.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	495	2.8%	355	2.0%	346	2.0%	16 342	93.2%	17 539	5.1%	91 993	524.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 676	1.6%	1 636	1.0%	1 473	.9%	165 960	96.6%	171 745	50.3%	182 858	106.5%	-	-
Total By Income Source	**5 311**	**1.6%**	**3 231**	**.9%**	**2 905**	**.9%**	**329 800**	**96.6%**	**341 247**	**100.0%**	**926 159**	**271.4%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 050	2.0%	729	.7%	530	.5%	98 450	96.7%	101 759	29.8%	282 251	277.4%	-	-
Commercial	1 676	3.3%	956	1.9%	839	1.6%	47 634	93.2%	51 105	15.0%	160 300	313.7%	-	-
Households	1 585	.8%	1 546	.8%	1 535	.8%	183 716	97.5%	188 383	55.2%	483 608	256.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5 311**	**1.6%**	**3 231**	**.9%**	**2 905**	**.9%**	**329 800**	**96.6%**	**341 247**	**100.0%**	**926 159**	**271.4%**	**-**	**-**

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	-	-	-	-	-	-	128	100.0%	128	.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 892	92.1%	-	-	-	-	1 188	7.9%	15 080	99.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**13 892**	**91.4%**	**-**	**-**	**-**	**-**	**1 315**	**8.6%**	**15 208**	**100.0%**

Contact Details

Municipal Manager	Mr Ramothwala	015 505 7163
Chief Financial Officer	Mr Ramothwala	015 505 7163

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**297 620**	**299 692**	**113 502**	**38.1%**	**86 428**	**29.0%**	**53 116**	**17.7%**	**8 345**	**2.8%**	**261 391**	**87.2%**	**15 998**	**88.3%**	**(47.8%)**
Exchange Revenue															
Service charges - Electricity	14 201	14 201	2 960	20.8%	3 055	21.5%	4 109	28.9%	3 121	22.0%	13 245	93.3%	2 742	85.2%	13.8%
Service charges - Water	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	985	985	334	33.9%	334	33.9%	346	35.1%	353	35.8%	1 367	138.8%	321	17.3%	9.9%
Sale of Goods and Rendering of Services	1 308	1 308	5	.4%	4	.3%	1 763	134.8%	(1 704)	(130.3%)	68	5.2%	11	65.5%	(15 870.6%)
Agency services	513	513	97	18.8%	92	17.9%	30	5.9%	116	22.5%	334	65.2%	(533)	(21.7%)	(121.7%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	725	725	163	22.5%	161	22.2%	180	24.9%	168	23.1%	672	92.7%	171	38.8%	(1.8%)
Interest earned from Current and Non Current Assets	16 696	16 696	2 494	14.9%	2 793	16.7%	2 758	16.5%	3 373	20.2%	11 418	68.4%	5 338	81.4%	(36.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	491	58	24.0%	57	23.7%	63	12.9%	58	11.8%	236	48.0%	57	-	1.6%
Licences or permits	14 450	14 450	2 007	13.9%	3 204	22.2%	3 059	21.2%	(775)	(5.4%)	7 494	51.9%	3 071	47.3%	(125.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	17 217	-	-	-	-	2 043	11.9%	-	-	2 043	11.9%	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	252	827	217	86.4%	196	78.0%	80	9.7%	(85)	(10.3%)	409	49.4%	121	26.2%	(170.6%)
Non-Exchange Revenue															
Property rates	39 268	39 268	25 810	65.7%	1 986	5.1%	1 745	4.4%	1 897	4.8%	31 437	80.1%	375	81.4%	406.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	147	147	1	.4%	22	14.9%	10	6.8%	548	373.3%	581	395.4%	15	3.7%	3 551.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	207 339	191 368	79 047	38.1%	74 187	35.8%	36 565	19.1%	961	.5%	190 760	99.7%	4 656	98.8%	(79.4%)
Interest Receivables	1 496	1 496	310	20.7%	337	22.5%	363	24.3%	315	21.1%	1 325	88.6%	(346)	49.1%	(191.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**285 311**	**293 503**	**53 609**	**18.8%**	**96 833**	**33.9%**	**54 374**	**18.5%**	**61 028**	**20.8%**	**265 845**	**90.6%**	**64 714**	**88.0%**	**(5.7%)**
Employee related costs	121 240	126 131	28 774	23.7%	31 450	25.9%	33 160	26.3%	31 774	25.2%	125 159	99.2%	29 152	95.9%	9.0%
Remuneration of councillors	16 414	16 266	3 554	21.7%	3 554	21.7%	4 184	25.7%	3 767	23.2%	15 058	92.6%	3 184	86.8%	18.3%
Bulk purchases - electricity	15 183	15 572	4 617	30.4%	3 169	20.9%	3 082	19.8%	3 995	25.7%	14 863	95.4%	3 972	97.3%	.6%
Inventory consumed	6 411	5 711	1 073	16.7%	1 768	27.6%	1 471	25.8%	1 684	29.5%	5 996	105.0%	1 287	98.9%	30.8%
Debt impairment	2 359	2 359	-	-	-	-	(4 867)	(206.3%)	12 467	528.4%	7 600	322.2%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	21 656	24 133	-	-	11 242	51.9%	18 088	75.0%	(12 467)	(51.7%)	16 863	69.9%	5 508	78.4%	(326.3%)
Interest,Dividends and Rent on Land	2 551	3 085	3	.1%	3	.1%	2 920	94.6%	6	.2%	2 932	95.0%	6	.7%	1.6%
Contracted services	61 205	60 119	8 825	14.4%	18 598	30.4%	383	.6%	11 107	18.5%	38 913	64.7%	16 150	82.5%	(31.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	548	548	93	16.9%	13 682	2 498.7%	(13 129)	(2 397.6%)	2 954	539.5%	3 601	657.6%	140	47.2%	2 005.7%
Operational Cost and Other Cost	37 744	39 580	6 671	17.7%	13 367	35.4%	9 082	22.9%	5 740	14.5%	34 859	88.1%	5 314	87.0%	8.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 309**	**6 189**	**59 892**		**(10 405)**		**(1 258)**		**(52 683)**		**(4 454)**		**(48 717)**		
Transfers and subsidies - capital (monetary allocations)	52 088	52 088	8 263	15.9%	13 301	25.5%	13 342	25.6%	33 311	64.0%	68 218	131.0%	10 498	96.6%	217.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**64 397**	**58 277**	**68 155**		**2 896**		**12 084**		**(19 371)**		**63 764**		**(38 218)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**64 397**	**58 277**	**68 155**		**2 896**		**12 084**		**(19 371)**		**63 764**		**(38 218)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**64 397**	**58 277**	**68 155**		**2 896**		**12 084**		**(19 371)**		**63 764**		**(38 218)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**64 397**	**58 277**	**68 155**		**2 896**		**12 084**		**(19 371)**		**63 764**		**(38 218)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**64 397**	**58 277**	**6 734**	**10.5%**	**11 869**	**18.4%**	**12 408**	**21.3%**	**20 214**	**34.7%**	**51 225**	**87.9%**	**14 188**	**85.8%**	**42.5%**
National Government	52 088	52 388	6 734	12.9%	11 702	22.5%	11 917	22.7%	18 972	36.2%	49 326	94.2%	9 129	84.0%	107.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 088**	**52 388**	**6 734**	**12.9%**	**11 702**	**22.5%**	**11 917**	**22.7%**	**18 972**	**36.2%**	**49 326**	**94.2%**	**9 129**	**84.0%**	**107.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 309	5 889	-	-	167	1.4%	491	8.3%	1 242	21.1%	1 899	32.3%	5 059	89.1%	(75.5%)
Capital Expenditure Functional	**64 397**	**58 277**	**6 734**	**10.5%**	**11 869**	**18.4%**	**12 408**	**21.3%**	**20 214**	**34.7%**	**51 225**	**87.9%**	**14 188**	**85.8%**	**42.5%**
Municipal governance and administration	**4 450**	**2 629**	**-**	**-**	**167**	**3.7%**	**2**	**.1%**	**1 242**	**47.2%**	**1 411**	**53.7%**	**2 977**	**74.2%**	**(58.3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 450	2 629	-	-	167	3.7%	2	.1%	1 242	47.2%	1 411	53.7%	2 977	74.2%	(58.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**13 759**	**12 760**	**-**	**-**	**130**	**.9%**	**489**	**3.8%**	**7 128**	**55.9%**	**7 747**	**60.7%**	**316**	**92.3%**	**2 154.2%**
Community and Social Services	1 000	500	-	-	-	-	489	97.8%	-	-	489	97.8%	295	99.7%	(100.0%)
Sport And Recreation	12 759	12 200	-	-	130	1.0%	-	-	7 128	58.4%	7 258	59.5%	-	-	(100.0%)
Public Safety	-	60	-	-	-	-	-	-	-	-	-	-	21	12.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**23 304**	**39 341**	**5 865**	**25.2%**	**11 571**	**49.7%**	**3 149**	**8.0%**	**9 019**	**22.9%**	**29 605**	**75.3%**	**3 723**	**87.6%**	**142.2%**
Planning and Development	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	23 304	39 041	5 865	25.2%	11 571	49.7%	3 149	8.1%	9 019	23.1%	29 605	75.8%	3 723	87.6%	142.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**22 884**	**3 547**	**869**	**3.8%**	**-**	**-**	**8 768**	**247.2%**	**2 826**	**79.7%**	**12 463**	**351.3%**	**7 172**	**86.9%**	**(60.6%)**
Energy sources	3 800	200	-	-	-	-	8 295	4 147.5%	2 743	1 371.5%	11 038	5 519.0%	1 767	87.0%	55.3%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	19 084	3 347	869	4.6%	-	-	473	14.1%	83	2.5%	1 425	42.6%	5 406	86.9%	(98.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**638 345**	**648 676**	**384 117**	**60.2%**	**187 684**	**29.4%**	**504 393**	**77.8%**	**149 267**	**23.0%**	**1 225 459**	**188.9%**	**148 333**	**151.1%**	**.6%**
Property rates	19 665	19 665	848	4.3%	4 630	23.5%	4 574	23.3%	2 392	12.2%	12 443	63.3%	3 706	37.4%	(35.5%)
Service charges	14 824	14 824	426	2.9%	264	1.8%	424	2.9%	294	2.0%	1 407	9.5%	494	10.9%	(40.5%)
Other revenue	16 910	38 046	86 706	512.8%	10 494	62.1%	149 202	392.2%	68 157	179.1%	314 558	826.8%	121 236	1 040.6%	(43.8%)
Transfers and Subsidies - Operational	518 164	507 358	271 245	52.3%	155 384	30.0%	297 231	58.6%	72 881	14.4%	796 741	157.0%	21 934	98.5%	232.3%
Transfers and Subsidies - Capital	52 088	52 088	22 255	42.7%	14 025	26.9%	49 540	95.1%	2 000	3.8%	87 820	168.6%	-	105.3%	(100.0%)
Interest	16 696	16 696	2 637	15.8%	2 887	17.3%	3 423	20.5%	3 543	21.2%	12 491	74.8%	962	19.0%	268.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(564 965)**	**(576 944)**	**(326 926)**	**57.9%**	**(276 067)**	**48.9%**	**(147 257)**	**25.5%**	**(167 271)**	**29.0%**	**(917 522)**	**159.0%**	**(56 678)**	**105.8%**	**195.1%**
Suppliers and employees	(559 863)	(570 773)	(326 926)	58.4%	(276 067)	49.3%	(147 257)	25.8%	(167 271)	29.3%	(917 522)	160.8%	(56 678)	106.4%	195.1%

Finance charges	(5 102)	(6 171)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**73 380**	**71 732**	**57 191**	**77.9%**	**(88 384)**	**(120.4%)**	**357 135**	**497.9%**	**(18 005)**	**(25.1%)**	**307 937**	**429.3%**	**91 655**	**829.4%**	**(119.6%)**
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	**(64 397)**	**(58 277)**	**(6 734)**	**10.5%**	**(11 869)**	**18.4%**	**(12 408)**	**21.3%**	**(20 214)**	**34.7%**	**(51 225)**	**87.9%**	**(14 188)**	**85.8%**	**42.5%**
Capital assets	(64 397)	(58 277)	(6 734)	10.5%	(11 869)	18.4%	(12 408)	21.3%	(20 214)	34.7%	(51 225)	87.9%	(14 188)	85.8%	42.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(64 397)**	**(58 277)**	**(6 734)**	**10.5%**	**(11 869)**	**18.4%**	**(12 408)**	**21.3%**	**(20 214)**	**34.7%**	**(51 225)**	**87.9%**	**(14 188)**	**85.8%**	**42.5%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8 983**	**13 455**	**50 456**	**561.7%**	**(100 252)**	**(1 116.0%)**	**344 727**	**2 562.1%**	**(38 219)**	**(284.1%)**	**256 712**	**1 908.0%**	**77 466**	**(300.8%)**	**(149.3%)**
Cash/cash equivalents at the year begin:	140 341	140 341	132 616	94.5%	183 102	130.5%	82 849	59.0%	287 243	204.7%	132 616	94.5%	182 103	148.7%	57.7%
Cash/cash equivalents at the year end:	**149 324**	**153 796**	**183 102**	**122.6%**	**82 849**	**55.5%**	**427 576**	**278.0%**	**389 357**	**253.2%**	**389 357**	**253.2%**	**259 569**	**213.3%**	**50.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	5 381	100.0%	5 381	3.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1 475	100.0%	1 475	.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	316	2.3%	278	2.0%	274	2.0%	12 752	93.6%	13 621	8.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	3 167	100.0%	3 167	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	101	3.7%	87	3.2%	12	.5%	2 497	92.6%	2 697	1.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	459	.3%	375	.3%	435	.3%	138 696	99.1%	139 965	84.2%	-	-	-	-
Total By Income Source	**876**	**.5%**	**741**	**.4%**	**721**	**.4%**	**163 968**	**98.6%**	**166 305**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	876	.5%	741	.4%	721	.4%	163 968	98.6%	166 305	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**876**	**.5%**	**741**	**.4%**	**721**	**.4%**	**163 968**	**98.6%**	**166 305**	**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	-	-	-	-	-	-	47	100.0%	47	44.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	33	56.0%	-	-	-	-	26	44.0%	58	55.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**33**	**30.9%**	**-**	**-**	**-**	**-**	**73**	**69.1%**	**106**	**100.0%**

Contact Details

Municipal Manager	Mr Makgatho Kgabo Emmanuel	015 501 2300
Chief Financial Officer	Mr Nkalanga AS	015 501 2318

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**1 144 276**	**19.4%**	**5 454 312**	**92.4%**	**870 522**	**91.2%**	**31.4%**
Exchange Revenue															
Service charges - Electricity	2 226 730	2 141 630	451 400	20.3%	421 939	18.9%	367 603	17.2%	419 891	19.6%	1 660 833	77.5%	406 200	78.4%	3.4%
Service charges - Water	424 132	363 929	84 206	19.9%	66 732	15.7%	59 768	16.4%	72 801	20.0%	283 507	77.9%	44 800	70.8%	62.5%
Service charges - Waste Water Management	165 527	172 533	46 835	28.3%	48 460	29.3%	45 992	26.7%	48 991	28.4%	190 278	110.3%	47 964	117.7%	2.1%
Service charges - Waste Management	159 147	159 147	43 559	27.4%	43 647	27.4%	41 286	25.9%	31 723	19.9%	160 215	100.7%	39 515	107.2%	(19.7%)
Sale of Goods and Rendering of Services	22 289	25 455	7 437	33.4%	506	2.3%	4 189	16.5%	8 218	32.3%	20 351	79.9%	4 204	116.1%	95.5%
Agency services	35 475	38 841	5 777	16.3%	6 295	17.7%	8 057	20.7%	5 841	15.0%	25 970	66.9%	6 364	71.0%	(8.2%)
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%	17 285	17.4%	71 151	71.4%	19 017	88.7%	(9.1%)
Interest earned from Current and Non Current Assets	52 986	69 038	23 466	44.3%	18 557	35.0%	19 827	28.7%	24 487	35.5%	86 337	125.1%	19 022	139.6%	28.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 125	41 495	18 248	95.4%	9 193	48.1%	1 228	3.0%	11 332	27.3%	40 001	96.4%	10 050	179.0%	12.7%
Licences or permits	16 179	16 179	17 324	107.1%	12 145	75.1%	(4 161)	(25.7%)	3 660	22.6%	28 967	179.0%	2 381	160.0%	53.7%
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%	3 758	14.6%	22 425	87.0%	3 465	65.1%	8.4%
Non-Exchange Revenue															
Property rates	669 774	729 978	185 487	27.7%	186 515	27.8%	185 239	25.4%	185 234	25.4%	742 475	101.7%	171 067	109.8%	8.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	46 801	46 817	5 840	12.5%	3 759	8.0%	4 797	10.2%	204 947	437.8%	219 343	468.5%	10 047	82.6%	1 939.8%
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%	82 424	4.3%	1 835 686	95.8%	71 904	95.4%	14.6%
Interest Receivables	24 846	57 619	14 344	57.7%	14 450	58.2%	14 295	24.8%	11 545	20.0%	54 634	94.8%	14 615	251.3%	(21.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	12 140	-	12 140	-	44	-	27 357.8%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	(137)	-	(100.0%)
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%**	**1 453 226**	**25.4%**	**5 332 716**	**93.1%**	**1 342 825**	**96.6%**	**8.2%**
Employee related costs	1 374 637	1 229 855	287 388	20.9%	291 685	21.2%	289 898	23.6%	294 137	23.9%	1 163 107	94.6%	270 593	90.3%	8.7%
Remuneration of councillors	66 479	67 173	15 802	23.8%	15 819	23.8%	19 412	28.9%	16 809	25.0%	67 841	101.0%	15 740	91.1%	6.8%
Bulk purchases - electricity	1 469 753	1 469 753	288 177	19.6%	395 660	26.9%	190 394	13.0%	424 894	28.9%	1 299 125	88.4%	302 235	91.0%	40.6%
Inventory consumed	344 497	351 592	48 134	14.0%	55 917	16.2%	44 664	12.7%	58 059	16.5%	206 774	58.8%	44 181	97.8%	31.4%
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%	221 499	50.6%	912 637	208.4%	315 808	248.6%	(29.9%)
Interest,Dividends and Rent on Land	40 124	41 124	2 953	7.4%	-	-	16 603	40.4%	6 644	16.2%	26 200	63.7%	14 289	81.1%	(53.5%)
Contracted services	1 269 378	1 384 458	204 886	16.1%	403 160	31.8%	297 352	21.5%	333 896	24.1%	1 239 294	89.5%	292 153	90.1%	14.3%
Transfers and subsidies	60 480	67 167	4 063	6.7%	5 133	8.5%	48 000	71.5%	9 924	14.8%	67 120	99.9%	3 113	53.6%	218.8%
Irrecoverable debts written off	-	-	(233)	-	233	-	-	-	-	-	0	-	(21)	(.1%)	(100.0%)
Operational Cost and Other Cost	411 033	429 089	95 637	23.3%	90 634	22.1%	76 983	17.9%	88 365	20.6%	351 619	81.9%	85 332	80.6%	3.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(2)	-	(1 000)	-	(1 002)	-	(109)	-	819.6%
Other Losses	-	100 000	-	-	-	-	-	-	-	-	-	-	(490)	-	(100.0%)
Surplus/(Deficit)	**126 616**	**176 482**	**440 187**		**(18 910)**		**9 269**		**(308 950)**		**121 596**		**(472 303)**		
Transfers and subsidies - capital (monetary allocations)	595 575	663 763	95 611	16.1%	192 287	32.3%	161 356	24.3%	172 691	26.0%	621 945	93.7%	223 637	97.2%	(22.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**722 190**	**840 245**	**535 798**		**173 377**		**170 625**		**(136 259)**		**743 541**		**(248 666)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**722 190**	**840 245**	**535 798**		**173 377**		**170 625**		**(136 259)**		**743 541**		**(248 666)**		
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**		**(136 259)**		**743 541**		**(248 666)**		
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**		**(136 259)**		**743 541**		**(248 666)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**257 476**	**27.0%**	**775 262**	**81.2%**	**264 593**	**91.8%**	**(2.7%)**
National Government	517 891	577 710	83 242	16.1%	164 519	31.8%	142 796	24.7%	145 653	25.2%	536 210	92.8%	197 120	98.5%	(26.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**517 891**	**577 710**	**83 242**	**16.1%**	**164 519**	**31.8%**	**142 796**	**24.7%**	**145 653**	**25.2%**	**536 210**	**92.8%**	**197 120**	**98.3%**	**(26.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	198 169	377 501	16 162	8.2%	81 065	40.9%	30 001	7.9%	111 823	29.6%	239 052	63.3%	67 474	76.8%	65.7%
Capital Expenditure Functional	**716 061**	**955 210**	**99 404**	**13.9%**	**245 584**	**34.3%**	**172 797**	**18.1%**	**257 476**	**27.0%**	**775 262**	**81.2%**	**264 593**	**91.8%**	**(2.7%)**
Municipal governance and administration	**61 223**	**81 208**	**2 200**	**3.6%**	**18 479**	**30.2%**	**28 542**	**35.1%**	**27 214**	**33.5%**	**76 435**	**94.1%**	**24 367**	**92.1%**	**11.7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	1 217	87.0%	(100.0%)
Finance and administration	61 223	81 208	2 200	3.6%	18 479	30.2%	28 542	35.1%	27 214	33.5%	76 435	94.1%	23 150	92.3%	17.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**84 832**	**84 569**	**6 849**	**8.1%**	**31 738**	**37.4%**	**21 640**	**25.6%**	**36 127**	**42.7%**	**96 353**	**113.9%**	**27 776**	**68.8%**	**30.1%**
Community and Social Services	9 917	9 674	-	-	3 708	37.4%	2 140	22.1%	93	1.0%	5 941	61.4%	2 183	42.5%	(95.8%)
Sport And Recreation	74 915	74 895	6 849	9.1%	28 030	37.4%	19 500	26.0%	36 034	48.1%	90 412	120.7%	25 593	75.1%	40.8%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**122 155**	**267 700**	**31 310**	**25.6%**	**34 768**	**28.5%**	**35 144**	**13.1%**	**67 522**	**25.2%**	**168 744**	**63.0%**	**62 485**	**103.1%**	**8.1%**
Planning and Development	6 000	5 750	-	-	-	-	-	-	526	9.1%	526	9.1%	5 345	87.5%	(90.2%)
Road Transport	116 155	261 950	31 310	27.0%	34 768	29.9%	35 144	13.4%	66 996	25.6%	168 218	64.2%	57 140	104.1%	17.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**447 851**	**521 733**	**59 044**	**13.2%**	**160 600**	**35.9%**	**87 472**	**16.8%**	**126 614**	**24.3%**	**433 730**	**83.1%**	**149 965**	**90.4%**	**(15.6%)**
Energy sources	93 586	75 021	666	.7%	16 605	17.7%	7 083	9.4%	21 886	29.2%	46 241	61.6%	10 731	52.7%	103.9%
Water Management	251 403	324 945	41 273	16.4%	105 820	42.1%	49 557	15.3%	76 923	23.7%	273 573	84.2%	96 762	88.5%	(20.5%)
Waste Water Management	70 940	89 410	16 564	23.3%	24 735	34.9%	21 173	23.7%	21 043	23.5%	83 514	93.4%	22 102	127.8%	(4.8%)
Waste Management	31 922	32 358	541	1.7%	13 440	42.1%	9 659	29.8%	6 762	20.9%	30 402	94.0%	20 371	87.3%	(66.8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**1 079 896**	**17.4%**	**6 379 493**	**102.6%**	**883 063**	**105.2%**	**22.3%**
Property rates	589 401	647 197	161 209	27.4%	177 994	30.2%	166 988	25.8%	251 344	38.8%	757 534	117.0%	160 394	116.6%	56.7%
Service charges	2 618 473	2 485 710	666 327	25.4%	665 825	25.4%	622 714	25.1%	642 479	25.8%	2 597 344	104.5%	610 735	107.1%	5.2%
Other revenue	275 056	303 153	85 187	31.0%	85 646	31.1%	82 283	27.1%	79 920	26.4%	333 036	109.9%	69 985	118.9%	14.2%
Transfers and Subsidies - Operational	1 862 915	1 916 608	779 833	41.9%	615 680	33.0%	449 504	23.5%	31 647	1.7%	1 876 664	97.9%	3 706	98.5%	753.9%
Transfers and Subsidies - Capital	595 575	663 763	302 664	50.8%	174 056	29.2%	159 993	24.1%	-	-	636 713	95.9%	(1)	106.1%	(100.0%)
Interest	156 594	202 184	36 617	23.4%	37 491	23.9%	29 586	14.6%	74 507	36.9%	178 201	88.1%	38 245	82.1%	94.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 184 562)**	**(5 355 701)**	**(1 282 310)**	**24.7%**	**(1 332 783)**	**25.7%**	**(1 199 485)**	**22.4%**	**(1 182 360)**	**22.1%**	**(4 996 938)**	**93.3%**	**(1 025 722)**	**91.8%**	**15.3%**
Suppliers and employees	(5 088 987)	(5 252 824)	(1 246 716)	24.5%	(1 327 649)	26.1%	(1 178 317)	22.4%	(1 178 641)	22.4%	(4 931 323)	93.9%	(1 022 609)	91.8%	15.3%

Finance charges	(38 118)	(39 068)	(31 531)	82.7%	-	-	(16 603)	42.5%	-	-	(48 135)	123.2%	-	125.7%	-
Transfers and Subsidies	(57 456)	(63 809)	(4 063)	7.1%	(5 133)	8.9%	(4 565)	7.2%	(3 719)	5.8%	(17 480)	27.4%	(3 113)	54.5%	19.5%
Net Cash from/(used) Operating Activities	**913 452**	**862 914**	**749 527**	**82.1%**	**423 910**	**46.4%**	**311 582**	**36.1%**	**(102 464)**	**(11.9%)**	**1 382 556**	**160.2%**	**(142 660)**	**196.0%**	**(28.2%)**
Cash Flow from Investing Activities															
Receipts	**192**	**192**	**1**	**.5%**	**1**	**.7%**	**12**	**6.5%**	**1**	**.6%**	**16**	**8.3%**	**(202)**	**1.4%**	**(100.6%)**
Proceeds on disposal of PPE	192	192	1	.5%	1	.7%	12	6.5%	1	.6%	16	8.3%	(202)	1.4%	(100.6%)
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%**	**(215 972)**	**23.8%**	**(820 874)**	**90.5%**	**(229 707)**	**103.7%**	**(6.0%)**
Capital assets	(680 258)	(907 383)	(169 934)	25.0%	(267 015)	39.3%	(167 953)	18.5%	(215 972)	23.8%	(820 874)	90.5%	(229 707)	103.7%	(6.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(680 066)**	**(907 191)**	**(169 933)**	**25.0%**	**(267 014)**	**39.3%**	**(167 941)**	**18.5%**	**(215 971)**	**23.8%**	**(820 859)**	**90.5%**	**(229 908)**	**103.8%**	**(6.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**233 386**	**(44 278)**	**579 594**	**248.3%**	**156 896**	**67.2%**	**143 642**	**(324.4%)**	**(318 434)**	**719.2%**	**561 697**	**(1 268.6%)**	**(372 568)**	**(3 108.2%)**	**(14.5%)**
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%	1 588 608	224.2%	708 477	100.0%	1 355 606	100.0%	17.2%
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%**	**1 270 174**	**191.2%**	**1 270 174**	**191.2%**	**983 038**	**304.6%**	**29.2%**

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	29 702	9.0%	9 723	2.9%	7 125	2.2%	284 294	85.9%	330 843	16.0%	(48 277)	(14.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92 030	35.4%	15 377	5.9%	9 602	3.7%	143 204	55.0%	260 212	12.6%	(8 242)	(3.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	55 369	11.6%	18 786	3.9%	13 941	2.9%	387 722	81.5%	475 818	23.1%	(68 680)	(14.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	17 207	10.4%	6 867	4.2%	5 107	3.1%	135 700	82.3%	164 881	8.0%	(6 711)	(4.1%)	-	-
Receivables from Exchange Transactions - Waste Management	15 717	8.7%	6 656	3.7%	4 899	2.7%	152 930	84.9%	180 201	8.7%	(6 190)	(3.4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	103	100.0%	103	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 899	2.1%	10 638	2.1%	10 310	2.0%	486 833	93.9%	518 680	25.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 915	3.0%	3 292	2.5%	3 515	2.7%	120 329	91.8%	131 051	6.4%	(8 290)	(6.3%)	-	-
Total By Income Source	**224 837**	**10.9%**	**71 338**	**3.5%**	**54 500**	**2.6%**	**1 711 116**	**83.0%**	**2 061 790**	**100.0%**	**(146 390)**	**(7.1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	33 095	13.4%	9 208	3.7%	6 945	2.8%	198 204	80.1%	247 451	12.0%	(10 291)	(4.2%)	-	-
Commercial	90 152	22.1%	18 256	4.5%	13 921	3.4%	285 287	70.0%	407 616	19.8%	(15 813)	(3.9%)	-	-
Households	101 590	7.2%	43 875	3.1%	33 633	2.4%	1 227 625	87.3%	1 406 723	68.2%	(120 286)	(8.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**224 837**	**10.9%**	**71 338**	**3.5%**	**54 500**	**2.6%**	**1 711 116**	**83.0%**	**2 061 790**	**100.0%**	**(146 390)**	**(7.1%)**	**-**	**-**

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	160 400	100.0%	-	-	-	-	-	-	160 400	40.8%
Bulk Water	36 955	100.0%	-	-	-	-	-	-	36 955	9.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	195 577	100.0%	-	-	-	-	-	-	195 577	49.8%
Auditor-General	21	100.0%	-	-	-	-	-	-	21	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**392 954**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**392 954**	**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.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**828 644**	**829 254**	**177 714**	**21.4%**	**134 600**	**16.2%**	**123 793**	**14.9%**	**38 697**	**4.7%**	**474 804**	**57.3%**	**45 241**	**66.2%**	**(14.5%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	2 582	-	(188)	-	2 394	-	-	-	(100.0%)
Service charges - Waste Water Management	-	-	-	-	6	-	31	-	-	-	37	-	(33)	-	(100.0%)
Service charges - Waste Management	8 229	8 259	2 131	25.9%	2 025	24.6%	2 027	24.5%	2 033	24.6%	8 217	99.5%	1 969	98.5%	3.3%
Sale of Goods and Rendering of Services	314 479	314 642	241	.1%	179	.1%	329	.1%	193	.1%	942	.3%	240	.6%	(19.5%)
Agency services	15 349	19 349	3 481	22.7%	1 209	7.9%	1 856	9.6%	1 171	6.1%	7 717	39.9%	348	10.0%	236.4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 642	6 642	1 356	20.4%	1 408	21.2%	5 645	85.0%	759	11.4%	9 168	138.0%	1 364	83.7%	(44.4%)
Interest earned from Current and Non Current Assets	47 346	47 346	11 970	25.3%	10 692	22.6%	8 816	18.6%	7 472	15.8%	38 950	82.3%	8 010	95.0%	(6.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	419	799	89	21.1%	74	17.6%	96	12.0%	92	11.6%	351	43.9%	89	67.9%	3.6%
Licences or permits	162	107	15	9.3%	21	13.1%	39	36.9%	19	17.5%	94	88.4%	24	129.4%	(20.9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	25 236	25 356	404	1.6%	353	1.4%	214	.8%	8 311	32.8%	9 283	36.6%	13 959	194.5%	(40.5%)
Non-Exchange Revenue															
Property rates	43 173	45 647	12 423	28.8%	12 138	28.1%	12 298	26.9%	12 438	27.2%	49 297	108.0%	12 651	113.0%	(1.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	432	262	37	8.6%	30	6.9%	40	15.3%	51	19.3%	158	60.1%	39	46.3%	30.6%
Licences or permits	-	-	-	-	-	-	-	-	0	-	0	-	-	5.2%	(100.0%)
Transfer and subsidies - Operational	348 623	342 291	140 446	40.3%	101 179	29.0%	84 297	24.6%	656	.2%	326 579	95.4%	1 707	92.9%	(61.5%)
Interest Receivables	18 552	18 552	5 121	27.6%	5 286	28.5%	5 521	29.8%	5 681	30.6%	21 609	116.5%	4 971	108.2%	14.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	(97)	(19.6%)	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	8	-	8	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**638 715**	**616 820**	**71 356**	**11.2%**	**73 869**	**11.6%**	**87 007**	**14.1%**	**173 682**	**28.2%**	**405 915**	**65.8%**	**80 913**	**54.1%**	**114.7%**
Employee related costs	161 097	156 326	25 584	15.9%	27 976	17.4%	27 769	17.8%	27 635	17.7%	108 963	69.7%	25 218	74.0%	9.6%
Remuneration of councillors	27 053	31 053	6 297	23.3%	6 274	23.2%	6 273	20.2%	7 161	23.1%	26 005	83.7%	6 294	95.5%	13.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	13 397	7 065	167	1.2%	733	5.5%	804	11.4%	662	9.4%	2 366	33.5%	(25)	33.3%	(2 742.5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	51 269	51 269	7 416	14.5%	7 494	14.6%	7 585	14.8%	65 968	128.7%	88 463	172.5%	8 150	78.0%	709.5%
Interest,Dividends and Rent on Land	933	933	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	203 542	186 778	16 727	8.2%	15 675	7.7%	30 073	16.1%	24 274	13.0%	86 749	46.4%	28 148	47.3%	(13.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	95 235	95 235	1 230	1.3%	945	1.0%	1 278	1.3%	34 309	36.0%	37 762	39.7%	2 552	(.5%)	1 244.5%
Operational Cost and Other Cost	86 189	88 161	13 936	16.2%	14 772	17.1%	13 226	15.0%	13 673	15.5%	55 606	63.1%	10 577	72.1%	29.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**189 929**	**212 434**	**106 358**		**60 731**		**36 786**		**(134 985)**		**68 890**		**(35 672)**		
Transfers and subsidies - capital (monetary allocations)	57 083	81 414	10 756	18.8%	23 097	40.5%	9 298	11.4%	20 707	25.4%	63 858	78.4%	21 119	65.4%	(1.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**247 011**	**293 848**	**117 113**		**83 827**		**46 084**		**(114 278)**		**132 747**		**(14 553)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**247 011**	**293 848**	**117 113**		**83 827**		**46 084**		**(114 278)**		**132 747**		**(14 553)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**247 011**	**293 848**	**117 113**		**83 827**		**46 084**		**(114 278)**		**132 747**		**(14 553)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**247 011**	**293 848**	**117 113**		**83 827**		**46 084**		**(114 278)**		**132 747**		**(14 553)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**246 866**	**292 608**	**49 794**	**20.2%**	**50 002**	**20.3%**	**36 376**	**12.4%**	**72 619**	**24.8%**	**208 792**	**71.4%**	**76 419**	**52.6%**	**(5.0%)**
National Government	57 083	81 946	15 817	27.7%	13 434	23.5%	6 606	8.1%	23 584	28.8%	59 441	72.5%	23 794	72.3%	(.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**57 083**	**81 946**	**15 817**	**27.7%**	**13 434**	**23.5%**	**6 606**	**8.1%**	**23 584**	**28.8%**	**59 441**	**72.5%**	**23 794**	**72.3%**	**(.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	189 783	210 663	33 977	17.9%	36 568	19.3%	29 770	14.1%	49 035	23.3%	149 351	70.9%	52 625	42.4%	(6.8%)
Capital Expenditure Functional	**246 866**	**292 608**	**49 794**	**20.2%**	**50 002**	**20.3%**	**36 376**	**12.4%**	**72 619**	**24.8%**	**208 792**	**71.4%**	**76 419**	**52.6%**	**(5.0%)**
Municipal governance and administration	**15 300**	**16 100**	**-**	**-**	**3 290**	**21.5%**	**2 439**	**15.1%**	**1 391**	**8.6%**	**7 120**	**44.2%**	**1 123**	**10.8%**	**23.8%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	15 300	16 100	-	-	3 290	21.5%	2 439	15.1%	1 391	8.6%	7 120	44.2%	1 123	10.8%	23.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**14 400**	**33 400**	**2 481**	**17.2%**	**1 300**	**9.0%**	**1 567**	**4.7%**	**4 542**	**13.6%**	**9 890**	**29.6%**	**2 277**	**85.3%**	**99.5%**
Community and Social Services	14 400	33 400	2 481	17.2%	1 300	9.0%	1 567	4.7%	4 542	13.6%	9 890	29.6%	2 277	85.3%	99.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**174 535**	**203 078**	**47 313**	**27.1%**	**43 707**	**25.0%**	**32 307**	**15.9%**	**59 174**	**29.1%**	**182 501**	**89.9%**	**64 033**	**60.5%**	**(7.6%)**
Planning and Development	70 129	77 320	20 200	28.8%	14 453	20.6%	15 281	19.8%	19 114	24.7%	69 048	89.3%	30 528	78.9%	(37.4%)
Road Transport	103 436	124 787	27 112	26.2%	29 254	28.3%	17 026	13.6%	40 060	32.1%	113 452	90.9%	33 505	44.6%	19.6%
Environmental Protection	970	970	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**42 631**	**40 031**	**-**	**-**	**1 705**	**4.0%**	**63**	**.2%**	**7 512**	**18.8%**	**9 281**	**23.2%**	**8 985**	**23.6%**	**(16.4%)**
Energy sources	21 200	21 600	-	-	-	-	-	-	4 530	21.0%	4 530	21.0%	8 079	28.1%	(43.9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	21 431	18 431	-	-	1 705	8.0%	63	.3%	2 983	16.2%	4 751	25.8%	906	17.4%	229.2%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 794 120**	**1 681 886**	**377 455**	**21.0%**	**317 410**	**17.7%**	**742 230**	**44.1%**	**120 973**	**7.2%**	**1 558 068**	**92.6%**	**167 964**	**20.4%**	**(28.0%)**
Property rates	21 567	21 567	2 448	11.3%	3 628	16.8%	2 263	10.5%	4 137	19.2%	12 476	57.8%	5 400	67.5%	(23.4%)
Service charges	26 834	26 834	9 135	34.0%	7 170	26.7%	7 013	26.1%	10 702	39.9%	34 021	126.8%	11 127	131.9%	(3.8%)
Other revenue	407 280	333 163	1 538	.4%	40 554	10.0%	296 474	89.0%	53 536	16.1%	392 102	117.7%	34 512	1.8%	55.1%
Transfers and Subsidies - Operational	1 234 010	1 171 562	325 272	26.4%	254 099	20.6%	399 186	34.1%	(50 258)	(4.3%)	928 299	79.2%	79 051	24.6%	(163.6%)
Transfers and Subsidies - Capital	57 083	81 414	34 013	59.6%	14 357	25.2%	36 382	44.7%	-	-	84 752	104.1%	25 855	78.7%	(100.0%)
Interest	47 346	47 346	5 049	10.7%	(2 399)	(5.1%)	911	1.9%	102 855	217.2%	106 418	224.8%	12 018	102.8%	755.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(782 112)**	**(1 215 837)**	**(115 178)**	**14.7%**	**(163 617)**	**20.9%**	**(126 839)**	**10.4%**	**(77 779)**	**6.4%**	**(483 413)**	**39.8%**	**(214 053)**	**21.7%**	**(63.7%)**
Suppliers and employees	(782 112)	(1 215 837)	(115 178)	14.7%	(163 617)	20.9%	(126 839)	10.4%	(77 779)	6.4%	(483 413)	39.8%	(214 053)	21.7%	(63.7%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 012 008**	**466 050**	**262 278**	**25.9%**	**153 793**	**15.2%**	**615 391**	**132.0%**	**43 194**	**9.3%**	**1 074 656**	**230.6%**	**(46 089)**	**18.2%**	**(193.7%)**
Cash Flow from Investing Activities															
Receipts	**24 000**	**24 000**	**238**	**1.0%**	**(26)**	**(.1%)**	**24**	**.1%**	**-**	**-**	**236**	**1.0%**	**(97)**	**(19.6%)**	**(100.0%)**
Proceeds on disposal of PPE	24 000	24 000	238	1.0%	(26)	(.1%)	24	.1%	-	-	236	1.0%	(97)	(19.6%)	(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	**(283 896)**	**(283 896)**	**(49 794)**	**17.5%**	**(50 002)**	**17.6%**	**(36 376)**	**12.8%**	**(72 619)**	**25.6%**	**(208 792)**	**73.5%**	**(76 419)**	**52.6%**	**(5.0%)**
Capital assets	(283 896)	(283 896)	(49 794)	17.5%	(50 002)	17.6%	(36 376)	12.8%	(72 619)	25.6%	(208 792)	73.5%	(76 419)	52.6%	(5.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(259 896)**	**(259 896)**	**(49 556)**	**19.1%**	**(50 028)**	**19.2%**	**(36 352)**	**14.0%**	**(72 619)**	**27.9%**	**(208 556)**	**80.2%**	**(76 516)**	**52.8%**	**(5.1%)**
Cash Flow from Financing Activities															
Receipts	**65**	**65**	**10**	**15.9%**	**7**	**11.0%**	**11**	**17.6%**	**-**	**-**	**29**	**44.5%**	**(14)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	65	65	10	15.9%	7	11.0%	11	17.6%	-	-	29	44.5%	(14)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**65**	**65**	**10**	**15.9%**	**7**	**11.0%**	**11**	**17.6%**	**-**	**-**	**29**	**44.5%**	**(14)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**752 177**	**206 219**	**212 732**	**28.3%**	**103 772**	**13.8%**	**579 050**	**280.8%**	**(29 426)**	**(14.3%)**	**866 128**	**420.0%**	**(122 619)**	**4.4%**	**(76.0%)**
Cash/cash equivalents at the year begin:	568 684	568 684	812 406	142.9%	1 020 823	179.5%	1 124 595	197.8%	1 701 126	299.1%	812 406	142.9%	887 317	130.4%	91.7%
Cash/cash equivalents at the year end:	**1 320 861**	**774 903**	**1 021 116**	**77.3%**	**1 124 595**	**85.1%**	**1 702 035**	**219.6%**	**1 670 516**	**215.6%**	**1 670 516**	**215.6%**	**761 674**	**56.3%**	**119.3%**

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	-	-	-	-	-	-	-	-	-	-	525	-	2 136	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 768	1.4%	3 381	1.2%	3 235	1.2%	261 507	96.2%	271 891	55.4%	3 289	1.2%	36 158	13.3%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	4	-	76	-
Receivables from Exchange Transactions - Waste Management	578	1.0%	510	.9%	475	.8%	57 348	97.3%	58 911	12.0%	60	.1%	248	.4%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 333	1.5%	2 305	1.5%	2 279	1.4%	151 876	95.6%	158 794	32.4%	620	.4%	10 654	6.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	1.7%	14	1.7%	13	1.6%	792	95.1%	833	.2%	-	-	2	.2%
Total By Income Source	**6 694**	**1.4%**	**6 210**	**1.3%**	**6 002**	**1.2%**	**471 522**	**96.1%**	**490 428**	**100.0%**	**4 498**	**.9%**	**49 275**	**10.0%**
Debtors Age Analysis By Customer Group														
Organs of State	1 578	1.3%	1 536	1.3%	1 477	1.2%	114 523	96.1%	119 115	24.3%	4 498	3.8%	49 275	41.4%
Commercial	810	2.3%	555	1.6%	481	1.4%	33 151	94.7%	34 998	7.1%	-	-	-	-
Households	4 305	1.3%	4 118	1.2%	4 044	1.2%	323 848	96.3%	336 315	68.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 694**	**1.4%**	**6 210**	**1.3%**	**6 002**	**1.2%**	**471 522**	**96.1%**	**490 428**	**100.0%**	**4 498**	**.9%**	**49 275**	**10.0%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 851	100.0%	-	-	-	-	-	-	5 851	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 851**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**5 851**	**100.0%**

Contact Details

Municipal Manager	Ms M.A Monyepao	015 633 4508
Chief Financial Officer	Mrs D.S Diale	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 040 348**	**994 697**	**401 564**	**38.6%**	**321 718**	**30.9%**	**248 817**	**25.0%**	**59 229**	**6.0%**	**1 031 328**	**103.7%**	**45 082**	**102.0%**	**31.4%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	49 944	38 944	9 396	18.8%	8 937	17.9%	11 508	29.5%	10 393	26.7%	40 235	103.3%	10 472	96.9%	(.7%)
Service charges - Waste Water Management	288	1 238	796	276.5%	56	19.6%	74	6.0%	(46)	(3.7%)	880	71.1%	102	125.6%	(145.1%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	48	353	95	197.8%	59	122.8%	113	32.0%	135	38.4%	402	114.0%	170	694.8%	(20.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 000	25 000	12 547	83.6%	8 767	58.4%	12 851	51.4%	12 038	48.2%	46 203	184.8%	9 421	135.6%	27.8%
Interest earned from Current and Non Current Assets	63 922	53 922	19 049	29.8%	15 655	24.5%	5 781	10.7%	29 231	54.2%	69 715	129.3%	16 482	114.0%	77.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	150	-	-	84	-	147	98.2%	-	-	231	154.3%	-	-	-
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	911 146	875 090	359 681	39.5%	288 160	31.6%	218 344	25.0%	7 478	.9%	873 662	99.8%	8 435	100.1%	(11.3%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 208 191**	**1 263 023**	**209 070**	**17.3%**	**197 314**	**16.3%**	**205 141**	**16.2%**	**257 422**	**20.4%**	**868 945**	**68.8%**	**207 032**	**66.2%**	**24.3%**
Employee related costs	495 324	458 754	88 171	17.8%	97 002	19.6%	102 247	22.3%	119 459	26.0%	406 879	88.7%	89 842	75.5%	33.0%
Remuneration of councillors	20 516	18 630	4 006	19.5%	4 226	20.6%	4 168	22.4%	5 134	27.6%	17 534	94.1%	3 899	85.4%	31.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	105 631	110 306	4 603	4.4%	25 077	23.7%	19 868	18.0%	20 261	18.4%	69 808	63.3%	14 609	61.5%	38.7%
Debt impairment	32 616	97 616	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	126 850	136 254	22 365	17.6%	26 889	21.2%	24 267	17.8%	24 626	18.1%	98 148	72.0%	21 003	69.0%	17.3%
Interest,Dividends and Rent on Land	470	470	50	10.7%	44	9.4%	38	8.0%	31	6.6%	163	34.7%	91	51.0%	(65.8%)
Contracted services	181 789	191 638	49 917	27.5%	10 965	6.0%	25 708	13.4%	45 591	23.8%	132 182	69.0%	41 719	73.3%	9.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	185 350	193 834	39 924	21.5%	33 111	17.9%	28 833	14.9%	42 267	21.8%	144 135	74.4%	35 665	76.8%	18.5%
Disposal of Fixed and Intangible Assets	10 344	10 220	33	.3%	-	-	12	.1%	53	.5%	97	1.0%	203	1.1%	(74.2%)
Other Losses	49 301	45 301	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(167 843)**	**(268 326)**	**192 494**		**124 404**		**43 677**		**(198 193)**		**162 383**		**(161 950)**		
Transfers and subsidies - capital (monetary allocations)	383 456	427 354	132 255	34.5%	177 045	46.2%	78 093	18.3%	36 799	8.6%	424 192	99.3%	70 784	93.9%	(48.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**215 613**	**159 028**	**324 750**		**301 449**		**121 770**		**(161 394)**		**586 575**		**(91 166)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**215 613**	**159 028**	**324 750**		**301 449**		**121 770**		**(161 394)**		**586 575**		**(91 166)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**215 613**	**159 028**	**324 750**		**301 449**		**121 770**		**(161 394)**		**586 575**		**(91 166)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**215 613**	**159 028**	**324 750**		**301 449**		**121 770**		**(161 394)**		**586 575**		**(91 166)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**393 366**	**465 673**	**117 403**	**29.8%**	**209 848**	**53.3%**	**99 242**	**21.3%**	**50 303**	**10.8%**	**476 796**	**102.4%**	**115 860**	**100.1%**	**(56.6%)**
National Government	335 316	370 748	111 626	33.3%	166 554	49.7%	68 697	18.5%	20 981	5.7%	367 857	99.2%	68 927	98.4%	(69.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**335 316**	**370 748**	**111 626**	**33.3%**	**166 554**	**49.7%**	**68 697**	**18.5%**	**20 981**	**5.7%**	**367 857**	**99.2%**	**68 927**	**98.4%**	**(69.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 050	94 925	5 777	10.0%	43 294	74.6%	30 545	32.2%	29 322	30.9%	108 939	114.8%	46 933	106.0%	(37.5%)
Capital Expenditure Functional	**393 366**	**465 673**	**117 403**	**29.8%**	**209 848**	**53.3%**	**99 242**	**21.3%**	**50 303**	**10.8%**	**476 796**	**102.4%**	**115 860**	**100.1%**	**(56.6%)**
Municipal governance and administration	**12 650**	**17 986**	**109**	**.9%**	**997**	**7.9%**	**3 882**	**21.6%**	**9 060**	**50.4%**	**14 047**	**78.1%**	**4 799**	**69.3%**	**88.8%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 650	17 986	109	.9%	997	7.9%	3 882	21.6%	9 060	50.4%	14 047	78.1%	4 799	69.3%	88.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**420**	**-**	**420**	**-**	**595**	**-**	**(29.4%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	420	-	420	-	466	-	(9.9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	129	-	(100.0%)
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**380 716**	**447 687**	**117 295**	**30.8%**	**208 851**	**54.9%**	**95 360**	**21.3%**	**40 823**	**9.1%**	**462 329**	**103.3%**	**110 466**	**101.2%**	**(63.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	375 716	441 600	117 295	31.2%	203 851	54.3%	100 360	22.7%	38 437	8.7%	459 943	104.2%	110 466	101.2%	(65.2%)
Waste Water Management	5 000	6 087	-	-	5 000	100.0%	(5 000)	(82.1%)	2 386	39.2%	2 386	39.2%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 517 516**	**1 395 813**	**554 205**	**36.5%**	**542 880**	**35.8%**	**390 548**	**28.0%**	**45 890**	**3.3%**	**1 533 522**	**109.9%**	**131 787**	**110.2%**	**(65.2%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	49 944	38 944	5 017	10.0%	5 432	10.9%	4 872	12.5%	4 475	11.5%	19 796	50.8%	5 572	66.1%	(19.7%)
Other revenue	109 048	503	25 457	23.3%	45 598	41.8%	41 269	8 204.6%	11 998	2 385.4%	124 322	24 716.2%	32 076	284 549.6%	(62.6%)
Transfers and Subsidies - Operational	911 146	875 090	358 663	39.4%	287 045	31.5%	215 147	24.6%	1	-	860 856	98.4%	21	97.6%	(94.9%)
Transfers and Subsidies - Capital	383 456	427 354	146 019	38.1%	189 150	49.3%	123 479	28.9%	185	-	458 833	107.4%	77 636	104.9%	(99.8%)
Interest	63 922	53 922	19 049	29.8%	15 655	24.5%	5 781	10.7%	29 231	54.2%	69 715	129.3%	16 482	114.0%	77.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 175 843)**	**(889 313)**	**(250 546)**	**21.3%**	**(231 293)**	**19.7%**	**(212 166)**	**23.9%**	**(294 896)**	**33.2%**	**(988 900)**	**111.2%**	**(253 639)**	**95.9%**	**16.3%**
Suppliers and employees	(1 175 843)	(889 313)	(250 546)	21.3%	(231 293)	19.7%	(212 166)	23.9%	(294 896)	33.2%	(988 900)	111.2%	(253 639)	95.9%	16.3%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**341 673**	**506 500**	**303 659**	**88.9%**	**311 587**	**91.2%**	**178 382**	**35.2%**	**(249 006)**	**(49.2%)**	**544 622**	**107.5%**	**(121 852)**	**147.1%**	**104.4%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(393 366)**	**(465 673)**	**(128 030)**	**32.5%**	**(198 407)**	**50.4%**	**(98 328)**	**21.1%**	**(28 770)**	**6.2%**	**(453 536)**	**97.4%**	**(84 230)**	**99.1%**	**(65.8%)**
Capital assets	(393 366)	(465 673)	(128 030)	32.5%	(198 407)	50.4%	(98 328)	21.1%	(28 770)	6.2%	(453 536)	97.4%	(84 230)	99.1%	(65.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(393 366)**	**(465 673)**	**(128 030)**	**32.5%**	**(198 407)**	**50.4%**	**(98 328)**	**21.1%**	**(28 770)**	**6.2%**	**(453 536)**	**97.4%**	**(84 230)**	**99.1%**	**(65.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(150)**	**(470)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(150)	(470)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(150)**	**(470)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(51 843)**	**40 357**	**175 629**	**(338.8%)**	**113 180**	**(218.3%)**	**80 054**	**198.4%**	**(277 776)**	**(688.3%)**	**91 086**	**225.7%**	**(206 082)**	**(92.3%)**	**34.8%**
Cash/cash equivalents at the year begin:	447 974	661 150	661 150	147.6%	836 779	186.8%	949 959	143.7%	1 030 013	155.8%	661 150	100.0%	874 537	100.0%	17.8%
Cash/cash equivalents at the year end:	**396 131**	**701 507**	**836 779**	**211.2%**	**949 959**	**239.8%**	**1 030 013**	**146.8%**	**752 236**	**107.2%**	**752 236**	**107.2%**	**668 455**	**137.6%**	**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	-	-	8 072	.8%	21 329	2.1%	993 232	97.1%	1 022 633	99.1%	-	-	(10 707 247)	(1 047.0%)
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	491	5.3%	-	-	4 579	49.0%	4 274	45.7%	9 344	.9%	-	-	-	-
Total By Income Source	**491**	**-**	**8 072**	**.8%**	**25 908**	**2.5%**	**997 506**	**96.7%**	**1 031 978**	**100.0%**	**-**	**-**	**(10 707 247)**	**(1 037.5%)**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	138	.8%	365	2.1%	16 984	97.1%	17 487	1.7%	-	-	(183 094)	(1 047.0%)
Commercial	-	-	379	.8%	1 002	2.1%	46 682	97.1%	48 064	4.7%	-	-	(503 241)	(1 047.0%)
Households	-	-	7 555	.8%	19 962	2.1%	929 566	97.1%	957 083	92.7%	-	-	(10 020 912)	(1 047.0%)
Other	491	5.3%	-	-	4 579	49.0%	4 274	45.7%	9 344	.9%	-	-	-	-
Total By Customer Group	**491**	**-**	**8 072**	**.8%**	**25 908**	**2.5%**	**997 506**	**96.7%**	**1 031 978**	**100.0%**	**-**	**-**	**(10 707 247)**	**(1 037.5%)**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	243	96.3%	-	-	9	3.7%	-	-	253	14.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 530	100.0%	-	-	-	-	-	-	1 530	85.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 773**	**99.5%**	**-**	**-**	**9**	**.5%**	**-**	**-**	**1 782**	**100.0%**

Contact Details

Municipal Manager	Mr Ramakuntwane Selepe	015 294 1076
Chief Financial Officer	Mr Tebogo Malaka	015 294 1069

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**618 057**	**734 026**	**142 719**	**23.1%**	**155 095**	**25.1%**	**151 277**	**20.6%**	**120 400**	**16.4%**	**569 492**	**77.6%**	**106 115**	**91.8%**	**13.5%**
Exchange Revenue															
Service charges - Electricity	145 635	146 185	26 002	17.9%	23 252	16.0%	28 097	19.2%	28 981	19.8%	106 333	72.7%	20 073	63.9%	44.4%
Service charges - Water	59 889	149 723	9 180	15.3%	8 399	14.0%	9 510	6.4%	6 842	4.6%	33 931	22.7%	10 500	52.3%	(34.8%)
Service charges - Waste Water Management	33 278	33 278	7 583	22.8%	7 761	23.3%	7 853	23.6%	7 469	22.4%	30 665	92.1%	7 546	94.1%	(1.0%)
Service charges - Waste Management	20 116	20 116	4 412	21.9%	5 219	25.9%	5 208	25.9%	5 179	25.7%	20 018	99.5%	4 009	78.1%	29.2%
Sale of Goods and Rendering of Services	1 861	2 276	129	6.9%	286	15.4%	105	4.6%	583	25.6%	1 102	48.4%	155	66.4%	276.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 370	59 496	16 487	30.3%	20 198	37.1%	21 116	35.5%	19 569	32.9%	77 369	130.0%	19 144	190.6%	2.2%
Interest earned from Current and Non Current Assets	-	2 800	1 150	-	259	-	215	7.7%	1 238	44.2%	2 862	102.2%	29	47.6%	4 125.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	675	675	132	19.5%	145	21.4%	134	19.9%	133	19.6%	543	80.5%	121	82.0%	9.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 507	1 747	57	3.8%	33	2.2%	235	13.5%	62	3.6%	387	22.2%	1 207	91.6%	(94.9%)
Non-Exchange Revenue															
Property rates	134 125	134 125	25 102	18.7%	37 629	28.1%	37 149	27.7%	48 587	36.2%	148 468	110.7%	41 915	140.3%	15.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	914	914	(391)	(42.9%)	12	1.3%	6	.7%	17	1.8%	(357)	(39.1%)	193	89.6%	(91.3%)
Licences or permits	5 583	5 728	50	.9%	20	.4%	12	.2%	11	.2%	92	1.6%	6	.4%	63.7%
Transfer and subsidies - Operational	160 105	162 090	52 827	33.0%	51 884	32.4%	41 636	25.7%	1 731	1.1%	148 078	91.4%	1 217	85.3%	42.2%
Interest Receivables	-	14 874	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**601 405**	**690 963**	**108 593**	**18.1%**	**125 693**	**20.9%**	**128 691**	**18.6%**	**142 971**	**20.7%**	**505 948**	**73.2%**	**129 492**	**79.5%**	**10.4%**
Employee related costs	182 640	175 977	39 386	21.6%	40 266	22.0%	42 465	24.1%	40 999	23.3%	163 116	92.7%	39 064	90.3%	5.0%
Remuneration of councillors	12 658	13 658	2 699	21.3%	2 663	21.0%	2 698	19.8%	2 634	19.3%	10 693	78.3%	2 635	83.5%	-
Bulk purchases - electricity	132 203	126 203	28 224	21.3%	24 371	18.4%	38 188	30.3%	41 444	32.8%	132 227	104.8%	24 450	81.7%	69.5%
Inventory consumed	60 933	107 118	5 454	9.0%	14 024	23.0%	16 277	15.2%	21 044	19.6%	56 798	53.0%	28 477	115.4%	(26.1%)
Debt impairment	31 271	31 271	-	-	-	-	-	-	264	.8%	264	.8%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	44 420	44 420	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	21 529	38 858	325	1.5%	213	1.0%	401	1.0%	3 635	9.4%	4 574	11.8%	591	65.6%	515.1%
Contracted services	68 330	105 075	27 185	39.8%	34 841	51.0%	21 914	20.9%	8 286	7.9%	92 226	87.8%	25 658	126.1%	(67.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	2 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	42 420	46 083	5 321	12.5%	9 316	22.0%	6 749	14.6%	24 665	53.5%	46 050	99.9%	8 617	63.8%	186.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16 652**	**43 063**	**34 126**		**29 402**		**22 587**		**(22 572)**		**63 544**		**(23 377)**		
Transfers and subsidies - capital (monetary allocations)	111 465	123 716	-	-	-	-	39 721	32.1%	-	-	39 721	32.1%	-	4.4%	-
Transfers and subsidies - capital (in-kind)	47 000	47 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**175 117**	**213 779**	**34 126**		**29 402**		**62 308**		**(22 572)**		**103 265**		**(23 377)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**175 117**	**213 779**	**34 126**		**29 402**		**62 308**		**(22 572)**		**103 265**		**(23 377)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**175 117**	**213 779**	**34 126**		**29 402**		**62 308**		**(22 572)**		**103 265**		**(23 377)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**175 117**	**213 779**	**34 126**		**29 402**		**62 308**		**(22 572)**		**103 265**		**(23 377)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**109 480**	**127 716**	**16 635**	**15.2%**	**14 255**	**13.0%**	**5 613**	**4.4%**	**25 011**	**19.6%**	**61 513**	**48.2%**	**4 323**	**16.0%**	**478.6%**
National Government	109 480	127 716	16 635	15.2%	14 255	13.0%	5 613	4.4%	25 011	19.6%	61 513	48.2%	4 323	16.2%	478.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**109 480**	**127 716**	**16 635**	**15.2%**	**14 255**	**13.0%**	**5 613**	**4.4%**	**25 011**	**19.6%**	**61 513**	**48.2%**	**4 323**	**16.2%**	**478.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**109 480**	**127 716**	**16 635**	**15.2%**	**14 255**	**13.0%**	**5 613**	**4.4%**	**32 953**	**25.8%**	**69 455**	**54.4%**	**4 323**	**16.0%**	**662.3%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**41 716**	**42 795**	**10 455**	**25.1%**	**7 932**	**19.0%**	**-**	**-**	**25 015**	**58.5%**	**43 402**	**101.4%**	**2 845**	**30.3%**	**779.3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	41 716	42 795	10 455	25.1%	7 932	19.0%	-	-	25 015	58.5%	43 402	101.4%	2 845	30.3%	779.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**67 764**	**84 921**	**6 180**	**9.1%**	**6 323**	**9.3%**	**5 613**	**6.6%**	**7 938**	**9.3%**	**26 054**	**30.7%**	**1 478**	**16.0%**	**437.2%**
Energy sources	20 000	20 000	6 180	30.9%	6 323	31.6%	-	-	6 703	33.5%	19 206	96.0%	-	-	(100.0%)
Water Management	47 764	31 000	-	-	-	-	3 071	9.9%	369	1.2%	3 439	11.1%	-	7.3%	(100.0%)
Waste Water Management	-	33 921	-	-	-	-	2 542	7.5%	866	2.6%	3 408	10.0%	1 478	14.9%	(41.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**639 889**	**651 776**	**160 886**	**25.1%**	**122 695**	**19.2%**	**166 723**	**25.6%**	**111 204**	**17.1%**	**561 509**	**86.2%**	**47 473**	**65.8%**	**134.2%**
Property rates	120 694	120 694	32 924	27.3%	20 185	16.7%	27 506	22.8%	22 465	18.6%	103 080	85.4%	15 124	111.9%	48.5%
Service charges	206 666	204 317	46 846	22.7%	31 081	15.0%	40 538	19.8%	36 497	17.9%	154 962	75.8%	23 416	66.8%	55.9%
Other revenue	40 957	40 957	20 841	50.9%	14 960	36.5%	14 635	35.7%	15 298	37.4%	65 734	160.5%	6 111	495.3%	150.4%
Transfers and Subsidies - Operational	160 108	110 329	60 276	37.6%	56 469	35.3%	84 045	76.2%	61 944	56.1%	262 733	238.1%	2 822	54.8%	2 094.9%
Transfers and Subsidies - Capital	111 465	175 480	-	-	-	-	-	-	(25 000)	(14.2%)	(25 000)	(14.2%)	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(567 954)**	**(579 338)**	**(102 584)**	**18.1%**	**(93 561)**	**16.5%**	**(59 595)**	**10.3%**	**(54 285)**	**9.4%**	**(310 025)**	**53.5%**	**(6 506)**	**34.9%**	**734.3%**
Suppliers and employees	(546 425)	(557 810)	(102 584)	18.8%	(93 561)	17.1%	(59 593)	10.7%	(54 285)	9.7%	(310 023)	55.6%	(6 506)	35.5%	734.3%

Finance charges	(21 529)	(21 529)	-	-	-	-	(2)	-	-	-	(2)	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**71 935**	**72 438**	**58 302**	**81.0%**	**29 134**	**40.5%**	**107 128**	**147.9%**	**56 919**	**78.6%**	**251 483**	**347.2%**	**40 966**	**(412.7%)**	**38.9%**
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	**(109 480)**	**(115 716)**	**(19 166)**	**17.5%**	**(14 995)**	**13.7%**	**(5 883)**	**5.1%**	**(27 639)**	**23.9%**	**(67 683)**	**58.5%**	**(3 102)**	**34.2%**	**791.1%**
Capital assets	(109 480)	(115 716)	(19 166)	17.5%	(14 995)	13.7%	(5 883)	5.1%	(27 639)	23.9%	(67 683)	58.5%	(3 102)	34.2%	791.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(109 480)**	**(115 716)**	**(19 166)**	**17.5%**	**(14 995)**	**13.7%**	**(5 883)**	**5.1%**	**(27 639)**	**23.9%**	**(67 683)**	**58.5%**	**(3 102)**	**34.2%**	**791.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(37 545)**	**(43 278)**	**39 137**	**(104.2%)**	**14 139**	**(37.7%)**	**101 245**	**(233.9%)**	**29 280**	**(67.7%)**	**183 801**	**(424.7%)**	**37 865**	**(176.1%)**	**(22.7%)**
Cash/cash equivalents at the year begin:	193 960	193 960	41 837	21.6%	84 340	43.5%	98 479	50.8%	199 724	103.0%	41 837	21.6%	122 533	45.5%	63.0%
Cash/cash equivalents at the year end:	**156 415**	**150 682**	**84 340**	**53.9%**	**98 479**	**63.0%**	**199 724**	**132.5%**	**229 004**	**152.0%**	**229 004**	**152.0%**	**169 811**	**163.3%**	**34.9%**

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	11 746	5.8%	1 644	.8%	1 982	1.0%	187 011	92.4%	202 383	17.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 441	16.1%	2 631	4.1%	1 558	2.4%	50 198	77.4%	64 828	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 296	9.3%	9 864	3.5%	9 060	3.2%	236 497	83.9%	281 716	23.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 552	3.0%	2 237	1.5%	2 209	1.4%	145 106	94.2%	154 104	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 759	1.9%	1 486	1.6%	1 399	1.5%	86 915	94.9%	91 560	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	345	100.0%	345	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 376	2.1%	7 325	2.1%	7 143	2.0%	330 770	93.8%	352 615	29.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	77	.2%	29	.1%	32	.1%	31 093	99.6%	31 230	2.6%	-	-	-	-
Total By Income Source	**62 246**	**5.3%**	**25 216**	**2.1%**	**23 383**	**2.0%**	**1 067 936**	**90.6%**	**1 178 781**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 802	3.5%	1 261	2.4%	1 072	2.1%	47 670	92.0%	51 806	4.4%	-	-	-	-
Commercial	32 541	10.5%	11 167	3.6%	9 530	3.1%	255 898	82.8%	309 137	26.2%	-	-	-	-
Households	27 903	3.4%	12 788	1.6%	12 781	1.6%	764 367	93.5%	817 839	69.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**62 246**	**5.3%**	**25 216**	**2.1%**	**23 383**	**2.0%**	**1 067 936**	**90.6%**	**1 178 781**	**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	34 455	14.8%	-	-	9 787	4.2%	188 041	81.0%	232 283	32.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 391	3.6%	9 236	1.9%	(2 073)	(.4%)	464 992	95.0%	489 546	67.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**51 847**	**7.2%**	**9 236**	**1.3%**	**7 714**	**1.1%**	**653 033**	**90.5%**	**721 829**	**100.0%**

Contact Details

Municipal Manager	Ms R Tshiswaise	014 772 2295
Chief Financial Officer	Ms R Tshiswaise	014 772 2295

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**904 210**	**888 328**	**279 085**	**30.9%**	**208 334**	**23.0%**	**195 799**	**22.0%**	**153 911**	**17.3%**	**837 129**	**94.2%**	**161 110**	**98.3%**	**(4.5%)**
Exchange Revenue															
Service charges - Electricity	270 621	252 939	81 422	30.1%	36 205	13.4%	39 203	15.5%	62 922	24.9%	219 753	86.9%	72 379	100.2%	(13.1%)
Service charges - Water	73 956	73 956	18 148	24.5%	18 301	24.7%	16 369	22.1%	15 413	20.8%	68 230	92.3%	15 869	92.5%	(2.9%)
Service charges - Waste Water Management	31 974	33 974	8 577	26.8%	8 267	25.9%	8 158	24.0%	8 263	24.3%	33 266	97.9%	7 403	99.2%	11.6%
Service charges - Waste Management	26 500	26 500	6 790	25.6%	6 735	25.4%	6 320	23.8%	6 476	24.4%	26 321	99.3%	6 344	100.4%	2.1%
Sale of Goods and Rendering of Services	1 915	1 915	205	10.7%	120	6.3%	214	11.2%	874	45.6%	1 413	73.8%	588	102.6%	48.6%
Agency services	12 890	9 890	1 292	10.0%	1 612	12.5%	1 634	16.5%	931	9.4%	5 470	55.3%	1 387	64.5%	(32.8%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 227	56 227	14 369	26.5%	14 570	26.9%	12 800	22.8%	15 699	27.9%	57 438	102.2%	15 077	113.7%	4.1%
Interest earned from Current and Non Current Assets	7 592	7 592	2 881	37.9%	1 392	18.3%	1 800	23.7%	1 600	21.1%	7 673	101.1%	2 235	106.2%	(28.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	839	639	102	12.2%	195	23.3%	171	26.7%	180	28.1%	648	101.5%	247	101.1%	(27.2%)
Licences or permits	-	-	315	-	-	-	374	-	1	-	690	-	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 776	2 776	458	16.5%	296	10.6%	411	14.8%	3 746	135.0%	4 911	176.9%	1 896	157.3%	97.6%
Non-Exchange Revenue															
Property rates	133 680	133 680	31 621	23.7%	29 772	22.3%	31 990	23.9%	31 243	23.4%	124 626	93.2%	31 145	94.9%	.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 158	5 158	153	2.5%	603	9.8%	848	16.5%	285	5.5%	1 889	36.6%	294	58.6%	(3.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 209	260 209	106 209	40.8%	84 803	32.6%	69 192	26.6%	1 283	.5%	261 486	100.5%	34	96.4%	3 674.1%
Interest Receivables	20 874	22 874	6 543	31.3%	5 464	26.2%	6 315	27.6%	4 994	21.8%	23 316	101.9%	5 879	118.9%	(15.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	333	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**901 405**	**886 132**	**195 293**	**21.7%**	**248 274**	**27.5%**	**177 392**	**20.0%**	**180 444**	**20.4%**	**801 403**	**90.4%**	**189 966**	**93.7%**	**(5.0%)**
Employee related costs	273 857	275 857	66 608	24.3%	69 587	25.4%	45 520	16.5%	71 376	25.9%	253 090	91.7%	63 151	97.3%	13.0%
Remuneration of councillors	16 063	16 063	3 550	22.1%	3 550	22.1%	3 550	22.1%	4 451	27.7%	15 102	94.0%	3 550	93.3%	25.4%
Bulk purchases - electricity	205 014	188 014	43 009	21.0%	46 228	22.5%	52 333	27.8%	24 789	13.2%	166 360	88.5%	38 319	97.6%	(35.3%)
Inventory consumed	58 351	46 351	8 176	14.0%	15 193	26.0%	13 752	29.7%	7 107	15.3%	44 227	95.4%	14 800	93.6%	(52.0%)
Debt impairment	52 323	46 323	9 854	18.8%	13 081	25.0%	8 720	18.8%	11 301	24.4%	42 956	92.7%	13 214	92.9%	(14.5%)
Depreciation, Amortisation and Impairment	95 671	95 671	20 173	21.1%	20 150	21.1%	19 874	20.8%	27 578	28.8%	87 774	91.7%	21 700	93.0%	27.1%
Interest,Dividends and Rent on Land	21 490	19 490	601	2.8%	813	3.8%	702	3.6%	589	3.0%	2 704	13.9%	1 017	22.6%	(42.1%)
Contracted services	83 590	79 060	17 204	20.6%	19 397	23.2%	17 690	22.4%	16 331	20.7%	70 622	89.3%	14 881	82.9%	9.7%
Transfers and subsidies	2 142	2 142	498	23.2%	33	1.5%	199	9.3%	304	14.2%	1 033	48.2%	241	101.2%	26.1%
Irrecoverable debts written off	15 500	38 556	-	-	38 556	248.8%	-	-	-	-	38 556	100.0%	302	97.4%	(100.0%)
Operational Cost and Other Cost	77 405	78 605	25 621	33.1%	21 688	28.0%	15 052	19.1%	16 618	21.1%	78 979	100.5%	18 440	103.3%	(9.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	352	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 804**	**2 196**	**83 792**		**(39 940)**		**18 407**		**(26 533)**		**35 725**		**(28 856)**		
Transfers and subsidies - capital (monetary allocations)	117 238	117 238	19 989	17.0%	9 423	8.0%	115 892	98.9%	59 456	50.7%	204 760	174.7%	7 637	34.9%	678.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**120 042**	**119 434**	**103 781**		**(30 517)**		**134 299**		**32 922**		**240 485**		**(21 219)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**120 042**	**119 434**	**103 781**		**(30 517)**		**134 299**		**32 922**		**240 485**		**(21 219)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**120 042**	**119 434**	**103 781**		**(30 517)**		**134 299**		**32 922**		**240 485**		**(21 219)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**120 042**	**119 434**	**103 781**		**(30 517)**		**134 299**		**32 922**		**240 485**		**(21 219)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**157 914**	**220 667**	**38 430**	**24.3%**	**49 157**	**31.1%**	**40 250**	**18.2%**	**70 226**	**31.8%**	**198 063**	**89.8%**	**49 101**	**58.8%**	**43.0%**
National Government	117 238	171 337	33 183	28.3%	46 948	40.0%	28 400	16.6%	60 459	35.3%	168 990	98.6%	33 285	58.3%	81.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**117 238**	**171 337**	**33 183**	**28.3%**	**46 948**	**40.0%**	**28 400**	**16.6%**	**60 459**	**35.3%**	**168 990**	**98.6%**	**33 285**	**58.3%**	**81.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 676	49 330	5 247	12.9%	2 209	5.4%	11 850	24.0%	9 767	19.8%	29 074	58.9%	15 816	60.9%	(38.2%)
Capital Expenditure Functional	**157 914**	**220 667**	**38 430**	**24.3%**	**49 157**	**31.1%**	**40 250**	**18.2%**	**70 226**	**31.8%**	**198 063**	**89.8%**	**49 101**	**58.8%**	**43.0%**
Municipal governance and administration	**6 790**	**6 873**	**292**	**4.3%**	**1 852**	**27.3%**	**361**	**5.3%**	**277**	**4.0%**	**2 781**	**40.5%**	**297**	**54.4%**	**(6.6%)**
Executive and Council	-	150	-	-	55	-	-	-	-	-	55	36.7%	-	86.4%	-
Finance and administration	6 790	6 723	292	4.3%	1 797	26.5%	361	5.4%	277	4.1%	2 726	40.5%	297	41.6%	(6.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 386**	**2 250**	**-**	**-**	**308**	**12.9%**	**1 265**	**56.2%**	**154**	**6.8%**	**1 727**	**76.8%**	**5 747**	**81.2%**	**(97.3%)**
Community and Social Services	1 586	950	-	-	308	19.4%	437	46.0%	88	9.3%	833	87.7%	-	-	(100.0%)
Sport And Recreation	-	500	-	-	-	-	101	20.3%	66	13.2%	167	33.5%	5 747	80.8%	(98.9%)
Public Safety	800	800	-	-	-	-	726	90.8%	-	-	726	90.8%	-	212.2%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**55 158**	**79 262**	**15 769**	**28.6%**	**20 137**	**36.5%**	**11 688**	**14.7%**	**15 639**	**19.7%**	**63 233**	**79.8%**	**17 387**	**49.2%**	**(10.1%)**
Planning and Development	2 000	3 900	-	-	-	-	463	11.9%	1 284	32.9%	1 747	44.8%	4 567	63.6%	(71.9%)
Road Transport	53 158	75 362	15 769	29.7%	20 137	37.9%	11 225	14.9%	14 355	19.0%	61 485	81.6%	12 821	47.1%	12.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**93 580**	**132 282**	**22 370**	**23.9%**	**26 860**	**28.7%**	**26 936**	**20.4%**	**54 156**	**40.9%**	**130 322**	**98.5%**	**25 671**	**60.8%**	**111.0%**
Energy sources	9 503	10 595	1 220	12.8%	1 373	14.4%	3 435	32.4%	-	-	6 028	56.9%	1 850	61.0%	(100.0%)
Water Management	68 583	95 205	18 562	27.1%	20 428	29.8%	23 501	24.7%	47 986	50.4%	110 477	116.0%	22 323	65.6%	115.0%
Waste Water Management	12 994	24 982	2 588	19.9%	5 060	38.9%	-	-	6 170	24.7%	13 818	55.3%	1 498	43.8%	311.9%
Waste Management	2 500	1 500	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 008 396**	**1 032 892**	**598 630**	**59.4%**	**(74 292)**	**(7.4%)**	**465 480**	**45.1%**	**235 022**	**22.8%**	**1 224 840**	**118.6%**	**354 356**	**153.8%**	**(33.7%)**
Property rates	96 082	96 082	10 269	10.7%	25 819	26.9%	2 194	2.3%	1 179	1.2%	39 461	41.1%	1 148	388.7%	2.7%
Service charges	419 891	407 463	57 419	13.7%	81 267	19.4%	6 213	1.5%	2 655	.7%	147 553	36.2%	54 558	526.7%	(95.1%)
Other revenue	111 385	121 435	165 884	148.9%	(96 952)	(87.0%)	299 796	246.9%	188 334	155.1%	557 063	458.7%	250 273	383.0%	(24.7%)
Transfers and Subsidies - Operational	260 209	260 209	318 924	122.6%	(112 589)	(43.3%)	79 689	30.6%	(4)	-	286 020	109.9%	29 881	(686.1%)	(100.0%)
Transfers and Subsidies - Capital	113 238	117 238	46 031	40.6%	28 046	24.8%	77 513	66.1%	42 793	36.5%	194 383	165.8%	18 292	266.8%	133.9%
Interest	7 592	30 465	102	1.3%	117	1.5%	75	.2%	66	.2%	360	1.2%	203	297.3%	(67.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(852 244)**	**(815 522)**	**(196 553)**	**23.1%**	**(189 611)**	**22.2%**	**(221 179)**	**27.1%**	**(221 024)**	**27.1%**	**(828 368)**	**101.6%**	**(235 379)**	**125.0%**	**(6.1%)**
Suppliers and employees	(830 623)	(795 064)	(196 553)	23.7%	(189 611)	22.8%	(221 179)	27.8%	(221 024)	27.8%	(828 368)	104.2%	(235 379)	128.3%	(6.1%)

Finance charges	(21 490)	(19 490)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(131)	(968)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**156 151**	**217 370**	**402 077**	**257.5%**	**(263 904)**	**(169.0%)**	**244 301**	**112.4%**	**13 998**	**6.4%**	**396 472**	**182.4%**	**118 977**	**248.0%**	**(88.2%)**
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	**(181 601)**	**(260 355)**	**(48 271)**	**26.6%**	**(40 792)**	**22.5%**	**(55 535)**	**21.3%**	**(90 116)**	**34.6%**	**(234 714)**	**90.2%**	**-**	**35.8%**	**(100.0%)**
Capital assets	(181 601)	(260 355)	(48 271)	26.6%	(40 792)	22.5%	(55 535)	21.3%	(90 116)	34.6%	(234 714)	90.2%	-	35.8%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(181 601)**	**(260 355)**	**(48 271)**	**26.6%**	**(40 792)**	**22.5%**	**(55 535)**	**21.3%**	**(90 116)**	**34.6%**	**(234 714)**	**90.2%**	**-**	**35.8%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**(37)**	**-**	**56**	**-**	**76**	**-**	**71**	**-**	**166**	**-**	**36**	**-**	**97.3%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(37)	-	56	-	76	-	71	-	166	-	36	-	97.3%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**(37)**	**-**	**56**	**-**	**76**	**-**	**71**	**-**	**166**	**-**	**36**	**-**	**97.3%**
Net Increase/(Decrease) in cash held	**(25 450)**	**(42 985)**	**353 769**	**(1 390.1%)**	**(304 640)**	**1 197.0%**	**188 842**	**(439.3%)**	**(76 047)**	**176.9%**	**161 925**	**(376.7%)**	**119 013**	**(746.5%)**	**(163.9%)**
Cash/cash equivalents at the year begin:	91 274	66 067	-	-	420 056	460.2%	115 417	174.7%	304 259	460.5%	-	-	428 267	-	(29.0%)
Cash/cash equivalents at the year end:	**65 824**	**23 083**	**353 769**	**537.4%**	**115 417**	**175.3%**	**304 259**	**1 318.1%**	**228 212**	**988.7%**	**228 212**	**988.7%**	**547 280**	**2 097.8%**	**(58.3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 222	6.0%	4 901	2.2%	4 517	2.1%	197 463	89.7%	220 102	24.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 940	12.1%	3 177	2.0%	2 807	1.8%	131 142	84.0%	156 066	17.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 374	7.3%	7 411	2.8%	5 916	2.2%	234 185	87.7%	266 886	29.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 984	5.9%	2 613	2.2%	2 446	2.1%	107 227	89.9%	119 271	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 677	4.4%	2 210	1.7%	2 130	1.6%	119 642	92.3%	129 658	14.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	.5%	38	.5%	38	.5%	7 998	98.6%	8 114	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	398	5.9%	315	4.6%	158	2.3%	5 920	87.2%	6 791	.7%	-	-	-	-
Total By Income Source	**64 636**	**7.1%**	**20 666**	**2.3%**	**18 011**	**2.0%**	**803 576**	**88.6%**	**906 889**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11 903	8.3%	4 674	3.3%	2 886	2.0%	124 006	86.4%	143 469	15.8%	-	-	-	-
Commercial	5 181	16.7%	746	2.4%	647	2.1%	24 380	78.8%	30 954	3.4%	-	-	-	-
Households	47 319	6.5%	15 136	2.1%	14 334	2.0%	651 623	89.5%	728 412	80.3%	-	-	-	-
Other	233	5.7%	110	2.7%	145	3.6%	3 567	88.0%	4 053	.4%	-	-	-	-
Total By Customer Group	**64 636**	**7.1%**	**20 666**	**2.3%**	**18 011**	**2.0%**	**803 576**	**88.6%**	**906 889**	**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	16 353	95.3%	686	4.0%	-	-	120	.7%	17 158	79.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 075	99.1%	35	.9%	-	-	-	-	4 110	19.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	280	95.7%	12	4.3%	-	-	-	-	292	1.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**20 707**	**96.0%**	**733**	**3.4%**	**-**	**-**	**120**	**.6%**	**21 560**	**100.0%**

Contact Details

Municipal Manager	Ms Feziwe Nogilana-Raphela	014 762 1508
Chief Financial Officer	Ms Lesego Margaret Matlwa	014 762 1482

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**656 606**	**734 708**	**187 355**	**28.5%**	**187 417**	**28.5%**	**180 336**	**24.5%**	**144 050**	**19.6%**	**699 158**	**95.2%**	**94 572**	**94.5%**	**52.3%**
Exchange Revenue															
Service charges - Electricity	189 484	189 966	42 151	22.2%	53 670	28.3%	48 859	25.7%	49 510	26.1%	194 190	102.2%	36 439	96.4%	35.9%
Service charges - Water	50 250	46 104	11 652	23.2%	9 851	19.6%	10 322	22.4%	10 128	22.0%	41 953	91.0%	9 408	77.4%	7.6%
Service charges - Waste Water Management	26 128	24 520	6 258	24.0%	5 485	21.0%	5 634	23.0%	6 361	25.9%	23 739	96.8%	5 178	94.7%	22.9%
Service charges - Waste Management	11 267	11 433	3 012	26.7%	2 697	23.9%	2 791	24.4%	3 401	29.8%	11 901	104.1%	2 513	96.9%	35.3%
Sale of Goods and Rendering of Services	1 400	1 400	356	25.4%	250	17.8%	263	18.8%	535	38.2%	1 403	100.3%	499	90.7%	7.2%
Agency services	6 000	5 000	1 562	26.0%	1 037	17.3%	1 080	21.6%	1 411	28.2%	5 090	101.8%	1 089	85.5%	29.6%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 389	14 029	3 119	20.3%	3 245	21.1%	3 158	22.5%	3 085	22.0%	12 607	89.9%	3 746	98.7%	(17.6%)
Interest earned from Current and Non Current Assets	5 000	7 000	975	19.5%	1 462	29.2%	1 443	20.6%	3 360	48.0%	7 241	103.4%	1 418	99.5%	137.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 223	1 336	332	27.2%	342	28.0%	329	24.6%	312	23.4%	1 315	98.5%	289	100.0%	8.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 470	3 487	388	15.7%	934	37.8%	233	6.7%	533	15.3%	2 089	59.9%	312	107.2%	70.9%
Non-Exchange Revenue															
Property rates	115 924	115 924	26 900	23.2%	28 240	24.4%	28 368	24.5%	28 087	24.2%	111 595	96.3%	26 283	88.1%	6.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	43 548	123 241	23 909	54.9%	25 571	58.7%	35 661	28.9%	22 888	18.6%	108 029	87.7%	49	99.4%	46 586.4%
Licences or permits	3 447	2 447	605	17.5%	1 074	31.2%	650	26.6%	42	1.7%	2 371	96.9%	470	90.4%	(91.1%)
Transfer and subsidies - Operational	151 036	150 326	62 211	41.2%	49 512	32.8%	37 249	24.8%	963	.6%	149 935	99.7%	1 900	100.0%	(49.3%)
Interest Receivables	17 045	15 675	3 575	21.0%	3 639	21.4%	3 901	24.9%	3 988	25.4%	15 104	96.4%	3 701	99.3%	7.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 595	2 424	349	9.7%	406	11.3%	396	16.3%	399	16.5%	1 550	63.9%	1 280	99.4%	(68.8%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	13 398	20 398	-	-	-	-	-	-	9 046	44.3%	9 046	44.3%	-	99.4%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**627 799**	**699 679**	**128 747**	**20.5%**	**156 266**	**24.9%**	**135 011**	**19.3%**	**133 920**	**19.1%**	**553 944**	**79.2%**	**92 573**	**80.9%**	**44.7%**
Employee related costs	181 826	193 680	42 028	23.1%	41 950	23.1%	45 315	23.4%	41 999	21.7%	171 292	88.4%	40 408	88.3%	3.9%
Remuneration of councillors	9 715	10 298	2 047	21.1%	2 130	21.9%	2 455	23.8%	2 270	22.0%	8 901	86.4%	2 184	96.0%	3.9%
Bulk purchases - electricity	178 230	178 230	52 703	29.6%	40 326	22.6%	40 493	22.7%	44 793	25.1%	178 314	100.0%	38 958	100.0%	15.0%
Inventory consumed	36 309	39 909	7 966	21.9%	8 613	23.7%	9 123	22.9%	10 743	26.9%	36 446	91.3%	5 635	83.3%	90.7%
Debt impairment	24 996	75 318	-	-	8 816	35.3%	-	-	-	-	8 816	11.7%	(26 681)	-	(100.0%)
Depreciation, Amortisation and Impairment	44 944	49 090	-	-	20 961	46.6%	13 076	26.6%	-	-	34 037	69.3%	-	70.4%	-
Interest,Dividends and Rent on Land	18 612	10 345	-	-	-	-	-	-	-	-	-	-	-	3.2%	-
Contracted services	84 683	81 995	12 273	14.5%	16 740	19.8%	15 747	19.2%	21 348	26.0%	66 108	80.6%	20 877	82.5%	2.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	48 485	60 814	11 731	24.2%	16 730	34.5%	8 802	14.5%	12 768	21.0%	50 030	82.3%	11 192	84.8%	14.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**28 807**	**35 029**	**58 608**		**31 151**		**45 325**		**10 129**		**145 214**		**1 999**		
Transfers and subsidies - capital (monetary allocations)	151 051	153 377	56 907	37.7%	40 639	26.9%	16 921	11.0%	38 562	25.1%	153 030	99.8%	76 117	100.0%	(49.3%)
Transfers and subsidies - capital (in-kind)	-	3 397	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**179 858**	**191 803**	**115 516**		**71 790**		**62 247**		**48 692**		**298 244**		**78 116**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**179 858**	**191 803**	**115 516**		**71 790**		**62 247**		**48 692**		**298 244**		**78 116**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**179 858**	**191 803**	**115 516**		**71 790**		**62 247**		**48 692**		**298 244**		**78 116**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**179 858**	**191 803**	**115 516**		**71 790**		**62 247**		**48 692**		**298 244**		**78 116**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**152 011**	**170 951**	**49 629**	**32.6%**	**37 609**	**24.7%**	**19 763**	**11.6%**	**34 506**	**20.2%**	**141 508**	**82.8%**	**72 814**	**95.8%**	**(52.6%)**
National Government	131 349	136 180	48 702	37.1%	36 397	27.7%	15 277	11.2%	31 924	23.4%	132 301	97.2%	64 679	98.1%	(50.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**131 349**	**136 180**	**48 702**	**37.1%**	**36 397**	**27.7%**	**15 277**	**11.2%**	**31 924**	**23.4%**	**132 301**	**97.2%**	**64 679**	**98.1%**	**(50.6%)**
Borrowing	-	13 661	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 662	21 110	927	4.5%	1 212	5.9%	4 486	21.3%	2 582	12.2%	9 207	43.6%	8 135	78.4%	(68.3%)
Capital Expenditure Functional	**152 011**	**170 951**	**49 629**	**32.6%**	**37 609**	**24.7%**	**19 763**	**11.6%**	**34 506**	**20.2%**	**141 508**	**82.8%**	**72 814**	**95.8%**	**(52.6%)**
Municipal governance and administration	**3 580**	**17 868**	**102**	**2.8%**	**-**	**-**	**2 903**	**16.2%**	**493**	**2.8%**	**3 498**	**19.6%**	**927**	**68.0%**	**(46.8%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 280	17 868	102	3.1%	-	-	2 903	16.2%	493	2.8%	3 498	19.6%	927	68.0%	(46.8%)
Internal audit	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 561**	**1 233**	**-**	**-**	**86**	**5.5%**	**62**	**5.0%**	**85**	**6.9%**	**233**	**18.9%**	**81**	**99.9%**	**4.0%**
Community and Social Services	411	58	-	-	-	-	-	-	21	36.9%	21	36.9%	-	100.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	37	-	(37)	-	-	-	-	100.0%	(100.0%)
Public Safety	1 150	1 175	-	-	86	7.5%	24	2.1%	101	8.6%	211	18.0%	81	95.7%	23.9%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 950**	**33 371**	**6 992**	**24.2%**	**10 817**	**37.4%**	**4 476**	**13.4%**	**10 338**	**31.0%**	**32 624**	**97.8%**	**8 442**	**90.6%**	**22.5%**
Planning and Development	500	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	28 450	33 121	6 992	24.6%	10 817	38.0%	4 476	13.5%	10 338	31.2%	32 624	98.5%	8 442	90.6%	22.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**117 920**	**118 479**	**42 535**	**36.1%**	**26 706**	**22.6%**	**12 322**	**10.4%**	**23 590**	**19.9%**	**105 153**	**88.8%**	**63 364**	**97.2%**	**(62.8%)**
Energy sources	25 752	28 390	6 884	26.7%	4 374	17.0%	2 059	7.3%	5 310	18.7%	18 627	65.6%	19 224	97.6%	(72.4%)
Water Management	57 338	57 953	22 375	39.0%	15 605	27.2%	6 954	12.0%	11 333	19.6%	56 268	97.1%	14 855	98.5%	(23.7%)
Waste Water Management	28 213	27 391	12 073	42.8%	5 432	19.3%	2 383	8.7%	5 757	21.0%	25 644	93.6%	24 830	95.8%	(76.8%)
Waste Management	6 616	4 746	1 203	18.2%	1 295	19.6%	926	19.5%	1 191	25.1%	4 615	97.2%	4 455	99.6%	(73.3%)
Other	**-**	**-**	**-**		**-**		**-**		**-**		**-**		**-**		

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**756 180**	**777 464**	**244 409**	**32.3%**	**214 386**	**28.4%**	**217 228**	**27.9%**	**126 147**	**16.2%**	**802 170**	**103.2%**	**109 440**	**100.1%**	**15.3%**
Property rates	104 332	93 898	23 314	22.3%	22 732	21.8%	20 207	21.5%	23 902	25.5%	90 155	96.0%	21 289	84.8%	12.3%
Service charges	249 416	239 360	69 565	27.9%	71 270	28.6%	72 881	30.4%	66 654	27.8%	280 370	117.1%	57 906	117.8%	15.1%
Other revenue	78 146	93 688	34 490	44.1%	22 019	28.2%	15 722	16.8%	31 211	33.3%	103 442	110.4%	13 749	105.6%	127.0%
Transfers and Subsidies - Operational	151 036	150 418	62 452	41.3%	48 884	32.4%	37 112	24.7%	72	-	148 521	98.7%	28	99.0%	157.9%
Transfers and Subsidies - Capital	140 291	167 461	52 623	37.5%	47 204	33.6%	69 176	41.3%	-	-	169 003	100.9%	13 877	101.0%	(100.0%)
Interest	32 960	32 638	1 966	6.0%	2 277	6.9%	2 130	6.5%	4 307	13.2%	10 679	32.7%	2 592	22.3%	66.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(559 147)**	**(579 184)**	**(159 237)**	**28.5%**	**(147 932)**	**26.5%**	**(139 538)**	**24.1%**	**(146 464)**	**25.3%**	**(593 171)**	**102.4%**	**(123 566)**	**105.0%**	**18.5%**
Suppliers and employees	(559 147)	(579 184)	(159 237)	28.5%	(147 932)	26.5%	(139 538)	24.1%	(146 464)	25.3%	(593 171)	102.4%	(123 566)	105.0%	18.5%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**197 033**	**198 280**	**85 172**	**43.2%**	**66 454**	**33.7%**	**77 690**	**39.2%**	**(20 317)**	**(10.2%)**	**208 999**	**105.4%**	**(14 126)**	**86.0%**	**43.8%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(152 011)**	**(176 482)**	**(71 293)**	**46.9%**	**(40 479)**	**26.6%**	**(19 605)**	**11.1%**	**(37 115)**	**21.0%**	**(168 493)**	**95.5%**	**(67 963)**	**95.2%**	**(45.4%)**
Capital assets	(152 011)	(176 482)	(71 293)	46.9%	(40 479)	26.6%	(19 605)	11.1%	(37 115)	21.0%	(168 493)	95.5%	(67 963)	95.2%	(45.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(152 011)**	**(176 482)**	**(71 293)**	**46.9%**	**(40 479)**	**26.6%**	**(19 605)**	**11.1%**	**(37 115)**	**21.0%**	**(168 493)**	**95.5%**	**(67 963)**	**95.2%**	**(45.4%)**
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	**45 022**	**21 798**	**13 879**	**30.8%**	**25 974**	**57.7%**	**58 085**	**266.5%**	**(57 432)**	**(263.5%)**	**40 506**	**185.8%**	**(82 089)**	**56.8%**	**(30.0%)**
Cash/cash equivalents at the year begin:	25 270	52 871	52 852	209.1%	66 754	264.2%	92 728	175.4%	150 813	285.2%	52 852	100.0%	131 499	100.0%	14.7%
Cash/cash equivalents at the year end:	**70 293**	**74 669**	**66 754**	**95.0%**	**92 728**	**131.9%**	**150 813**	**202.0%**	**93 381**	**125.1%**	**93 381**	**125.1%**	**49 410**	**72.9%**	**89.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 396	6.2%	1 892	2.7%	1 828	2.6%	62 728	88.5%	70 844	15.9%	(9 831)	(13.9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 004	38.6%	2 579	9.9%	2 216	8.5%	11 123	42.9%	25 921	5.8%	(202)	(.8%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 832	5.9%	4 404	2.9%	3 673	2.4%	133 980	88.8%	150 889	33.8%	(2 414)	(1.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	6 749	14.4%	1 110	2.4%	993	2.1%	38 070	81.1%	46 922	10.5%	(5 255)	(11.2%)	-	-
Receivables from Exchange Transactions - Waste Management	4 619	23.0%	421	2.1%	361	1.8%	14 677	73.1%	20 078	4.5%	(1 864)	(9.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 550	2.0%	2 388	1.9%	2 361	1.9%	117 574	94.2%	124 873	28.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	140	2.0%	454	6.4%	67	.9%	6 456	90.7%	7 117	1.6%	(6 158)	(86.5%)	-	-
Total By Income Source	**37 289**	**8.3%**	**13 248**	**3.0%**	**11 499**	**2.6%**	**384 610**	**86.1%**	**446 646**	**100.0%**	**(25 725)**	**(5.8%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 439	11.2%	994	4.6%	983	4.5%	17 429	79.8%	21 845	4.9%	(9)	-	-	-
Commercial	18 002	9.7%	6 168	3.3%	5 408	2.9%	156 498	84.1%	186 076	41.7%	(815)	(.4%)	-	-
Households	16 848	7.1%	6 086	2.5%	5 108	2.1%	210 683	88.3%	238 725	53.4%	(24 901)	(10.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**37 289**	**8.3%**	**13 248**	**3.0%**	**11 499**	**2.6%**	**384 610**	**86.1%**	**446 646**	**100.0%**	**(25 725)**	**(5.8%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	21 395	89.3%	-	-	-	-	2 554	10.7%	23 949	60.5%
Bulk Water	3 903	100.0%	-	-	-	-	-	-	3 903	9.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 745	100.0%	-	-	-	-	-	-	11 745	29.6%
Auditor-General	16	100.0%	-	-	-	-	-	-	16	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**37 058**	**93.6%**	**-**	**-**	**-**	**-**	**2 554**	**6.4%**	**39 613**	**100.0%**

Contact Details

Municipal Manager	Mr Tsatsi George Ramagaga	014 736 8000
Chief Financial Officer	Mr Lucas Tshepo Titi	014 736 8001

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 720 308**	**1 722 977**	**405 834**	**23.6%**	**473 727**	**27.5%**	**451 278**	**26.2%**	**176 837**	**10.3%**	**1 507 677**	**87.5%**	**231 561**	**86.7%**	**(23.6%)**
Exchange Revenue															
Service charges - Electricity	489 694	489 694	100 782	20.6%	87 954	18.0%	169 937	34.7%	68 273	13.9%	426 945	87.2%	84 993	84.7%	(19.7%)
Service charges - Water	243 834	243 834	6 514	2.7%	69 710	28.6%	42 971	17.6%	5 410	2.2%	124 605	51.1%	53 544	92.0%	(89.9%)
Service charges - Waste Water Management	27 846	27 828	4 613	16.6%	5 051	18.1%	4 931	17.7%	5 206	18.7%	19 801	71.2%	4 547	70.4%	14.5%
Service charges - Waste Management	68 576	68 523	7 665	11.2%	7 371	10.7%	7 361	10.7%	7 761	11.3%	30 158	44.0%	7 078	44.2%	9.7%
Sale of Goods and Rendering of Services	4 811	4 811	1 022	21.3%	726	15.1%	1 310	27.2%	981	20.4%	4 040	84.0%	767	89.0%	28.0%
Agency services	13 541	13 541	-	-	-	-	-	-	10 595	78.2%	10 595	78.2%	-	-	(100.0%)
Interest - Deemed Interest	1 430	1 430	10	.7%	38	2.7%	143	10.0%	403	28.2%	595	41.6%	228	84.7%	76.7%
Interest earned from Receivables	67 419	67 419	17 637	26.2%	19 727	29.3%	20 354	30.2%	21 330	31.6%	79 048	117.2%	16 825	100.9%	26.8%
Interest earned from Current and Non Current Assets	5 339	2 667	364	6.8%	631	11.8%	505	19.0%	412	15.5%	1 913	71.7%	376	32.8%	9.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 513	2 513	478	19.0%	675	26.8%	481	19.2%	684	27.2%	2 318	92.2%	480	112.1%	42.4%
Licences or permits	2 825	2 674	6	.2%	8	.3%	3	.1%	4	.1%	21	.8%	671	101.6%	(99.4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 930	1 930	199	10.3%	149	7.7%	114	5.9%	1 827	94.7%	2 289	118.6%	619	74.5%	195.0%
Non-Exchange Revenue															
Property rates	126 216	126 288	29 137	23.1%	29 374	23.3%	29 900	23.7%	33 958	26.9%	122 370	96.9%	28 683	93.3%	18.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 036	7 376	2 179	107.0%	1 230	60.4%	5 230	70.9%	9 940	134.8%	18 578	251.9%	10 669	949.1%	(6.8%)
Licences or permits	34	185	66	194.7%	39	114.2%	1	.8%	1	.5%	108	58.4%	70	402.9%	(98.6%)
Transfer and subsidies - Operational	641 670	641 670	230 566	35.9%	246 382	38.4%	163 260	25.4%	1 737	.3%	641 945	100.0%	10 364	87.2%	(83.2%)
Interest Receivables	19 512	19 512	4 595	23.6%	4 662	23.9%	4 777	24.5%	4 887	25.0%	18 921	97.0%	4 418	93.6%	10.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 082	1 082	-	-	-	-	-	-	3 428	316.9%	3 428	316.9%	6 088	587.2%	(43.7%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	1 142	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 634 881**	**1 681 934**	**409 645**	**25.1%**	**402 034**	**24.6%**	**295 595**	**17.6%**	**465 234**	**27.7%**	**1 572 508**	**93.5%**	**335 653**	**87.2%**	**38.6%**
Employee related costs	416 172	419 848	102 428	24.6%	104 894	25.2%	106 717	25.4%	104 361	24.9%	418 401	99.7%	95 994	97.5%	8.7%
Remuneration of councillors	28 243	27 442	6 366	22.5%	6 220	22.0%	7 346	26.8%	8 207	29.9%	28 140	102.5%	5 067	78.3%	62.0%
Bulk purchases - electricity	362 128	362 128	87 056	24.0%	93 088	25.7%	54 194	15.0%	172 986	47.8%	407 325	112.5%	70 030	88.3%	147.0%
Inventory consumed	91 373	111 480	25 223	27.6%	19 960	21.8%	(5 853)	(5.3%)	24 962	22.4%	64 292	57.7%	14 058	77.4%	77.6%
Debt impairment	112 919	112 919	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Depreciation, Amortisation and Impairment	97 992	98 398	31 425	32.1%	30 914	31.5%	31 197	31.7%	21 945	22.3%	115 480	117.4%	-	-	(100.0%)
Interest,Dividends and Rent on Land	2 801	3 451	13	.5%	3 380	120.6%	3 007	87.1%	6 195	179.5%	12 595	365.0%	(1 602)	67.7%	(486.7%)
Contracted services	275 205	311 377	110 820	40.3%	65 935	24.0%	72 765	23.4%	66 181	21.3%	315 701	101.4%	77 705	93.6%	(14.8%)
Transfers and subsidies	26 669	11 639	60	.2%	39	.1%	58	.5%	445	3.8%	601	5.2%	212	37.6%	109.6%
Irrecoverable debts written off	32 270	32 733	6 924	21.5%	7 616	23.6%	2 426	7.4%	49 812	152.2%	66 778	204.0%	135	100.1%	36 857.2%
Operational Cost and Other Cost	189 108	190 518	39 330	20.8%	69 987	37.0%	23 738	12.5%	10 140	5.3%	143 195	75.2%	59 091	85.3%	(82.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	14 962	-	(100.0%)
Surplus/(Deficit)	**85 427**	**41 043**	**(3 811)**		**71 694**		**155 683**		**(288 396)**		**(64 831)**		**(104 092)**		
Transfers and subsidies - capital (monetary allocations)	400 566	368 384	105 196	26.3%	108 828	27.2%	50 425	13.7%	45 438	12.3%	309 887	84.1%	100 973	111.3%	(55.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**485 993**	**409 426**	**101 385**		**180 522**		**206 108**		**(242 958)**		**245 056**		**(3 119)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**485 993**	**409 426**	**101 385**		**180 522**		**206 108**		**(242 958)**		**245 056**		**(3 119)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**485 993**	**409 426**	**101 385**		**180 522**		**206 108**		**(242 958)**		**245 056**		**(3 119)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**485 993**	**409 426**	**101 385**		**180 522**		**206 108**		**(242 958)**		**245 056**		**(3 119)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**440 756**	**463 333**	**128 827**	**29.2%**	**104 173**	**23.6%**	**56 729**	**12.2%**	**104 340**	**22.5%**	**394 069**	**85.1%**	**69 275**	**97.8%**	**50.6%**
National Government	400 566	370 237	83 692	20.9%	104 173	26.0%	43 562	11.8%	72 284	19.5%	303 712	82.0%	69 107	98.0%	4.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**400 566**	**370 237**	**83 692**	**20.9%**	**104 173**	**26.0%**	**43 562**	**11.8%**	**72 284**	**19.5%**	**303 712**	**82.0%**	**69 107**	**98.0%**	**4.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 190	93 096	45 135	112.3%	-	-	13 166	14.1%	32 056	34.4%	90 357	97.1%	168	49.0%	18 994.9%
Capital Expenditure Functional	**440 756**	**463 333**	**128 827**	**29.2%**	**104 173**	**23.6%**	**58 457**	**12.6%**	**106 485**	**23.0%**	**397 943**	**85.9%**	**69 275**	**97.8%**	**53.7%**
Municipal governance and administration	**2 190**	**45 545**	**45 135**	**2 060.9%**	**-**	**-**	**260**	**.6%**	**25 536**	**56.1%**	**70 931**	**155.7%**	**168**	**37.5%**	**15 111.4%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 190	45 545	45 135	2 060.9%	-	-	260	.6%	25 536	56.1%	70 931	155.7%	168	37.5%	15 111.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 861**	**8 277**	**2 078**	**30.3%**	**-**	**-**	**-**	**-**	**568**	**6.9%**	**2 646**	**32.0%**	**3 293**	**102.2%**	**(82.8%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 861	8 277	2 078	30.3%	-	-	-	-	568	6.9%	2 646	32.0%	3 293	102.2%	(82.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**46 905**	**48 446**	**23 991**	**51.1%**	**8 554**	**18.2%**	**3 115**	**6.4%**	**10 296**	**21.3%**	**45 956**	**94.9%**	**5 053**	**92.6%**	**103.8%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	46 905	48 446	23 991	51.1%	8 554	18.2%	3 115	6.4%	10 296	21.3%	45 956	94.9%	5 053	92.6%	103.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**384 800**	**361 065**	**57 623**	**15.0%**	**95 619**	**24.8%**	**55 082**	**15.3%**	**70 086**	**19.4%**	**278 410**	**77.1%**	**60 761**	**98.9%**	**15.3%**
Energy sources	88 013	91 304	16 372	18.6%	7 077	8.0%	8 041	8.8%	16 676	18.3%	48 167	52.8%	19 358	114.6%	(13.9%)
Water Management	220 551	204 014	36 832	16.7%	75 709	34.3%	38 997	19.1%	32 621	16.0%	184 159	90.3%	40 664	99.3%	(19.8%)
Waste Water Management	76 236	60 200	4 419	5.8%	12 833	16.8%	6 001	10.0%	18 948	31.5%	42 201	70.1%	739	73.9%	2 465.6%
Waste Management	-	5 547	-	-	-	-	2 044	36.8%	1 840	33.2%	3 883	70.0%	-	63.6%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**		**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**2 114 229**	**2 087 264**	**527 321**	**24.9%**	**603 023**	**28.5%**	**585 239**	**28.0%**	**184 901**	**8.9%**	**1 900 485**	**91.1%**	**183 486**	**101.7%**	**.8%**
Property rates	145 043	144 886	18 649	12.9%	19 594	13.5%	21 808	15.1%	20 992	14.5%	81 043	55.9%	19 719	54.7%	6.5%
Service charges	757 518	757 518	107 129	14.1%	126 885	16.8%	180 368	23.8%	139 568	18.4%	553 949	73.1%	116 857	48.5%	19.4%
Other revenue	85 856	91 232	65 955	76.8%	59 680	69.5%	57 331	62.8%	22 830	25.0%	205 796	225.6%	24 468	1 260.3%	(6.7%)
Transfers and Subsidies - Operational	641 670	641 670	261 262	40.7%	213 010	33.2%	157 580	24.6%	168	-	632 020	98.5%	1	100.8%	28 583.6%
Transfers and Subsidies - Capital	400 566	368 384	73 268	18.3%	182 490	45.6%	166 338	45.2%	-	-	422 096	114.6%	20 991	(36 333.2%)	(100.0%)
Interest	83 576	83 574	1 058	1.3%	1 364	1.6%	1 815	2.2%	1 344	1.6%	5 581	6.7%	1 450	17.8%	(7.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 411 525)**	**(1 451 603)**	**(330 031)**	**23.4%**	**(267 542)**	**19.0%**	**(523 301)**	**36.0%**	**(85 129)**	**5.9%**	**(1 206 003)**	**83.1%**	**(136 730)**	**1 082.1%**	**(37.7%)**
Suppliers and employees	(1 382 054)	(1 422 133)	(330 031)	23.9%	(267 542)	19.4%	(523 301)	36.8%	(85 129)	6.0%	(1 206 003)	84.8%	(136 730)	1 082.1%	(37.7%)

Finance charges	(2 801)	(2 801)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(26 669)	(26 669)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**702 704**	**635 661**	**197 290**	**28.1%**	**335 481**	**47.7%**	**61 939**	**9.7%**	**99 772**	**15.7%**	**694 482**	**109.3%**	**46 757**	**44.9%**	**113.4%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 428**	**-**	**3 428**	**-**	**6 088**	**-**	**(43.7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	3 428	-	3 428	-	6 088	-	(43.7%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(440 756)**	**(461 480)**	**(94 628)**	**21.5%**	**(112 600)**	**25.5%**	**(58 173)**	**12.6%**	**(42 963)**	**9.3%**	**(308 364)**	**66.8%**	**(61 191)**	**(32 970.4%)**	**(29.8%)**
Capital assets	(440 756)	(461 480)	(94 628)	21.5%	(112 600)	25.5%	(58 173)	12.6%	(42 963)	9.3%	(308 364)	66.8%	(61 191)	(32 970.4%)	(29.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(440 756)**	**(461 480)**	**(94 628)**	**21.5%**	**(112 600)**	**25.5%**	**(58 173)**	**12.6%**	**(39 534)**	**8.6%**	**(304 935)**	**66.1%**	**(55 102)**	**(32 412.8%)**	**(28.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**261 949**	**174 181**	**102 663**	**39.2%**	**222 881**	**85.1%**	**3 766**	**2.2%**	**60 238**	**34.6%**	**389 547**	**223.6%**	**(8 346)**	**21.2%**	**(821.8%)**
Cash/cash equivalents at the year begin:	13 480	79 488	14 652	108.7%	120 086	890.9%	328 402	413.1%	332 168	417.9%	14 652	18.4%	324 736	-	2.3%
Cash/cash equivalents at the year end:	**275 428**	**253 669**	**120 086**	**43.6%**	**342 966**	**124.5%**	**332 168**	**130.9%**	**392 406**	**154.7%**	**392 406**	**154.7%**	**316 390**	**21.0%**	**24.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 464	3.3%	24 922	3.3%	26 599	3.5%	686 946	89.9%	763 931	40.6%	(21 111)	(2.8%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 872	18.3%	8 697	5.1%	6 991	4.1%	122 381	72.4%	168 942	9.0%	47 042	27.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	12 685	4.7%	5 959	2.2%	4 282	1.6%	249 721	91.6%	272 647	14.5%	(8 929)	(3.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 977	2.4%	1 328	1.6%	1 110	1.4%	76 317	94.5%	80 732	4.3%	(6 361)	(7.9%)	-	-
Receivables from Exchange Transactions - Waste Management	2 335	2.1%	1 779	1.6%	1 542	1.4%	106 810	95.0%	112 467	6.0%	(5 482)	(4.9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	15.7%	5	6.7%	3	4.6%	50	73.1%	68	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 623	1.8%	8 442	1.8%	8 581	1.8%	453 482	94.6%	479 129	25.5%	(2)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	132	7.5%	322	18.3%	169	9.6%	1 136	64.6%	1 759	.1%	(2 582)	(146.8%)	-	-
Total By Income Source	**82 100**	**4.4%**	**51 454**	**2.7%**	**49 279**	**2.6%**	**1 696 843**	**90.3%**	**1 879 675**	**100.0%**	**2 575**	**.1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 249	2.9%	4 028	2.2%	4 532	2.5%	168 579	92.4%	182 388	9.7%	3 833	2.1%	-	-
Commercial	26 489	18.4%	6 639	4.6%	3 888	2.7%	106 657	74.2%	143 674	7.6%	34 381	23.9%	-	-
Households	50 361	3.2%	40 787	2.6%	40 859	2.6%	1 421 607	91.5%	1 553 613	82.7%	(35 640)	(2.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**82 100**	**4.4%**	**51 454**	**2.7%**	**49 279**	**2.6%**	**1 696 843**	**90.3%**	**1 879 675**	**100.0%**	**2 575**	**.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	87 220	24.4%	35 479	9.9%	39 850	11.2%	194 282	54.4%	356 832	67.0%
Bulk Water	28 022	68.4%	-	-	-	-	12 955	31.6%	40 977	7.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	94 772	70.1%	17 546	13.0%	6 426	4.8%	16 358	12.1%	135 101	25.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**210 014**	**39.4%**	**53 025**	**10.0%**	**46 275**	**8.7%**	**223 595**	**42.0%**	**532 910**	**100.0%**

Contact Details

Municipal Manager	Mr Morris Maluleka	015 491 9604
Chief Financial Officer	Mr Christiaan Peter Hoffman	015 491 9606

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 000 924**	**981 773**	**258 055**	**25.8%**	**237 674**	**23.7%**	**234 882**	**23.9%**	**203 119**	**20.7%**	**933 730**	**95.1%**	**160 580**	**82.4%**	**26.5%**
Exchange Revenue															
Service charges - Electricity	335 588	335 430	80 888	24.1%	74 487	22.2%	72 457	21.6%	77 650	23.1%	305 481	91.1%	65 151	79.3%	19.2%
Service charges - Water	131 310	111 310	18 861	14.4%	21 181	16.1%	22 651	20.3%	23 179	20.8%	85 872	77.1%	20 113	75.1%	15.2%
Service charges - Waste Water Management	56 877	57 000	12 951	22.8%	12 119	21.3%	12 125	21.3%	11 937	20.9%	49 131	86.2%	12 556	90.8%	(4.9%)
Service charges - Waste Management	33 231	35 873	9 299	28.0%	8 543	25.7%	8 507	23.7%	8 046	22.4%	34 395	95.9%	8 458	95.4%	(4.9%)
Sale of Goods and Rendering of Services	4 027	3 817	539	13.4%	775	19.2%	664	17.4%	554	14.5%	2 531	66.3%	1 087	75.4%	(49.1%)
Agency services	3 574	3 574	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	86 326	85 096	16 735	19.4%	28 292	32.8%	29 669	34.9%	25 688	30.2%	100 384	118.0%	11 667	72.2%	120.2%
Interest earned from Current and Non Current Assets	1 204	2 434	608	50.5%	762	63.3%	291	12.0%	466	19.2%	2 127	87.4%	826	192.0%	(43.5%)
Dividends	-	-	-	-	-	-	-	-	53	-	53	-	64	-	(17.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	581	627	39	6.8%	117	20.1%	116	18.5%	2 290	365.4%	2 562	408.8%	314	97.9%	629.5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 539	2 592	775	14.0%	443	8.0%	575	22.2%	1 147	44.2%	2 940	113.4%	(713)	34.4%	(260.8%)
Non-Exchange Revenue															
Property rates	160 352	160 352	45 220	28.2%	40 845	25.5%	41 164	25.7%	42 441	26.5%	169 671	105.8%	38 198	78.7%	11.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 649	7 152	27	.2%	266	2.3%	130	1.8%	20	.3%	444	6.2%	170	62.5%	(88.0%)
Licences or permits	893	6 743	3 620	405.2%	123	13.8%	3 389	50.3%	2 001	29.7%	9 134	135.4%	67	48.5%	2 906.0%
Transfer and subsidies - Operational	169 775	169 775	68 493	40.3%	49 723	29.3%	43 143	25.4%	7 633	4.5%	168 992	99.5%	2 642	100.6%	188.9%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	13	-	13	-	(20)	-	(165.5%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**979 049**	**966 494**	**321 872**	**32.9%**	**265 489**	**27.1%**	**201 412**	**20.8%**	**325 884**	**33.7%**	**1 114 657**	**115.3%**	**250 769**	**93.9%**	**30.0%**
Employee related costs	262 625	269 867	70 481	26.8%	71 431	27.2%	77 151	28.6%	77 529	28.7%	296 592	109.9%	73 223	104.6%	5.9%
Remuneration of councillors	18 895	17 514	3 377	17.9%	3 361	17.8%	3 327	19.0%	4 286	24.5%	14 351	81.9%	3 566	107.7%	20.2%
Bulk purchases - electricity	303 113	303 113	65 557	21.6%	90 607	29.9%	55 062	18.2%	102 745	33.9%	313 972	103.6%	90 938	100.6%	13.0%
Inventory consumed	32 187	32 072	6 122	19.0%	8 641	26.8%	5 918	18.5%	11 306	35.3%	31 987	99.7%	7 115	87.7%	58.9%
Debt impairment	98 000	56 715	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	52 200	54 297	9 213	17.7%	13 820	26.5%	13 436	24.7%	13 769	25.4%	50 238	92.5%	13 297	104.5%	3.6%
Interest,Dividends and Rent on Land	6 262	6 262	16 556	264.4%	27 441	438.2%	10 474	167.3%	36 809	587.8%	91 280	1 457.6%	18 141	840.1%	102.9%
Contracted services	139 340	164 660	37 623	27.0%	36 134	25.9%	25 976	15.8%	41 364	25.1%	141 097	85.7%	32 306	93.8%	28.0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	66 425	61 993	112 942	170.0%	14 054	21.2%	9 934	16.0%	38 057	61.4%	174 987	282.3%	12 188	93.2%	212.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	135	-	17	-	152	-	(5)	-	(466.1%)
Surplus/(Deficit)	**21 875**	**15 280**	**(63 817)**		**(27 815)**		**33 469**		**(122 765)**		**(180 927)**		**(90 189)**		
Transfers and subsidies - capital (monetary allocations)	183 427	240 044	13 151	7.2%	23 683	12.9%	31 600	13.2%	22 676	9.4%	91 109	38.0%	30 449	56.5%	(25.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**205 302**	**255 324**	**(50 666)**		**(4 131)**		**65 069**		**(100 089)**		**(89 818)**		**(59 740)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**205 302**	**255 324**	**(50 666)**		**(4 131)**		**65 069**		**(100 089)**		**(89 818)**		**(59 740)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**205 302**	**255 324**	**(50 666)**		**(4 131)**		**65 069**		**(100 089)**		**(89 818)**		**(59 740)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**205 302**	**255 324**	**(50 666)**		**(4 131)**		**65 069**		**(100 089)**		**(89 818)**		**(59 740)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**202 997**	**264 615**	**19 409**	**9.6%**	**29 251**	**14.4%**	**17 859**	**6.7%**	**(7 226)**	**(2.7%)**	**59 293**	**22.4%**	**37 065**	**50.8%**	**(119.5%)**
National Government	183 427	240 044	19 409	10.6%	29 110	15.9%	12 436	5.2%	(17 085)	(7.1%)	43 869	18.3%	32 050	50.3%	(153.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**183 427**	**240 044**	**19 409**	**10.6%**	**29 110**	**15.9%**	**12 436**	**5.2%**	**(17 085)**	**(7.1%)**	**43 869**	**18.3%**	**32 050**	**50.3%**	**(153.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 571	24 571	-	-	141	.7%	5 423	22.1%	9 859	40.1%	15 424	62.8%	5 015	57.8%	96.6%
Capital Expenditure Functional	**202 997**	**264 615**	**19 409**	**9.6%**	**29 251**	**14.4%**	**17 748**	**6.7%**	**39 943**	**15.1%**	**106 350**	**40.2%**	**37 065**	**50.8%**	**7.8%**
Municipal governance and administration	**15 450**	**17 350**	**-**	**-**	**141**	**.9%**	**3 381**	**19.5%**	**6 404**	**36.9%**	**9 926**	**57.2%**	**5 015**	**57.2%**	**27.7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	15 450	17 350	-	-	141	.9%	3 381	19.5%	6 404	36.9%	9 926	57.2%	5 015	57.2%	27.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 521**	**10 738**	**1 743**	**20.5%**	**5 621**	**66.0%**	**140**	**1.3%**	**(5 231)**	**(48.7%)**	**2 273**	**21.2%**	**475**	**14.2%**	**(1 201.3%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 521	10 738	1 743	20.5%	5 621	66.0%	140	1.3%	(5 231)	(48.7%)	2 273	21.2%	475	14.2%	(1 201.3%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 268**	**90 227**	**12 204**	**46.5%**	**18 854**	**71.8%**	**10 488**	**11.6%**	**6 666**	**7.4%**	**48 212**	**53.4%**	**19 324**	**73.6%**	**(65.5%)**
Planning and Development	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	25 268	89 227	12 204	48.3%	18 854	74.6%	10 488	11.8%	6 666	7.5%	48 212	54.0%	19 324	73.6%	(65.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**152 758**	**146 300**	**5 462**	**3.6%**	**4 635**	**3.0%**	**3 739**	**2.6%**	**32 104**	**21.9%**	**45 939**	**31.4%**	**12 250**	**38.0%**	**162.1%**
Energy sources	16 000	18 000	1 398	8.7%	6 081	38.0%	2 576	14.3%	5 404	30.0%	15 458	85.9%	-	35.0%	(100.0%)
Water Management	71 406	58 406	3 639	5.1%	(1 939)	(2.7%)	1 267	2.2%	3 625	6.2%	6 592	11.3%	11 685	40.3%	(69.0%)
Waste Water Management	52 994	65 994	425	.8%	-	-	390	.6%	20 334	30.8%	21 148	32.0%	566	20.9%	3 495.2%
Waste Management	12 358	3 900	-	-	493	4.0%	(493)	(12.6%)	2 741	70.3%	2 741	70.3%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 035 271**	**1 078 859**	**251 847**	**24.3%**	**199 578**	**19.3%**	**217 121**	**20.1%**	**140 590**	**13.0%**	**809 135**	**75.0%**	**157 328**	**83.0%**	**(10.6%)**
Property rates	120 264	120 912	26 261	21.8%	29 569	24.6%	26 637	22.0%	29 474	24.4%	111 942	92.6%	26 408	95.4%	11.6%
Service charges	473 800	461 586	105 315	22.2%	97 204	20.5%	94 673	20.5%	100 075	21.7%	397 267	86.1%	95 277	85.8%	5.0%
Other revenue	26 374	24 771	5 136	19.5%	7 194	27.3%	6 945	28.0%	10 206	41.2%	29 481	119.0%	7 547	57.3%	35.2%
Transfers and Subsidies - Operational	169 775	169 775	70 617	41.6%	48 992	28.9%	71 219	41.9%	2	-	190 829	112.4%	-	115.7%	773.6%
Transfers and Subsidies - Capital	183 427	240 044	43 973	24.0%	15 890	8.7%	17 432	7.3%	393	.2%	77 687	32.4%	27 269	56.0%	(98.6%)
Interest	61 631	61 770	546	.9%	729	1.2%	214	.3%	440	.7%	1 929	3.1%	826	171.3%	(46.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(828 848)**	**(813 482)**	**(69 988)**	**8.4%**	**(32 863)**	**4.0%**	**(21 816)**	**2.7%**	**10 325**	**(1.3%)**	**(114 343)**	**14.1%**	**(2 746)**	**24.1%**	**(475.9%)**
Suppliers and employees	(822 586)	(807 220)	(69 988)	8.5%	(32 863)	4.0%	(21 816)	2.7%	10 325	(1.3%)	(114 343)	14.2%	(2 746)	24.3%	(475.9%)

Finance charges	(6 262)	(6 262)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**206 422**	**265 377**	**181 859**	**88.1%**	**166 714**	**80.8%**	**195 304**	**73.6%**	**150 915**	**56.9%**	**694 793**	**261.8%**	**154 581**	**264.6%**	**(2.4%)**
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	**(202 997)**	**(261 500)**	**(25 241)**	**12.4%**	**(36 741)**	**18.1%**	**(17 349)**	**6.6%**	**(21 219)**	**8.1%**	**(100 551)**	**38.5%**	**(25 496)**	**50.1%**	**(16.8%)**
Capital assets	(202 997)	(261 500)	(25 241)	12.4%	(36 741)	18.1%	(17 349)	6.6%	(21 219)	8.1%	(100 551)	38.5%	(25 496)	50.1%	(16.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(202 997)**	**(261 500)**	**(25 241)**	**12.4%**	**(36 741)**	**18.1%**	**(17 349)**	**6.6%**	**(21 219)**	**8.1%**	**(100 551)**	**38.5%**	**(25 496)**	**50.1%**	**(16.8%)**
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	**3 425**	**3 877**	**156 618**	**4 572.6%**	**129 973**	**3 794.7%**	**177 956**	**4 589.9%**	**129 695**	**3 345.2%**	**594 242**	**15 326.9%**	**129 086**	**1 472.0%**	**.5%**
Cash/cash equivalents at the year begin:	22 191	22 191	33 669	151.7%	188 548	849.6%	318 521	1 435.3%	496 477	2 237.3%	33 669	151.7%	476 768	(1 979.4%)	4.1%
Cash/cash equivalents at the year end:	**25 616**	**26 068**	**188 548**	**736.0%**	**318 521**	**1 243.4%**	**496 477**	**1 904.5%**	**626 172**	**2 402.0%**	**626 172**	**2 402.0%**	**605 857**	**1 410.9%**	**3.4%**

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	14 638	3.4%	6 844	1.6%	7 548	1.8%	395 736	93.2%	424 766	24.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24 951	17.3%	9 502	6.6%	4 470	3.1%	105 719	73.1%	144 642	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 853	7.6%	7 869	2.4%	6 152	1.9%	290 016	88.2%	328 891	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 082	2.7%	3 036	2.0%	2 881	1.9%	143 868	93.5%	153 866	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 879	2.8%	2 102	2.1%	2 013	2.0%	94 631	93.1%	101 625	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 961	2.3%	11 386	2.2%	11 147	2.1%	485 137	93.4%	519 631	30.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 309	7.2%	90	.3%	59	.2%	29 812	92.4%	32 270	1.9%	(225 079)	(697.5%)	-	-
Total By Income Source	**85 673**	**5.0%**	**40 830**	**2.4%**	**34 271**	**2.0%**	**1 544 918**	**90.6%**	**1 705 691**	**100.0%**	**(225 079)**	**(13.2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 716	7.5%	2 147	2.1%	3 425	3.3%	90 109	87.1%	103 397	6.1%	(11)	-	-	-
Commercial	36 563	8.7%	15 503	3.7%	8 283	2.0%	358 456	85.6%	418 805	24.6%	(812)	(.2%)	-	-
Households	41 394	3.5%	23 179	2.0%	22 562	1.9%	1 096 353	92.6%	1 183 488	69.4%	(224 257)	(18.9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**85 673**	**5.0%**	**40 830**	**2.4%**	**34 271**	**2.0%**	**1 544 918**	**90.6%**	**1 705 691**	**100.0%**	**(225 079)**	**(13.2%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	81 593	4.8%	32 497	1.9%	32 001	1.9%	1 549 544	91.4%	1 695 636	91.8%
Bulk Water	422	2.0%	-	-	-	-	21 031	98.0%	21 454	1.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	56 173	43.4%	39 406	30.5%	3 005	2.3%	30 724	23.8%	129 308	7.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**138 188**	**7.5%**	**71 903**	**3.9%**	**35 007**	**1.9%**	**1 601 299**	**86.7%**	**1 846 397**	**100.0%**

Contact Details

Municipal Manager	Mr Thobela Ntoampe Ben	014 718 2077
Chief Financial Officer	Mr Malema Lekubu Charles	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**171 662**	**197 862**	**66 931**	**39.0%**	**80 342**	**46.8%**	**41 719**	**21.1%**	**10 105**	**5.1%**	**199 097**	**100.6%**	**40 961**	**100.0%**	**(75.3%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	72	72	119	165.0%	42	57.9%	38	52.8%	52	72.1%	252	347.8%	115	322.2%	(54.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	(1)	-	0	(33.3%)	0	(20.6%)	(0)	-	-	-	0	-	-	-	-
Interest earned from Current and Non Current Assets	3 614	514	76	2.1%	147	4.1%	444	86.4%	328	63.9%	995	193.7%	357	65.5%	(8.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 155	2 455	485	15.4%	628	19.9%	1 125	45.8%	495	20.2%	2 734	111.3%	(359)	111.2%	(238.0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	164 821	194 821	66 250	40.2%	79 525	48.2%	40 112	20.6%	9 229	4.7%	195 117	100.2%	40 712	100.5%	(77.3%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	137	-	(100.0%)
Operating Expenditure	**198 879**	**196 327**	**55 413**	**27.9%**	**50 228**	**25.3%**	**46 351**	**23.6%**	**45 765**	**23.3%**	**197 756**	**100.7%**	**41 081**	**92.9%**	**11.4%**
Employee related costs	136 360	132 205	35 300	25.9%	33 872	24.8%	33 757	25.5%	34 207	25.9%	137 136	103.7%	32 271	96.0%	6.0%
Remuneration of councillors	10 989	10 989	2 413	22.0%	2 413	22.0%	2 973	27.1%	2 891	26.3%	10 690	97.3%	2 379	89.4%	21.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	5 530	5 530	1 364	24.7%	1 344	24.3%	1 320	23.9%	656	11.9%	4 684	84.7%	1 387	89.2%	(52.7%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 422	13 784	2 271	16.9%	3 921	29.2%	2 247	16.3%	2 925	21.2%	11 365	82.4%	1 189	90.5%	145.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	32 578	33 819	14 066	43.2%	8 677	26.6%	6 053	17.9%	5 085	15.0%	33 881	100.2%	3 856	83.5%	31.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(27 217)**	**1 535**	**11 518**		**30 115**		**(4 632)**		**(35 660)**		**1 341**		**(120)**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(27 217)**	**1 535**	**11 518**		**30 115**		**(4 632)**		**(35 660)**		**1 341**		**(120)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(27 217)**	**1 535**	**11 518**		**30 115**		**(4 632)**		**(35 660)**		**1 341**		**(120)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(27 217)**	**1 535**	**11 518**		**30 115**		**(4 632)**		**(35 660)**		**1 341**		**(120)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(27 217)**	**1 535**	**11 518**		**30 115**		**(4 632)**		**(35 660)**		**1 341**		**(120)**		
				-		**-**		**-**		**-**		**-**		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**100**	**1 200**	**-**	**-**	**-**	**-**	**99**	**8.2%**	**930**	**77.5%**	**1 029**	**85.7%**	**(9)**	**(10.9%)**	**(10 772.6%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	1 200	-	-	-	-	99	8.2%	930	77.5%	1 029	85.7%	(9)	(10.9%)	(10 772.6%)
Capital Expenditure Functional	**100**	**1 200**	**-**	**-**	**-**	**-**	**99**	**8.2%**	**930**	**77.5%**	**1 029**	**85.7%**	**51**	**6.5%**	**1 730.9%**
Municipal governance and administration	**100**	**1 200**	**-**	**-**	**-**	**-**	**99**	**8.2%**	**930**	**77.5%**	**1 029**	**85.7%**	**51**	**6.5%**	**1 730.9%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	100	1 200	-	-	-	-	99	8.2%	930	77.5%	1 029	85.7%	51	6.5%	1 730.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**172 632**	**201 832**	**69 732**	**40.4%**	**79 090**	**45.8%**	**42 284**	**21.0%**	**9 093**	**4.5%**	**200 198**	**99.2%**	**38 889**	**100.3%**	**(76.6%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 198	3 498	704	16.8%	738	17.6%	682	19.5%	635	18.2%	2 759	78.9%	659	170.5%	(3.6%)
Transfers and Subsidies - Operational	164 821	197 821	69 028	41.9%	78 231	47.5%	41 169	20.8%	8 111	4.1%	196 538	99.4%	38 147	100.3%	(78.7%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3 613	513	-	-	121	3.4%	433	84.4%	347	67.7%	901	175.7%	83	52.6%	317.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(172 649)**	**(172 649)**	**(49 708)**	**28.8%**	**(56 655)**	**32.8%**	**(45 566)**	**26.4%**	**(37 862)**	**21.9%**	**(189 792)**	**109.9%**	**(32 311)**	**91.5%**	**17.2%**
Suppliers and employees	(172 649)	(172 649)	(49 708)	28.8%	(56 655)	32.8%	(45 566)	26.4%	(37 862)	21.9%	(189 792)	109.9%	(32 311)	91.5%	17.2%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(17)**	**29 183**	**20 023**	**(116 896.1%)**	**22 434**	**(130 971.7%)**	**(3 282)**	**(11.2%)**	**(28 769)**	**(98.6%)**	**10 406**	**35.7%**	**6 579**	**30.5%**	**(537.3%)**
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	**(55)**	**(55)**	**-**	**-**	**-**	**-**	**(99)**	**179.5%**	**(1 070)**	**1 945.0%**	**(1 168)**	**2 124.5%**	**(1)**	**.6%**	**213 852.0%**
Capital assets	(55)	(55)	-	-	-	-	(99)	179.5%	(1 070)	1 945.0%	(1 168)	2 124.5%	(1)	.6%	213 852.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(55)**	**(55)**	**-**	**-**	**-**	**-**	**(99)**	**179.5%**	**(1 070)**	**1 945.0%**	**(1 168)**	**2 124.5%**	**(1)**	**.6%**	**213 852.0%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(72)**	**29 128**	**20 023**	**(27 760.2%)**	**22 434**	**(31 102.8%)**	**(3 381)**	**(11.6%)**	**(29 839)**	**(102.4%)**	**9 237**	**31.7%**	**6 578**	**30.4%**	**(553.6%)**
Cash/cash equivalents at the year begin:	5 929	5 929	218	3.7%	20 224	341.1%	42 658	719.5%	39 277	662.5%	218	3.7%	(8 470)	-	(563.7%)
Cash/cash equivalents at the year end:	**5 857**	**35 057**	**20 224**	**345.3%**	**42 658**	**728.3%**	**39 277**	**112.0%**	**9 438**	**26.9%**	**9 438**	**26.9%**	**(1 892)**	**7.9%**	**(598.9%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	100.0%	-	-	-	-	-	-	24	100.0%	-	-	-	-
Total By Income Source	**24**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**24**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	24	100.0%	-	-	-	-	-	-	24	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**24**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**24**	**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	-	-	-	-	-	-	177	100.0%	177	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**177**	**100.0%**	**177**	**100.0%**

Contact Details

Municipal Manager	Mr Preciousstone Raputsoa	014 718 3321
Chief Financial Officer	Mr TP Tebjani	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**414 464**	**438 128**	**129 157**	**31.2%**	**114 510**	**27.6%**	**106 294**	**24.3%**	**46 742**	**10.7%**	**396 704**	**90.5%**	**30 781**	**97.1%**	**51.9%**
Exchange Revenue															
Service charges - Electricity	104 222	90 642	22 848	21.9%	26 258	25.2%	14 416	15.9%	23 006	25.4%	86 529	95.5%	24 247	103.7%	(5.1%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 594	6 594	1 616	24.5%	1 682	25.5%	1 709	25.9%	1 694	25.7%	6 702	101.6%	1 568	99.8%	8.0%
Sale of Goods and Rendering of Services	333	349	77	23.0%	73	22.0%	92	26.4%	118	33.7%	360	103.1%	156	97.6%	(24.5%)
Agency services	6 379	6 379	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 504	1 504	450	29.9%	456	30.3%	452	30.0%	458	30.4%	1 816	120.7%	458	112.7%	.1%
Interest earned from Current and Non Current Assets	28 606	28 606	5 343	18.7%	4 528	15.8%	8 430	29.5%	4 499	15.7%	22 800	79.7%	3 041	91.3%	48.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	65	19	18.8%	1	.7%	18	27.4%	27	41.3%	64	98.5%	18	52.2%	46.8%
Licences or permits	11	225	107	967.3%	-	-	4 628	2 056.1%	-	-	4 735	2 103.6%	-	25 765.5%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	497	847	49	9.9%	166	33.5%	337	39.8%	1 246	147.1%	1 799	212.4%	927	103.3%	34.4%
Non-Exchange Revenue															
Property rates	49 415	50 015	12 124	24.5%	12 074	24.4%	11 795	23.6%	12 677	25.3%	48 670	97.3%	(3 090)	75.0%	(510.2%)
Surcharges and Taxes	-	14 643	251	-	271	-	11 366	77.6%	332	2.3%	12 219	83.4%	-	-	(100.0%)
Fines, penalties and forfeits	131	411	70	53.1%	185	141.1%	454	110.6%	456	111.0%	1 165	283.4%	16	55.4%	2 698.0%
Licences or permits	84	34	5	5.7%	6	7.3%	12	36.8%	5	15.7%	28	84.7%	9	105.7%	(38.4%)
Transfer and subsidies - Operational	206 079	227 304	84 341	40.9%	67 150	32.6%	50 363	22.2%	-	-	201 854	88.8%	720	100.0%	(100.0%)
Interest Receivables	10 510	10 510	1 859	17.7%	1 660	15.8%	2 222	21.1%	2 224	21.2%	7 965	75.8%	2 712	117.1%	(18.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**456 261**	**507 597**	**100 607**	**22.1%**	**79 046**	**17.3%**	**105 470**	**20.8%**	**121 045**	**23.8%**	**406 168**	**80.0%**	**102 194**	**86.2%**	**18.4%**
Employee related costs	124 461	126 013	32 236	25.9%	31 010	24.9%	32 346	25.7%	31 268	24.8%	126 860	100.7%	28 137	93.3%	11.1%
Remuneration of councillors	15 929	15 929	3 366	21.1%	3 740	23.5%	4 232	26.6%	3 945	24.8%	15 283	95.9%	3 703	97.3%	6.5%
Bulk purchases - electricity	60 555	72 260	16 710	27.6%	12 385	20.5%	17 884	24.7%	17 664	24.4%	64 642	89.5%	14 340	98.5%	23.2%
Inventory consumed	3 591	4 091	557	15.5%	140	3.9%	609	14.9%	1 078	26.4%	2 383	58.3%	603	67.3%	78.7%
Debt impairment	17 639	17 639	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	67 700	67 700	16 160	23.9%	10 688	15.8%	15 871	23.4%	14 488	21.4%	57 208	84.5%	16 611	88.0%	(12.8%)
Interest,Dividends and Rent on Land	3 040	2 970	261	8.6%	132	4.3%	134	4.5%	54	1.8%	581	19.6%	467	58.7%	(88.4%)
Contracted services	87 289	117 438	18 782	21.5%	8 554	9.8%	20 252	17.2%	34 836	29.7%	82 425	70.2%	24 479	84.4%	42.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	76 056	83 556	12 536	16.5%	12 397	16.3%	14 141	16.9%	17 712	21.2%	56 787	68.0%	13 853	84.2%	27.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(41 798)**	**(69 469)**	**28 550**		**35 465**		**825**		**(74 303)**		**(9 464)**		**(71 413)**		
Transfers and subsidies - capital (monetary allocations)	47 211	40 786	17 082	36.2%	-	-	-	-	-	-	17 082	41.9%	19 990	123.6%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**5 413**	**(28 683)**	**45 632**		**35 465**		**825**		**(74 303)**		**7 618**		**(51 423)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**5 413**	**(28 683)**	**45 632**		**35 465**		**825**		**(74 303)**		**7 618**		**(51 423)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**5 413**	**(28 683)**	**45 632**		**35 465**		**825**		**(74 303)**		**7 618**		**(51 423)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**5 413**	**(28 683)**	**45 632**		**35 465**		**825**		**(74 303)**		**7 618**		**(51 423)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**149 432**	**148 933**	**21 553**	**14.4%**	**14 759**	**9.9%**	**14 968**	**10.1%**	**38 818**	**26.1%**	**90 098**	**60.5%**	**44 328**	**88.1%**	**(12.4%)**
National Government	45 182	38 747	10 571	23.4%	4 957	11.0%	13 493	34.8%	9 136	23.6%	38 156	98.5%	18 686	108.2%	(51.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 182**	**38 747**	**10 571**	**23.4%**	**4 957**	**11.0%**	**13 493**	**34.8%**	**9 136**	**23.6%**	**38 156**	**98.5%**	**18 686**	**108.2%**	**(51.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	104 250	110 186	10 983	10.5%	9 802	9.4%	1 476	1.3%	29 682	26.9%	51 942	47.1%	25 642	70.3%	15.8%
Capital Expenditure Functional	**149 432**	**148 933**	**21 553**	**14.4%**	**14 759**	**9.9%**	**14 968**	**10.1%**	**38 818**	**26.1%**	**90 098**	**60.5%**	**44 326**	**88.1%**	**(12.4%)**
Municipal governance and administration	**9 680**	**9 583**	**-**	**-**	**982**	**10.1%**	**298**	**3.1%**	**2 428**	**25.3%**	**3 708**	**38.7%**	**9 751**	**90.1%**	**(75.1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	(5)	-	(100.0%)
Finance and administration	9 680	9 583	-	-	982	10.1%	298	3.1%	2 428	25.3%	3 708	38.7%	9 756	90.2%	(75.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**860**	**1 360**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 232**	**77.5%**	**(100.0%)**
Community and Social Services	860	1 360	-	-	-	-	-	-	-	-	-	-	2 232	77.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**105 707**	**112 401**	**21 553**	**20.4%**	**13 657**	**12.9%**	**14 206**	**12.6%**	**18 951**	**16.9%**	**68 367**	**60.8%**	**24 609**	**98.1%**	**(23.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	105 707	112 401	21 553	20.4%	13 657	12.9%	14 206	12.6%	18 951	16.9%	68 367	60.8%	24 609	98.1%	(23.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**33 185**	**24 589**	**-**	**-**	**120**	**.4%**	**464**	**1.9%**	**16 586**	**67.5%**	**17 169**	**69.8%**	**7 734**	**68.9%**	**114.5%**
Energy sources	23 685	15 089	-	-	120	.5%	464	3.1%	10 705	70.9%	11 288	74.8%	6 339	49.0%	68.9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	9 500	9 500	-	-	-	-	-	-	5 881	61.9%	5 881	61.9%	1 395	100.7%	321.6%
Other	**-**	**1 000**	**-**	**-**	**-**	**-**	**-**	**-**	**853**	**85.3%**	**853**	**85.3%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**438 036**	**474 387**	**171 335**	**39.1%**	**118 310**	**27.0%**	**124 199**	**26.2%**	**107 740**	**22.7%**	**521 584**	**109.9%**	**70 290**	**103.8%**	**53.3%**
Property rates	43 000	60 020	9 542	22.2%	9 955	23.2%	10 725	17.9%	9 045	15.1%	39 267	65.4%	10 095	91.1%	(10.4%)
Service charges	99 137	103 357	27 827	28.1%	29 015	29.3%	28 967	28.0%	26 608	25.7%	112 418	108.8%	29 005	116.3%	(8.3%)
Other revenue	14 003	14 314	14 546	103.9%	3 477	24.8%	2 099	14.7%	40 055	279.8%	60 177	420.4%	4 720	160.2%	748.6%
Transfers and Subsidies - Operational	208 118	229 343	87 344	42.0%	67 883	32.6%	73 502	32.0%	6 989	3.0%	235 718	102.8%	470	99.2%	1 388.6%
Transfers and Subsidies - Capital	45 172	38 747	32 075	71.0%	7 980	17.7%	8 907	23.0%	-	-	48 962	126.4%	26 000	134.4%	(100.0%)
Interest	28 606	28 606	-	-	-	-	-	-	25 043	87.5%	25 043	87.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(371 277)**	**(413 502)**	**(101 013)**	**27.2%**	**(61 326)**	**16.5%**	**(97 198)**	**23.5%**	**(127 940)**	**30.9%**	**(387 476)**	**93.7%**	**(93 801)**	**102.3%**	**36.4%**
Suppliers and employees	(368 337)	(410 562)	(101 013)	27.4%	(61 326)	16.6%	(97 198)	23.7%	(127 940)	31.2%	(387 476)	94.4%	(93 801)	103.1%	36.4%

Finance charges	(2 940)	(2 940)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**66 759**	**60 885**	**70 322**	**105.3%**	**56 984**	**85.4%**	**27 001**	**44.3%**	**(20 200)**	**(33.2%)**	**134 108**	**220.3%**	**(23 511)**	**109.1%**	**(14.1%)**
Cash Flow from Investing Activities															
Receipts	**-**	**350**	**44**	**-**	**161**	**-**	**138**	**39.4%**	**289**	**82.6%**	**632**	**180.6%**	**187**	**-**	**54.4%**
Proceeds on disposal of PPE	-	350	44	-	161	-	138	39.4%	289	82.6%	632	180.6%	187	-	54.4%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(149 432)**	**(148 933)**	**(28 423)**	**19.0%**	**(15 601)**	**10.4%**	**(15 113)**	**10.1%**	**(42 028)**	**28.2%**	**(101 165)**	**67.9%**	**(46 993)**	**94.9%**	**(10.6%)**
Capital assets	(149 432)	(148 933)	(28 423)	19.0%	(15 601)	10.4%	(15 113)	10.1%	(42 028)	28.2%	(101 165)	67.9%	(46 993)	94.9%	(10.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(149 432)**	**(148 583)**	**(28 379)**	**19.0%**	**(15 440)**	**10.3%**	**(14 975)**	**10.1%**	**(41 739)**	**28.1%**	**(100 533)**	**67.7%**	**(46 805)**	**94.7%**	**(10.8%)**
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	**(82 673)**	**(87 698)**	**41 943**	**(50.7%)**	**41 544**	**(50.3%)**	**12 026**	**(13.7%)**	**(61 939)**	**70.6%**	**33 575**	**(38.3%)**	**(70 316)**	**(398.3%)**	**(11.9%)**
Cash/cash equivalents at the year begin:	304 545	304 545	326 858	107.3%	352 559	115.8%	392 159	128.8%	404 185	132.7%	326 858	107.3%	383 204	126.9%	5.5%
Cash/cash equivalents at the year end:	**221 873**	**216 848**	**352 559**	**158.9%**	**394 103**	**177.6%**	**404 185**	**186.4%**	**342 247**	**157.8%**	**342 247**	**157.8%**	**307 627**	**131.2%**	**11.3%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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 Mogobadi Erick Moropa	013 261 8403
Chief Financial Officer	Mr Tumelo Thabo Modisane	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOALEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**770 483**	**832 748**	**237 574**	**30.8%**	**256 816**	**33.3%**	**172 502**	**20.7%**	**87 066**	**10.5%**	**753 959**	**90.5%**	**16 790**	**87.2%**	**418.6%**
Exchange Revenue															
Service charges - Electricity	164 683	173 733	41 181	25.0%	45 265	27.5%	39 050	22.5%	33 505	19.3%	159 001	91.5%	31 113	91.3%	7.7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	21 866	21 862	3 294	15.1%	3 321	15.2%	3 327	15.2%	3 321	15.2%	13 264	60.7%	3 167	91.0%	4.9%
Sale of Goods and Rendering of Services	1 897	1 652	423	22.3%	309	16.3%	423	25.6%	358	21.6%	1 513	91.6%	314	60.2%	13.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 829	4 853	1 047	37.0%	1 011	35.7%	972	20.0%	1 011	20.8%	4 040	83.3%	1 026	50.3%	(1.5%)
Interest earned from Current and Non Current Assets	6 656	9 110	2 962	44.5%	2 032	30.5%	2 238	24.6%	2 771	30.4%	10 003	109.8%	2 318	119.1%	19.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 467	1 467	237	16.1%	288	19.7%	437	29.8%	339	23.1%	1 301	88.7%	283	59.7%	20.0%
Licences or permits	6 916	6 916	1 906	27.6%	1 633	23.6%	1 520	22.0%	963	13.9%	6 022	87.1%	1 278	81.3%	(24.6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	752	5	0	-	3	.4%	131	2 877.4%	289	6 357.0%	422	9 295.5%	9	37.9%	3 248.9%
Non-Exchange Revenue															
Property rates	63 085	65 527	16 252	25.8%	16 316	25.9%	16 289	24.9%	16 306	24.9%	65 164	99.4%	16 061	97.7%	1.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	104 744	125 975	7 939	7.6%	54 266	51.8%	6 706	5.3%	6 590	5.2%	75 501	59.9%	(47 106)	17.5%	(114.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	381 926	402 208	158 072	41.4%	128 044	33.5%	97 081	24.1%	15 457	3.8%	398 654	99.1%	716	99.9%	2 058.3%
Interest Receivables	13 664	19 442	4 261	31.2%	4 321	31.6%	4 328	22.3%	4 533	23.3%	17 442	89.7%	4 057	150.3%	11.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	7	-	-	-	1 623	-	1 630	-	3 534	-	(54.1%)
Other Gains	(2)	(2)	-	-	-	-	-	-	-	-	-	-	22	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**753 260**	**823 357**	**156 803**	**20.8%**	**207 796**	**27.6%**	**175 380**	**21.3%**	**182 162**	**22.1%**	**722 140**	**87.7%**	**86 824**	**82.4%**	**109.8%**
Employee related costs	209 467	221 967	52 779	25.2%	61 107	29.2%	54 814	24.7%	50 808	22.9%	219 508	98.9%	48 451	101.0%	4.9%
Remuneration of councillors	30 966	28 914	6 846	22.1%	6 906	22.3%	7 604	26.3%	7 103	24.6%	28 458	98.4%	6 848	93.4%	3.7%
Bulk purchases - electricity	150 170	153 296	29 039	19.3%	35 423	23.6%	34 117	22.3%	43 886	28.6%	142 466	92.9%	17 908	91.8%	145.1%
Inventory consumed	25 092	26 535	4 853	19.3%	6 552	26.1%	7 526	28.4%	11 652	43.9%	30 582	115.3%	5 862	93.8%	98.8%
Debt impairment	88 634	95 612	-	-	12 786	14.4%	-	-	-	-	12 786	13.4%	(37 085)	-	(100.0%)
Depreciation, Amortisation and Impairment	64 315	62 562	14 811	23.0%	14 858	23.1%	18 467	29.5%	16 870	27.0%	65 005	103.9%	12 096	94.2%	39.5%
Interest,Dividends and Rent on Land	5 962	3 142	173	2.9%	492	8.3%	1 042	33.2%	1 149	36.6%	2 857	90.9%	638	93.7%	80.1%
Contracted services	92 371	115 048	27 463	29.7%	27 011	29.2%	28 099	24.4%	27 559	24.0%	110 132	95.7%	18 379	91.1%	49.9%
Transfers and subsidies	13 645	11 054	2 139	15.7%	2 127	15.6%	2 178	19.7%	2 431	22.0%	8 876	80.3%	2 319	82.1%	4.8%
Irrecoverable debts written off	681	20 370	384	56.4%	19 337	2 841.1%	343	1.7%	1 204	5.9%	21 269	104.4%	2 157	282.6%	(44.2%)
Operational Cost and Other Cost	71 913	84 812	18 315	25.5%	21 196	29.5%	21 188	25.0%	19 496	23.0%	80 195	94.6%	14 448	93.0%	34.9%
Disposal of Fixed and Intangible Assets	44	44	-	-	-	-	3	7.1%	4	8.3%	7	15.3%	(5 300)	(7 817.7%)	(100.1%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	102	-	(100.0%)
Surplus/(Deficit)	**17 223**	**9 391**	**80 771**		**49 020**		**(2 877)**		**(95 095)**		**31 818**		**(70 035)**		
Transfers and subsidies - capital (monetary allocations)	92 090	135 938	31 925	34.7%	24 335	26.4%	33 623	24.7%	16 840	12.4%	106 722	78.5%	29 614	71.9%	(43.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	245	-	-	-	245	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**109 313**	**145 329**	**112 696**		**73 354**		**30 990**		**(78 255)**		**138 785**		**(40 420)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**109 313**	**145 329**	**112 696**		**73 354**		**30 990**		**(78 255)**		**138 785**		**(40 420)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**109 313**	**145 329**	**112 696**		**73 354**		**30 990**		**(78 255)**		**138 785**		**(40 420)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**109 313**	**145 329**	**112 696**		**73 354**		**30 990**		**(78 255)**		**138 785**		**(40 420)**		
				-		-		-		-		-	0		0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**98 829**	**142 656**	**27 784**	**28.1%**	**23 433**	**23.7%**	**31 911**	**22.4%**	**22 275**	**15.6%**	**105 404**	**73.9%**	**24 203**	**61.5%**	**(8.0%)**
National Government	92 090	115 941	27 111	29.4%	21 473	23.3%	14 686	12.7%	21 518	18.6%	84 787	73.1%	19 089	68.6%	12.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	20 000	-	-	-	-	16 465	82.3%	-	-	16 465	82.3%	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	254	100.0%	(100.0%)
Transfers recognised - capital	**92 090**	**135 941**	**27 111**	**29.4%**	**21 473**	**23.3%**	**31 151**	**22.9%**	**21 518**	**15.8%**	**101 253**	**74.5%**	**19 343**	**60.1%**	**11.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 739	6 715	673	10.0%	1 960	29.1%	760	11.3%	758	11.3%	4 151	61.8%	4 860	79.3%	(84.4%)
Capital Expenditure Functional	**98 829**	**142 656**	**32 487**	**32.9%**	**23 433**	**23.7%**	**155 086**	**108.7%**	**39 228**	**27.5%**	**250 234**	**175.4%**	**24 203**	**69.7%**	**62.1%**
Municipal governance and administration	**1 304**	**1 304**	**5 351**	**410.2%**	**406**	**31.1%**	**4**	**.3%**	**469**	**36.0%**	**6 230**	**477.6%**	**1 205**	**699.2%**	**(61.1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 304	1 304	5 351	410.2%	406	31.1%	4	.3%	469	36.0%	6 230	477.6%	1 205	699.2%	(61.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**870**	**870**	**-**	**-**	**821**	**94.4%**	**-**	**-**	**-**	**-**	**821**	**94.4%**	**5 446**	**83.8%**	**(100.0%)**
Community and Social Services	696	696	-	-	695	99.9%	-	-	-	-	695	99.9%	-	100.0%	-
Sport And Recreation	174	174	-	-	126	72.4%	-	-	-	-	126	72.4%	5 446	82.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**66 071**	**126 769**	**21 037**	**31.8%**	**14 640**	**22.2%**	**164 615**	**129.9%**	**29 615**	**23.4%**	**229 907**	**181.4%**	**11 273**	**54.5%**	**162.7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	66 071	126 769	21 037	31.8%	14 640	22.2%	164 615	129.9%	29 615	23.4%	229 907	181.4%	11 273	54.5%	162.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**30 585**	**13 713**	**6 100**	**19.9%**	**7 567**	**24.7%**	**(9 533)**	**(69.5%)**	**9 144**	**66.7%**	**13 277**	**96.8%**	**6 278**	**84.9%**	**45.6%**
Energy sources	29 932	12 911	6 100	20.4%	7 480	25.0%	(9 533)	(73.8%)	8 927	69.1%	12 973	100.5%	5 263	86.0%	69.6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	652	802	-	-	87	13.3%	-	-	217	27.0%	304	37.9%	1 015	69.2%	(78.6%)
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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**725 781**	**801 621**	**288 834**	**39.8%**	**222 121**	**30.6%**	**217 455**	**27.1%**	**70 846**	**8.8%**	**799 256**	**99.7%**	**73 048**	**98.9%**	**(3.0%)**
Property rates	50 923	52 243	10 944	21.5%	14 920	29.3%	12 150	23.3%	11 375	21.8%	49 389	94.5%	13 437	78.4%	(15.3%)
Service charges	174 139	167 215	44 779	25.7%	49 678	28.5%	55 065	32.9%	47 989	28.7%	197 512	118.1%	43 838	104.1%	9.5%
Other revenue	17 646	28 694	9 220	52.3%	8 607	48.8%	9 622	33.5%	7 652	26.7%	35 101	122.3%	6 874	103.4%	11.3%
Transfers and Subsidies - Operational	381 926	402 280	160 224	42.0%	126 727	33.2%	105 602	26.3%	46	-	392 599	97.6%	6 583	103.6%	(99.3%)
Transfers and Subsidies - Capital	92 090	135 939	60 704	65.9%	20 157	21.9%	33 257	24.5%	1 895	1.4%	116 013	85.3%	-	89.8%	(100.0%)
Interest	9 058	15 249	2 962	32.7%	2 032	22.4%	1 760	11.5%	1 889	12.4%	8 642	56.7%	2 315	104.7%	(18.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(580 903)**	**(618 724)**	**(158 485)**	**27.3%**	**(170 032)**	**29.3%**	**(147 715)**	**23.9%**	**(160 529)**	**25.9%**	**(636 761)**	**102.9%**	**(141 199)**	**114.4%**	**13.7%**
Suppliers and employees	(561 296)	(604 528)	(158 485)	28.2%	(170 032)	30.3%	(147 715)	24.4%	(160 529)	26.6%	(636 761)	105.3%	(141 199)	117.3%	13.7%

Finance charges	(5 962)	(3 142)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(13 645)	(11 054)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**144 878**	**182 897**	**130 349**	**90.0%**	**52 089**	**36.0%**	**69 740**	**38.1%**	**(89 683)**	**(49.0%)**	**162 495**	**88.8%**	**(68 151)**	**66.2%**	**31.6%**
Cash Flow from Investing Activities															
Receipts	**42 166**	**(1 360)**	**1 607**	**3.8%**	**-**	**-**	**-**	**-**	**(882)**	**64.9%**	**724**	**(53.2%)**	**-**	**(27.9%)**	**(100.0%)**
Proceeds on disposal of PPE	43 526	-	1 607	3.7%	-	-	-	-	-	-	1 607	-	-	-	-
Decrease (increase) in non-current receivables	(1 360)	(1 360)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	(882)	-	(882)	-	-	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(89 065)**	**(119 486)**	**(29 538)**	**33.2%**	**(25 918)**	**29.1%**	**(48 860)**	**40.9%**	**(24 655)**	**20.6%**	**(128 971)**	**107.9%**	**(24 985)**	**73.4%**	**(1.3%)**
Capital assets	(89 065)	(119 486)	(29 538)	33.2%	(25 918)	29.1%	(48 860)	40.9%	(24 655)	20.6%	(128 971)	107.9%	(24 985)	73.4%	(1.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(46 899)**	**(120 846)**	**(27 932)**	**59.6%**	**(25 918)**	**55.3%**	**(48 860)**	**40.4%**	**(25 538)**	**21.1%**	**(128 247)**	**106.1%**	**(24 985)**	**76.0%**	**2.2%**
Cash Flow from Financing Activities															
Receipts	**146**	**146**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	146	146	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(9 126)**	**(6 068)**	**(316)**	**3.5%**	**(818)**	**9.0%**	**(2 318)**	**38.2%**	**(2 769)**	**45.6%**	**(6 221)**	**102.5%**	**(1 085)**	**54.1%**	**155.1%**
Repayment of borrowing	(9 126)	(6 068)	(316)	3.5%	(818)	9.0%	(2 318)	38.2%	(2 769)	45.6%	(6 221)	102.5%	(1 085)	54.1%	155.1%
Net Cash from/(used) Financing Activities	**(8 979)**	**(5 922)**	**(316)**	**3.5%**	**(818)**	**9.1%**	**(2 318)**	**39.1%**	**(2 769)**	**46.8%**	**(6 221)**	**105.1%**	**(1 085)**	**58.4%**	**155.1%**
Net Increase/(Decrease) in cash held	**89 000**	**56 130**	**102 102**	**114.7%**	**25 354**	**28.5%**	**18 562**	**33.1%**	**(117 990)**	**(210.2%)**	**28 028**	**49.9%**	**(94 221)**	**50.2%**	**25.2%**
Cash/cash equivalents at the year begin:	20 857	64 908	67 490	323.6%	167 009	800.7%	192 363	296.4%	210 925	325.0%	67 490	104.0%	161 807	102.7%	30.4%
Cash/cash equivalents at the year end:	**109 857**	**121 038**	**167 009**	**152.0%**	**192 363**	**175.1%**	**210 925**	**174.3%**	**92 935**	**76.8%**	**92 935**	**76.8%**	**67 585**	**60.3%**	**37.5%**

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	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 151	63.9%	2 020	10.6%	372	2.0%	4 479	23.5%	19 021	6.9%	(1 702)	(8.9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	5 233	4.6%	3 163	2.8%	2 462	2.2%	101 866	90.4%	112 724	41.0%	(5 507)	(4.9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3	47.2%	1	23.6%	1	23.6%	0	5.6%	5	-	(8 878)	(161 747.9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	17	14.8%	56	48.6%	-	-	42	36.6%	114	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 871	2.0%	1 890	2.0%	1 790	1.9%	90 078	94.2%	95 630	34.8%	486	.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 429	3.0%	960	2.0%	774	1.6%	43 981	93.3%	47 144	17.2%	(19 741)	(41.9%)	-	-
Total By Income Source	**20 703**	**7.5%**	**8 090**	**2.9%**	**5 399**	**2.0%**	**240 446**	**87.6%**	**274 638**	**100.0%**	**(35 342)**	**(12.9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 710	4.9%	2 059	2.7%	1 743	2.3%	68 518	90.1%	76 029	27.7%	(2 852)	(3.8%)	-	-
Commercial	10 843	35.9%	2 045	6.8%	820	2.7%	16 482	54.6%	30 189	11.0%	(5 809)	(19.2%)	-	-
Households	6 150	3.7%	3 987	2.4%	2 835	1.7%	155 447	92.3%	168 419	61.3%	(26 681)	(15.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**20 703**	**7.5%**	**8 090**	**2.9%**	**5 399**	**2.0%**	**240 446**	**87.6%**	**274 638**	**100.0%**	**(35 342)**	**(12.9%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(200)	100.0%	-	-	-	-	-	-	(200)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(200)**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**(200)**	**100.0%**

Contact Details

Municipal Manager	Ms Namudi Reginah Mahlakwane	013 262 3056
Chief Financial Officer	Mr Kgaogelo Hutamo	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**501 018**	**530 201**	**171 772**	**34.3%**	**158 578**	**31.7%**	**128 632**	**24.3%**	**17 568**	**3.3%**	**476 549**	**89.9%**	**26 441**	**96.0%**	**(33.6%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 700	5 700	114	1.1%	113	1.1%	113	2.0%	113	2.0%	452	7.9%	97	80.6%	16.7%
Sale of Goods and Rendering of Services	1 425	16 425	2 566	180.1%	105	7.4%	38	.2%	37	.2%	2 746	16.7%	1 868	296.1%	(98.0%)
Agency services	7 500	7 700	1 954	26.0%	1 866	24.9%	2 486	32.3%	1 688	21.9%	7 993	103.8%	1 303	97.5%	29.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 000	2 200	799	20.0%	257	6.4%	300	13.6%	249	11.3%	1 606	73.0%	457	78.8%	(45.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	250	250	34	13.7%	36	14.4%	39	15.8%	26	10.4%	136	54.3%	30	54.2%	(13.4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue															
Property rates	53 000	53 000	10 010	18.9%	10 014	18.9%	10 091	19.0%	10 126	19.1%	40 241	75.9%	10 002	83.4%	1.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 400	2 000	696	49.7%	280	20.0%	137	6.8%	164	8.2%	1 277	63.9%	1 017	190.7%	(83.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	409 743	423 926	151 775	37.0%	141 932	34.6%	96 675	22.8%	524	.1%	390 906	92.2%	7 467	96.9%	(93.0%)
Interest Receivables	13 000	19 000	3 824	29.4%	3 975	30.6%	4 189	22.0%	4 641	24.4%	16 629	87.5%	3 928	92.8%	18.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	(78)	-	(100.0%)
Other Gains	-	-	-	-	-	-	14 564	-	-	-	14 564	-	350	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**459 546**	**516 564**	**112 124**	**24.4%**	**117 088**	**25.5%**	**105 479**	**20.4%**	**76 556**	**14.8%**	**411 248**	**79.6%**	**160 888**	**98.2%**	**(52.4%)**
Employee related costs	143 979	149 626	31 232	21.7%	34 357	23.9%	35 694	23.9%	13 886	9.3%	115 168	77.0%	28 587	93.0%	(51.4%)
Remuneration of councillors	28 904	29 154	6 768	23.4%	5 028	17.4%	7 441	25.5%	5 186	17.8%	24 423	83.8%	6 803	97.8%	(23.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 500	1 500	113	7.5%	3 574	238.3%	443	29.5%	281	18.7%	4 410	294.0%	602	243.4%	(53.4%)
Debt impairment	19 836	25 036	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	36 851	37 941	6 081	16.5%	9 062	24.6%	9 490	25.0%	6 301	16.6%	30 934	81.5%	5 848	73.6%	7.8%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	1 467	-	(100.0%)
Contracted services	160 518	196 906	39 173	24.4%	48 230	30.0%	37 622	19.1%	35 835	18.2%	160 860	81.7%	99 294	116.7%	(63.9%)
Transfers and subsidies	10 728	10 528	2 768	25.8%	331	3.1%	2 281	21.7%	3 219	30.6%	8 599	81.7%	1 915	84.6%	68.1%
Irrecoverable debts written off	-	8 000	4 917	-	-	-	-	-	-	-	4 917	61.5%	-	-	-
Operational Cost and Other Cost	57 230	57 874	21 072	36.8%	16 507	28.8%	12 509	21.6%	11 848	20.5%	61 936	107.0%	16 371	94.5%	(27.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**41 472**	**13 636**	**59 648**		**41 490**		**23 152**		**(58 989)**		**65 302**		**(134 446)**		
Transfers and subsidies - capital (monetary allocations)	78 469	82 446	22 318	28.4%	31 508	40.2%	4 621	5.6%	22 406	27.2%	80 853	98.1%	39 839	79.4%	(43.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**119 941**	**96 083**	**81 966**		**72 997**		**27 773**		**(36 583)**		**146 155**		**(94 607)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**119 941**	**96 083**	**81 966**		**72 997**		**27 773**		**(36 583)**		**146 155**		**(94 607)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**119 941**	**96 083**	**81 966**		**72 997**		**27 773**		**(36 583)**		**146 155**		**(94 607)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**119 941**	**96 083**	**81 966**		**72 997**		**27 773**		**(36 583)**		**146 155**		**(94 607)**		
			-		-		-		-					0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**161 743**	**147 776**	**30 362**	**18.8%**	**6 231**	**3.9%**	**18 677**	**12.6%**	**27 047**	**18.3%**	**82 316**	**55.7%**	**469 251**	**354.1%**	**(94.2%)**
National Government	78 469	82 446	17 984	22.9%	3 697	4.7%	15 564	18.9%	21 655	26.3%	58 901	71.4%	4 649	52.6%	365.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**78 469**	**82 446**	**17 984**	**22.9%**	**3 697**	**4.7%**	**15 564**	**18.9%**	**21 655**	**26.3%**	**58 901**	**71.4%**	**4 649**	**52.6%**	**365.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	83 274	65 330	12 378	14.9%	2 533	3.0%	3 113	4.8%	5 392	8.3%	23 416	35.8%	464 602	1 098.3%	(98.8%)
Capital Expenditure Functional	**161 743**	**147 776**	**30 362**	**18.8%**	**6 231**	**3.9%**	**18 677**	**12.6%**	**27 047**	**18.3%**	**82 316**	**55.7%**	**469 251**	**354.1%**	**(94.2%)**
Municipal governance and administration	**11 274**	**4 330**	**1 428**	**12.7%**	**910**	**8.1%**	**549**	**12.7%**	**1 501**	**34.7%**	**4 389**	**101.4%**	**493 408**	**6 177.7%**	**(99.7%)**
Executive and Council	474	630	-	-	-	-	-	-	1 166	185.1%	1 166	185.1%	-	-	(100.0%)
Finance and administration	10 800	3 700	1 428	13.2%	910	8.4%	549	14.8%	336	9.1%	3 223	87.1%	493 408	6 164.6%	(99.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**2 100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**142 033**	**134 010**	**28 934**	**20.4%**	**5 321**	**3.7%**	**18 128**	**13.5%**	**18 340**	**13.7%**	**70 722**	**52.8%**	**(31 952)**	**35.5%**	**(157.4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	142 033	134 010	28 934	20.4%	5 321	3.7%	18 128	13.5%	18 340	13.7%	70 722	52.8%	(31 952)	35.5%	(157.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 436**	**7 336**	**-**	**-**	**-**	**-**	**-**	**-**	**7 206**	**98.2%**	**7 206**	**98.2%**	**7 359**	**45.5%**	**(2.1%)**
Energy sources	6 436	6 436	-	-	-	-	-	-	7 206	112.0%	7 206	112.0%	6 068	66.6%	18.8%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	900	-	-	-	-	-	-	-	-	-	-	1 292	11.8%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**434**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**607 483**	**622 657**	**212 738**	**35.0%**	**122 714**	**20.2%**	**117 629**	**18.9%**	**(7 699)**	**(1.2%)**	**445 383**	**71.5%**	**166 711**	**91.8%**	**(104.6%)**
Property rates	41 870	45 050	2 438	5.8%	2 100	5.0%	2 031	4.5%	1 679	3.7%	8 248	18.3%	5 499	26.6%	(69.5%)
Service charges	8 453	4 845	100	1.2%	91	1.1%	116	2.4%	69	1.4%	378	7.8%	49	61.4%	41.2%
Other revenue	64 948	64 190	3 307	5.1%	(18 813)	(29.0%)	2 359	3.7%	(9 691)	(15.1%)	(22 838)	(35.6%)	24 524	102.7%	(139.5%)
Transfers and Subsidies - Operational	415 179	429 362	611	.1%	1 099	.3%	646	.2%	-	-	2 356	.5%	90 789	93.0%	(100.0%)
Transfers and Subsidies - Capital	73 033	77 010	206 282	282.5%	138 237	189.3%	112 477	146.1%	244	.3%	457 240	593.7%	45 850	111.1%	(99.5%)
Interest	4 000	2 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(430 103)**	**(468 178)**	**(203 994)**	**47.4%**	**(168 870)**	**39.3%**	**(130 598)**	**27.9%**	**(61 820)**	**13.2%**	**(565 282)**	**120.7%**	**(111 234)**	**128.3%**	**(44.4%)**
Suppliers and employees	(425 279)	(462 555)	(203 994)	48.0%	(168 870)	39.7%	(130 598)	28.2%	(61 820)	13.4%	(565 282)	122.2%	(111 234)	129.6%	(44.4%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 823)	(5 623)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**177 380**	**154 479**	**8 744**	**4.9%**	**(46 156)**	**(26.0%)**	**(12 969)**	**(8.4%)**	**(69 519)**	**(45.0%)**	**(119 899)**	**(77.6%)**	**55 477**	**(7.8%)**	**(225.3%)**
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	**(187 504)**	**(167 603)**	**-**	**-**	**2 533**	**(1.4%)**	**-**	**-**	**-**	**-**	**2 533**	**(1.5%)**	**-**	**-**	**-**
Capital assets	(187 504)	(167 603)	-	-	2 533	(1.4%)	-	-	-	-	2 533	(1.5%)	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(187 504)**	**(167 603)**	**-**	**-**	**2 533**	**(1.4%)**	**-**	**-**	**-**	**-**	**2 533**	**(1.5%)**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(10 125)**	**(13 124)**	**8 744**	**(86.4%)**	**(43 622)**	**430.9%**	**(12 969)**	**98.8%**	**(69 519)**	**529.7%**	**(117 366)**	**894.3%**	**55 477**	**100.7%**	**(225.3%)**
Cash/cash equivalents at the year begin:	13 901	13 901	-	-	8 744	62.9%	4 518	32.5%	(8 451)	(60.8%)	-	-	(68 569)	-	(87.7%)
Cash/cash equivalents at the year end:	**3 776**	**777**	**8 744**	**231.6%**	**4 518**	**119.6%**	**(8 451)**	**(1 087.5%)**	**(77 970)**	**(10 033.7%)**	**(77 970)**	**(10 033.7%)**	**(13 092)**	**(1 423.2%)**	**495.6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 084	5.6%	(3)	-	2 711	2.5%	99 726	91.9%	108 518	60.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	116	17.4%	-	-	37	5.5%	513	77.1%	666	.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(1)	100.0%	-	-	-	-	-	-	(1)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	25.0%	-	-	0	12.5%	2	62.5%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 147	4.5%	-	-	1 458	2.1%	65 103	93.4%	69 708	38.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	163	100.0%	163	.1%	-	-	-	-
Total By Income Source	**9 347**	**5.2%**	**(3)**	**-**	**4 206**	**2.3%**	**165 508**	**92.4%**	**179 057**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 868	7.0%	(3)	-	2 814	3.4%	75 045	89.6%	83 724	46.8%	-	-	-	-
Commercial	3 475	3.6%	(1)	-	1 392	1.5%	90 463	94.9%	95 329	53.2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	100.0%	-	-	-	-	-	-	4	-	-	-	-	-
Total By Customer Group	**9 347**	**5.2%**	**(3)**	**-**	**4 206**	**2.3%**	**165 508**	**92.4%**	**179 057**	**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	13 679	99.8%	-	-	32	.2%	-	-	13 711	18.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	52 940	89.6%	5	-	-	-	6 170	10.4%	59 116	81.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**66 619**	**91.5%**	**5**	**-**	**32**	**-**	**6 170**	**8.5%**	**72 826**	**100.0%**

Contact Details

Municipal Manager	Mr Ronald Maisane Moganedi	013 265 8625
Chief Financial Officer	Mr Collen Mathabathe	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 121 282**	**1 079 552**	**360 465**	**32.1%**	**295 659**	**26.4%**	**269 480**	**25.0%**	**120 636**	**11.2%**	**1 046 240**	**96.9%**	**39 437**	**105.1%**	**205.9%**
Exchange Revenue															
Service charges - Electricity	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	31 400	30 751	7 810	24.9%	7 566	24.1%	8 615	28.0%	5 794	18.8%	29 784	96.9%	7 219	102.7%	(19.7%)
Sale of Goods and Rendering of Services	141 070	8 811	2 580	1.8%	(1 175)	(.8%)	514	5.8%	526	6.0%	2 446	27.8%	2 228	43.7%	(76.4%)
Agency services	9 201	10 096	1 826	19.8%	3 222	35.0%	2 394	23.7%	1 896	18.8%	9 338	92.5%	1 774	98.9%	6.9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 643	7 812	1 929	25.2%	1 977	25.9%	2 072	26.5%	2 197	28.1%	8 176	104.7%	2 066	109.9%	6.3%
Interest earned from Current and Non Current Assets	14 376	14 033	3 873	26.9%	3 143	21.9%	3 224	23.0%	3 288	23.4%	13 529	96.4%	(117 148)	102.2%	(102.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	469	452	112	23.8%	114	24.4%	38	8.3%	77	17.0%	340	75.3%	124	109.4%	(38.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 926	9 470	4 679	119.2%	56	1.4%	(4 657)	(49.2%)	14	.1%	92	1.0%	84 290	2 933.6%	(100.0%)
Non-Exchange Revenue															
Property rates	240 179	258 752	68 680	28.6%	60 696	25.3%	63 079	24.4%	55 401	21.4%	247 856	95.8%	47 590	96.3%	16.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 644	11	39	1.1%	(33)	(.9%)	2	16.3%	890	8 465.5%	897	8 531.8%	1	1.3%	82 558.8%
Licences or permits	7 842	7 588	1 419	18.1%	2 375	30.3%	1 963	25.9%	1 807	23.8%	7 563	99.7%	1 606	90.0%	12.5%
Transfer and subsidies - Operational	625 403	698 145	257 910	41.2%	209 083	33.4%	183 569	26.3%	42 968	6.2%	693 530	99.3%	3 678	100.3%	1 068.2%
Interest Receivables	35 930	33 631	8 182	22.8%	8 633	24.0%	8 668	25.8%	5 773	17.2%	31 257	92.9%	6 000	111.9%	(3.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	1 428	-	-	-	-	-	4	-	1 433	-	9	-	(49.5%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**998 092**	**1 007 827**	**205 982**	**20.6%**	**183 477**	**18.4%**	**222 988**	**22.1%**	**265 162**	**26.3%**	**877 609**	**87.1%**	**207 785**	**81.1%**	**27.6%**
Employee related costs	282 883	289 251	72 080	25.5%	83 672	29.6%	72 875	25.2%	76 828	26.6%	305 456	105.6%	73 758	96.4%	4.2%
Remuneration of councillors	46 350	46 350	11 000	23.7%	10 884	23.5%	9 764	21.1%	11 545	24.9%	43 193	93.2%	9 822	94.8%	17.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 504	6 166	1 072	16.5%	836	12.9%	663	10.8%	1 728	28.0%	4 299	69.7%	1 039	45.4%	66.3%
Debt impairment	54 501	44 501	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	74 288	73 197	16 541	22.3%	(2 127)	(2.9%)	3 899	5.3%	17 379	23.7%	35 692	48.8%	(7)	29.4%	(255 222.8%)
Interest,Dividends and Rent on Land	900	500	-	-	-	-	-	-	4 828	965.7%	4 828	965.7%	-	5.0%	(100.0%)
Contracted services	391 104	411 478	66 675	17.0%	67 307	17.2%	112 163	27.3%	124 379	30.2%	370 524	90.0%	85 312	86.3%	45.8%
Transfers and subsidies	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 919	2 319	1 199	41.1%	476	16.3%	804	34.6%	3 832	165.2%	6 310	272.1%	480	84.4%	698.2%
Operational Cost and Other Cost	138 644	133 465	35 777	25.8%	22 429	16.2%	22 820	17.1%	24 421	18.3%	105 446	79.0%	37 375	85.4%	(34.7%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	1 639	-	-	-	-	-	221	-	1 860	-	6	-	3 650.1%
Surplus/(Deficit)	**123 189**	**71 725**	**154 483**		**112 182**		**46 493**		**(144 526)**		**168 631**		**(168 348)**		
Transfers and subsidies - capital (monetary allocations)	180 101	145 659	55 042	30.6%	53 096	29.5%	19 259	13.2%	30 343	20.8%	157 740	108.3%	44 441	93.5%	(31.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**303 290**	**217 384**	**209 525**		**165 278**		**65 752**		**(114 183)**		**326 371**		**(123 906)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**303 290**	**217 384**	**209 525**		**165 278**		**65 752**		**(114 183)**		**326 371**		**(123 906)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**303 290**	**217 384**	**209 525**		**165 278**		**65 752**		**(114 183)**		**326 371**		**(123 906)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**303 290**	**217 384**	**209 525**		**165 278**		**65 752**		**(114 183)**		**326 371**		**(123 906)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**289 401**	**201 989**	**53 040**	**18.3%**	**71 908**	**24.8%**	**51 665**	**25.6%**	**50 073**	**24.8%**	**226 686**	**112.2%**	**97 687**	**100.3%**	**(48.7%)**
National Government	180 101	145 659	48 365	26.9%	45 876	25.5%	15 394	10.6%	26 483	18.2%	136 117	93.4%	37 197	93.6%	(28.8%)
Provincial Government	-	-	-	-	921	-	(921)	-	-	-	-	-	2 471	129.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**180 101**	**145 659**	**48 365**	**26.9%**	**46 796**	**26.0%**	**14 473**	**9.9%**	**26 483**	**18.2%**	**136 117**	**93.4%**	**39 668**	**95.1%**	**(33.2%)**
Borrowing	-	-	-	-	-	-	12 500	-	(12 500)	-	-	-	20 004	158.8%	(162.5%)
Internally generated funds	109 300	56 330	4 675	4.3%	25 112	23.0%	24 692	43.8%	36 090	64.1%	90 569	160.8%	38 015	92.1%	(5.1%)
Capital Expenditure Functional	**289 401**	**201 989**	**53 040**	**18.3%**	**71 908**	**24.8%**	**51 746**	**25.6%**	**50 073**	**24.8%**	**226 768**	**112.3%**	**93 432**	**100.4%**	**(46.4%)**
Municipal governance and administration	**38 900**	**7 500**	**179**	**.5%**	**1 814**	**4.7%**	**282**	**3.8%**	**592**	**7.9%**	**2 867**	**38.2%**	**8 717**	**60.3%**	**(93.2%)**
Executive and Council	6 900	500	-	-	-	-	-	-	-	-	-	-	1 593	110.4%	(100.0%)
Finance and administration	32 000	7 000	179	.6%	1 814	5.7%	282	4.0%	592	8.5%	2 867	41.0%	7 124	45.9%	(91.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 800**	**6 730**	**192**	**2.5%**	**-**	**-**	**2 963**	**44.0%**	**899**	**13.4%**	**4 054**	**60.2%**	**245**	**104.3%**	**267.1%**
Community and Social Services	6 600	3 530	192	2.9%	-	-	-	-	-	-	192	5.4%	245	105.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 200	3 200	-	-	-	-	2 963	92.6%	899	28.1%	3 862	120.7%	-	100.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**213 628**	**187 759**	**37 538**	**17.6%**	**64 047**	**30.0%**	**62 098**	**33.1%**	**39 385**	**21.0%**	**203 068**	**108.2%**	**114 207**	**104.9%**	**(65.5%)**
Planning and Development	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	212 628	187 759	37 538	17.7%	64 047	30.1%	62 098	33.1%	39 385	21.0%	203 068	108.2%	114 207	104.9%	(65.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 074**	**0**	**15 132**	**52.0%**	**6 048**	**20.8%**	**(13 596)**	**(169 953 150.0%)**	**9 196**	**114 950 987.5%**	**16 779**	**209 736 437.5%**	**(29 736)**	**100.0%**	**(130.9%)**
Energy sources	23 474	-	1 616	6.9%	5 114	21.8%	852	-	7 000	-	14 582	-	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 600	0	13 515	241.3%	933	16.7%	(14 448)	(180 605 362.5%)	2 197	27 456 725.0%	2 197	27 456 725.0%	(29 736)	100.0%	(107.4%)
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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 309 063**	**1 180 047**	**418 543**	**32.0%**	**374 720**	**28.6%**	**280 368**	**23.8%**	**70 427**	**6.0%**	**1 144 058**	**97.0%**	**49 945**	**99.9%**	**41.0%**
Property rates	180 134	193 135	42 940	23.8%	44 050	24.5%	45 819	23.7%	61 627	31.9%	194 436	100.7%	39 961	96.3%	54.2%
Service charges	23 700	23 096	4 831	20.4%	5 513	23.3%	5 755	24.9%	5 449	23.6%	21 548	93.3%	5 235	101.0%	4.1%
Other revenue	252 670	86 023	18 367	7.3%	58 122	23.0%	(1 964)	(2.3%)	(151)	(.2%)	74 374	86.5%	7 279	124.4%	(102.1%)
Transfers and Subsidies - Operational	625 403	698 145	260 426	41.6%	206 135	33.0%	189 519	27.1%	1 003	.1%	657 083	94.1%	705	99.3%	42.2%
Transfers and Subsidies - Capital	180 101	145 659	90 127	50.0%	59 609	33.1%	38 822	26.7%	-	-	188 558	129.5%	44 000	98.5%	(100.0%)
Interest	47 055	33 988	1 853	3.9%	1 291	2.7%	2 416	7.1%	2 499	7.4%	8 059	23.7%	(47 235)	74.1%	(105.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(864 384)**	**(887 309)**	**(153 232)**	**17.7%**	**(92 387)**	**10.7%**	**(121 768)**	**13.7%**	**(116 526)**	**13.1%**	**(483 913)**	**54.5%**	**(94 869)**	**61.9%**	**22.8%**
Suppliers and employees	(864 384)	(887 109)	(153 232)	17.7%	(92 387)	10.7%	(121 768)	13.7%	(116 526)	13.1%	(483 913)	54.5%	(94 869)	61.9%	22.8%

Finance charges	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	(600)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**444 679**	**292 737**	**265 311**	**59.7%**	**282 334**	**63.5%**	**158 600**	**54.2%**	**(46 099)**	**(15.7%)**	**660 145**	**225.5%**	**(44 924)**	**256.6%**	**2.6%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(1 335)**	**-**	**(1 349)**	**-**	**(1 221)**	**-**	**(1 320)**	**-**	**(5 225)**	**-**	**(1 320)**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(1 335)	-	(1 349)	-	(1 221)	-	(1 320)	-	(5 225)	-	(1 320)	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(289 401)**	**(201 989)**	**(105 583)**	**36.5%**	**(75 817)**	**26.2%**	**(85 537)**	**42.3%**	**(40 052)**	**19.8%**	**(306 988)**	**152.0%**	**(68 907)**	**99.7%**	**(41.9%)**
Capital assets	(289 401)	(201 989)	(105 583)	36.5%	(75 817)	26.2%	(85 537)	42.3%	(40 052)	19.8%	(306 988)	152.0%	(68 907)	99.7%	(41.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(289 401)**	**(201 989)**	**(106 917)**	**36.9%**	**(77 167)**	**26.7%**	**(86 758)**	**43.0%**	**(41 372)**	**20.5%**	**(312 213)**	**154.6%**	**(70 227)**	**101.2%**	**(41.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**(11 275)**	**-**	**(11 275)**	**-**	**(11 275)**	**-**	**(11 275)**	**-**	**(45 099)**	**-**	**(11 275)**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(11 275)	-	(11 275)	-	(11 275)	-	(11 275)	-	(45 099)	-	(11 275)	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**(11 275)**	**-**	**(11 275)**	**-**	**(11 275)**	**-**	**(11 275)**	**-**	**(45 099)**	**-**	**(11 275)**	**-**	**-**
Net Increase/(Decrease) in cash held	**155 278**	**90 749**	**147 119**	**94.7%**	**193 892**	**124.9%**	**60 567**	**66.7%**	**(98 746)**	**(108.8%)**	**302 833**	**333.7%**	**(126 426)**	**(116.5%)**	**(21.9%)**
Cash/cash equivalents at the year begin:	99 298	17 896	202 274	203.7%	349 392	351.9%	543 284	3 035.8%	603 851	3 374.3%	202 274	1 130.3%	379 366	47.8%	59.2%
Cash/cash equivalents at the year end:	**254 576**	**108 644**	**349 392**	**137.2%**	**543 284**	**213.4%**	**603 851**	**555.8%**	**505 105**	**464.9%**	**505 105**	**464.9%**	**252 939**	**326.3%**	**99.7%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 841	4.2%	22 172	5.2%	6 939	1.6%	380 173	89.0%	427 126	70.1%	(13 968)	(3.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 676	2.7%	1 843	1.9%	1 546	1.6%	93 493	93.9%	99 557	16.3%	2 328	2.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 606	4.7%	3 350	4.4%	3 263	4.3%	66 403	86.7%	76 622	12.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	299	5.1%	323	5.5%	260	4.4%	5 036	85.1%	5 917	1.0%	(357)	(6.0%)	-	-
Total By Income Source	**24 421**	**4.0%**	**27 688**	**4.5%**	**12 008**	**2.0%**	**545 105**	**89.5%**	**609 222**	**100.0%**	**(11 997)**	**(2.0%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	541	.8%	515	.8%	492	.7%	65 450	97.7%	66 998	11.0%	(5 715)	(8.5%)	-	-
Commercial	17 263	5.5%	21 979	7.0%	7 258	2.3%	267 265	85.2%	313 765	51.5%	(5 519)	(1.8%)	-	-
Households	6 617	2.9%	5 193	2.3%	4 258	1.9%	212 390	93.0%	228 459	37.5%	(763)	(.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**24 421**	**4.0%**	**27 688**	**4.5%**	**12 008**	**2.0%**	**545 105**	**89.5%**	**609 222**	**100.0%**	**(11 997)**	**(2.0%)**	**-**	**-**

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	88 705	91.8%	6 153	6.4%	85	.1%	1 729	1.8%	96 671	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**88 705**	**91.8%**	**6 153**	**6.4%**	**85**	**.1%**	**1 729**	**1.8%**	**96 671**	**100.0%**

Contact Details

Municipal Manager	Mr Makgata Joel	013 231 121
Chief Financial Officer	Mr Lesley Makgopa	013 231 1000

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 460 870**	**1 452 870**	**560 096**	**38.3%**	**446 858**	**30.6%**	**360 366**	**24.8%**	**55 139**	**3.8%**	**1 422 459**	**97.9%**	**58 106**	**95.4%**	**(5.1%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	102 108	91 108	20 474	20.1%	19 864	19.5%	21 408	23.5%	21 959	24.1%	83 704	91.9%	24 443	99.0%	(10.2%)
Service charges - Waste Water Management	16 994	16 994	4 333	25.5%	4 062	23.9%	4 279	25.2%	836	4.9%	13 510	79.5%	4 048	99.0%	(79.3%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 704	2 104	380	14.1%	239	8.8%	1 721	81.8%	(1 124)	(53.4%)	1 216	57.8%	264	84.8%	(525.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	26 325	45 725	9 771	37.1%	10 033	38.1%	10 074	22.0%	10 539	23.0%	40 418	88.4%	9 613	148.2%	9.6%
Interest earned from Current and Non Current Assets	63 719	48 719	13 094	20.5%	5 159	8.1%	8 078	16.6%	5 313	10.9%	31 643	65.0%	11 252	93.3%	(52.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17	17	1	5.2%	-	-	-	-	0	1.7%	1	6.9%	0	.3%	4.2%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 435	635	14	1.0%	10	.7%	154	24.2%	67	10.5%	245	38.5%	34	64.8%	94.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 246 860	1 246 860	510 748	41.0%	405 857	32.6%	313 354	25.1%	16 231	1.3%	1 246 190	99.9%	7 210	98.8%	125.1%
Interest Receivables	-	-	472	-	480	-	490	-	509	-	1 951	-	469	-	8.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	809	-	809	-	809	-	809	-	3 237	-	772	-	4.8%
Gains on Disposal of Fixed and Intangible Assets	705	705	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	345	-	-	-	-	-	345	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 413 871**	**1 486 318**	**331 384**	**23.4%**	**401 832**	**28.4%**	**287 069**	**19.3%**	**257 516**	**17.3%**	**1 277 801**	**86.0%**	**333 704**	**100.5%**	**(22.8%)**
Employee related costs	468 019	451 248	105 793	22.6%	111 295	23.8%	109 046	24.2%	117 466	26.0%	443 600	98.3%	106 482	94.0%	10.3%
Remuneration of councillors	19 300	19 250	3 648	18.9%	3 848	19.9%	3 973	20.6%	3 876	20.1%	15 345	79.7%	3 596	88.3%	7.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	134 147	163 526	47 731	35.6%	75 409	56.2%	36 108	22.1%	75 029	45.9%	234 278	143.3%	44 849	166.6%	67.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	98 947	98 947	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	115	115	-	-	-	-	-	-	-	-	-	-	44	850.3%	(100.0%)
Contracted services	415 916	477 836	125 229	30.1%	135 701	32.6%	75 693	15.8%	66	-	336 688	70.5%	114 719	114.9%	(99.9%)
Transfers and subsidies	20 000	20 000	-	-	12 336	61.7%	7 094	35.5%	(290)	(1.4%)	19 140	95.7%	223	43.0%	(229.8%)
Irrecoverable debts written off	5 742	5 742	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	251 685	249 654	48 983	19.5%	63 244	25.1%	55 155	22.1%	61 369	24.6%	228 750	91.6%	63 746	112.9%	(3.7%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	44	-	(100.0%)
Surplus/(Deficit)	**47 000**	**(33 448)**	**228 712**		**45 025**		**73 297**		**(202 376)**		**144 658**		**(275 597)**		
Transfers and subsidies - capital (monetary allocations)	407 331	407 331	87 477	21.5%	181 584	44.6%	186 397	45.8%	47 396	11.6%	502 854	123.5%	132 595	71.0%	(64.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	589	-	937	-	1 526	-	807	-	16.0%
Surplus/(Deficit) after capital transfers and contributions	**454 331**	**373 883**	**316 189**		**226 609**		**260 283**		**(154 043)**		**649 038**		**(142 195)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**454 331**	**373 883**	**316 189**		**226 609**		**260 283**		**(154 043)**		**649 038**		**(142 195)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**454 331**	**373 883**	**316 189**		**226 609**		**260 283**		**(154 043)**		**649 038**		**(142 195)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**454 331**	**373 883**	**316 189**		**226 609**		**260 283**		**(154 043)**		**649 038**		**(142 195)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**453 100**	**456 595**	**99 282**	**21.9%**	**145 334**	**32.1%**	**244 587**	**53.6%**	**121 466**	**26.6%**	**610 669**	**133.7%**	**177 900**	**69.6%**	**(31.7%)**
National Government	405 581	405 875	83 032	20.5%	130 897	32.3%	150 329	37.0%	45 491	11.2%	409 749	101.0%	145 961	69.5%	(68.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**405 581**	**405 875**	**83 032**	**20.5%**	**130 897**	**32.3%**	**150 329**	**37.0%**	**45 491**	**11.2%**	**409 749**	**101.0%**	**145 961**	**69.5%**	**(68.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	47 519	50 720	16 250	34.2%	14 437	30.4%	94 258	185.8%	75 975	149.8%	200 920	396.1%	31 939	69.8%	137.9%
Capital Expenditure Functional	**453 100**	**456 595**	**99 282**	**21.9%**	**145 334**	**32.1%**	**244 587**	**53.6%**	**121 466**	**26.6%**	**610 669**	**133.7%**	**177 900**	**69.6%**	**(31.7%)**
Municipal governance and administration	**12 550**	**17 902**	**-**	**-**	**1 365**	**10.9%**	**3 230**	**18.0%**	**5 428**	**30.3%**	**10 023**	**56.0%**	**7 321**	**123.7%**	**(25.9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 550	17 902	-	-	1 365	10.9%	3 230	18.0%	5 428	30.3%	10 023	56.0%	7 321	123.7%	(25.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 059**	**1 945**	**-**	**-**	**-**	**-**	**1 017**	**52.3%**	**-**	**-**	**1 017**	**52.3%**	**-**	**-**	**-**
Planning and Development	1 059	1 945	-	-	-	-	1 017	52.3%	-	-	1 017	52.3%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**439 491**	**436 749**	**99 282**	**22.6%**	**143 969**	**32.8%**	**240 340**	**55.0%**	**116 037**	**26.6%**	**599 628**	**137.3%**	**170 578**	**68.9%**	**(32.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	439 491	436 749	99 282	22.6%	143 969	32.8%	240 340	55.0%	116 037	26.6%	599 628	137.3%	170 578	68.9%	(32.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 879 227**	**1 757 582**	**1 635 400**	**87.0%**	**1 374 185**	**73.1%**	**(44 534)**	**(2.5%)**	**505 531**	**28.8%**	**3 470 583**	**197.5%**	**391 621**	**114.0%**	**29.1%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	71 427	52 000	14 924	20.9%	14 844	20.8%	14 319	27.5%	12 988	25.0%	57 075	109.8%	15 617	88.2%	(16.8%)
Other revenue	95 145	2 927	979 775	1 029.8%	746 850	785.0%	(1 300 981)	(44 450.5%)	422 999	14 452.6%	848 642	28 995.5%	234 762	13 882.0%	80.2%
Transfers and Subsidies - Operational	1 246 860	1 246 860	508 568	40.8%	397 912	31.9%	1 135 154	91.0%	9 122	.7%	2 050 756	164.5%	-	97.3%	(100.0%)
Transfers and Subsidies - Capital	407 331	407 331	119 906	29.4%	209 570	51.4%	99 152	24.3%	55 349	13.6%	483 977	118.8%	130 102	69.6%	(57.5%)
Interest	58 464	48 464	12 228	20.9%	5 009	8.6%	7 822	16.1%	5 074	10.5%	30 133	62.2%	11 140	105.3%	(54.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 176 835)**	**(1 181 991)**	**(662 240)**	**56.3%**	**(397 121)**	**33.7%**	**(326 542)**	**27.6%**	**(283 645)**	**24.0%**	**(1 669 547)**	**141.2%**	**216 353**	**157.0%**	**(231.1%)**
Suppliers and employees	(1 176 835)	(1 181 991)	(662 240)	56.3%	(397 121)	33.7%	(326 542)	27.6%	(283 645)	24.0%	(1 669 547)	141.2%	216 353	157.0%	(231.1%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**702 392**	**575 591**	**973 161**	**138.5%**	**977 064**	**139.1%**	**(371 076)**	**(64.5%)**	**221 886**	**38.5%**	**1 801 035**	**312.9%**	**607 975**	**59.3%**	**(63.5%)**
Cash Flow from Investing Activities															
Receipts	**705**	**705**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	705	705	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(453 100)**	**(456 595)**	**(99 282)**	**21.9%**	**(145 334)**	**32.1%**	**(244 587)**	**53.6%**	**(121 466)**	**26.6%**	**(610 669)**	**133.7%**	**(177 900)**	**69.6%**	**(31.7%)**
Capital assets	(453 100)	(456 595)	(99 282)	21.9%	(145 334)	32.1%	(244 587)	53.6%	(121 466)	26.6%	(610 669)	133.7%	(177 900)	69.6%	(31.7%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(452 395)**	**(455 891)**	**(99 282)**	**21.9%**	**(145 334)**	**32.1%**	**(244 587)**	**53.7%**	**(121 466)**	**26.6%**	**(610 669)**	**134.0%**	**(177 900)**	**69.6%**	**(31.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**249 997**	**119 701**	**873 879**	**349.6%**	**831 730**	**332.7%**	**(615 663)**	**(514.3%)**	**100 421**	**83.9%**	**1 190 366**	**994.5%**	**430 075**	**2.9%**	**(76.7%)**
Cash/cash equivalents at the year begin:	442 034	741 203	391 481	88.6%	1 265 360	286.3%	2 097 090	282.9%	1 481 427	199.9%	391 481	52.8%	126 463	111.6%	1 071.4%
Cash/cash equivalents at the year end:	**692 031**	**860 904**	**1 265 360**	**182.8%**	**2 097 090**	**303.0%**	**1 481 427**	**172.1%**	**1 581 848**	**183.7%**	**1 581 848**	**183.7%**	**556 538**	**89.0%**	**184.2%**

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	15 816	2.3%	11 446	1.7%	12 055	1.8%	644 559	94.3%	683 876	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	(.1%)	0	(.1%)	0	(.1%)	(203)	100.2%	(203)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**15 816**	**2.3%**	**11 446**	**1.7%**	**12 055**	**1.8%**	**644 356**	**94.2%**	**683 673**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 030	5.7%	623	3.5%	564	3.1%	15 782	87.7%	17 999	2.6%	-	-	-	-
Commercial	3 921	4.7%	2 204	2.6%	2 483	3.0%	75 147	89.7%	83 755	12.3%	-	-	-	-
Households	10 864	1.9%	8 619	1.5%	9 008	1.5%	553 427	95.1%	581 919	85.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**15 816**	**2.3%**	**11 446**	**1.7%**	**12 055**	**1.8%**	**644 356**	**94.2%**	**683 673**	**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	585	.5%	18 332	14.8%	21 068	17.0%	84 128	67.8%	124 113	98.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	1 465	100.0%	-	-	1 465	1.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**585**	**.5%**	**18 332**	**14.6%**	**22 533**	**17.9%**	**84 128**	**67.0%**	**125 578**	**100.0%**

Contact Details

Municipal Manager	Mr Meshack Mahlagaume Kgwale	013 262 7312
Chief Financial Officer	Mr Hendrick Legamane Nkadimeng(Cfo)	013 262 7312

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**837 275**	**837 275**	**252 934**	**30.2%**	**231 878**	**27.7%**	**130 960**	**15.6%**	**57 024**	**6.8%**	**672 796**	**80.4%**	**30 530**	**85.5%**	**86.8%**
Exchange Revenue															
Service charges - Electricity	40 396	40 396	13 999	34.7%	13 284	32.9%	10 444	25.9%	14 921	36.9%	52 648	130.3%	7 378	126.4%	102.2%
Service charges - Water	17 998	17 998	4 816	26.8%	4 338	24.1%	6 359	35.3%	4 185	23.3%	19 698	109.4%	(14 820)	84.0%	(128.2%)
Service charges - Waste Water Management	13 137	13 137	3 386	25.8%	3 532	26.9%	3 434	26.1%	3 504	26.7%	13 856	105.5%	4 264	93.6%	(17.8%)
Service charges - Waste Management	14 293	14 293	3 154	22.1%	3 240	22.7%	3 187	22.3%	3 189	22.3%	12 771	89.3%	2 454	76.2%	30.0%
Sale of Goods and Rendering of Services	504	504	2 292	454.9%	432	85.8%	821	162.9%	600	119.0%	4 145	822.6%	494	57.6%	21.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 934	27 934	5 404	19.3%	5 766	20.6%	5 615	20.1%	5 514	19.7%	22 300	79.8%	5 309	72.3%	3.9%
Interest earned from Current and Non Current Assets	14 970	14 970	3 654	24.4%	2 732	18.2%	3 145	21.0%	2 338	15.6%	11 869	79.3%	3 766	87.2%	(37.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 265	1 265	205	16.2%	272	21.5%	143	11.3%	152	12.1%	773	61.1%	118	36.3%	29.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	(14 783)	-	(14 783)	-	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	83 244	83 244	178	.2%	143	.2%	121	.1%	304	.4%	747	.9%	112	.9%	172.4%
Non-Exchange Revenue															
Property rates	141 166	141 166	19 847	14.1%	40 773	28.9%	(22 975)	(16.3%)	24 392	17.3%	62 037	43.9%	16 214	58.5%	50.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	817	817	53	6.5%	95	11.7%	355	43.4%	1 599	195.8%	2 102	257.3%	56	28.9%	2 735.2%
Licences or permits	-	-	5	-	12	-	5	-	419	-	442	-	8	104.5%	5 040.5%
Transfer and subsidies - Operational	459 865	459 865	190 898	41.5%	151 755	33.0%	115 220	25.1%	4 599	1.0%	462 472	100.6%	319	99.6%	1 340.9%
Interest Receivables	21 687	21 687	5 041	23.2%	5 505	25.4%	5 087	23.5%	4 416	20.4%	20 049	92.4%	4 810	90.6%	(8.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	7	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	1 672	-	1 672	-	41	-	3 932.0%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**836 823**	**836 638**	**189 136**	**22.6%**	**192 757**	**23.0%**	**171 997**	**20.6%**	**260 031**	**31.1%**	**813 922**	**97.3%**	**190 043**	**82.3%**	**36.8%**
Employee related costs	281 529	281 557	64 798	23.0%	64 881	23.0%	66 660	23.7%	69 010	24.5%	265 348	94.2%	73 018	81.5%	(5.5%)
Remuneration of councillors	28 802	27 000	6 240	21.7%	6 138	21.3%	7 199	26.7%	6 587	24.4%	26 163	96.9%	2 330	79.8%	182.7%
Bulk purchases - electricity	139 825	141 117	34 989	25.0%	34 147	24.4%	31 613	22.4%	32 641	23.1%	133 390	94.5%	29 267	77.8%	11.5%
Inventory consumed	45 165	45 868	4 414	9.8%	12 692	28.1%	13 710	29.9%	29 523	64.4%	60 340	131.5%	16 829	85.7%	75.4%
Debt impairment	28 872	28 872	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	65 123	73 878	22 024	33.8%	19 645	30.2%	19 982	27.0%	20 624	27.9%	82 275	111.4%	18 545	98.3%	11.2%
Interest,Dividends and Rent on Land	3 736	8 736	1 578	42.2%	1 593	42.6%	1 752	20.1%	2 820	32.3%	7 744	88.6%	1 579	61.3%	78.6%
Contracted services	110 780	118 723	31 986	28.9%	31 239	28.2%	15 611	13.1%	41 068	34.6%	119 904	101.0%	21 929	88.6%	87.3%
Transfers and subsidies	2 795	6 082	630	22.6%	355	12.7%	2 675	44.0%	719	11.8%	4 380	72.0%	362	84.9%	98.8%
Irrecoverable debts written off	27 793	14 563	-	-	-	-	-	-	39 625	272.1%	39 625	272.1%	-	61.5%	(100.0%)
Operational Cost and Other Cost	102 403	90 241	22 477	22.0%	22 066	21.5%	12 795	14.2%	17 414	19.3%	74 753	82.8%	24 055	85.9%	(27.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	2 129	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**453**	**638**	**63 798**		**39 121**		**(41 037)**		**(203 007)**		**(141 125)**		**(159 512)**		
Transfers and subsidies - capital (monetary allocations)	430 354	380 354	90 022	20.9%	93 923	21.8%	85 484	22.5%	89 686	23.6%	359 115	94.4%	204 869	80.9%	(56.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	2 772	-	2 772	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**430 807**	**380 992**	**153 820**		**133 043**		**44 448**		**(110 549)**		**220 762**		**45 357**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**430 807**	**380 992**	**153 820**		**133 043**		**44 448**		**(110 549)**		**220 762**		**45 357**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**430 807**	**380 992**	**153 820**		**133 043**		**44 448**		**(110 549)**		**220 762**		**45 357**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**430 807**	**380 992**	**153 820**		**133 043**		**44 448**		**(110 549)**		**220 762**		**45 357**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**435 804**	**385 173**	**79 443**	**18.2%**	**83 282**	**19.1%**	**73 173**	**19.0%**	**88 560**	**23.0%**	**324 458**	**84.2%**	**183 561**	**90.2%**	**(51.8%)**
National Government	425 496	363 003	79 406	18.7%	82 510	19.4%	62 909	17.3%	76 414	21.1%	301 238	83.0%	175 414	88.7%	(56.4%)
Provincial Government	-	11 863	-	-	-	-	10 200	86.0%	5 134	43.3%	15 335	129.3%	5 256	171.7%	(2.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**425 496**	**374 866**	**79 406**	**18.7%**	**82 510**	**19.4%**	**73 109**	**19.5%**	**81 548**	**21.8%**	**316 573**	**84.4%**	**180 670**	**90.8%**	**(54.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 307	10 307	37	.4%	772	7.5%	64	.6%	7 012	68.0%	7 885	76.5%	2 891	76.0%	142.5%
Capital Expenditure Functional	**435 804**	**385 173**	**79 443**	**18.2%**	**83 282**	**19.1%**	**73 173**	**19.0%**	**88 560**	**23.0%**	**324 458**	**84.2%**	**183 561**	**90.2%**	**(51.8%)**
Municipal governance and administration	**3 650**	**3 650**	**37**	**1.0%**	**772**	**21.2%**	**64**	**1.7%**	**71**	**1.9%**	**944**	**25.9%**	**1 143**	**78.8%**	**(93.8%)**
Executive and Council	300	300	-	-	-	-	-	-	-	-	-	-	-	76.9%	-
Finance and administration	3 350	3 350	37	1.1%	772	23.1%	64	1.9%	71	2.1%	944	28.2%	1 143	79.3%	(93.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 063**	**10 643**	**-**	**-**	**6 092**	**50.5%**	**1 853**	**17.4%**	**5 972**	**56.1%**	**13 917**	**130.8%**	**14 758**	**120.8%**	**(59.5%)**
Community and Social Services	11 863	10 443	-	-	6 092	51.4%	1 853	17.7%	5 972	57.2%	13 917	133.3%	6 843	139.6%	(12.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	7 915	86.7%	(100.0%)
Public Safety	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**304 047**	**304 047**	**62 509**	**20.6%**	**72 045**	**23.7%**	**46 768**	**15.4%**	**77 422**	**25.5%**	**258 745**	**85.1%**	**165 195**	**89.2%**	**(53.1%)**
Planning and Development	303 633	303 634	62 509	20.6%	72 045	23.7%	46 768	15.4%	77 422	25.5%	258 745	85.2%	162 468	89.7%	(52.3%)
Road Transport	414	414	-	-	-	-	-	-	-	-	-	-	2 727	79.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**116 043**	**66 832**	**16 897**	**14.6%**	**4 373**	**3.8%**	**24 488**	**36.6%**	**5 095**	**7.6%**	**50 852**	**76.1%**	**2 466**	**72.5%**	**106.6%**
Energy sources	21 043	22 463	7 897	37.5%	4 208	20.0%	2 289	10.2%	(12 950)	(57.6%)	1 444	6.4%	2 337	67.4%	(654.1%)
Water Management	95 000	44 369	9 000	9.5%	163	.2%	22 019	49.6%	18 225	41.1%	49 408	111.4%	129	79.5%	14 078.0%
Waste Water Management	-	-	-	-	1	-	180	-	(181)	-	0	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 261 232**	**1 225 754**	**386 954**	**30.7%**	**350 484**	**27.8%**	**211 193**	**17.2%**	**42 751**	**3.5%**	**991 382**	**80.9%**	**59 485**	**91.3%**	**(28.1%)**
Property rates	91 758	105 875	6 412	7.0%	9 051	9.9%	21 320	20.1%	18 684	17.6%	55 467	52.4%	15 421	67.3%	21.2%
Service charges	69 028	70 861	15 952	23.1%	17 410	25.2%	15 362	21.7%	17 754	25.1%	66 478	93.8%	22 363	125.2%	(20.6%)
Other revenue	171 744	170 315	2 137	1.2%	1 251	.7%	1 159	.7%	3 096	1.8%	7 643	4.5%	13 562	31.8%	(77.2%)
Transfers and Subsidies - Operational	460 369	460 369	196 075	42.6%	156 370	34.0%	123 943	26.9%	-	-	476 388	103.5%	74	102.7%	(100.0%)
Transfers and Subsidies - Capital	430 354	380 354	162 131	37.7%	163 074	37.9%	45 286	11.9%	-	-	370 491	97.4%	-	97.5%	-
Interest	37 979	37 979	4 246	11.2%	3 328	8.8%	4 123	10.9%	3 218	8.5%	14 915	39.3%	8 065	151.8%	(60.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(715 036)**	**(673 022)**	**(58 671)**	**8.2%**	**(55 920)**	**7.8%**	**(9 262)**	**1.4%**	**(8 758)**	**1.3%**	**(132 611)**	**19.7%**	**(22 585)**	**30.6%**	**(61.2%)**
Suppliers and employees	(708 504)	(666 794)	(58 671)	8.3%	(55 920)	7.9%	(9 262)	1.4%	(8 758)	1.3%	(132 611)	19.9%	(22 585)	30.9%	(61.2%)

Finance charges	(3 736)	(4 736)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 795)	(1 492)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**546 197**	**552 732**	**328 282**	**60.1%**	**294 564**	**53.9%**	**201 930**	**36.5%**	**33 994**	**6.2%**	**858 771**	**155.4%**	**36 900**	**172.4%**	**(7.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(103)**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	(103)	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(435 804)**	**(378 734)**	**(85 053)**	**19.5%**	**(96 158)**	**22.1%**	**(86 016)**	**22.7%**	**(107 217)**	**28.3%**	**(374 443)**	**98.9%**	**(192 044)**	**95.3%**	**(44.2%)**
Capital assets	(435 804)	(378 734)	(85 053)	19.5%	(96 158)	22.1%	(86 016)	22.7%	(107 217)	28.3%	(374 443)	98.9%	(192 044)	95.3%	(44.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(435 804)**	**(378 734)**	**(85 053)**	**19.5%**	**(96 158)**	**22.1%**	**(86 016)**	**22.7%**	**(107 217)**	**28.3%**	**(374 443)**	**98.9%**	**(192 147)**	**95.4%**	**(44.2%)**
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	**110 393**	**173 998**	**243 229**	**220.3%**	**198 407**	**179.7%**	**115 915**	**66.6%**	**(73 223)**	**(42.1%)**	**484 327**	**278.4%**	**(155 247)**	**1 012.0%**	**(52.8%)**
Cash/cash equivalents at the year begin:	21 336	22 094	29 790	139.6%	270 278	1 266.7%	468 685	2 121.3%	583 351	2 640.3%	29 790	134.8%	621 256	457.1%	(6.1%)
Cash/cash equivalents at the year end:	**131 729**	**196 092**	**270 278**	**205.2%**	**468 685**	**355.8%**	**583 351**	**297.5%**	**510 127**	**260.1%**	**510 127**	**260.1%**	**466 009**	**959.5%**	**9.5%**

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	1 595	2.6%	1 418	2.3%	1 255	2.0%	57 896	93.1%	62 163	9.7%	(14 044)	(22.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 785	13.2%	709	3.4%	535	2.5%	17 100	80.9%	21 130	3.3%	(1 560)	(7.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 035	3.8%	6 713	3.1%	7 487	3.5%	191 580	89.6%	213 815	33.5%	(9 924)	(4.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 274	1.6%	1 152	1.5%	1 117	1.4%	75 059	95.5%	78 603	12.3%	(8 340)	(10.6%)	-	-
Receivables from Exchange Transactions - Waste Management	1 179	1.7%	1 029	1.5%	1 001	1.4%	66 670	95.4%	69 879	10.9%	(8 715)	(12.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 239	1.7%	3 412	1.8%	3 311	1.7%	182 801	94.8%	192 764	30.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	3.2%	1	.6%	0	.2%	101	96.1%	105	-	-	-	-	-
Total By Income Source	**18 110**	**2.8%**	**14 434**	**2.3%**	**14 707**	**2.3%**	**591 208**	**92.6%**	**638 458**	**100.0%**	**(42 583)**	**(6.7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 083	10.7%	3 070	8.1%	2 391	6.3%	28 549	74.9%	38 093	6.0%	-	-	-	-
Commercial	5 094	5.5%	3 003	3.3%	3 130	3.4%	80 584	87.8%	91 811	14.4%	(22)	-	-	-
Households	8 933	1.8%	8 361	1.6%	9 185	1.8%	482 075	94.8%	508 554	79.7%	(42 561)	(8.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**18 110**	**2.8%**	**14 434**	**2.3%**	**14 707**	**2.3%**	**591 208**	**92.6%**	**638 458**	**100.0%**	**(42 583)**	**(6.7%)**	**-**	**-**

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	13 486	100.0%	-	-	-	-	-	-	13 486	31.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 443	56.7%	189	.7%	-	-	12 350	42.6%	28 982	68.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**29 929**	**70.5%**	**189**	**.4%**	**-**	**-**	**12 350**	**29.1%**	**42 468**	**100.0%**

Contact Details

Municipal Manager	Mr Thabethe ME	017 843 4065
Chief Financial Officer	Ms Sekgobela mm	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 326 753**	**1 262 829**	**344 380**	**26.0%**	**315 116**	**23.8%**	**277 724**	**22.0%**	**259 132**	**20.5%**	**1 196 351**	**94.7%**	**198 837**	**87.4%**	**30.3%**
Exchange Revenue															
Service charges - Electricity	391 236	347 457	87 289	22.3%	81 723	20.9%	69 887	20.1%	70 682	20.3%	309 581	89.1%	76 964	88.4%	(8.2%)
Service charges - Water	90 618	122 822	31 827	35.1%	30 306	33.4%	28 573	23.3%	46 299	37.7%	137 005	111.5%	21 574	105.3%	114.6%
Service charges - Waste Water Management	67 901	65 273	16 439	24.2%	16 094	23.7%	16 521	25.3%	16 538	25.3%	65 592	100.5%	15 338	92.8%	7.8%
Service charges - Waste Management	58 742	56 756	14 183	24.1%	14 106	24.0%	14 314	25.2%	14 468	25.5%	57 071	100.6%	13 785	94.2%	5.0%
Sale of Goods and Rendering of Services	11 224	4 437	1 230	11.0%	1 117	9.9%	575	13.0%	788	17.8%	3 710	83.6%	1 079	59.0%	(26.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	38 133	29 136	6 939	18.2%	7 485	19.6%	7 354	25.2%	26 157	89.8%	47 935	164.5%	7 672	85.0%	240.9%
Interest earned from Current and Non Current Assets	5 471	6 461	1 778	32.5%	1 531	28.0%	979	15.1%	1 493	23.1%	5 781	89.5%	1 797	112.3%	(16.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	2	0	20.7%	0	20.7%	0	16.7%	-	-	1	66.7%	0	90.5%	(100.0%)
Rental from Fixed Assets	3 453	3 749	911	26.4%	966	28.0%	618	16.5%	977	26.1%	3 472	92.6%	900	104.5%	8.5%
Licences or permits	98	94	25	25.6%	22	22.4%	13	14.2%	23	24.9%	84	88.7%	16	51.1%	46.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	1 402	-	(100.0%)
Operational Revenue	44 333	1 534	415	.9%	360	.8%	562	36.7%	188	12.3%	1 526	99.5%	329	4.2%	(42.7%)
Non-Exchange Revenue															
Property rates	258 951	258 951	61 669	23.8%	63 238	24.4%	63 421	24.5%	63 140	24.4%	251 469	97.1%	52 901	98.4%	19.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	49 231	60 879	44	.1%	41	.1%	46	.1%	564	.9%	695	1.1%	39	-	1 350.6%
Licences or permits	-	66	4	-	33	-	5	7.7%	7	10.8%	50	75.0%	4	-	93.2%
Transfer and subsidies - Operational	294 895	294 895	119 161	40.4%	95 329	32.3%	71 496	24.2%	3 179	1.1%	289 165	98.1%	-	96.1%	(100.0%)
Interest Receivables	12 466	8 965	2 072	16.6%	2 327	18.7%	3 142	35.0%	14 626	163.2%	22 167	247.3%	2 310	74.1%	533.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1 351	351	-	328	-	219	16.2%	-	-	898	66.4%	335	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	42	-	82	-	-	-	-	-	124	-	905	-	(100.0%)
Other Gains	-	-	-	-	27	-	-	-	-	-	27	-	1 487	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 382 469**	**1 677 590**	**291 650**	**21.1%**	**339 690**	**24.6%**	**319 675**	**19.1%**	**397 116**	**23.7%**	**1 348 131**	**80.4%**	**338 706**	**86.7%**	**17.2%**
Employee related costs	332 538	353 051	88 861	26.7%	83 915	25.2%	85 335	24.2%	89 353	25.3%	347 464	98.4%	84 964	101.4%	5.2%
Remuneration of councillors	20 559	19 521	3 546	17.2%	4 207	20.5%	2 970	15.2%	6 432	32.9%	17 155	87.9%	3 599	70.4%	78.7%
Bulk purchases - electricity	460 250	578 050	153 194	33.3%	147 416	32.0%	145 974	25.3%	186 832	32.3%	633 416	109.6%	129 738	122.1%	44.0%
Inventory consumed	117 003	161 008	12 704	10.9%	42 018	35.9%	36 449	22.6%	23 278	14.5%	114 448	71.1%	59 309	107.3%	(60.8%)
Debt impairment	94 135	94 182	632	.7%	4 778	5.1%	1 718	1.8%	-	-	7 129	7.6%	41	.1%	(100.0%)
Depreciation, Amortisation and Impairment	128 379	128 379	13	-	3	-	13	-	-	-	29	-	4	-	(100.0%)
Interest,Dividends and Rent on Land	22 041	119 490	-	-	-	-	-	-	18 647	15.6%	18 647	15.6%	9 328	42.3%	99.9%
Contracted services	124 809	132 701	16 565	13.3%	33 752	27.0%	17 000	12.8%	25 791	19.4%	93 108	70.2%	39 661	83.6%	(35.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	552	-	0	-	27	4.9%	7	-	-	-	34	-	-	1.9%	-
Operational Cost and Other Cost	82 202	91 208	16 136	19.6%	23 570	28.7%	30 208	33.1%	46 782	51.3%	116 697	127.9%	11 824	88.0%	295.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	4	-	-	-	-	-	4	-	238	-	(100.0%)
Surplus/(Deficit)	**(55 716)**	**(414 761)**	**52 729**		**(24 574)**		**(41 952)**		**(137 983)**		**(151 780)**		**(139 869)**		
Transfers and subsidies - capital (monetary allocations)	162 093	214 093	-	-	-	-	-	-	109 141	51.0%	109 141	51.0%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**106 377**	**(200 668)**	**52 729**		**(24 574)**		**(41 952)**		**(28 843)**		**(42 639)**		**(139 869)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106 377**	**(200 668)**	**52 729**		**(24 574)**		**(41 952)**		**(28 843)**		**(42 639)**		**(139 869)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 377**	**(200 668)**	**52 729**		**(24 574)**		**(41 952)**		**(28 843)**		**(42 639)**		**(139 869)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 377**	**(200 668)**	**52 729**		**(24 574)**		**(41 952)**		**(28 843)**		**(42 639)**		**(139 869)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**162 093**	**246 964**	**43 885**	**27.1%**	**58 932**	**36.4%**	**6 329**	**2.6%**	**66 926**	**27.1%**	**176 072**	**71.3%**	**80 126**	**48.0%**	**(16.5%)**
National Government	162 093	214 093	36 894	22.8%	48 829	30.1%	5 672	2.6%	63 104	29.5%	154 498	72.2%	75 676	46.3%	(16.6%)
Provincial Government	-	-	4 456	-	1 392	-	-	-	887	-	6 735	-	4 027	-	(78.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**162 093**	**214 093**	**41 349**	**25.5%**	**50 222**	**31.0%**	**5 672**	**2.6%**	**63 991**	**29.9%**	**161 234**	**75.3%**	**79 703**	**47.2%**	**(19.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	32 871	2 536	-	8 710	-	657	2.0%	2 935	8.9%	14 838	45.1%	423	58.2%	593.2%
Capital Expenditure Functional	**162 093**	**246 964**	**43 885**	**27.1%**	**58 932**	**36.4%**	**6 329**	**2.6%**	**66 926**	**27.1%**	**176 072**	**71.3%**	**80 126**	**48.0%**	**(16.5%)**
Municipal governance and administration	**-**	**4 500**	**2 536**	**-**	**8 710**	**-**	**657**	**14.6%**	**541**	**12.0%**	**12 444**	**276.5%**	**314**	**82.4%**	**72.3%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	288	61.5%	(100.0%)
Finance and administration	-	4 500	2 536	-	8 710	-	657	14.6%	541	12.0%	12 444	276.5%	26	92.9%	2 015.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**109**	**1.1%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	109	86.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 270**	**31 785**	**10 408**	**46.7%**	**7 070**	**31.7%**	**388**	**1.2%**	**3 129**	**9.8%**	**20 996**	**66.1%**	**5 882**	**32.9%**	**(46.8%)**
Planning and Development	22 270	-	10 408	46.7%	7 070	31.7%	388	-	-	-	17 866	-	5 882	72.2%	(100.0%)
Road Transport	-	31 785	-	-	-	-	-	-	3 129	9.8%	3 129	9.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**139 823**	**210 679**	**30 941**	**22.1%**	**43 151**	**30.9%**	**5 284**	**2.5%**	**63 256**	**30.0%**	**142 632**	**67.7%**	**73 821**	**69.2%**	**(14.3%)**
Energy sources	6 691	15 790	1 618	24.2%	3 365	50.3%	-	-	1 698	10.8%	6 681	42.3%	2 845	79.9%	(40.3%)
Water Management	16 976	34 628	13 811	81.4%	21 211	124.9%	4 855	14.0%	22 166	64.0%	62 043	179.2%	63 328	63.2%	(65.0%)
Waste Water Management	114 239	160 261	15 512	13.6%	18 575	16.3%	429	.3%	39 392	24.6%	73 908	46.1%	7 648	91.3%	415.1%
Waste Management	1 917	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 365 719**	**1 266 091**	**575 202**	**42.1%**	**550 048**	**40.3%**	**217 537**	**17.2%**	**138 688**	**11.0%**	**1 481 475**	**117.0%**	**413 816**	**151.4%**	**(66.5%)**
Property rates	201 982	201 982	41 346	20.5%	44 267	21.9%	49 905	24.7%	38 745	19.2%	174 262	86.3%	51 944	67.8%	(25.4%)
Service charges	550 876	525 916	120 311	21.8%	119 047	21.6%	109 583	20.8%	83 472	15.9%	432 413	82.2%	111 278	89.0%	(25.0%)
Other revenue	118 896	22 744	217 502	182.9%	213 619	179.7%	54 628	240.2%	16 472	72.4%	502 221	2 208.1%	224 070	1 438.0%	(92.6%)
Transfers and Subsidies - Operational	297 769	294 895	140 785	47.3%	127 135	42.7%	1 737	.6%	-	-	269 656	91.4%	410	131.0%	(100.0%)
Transfers and Subsidies - Capital	162 093	214 093	51 661	31.9%	42 878	26.5%	-	-	-	-	94 539	44.2%	22 381	58.2%	(100.0%)
Interest	34 103	6 461	3 597	10.5%	3 103	9.1%	1 684	26.1%	-	-	8 384	129.8%	3 733	214.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 189 778)**	**(1 032 285)**	**(136 293)**	**11.5%**	**(131 422)**	**11.0%**	**(115 513)**	**11.2%**	**(198 195)**	**19.2%**	**(581 423)**	**56.3%**	**(121 382)**	**57.0%**	**63.3%**
Suppliers and employees	(1 159 402)	(1 001 909)	(136 293)	11.8%	(131 422)	11.3%	(115 513)	11.5%	(198 195)	19.8%	(581 423)	58.0%	(121 382)	58.7%	63.3%

Finance charges	(30 376)	(30 376)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**175 941**	**233 806**	**438 909**	**249.5%**	**418 626**	**237.9%**	**102 024**	**43.6%**	**(59 507)**	**(25.5%)**	**900 053**	**385.0%**	**292 434**	**499.4%**	**(120.3%)**
Cash Flow from Investing Activities															
Receipts	**0**	**-**	**42**	**1 402 866.7%**	**82**	**2 746 833.3%**	**-**	**-**	**361**	**-**	**486**	**-**	**905**	**-**	**(60.1%)**
Proceeds on disposal of PPE	0	-	42	1 402 866.7%	82	2 746 833.3%	-	-	-	-	124	-	905	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	361	-	361	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(162 093)**	**(246 964)**	**(43 712)**	**27.0%**	**(58 674)**	**36.2%**	**(6 822)**	**2.8%**	**(42 972)**	**17.4%**	**(152 180)**	**61.6%**	**(80 126)**	**109.1%**	**(46.4%)**
Capital assets	(162 093)	(246 964)	(43 712)	27.0%	(58 674)	36.2%	(6 822)	2.8%	(42 972)	17.4%	(152 180)	61.6%	(80 126)	109.1%	(46.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(162 093)**	**(246 964)**	**(43 670)**	**26.9%**	**(58 592)**	**36.1%**	**(6 822)**	**2.8%**	**(42 611)**	**17.3%**	**(151 695)**	**61.4%**	**(79 222)**	**108.6%**	**(46.2%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**5**	**-**	**4**	**-**	**(1)**	**-**	**-**	**-**	**8**	**-**	**(0)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	5	-	4	-	(1)	-	-	-	8	-	(0)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**5**	**-**	**4**	**-**	**(1)**	**-**	**-**	**-**	**8**	**-**	**(0)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**13 848**	**(13 158)**	**395 244**	**2 854.2%**	**360 039**	**2 599.9%**	**95 202**	**(723.5%)**	**(102 118)**	**776.1%**	**748 366**	**(5 687.5%)**	**213 212**	**1 600.4%**	**(147.9%)**
Cash/cash equivalents at the year begin:	59 336	43 090	44 705	75.3%	439 384	740.5%	799 423	1 855.2%	894 624	2 076.2%	44 705	103.7%	981 717	99.0%	(8.9%)
Cash/cash equivalents at the year end:	**73 184**	**29 932**	**439 384**	**600.4%**	**799 423**	**1 092.3%**	**894 624**	**2 988.9%**	**792 522**	**2 647.8%**	**792 522**	**2 647.8%**	**1 194 929**	**917.1%**	**(33.7%)**

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	29 304	6.3%	8 205	1.8%	9 639	2.1%	417 254	89.8%	464 401	25.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 144	9.4%	1 230	.4%	4 589	1.5%	266 154	88.7%	300 117	16.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 990	9.2%	123	-	8 806	2.5%	308 025	88.3%	348 943	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 885	3.8%	53	-	3 857	1.4%	268 682	94.8%	283 477	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 691	3.5%	48	-	3 563	1.3%	266 812	95.3%	280 114	15.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	515	54.2%	32	3.4%	224	23.6%	179	18.8%	950	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	33 251	39.7%	4	-	16 172	19.3%	34 414	41.0%	83 841	4.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 655)	(7.1%)	(1 033)	(2.7%)	(912)	(2.4%)	42 229	112.2%	37 629	2.1%	-	-	-	-
Total By Income Source	**141 125**	**7.8%**	**8 662**	**.5%**	**45 937**	**2.6%**	**1 603 749**	**89.1%**	**1 799 473**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 158	12.8%	29	.1%	2 270	4.7%	39 699	82.4%	48 156	2.7%	-	-	-	-
Commercial	45 379	15.1%	330	.1%	9 408	3.1%	244 726	81.6%	299 843	16.7%	-	-	-	-
Households	89 587	6.2%	8 303	.6%	34 260	2.4%	1 319 325	90.9%	1 451 475	80.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**141 125**	**7.8%**	**8 662**	**.5%**	**45 937**	**2.6%**	**1 603 749**	**89.1%**	**1 799 473**	**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	77 040	5.8%	94 461	7.1%	89	-	1 159 541	87.1%	1 331 130	50.1%
Bulk Water	4 431	.3%	-	-	-	-	1 312 441	99.7%	1 316 872	49.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 779	44.1%	553	6.5%	727	8.5%	3 512	41.0%	8 571	.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**85 250**	**3.2%**	**95 014**	**3.6%**	**816**	**-**	**2 475 493**	**93.2%**	**2 656 574**	**100.0%**

Contact Details

Municipal Manager	Mr Maqhawe Kunene	017 801 3504
Chief Financial Officer	Mr Phumuzi Jeremia Nhlabathi	017 801 0532

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**977 555**	**1 047 760**	**261 800**	**26.8%**	**227 886**	**23.3%**	**208 562**	**19.9%**	**113 877**	**10.9%**	**812 125**	**77.5%**	**124 816**	**84.4%**	**(8.8%)**
Exchange Revenue															
Service charges - Electricity	263 785	263 785	43 234	16.4%	36 978	14.0%	36 893	14.0%	41 290	15.7%	158 395	60.0%	48 851	63.3%	(15.5%)
Service charges - Water	30 472	30 472	4 970	16.3%	4 499	14.8%	5 514	18.1%	4 513	14.8%	19 496	64.0%	8 012	68.8%	(43.7%)
Service charges - Waste Water Management	17 156	17 156	2 827	16.5%	2 657	15.5%	3 150	18.4%	2 874	16.8%	11 508	67.1%	2 649	65.1%	8.5%
Service charges - Waste Management	17 040	17 040	3 516	20.6%	3 422	20.1%	3 389	19.9%	3 301	19.4%	13 628	80.0%	3 281	78.7%	.6%
Sale of Goods and Rendering of Services	3 226	4 496	399	12.4%	(1 076)	(33.3%)	(963)	(21.4%)	4 014	89.3%	2 375	52.8%	1 556	142.5%	157.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	55 512	50 423	8 247	14.9%	8 234	14.8%	8 135	16.1%	8 222	16.3%	32 837	65.1%	9 016	83.1%	(8.8%)
Interest earned from Current and Non Current Assets	3 513	3 513	486	13.8%	270	7.7%	798	22.7%	1 474	42.0%	3 028	86.2%	516	52.2%	185.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 614	1 919	356	22.1%	417	25.8%	319	16.6%	397	20.7%	1 489	77.6%	300	76.5%	32.4%
Licences or permits	65	65	-	-	-	-	-	-	-	-	-	-	-	1.7%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	43 478	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	10	-	-	3	-	3	25.4%	3	25.5%	8	84.7%	2	69.8%	28.7%
Operational Revenue	1 930	2 739	56	2.9%	8	.4%	712	26.0%	1 256	45.9%	2 032	74.2%	856	49.5%	46.8%
Non-Exchange Revenue															
Property rates	102 743	142 065	30 977	30.1%	30 511	29.7%	30 533	21.5%	30 130	21.2%	122 150	86.0%	22 309	92.2%	35.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 490	6 490	414	6.4%	377	5.8%	597	9.2%	373	5.8%	1 761	27.1%	427	32.4%	(12.5%)
Licences or permits	1 070	1 070	8	.8%	208	19.5%	149	13.9%	24	2.3%	390	36.4%	28	56.0%	(14.8%)
Transfer and subsidies - Operational	381 310	381 310	147 523	38.7%	122 385	32.1%	99 960	26.2%	(3 094)	(.8%)	366 774	96.2%	9 425	99.9%	(132.8%)
Interest Receivables	30 639	20 639	3 387	11.1%	3 391	11.1%	3 644	17.7%	3 635	17.6%	14 058	68.1%	3 543	47.3%	2.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	60 989	60 989	15 402	25.3%	15 602	25.6%	15 682	25.7%	15 429	25.3%	62 115	101.8%	14 046	97.6%	9.8%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	100	-	-	-	-	46	46.3%	36	36.2%	83	82.5%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**926 699**	**1 006 226**	**186 819**	**20.2%**	**240 235**	**25.9%**	**229 218**	**22.8%**	**326 583**	**32.5%**	**982 855**	**97.7%**	**371 395**	**124.5%**	**(12.1%)**
Employee related costs	282 241	283 188	56 607	20.1%	74 665	26.5%	62 884	22.2%	90 584	32.0%	284 740	100.5%	91 414	101.6%	(.9%)
Remuneration of councillors	21 353	21 353	1 012	4.7%	1 098	5.1%	10 033	47.0%	4 880	22.9%	17 022	79.7%	896	63.7%	444.3%
Bulk purchases - electricity	214 387	214 387	73 091	34.1%	17 205	8.0%	83 449	38.9%	56 665	26.4%	230 409	107.5%	52 022	108.6%	8.9%
Inventory consumed	21 873	44 490	3 932	18.0%	26 264	120.1%	807	1.8%	55 161	124.0%	86 165	193.7%	60 701	278.2%	(9.1%)
Debt impairment	117 654	97 654	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	97 148	82 880	19 721	20.3%	19 826	20.4%	19 113	23.1%	19 348	23.3%	78 007	94.1%	12 742	76.2%	51.8%
Interest,Dividends and Rent on Land	18 177	34 177	10 461	57.6%	8 176	45.0%	18 097	53.0%	21 342	62.4%	58 076	169.9%	13 161	169.7%	62.2%
Contracted services	83 548	153 938	13 746	16.5%	55 186	66.1%	37 986	24.7%	46 938	30.5%	153 856	99.9%	66 565	156.1%	(29.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	1 400	-	-	-	-	-	-	-	-	-	-	33 281	100.1%	(100.0%)
Operational Cost and Other Cost	65 318	72 559	8 247	12.6%	37 817	57.9%	(3 260)	(4.5%)	31 645	43.6%	74 448	102.6%	40 614	120.3%	(22.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	200	-	-	-	-	110	54.8%	21	10.7%	131	65.5%	-	-	(100.0%)
Surplus/(Deficit)	**50 856**	**41 534**	**74 982**		**(12 350)**		**(20 656)**		**(212 707)**		**(170 731)**		**(246 579)**		
Transfers and subsidies - capital (monetary allocations)	139 902	194 902	-	-	-	-	80 630	41.4%	22 563	11.6%	103 193	52.9%	53 653	79.1%	(57.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**190 757**	**236 435**	**74 982**		**(12 350)**		**59 974**		**(190 143)**		**(67 538)**		**(192 926)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**190 757**	**236 435**	**74 982**		**(12 350)**		**59 974**		**(190 143)**		**(67 538)**		**(192 926)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**190 757**	**236 435**	**74 982**		**(12 350)**		**59 974**		**(190 143)**		**(67 538)**		**(192 926)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**190 757**	**236 435**	**74 982**		**(12 350)**		**59 974**		**(190 143)**		**(67 538)**		**(192 926)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**127 472**	**174 394**	**245**	**.2%**	**39 537**	**31.0%**	**25 405**	**14.6%**	**70 163**	**40.2%**	**135 350**	**77.6%**	**73 400**	**111.7%**	**(4.4%)**
National Government	121 654	170 526	-	-	39 358	32.4%	25 090	14.7%	67 497	39.6%	131 945	77.4%	56 373	99.2%	19.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**121 654**	**170 526**	**-**	**-**	**39 358**	**32.4%**	**25 090**	**14.7%**	**67 497**	**39.6%**	**131 945**	**77.4%**	**56 373**	**99.2%**	**19.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 819	3 868	245	4.2%	179	3.1%	316	8.2%	2 666	68.9%	3 405	88.0%	17 027	817.3%	(84.3%)
Capital Expenditure Functional	**127 472**	**174 394**	**245**	**.2%**	**39 537**	**31.0%**	**25 405**	**14.6%**	**70 163**	**40.2%**	**135 350**	**77.6%**	**76 356**	**114.2%**	**(8.1%)**
Municipal governance and administration	**1 759**	**1 250**	**245**	**13.9%**	**179**	**10.2%**	**316**	**25.2%**	**314**	**25.1%**	**1 052**	**84.2%**	**3 080**	**170.6%**	**(89.8%)**
Executive and Council	909	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	850	1 250	245	28.8%	179	21.0%	316	25.2%	314	25.1%	1 052	84.2%	3 080	174.0%	(89.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**303**	**350**	**-**	**-**	**-**	**-**	**-**	**-**	**161**	**46.0%**	**161**	**46.0%**	**267**	**178.1%**	**(39.8%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	303	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	350	-	-	-	-	-	-	161	46.0%	161	46.0%	267	178.1%	(39.8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29 190**	**66 644**	**-**	**-**	**11 217**	**38.4%**	**6 294**	**9.4%**	**9 438**	**14.2%**	**26 949**	**40.4%**	**29 437**	**135.5%**	**(67.9%)**
Planning and Development	-	450	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	29 190	66 194	-	-	11 217	38.4%	6 294	9.5%	9 438	14.3%	26 949	40.7%	29 437	135.5%	(67.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**94 585**	**106 150**	**-**	**-**	**28 141**	**29.8%**	**18 796**	**17.7%**	**60 251**	**56.8%**	**107 188**	**101.0%**	**43 572**	**100.9%**	**38.3%**
Energy sources	9 605	16 996	-	-	4 166	43.4%	1 935	11.4%	12 228	71.9%	18 330	107.8%	21 619	98.2%	(43.4%)
Water Management	56 746	18 300	-	-	11 345	20.0%	434	2.4%	5 922	32.4%	17 701	96.7%	9 032	101.2%	(34.4%)
Waste Water Management	27 931	70 853	-	-	12 630	45.2%	16 427	23.2%	42 100	59.4%	71 156	100.4%	12 921	103.5%	225.8%
Waste Management	303	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**1 635**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 102 031**	**1 257 391**	**180 331**	**16.4%**	**138 006**	**12.5%**	**182 246**	**14.5%**	**134 843**	**10.7%**	**635 426**	**50.5%**	**97 679**	**47.9%**	**38.0%**
Property rates	113 811	144 561	16 805	14.8%	23 556	20.7%	21 253	14.7%	22 854	15.8%	84 468	58.4%	20 119	98.3%	13.6%
Service charges	395 336	395 336	53 504	13.5%	49 845	12.6%	54 605	13.8%	57 538	14.6%	215 492	54.5%	47 589	63.7%	20.9%
Other revenue	55 827	129 094	6 875	12.3%	10 514	18.8%	5 300	4.1%	45 120	35.0%	67 808	52.5%	18 152	35.8%	148.6%
Transfers and Subsidies - Operational	381 310	381 310	11 284	3.0%	5 213	1.4%	6 685	1.8%	(93)	-	23 088	6.1%	687	7.1%	(113.6%)
Transfers and Subsidies - Capital	139 902	194 902	90 243	64.5%	47 396	33.9%	92 694	47.6%	7 184	3.7%	237 517	121.9%	9 505	110.2%	(24.4%)
Interest	15 846	12 189	1 622	10.2%	1 483	9.4%	1 708	14.0%	2 240	18.4%	7 053	57.9%	1 626	12.5%	37.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(895 388)**	**(1 023 782)**	**(176 647)**	**19.7%**	**(123 733)**	**13.8%**	**(100 936)**	**9.9%**	**(47 282)**	**4.6%**	**(448 598)**	**43.8%**	**(59 490)**	**41.3%**	**(20.5%)**
Suppliers and employees	(879 107)	(997 901)	(176 647)	20.1%	(123 733)	14.1%	(100 936)	10.1%	(47 282)	4.7%	(448 598)	45.0%	(59 490)	42.4%	(20.5%)

Finance charges	(16 281)	(25 881)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**206 644**	**233 609**	**3 684**	**1.8%**	**14 272**	**6.9%**	**81 309**	**34.8%**	**87 562**	**37.5%**	**186 827**	**80.0%**	**38 189**	**89.5%**	**129.3%**
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	**(138 686)**	**(192 027)**	**(3 120)**	**2.2%**	**(44 072)**	**31.8%**	**(29 075)**	**15.1%**	**(70 157)**	**36.5%**	**(146 424)**	**76.3%**	**(81 074)**	**119.6%**	**(13.5%)**
Capital assets	(138 686)	(192 027)	(3 120)	2.2%	(44 072)	31.8%	(29 075)	15.1%	(70 157)	36.5%	(146 424)	76.3%	(81 074)	119.6%	(13.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(138 686)**	**(192 027)**	**(3 120)**	**2.2%**	**(44 072)**	**31.8%**	**(29 075)**	**15.1%**	**(70 157)**	**36.5%**	**(146 424)**	**76.3%**	**(81 074)**	**119.6%**	**(13.5%)**
Cash Flow from Financing Activities															
Receipts	**346**	**108**	**-**	**-**	**2**	**.7%**	**-**	**-**	**3**	**2.9%**	**6**	**5.3%**	**0**	**.1%**	**825.8%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	346	108	-	-	2	.7%	-	-	3	2.9%	6	5.3%	0	.1%	825.8%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**346**	**108**	**-**	**-**	**2**	**.7%**	**-**	**-**	**3**	**2.9%**	**6**	**5.3%**	**0**	**.1%**	**825.8%**
Net Increase/(Decrease) in cash held	**68 304**	**41 689**	**564**	**.8%**	**(29 797)**	**(43.6%)**	**52 235**	**125.3%**	**17 408**	**41.8%**	**40 409**	**96.9%**	**(42 885)**	**(1 592.3%)**	**(140.6%)**
Cash/cash equivalents at the year begin:	10 762	7 680	8 070	75.0%	8 429	78.3%	(21 369)	(278.2%)	30 866	401.9%	8 070	105.1%	13 374	102.2%	130.8%
Cash/cash equivalents at the year end:	**79 066**	**49 369**	**8 429**	**10.7%**	**(21 369)**	**(27.0%)**	**30 866**	**62.5%**	**48 274**	**97.8%**	**48 274**	**97.8%**	**(29 511)**	**(261.0%)**	**(263.6%)**

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	2 258	1.8%	1 817	1.5%	1 985	1.6%	117 813	95.1%	123 873	13.2%	10	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 872	4.7%	5 320	2.3%	4 325	1.9%	210 385	91.1%	230 901	24.5%	23	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 111	5.0%	5 657	3.1%	5 145	2.8%	162 158	89.1%	182 071	19.4%	4	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 139	2.4%	712	1.5%	630	1.3%	44 737	94.7%	47 218	5.0%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	1 209	1.4%	984	1.1%	958	1.1%	82 842	96.3%	85 992	9.1%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 563	1.7%	4 066	1.5%	4 033	1.5%	252 795	95.2%	265 456	28.2%	19	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	.5%	31	.6%	82	1.5%	5 216	97.4%	5 357	.6%	-	-	-	-
Total By Income Source	**29 179**	**3.1%**	**18 588**	**2.0%**	**17 157**	**1.8%**	**875 951**	**93.1%**	**940 875**	**100.0%**	**62**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 259	19.0%	1 618	13.6%	1 092	9.2%	6 933	58.2%	11 902	1.3%	-	-	-	-
Commercial	13 268	5.0%	6 178	2.3%	5 376	2.0%	241 759	90.7%	266 580	28.3%	1	-	-	-
Households	13 652	2.1%	10 792	1.6%	10 690	1.6%	627 260	94.7%	662 394	70.4%	61	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**29 179**	**3.1%**	**18 588**	**2.0%**	**17 157**	**1.8%**	**875 951**	**93.1%**	**940 875**	**100.0%**	**62**	**-**	**-**	**-**

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	32 181	7.3%	20 028	4.5%	18 926	4.3%	372 650	84.0%	443 785	37.3%
Bulk Water	-	-	-	-	-	-	2 977	100.0%	2 977	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	76 061	10.3%	13 678	1.8%	10 983	1.5%	640 893	86.4%	741 615	62.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**108 242**	**9.1%**	**33 707**	**2.8%**	**29 909**	**2.5%**	**1 016 520**	**85.5%**	**1 188 377**	**100.0%**

Contact Details

Municipal Manager	Mr Mthandeni Mkhonza	017 285 0308
Chief Financial Officer	Mr Kgomotsho Duba	076 207 0147

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**578 342**	**549 591**	**152 600**	**26.4%**	**133 969**	**23.2%**	**138 899**	**25.3%**	**40 443**	**7.4%**	**465 911**	**84.8%**	**72 143**	**92.9%**	**(43.9%)**
Exchange Revenue															
Service charges - Electricity	106 318	106 318	25 661	24.1%	24 531	23.1%	45 495	42.8%	6 262	5.9%	101 948	95.9%	25 217	88.6%	(75.2%)
Service charges - Water	39 665	39 665	9 275	23.4%	11 889	30.0%	11 751	29.6%	7 730	19.5%	40 644	102.5%	9 517	98.1%	(18.8%)
Service charges - Waste Water Management	53 483	22 535	5 624	10.5%	5 647	10.6%	5 606	24.9%	3 940	17.5%	20 818	92.4%	10 362	82.2%	(62.0%)
Service charges - Waste Management	12 443	14 443	3 924	31.5%	3 933	31.6%	3 926	27.2%	2 687	18.6%	14 469	100.2%	3 270	108.6%	(17.8%)
Sale of Goods and Rendering of Services	708	738	138	19.5%	132	18.6%	192	26.0%	130	17.7%	591	80.2%	303	106.9%	(57.0%)
Agency services	7 510	-	-	-	-	-	-	-	-	-	-	-	994	66.4%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	71 516	43 758	12 840	18.0%	9 957	13.9%	9 763	22.3%	6 316	14.4%	38 876	88.8%	8 763	99.3%	(27.9%)
Interest earned from Current and Non Current Assets	3 651	3 651	141	3.9%	295	8.1%	159	4.3%	162	4.4%	756	20.7%	770	61.9%	(79.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 713	2 713	170	6.3%	208	7.7%	183	6.7%	216	8.0%	777	28.6%	429	67.3%	(49.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 812	4 820	1 232	32.3%	1 454	38.1%	380	7.9%	807	16.8%	3 873	80.4%	1 770	144.3%	(54.4%)
Non-Exchange Revenue															
Property rates	94 482	94 482	19 919	21.1%	13 416	14.2%	13 348	14.1%	8 919	9.4%	55 602	58.8%	12 301	99.7%	(27.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	470	470	111	23.6%	92	19.5%	59	12.4%	45	9.6%	306	65.1%	40	47.9%	13.4%
Licences or permits	10	10	4	40.3%	3	28.6%	3	27.7%	4	42.3%	14	138.9%	13	179.2%	(66.8%)
Transfer and subsidies - Operational	178 878	185 547	71 956	40.2%	57 566	32.2%	43 174	23.3%	-	-	172 696	93.1%	(1 636)	93.9%	(100.0%)
Interest Receivables	-	27 758	1 606	-	4 848	-	4 863	17.5%	3 224	11.6%	14 541	52.4%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 684	2 684	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	30	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**540 679**	**531 361**	**83 672**	**15.5%**	**91 363**	**16.9%**	**131 409**	**24.7%**	**70 627**	**13.3%**	**377 071**	**71.0%**	**99 611**	**60.4%**	**(29.1%)**
Employee related costs	122 881	113 251	27 287	22.2%	26 907	21.9%	26 319	23.2%	19 390	17.1%	99 903	88.2%	25 129	97.4%	(22.8%)
Remuneration of councillors	11 318	11 318	2 628	23.2%	2 618	23.1%	2 911	25.7%	1 820	16.1%	9 977	88.2%	2 622	99.2%	(30.6%)
Bulk purchases - electricity	118 160	112 441	30 239	25.6%	28 660	24.3%	14 811	13.2%	13 354	11.9%	87 063	77.4%	40 597	86.9%	(67.1%)
Inventory consumed	40 897	29 337	6 001	14.7%	7 364	18.0%	11 022	37.6%	7 670	26.1%	32 057	109.3%	7 090	72.9%	8.2%
Debt impairment	101 616	75 116	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	61 859	58 159	-	-	-	-	44 703	76.9%	9 955	17.1%	54 658	94.0%	-	-	(100.0%)
Interest,Dividends and Rent on Land	9 000	9 000	303	3.4%	937	10.4%	422	4.7%	227	2.5%	1 889	21.0%	133	6.6%	71.2%
Contracted services	36 306	48 614	13 692	37.7%	12 011	33.1%	4 911	10.1%	6 983	14.4%	37 598	77.3%	14 703	87.3%	(52.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 495	13 625	-	-	2 187	39.8%	7 290	53.5%	4 148	30.4%	13 624	100.0%	37	43.5%	11 058.1%
Operational Cost and Other Cost	33 147	60 500	3 522	10.6%	10 678	32.2%	19 020	31.4%	7 080	11.7%	40 300	66.6%	9 301	85.7%	(23.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**37 663**	**18 230**	**68 927**		**42 606**		**7 491**		**(30 185)**		**88 840**		**(27 468)**		
Transfers and subsidies - capital (monetary allocations)	68 878	80 488	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**106 541**	**98 718**	**68 927**		**42 606**		**7 491**		**(30 185)**		**88 840**		**(27 468)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106 541**	**98 718**	**68 927**		**42 606**		**7 491**		**(30 185)**		**88 840**		**(27 468)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 541**	**98 718**	**68 927**		**42 606**		**7 491**		**(30 185)**		**88 840**		**(27 468)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 541**	**98 718**	**68 927**		**42 606**		**7 491**		**(30 185)**		**88 840**		**(27 468)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**73 178**	**90 788**	**5 084**	**6.9%**	**23 919**	**32.7%**	**28 922**	**31.9%**	**5 950**	**6.6%**	**63 875**	**70.4%**	**32 371**	**77.8%**	**(81.6%)**
National Government	68 878	86 488	4 696	6.8%	23 588	34.2%	28 516	33.0%	5 697	6.6%	62 497	72.3%	28 137	76.9%	(79.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**68 878**	**86 488**	**4 696**	**6.8%**	**23 588**	**34.2%**	**28 516**	**33.0%**	**5 697**	**6.6%**	**62 497**	**72.3%**	**28 137**	**76.9%**	**(79.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 300	4 300	388	9.0%	331	7.7%	406	9.4%	253	5.9%	1 377	32.0%	4 234	95.6%	(94.0%)
Capital Expenditure Functional	**73 178**	**90 788**	**5 084**	**6.9%**	**23 919**	**32.7%**	**29 174**	**32.1%**	**5 950**	**6.6%**	**64 128**	**70.6%**	**32 371**	**77.8%**	**(81.6%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**253**	**-**	**-**	**-**	**253**	**-**	**1 251**	**79.7%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	914	94.2%	(100.0%)
Finance and administration	-	-	-	-	-	-	253	-	-	-	253	-	337	56.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**175**	**68.3%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	175	68.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 000**	**17 765**	**953**	**7.9%**	**4 500**	**37.5%**	**2 416**	**13.6%**	**657**	**3.7%**	**8 526**	**48.0%**	**9 070**	**91.2%**	**(92.8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	6 660	93.2%	(100.0%)
Road Transport	12 000	17 765	953	7.9%	4 500	37.5%	2 416	13.6%	657	3.7%	8 526	48.0%	2 409	89.2%	(72.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**61 178**	**73 023**	**4 131**	**6.8%**	**19 419**	**31.7%**	**26 506**	**36.3%**	**5 293**	**7.2%**	**55 349**	**75.8%**	**21 876**	**75.4%**	**(75.8%)**
Energy sources	800	6 868	-	-	-	-	5 205	75.8%	71	1.0%	5 276	76.8%	1 322	52.8%	(94.6%)
Water Management	48 935	53 460	3 681	7.5%	16 016	32.7%	17 017	31.8%	3 853	7.2%	40 566	75.9%	17 016	78.2%	(77.4%)
Waste Water Management	11 443	12 695	450	3.9%	3 403	29.7%	4 284	33.7%	1 368	10.8%	9 506	74.9%	618	84.2%	121.4%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	2 920	107.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**409 332**	**363 387**	**131 789**	**32.2%**	**128 421**	**31.4%**	**138 009**	**38.0%**	**36 479**	**10.0%**	**434 698**	**119.6%**	**48 288**	**79.4%**	**(24.5%)**
Property rates	34 703	34 703	5 949	17.1%	11 324	32.6%	7 780	22.4%	5 425	15.6%	30 478	87.8%	7 587	99.5%	(28.5%)
Service charges	62 647	56 072	34 890	55.7%	36 161	57.7%	62 330	111.2%	25 861	46.1%	159 242	284.0%	31 137	87.7%	(16.9%)
Other revenue	35 544	29 064	9 223	25.9%	5 127	14.4%	7 875	27.1%	4 397	15.1%	26 622	91.6%	7 833	120.1%	(43.9%)
Transfers and Subsidies - Operational	178 878	178 878	72 161	40.3%	58 785	32.9%	43 594	24.4%	251	.1%	174 791	97.7%	29	96.5%	761.0%
Transfers and Subsidies - Capital	68 879	86 488	8 935	13.0%	15 001	21.8%	15 000	17.3%	0	-	38 937	45.0%	1	53.3%	(47.9%)
Interest	28 681	(21 819)	630	2.2%	2 023	7.1%	1 430	(6.6%)	544	(2.5%)	4 627	(21.2%)	1 701	13.5%	(68.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(311 405)**	**(311 812)**	**(140 211)**	**45.0%**	**(121 616)**	**39.1%**	**(114 360)**	**36.7%**	**(57 854)**	**18.6%**	**(434 040)**	**139.2%**	**(82 615)**	**103.0%**	**(30.0%)**
Suppliers and employees	(302 405)	(302 812)	(140 211)	46.4%	(121 616)	40.2%	(114 360)	37.8%	(57 854)	19.1%	(434 040)	143.3%	(82 615)	105.0%	(30.0%)

Finance charges	(9 000)	(9 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**97 927**	**51 574**	**(8 422)**	**(8.6%)**	**6 805**	**6.9%**	**23 650**	**45.9%**	**(21 375)**	**(41.4%)**	**657**	**1.3%**	**(34 327)**	**(6.5%)**	**(37.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(73 178)**	**(90 788)**	**(11 171)**	**15.3%**	**(26 724)**	**36.5%**	**(30 785)**	**33.9%**	**(5 959)**	**6.6%**	**(74 638)**	**82.2%**	**(31 272)**	**78.7%**	**(80.9%)**
Capital assets	(73 178)	(90 788)	(11 171)	15.3%	(26 724)	36.5%	(30 785)	33.9%	(5 959)	6.6%	(74 638)	82.2%	(31 272)	78.7%	(80.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(73 178)**	**(90 788)**	**(11 171)**	**15.3%**	**(26 724)**	**36.5%**	**(30 785)**	**33.9%**	**(5 959)**	**6.6%**	**(74 638)**	**82.2%**	**(31 272)**	**78.7%**	**(80.9%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**24 749**	**(39 213)**	**(19 593)**	**(79.2%)**	**(19 919)**	**(80.5%)**	**(7 136)**	**18.2%**	**(27 334)**	**69.7%**	**(73 981)**	**188.7%**	**(65 599)**	**(1 365.8%)**	**(58.3%)**
Cash/cash equivalents at the year begin:	8 514	8 514	30 839	362.2%	12 236	143.7%	(7 683)	(90.2%)	(14 819)	(174.1%)	30 839	362.2%	(16 980)	172.6%	(12.7%)
Cash/cash equivalents at the year end:	**33 263**	**(30 699)**	**12 236**	**36.8%**	**(7 683)**	**(23.1%)**	**(14 819)**	**48.3%**	**(42 153)**	**137.3%**	**(42 153)**	**137.3%**	**(82 578)**	**(519.4%)**	**(49.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 294	1.6%	4 030	1.5%	3 805	1.4%	254 016	95.4%	266 144	19.7%	(1 681)	(.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 586	15.5%	2 708	4.9%	1 231	2.2%	42 781	77.4%	55 305	4.1%	(4 548)	(8.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 947	1.7%	3 231	1.1%	2 958	1.0%	279 595	96.2%	290 732	21.6%	(983)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 423	1.4%	1 980	1.2%	1 796	1.1%	162 576	96.3%	168 775	12.5%	(1 254)	(.7%)	-	-
Receivables from Exchange Transactions - Waste Management	1 657	1.9%	1 245	1.4%	1 093	1.3%	82 373	95.4%	86 367	6.4%	(948)	(1.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 028	1.2%	4 583	1.1%	4 510	1.1%	405 603	96.6%	419 724	31.1%	(351)	(.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	133	.2%	53	.1%	63	.1%	61 578	99.6%	61 827	4.6%	(8 599)	(13.9%)	-	-
Total By Income Source	**27 067**	**2.0%**	**17 828**	**1.3%**	**15 456**	**1.1%**	**1 288 522**	**95.5%**	**1 348 874**	**100.0%**	**(18 363)**	**(1.4%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 652	2.4%	1 476	2.2%	1 741	2.6%	63 362	92.9%	68 231	5.1%	(126)	(.2%)	-	-
Commercial	13 468	3.7%	5 987	1.7%	4 428	1.2%	337 368	93.4%	361 251	26.8%	(12 948)	(3.6%)	-	-
Households	11 947	1.3%	10 365	1.1%	9 288	1.0%	887 792	96.6%	919 392	68.2%	(5 289)	(.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**27 067**	**2.0%**	**17 828**	**1.3%**	**15 456**	**1.1%**	**1 288 522**	**95.5%**	**1 348 874**	**100.0%**	**(18 363)**	**(1.4%)**	**-**	**-**

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	24 216	72.0%	9 402	28.0%	-	-	-	-	33 618	50.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 916	57.1%	8 027	24.2%	1 105	3.3%	5 055	15.3%	33 103	49.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**43 132**	**64.6%**	**17 429**	**26.1%**	**1 105**	**1.7%**	**5 055**	**7.6%**	**66 721**	**100.0%**

Contact Details

Municipal Manager	Mr MA Ngcobo	017 734 6101
Chief Financial Officer	Mrs Nompumelelo Khuzwayo	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 445 478**	**1 480 092**	**407 191**	**28.2%**	**369 112**	**25.5%**	**353 081**	**23.9%**	**316 322**	**21.4%**	**1 445 705**	**97.7%**	**270 499**	**98.8%**	**16.9%**
Exchange Revenue															
Service charges - Electricity	577 060	597 244	157 688	27.3%	132 130	22.9%	130 243	21.8%	135 447	22.7%	555 508	93.0%	116 952	96.6%	15.8%
Service charges - Water	90 424	93 709	23 150	25.6%	23 705	26.2%	22 957	24.5%	22 107	23.6%	91 918	98.1%	22 752	102.3%	(2.8%)
Service charges - Waste Water Management	86 385	89 706	22 142	25.6%	22 710	26.3%	22 254	24.8%	22 055	24.6%	89 161	99.4%	20 434	99.4%	7.9%
Service charges - Waste Management	66 005	61 418	15 275	23.1%	15 431	23.4%	15 299	24.9%	15 485	25.2%	61 490	100.1%	14 688	96.6%	5.4%
Sale of Goods and Rendering of Services	2 575	3 416	1 374	53.4%	509	19.8%	595	17.4%	695	20.3%	3 174	92.9%	690	100.2%	.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	3	-	-	-	3	-	-	-	-
Interest earned from Receivables	86 969	93 317	18 620	21.4%	28 039	32.2%	29 853	32.0%	31 797	34.1%	108 309	116.1%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	1 078	2 611	864	80.2%	396	36.7%	382	14.6%	279	10.7%	1 921	73.6%	755	557.4%	(63.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	1 070	122	-	418	-	189	17.6%	189	17.6%	917	85.7%	-	-	(100.0%)
Rental from Fixed Assets	2 726	3 136	652	23.9%	845	31.0%	721	23.0%	768	24.5%	2 987	95.3%	653	100.4%	17.6%
Licences or permits	134	13	3	2.5%	3	2.2%	30	229.1%	22	172.5%	58	450.0%	12	87.8%	94.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	8 636	-	-	-	-	-	-	8 291	96.0%	8 291	96.0%	-	-	(100.0%)
Development Charges	-	30	-	-	19	-	238	793.2%	-	-	257	857.0%	-	-	-
Operational Revenue	263	124	39	14.7%	(328)	(124.6%)	449	361.4%	59	47.8%	219	176.1%	48	106.0%	23.3%
Non-Exchange Revenue															
Property rates	262 462	259 124	64 800	24.7%	64 762	24.7%	63 946	24.7%	64 927	25.1%	258 435	99.7%	58 976	98.2%	10.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 510	4 635	1 424	31.6%	1 887	41.8%	4 105	88.6%	1 041	22.5%	8 457	182.5%	4 663	124.6%	(77.7%)
Licences or permits	63	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	196 023	196 023	79 881	40.8%	66 094	33.7%	49 314	25.2%	712	.4%	196 001	100.0%	(5 686)	99.3%	(112.5%)
Interest Receivables	70 219	67 297	21 156	30.1%	12 493	17.8%	12 396	18.4%	12 447	18.5%	58 491	86.9%	35 561	222.8%	(65.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(1 415)	(1 415)	-	-	-	-	108	(7.6%)	-	-	108	(7.6%)	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 680 126**	**1 781 320**	**365 252**	**21.7%**	**277 979**	**16.5%**	**818 198**	**45.9%**	**176 596**	**9.9%**	**1 638 025**	**92.0%**	**666 532**	**97.4%**	**(73.5%)**
Employee related costs	350 916	352 261	1 097	.3%	109	-	265 522	75.4%	92 092	26.1%	358 820	101.9%	386 022	140.3%	(76.1%)
Remuneration of councillors	16 377	16 161	3 151	19.2%	180	1.1%	11 128	68.9%	2 774	17.2%	17 232	106.6%	8 630	127.1%	(67.9%)
Bulk purchases - electricity	647 881	734 250	273 904	42.3%	167 616	25.9%	145 644	19.8%	178 017	24.2%	765 180	104.2%	147 815	113.3%	20.4%
Inventory consumed	53 245	50 983	3 271	6.1%	7 033	13.2%	259 911	509.8%	(241 576)	(473.8%)	28 639	56.2%	14 520	120.4%	(1 763.8%)
Debt impairment	125 740	115 740	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	62 556	62 515	-	-	-	-	43 363	69.4%	16 633	26.6%	59 995	96.0%	-	-	(100.0%)
Interest,Dividends and Rent on Land	126 006	141 200	39 182	31.1%	42 859	34.0%	44 519	31.5%	54 712	38.7%	181 272	128.4%	29 613	148.6%	84.8%
Contracted services	145 118	150 989	29 378	20.2%	36 571	25.2%	26 765	17.7%	32 410	21.5%	125 124	82.9%	51 492	94.7%	(37.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	70 440	68 440	40	.1%	799	1.1%	260	.4%	1 367	2.0%	2 466	3.6%	4 526	49.0%	(69.8%)
Operational Cost and Other Cost	76 185	83 540	15 228	20.0%	22 812	29.9%	21 087	25.2%	40 168	48.1%	99 295	118.9%	23 915	96.5%	68.0%
Disposal of Fixed and Intangible Assets	3 122	3 122	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 541	2 118	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(234 648)**	**(301 228)**	**41 939**		**91 133**		**(465 118)**		**139 726**		**(192 320)**		**(396 034)**		
Transfers and subsidies - capital (monetary allocations)	38 711	38 711	6 278	16.2%	8 852	22.9%	6 276	16.2%	10 306	26.6%	31 712	81.9%	18 910	120.1%	(45.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	4 904	-	-	-	4 904	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(195 937)**	**(262 516)**	**48 217**		**99 985**		**(453 938)**		**150 031**		**(155 704)**		**(377 123)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(195 937)**	**(262 516)**	**48 217**		**99 985**		**(453 938)**		**150 031**		**(155 704)**		**(377 123)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(195 937)**	**(262 516)**	**48 217**		**99 985**		**(453 938)**		**150 031**		**(155 704)**		**(377 123)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(195 937)**	**(262 516)**	**48 217**		**99 985**		**(453 938)**		**150 031**		**(155 704)**		**(377 123)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**50 013**	**58 395**	**6 326**	**12.6%**	**8 932**	**17.9%**	**32 376**	**55.4%**	**17 499**	**30.0%**	**65 133**	**111.5%**	**30 575**	**93.8%**	**(42.8%)**
National Government	38 711	38 711	5 991	15.5%	6 443	16.6%	24 896	64.3%	10 008	25.9%	47 338	122.3%	12 649	89.7%	(20.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 711**	**38 711**	**5 991**	**15.5%**	**6 443**	**16.6%**	**24 896**	**64.3%**	**10 008**	**25.9%**	**47 338**	**122.3%**	**12 649**	**89.7%**	**(20.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 302	19 684	335	3.0%	2 489	22.0%	7 480	38.0%	7 491	38.1%	17 795	90.4%	17 925	106.1%	(58.2%)
Capital Expenditure Functional	**50 013**	**58 395**	**6 326**	**12.6%**	**8 932**	**17.9%**	**32 376**	**55.4%**	**17 499**	**30.0%**	**65 133**	**111.5%**	**30 574**	**93.8%**	**(42.8%)**
Municipal governance and administration	**8 302**	**9 002**	**335**	**4.0%**	**2 489**	**30.0%**	**8 686**	**96.5%**	**4 103**	**45.6%**	**15 613**	**173.4%**	**15 962**	**136.7%**	**(74.3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	749	53.5%	(100.0%)
Finance and administration	8 302	9 002	335	4.0%	2 489	30.0%	8 686	96.5%	4 103	45.6%	15 613	173.4%	15 213	146.2%	(73.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 666**	**9 852**	**3 455**	**51.8%**	**-**	**-**	**13 494**	**137.0%**	**3 079**	**31.3%**	**20 028**	**203.3%**	**5 205**	**150.4%**	**(40.8%)**
Community and Social Services	3 666	3 952	3 455	94.2%	-	-	10 816	273.7%	1 990	50.3%	16 261	411.5%	5 126	150.3%	(61.2%)
Sport And Recreation	3 000	4 900	-	-	-	-	2 678	54.6%	1 089	22.2%	3 767	76.9%	79	157.5%	1 283.1%
Public Safety	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 117**	**15 728**	**769**	**6.3%**	**325**	**2.7%**	**4 077**	**25.9%**	**6 484**	**41.2%**	**11 656**	**74.1%**	**4 465**	**87.5%**	**45.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 117	15 728	769	6.3%	325	2.7%	4 077	25.9%	6 484	41.2%	11 656	74.1%	4 465	87.5%	45.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**22 928**	**23 813**	**1 767**	**7.7%**	**6 118**	**26.7%**	**6 119**	**25.7%**	**3 833**	**16.1%**	**17 836**	**74.9%**	**4 943**	**78.4%**	**(22.5%)**
Energy sources	14 000	15 250	1 767	12.6%	6 118	43.7%	(345)	(2.3%)	3 371	22.1%	10 910	71.5%	4 716	84.3%	(28.5%)
Water Management	725	8 063	-	-	-	-	3 514	43.6%	351	4.3%	3 865	47.9%	394	83.6%	(10.9%)
Waste Water Management	-	-	-	-	-	-	2 950	-	111	-	3 061	-	-	87.0%	(100.0%)
Waste Management	8 203	500	-	-	-	-	-	-	-	-	-	-	(167)	11.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 291 152**	**1 327 407**	**380 346**	**29.5%**	**278 247**	**21.6%**	**478 978**	**36.1%**	**241 344**	**18.2%**	**1 378 915**	**103.9%**	**336 644**	**124.8%**	**(28.3%)**
Property rates	223 093	219 754	29 924	13.4%	26 560	11.9%	30 188	13.7%	49 311	22.4%	135 984	61.9%	48 200	88.2%	2.3%
Service charges	680 973	709 771	158 662	23.3%	156 524	23.0%	155 798	22.0%	153 990	21.7%	624 974	88.1%	153 998	102.5%	-
Other revenue	4 620	(85 150)	(1 392)	(30.1%)	5 462	118.2%	10 241	(12.0%)	(2 583)	3.0%	11 727	(13.8%)	20 600	51.5%	(112.5%)
Transfers and Subsidies - Operational	196 023	204 659	83 917	42.8%	65 041	33.2%	97 704	47.7%	8 304	4.1%	254 966	124.6%	6	104.5%	141 704.0%
Transfers and Subsidies - Capital	38 711	38 711	106 742	275.7%	22 419	57.9%	182 277	470.9%	27 502	71.0%	338 941	875.6%	107 620	790.1%	(74.4%)
Interest	147 732	239 662	2 493	1.7%	2 241	1.5%	2 769	1.2%	4 820	2.0%	12 324	5.1%	6 220	52.1%	(22.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 415 827)**	**(1 529 485)**	**(175 171)**	**12.4%**	**(147 509)**	**10.4%**	**(166 770)**	**10.9%**	**(129 622)**	**8.5%**	**(619 071)**	**40.5%**	**(149 697)**	**53.3%**	**(13.4%)**
Suppliers and employees	(1 289 821)	(1 388 285)	(175 171)	13.6%	(147 509)	11.4%	(166 770)	12.0%	(129 622)	9.3%	(619 071)	44.6%	(149 697)	56.7%	(13.4%)

Finance charges	(126 006)	(141 200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(124 676)**	**(202 078)**	**205 174**	**(164.6%)**	**130 738**	**(104.9%)**	**312 208**	**(154.5%)**	**111 723**	**(55.3%)**	**759 844**	**(376.0%)**	**186 947**	**(2 695.6%)**	**(40.2%)**
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	**(50 013)**	**(58 395)**	**(10 143)**	**20.3%**	**(13 527)**	**27.0%**	**(9 960)**	**17.1%**	**(9 022)**	**15.4%**	**(42 652)**	**73.0%**	**(23 904)**	**100.3%**	**(62.3%)**
Capital assets	(50 013)	(58 395)	(10 143)	20.3%	(13 527)	27.0%	(9 960)	17.1%	(9 022)	15.4%	(42 652)	73.0%	(23 904)	100.3%	(62.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(50 013)**	**(58 395)**	**(10 143)**	**20.3%**	**(13 527)**	**27.0%**	**(9 960)**	**17.1%**	**(9 022)**	**15.4%**	**(42 652)**	**73.0%**	**(23 904)**	**100.3%**	**(62.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(174 689)**	**(260 473)**	**195 031**	**(111.6%)**	**117 211**	**(67.1%)**	**302 248**	**(116.0%)**	**102 701**	**(39.4%)**	**717 192**	**(275.3%)**	**163 043**	**(691.8%)**	**(37.0%)**
Cash/cash equivalents at the year begin:	14 998	16 249	30 173	201.2%	211 280	1 408.7%	328 483	2 021.6%	630 731	3 881.8%	30 173	185.7%	564 898	12.7%	11.7%
Cash/cash equivalents at the year end:	**(159 691)**	**(244 224)**	**211 280**	**(132.3%)**	**328 483**	**(205.7%)**	**630 731**	**(258.3%)**	**733 433**	**(300.3%)**	**733 433**	**(300.3%)**	**727 941**	**(1 136.9%)**	**.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	9 331	1.8%	6 213	1.2%	5 961	1.1%	504 635	95.9%	526 140	17.2%	(16)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 385	8.8%	13 551	2.8%	9 634	2.0%	413 532	86.3%	479 102	15.7%	(101)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 181	3.4%	14 197	2.5%	14 142	2.5%	520 558	91.6%	568 078	18.6%	(1 815)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	8 391	2.3%	6 891	1.9%	6 820	1.8%	348 110	94.0%	370 213	12.1%	(11)	-	-	-
Receivables from Exchange Transactions - Waste Management	5 990	2.1%	4 882	1.8%	4 844	1.7%	263 143	94.4%	278 858	9.1%	(11)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 893	100.0%	8 893	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	16 184	2.0%	14 916	1.8%	14 596	1.8%	766 049	94.4%	811 746	26.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	128	1.6%	81	1.0%	83	1.1%	7 577	96.3%	7 869	.3%	(34)	(.4%)	-	-
Total By Income Source	**101 590**	**3.3%**	**60 732**	**2.0%**	**56 080**	**1.8%**	**2 832 497**	**92.8%**	**3 050 899**	**100.0%**	**(1 988)**	**(.1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 872	6.0%	7 455	4.1%	6 868	3.8%	157 194	86.2%	182 389	6.0%	-	-	-	-
Commercial	42 673	8.8%	13 005	2.7%	9 569	2.0%	417 639	86.5%	482 885	15.8%	(892)	(.2%)	-	-
Households	48 046	2.0%	40 272	1.7%	39 643	1.7%	2 257 664	94.6%	2 385 625	78.2%	(1 097)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**101 590**	**3.3%**	**60 732**	**2.0%**	**56 080**	**1.8%**	**2 832 497**	**92.8%**	**3 050 899**	**100.0%**	**(1 988)**	**(.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	61 896	4.7%	40 521	3.1%	30 607	2.3%	1 179 504	89.9%	1 312 528	30.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 305	100.0%	2 305	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49 997	1.9%	19 845	.7%	20 208	.8%	2 574 380	96.6%	2 664 430	61.4%
Auditor-General	73	.9%	-	-	1 986	24.9%	5 917	74.2%	7 976	.2%
Other	-	-	-	-	-	-	352 157	100.0%	352 157	8.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**111 966**	**2.6%**	**60 367**	**1.4%**	**52 801**	**1.2%**	**4 114 263**	**94.8%**	**4 339 396**	**100.0%**

Contact Details

Municipal Manager	Mr Mthembeni Jiyane	017 712 9613
Chief Financial Officer	Mr Khumbudzo Nemavhidi	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**396 929**	**420 263**	**115 202**	**29.0%**	**109 515**	**27.6%**	**98 425**	**23.4%**	**82 908**	**19.7%**	**406 049**	**96.6%**	**57 704**	**50.9%**	**43.7%**
Exchange Revenue															
Service charges - Electricity	95 868	111 130	26 060	27.2%	29 505	30.8%	22 491	20.2%	35 505	31.9%	113 561	102.2%	23 480	68.1%	51.2%
Service charges - Water	30 589	30 589	6 895	22.5%	7 283	23.8%	8 488	27.7%	9 370	30.6%	32 036	104.7%	5 890	58.8%	59.1%
Service charges - Waste Water Management	30 222	30 222	7 324	24.2%	7 576	25.1%	7 426	24.6%	7 586	25.1%	29 912	99.0%	5 170	59.4%	46.7%
Service charges - Waste Management	11 698	11 698	2 928	25.0%	2 920	25.0%	2 924	25.0%	2 925	25.0%	11 697	100.0%	1 871	58.3%	56.3%
Sale of Goods and Rendering of Services	2 322	1 852	590	25.4%	336	14.5%	426	23.0%	257	13.9%	1 609	86.9%	290	53.5%	(11.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 629	56 070	14 460	25.5%	13 574	24.0%	17 157	30.6%	16 119	28.7%	61 311	109.3%	8 819	57.8%	82.8%
Interest earned from Current and Non Current Assets	380	-	-	-	-	-	-	-	-	-	-	-	5	42.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	455	404	103	22.6%	99	21.8%	107	26.6%	127	31.4%	436	107.9%	53	53.7%	137.7%
Licences or permits	3 064	1 478	(24)	(.8%)	763	24.9%	823	55.7%	651	44.1%	2 213	149.8%	2 409	124.8%	(73.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 800	15 226	6	.1%	0	-	0	-	30	.2%	36	.2%	0	.1%	15 878.9%
Non-Exchange Revenue															
Property rates	40 669	41 586	10 638	26.2%	10 155	25.0%	10 485	25.2%	10 308	24.8%	41 586	100.0%	5 207	48.6%	98.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	125	238	92	73.8%	27	21.5%	195	81.8%	31	12.9%	345	144.7%	23	55.1%	32.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	114 108	114 108	46 128	40.4%	37 278	32.7%	27 902	24.5%	-	-	111 308	97.5%	4 487	44.2%	(100.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	5 662	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**396 512**	**416 917**	**99 440**	**25.1%**	**104 480**	**26.3%**	**126 511**	**30.3%**	**195 874**	**47.0%**	**526 305**	**126.2%**	**145 551**	**68.5%**	**34.6%**
Employee related costs	84 090	84 090	25 397	30.2%	17 613	20.9%	39 124	46.5%	48 169	57.3%	130 302	155.0%	32 424	77.9%	48.6%
Remuneration of councillors	8 292	8 292	2 045	24.7%	1 392	16.8%	2 956	35.7%	2 125	25.6%	8 518	102.7%	6 373	110.5%	(66.7%)
Bulk purchases - electricity	126 388	126 388	38 763	30.7%	29 612	23.4%	28 807	22.8%	35 148	27.8%	132 331	104.7%	22 567	62.1%	55.8%
Inventory consumed	7 500	10 000	2 167	28.9%	7 306	97.4%	9 412	94.1%	8 658	86.6%	27 542	275.4%	10 478	110.5%	(17.4%)
Debt impairment	117 456	113 611	-	-	(116)	(.1%)	1 868	1.6%	41 643	36.7%	43 395	38.2%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	22 035	22 035	61	.3%	-	-	-	-	22	.1%	83	.4%	(3 555)	(16.8%)	(100.6%)
Interest,Dividends and Rent on Land	7 500	7 500	6 836	91.1%	10 494	139.9%	9 604	128.0%	11 911	158.8%	38 844	517.9%	4 985	117.2%	138.9%
Contracted services	13 750	30 000	15 072	109.6%	26 897	195.6%	27 457	91.5%	43 675	145.6%	113 102	377.0%	66 696	201.2%	(34.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	9 500	15 000	9 098	95.8%	11 281	118.7%	7 283	48.6%	4 524	30.2%	32 187	214.6%	5 584	96.4%	(19.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**417**	**3 346**	**15 762**		**5 035**		**(28 087)**		**(112 966)**		**(120 256)**		**(87 847)**		
Transfers and subsidies - capital (monetary allocations)	16 528	22 027	-	-	-	-	-	-	-	-	-	-	33 335	93.3%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 945**	**25 373**	**15 762**		**5 035**		**(28 087)**		**(112 966)**		**(120 256)**		**(54 512)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**16 945**	**25 373**	**15 762**		**5 035**		**(28 087)**		**(112 966)**		**(120 256)**		**(54 512)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 945**	**25 373**	**15 762**		**5 035**		**(28 087)**		**(112 966)**		**(120 256)**		**(54 512)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	45	-	(17)	-	43	-	(3)	-	68	-	(86)	-	(96.8%)
Surplus/(Deficit) for the year	**16 945**	**25 373**	**15 807**		**5 018**		**(28 044)**		**(112 969)**		**(120 188)**		**(54 598)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**16 526**	**22 025**	**4 425**	**26.8%**	**4 972**	**30.1%**	**4 917**	**22.3%**	**3 802**	**17.3%**	**18 116**	**82.3%**	**4 345**	**36.6%**	**(12.5%)**
National Government	16 526	22 025	4 425	26.8%	4 972	30.1%	4 891	22.2%	3 428	15.6%	17 715	80.4%	4 091	34.9%	(16.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 526**	**22 025**	**4 425**	**26.8%**	**4 972**	**30.1%**	**4 891**	**22.2%**	**3 428**	**15.6%**	**17 715**	**80.4%**	**4 091**	**34.9%**	**(16.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	26	-	375	-	401	-	254	-	47.2%
Capital Expenditure Functional	**16 526**	**22 025**	**4 425**	**26.8%**	**5 074**	**30.7%**	**4 942**	**22.4%**	**3 802**	**17.3%**	**18 242**	**82.8%**	**4 509**	**37.3%**	**(15.7%)**
Municipal governance and administration	**-**	**-**	**110**	**-**	**102**	**-**	**51**	**-**	**375**	**-**	**637**	**-**	**342**	**-**	**9.5%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	110	-	102	-	51	-	375	-	637	-	342	-	9.5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 215**	**5 215**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 215	5 215	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 877**	**6 877**	**4 315**	**62.7%**	**-**	**-**	**-**	**-**	**-**	**-**	**4 315**	**62.7%**	**76**	**27.0%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 877	6 877	4 315	62.7%	-	-	-	-	-	-	4 315	62.7%	76	27.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 434**	**9 933**	**-**	**-**	**4 972**	**112.1%**	**4 891**	**49.2%**	**3 428**	**34.5%**	**13 291**	**133.8%**	**4 091**	**57.0%**	**(16.2%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	2 959	70.7%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 348	7 847	-	-	4 196	178.7%	4 891	62.3%	3 428	43.7%	12 514	159.5%	-	-	(100.0%)
Waste Management	2 086	2 086	-	-	776	37.2%	-	-	-	-	776	37.2%	1 132	56.6%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**292 112**	**297 232**	**109 753**	**37.6%**	**86 193**	**29.5%**	**82 725**	**27.8%**	**47 391**	**15.9%**	**326 063**	**109.7%**	**30 553**	**60.2%**	**55.1%**
Property rates	29 688	29 688	5 726	19.3%	5 207	17.5%	5 380	18.1%	4 725	15.9%	21 038	70.9%	4 262	44.5%	10.9%
Service charges	86 917	86 917	37 222	42.8%	32 361	37.2%	38 465	44.3%	36 663	42.2%	144 711	166.5%	26 538	80.2%	38.2%
Other revenue	43 852	43 852	5 265	12.0%	1 860	4.2%	4 294	9.8%	3 459	7.9%	14 879	33.9%	(1 055)	99.1%	(427.9%)
Transfers and Subsidies - Operational	114 747	114 747	54 352	47.4%	40 838	35.6%	34 585	30.1%	2 544	2.2%	132 319	115.3%	807	49.6%	215.1%
Transfers and Subsidies - Capital	16 528	22 027	7 188	43.5%	5 927	35.9%	-	-	-	-	13 115	59.5%	-	61.6%	-
Interest	380	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(257 020)**	**(268 434)**	**(80 482)**	**31.3%**	**(87 614)**	**34.1%**	**(84 769)**	**31.6%**	**(56 274)**	**21.0%**	**(309 139)**	**115.2%**	**(80 244)**	**59.0%**	**(29.9%)**
Suppliers and employees	(263 020)	(260 934)	(80 482)	30.6%	(87 614)	33.3%	(84 769)	32.5%	(56 274)	21.6%	(309 139)	118.5%	(80 244)	61.3%	(29.9%)

Finance charges	6 000	(7 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**35 092**	**28 798**	**29 272**	**83.4%**	**(1 420)**	**(4.0%)**	**(2 045)**	**(7.1%)**	**(8 883)**	**(30.8%)**	**16 923**	**58.8%**	**(49 691)**	**66.2%**	**(82.1%)**
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	**(16 526)**	**(22 025)**	**(4 119)**	**24.9%**	**(4 148)**	**25.1%**	**(6 011)**	**27.3%**	**(4 010)**	**18.2%**	**(18 288)**	**83.0%**	**(3 398)**	**34.5%**	**18.0%**
Capital assets	(16 526)	(22 025)	(4 119)	24.9%	(4 148)	25.1%	(6 011)	27.3%	(4 010)	18.2%	(18 288)	83.0%	(3 398)	34.5%	18.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(16 526)**	**(22 025)**	**(4 119)**	**24.9%**	**(4 148)**	**25.1%**	**(6 011)**	**27.3%**	**(4 010)**	**18.2%**	**(18 288)**	**83.0%**	**(3 398)**	**34.5%**	**18.0%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**18 566**	**6 773**	**25 153**	**135.5%**	**(5 569)**	**(30.0%)**	**(8 056)**	**(118.9%)**	**(12 893)**	**(190.4%)**	**(1 365)**	**(20.1%)**	**(53 089)**	**115.8%**	**(75.7%)**
Cash/cash equivalents at the year begin:	4 375	4 375	14 292	326.7%	26 211	599.2%	20 642	471.9%	12 586	287.7%	14 292	326.7%	82 870	133.4%	(84.8%)
Cash/cash equivalents at the year end:	**22 941**	**11 147**	**26 211**	**114.3%**	**20 642**	**90.0%**	**12 586**	**112.9%**	**(176)**	**(1.6%)**	**(176)**	**(1.6%)**	**30 066**	**114.2%**	**(100.6%)**

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	4 818	3.3%	2 085	1.4%	1 425	1.0%	136 235	94.2%	144 564	13.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 856	7.8%	2 919	2.1%	2 733	2.0%	122 623	88.1%	139 131	13.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 793	2.9%	2 494	1.9%	2 433	1.9%	121 267	93.3%	129 987	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 101	1.8%	1 905	1.1%	1 813	1.1%	161 120	95.9%	167 939	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 110	1.2%	1 060	1.1%	1 052	1.1%	92 079	96.6%	95 301	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 193	100.0%	2 193	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 510	1.6%	5 501	1.6%	5 607	1.6%	332 737	95.2%	349 355	32.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	79	.2%	71	.2%	351	.9%	37 112	98.7%	37 613	3.5%	-	-	-	-
Total By Income Source	**29 268**	**2.7%**	**16 036**	**1.5%**	**15 414**	**1.4%**	**1 005 366**	**94.3%**	**1 066 085**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	759	2.7%	651	2.4%	598	2.2%	25 632	92.7%	27 640	2.6%	-	-	-	-
Commercial	16 015	5.2%	4 531	1.5%	3 950	1.3%	281 011	92.0%	305 508	28.7%	-	-	-	-
Households	12 494	1.7%	10 854	1.5%	10 866	1.5%	698 723	95.3%	732 937	68.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**29 268**	**2.7%**	**16 036**	**1.5%**	**15 414**	**1.4%**	**1 005 366**	**94.3%**	**1 066 085**	**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	16 801	5.4%	11 986	3.9%	11 604	3.8%	268 300	86.9%	308 691	41.7%
Bulk Water	-	-	-	-	-	-	30 986	100.0%	30 986	4.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 573	5.8%	16 259	4.2%	14 243	3.6%	338 383	86.4%	391 458	52.8%
Auditor-General	-	-	383	3.9%	9	.1%	9 366	96.0%	9 758	1.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**39 374**	**5.3%**	**28 628**	**3.9%**	**25 856**	**3.5%**	**647 036**	**87.3%**	**740 894**	**100.0%**

Contact Details

Municipal Manager	Mr Lwazi Cindi	017 004 0027
Chief Financial Officer	Mr Mokgopane Hendrik Thokoane	017 004 0027

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**456 775**	**13.4%**	**2 961 045**	**86.8%**	**553 678**	**84.0%**	**(17.5%)**
Exchange Revenue															
Service charges - Electricity	994 107	1 021 146	276 000	27.8%	233 409	23.5%	160 990	15.8%	157 768	15.5%	828 168	81.1%	177 703	79.8%	(11.2%)
Service charges - Water	714 085	714 085	163 011	22.8%	188 920	26.5%	120 607	16.9%	118 533	16.6%	591 072	82.8%	96 149	66.5%	23.3%
Service charges - Waste Water Management	182 706	182 706	40 175	22.0%	41 764	22.9%	42 996	23.5%	27 633	15.1%	152 568	83.5%	39 667	88.2%	(30.3%)
Service charges - Waste Management	180 036	180 036	48 583	27.0%	52 839	29.3%	20 664	11.5%	28 079	15.6%	150 165	83.4%	39 226	86.4%	(28.4%)
Sale of Goods and Rendering of Services	7 832	7 832	1 647	21.0%	2 024	25.8%	1 324	16.9%	1 184	15.1%	6 180	78.9%	1 472	88.4%	(19.5%)
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%	38 629	16.4%	212 499	90.5%	56 352	110.1%	(31.5%)
Interest earned from Current and Non Current Assets	15 943	8 000	1 242	7.8%	1 167	7.3%	1 404	17.6%	372	4.6%	4 184	52.3%	469	23.2%	(20.9%)
Dividends	26	(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%	1 795	9.1%	14 100	71.2%	2 207	86.2%	(18.7%)
Licences or permits	-	7	4	-	-	-	51	735.0%	20	292.3%	75	1 077.3%	-	-	(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%	195	3.0%	1 840	28.0%	3 219	67.0%	(93.9%)
Non-Exchange Revenue															
Property rates	456 203	456 203	113 901	25.0%	114 451	25.1%	114 135	25.0%	74 761	16.4%	417 248	91.5%	98 553	86.2%	(24.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 536	19 536	2 331	11.9%	1 841	9.4%	24 330	124.5%	1 113	5.7%	29 615	151.6%	17 858	129.7%	(93.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 875	525 805	222 823	42.6%	164 939	31.5%	134 628	25.6%	1 290	.2%	523 680	99.6%	12 268	99.1%	(89.5%)
Interest Receivables	22 620	31 724	8 119	35.9%	7 743	34.2%	8 151	25.7%	5 402	17.0%	29 416	92.7%	8 428	152.5%	(35.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	236	-	-	-	236	-	107	-	(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%**	**1 138 426**	**29.7%**	**4 117 147**	**107.3%**	**1 214 558**	**101.4%**	**(6.3%)**
Employee related costs	800 000	800 000	197 549	24.7%	197 307	24.7%	134 162	16.8%	194 362	24.3%	723 380	90.4%	193 214	94.0%	.6%
Remuneration of councillors	37 005	37 005	7 928	21.4%	8 148	22.0%	8 213	22.2%	6 593	17.8%	30 883	83.5%	8 706	94.1%	(24.3%)
Bulk purchases - electricity	828 130	828 130	336 536	40.6%	230 214	27.8%	225 529	27.2%	186 018	22.5%	978 298	118.1%	301 300	102.4%	(38.3%)
Inventory consumed	576 933	584 682	159 579	27.7%	155 699	27.0%	131 581	22.5%	94 687	16.2%	541 546	92.6%	120 821	94.9%	(21.6%)
Debt impairment	526 975	526 975	-	-	-	-	398 389	75.6%	-	-	398 389	75.6%	-	82.5%	-
Depreciation, Amortisation and Impairment	152 108	134 209	28 572	18.8%	27 359	18.0%	26 366	19.6%	17 580	13.1%	99 877	74.4%	29 701	83.3%	(40.8%)
Interest,Dividends and Rent on Land	177 400	197 400	82 616	46.6%	93 325	52.6%	84 875	43.0%	88 752	45.0%	349 569	177.1%	80 424	139.2%	10.4%
Contracted services	400 000	440 299	55 760	13.9%	71 061	17.8%	81 890	18.6%	45 897	10.4%	254 608	57.8%	102 205	70.2%	(55.1%)
Transfers and subsidies	-	-	7 545	-	1 947	-	2 020	-	5 187	-	16 700	-	10 723	105.8%	(51.6%)
Irrecoverable debts written off	126 727	126 727	13 583	10.7%	51 620	40.7%	79 758	62.9%	475 583	375.3%	620 543	489.7%	326 317	-	45.7%
Operational Cost and Other Cost	162 744	161 792	26 632	16.4%	37 996	23.3%	14 935	9.2%	23 765	14.7%	103 329	63.9%	41 122	73.4%	(42.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Other Losses	-	-	-	-	-	-	27	-	-	-	27	-	24	-	(100.0%)
Surplus/(Deficit)	**(428 146)**	**(426 349)**	**20 733**		**566**		**(495 751)**		**(681 650)**		**(1 156 102)**		**(660 880)**		
Transfers and subsidies - capital (monetary allocations)	110 975	115 202	25 589	23.1%	46 809	42.2%	24 648	21.4%	6 375	5.5%	103 421	89.8%	16 184	95.1%	(60.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(317 171)**	**(311 148)**	**46 322**		**47 375**		**(471 103)**		**(675 275)**		**(1 052 681)**		**(644 696)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(317 171)**	**(311 148)**	**46 322**		**47 375**		**(471 103)**		**(675 275)**		**(1 052 681)**		**(644 696)**		
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)**		**(675 275)**		**(1 052 681)**		**(644 696)**		
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)**		**(675 275)**		**(1 052 681)**		**(644 696)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**8 179**	**4.3%**	**141 556**	**73.7%**	**71 331**	**71.5%**	**(88.5%)**
National Government	107 426	97 089	22 675	21.1%	19 124	17.8%	17 920	18.5%	5 345	5.5%	65 064	67.0%	17 097	85.8%	(68.7%)
Provincial Government	-	-	-	-	-	-	120	-	-	-	120	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**107 426**	**97 089**	**22 675**	**21.1%**	**19 124**	**17.8%**	**18 040**	**18.6%**	**5 345**	**5.5%**	**65 184**	**67.1%**	**17 097**	**85.8%**	**(68.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	108 888	94 950	25 335	23.3%	30 046	27.6%	18 157	19.1%	2 835	3.0%	76 372	80.4%	54 233	61.8%	(94.8%)
Capital Expenditure Functional	**216 314**	**192 039**	**48 010**	**22.2%**	**49 170**	**22.7%**	**36 538**	**19.0%**	**8 179**	**4.3%**	**141 897**	**73.9%**	**71 331**	**71.9%**	**(88.5%)**
Municipal governance and administration	**12 200**	**11 518**	**3 605**	**29.6%**	**1 313**	**10.8%**	**1 576**	**13.7%**	**(9)**	**(.1%)**	**6 484**	**56.3%**	**6 902**	**54.9%**	**(100.1%)**
Executive and Council	1 500	590	162	10.8%	-	-	172	29.1%	-	-	334	56.6%	40	43.2%	(100.0%)
Finance and administration	10 700	10 928	3 443	32.2%	1 313	12.3%	1 404	12.8%	(9)	(.1%)	6 150	56.3%	6 862	55.2%	(100.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 588**	**5 255**	**187**	**1.5%**	**703**	**5.6%**	**2 744**	**52.2%**	**-**	**-**	**3 634**	**69.2%**	**29**	**3.7%**	**(100.0%)**
Community and Social Services	12 300	2 213	187	1.5%	703	5.7%	202	9.1%	-	-	1 093	49.4%	29	.6%	(100.0%)
Sport And Recreation	288	3 042	-	-	-	-	2 541	83.6%	-	-	2 541	83.6%	-	10.8%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**65 742**	**78 419**	**19 046**	**29.0%**	**11 639**	**17.7%**	**6 668**	**8.5%**	**5 938**	**7.6%**	**43 292**	**55.2%**	**17 572**	**76.9%**	**(66.2%)**
Planning and Development	49 842	59 032	8 308	16.7%	9 849	19.8%	6 615	11.2%	5 345	9.1%	30 116	51.0%	12 808	88.4%	(58.3%)
Road Transport	15 100	18 692	10 739	71.1%	1 791	11.9%	52	.3%	593	3.2%	13 175	70.5%	4 764	34.0%	(87.5%)
Environmental Protection	800	696	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**125 785**	**96 847**	**25 172**	**20.0%**	**35 515**	**28.2%**	**25 551**	**26.4%**	**2 250**	**2.3%**	**88 487**	**91.4%**	**46 827**	**76.7%**	**(95.2%)**
Energy sources	83 100	67 238	19 172	23.1%	14 438	17.4%	17 168	25.5%	2 250	3.3%	53 028	78.9%	20 919	84.1%	(89.2%)
Water Management	25 000	17 861	4 039	16.2%	12 896	51.6%	8 383	46.9%	-	-	25 318	141.8%	24 889	101.5%	(100.0%)
Waste Water Management	-	11 748	1 960	-	8 181	-	-	-	-	-	10 141	86.3%	1 020	36.4%	(100.0%)
Waste Management	17 685	-	-	-	-	-	-	-	-	-	-	-	-	87.0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**316 675**	**11.2%**	**2 595 428**	**91.8%**	**472 265**	**72.9%**	**(32.9%)**
Property rates	337 049	337 049	87 944	26.1%	94 799	28.1%	97 481	28.9%	65 526	19.4%	345 751	102.6%	89 040	78.9%	(26.4%)
Service charges	1 505 611	1 552 597	419 745	27.9%	454 021	30.2%	415 728	26.8%	239 932	15.5%	1 529 426	98.5%	366 621	62.9%	(34.6%)
Other revenue	122 388	131 491	11 793	9.6%	23 400	19.1%	14 399	11.0%	4 971	3.8%	54 563	41.5%	10 092	145.4%	(50.7%)
Transfers and Subsidies - Operational	522 875	525 668	222 067	42.5%	166 319	31.8%	137 061	26.1%	2 338	.4%	527 785	100.4%	1 357	99.7%	72.3%
Transfers and Subsidies - Capital	110 975	110 975	66 146	59.6%	20 534	18.5%	29 297	26.4%	-	-	115 977	104.5%	2	101.7%	(100.0%)
Interest	16 401	168 959	5 732	34.9%	5 747	35.0%	6 541	3.9%	3 908	2.3%	21 927	13.0%	5 153	76.5%	(24.2%)
Dividends	26	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 759 018)**	**(2 826 987)**	**(518 929)**	**18.8%**	**(433 632)**	**15.7%**	**(434 147)**	**15.4%**	**(242 482)**	**8.6%**	**(1 629 191)**	**57.6%**	**(197 018)**	**40.9%**	**23.1%**
Suppliers and employees	(2 625 968)	(2 673 937)	(518 929)	19.8%	(433 632)	16.5%	(434 147)	16.2%	(242 482)	9.1%	(1 629 191)	60.9%	(197 018)	41.3%	23.1%

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%)**	**74 193**	**(29 912.0%)**	**966 237**	**(389 553.6%)**	**275 247**	**3 912.7%**	**(73.0%)**
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%**	**(22 841)**	**10.4%**	**(184 954)**	**83.9%**	**(31 231)**	**73.9%**	**(26.9%)**
Capital assets	(216 314)	(220 540)	(59 031)	27.3%	(59 790)	27.6%	(43 292)	19.6%	(22 841)	10.4%	(184 954)	83.9%	(31 231)	73.9%	(26.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(216 314)**	**(220 540)**	**(59 031)**	**27.3%**	**(59 790)**	**27.6%**	**(43 292)**	**19.6%**	**(22 841)**	**10.4%**	**(184 954)**	**83.9%**	**(31 231)**	**73.9%**	**(26.9%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(360 007)**	**(220 788)**	**235 467**	**(65.4%)**	**271 397**	**(75.4%)**	**223 067**	**(101.0%)**	**51 352**	**(23.3%)**	**781 283**	**(353.9%)**	**244 015**	**(460.3%)**	**(79.0%)**
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%	779 754	1 565.1%	49 732	99.8%	683 295	10.2%	14.1%
Cash/cash equivalents at the year end:	**(334 256)**	**(170 965)**	**285 290**	**(85.4%)**	**556 687**	**(166.5%)**	**779 754**	**(456.1%)**	**831 106**	**(486.1%)**	**831 106**	**(486.1%)**	**927 228**	**1 530.7%**	**(10.4%)**

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	44 727	3.5%	30 442	2.4%	28 269	2.2%	1 170 703	91.9%	1 274 141	30.6%	(34 107)	(2.7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	43 468	8.4%	14 957	2.9%	12 326	2.4%	446 527	86.3%	517 278	12.4%	(69 442)	(13.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	28 521	6.4%	12 565	2.8%	11 716	2.6%	393 559	88.2%	446 361	10.7%	(8 745)	(2.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	13 655	2.8%	10 209	2.1%	9 664	2.0%	447 737	93.0%	481 265	11.5%	(60 321)	(12.5%)	-	-
Receivables from Exchange Transactions - Waste Management	12 544	2.8%	8 763	2.0%	8 504	1.9%	410 501	93.2%	440 312	10.6%	(182 263)	(41.4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	25 029	2.6%	22 923	2.4%	22 791	2.4%	883 086	92.6%	953 829	22.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44 070	76.9%	989	1.7%	1 011	1.8%	11 261	19.6%	57 332	1.4%	(181 653)	(316.8%)	-	-
Total By Income Source	**212 015**	**5.1%**	**100 848**	**2.4%**	**94 281**	**2.3%**	**3 763 375**	**90.2%**	**4 170 518**	**100.0%**	**(536 529)**	**(12.9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 516	10.5%	2 334	4.4%	1 609	3.1%	43 272	82.1%	52 731	1.3%	36	.1%	-	-
Commercial	39 372	11.5%	9 338	2.7%	7 939	2.3%	284 266	83.4%	340 915	8.2%	288	.1%	-	-
Households	167 126	4.4%	89 176	2.4%	84 733	2.2%	3 435 837	91.0%	3 776 872	90.6%	(536 853)	(14.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**212 015**	**5.1%**	**100 848**	**2.4%**	**94 281**	**2.3%**	**3 763 375**	**90.2%**	**4 170 518**	**100.0%**	**(536 529)**	**(12.9%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	156 125	4.2%	127 786	3.4%	128 455	3.4%	3 324 798	89.0%	3 737 164	46.4%
Bulk Water	-	-	7 177	3.0%	14 290	5.9%	220 234	91.1%	241 701	3.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	194 767	4.8%	34 182	.8%	8 630	.2%	3 838 659	94.2%	4 076 238	50.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**350 891**	**4.4%**	**169 145**	**2.1%**	**151 376**	**1.9%**	**7 383 691**	**91.7%**	**8 055 103**	**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: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**648 808**	**861 128**	**247 209**	**38.1%**	**220 535**	**34.0%**	**199 612**	**23.2%**	**60 806**	**7.1%**	**728 161**	**84.6%**	**96 136**	**71.0%**	**(36.8%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	3 289	3 289	60	1.8%	486	14.8%	428	13.0%	535	16.3%	1 509	45.9%	(84)	52.0%	(734.5%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	27 481	18 981	2 751	10.0%	2 971	10.8%	2 338	12.3%	10 642	56.1%	18 701	98.5%	13 264	82.6%	(19.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	248	248	10	4.0%	(10)	(4.0%)	17	6.7%	353	142.2%	370	148.9%	-	-	(100.0%)
Licences or permits	987	987	232	23.5%	280	28.4%	316	32.0%	920	93.3%	1 748	177.2%	212	107.9%	333.4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 019	25 019	4 456	29.7%	4 439	29.6%	11 500	46.0%	2 041	8.2%	22 436	89.7%	3 848	72.5%	(47.0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	601 780	812 299	239 700	39.8%	212 368	35.3%	185 014	22.8%	45 995	5.7%	683 078	84.1%	78 868	70.6%	(41.7%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	305	-	305	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	14	-	14	-	28	-	(47.9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**678 464**	**889 954**	**152 384**	**22.5%**	**228 508**	**33.7%**	**183 766**	**20.6%**	**168 224**	**18.9%**	**732 882**	**82.4%**	**165 606**	**68.7%**	**1.6%**
Employee related costs	252 204	257 487	59 429	23.6%	61 130	24.2%	62 330	24.2%	68 498	26.6%	251 388	97.6%	56 666	96.7%	20.9%
Remuneration of councillors	16 473	16 243	3 782	23.0%	3 699	22.5%	3 683	22.7%	4 355	26.8%	15 518	95.5%	3 670	90.7%	18.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 386	4 136	156	3.5%	546	12.5%	1 031	24.9%	1 817	43.9%	3 549	85.8%	1 390	91.8%	30.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	28 726	22 564	5 453	19.0%	5 354	18.6%	5 321	23.6%	4 241	18.8%	20 369	90.3%	5 532	79.4%	(23.3%)
Interest,Dividends and Rent on Land	1 500	1 684	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	43 522	41 994	4 695	10.8%	10 215	23.5%	5 958	14.2%	12 728	30.3%	33 596	80.0%	12 353	81.7%	3.0%
Transfers and subsidies	254 801	466 673	66 482	26.1%	126 529	49.7%	84 939	18.2%	55 053	11.8%	333 003	71.4%	68 567	49.7%	(19.7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	76 852	79 174	12 388	16.1%	21 035	27.4%	20 504	25.9%	21 358	27.0%	75 285	95.1%	17 425	95.0%	22.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	6	-	6	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	168	-	168	-	2	-	7 908.0%
Surplus/(Deficit)	**(29 656)**	**(28 826)**	**94 825**		**(7 973)**		**15 846**		**(107 418)**		**(4 721)**		**(69 470)**		
Transfers and subsidies - capital (monetary allocations)	17 713	20 357	12	.1%	7 779	43.9%	6 454	31.7%	6 113	30.0%	20 357	100.0%	2 107	65.2%	190.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(11 943)**	**(8 469)**	**94 837**		**(194)**		**22 300**		**(101 306)**		**15 637**		**(67 362)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(11 943)**	**(8 469)**	**94 837**		**(194)**		**22 300**		**(101 306)**		**15 637**		**(67 362)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(11 943)**	**(8 469)**	**94 837**		**(194)**		**22 300**		**(101 306)**		**15 637**		**(67 362)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(11 943)**	**(8 469)**	**94 837**		**(194)**		**22 300**		**(101 306)**		**15 637**		**(67 362)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**500**	**647**	**-**	**-**	**-**	**-**	**427**	**66.0%**	**220**	**34.0%**	**647**	**100.0%**	**-**	**-**	**(100.0%)**
National Government	500	647	-	-	-	-	427	66.0%	220	34.0%	647	100.0%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**500**	**647**	**-**	**-**	**-**	**-**	**427**	**66.0%**	**220**	**34.0%**	**647**	**100.0%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**5 307**	**5 899**	**-**	**-**	**737**	**13.9%**	**1 700**	**28.8%**	**4 082**	**69.2%**	**6 519**	**110.5%**	**1 352**	**79.3%**	**202.0%**
Municipal governance and administration	**4 857**	**5 229**	**-**	**-**	**692**	**14.3%**	**1 700**	**32.5%**	**3 659**	**70.0%**	**6 051**	**115.7%**	**1 352**	**79.3%**	**170.7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 857	5 229	-	-	692	14.3%	1 700	32.5%	3 659	70.0%	6 051	115.7%	1 352	79.3%	170.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**220**	**-**	**-**	**-**	**-**	**-**	**-**	**220**	**100.0%**	**220**	**100.0%**	**-**	**-**	**(100.0%)**
Planning and Development	-	220	-	-	-	-	-	-	220	100.0%	220	100.0%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**450**	**450**	**-**	**-**	**45**	**9.9%**	**-**	**-**	**203**	**45.2%**	**248**	**55.1%**	**-**	**-**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	450	450	-	-	45	9.9%	-	-	203	45.2%	248	55.1%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**647 521**	**859 241**	**317 632**	**49.1%**	**244 584**	**37.8%**	**218 088**	**25.4%**	**57 730**	**6.7%**	**838 034**	**97.5%**	**94 048**	**85.1%**	**(38.6%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	3 289	3 289	69	2.1%	559	17.0%	492	15.0%	615	18.7%	1 735	52.8%	(97)	58.2%	(734.5%)
Other revenue	(17 742)	(17 442)	9 309	(52.5%)	8 397	(47.3%)	5 342	(30.6%)	4 863	(27.9%)	27 911	(160.0%)	2 039	3 398.2%	138.5%
Transfers and Subsidies - Operational	616 780	836 699	298 715	48.4%	230 337	37.3%	205 039	24.5%	50 618	6.0%	784 709	93.8%	89 963	82.3%	(43.7%)
Transfers and Subsidies - Capital	17 713	17 713	7 431	42.0%	4 116	23.2%	6 166	34.8%	-	-	17 713	100.0%	-	91.4%	-
Interest	27 481	18 981	2 108	7.7%	1 176	4.3%	1 049	5.5%	1 634	8.6%	5 967	31.4%	2 143	25.6%	(23.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(665 693)**	**(876 978)**	**(24 465)**	**3.7%**	**(27 298)**	**4.1%**	**(23 548)**	**2.7%**	**(26 157)**	**3.0%**	**(101 467)**	**11.6%**	**(22 144)**	**11.5%**	**18.1%**
Suppliers and employees	(665 693)	(876 978)	(24 465)	3.7%	(27 298)	4.1%	(23 548)	2.7%	(26 157)	3.0%	(101 467)	11.6%	(22 144)	11.5%	18.1%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(18 172)**	**(17 738)**	**293 167**	**(1 613.3%)**	**217 286**	**(1 195.7%)**	**194 540**	**(1 096.8%)**	**31 573**	**(178.0%)**	**736 567**	**(4 152.6%)**	**71 904**	**2 797.4%**	**(56.1%)**
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	**(5 307)**	**(5 738)**	**-**	**-**	**-**	**-**	**(448)**	**7.8%**	**(210)**	**3.7%**	**(658)**	**11.5%**	**-**	**-**	**(100.0%)**
Capital assets	(5 307)	(5 738)	-	-	-	-	(448)	7.8%	(210)	3.7%	(658)	11.5%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(5 307)**	**(5 738)**	**-**	**-**	**-**	**-**	**(448)**	**7.8%**	**(210)**	**3.7%**	**(658)**	**11.5%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(23 479)**	**(23 476)**	**293 167**	**(1 248.7%)**	**217 286**	**(925.5%)**	**194 092**	**(826.8%)**	**31 363**	**(133.6%)**	**735 909**	**(3 134.8%)**	**71 904**	**3 246.0%**	**(56.4%)**
Cash/cash equivalents at the year begin:	167 882	167 882	188 881	112.5%	482 049	287.1%	699 335	416.6%	893 427	532.2%	188 881	112.5%	770 858	58.1%	15.9%
Cash/cash equivalents at the year end:	**144 403**	**144 407**	**482 049**	**333.8%**	**699 335**	**484.3%**	**893 427**	**618.7%**	**924 790**	**640.4%**	**924 790**	**640.4%**	**842 762**	**304.5%**	**9.7%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	8	17.0%	-	-	-	-	39	83.0%	46	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8**	**17.0%**	**-**	**-**	**-**	**-**	**39**	**83.0%**	**46**	**100.0%**

Contact Details

Municipal Manager	Mr Ca Habile	017 801 7008
Chief Financial Officer	Mr Oupa G. Hlope	017 801 7009

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**948 495**	**973 500**	**430 502**	**45.4%**	**390 961**	**41.2%**	**567 783**	**58.3%**	**183 218**	**18.8%**	**1 572 464**	**161.5%**	**234 427**	**87.6%**	**(21.8%)**
Exchange Revenue															
Service charges - Electricity	246 628	250 631	57 870	23.5%	49 305	20.0%	53 903	21.5%	55 152	22.0%	216 230	86.3%	58 565	87.2%	(5.8%)
Service charges - Water	78 691	78 691	32 727	41.6%	5 258	6.7%	15 466	19.7%	15 199	19.3%	68 650	87.2%	20 401	84.5%	(25.5%)
Service charges - Waste Water Management	14 392	14 392	3 369	23.4%	3 227	22.4%	3 190	22.2%	2 446	17.0%	12 232	85.0%	3 189	87.9%	(23.3%)
Service charges - Waste Management	15 318	18 318	4 120	26.9%	3 905	25.5%	3 777	20.6%	3 915	21.4%	15 718	85.8%	3 851	97.8%	1.7%
Sale of Goods and Rendering of Services	7 231	9 086	505	7.0%	575	8.0%	1 756	19.3%	756	8.3%	3 592	39.5%	560	29.8%	34.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	165 255	165 255	16	-	204	.1%	219	.1%	352	.2%	792	.5%	62 736	70.0%	(99.4%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	1 095	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 641	1 641	571	34.8%	546	33.2%	453	27.6%	548	33.4%	2 118	129.1%	(1 232)	(11.0%)	(144.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	806	431	70	8.7%	463	57.4%	58	13.4%	475	110.1%	1 065	247.0%	464	129.2%	2.3%
Non-Exchange Revenue															
Property rates	128 920	138 920	279 860	217.1%	285 720	221.6%	295 729	212.9%	53 772	38.7%	915 081	658.7%	29 107	76.7%	84.7%
Surcharges and Taxes	73 281	73 281	17 259	23.6%	16 379	22.4%	16 160	22.1%	16 346	22.3%	66 144	90.3%	17 216	190.8%	(5.1%)
Fines, penalties and forfeits	2 235	2 235	335	15.0%	415	18.6%	424	19.0%	678	30.3%	1 852	82.9%	(1 026)	16.6%	(166.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161 007	161 007	8 161	5.1%	1	-	148 974	92.5%	3 578	2.2%	160 714	99.8%	88 957	100.2%	(96.0%)
Interest Receivables	53 090	59 612	25 640	48.3%	24 964	47.0%	27 673	46.4%	29 996	50.3%	108 273	181.6%	(49 456)	35.3%	(160.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	4	-	4	-	0	-	12 885.2%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**994 017**	**1 002 079**	**194 189**	**19.5%**	**231 445**	**23.3%**	**238 247**	**23.8%**	**343 092**	**34.2%**	**1 006 972**	**100.5%**	**231 699**	**94.3%**	**48.1%**
Employee related costs	211 691	219 640	52 953	25.0%	54 189	25.6%	54 064	24.6%	53 750	24.5%	214 956	97.9%	33 882	83.2%	58.6%
Remuneration of councillors	12 146	12 146	2 469	20.3%	2 454	20.2%	2 712	22.3%	2 530	20.8%	10 166	83.7%	1 743	81.5%	45.2%
Bulk purchases - electricity	228 174	226 174	62 751	27.5%	53 675	23.5%	71 443	31.6%	72 332	32.0%	260 201	115.0%	61 288	102.3%	18.0%
Inventory consumed	124 623	117 918	26 701	21.4%	24 833	19.9%	12 038	10.2%	19 272	16.3%	82 844	70.3%	20 304	105.9%	(5.1%)
Debt impairment	89 408	61 908	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	53 279	56 591	-	-	14 567	27.3%	14 783	26.1%	24 074	42.5%	53 424	94.4%	-	-	(100.0%)
Interest,Dividends and Rent on Land	50 000	60 000	17 681	35.4%	29 944	59.9%	41 492	69.2%	29 065	48.4%	118 183	197.0%	24 899	287.9%	16.7%
Contracted services	128 878	144 932	17 141	13.3%	33 770	26.2%	30 910	21.3%	85 052	58.7%	166 873	115.1%	61 261	139.5%	38.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	31 594	31 383	2 512	8.0%	283	.9%	-	-	47 764	152.2%	50 559	161.1%	16 802	246.0%	184.3%
Operational Cost and Other Cost	64 224	71 387	11 981	18.7%	17 731	27.6%	10 804	15.1%	8 929	12.5%	49 445	69.3%	12 433	87.0%	(28.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	322	-	322	-	(914)	-	(135.2%)
Surplus/(Deficit)	**(45 522)**	**(28 579)**	**236 314**		**159 516**		**329 536**		**(159 874)**		**565 492**		**2 729**		
Transfers and subsidies - capital (monetary allocations)	46 618	46 618	-	-	-	-	-	-	20 523	44.0%	20 523	44.0%	5 101	60.7%	302.3%
Transfers and subsidies - capital (in-kind)	30 500	30 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**31 596**	**48 539**	**236 314**		**159 516**		**329 536**		**(139 351)**		**586 015**		**7 829**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**31 596**	**48 539**	**236 314**		**159 516**		**329 536**		**(139 351)**		**586 015**		**7 829**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**31 596**	**48 539**	**236 314**		**159 516**		**329 536**		**(139 351)**		**586 015**		**7 829**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**31 596**	**48 539**	**236 314**		**159 516**		**329 536**		**(139 351)**		**586 015**		**7 829**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**65 245**	**64 495**	**5 883**	**9.0%**	**10 347**	**15.9%**	**8 270**	**12.8%**	**12 114**	**18.8%**	**36 614**	**56.8%**	**16 257**	**81.0%**	**(25.5%)**
National Government	46 645	46 645	5 883	12.6%	6 182	13.3%	4 818	10.3%	9 146	19.6%	26 029	55.8%	11 362	77.4%	(19.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46 645**	**46 645**	**5 883**	**12.6%**	**6 182**	**13.3%**	**4 818**	**10.3%**	**9 146**	**19.6%**	**26 029**	**55.8%**	**11 362**	**77.4%**	**(19.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 600	17 850	-	-	4 166	22.4%	3 452	19.3%	2 968	16.6%	10 586	59.3%	4 896	96.7%	(39.4%)
Capital Expenditure Functional	**65 245**	**64 495**	**5 883**	**9.0%**	**10 347**	**15.9%**	**8 772**	**13.6%**	**12 121**	**18.8%**	**37 123**	**57.6%**	**16 257**	**81.0%**	**(25.4%)**
Municipal governance and administration	**10 550**	**9 800**	**-**	**-**	**4 136**	**39.2%**	**2 739**	**27.9%**	**19 942**	**203.5%**	**26 816**	**273.6%**	**2 428**	**111.0%**	**721.3%**
Executive and Council	350	350	-	-	-	-	-	-	-	-	-	-	28	92.4%	(100.0%)
Finance and administration	10 200	9 450	-	-	4 136	40.6%	2 739	29.0%	19 942	211.0%	26 816	283.8%	2 400	111.5%	730.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**500**	**500**	**-**	**-**	**-**	**-**	**555**	**111.1%**	**17**	**3.3%**	**572**	**114.4%**	**1**	**90.3%**	**1 740.4%**
Community and Social Services	200	200	-	-	-	-	555	277.7%	2	.8%	557	278.5%	1	90.3%	74.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	300	300	-	-	-	-	-	-	15	5.0%	15	5.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 250**	**18 250**	**3 183**	**17.4%**	**5 136**	**28.1%**	**(96)**	**(.5%)**	**(10 897)**	**(59.7%)**	**(2 674)**	**(14.7%)**	**5 634**	**109.2%**	**(293.4%)**
Planning and Development	550	550	-	-	30	5.4%	-	-	-	-	30	5.4%	(21)	29.0%	(100.0%)
Road Transport	17 700	17 700	3 183	18.0%	5 106	28.9%	(96)	(.5%)	(10 897)	(61.6%)	(2 704)	(15.3%)	5 655	109.7%	(292.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**35 945**	**35 945**	**2 700**	**7.5%**	**1 075**	**3.0%**	**5 574**	**15.5%**	**3 060**	**8.5%**	**12 409**	**34.5%**	**8 195**	**65.8%**	**(62.7%)**
Energy sources	5 000	5 000	-	-	-	-	1 831	36.6%	-	-	1 831	36.6%	3 565	243.0%	(100.0%)
Water Management	20 500	20 500	437	2.1%	485	2.4%	277	1.4%	1 250	6.1%	2 449	11.9%	3 363	33.0%	(62.8%)
Waste Water Management	6 445	6 445	930	14.4%	590	9.2%	2 122	32.9%	1 143	17.7%	4 785	74.2%	-	-	(100.0%)
Waste Management	4 000	4 000	1 333	33.3%	-	-	1 344	33.6%	666	16.7%	3 343	83.6%	1 267	106.0%	(47.4%)
Other	**-**	**-**	**-**		**-**		**-**		**-**		**-**		**-**		

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**917 681**	**1 056 589**	**144 728**	**15.8%**	**106 012**	**11.6%**	**259 368**	**24.5%**	**116 982**	**11.1%**	**627 090**	**59.4%**	**117 726**	**68.1%**	**(.6%)**
Property rates	236 078	230 652	33 025	14.0%	30 085	12.7%	29 793	12.9%	28 625	12.4%	121 528	52.7%	28 532	74.1%	.3%
Service charges	450 169	314 129	85 841	19.1%	70 296	15.6%	75 539	24.0%	70 911	22.6%	302 586	96.3%	79 065	88.6%	(10.3%)
Other revenue	23 809	79 316	21 044	88.4%	5 018	21.1%	75 557	95.3%	11 269	14.2%	112 889	142.3%	9 813	87.7%	14.8%
Transfers and Subsidies - Operational	161 007	161 007	4 818	3.0%	613	.4%	78 478	48.7%	6 177	3.8%	90 086	56.0%	-	22.2%	(100.0%)
Transfers and Subsidies - Capital	46 618	46 618	-	-	-	-	1	-	-	-	1	-	-	35.4%	-
Interest	-	224 867	-	-	-	-	-	-	-	-	-	-	316	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(797 906)**	**(978 103)**	**(116 156)**	**14.6%**	**(108 523)**	**13.6%**	**(120 905)**	**12.4%**	**(90 264)**	**9.2%**	**(435 849)**	**44.6%**	**(96 055)**	**65.6%**	**(6.0%)**
Suppliers and employees	(797 906)	(978 103)	(116 156)	14.6%	(108 523)	13.6%	(120 905)	12.4%	(90 264)	9.2%	(435 849)	44.6%	(96 055)	65.6%	(6.0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**119 775**	**78 486**	**28 573**	**23.9%**	**(2 511)**	**(2.1%)**	**138 462**	**176.4%**	**26 717**	**34.0%**	**191 241**	**243.7%**	**21 671**	**82.1%**	**23.3%**
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	**(65 245)**	**(64 495)**	**(9 047)**	**13.9%**	**(13 520)**	**20.7%**	**(7 851)**	**12.2%**	**(12 058)**	**18.7%**	**(42 476)**	**65.9%**	**(18 560)**	**97.8%**	**(35.0%)**
Capital assets	(65 245)	(64 495)	(9 047)	13.9%	(13 520)	20.7%	(7 851)	12.2%	(12 058)	18.7%	(42 476)	65.9%	(18 560)	97.8%	(35.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(65 245)**	**(64 495)**	**(9 047)**	**13.9%**	**(13 520)**	**20.7%**	**(7 851)**	**12.2%**	**(12 058)**	**18.7%**	**(42 476)**	**65.9%**	**(18 560)**	**97.8%**	**(35.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**54 530**	**13 991**	**19 526**	**35.8%**	**(16 031)**	**(29.4%)**	**130 612**	**933.6%**	**14 659**	**104.8%**	**148 766**	**1 063.3%**	**3 112**	**60.9%**	**371.1%**
Cash/cash equivalents at the year begin:	22 130	12 361	3 798	17.2%	31 888	144.1%	15 856	128.3%	146 468	1 184.9%	3 798	30.7%	94 991	10.0%	54.2%
Cash/cash equivalents at the year end:	**76 659**	**26 352**	**31 888**	**41.6%**	**15 856**	**20.7%**	**146 468**	**555.8%**	**161 127**	**611.4%**	**161 127**	**611.4%**	**31 857**	**41.8%**	**405.8%**

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	6 840	2.2%	4 118	1.3%	4 021	1.3%	300 654	95.3%	315 634	14.7%	(1 722)	(.5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22 469	40.7%	1 854	3.4%	1 324	2.4%	29 625	53.6%	55 272	2.6%	19 652	35.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	27 180	2.1%	21 529	1.7%	96 581	7.4%	1 157 280	88.8%	1 302 571	60.7%	(10 900)	(.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 179	4.0%	647	2.2%	503	1.7%	26 877	92.0%	29 206	1.4%	1 320	4.5%	-	-
Receivables from Exchange Transactions - Waste Management	1 490	3.9%	862	2.2%	739	1.9%	35 333	92.0%	38 424	1.8%	1 582	4.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 231	3.5%	10 260	3.2%	9 993	3.1%	288 657	90.2%	320 140	14.9%	64 557	20.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	1	-	85 739	100.0%	85 744	4.0%	(576)	(.7%)	-	-
Total By Income Source	**70 391**	**3.3%**	**39 272**	**1.8%**	**113 162**	**5.3%**	**1 924 165**	**89.6%**	**2 146 990**	**100.0%**	**73 912**	**3.4%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 521	12.4%	1 571	5.5%	1 328	4.7%	22 068	77.5%	28 488	1.3%	5 040	17.7%	-	-
Commercial	41 833	4.1%	17 779	1.7%	92 312	9.0%	878 630	85.3%	1 030 553	48.0%	38 337	3.7%	-	-
Households	25 037	2.3%	19 922	1.8%	19 522	1.8%	1 023 468	94.1%	1 087 950	50.7%	30 535	2.8%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**70 391**	**3.3%**	**39 272**	**1.8%**	**113 162**	**5.3%**	**1 924 165**	**89.6%**	**2 146 990**	**100.0%**	**73 912**	**3.4%**	**-**	**-**

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	44 708	3.4%	30 807	2.3%	35 692	2.7%	1 214 785	91.6%	1 325 992	66.4%
Bulk Water	-	-	4 444	2.1%	4 367	2.0%	205 001	95.9%	213 813	10.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 934	10.2%	6 172	1.3%	3 773	.8%	401 271	87.6%	458 149	22.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**91 643**	**4.6%**	**41 423**	**2.1%**	**43 832**	**2.2%**	**1 821 057**	**91.1%**	**1 997 954**	**100.0%**

Contact Details

Municipal Manager	Ms Tswaledi MacDonald Mashabela	013 665 6021
Chief Financial Officer	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**5 692 537**	**6 278 987**	**1 438 840**	**25.3%**	**1 382 586**	**24.3%**	**1 285 771**	**20.5%**	**1 119 033**	**17.8%**	**5 226 230**	**83.2%**	**1 121 208**	**93.2%**	**(.2%)**
Exchange Revenue															
Service charges - Electricity	2 319 235	2 469 235	496 218	21.4%	437 160	18.8%	384 236	15.6%	417 951	16.9%	1 735 565	70.3%	398 828	78.6%	4.8%
Service charges - Water	579 391	529 391	86 505	14.9%	102 548	17.7%	106 702	20.2%	106 599	20.1%	402 353	76.0%	98 559	74.9%	8.2%
Service charges - Waste Water Management	178 860	163 860	33 727	18.9%	40 069	22.4%	39 602	24.2%	38 912	23.7%	152 310	93.0%	35 678	87.2%	9.1%
Service charges - Waste Management	224 491	264 766	54 493	24.3%	53 743	23.9%	53 966	20.4%	55 451	20.9%	217 653	82.2%	46 006	84.0%	20.5%
Sale of Goods and Rendering of Services	21 863	5 900	4 865	22.3%	6 480	29.6%	5 688	96.4%	6 095	103.3%	23 128	392.0%	3 986	94.0%	52.9%
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%	104 562	21.0%	394 600	79.4%	98 729	103.5%	5.9%
Interest earned from Current and Non Current Assets	9 882	9 882	456	4.6%	-	-	3 237	32.8%	1 526	15.4%	5 219	52.8%	2 406	25.4%	(36.6%)
Dividends	6 439	4 081	803	12.5%	898	13.9%	1 115	27.3%	1 223	30.0%	4 038	99.0%	1 363	96.7%	(10.3%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 783	30 229	5 574	28.2%	8 790	44.4%	5 592	18.5%	5 886	19.5%	25 842	85.5%	4 899	103.2%	20.1%
Licences or permits	354	421	46	13.0%	137	38.8%	189	44.9%	47	11.2%	419	99.6%	43	111.8%	9.9%
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%	3 111	20.7%	5 317	35.4%	(126 787)	24.3%	(102.5%)
Non-Exchange Revenue															
Property rates	1 111 596	1 448 396	362 709	32.6%	361 489	32.5%	374 226	25.8%	328 901	22.7%	1 427 325	98.5%	347 518	125.9%	(5.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 554	25 554	1 177	4.6%	826	3.2%	949	3.7%	521	2.0%	3 472	13.6%	1 443	66.5%	(63.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	659 968	692 350	271 309	41.1%	232 719	35.3%	167 401	24.2%	2 564	.4%	673 993	97.3%	167 297	103.2%	(98.5%)
Interest Receivables	94 156	122 102	32 101	34.1%	35 529	37.7%	38 351	31.4%	42 553	34.9%	148 534	121.6%	31 949	116.6%	33.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	1 043	526	-	2 806	-	-	-	3 129	300.0%	6 461	619.5%	9 291	-	(66.3%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 663 183**	**6 510 251**	**1 342 645**	**23.7%**	**1 213 468**	**21.4%**	**1 191 161**	**18.3%**	**1 426 337**	**21.9%**	**5 173 612**	**79.5%**	**1 131 585**	**82.9%**	**26.0%**
Employee related costs	1 226 472	1 226 472	282 991	23.1%	291 562	23.8%	286 336	23.3%	287 070	23.4%	1 147 959	93.6%	270 075	92.3%	6.3%
Remuneration of councillors	37 681	37 681	8 650	23.0%	8 671	23.0%	9 658	25.6%	9 021	23.9%	35 998	95.5%	8 791	98.2%	2.6%
Bulk purchases - electricity	1 741 131	1 941 131	705 977	40.5%	319 130	18.3%	408 179	21.0%	671 806	34.6%	2 105 092	108.4%	641 754	119.2%	4.7%
Inventory consumed	266 263	286 548	38 577	14.5%	69 326	26.0%	82 491	28.8%	99 912	34.9%	290 306	101.3%	80 499	102.5%	24.1%
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%)	-	-	(251 549)	-	(48.5%)
Interest,Dividends and Rent on Land	193 008	280 053	83 164	43.1%	79 331	41.1%	129 493	46.2%	188 036	67.1%	480 025	171.4%	100 889	141.1%	86.4%
Contracted services	719 018	915 616	141 306	19.7%	272 416	37.9%	244 584	26.7%	245 294	26.8%	903 600	98.7%	218 509	96.3%	12.3%
Transfers and subsidies	9 893	34 893	301	3.0%	633	6.4%	683	2.0%	1 367	3.9%	2 984	8.6%	1 977	37.7%	(30.9%)
Irrecoverable debts written off	135 214	118 214	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	206 575	239 558	80 229	38.8%	40 117	19.4%	29 738	12.4%	50 492	21.1%	200 576	83.7%	45 064	89.8%	12.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 043	5 000	1 400	134.2%	2 665	255.5%	-	-	2 958	59.2%	7 022	140.4%	15 577	1 564.4%	(81.0%)
Surplus/(Deficit)	**29 355**	**(231 264)**	**96 195**		**169 117**		**94 610**		**(307 305)**		**52 618**		**(10 377)**		
Transfers and subsidies - capital (monetary allocations)	221 702	216 702	32 888	14.8%	60 273	27.2%	29 626	13.7%	89 624	41.4%	212 411	98.0%	70 637	84.6%	26.9%
Transfers and subsidies - capital (in-kind)	11 000	39 571	-	-	-	-	-	-	-	-	-	-	(6)	3.7%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**262 057**	**25 010**	**129 084**		**229 391**		**124 235**		**(217 681)**		**265 029**		**60 254**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**262 057**	**25 010**	**129 084**		**229 391**		**124 235**		**(217 681)**		**265 029**		**60 254**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**262 057**	**25 010**	**129 084**		**229 391**		**124 235**		**(217 681)**		**265 029**		**60 254**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**262 057**	**25 010**	**129 084**		**229 391**		**124 235**		**(217 681)**		**265 029**		**60 254**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**83 544**	**35.3%**	**202 138**	**85.4%**	**67 936**	**74.6%**	**23.0%**
National Government	221 702	216 702	28 117	12.7%	51 995	23.5%	25 962	12.0%	79 508	36.7%	185 582	85.6%	61 137	72.5%	30.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**221 702**	**216 702**	**28 117**	**12.7%**	**51 995**	**23.5%**	**25 962**	**12.0%**	**79 508**	**36.7%**	**185 582**	**85.6%**	**61 137**	**72.5%**	**30.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 550	19 983	178	.9%	1 762	9.0%	10 579	52.9%	4 036	20.2%	16 556	82.8%	6 799	122.0%	(40.6%)
Capital Expenditure Functional	**241 252**	**236 686**	**28 296**	**11.7%**	**53 757**	**22.3%**	**36 541**	**15.4%**	**83 544**	**35.3%**	**202 138**	**85.4%**	**67 936**	**74.6%**	**23.0%**
Municipal governance and administration	**17 850**	**19 050**	**58**	**.3%**	**1 911**	**10.7%**	**10 531**	**55.3%**	**1 829**	**9.6%**	**14 329**	**75.2%**	**5 914**	**143.7%**	**(69.1%)**
Executive and Council	100	100	29	28.5%	-	-	66	65.5%	12	12.1%	106	106.1%	27	99.6%	(56.0%)
Finance and administration	17 750	18 950	30	.2%	1 911	10.8%	10 465	55.2%	1 817	9.6%	14 223	75.1%	5 887	144.5%	(69.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**300**	**300**	**120**	**40.0%**	**-**	**-**	**27**	**9.1%**	**47**	**15.7%**	**195**	**64.8%**	**776**	**78.5%**	**(93.9%)**
Community and Social Services	200	200	120	60.0%	-	-	21	10.6%	-	-	141	70.6%	15	87.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	100	-	-	-	-	6	6.2%	47	47.2%	53	53.3%	761	76.7%	(93.8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 700**	**11 433**	**2 028**	**12.9%**	**2 173**	**13.8%**	**430**	**3.8%**	**5 832**	**51.0%**	**10 462**	**91.5%**	**5 344**	**42.4%**	**9.1%**
Planning and Development	100	100	-	-	-	-	8	8.0%	86	85.7%	94	93.6%	92	69.7%	(6.5%)
Road Transport	15 000	10 000	2 028	13.5%	1 643	11.0%	422	4.2%	5 270	52.7%	9 363	93.6%	5 098	42.4%	3.4%
Environmental Protection	600	1 333	-	-	530	88.3%	-	-	477	35.7%	1 006	75.5%	155	25.4%	207.4%
Trading Services	**207 402**	**205 902**	**26 089**	**12.6%**	**49 673**	**24.0%**	**25 554**	**12.4%**	**75 837**	**36.8%**	**177 153**	**86.0%**	**55 901**	**76.8%**	**35.7%**
Energy sources	30 731	30 731	-	-	13 151	42.8%	3 930	12.8%	11 005	35.8%	28 086	91.4%	15 121	97.5%	(27.2%)
Water Management	80 594	108 504	14 619	18.1%	16 186	20.1%	23 143	21.3%	42 632	39.3%	96 581	89.0%	14 595	70.5%	192.1%
Waste Water Management	93 977	66 068	11 470	12.2%	20 335	21.6%	(1 533)	(2.3%)	21 916	33.2%	52 189	79.0%	26 185	75.2%	(16.3%)
Waste Management	2 100	600	-	-	-	-	13	2.2%	283	47.2%	296	49.4%	-	58.0%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**4 063 259**	**4 423 102**	**1 063 245**	**26.2%**	**930 507**	**22.9%**	**898 816**	**20.3%**	**661 208**	**14.9%**	**3 553 775**	**80.3%**	**636 477**	**74.8%**	**3.9%**
Property rates	778 117	1 013 877	145 875	18.7%	136 963	17.6%	144 138	14.2%	154 628	15.3%	581 604	57.4%	137 072	69.1%	12.8%
Service charges	2 311 384	2 399 077	517 517	22.4%	465 861	20.2%	443 226	18.5%	434 041	18.1%	1 860 645	77.6%	432 857	79.2%	.3%
Other revenue	75 767	87 132	26 536	35.0%	28 109	37.1%	24 548	28.2%	39 132	44.9%	118 325	135.8%	(123 361)	16.8%	(131.7%)
Transfers and Subsidies - Operational	659 968	692 350	300 530	45.5%	240 767	36.5%	194 999	28.2%	31 701	4.6%	767 997	110.9%	187 291	114.9%	(83.1%)
Transfers and Subsidies - Capital	221 702	216 702	72 162	32.5%	58 734	26.5%	88 624	40.9%	(3)	-	219 517	101.3%	(5)	93.6%	(45.7%)
Interest	16 321	13 963	456	2.8%	-	-	3 237	23.2%	1 526	10.9%	5 219	37.4%	2 406	15.4%	(36.6%)
Dividends	-	-	170	-	72	-	43	-	183	-	468	-	216	-	(15.4%)
Payments	**(4 401 084)**	**(4 966 952)**	**(854 428)**	**19.4%**	**(719 440)**	**16.3%**	**(649 455)**	**13.1%**	**(578 081)**	**11.6%**	**(2 801 405)**	**56.4%**	**(552 724)**	**61.8%**	**4.6%**
Suppliers and employees	(4 198 183)	(4 652 006)	(854 428)	20.4%	(719 440)	17.1%	(649 455)	14.0%	(578 081)	12.4%	(2 801 405)	60.2%	(552 724)	64.7%	4.6%

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%)**	**83 126**	**(15.3%)**	**752 370**	**(138.3%)**	**83 753**	**300.1%**	**(.7%)**
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%**	**(89 957)**	**37.2%**	**(252 063)**	**104.3%**	**(42 607)**	**78.1%**	**111.1%**
Capital assets	(241 252)	(241 686)	(62 964)	26.1%	(56 773)	23.5%	(42 368)	17.5%	(89 957)	37.2%	(252 063)	104.3%	(42 607)	78.1%	111.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**352 748**	**565 154**	**(62 964)**	**(17.8%)**	**(56 773)**	**(16.1%)**	**(42 368)**	**(7.5%)**	**(89 957)**	**(15.9%)**	**(252 063)**	**(44.6%)**	**(42 607)**	**78.1%**	**111.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**14 923**	**21 304**	**145 853**	**977.4%**	**154 293**	**1 033.9%**	**206 992**	**971.6%**	**(6 831)**	**(32.1%)**	**500 307**	**2 348.4%**	**41 146**	**1 725.5%**	**(116.6%)**
Cash/cash equivalents at the year begin:	45 535	45 535	105 882	232.5%	251 735	552.8%	406 028	891.7%	613 020	1 346.3%	105 882	232.5%	571 899	318.0%	7.2%
Cash/cash equivalents at the year end:	**60 458**	**66 839**	**251 735**	**416.4%**	**406 028**	**671.6%**	**613 020**	**917.2%**	**606 190**	**906.9%**	**606 190**	**906.9%**	**613 044**	**1 276.1%**	**(1.1%)**

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	36 964	1.5%	28 993	1.2%	26 270	1.1%	2 313 669	96.2%	2 405 895	18.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	123 902	4.4%	62 601	2.2%	63 362	2.2%	2 587 446	91.2%	2 837 311	21.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	93 121	3.5%	63 945	2.4%	80 771	3.0%	2 412 272	91.0%	2 650 109	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 208	1.7%	9 986	1.2%	9 270	1.1%	821 004	96.1%	854 468	6.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 030	2.4%	14 905	1.9%	14 688	1.9%	741 196	93.8%	789 821	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	450	16.0%	-	-	-	-	2 370	84.0%	2 820	-	-	-	-	-
Interest on Arrear Debtor Accounts	51 157	2.5%	50 348	2.5%	49 439	2.4%	1 873 149	92.5%	2 024 093	15.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	351	-	186	-	540	-	1 607 267	99.9%	1 608 343	12.2%	-	-	-	-
Total By Income Source	**339 183**	**2.6%**	**230 964**	**1.8%**	**244 339**	**1.9%**	**12 358 373**	**93.8%**	**13 172 859**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 932	6.2%	8 481	4.1%	6 269	3.0%	181 620	86.8%	209 303	1.6%	-	-	-	-
Commercial	211 964	2.0%	176 295	1.6%	180 756	1.7%	10 182 569	94.7%	10 751 584	81.6%	-	-	-	-
Households	114 286	5.2%	46 188	2.1%	57 315	2.6%	1 994 183	90.2%	2 211 972	16.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**339 183**	**2.6%**	**230 964**	**1.8%**	**244 339**	**1.9%**	**12 358 373**	**93.8%**	**13 172 859**	**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	364 245	3.7%	225 886	2.3%	334 312	3.4%	8 853 832	90.5%	9 778 276	77.5%
Bulk Water	-	-	-	-	-	-	60 855	100.0%	60 855	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	314	100.0%	314	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	147 868	5.3%	1 765	.1%	7 842	.3%	2 614 265	94.3%	2 771 740	22.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**512 114**	**4.1%**	**227 651**	**1.8%**	**342 155**	**2.7%**	**11 529 265**	**91.4%**	**12 611 184**	**100.0%**

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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**719 795**	**26.1%**	**2 751 305**	**99.8%**	**673 469**	**99.1%**	**6.9%**
Exchange Revenue															
Service charges - Electricity	1 069 967	1 069 967	281 114	26.3%	248 578	23.2%	241 775	22.6%	247 156	23.1%	1 018 623	95.2%	228 136	100.5%	8.3%
Service charges - Water	140 587	140 587	19 587	13.9%	32 232	22.9%	31 073	22.1%	28 295	20.1%	111 187	79.1%	27 096	95.8%	4.4%
Service charges - Waste Water Management	117 311	117 311	29 351	25.0%	28 869	24.6%	29 205	24.9%	28 453	24.3%	115 878	98.8%	27 544	101.8%	3.3%
Service charges - Waste Management	133 093	133 093	33 191	24.9%	33 165	24.9%	32 965	24.8%	33 104	24.9%	132 425	99.5%	31 573	102.1%	4.9%
Sale of Goods and Rendering of Services	8 914	8 914	1 689	19.0%	3 021	33.9%	2 242	25.2%	(73)	(.8%)	6 880	77.2%	680	76.3%	(110.7%)
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%	4 056	21.4%	15 772	83.1%	3 594	115.0%	12.9%
Interest earned from Current and Non Current Assets	9 405	6 405	1 004	10.7%	421	4.5%	1 895	29.6%	302	4.7%	3 623	56.6%	611	61.3%	(50.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	20 601	21 601	5 637	27.4%	5 553	27.0%	5 429	25.1%	5 490	25.4%	22 109	102.3%	4 874	101.3%	12.7%
Rental from Fixed Assets	1 646	1 646	922	56.0%	862	52.4%	634	38.5%	780	47.4%	3 198	194.3%	975	174.7%	(20.0%)
Licences or permits	469	469	95	20.3%	107	22.9%	69	14.8%	101	21.6%	373	79.5%	96	49.0%	5.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	1 072	1 072	240	22.3%	(2 936)	(273.8%)	260	24.2%	3 761	350.7%	1 324	123.5%	1 209	258.9%	211.0%
Operational Revenue	74 342	76 153	4 416	5.9%	2 247	3.0%	6 518	8.6%	9 761	12.8%	22 942	30.1%	81 792	102.0%	(88.1%)
Non-Exchange Revenue															
Property rates	677 734	689 734	172 526	25.5%	175 821	25.9%	175 984	25.5%	175 885	25.5%	700 217	101.5%	171 511	103.5%	2.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 106	30 106	2 242	8.6%	1 909	7.3%	3 727	12.4%	175 988	584.6%	183 865	610.7%	2 004	43.4%	8 682.8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	383 978	384 595	157 634	41.1%	126 503	32.9%	96 325	25.0%	1 707	.4%	382 169	99.4%	89 762	100.2%	(98.1%)
Interest Receivables	8 959	8 959	1 538	17.2%	3 553	39.7%	3 817	42.6%	3 714	41.5%	12 622	140.9%	2 013	123.7%	84.5%
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%)	-	-	-	-	-	-	-
Other Gains	19 314	8 874	15 676	81.2%	-	-	1 107	12.5%	1 314	14.8%	18 098	203.9%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 516 131**	**2 790 601**	**635 476**	**25.3%**	**619 689**	**24.6%**	**625 280**	**22.4%**	**545 804**	**19.6%**	**2 426 249**	**86.9%**	**587 300**	**90.0%**	**(7.1%)**
Employee related costs	889 734	871 604	212 084	23.8%	220 702	24.8%	217 342	24.9%	222 195	25.5%	872 323	100.1%	210 440	98.9%	5.6%
Remuneration of councillors	34 861	33 361	7 297	20.9%	7 304	21.0%	8 794	26.4%	7 846	23.5%	31 242	93.7%	8 143	94.6%	(3.6%)
Bulk purchases - electricity	877 856	877 856	202 870	23.1%	164 887	18.8%	228 679	26.0%	155 304	17.7%	751 740	85.6%	177 878	95.6%	(12.7%)
Inventory consumed	95 861	94 383	26 227	27.4%	20 934	21.8%	17 681	18.7%	29 926	31.7%	94 768	100.4%	25 609	108.5%	16.9%
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%	62 311	21.2%	249 246	84.7%	60 392	92.3%	3.2%
Interest,Dividends and Rent on Land	105 408	105 408	-	-	45 407	43.1%	847	.8%	(847)	(.8%)	45 407	43.1%	231	38.9%	(467.2%)
Contracted services	233 455	250 466	59 133	25.3%	55 901	23.9%	54 534	21.8%	34 821	13.9%	204 389	81.6%	59 576	87.7%	(41.6%)
Transfers and subsidies	4 488	4 488	80	1.8%	1 110	24.7%	109	2.4%	-	-	1 299	28.9%	100	60.6%	(100.0%)
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%	32 346	15.3%	157 852	74.6%	44 930	86.0%	(28.0%)
Disposal of Fixed and Intangible Assets	2 088	2 088	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 569	2 569	10 409	405.1%	-	-	5 672	220.8%	1 901	74.0%	17 982	699.9%	-	.7%	(100.0%)
Surplus/(Deficit)	**224 813**	**(32 668)**	**95 117**		**45 941**		**10 007**		**173 991**		**325 056**		**86 169**		
Transfers and subsidies - capital (monetary allocations)	89 600	113 368	5 529	6.2%	57 336	64.0%	8 279	7.3%	35 656	31.5%	106 800	94.2%	29 005	68.7%	22.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	4 480	-	4 480	-	3 882	-	15.4%
Surplus/(Deficit) after capital transfers and contributions	**314 413**	**80 700**	**100 645**		**103 277**		**18 286**		**214 128**		**436 337**		**119 057**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**314 413**	**80 700**	**100 645**		**103 277**		**18 286**		**214 128**		**436 337**		**119 057**		
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**		**214 128**		**436 337**		**119 057**		
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**		**214 128**		**436 337**		**119 057**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**30 793**	**18.2%**	**131 533**	**77.9%**	**48 895**	**65.6%**	**(37.0%)**
National Government	89 073	108 137	9 215	10.3%	53 668	60.3%	16 511	15.3%	14 842	13.7%	94 235	87.1%	29 748	69.1%	(50.1%)
Provincial Government	-	4 921	-	-	-	-	327	6.6%	-	-	327	6.6%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Transfers recognised - capital	**89 073**	**113 058**	**9 215**	**10.3%**	**53 668**	**60.3%**	**16 837**	**14.9%**	**14 843**	**13.1%**	**94 563**	**83.6%**	**29 748**	**69.1%**	**(50.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 717	55 897	44	.1%	15 769	51.3%	5 207	9.3%	15 950	28.5%	36 970	66.1%	19 147	56.5%	(16.7%)
Capital Expenditure Functional	**119 790**	**168 955**	**9 260**	**7.7%**	**69 436**	**58.0%**	**22 044**	**13.0%**	**35 413**	**21.0%**	**136 153**	**80.6%**	**52 777**	**67.4%**	**(32.9%)**
Municipal governance and administration	**12 717**	**15 942**	**44**	**.3%**	**8 007**	**63.0%**	**1 526**	**9.6%**	**4 237**	**26.6%**	**13 813**	**86.6%**	**10 160**	**119.5%**	**(58.3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 717	15 942	44	.3%	8 007	63.0%	1 526	9.6%	4 237	26.6%	13 813	86.6%	10 160	119.5%	(58.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 900**	**3 900**	**275**	**4.0%**	**1 400**	**20.3%**	**981**	**25.2%**	**5 465**	**140.1%**	**8 122**	**208.3%**	**5 816**	**135.1%**	**(6.0%)**
Community and Social Services	3 500	-	-	-	-	-	-	-	4 218	-	4 218	-	5 586	141.2%	(24.5%)
Sport And Recreation	3 400	3 900	275	8.1%	1 400	41.2%	981	25.2%	1 245	31.9%	3 902	100.1%	229	87.6%	443.2%
Public Safety	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 900**	**16 900**	**2 533**	**15.0%**	**9 730**	**57.6%**	**-**	**-**	**5 352**	**31.7%**	**17 615**	**104.2%**	**4 638**	**103.4%**	**15.4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 900	16 900	2 533	15.0%	9 730	57.6%	-	-	5 352	31.7%	17 615	104.2%	4 638	103.4%	15.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**83 273**	**132 213**	**6 407**	**7.7%**	**50 299**	**60.4%**	**19 537**	**14.8%**	**20 359**	**15.4%**	**96 602**	**73.1%**	**32 164**	**56.9%**	**(36.7%)**
Energy sources	24 877	49 035	607	2.4%	13 836	55.6%	6 729	13.7%	10 935	22.3%	32 107	65.5%	4 225	40.8%	158.8%
Water Management	35 596	55 678	2 244	6.3%	27 231	76.5%	10 165	18.3%	7 642	13.7%	47 282	84.9%	14 489	49.1%	(47.3%)
Waste Water Management	19 800	24 500	3 556	18.0%	9 232	46.6%	2 644	10.8%	1 781	7.3%	17 213	70.3%	2 027	78.3%	(12.1%)
Waste Management	3 000	3 000	-	-	-	-	-	-	-	-	-	-	11 422	99.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**416 339**	**14.0%**	**2 029 685**	**68.0%**	**378 748**	**65.6%**	**9.9%**
Property rates	643 848	655 248	76 139	11.8%	76 222	11.8%	75 038	11.5%	79 306	12.1%	306 705	46.8%	76 914	46.4%	3.1%
Service charges	2 103 573	1 666 513	219 393	10.4%	209 710	10.0%	196 725	11.8%	189 053	11.3%	814 881	48.9%	181 695	44.6%	4.0%
Other revenue	120 345	131 122	92 743	77.1%	24 787	20.6%	28 088	21.4%	103 303	78.8%	248 921	189.8%	(17 444)	201.6%	(692.2%)
Transfers and Subsidies - Operational	383 978	384 595	205 650	53.6%	173 797	45.3%	139 934	36.4%	44 498	11.6%	563 879	146.6%	132 031	148.1%	(66.3%)
Transfers and Subsidies - Capital	89 600	113 368	23 085	25.8%	24 227	27.0%	46 682	41.2%	-	-	93 993	82.9%	4 957	87.6%	(100.0%)
Interest	39 740	32 940	331	.8%	421	1.1%	375	1.1%	179	.5%	1 306	4.0%	595	13.3%	(69.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 655 800)**	**(2 645 764)**	**(514 873)**	**19.4%**	**(647 608)**	**24.4%**	**(457 317)**	**17.3%**	**(379 904)**	**14.4%**	**(1 999 702)**	**75.6%**	**(407 842)**	**73.6%**	**(6.9%)**
Suppliers and employees	(2 546 134)	(2 536 098)	(514 873)	20.2%	(647 608)	25.4%	(457 317)	18.0%	(379 904)	15.0%	(1 999 702)	78.8%	(407 842)	77.2%	(6.9%)

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%**	**36 436**	**10.8%**	**29 983**	**8.9%**	**(29 093)**	**9.9%**	**(225.2%)**
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	**(126 261)**	**(179 543)**	**(33 908)**	**26.9%**	**(68 968)**	**54.6%**	**(21 106)**	**11.8%**	**(35 252)**	**19.6%**	**(159 234)**	**88.7%**	**(39 071)**	**85.5%**	**(9.8%)**
Capital assets	(126 261)	(179 543)	(33 908)	26.9%	(68 968)	54.6%	(21 106)	11.8%	(35 252)	19.6%	(159 234)	88.7%	(39 071)	85.5%	(9.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(126 261)**	**(179 543)**	**(33 908)**	**26.9%**	**(68 968)**	**54.6%**	**(21 106)**	**11.8%**	**(35 252)**	**19.6%**	**(159 234)**	**88.7%**	**(39 071)**	**85.5%**	**(9.8%)**
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%**	**-**	**-**	**(67 221)**	**154.5%**	**(87 900)**	**202.1%**	**(67 221)**	**63.6%**	**-**
Repayment of borrowing	(43 498)	(43 498)	-	-	(20 678)	47.5%	-	-	(67 221)	154.5%	(87 900)	202.1%	(67 221)	63.6%	-
Net Cash from/(used) Financing Activities	**(43 498)**	**(43 498)**	**-**	**-**	**(20 678)**	**47.5%**	**-**	**-**	**(67 221)**	**154.5%**	**(87 900)**	**202.1%**	**(67 221)**	**63.6%**	**-**
Net Increase/(Decrease) in cash held	**555 524**	**114 981**	**68 560**	**12.3%**	**(228 091)**	**(41.1%)**	**8 418**	**7.3%**	**(66 038)**	**(57.4%)**	**(217 151)**	**(188.9%)**	**(135 386)**	**(8 792.3%)**	**(51.2%)**
Cash/cash equivalents at the year begin:	47 606	47 606	32 123	67.5%	98 479	206.9%	(129 612)	(272.3%)	(121 194)	(254.6%)	32 123	67.5%	(98 803)	3.7%	22.7%
Cash/cash equivalents at the year end:	**603 131**	**162 587**	**98 479**	**16.3%**	**(129 612)**	**(21.5%)**	**(121 194)**	**(74.5%)**	**(187 232)**	**(115.2%)**	**(187 232)**	**(115.2%)**	**(234 189)**	**(181.4%)**	**(20.1%)**

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	9 876	14.0%	3 446	4.9%	2 463	3.5%	55 009	77.7%	70 794	10.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 926	29.7%	12 959	9.9%	4 747	3.6%	74 323	56.8%	130 955	19.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45 378	18.3%	19 667	7.9%	11 742	4.7%	171 282	69.0%	248 069	36.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 522	14.1%	2 865	4.7%	2 100	3.5%	47 073	77.7%	60 559	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 614	14.5%	3 112	4.7%	2 291	3.5%	51 168	77.3%	66 184	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	34.7%	-	-	-	-	18	65.3%	27	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 306	4.5%	2 574	3.5%	2 532	3.5%	64 712	88.5%	73 123	10.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 418	8.9%	3 333	8.7%	599	1.6%	31 001	80.8%	38 352	5.6%	-	-	-	-
Total By Income Source	**119 049**	**17.3%**	**47 955**	**7.0%**	**26 473**	**3.8%**	**494 585**	**71.9%**	**688 062**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 914	12.3%	5 690	10.1%	4 360	7.7%	39 469	69.9%	56 434	8.2%	-	-	-	-
Commercial	62 648	22.9%	27 722	10.1%	10 450	3.8%	172 474	63.1%	273 294	39.7%	-	-	-	-
Households	49 487	13.8%	14 542	4.1%	11 663	3.3%	282 643	78.9%	358 335	52.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**119 049**	**17.3%**	**47 955**	**7.0%**	**26 473**	**3.8%**	**494 585**	**71.9%**	**688 062**	**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	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 234	58.7%	607	1.1%	98	.2%	21 249	40.0%	53 188	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**31 234**	**58.7%**	**607**	**1.1%**	**98**	**.2%**	**21 279**	**40.0%**	**53 218**	**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: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**415 535**	**576 685**	**85 496**	**20.6%**	**73 875**	**17.8%**	**108 016**	**18.7%**	**122 768**	**21.3%**	**390 154**	**67.7%**	**63 992**	**69.3%**	**91.8%**
Exchange Revenue															
Service charges - Electricity	116 896	83 580	12 634	10.8%	20 555	17.6%	23 138	27.7%	41 549	49.7%	97 876	117.1%	31 452	81.1%	32.1%
Service charges - Water	22 029	22 029	2 608	11.8%	5 369	24.4%	5 908	26.8%	21 190	96.2%	35 074	159.2%	(2 982)	62.8%	(810.7%)
Service charges - Waste Water Management	14 673	14 673	2 415	16.5%	3 625	24.7%	3 620	24.7%	12 952	88.3%	22 612	154.1%	3 519	91.8%	268.1%
Service charges - Waste Management	12 779	12 779	1 973	15.4%	2 964	23.2%	2 985	23.4%	8 708	68.1%	16 631	130.1%	2 888	86.6%	201.5%
Sale of Goods and Rendering of Services	1 138	604	41	3.6%	62	5.5%	51	8.5%	139	23.0%	293	48.4%	39	48.4%	252.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 930	17 248	2 866	14.4%	4 343	21.8%	4 450	25.8%	1 510	8.8%	13 169	76.4%	4 578	90.2%	(67.0%)
Interest earned from Current and Non Current Assets	2 053	2 329	402	19.6%	509	24.8%	643	27.6%	319	13.7%	1 873	80.4%	632	84.4%	(49.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	53	-	-	-	-	-	-	-	-	-	-	-	-	58.3%	-
Rental from Fixed Assets	2 303	545	99	4.3%	120	5.2%	35	6.4%	7	1.4%	262	48.0%	149	81.1%	(95.0%)
Licences or permits	16	16	0	2.4%	9	55.3%	2	11.2%	0	1.6%	12	70.4%	1	320.2%	(80.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 344	179	32	2.4%	25	1.8%	32	17.7%	42	23.3%	131	73.0%	10	43.0%	309.0%
Non-Exchange Revenue															
Property rates	93 165	116 375	18 474	19.8%	26 999	29.0%	26 896	23.1%	9 111	7.8%	81 480	70.0%	17 687	75.6%	(48.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 037	172 078	3	-	(39)	(.1%)	-	-	570	.3%	534	.3%	46	63.3%	1 149.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	103 119	103 788	40 844	39.6%	4 617	4.5%	35 182	33.9%	24 937	24.0%	105 580	101.7%	1 711	37.7%	1 357.5%
Interest Receivables	-	18 506	3 103	-	4 717	-	5 075	27.4%	1 734	9.4%	14 628	79.0%	4 261	-	(59.3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	11 955	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**522 753**	**665 177**	**93 414**	**17.9%**	**121 046**	**23.2%**	**195 876**	**29.4%**	**(94 430)**	**(14.2%)**	**315 906**	**47.5%**	**206 295**	**74.2%**	**(145.8%)**
Employee related costs	139 009	139 009	24 195	17.4%	50 545	36.4%	111 267	80.0%	(45 915)	(33.0%)	140 091	100.8%	92 240	128.2%	(149.8%)
Remuneration of councillors	8 602	8 602	1 620	18.8%	4 641	54.0%	216	2.5%	3 287	38.2%	9 764	113.5%	-	53.8%	(100.0%)
Bulk purchases - electricity	108 147	108 147	24 375	22.5%	16 949	15.7%	31 602	29.2%	20 731	19.2%	93 657	86.6%	21 679	99.8%	(4.4%)
Inventory consumed	10 782	9 406	1 390	12.9%	1 199	11.1%	3 054	32.5%	809	8.6%	6 452	68.6%	1 015	39.9%	(20.4%)
Debt impairment	102 307	119 714	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	79 808	79 808	10 905	13.7%	16 400	20.5%	16 494	20.7%	(119 089)	(149.2%)	(75 291)	(94.3%)	71 908	116.1%	(265.6%)
Interest,Dividends and Rent on Land	10 920	21 840	4 574	41.9%	5 058	46.3%	10 990	50.3%	6 531	29.9%	27 153	124.3%	5 139	90.3%	27.1%
Contracted services	32 036	57 825	4 415	13.8%	17 946	56.0%	2 666	4.6%	34 886	60.3%	59 914	103.6%	9 200	57.8%	279.2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	36 677	18 339	-	-	-	-	-	88	.2%	18 427	50.2%	333	98.1%	(73.6%)
Operational Cost and Other Cost	31 142	40 198	3 601	11.6%	8 309	26.7%	19 587	48.7%	4 243	10.6%	35 740	88.9%	4 781	70.5%	(11.2%)
Disposal of Fixed and Intangible Assets	-	37 852	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	6 098	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(107 218)**	**(88 491)**	**(7 918)**		**(47 171)**		**(87 860)**		**217 198**		**74 248**		**(142 304)**		
Transfers and subsidies - capital (monetary allocations)	60 387	66 947	12 499	20.7%	19 157	31.7%	15 011	22.4%	7 307	10.9%	53 974	80.6%	15 855	75.8%	(53.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(46 831)**	**(21 544)**	**4 581**		**(28 013)**		**(72 849)**		**224 504**		**128 222**		**(126 449)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(46 831)**	**(21 544)**	**4 581**		**(28 013)**		**(72 849)**		**224 504**		**128 222**		**(126 449)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(46 831)**	**(21 544)**	**4 581**		**(28 013)**		**(72 849)**		**224 504**		**128 222**		**(126 449)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(46 831)**	**(21 544)**	**4 581**		**(28 013)**		**(72 849)**		**224 504**		**128 222**		**(126 449)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**59 118**	**80 423**	**19 982**	**33.8%**	**23 822**	**40.3%**	**6 146**	**7.6%**	**24 224**	**30.1%**	**74 174**	**92.2%**	**19 872**	**79.9%**	**21.9%**
National Government	58 818	79 253	17 515	29.8%	22 205	37.8%	2 701	3.4%	31 218	39.4%	73 639	92.9%	19 872	80.1%	57.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 818**	**79 253**	**17 515**	**29.8%**	**22 205**	**37.8%**	**2 701**	**3.4%**	**31 218**	**39.4%**	**73 639**	**92.9%**	**19 872**	**80.1%**	**57.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	1 170	2 467	822.3%	1 617	539.0%	3 446	294.5%	(6 994)	(597.8%)	535	45.7%	-	46.9%	(100.0%)
Capital Expenditure Functional	**59 118**	**80 423**	**21 071**	**35.6%**	**25 514**	**43.2%**	**6 146**	**7.6%**	**28 965**	**36.0%**	**81 696**	**101.6%**	**19 872**	**81.0%**	**45.8%**
Municipal governance and administration	**300**	**420**	**56**	**18.6%**	**240**	**80.2%**	**-**	**-**	**-**	**-**	**296**	**70.5%**	**-**	**46.9%**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	300	420	56	18.6%	240	80.2%	-	-	-	-	296	70.5%	-	46.9%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**10 150**	**7 008**	**-**	**3 728**	**-**	**4 207**	**41.5%**	**585**	**5.8%**	**15 529**	**153.0%**	**10**	**87.0%**	**5 860.9%**
Community and Social Services	-	10 000	4 597	-	2 351	-	762	7.6%	7 714	77.1%	15 424	154.2%	10	87.0%	78 469.3%
Sport And Recreation	-	150	-	-	-	-	-	-	104	69.5%	104	69.5%	-	-	(100.0%)
Public Safety	-	-	2 411	-	1 377	-	3 446	-	(7 233)	-	-	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 000**	**11 227**	**6 996**	**35.0%**	**(6 162)**	**(30.8%)**	**55**	**.5%**	**3 266**	**29.1%**	**4 155**	**37.0%**	**-**	**52.6%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 000	11 227	6 996	35.0%	(6 162)	(30.8%)	55	.5%	3 266	29.1%	4 155	37.0%	-	52.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**38 818**	**58 626**	**7 011**	**18.1%**	**27 708**	**71.4%**	**1 884**	**3.2%**	**25 114**	**42.8%**	**61 717**	**105.3%**	**19 862**	**87.4%**	**26.4%**
Energy sources	9 000	9 600	-	-	4 251	47.2%	1 333	13.9%	13 509	140.7%	19 093	198.9%	-	-	(100.0%)
Water Management	29 818	20 000	4 725	15.8%	8 026	26.9%	(159)	(.8%)	6 748	33.7%	19 340	96.7%	12 677	68.1%	(46.8%)
Waste Water Management	-	29 026	2 286	-	15 431	-	710	2.4%	2 382	8.2%	20 808	71.7%	7 184	129.7%	(66.8%)
Waste Management	-	-	-	-	-	-	-	-	2 475	-	2 475	-	-	87.0%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**416 337**	**405 424**	**103 998**	**25.0%**	**41 643**	**10.0%**	**121 035**	**29.9%**	**69 803**	**17.2%**	**336 479**	**83.0%**	**38 112**	**56.0%**	**83.2%**
Property rates	65 216	87 282	10 076	15.4%	13 945	21.4%	14 624	16.8%	9 790	11.2%	48 434	55.5%	10 637	53.4%	(8.0%)
Service charges	132 206	99 795	19 586	14.8%	25 494	19.3%	27 662	27.7%	19 281	19.3%	92 023	92.2%	24 824	81.0%	(22.3%)
Other revenue	51 362	44 925	2 190	4.3%	1 465	2.9%	1 821	4.1%	1 531	3.4%	7 007	15.6%	2 259	129.9%	(32.2%)
Transfers and Subsidies - Operational	103 119	103 788	40 351	39.1%	0	-	50 319	48.5%	24 330	23.4%	115 001	110.8%	1	36.9%	4 194 727.6%
Transfers and Subsidies - Capital	60 387	66 947	31 536	52.2%	212	.4%	25 977	38.8%	14 282	21.3%	72 006	107.6%	165	26.4%	8 537.2%
Interest	4 046	2 686	259	6.4%	527	13.0%	633	23.6%	589	21.9%	2 009	74.8%	225	59.2%	161.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(340 638)**	**(385 027)**	**(3 751)**	**1.1%**	**(127 396)**	**37.4%**	**107 280**	**(27.9%)**	**(39 319)**	**10.2%**	**(63 187)**	**16.4%**	**21 693**	**18.7%**	**(281.3%)**
Suppliers and employees	(340 638)	(385 027)	(3 751)	1.1%	(127 396)	37.4%	107 280	(27.9%)	(39 319)	10.2%	(63 187)	16.4%	21 693	19.8%	(281.3%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**75 698**	**20 396**	**100 247**	**132.4%**	**(85 753)**	**(113.3%)**	**228 315**	**1 119.4%**	**30 485**	**149.5%**	**273 293**	**1 339.9%**	**59 804**	**1 140.8%**	**(49.0%)**
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	**(59 118)**	**(80 423)**	**(17 772)**	**30.1%**	**(26 550)**	**44.9%**	**(8 133)**	**10.1%**	**(14 901)**	**18.5%**	**(67 356)**	**83.8%**	**(18 772)**	**91.8%**	**(20.6%)**
Capital assets	(59 118)	(80 423)	(17 772)	30.1%	(26 550)	44.9%	(8 133)	10.1%	(14 901)	18.5%	(67 356)	83.8%	(18 772)	91.8%	(20.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(59 118)**	**(80 423)**	**(17 772)**	**30.1%**	**(26 550)**	**44.9%**	**(8 133)**	**10.1%**	**(14 901)**	**18.5%**	**(67 356)**	**83.8%**	**(18 772)**	**91.8%**	**(20.6%)**
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	**16 581**	**(60 027)**	**82 475**	**497.4%**	**(112 304)**	**(677.3%)**	**220 182**	**(366.8%)**	**15 583**	**(26.0%)**	**205 936**	**(343.1%)**	**41 032**	**(124.5%)**	**(62.0%)**
Cash/cash equivalents at the year begin:	6 053	67 193	-	-	82 475	1 362.6%	(29 829)	(44.4%)	190 353	283.3%	-	-	53 720	43.8%	254.3%
Cash/cash equivalents at the year end:	**22 633**	**7 166**	**82 475**	**364.4%**	**(29 829)**	**(131.8%)**	**190 353**	**2 656.2%**	**205 936**	**2 873.6%**	**205 936**	**2 873.6%**	**94 752**	**(363.6%)**	**117.3%**

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	-	-	-	-	-	-	-	-	-	-	(3 853)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(4 135)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(10 985)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(797)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(1 000)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(20 770)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	(3 134)	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(4 095)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(13 541)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(20 770)**	**-**	**-**	**-**

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	13 552	5.0%	9 879	3.7%	7 678	2.9%	237 668	88.4%	268 777	50.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47 285	18.1%	6 415	2.5%	3 202	1.2%	204 915	78.3%	261 816	49.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**60 837**	**11.5%**	**16 294**	**3.1%**	**10 880**	**2.1%**	**442 583**	**83.4%**	**530 593**	**100.0%**

Contact Details

Municipal Manager	Mr J W Shabangu	013 253 7628
Chief Financial Officer	Mr A M Tshesane	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 062 960**	**1 128 188**	**375 054**	**35.3%**	**331 045**	**31.1%**	**287 919**	**25.5%**	**137 564**	**12.2%**	**1 131 582**	**100.3%**	**71 821**	**100.8%**	**91.5%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	132 190	137 982	34 324	26.0%	34 648	26.2%	36 634	26.6%	34 177	24.8%	139 783	101.3%	21 197	94.2%	61.2%
Service charges - Waste Water Management	3 046	3 315	853	28.0%	796	26.1%	796	24.0%	998	30.1%	3 443	103.9%	689	100.6%	44.8%
Service charges - Waste Management	43 375	45 991	11 433	26.4%	11 549	26.6%	12 223	26.6%	10 171	22.1%	45 377	98.7%	12 987	106.2%	(21.7%)
Sale of Goods and Rendering of Services	687	530	119	17.4%	128	18.6%	97	18.3%	88	16.5%	432	81.4%	96	92.3%	(8.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	8 746	65.7%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	144 028	151 831	37 345	25.9%	38 570	26.8%	39 868	26.3%	38 626	25.4%	154 410	101.7%	36 993	103.0%	4.4%
Interest earned from Current and Non Current Assets	12 856	25 109	5 810	45.2%	6 745	52.5%	3 230	12.9%	8 111	32.3%	23 895	95.2%	15 791	206.7%	(48.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 629	1 666	468	28.7%	363	22.3%	605	36.3%	665	39.9%	2 100	126.1%	921	126.3%	(27.8%)
Licences or permits	5	6	1	13.2%	2	48.4%	1	10.7%	0	7.1%	4	67.9%	0	54.4%	108.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	13 941	13 941	1 373	9.8%	-	-	9 291	66.6%	-	-	10 664	76.5%	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	372	456	16	4.4%	93	24.9%	16	3.5%	435	95.5%	560	122.9%	82	144.0%	431.2%
Non-Exchange Revenue															
Property rates	68 724	105 665	26 410	38.4%	26 422	38.4%	29 074	27.5%	20 877	19.8%	102 783	97.3%	16 457	100.0%	26.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	(55 579)	-	(100.0%)
Fines, penalties and forfeits	5 071	4 394	44	.9%	205	4.0%	2 482	56.5%	989	22.5%	3 720	84.7%	3 303	71.0%	(70.1%)
Licences or permits	326	93	35	10.9%	11	3.4%	12	12.9%	37	39.7%	95	102.6%	12	63.6%	203.6%
Transfer and subsidies - Operational	623 711	637 211	256 822	41.2%	211 514	33.9%	153 590	24.1%	17 975	2.8%	639 901	100.4%	10 126	100.0%	77.5%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	4 414	-	4 414	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 265 588**	**1 417 437**	**185 569**	**14.7%**	**243 825**	**19.3%**	**211 384**	**14.9%**	**379 349**	**26.8%**	**1 020 128**	**72.0%**	**212 966**	**68.0%**	**78.1%**
Employee related costs	219 179	229 982	49 842	22.7%	50 703	23.1%	51 100	22.2%	54 500	23.7%	206 145	89.6%	46 549	90.3%	17.1%
Remuneration of councillors	30 036	33 971	7 033	23.4%	7 024	23.4%	7 802	23.0%	7 246	21.3%	29 106	85.7%	6 912	96.7%	4.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	200 142	213 987	36 260	18.1%	52 362	26.2%	53 827	25.2%	58 592	27.4%	201 041	94.0%	43 519	80.9%	34.6%
Debt impairment	336 613	361 693	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	91 000	91 000	17 923	19.7%	17 802	19.6%	17 397	19.1%	100 061	110.0%	153 183	168.3%	18 014	80.6%	455.5%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	168 260	215 454	45 871	27.3%	48 423	28.8%	34 115	15.8%	68 713	31.9%	197 122	91.5%	51 502	95.3%	33.4%
Transfers and subsidies	99 487	104 517	-	-	35 636	35.8%	19 262	18.4%	35 815	34.3%	90 713	86.8%	193	27.5%	18 504.6%
Irrecoverable debts written off	10 224	37 474	3 824	37.4%	4 166	40.7%	4 033	10.8%	14 423	38.5%	26 446	70.6%	4 565	116.9%	216.0%
Operational Cost and Other Cost	110 647	129 359	24 816	22.4%	27 709	25.0%	23 848	18.4%	27 471	21.2%	103 844	80.3%	23 657	75.2%	16.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	12 527	-	12 527	-	18 057	-	(30.6%)
Surplus/(Deficit)	**(202 628)**	**(289 249)**	**189 485**		**87 220**		**76 535**		**(241 785)**		**111 454**		**(141 145)**		
Transfers and subsidies - capital (monetary allocations)	323 057	340 557	50 591	15.7%	138 306	42.8%	59 051	17.3%	82 135	24.1%	330 083	96.9%	142 340	100.0%	(42.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**120 429**	**51 308**	**240 076**		**225 525**		**135 586**		**(159 650)**		**441 537**		**1 195**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**120 429**	**51 308**	**240 076**		**225 525**		**135 586**		**(159 650)**		**441 537**		**1 195**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**120 429**	**51 308**	**240 076**		**225 525**		**135 586**		**(159 650)**		**441 537**		**1 195**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**120 429**	**51 308**	**240 076**		**225 525**		**135 586**		**(159 650)**		**441 537**		**1 195**		
				-		-		-		-		-	0	0	

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**256 200**	**287 543**	**80 211**	**31.3%**	**77 910**	**30.4%**	**38 790**	**13.5%**	**59 719**	**20.8%**	**256 630**	**89.2%**	**35 326**	**88.3%**	**69.1%**
National Government	224 170	241 670	69 569	31.0%	64 278	28.7%	36 859	15.3%	41 809	17.3%	212 515	87.9%	30 296	87.1%	38.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**224 170**	**241 670**	**69 569**	**31.0%**	**64 278**	**28.7%**	**36 859**	**15.3%**	**41 809**	**17.3%**	**212 515**	**87.9%**	**30 296**	**87.1%**	**38.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 030	45 873	10 642	33.2%	13 631	42.6%	1 931	4.2%	17 910	39.0%	44 115	96.2%	5 030	100.9%	256.1%
Capital Expenditure Functional	**256 200**	**287 543**	**80 211**	**31.3%**	**81 434**	**31.8%**	**35 266**	**12.3%**	**59 719**	**20.8%**	**256 630**	**89.2%**	**35 326**	**88.3%**	**69.1%**
Municipal governance and administration	**17 395**	**20 188**	**6 131**	**35.2%**	**10 706**	**61.5%**	**250**	**1.2%**	**531**	**2.6%**	**17 619**	**87.3%**	**4 921**	**112.8%**	**(89.2%)**
Executive and Council	45	45	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	17 350	20 143	6 131	35.3%	10 706	61.7%	250	1.2%	531	2.6%	17 619	87.5%	4 921	112.8%	(89.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21 700**	**19 104**	**7 834**	**36.1%**	**2 607**	**12.0%**	**1 642**	**8.6%**	**4 391**	**23.0%**	**16 475**	**86.2%**	**10 196**	**87.8%**	**(56.9%)**
Community and Social Services	18 200	15 635	4 817	26.5%	2 607	14.3%	1 642	10.5%	4 391	28.1%	13 458	86.1%	3 180	84.9%	38.1%
Sport And Recreation	3 500	3 469	3 016	86.2%	-	-	-	-	-	-	3 016	87.0%	7 016	88.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**58 744**	**76 774**	**21 875**	**37.2%**	**16 142**	**27.5%**	**7 379**	**9.6%**	**28 041**	**36.5%**	**73 438**	**95.7%**	**7 933**	**85.1%**	**253.5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	58 744	76 774	21 875	37.2%	16 142	27.5%	7 379	9.6%	28 041	36.5%	73 438	95.7%	7 933	85.1%	253.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**158 361**	**171 477**	**44 371**	**28.0%**	**51 979**	**32.8%**	**25 994**	**15.2%**	**26 755**	**15.6%**	**149 099**	**87.0%**	**12 276**	**88.5%**	**118.0%**
Energy sources	5 000	7 216	1 764	35.3%	1 120	22.4%	2 088	28.9%	2 106	29.2%	7 078	98.1%	251	76.0%	738.3%
Water Management	114 917	120 317	33 986	29.6%	31 284	27.2%	16 942	14.1%	22 659	18.8%	104 871	87.2%	6 413	90.0%	253.3%
Waste Water Management	34 244	39 744	8 621	25.2%	16 051	46.9%	6 963	17.5%	1 742	4.4%	33 377	84.0%	3 565	84.4%	(51.1%)
Waste Management	4 200	4 200	-	-	3 524	83.9%	-	-	248	5.9%	3 772	89.8%	2 046	100.0%	(87.9%)
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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 107 813**	**1 183 748**	**486 492**	**43.9%**	**156 845**	**14.2%**	**122 609**	**10.4%**	**48 564**	**4.1%**	**814 511**	**68.8%**	**33 962**	**98.1%**	**43.0%**
Property rates	39 416	57 740	12 464	31.6%	16 406	41.6%	10 825	18.7%	19 517	33.8%	59 212	102.5%	14 201	168.3%	37.4%
Service charges	10 442	18 516	4 191	40.1%	4 522	43.3%	4 076	22.0%	6 467	34.9%	19 256	104.0%	4 733	151.4%	36.6%
Other revenue	98 025	98 056	40 078	40.9%	24 061	24.5%	29 468	30.1%	19 683	20.1%	113 289	115.5%	16 148	239.0%	21.9%
Transfers and Subsidies - Operational	623 711	642 211	255 490	41.0%	448	.1%	(177)		(1 139)	(.2%)	254 622	39.6%	(1 120)	97.3%	1.7%
Transfers and Subsidies - Capital	323 057	340 557	173 940	53.8%	111 023	34.4%	78 128	22.9%	-	-	363 091	106.6%	-	63.2%	-
Interest	13 162	26 668	329	2.5%	385	2.9%	289	1.1%	4 037	15.1%	5 041	18.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(827 751)**	**(927 269)**	**(118 546)**	**14.3%**	**(153 434)**	**18.5%**	**(124 274)**	**13.4%**	**(173 551)**	**18.7%**	**(569 805)**	**61.4%**	**(135 867)**	**66.1%**	**27.7%**
Suppliers and employees	(728 264)	(822 682)	(118 546)	16.3%	(153 434)	21.1%	(124 274)	15.1%	(173 551)	21.1%	(569 805)	69.3%	(135 867)	66.2%	27.7%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(99 487)	(104 587)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**280 062**	**256 479**	**367 946**	**131.4%**	**3 411**	**1.2%**	**(1 665)**	**(.6%)**	**(124 986)**	**(48.7%)**	**244 706**	**95.4%**	**(101 905)**	**262.6%**	**22.7%**
Cash Flow from Investing Activities															
Receipts	**13 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(256 200)**	**(287 543)**	**(88 124)**	**34.4%**	**(91 106)**	**35.6%**	**(40 572)**	**14.1%**	**(61 902)**	**21.5%**	**(281 705)**	**98.0%**	**(50 527)**	**102.6%**	**22.5%**
Capital assets	(256 200)	(287 543)	(88 124)	34.4%	(91 106)	35.6%	(40 572)	14.1%	(61 902)	21.5%	(281 705)	98.0%	(50 527)	102.6%	22.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(243 200)**	**(287 543)**	**(88 124)**	**36.2%**	**(91 106)**	**37.5%**	**(40 572)**	**14.1%**	**(61 902)**	**21.5%**	**(281 705)**	**98.0%**	**(50 527)**	**102.6%**	**22.5%**
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	**36 863**	**(31 063)**	**279 822**	**759.1%**	**(87 695)**	**(237.9%)**	**(42 237)**	**136.0%**	**(186 889)**	**601.6%**	**(36 999)**	**119.1%**	**(152 432)**	**(184.8%)**	**22.6%**
Cash/cash equivalents at the year begin:	139 899	230 863	230 862	165.0%	510 684	365.0%	422 989	183.2%	380 752	164.9%	230 862	100.0%	533 359	94.0%	(28.6%)
Cash/cash equivalents at the year end:	**176 762**	**199 799**	**510 684**	**288.9%**	**422 989**	**239.3%**	**380 752**	**190.6%**	**193 863**	**97.0%**	**193 863**	**97.0%**	**380 927**	**262.1%**	**(49.1%)**

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	23 253	2.1%	12 968	1.2%	12 668	1.1%	1 068 261	95.6%	1 117 151	39.7%	17 954	1.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	118	100.0%	118	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 878	2.4%	6 057	1.7%	6 142	1.7%	344 319	94.2%	365 396	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	432	2.6%	205	1.2%	185	1.1%	16 072	95.1%	16 893	.6%	283	1.7%	-	-
Receivables from Exchange Transactions - Waste Management	6 317	1.4%	4 394	.9%	4 373	.9%	449 682	96.8%	464 766	16.5%	5 712	1.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 510	1.6%	13 496	1.6%	13 385	1.6%	809 503	95.2%	849 894	30.2%	(26 462)	(3.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	110	100.0%	110	-	(1 378)	(1 253.9%)	-	-
Total By Income Source	**52 389**	**1.9%**	**37 120**	**1.3%**	**36 753**	**1.3%**	**2 688 065**	**95.5%**	**2 814 328**	**100.0%**	**(3 891)**	**(.1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 977	2.6%	8 418	1.7%	8 219	1.7%	467 808	94.0%	497 422	17.7%	1 366	.3%	-	-
Commercial	13 537	6.2%	3 704	1.7%	3 783	1.7%	198 193	90.4%	219 216	7.8%	2 569	1.2%	-	-
Households	25 876	1.2%	24 999	1.2%	24 751	1.2%	2 022 064	96.4%	2 097 689	74.5%	(7 827)	(.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**52 389**	**1.9%**	**37 120**	**1.3%**	**36 753**	**1.3%**	**2 688 065**	**95.5%**	**2 814 328**	**100.0%**	**(3 891)**	**(.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	12 178	93.2%	-	-	880	6.7%	3	-	13 061	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**12 178**	**93.2%**	**-**	**-**	**880**	**6.7%**	**3**	**-**	**13 061**	**100.0%**

Contact Details

Municipal Manager	Mr Dumisani Mahlangu	013 986 9115
Chief Financial Officer	Mrs Jessica Mahlangu	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**836 062**	**881 913**	**302 130**	**36.1%**	**257 152**	**30.8%**	**213 782**	**24.2%**	**51 683**	**5.9%**	**824 747**	**93.5%**	**67 029**	**98.7%**	**(22.9%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	98 454	79 169	16 874	17.1%	22 626	23.0%	14 564	18.4%	(6 599)	(8.3%)	47 466	60.0%	22 430	102.3%	(129.4%)
Service charges - Waste Water Management	14 098	15 208	2 833	20.1%	3 088	21.9%	3 333	21.9%	2 480	16.3%	11 734	77.2%	2 782	81.6%	(10.9%)
Service charges - Waste Management	5 211	6 916	1 587	30.5%	1 606	30.8%	1 551	22.4%	722	10.4%	5 466	79.0%	3 017	120.0%	(76.1%)
Sale of Goods and Rendering of Services	792	751	74	9.3%	111	14.1%	74	9.8%	79	10.5%	338	45.0%	58	50.6%	37.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	378	218	(30)	(8.1%)	(2 013)	(532.7%)	(142)	(65.3%)	(3 524)	(1 616.2%)	(5 710)	(2 618.7%)	(255)	(1 596.6%)	1 283.8%
Interest earned from Current and Non Current Assets	6 918	7 375	2 569	37.1%	374	5.4%	1 659	22.5%	1 582	21.5%	6 185	83.9%	1 299	91.0%	21.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	386	753	172	44.4%	175	45.3%	179	23.8%	138	18.3%	663	88.1%	121	79.7%	13.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 229	5 834	68	.9%	1 149	15.9%	2 701	46.3%	2 260	38.7%	6 178	105.9%	3 262	63.9%	(30.7%)
Non-Exchange Revenue															
Property rates	73 853	117 293	30 971	41.9%	27 955	37.9%	30 340	25.9%	13 451	11.5%	102 717	87.6%	8 894	85.7%	51.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	345	397	40	11.7%	42	12.0%	25	6.2%	20	5.1%	127	31.9%	15	31.3%	38.4%
Licences or permits	8 279	7 117	41	.5%	1 076	13.0%	1 792	25.2%	2 218	31.2%	5 128	72.1%	3 124	57.7%	(29.0%)
Transfer and subsidies - Operational	548 576	550 660	224 549	40.9%	179 147	32.7%	134 595	24.4%	14 862	2.7%	553 153	100.5%	528	100.0%	2 712.7%
Interest Receivables	71 542	90 222	22 382	31.3%	21 815	30.5%	23 110	25.6%	23 794	26.4%	91 101	101.0%	21 753	108.0%	9.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	201	-	201	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**832 967**	**958 942**	**294 728**	**35.4%**	**177 344**	**21.3%**	**151 916**	**15.8%**	**179 995**	**18.8%**	**803 982**	**83.8%**	**174 921**	**77.1%**	**2.9%**
Employee related costs	299 764	259 764	63 721	21.3%	62 919	21.0%	62 908	24.2%	67 207	25.9%	256 755	98.8%	80 994	88.1%	(17.0%)
Remuneration of councillors	33 406	39 696	13 769	41.2%	6 832	20.5%	3 070	7.7%	7 324	18.5%	30 996	78.1%	6 909	95.8%	6.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	184	-	(100.0%)
Inventory consumed	12 100	13 930	1 654	13.7%	4 306	35.6%	2 891	20.8%	8 507	61.1%	17 358	124.6%	5 689	143.3%	49.5%
Debt impairment	120 298	95 298	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	64 325	64 325	-	-	-	-	-	-	12 065	18.8%	12 065	18.8%	-	-	(100.0%)
Interest,Dividends and Rent on Land	1 500	1 500	41	2.7%	43	2.9%	61	4.0%	98	6.5%	243	16.2%	78	20.6%	25.2%
Contracted services	191 582	236 452	47 826	25.0%	70 621	36.9%	59 843	25.3%	51 834	21.9%	230 123	97.3%	50 279	104.6%	3.1%
Transfers and subsidies	8 400	8 400	2 414	28.7%	2 089	24.9%	1 546	18.4%	2 981	35.5%	9 031	107.5%	3 091	102.8%	(3.5%)
Irrecoverable debts written off	-	135 418	135 431	-	(14)	-	-	-	-	-	135 418	100.0%	-	-	-
Operational Cost and Other Cost	101 593	104 159	29 873	29.4%	30 547	30.1%	21 596	20.7%	29 886	28.7%	111 901	107.4%	27 697	119.1%	7.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	93	-	93	-	0	-	30 870.3%
Surplus/(Deficit)	**3 095**	**(77 029)**	**7 402**		**79 808**		**61 866**		**(128 311)**		**20 765**		**(107 892)**		
Transfers and subsidies - capital (monetary allocations)	160 817	160 817	35 722	22.2%	60 123	37.4%	22 962	14.3%	31 600	19.6%	150 407	93.5%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**163 912**	**83 788**	**43 124**		**139 931**		**84 828**		**(96 712)**		**171 172**		**(107 892)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**163 912**	**83 788**	**43 124**		**139 931**		**84 828**		**(96 712)**		**171 172**		**(107 892)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**163 912**	**83 788**	**43 124**		**139 931**		**84 828**		**(96 712)**		**171 172**		**(107 892)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**163 912**	**83 788**	**43 124**		**139 931**		**84 828**		**(96 712)**		**171 172**		**(107 892)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**155 276**	**152 776**	**31 423**	**20.2%**	**52 930**	**34.1%**	**18 956**	**12.4%**	**27 787**	**18.2%**	**131 097**	**85.8%**	**15 033**	**86.1%**	**84.8%**
National Government	152 776	152 776	31 423	20.6%	52 930	34.6%	18 956	12.4%	27 787	18.2%	131 097	85.8%	15 033	87.3%	84.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**152 776**	**152 776**	**31 423**	**20.6%**	**52 930**	**34.6%**	**18 956**	**12.4%**	**27 787**	**18.2%**	**131 097**	**85.8%**	**15 033**	**87.3%**	**84.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	-	-	-	-	-	-	-	-	-	-	-	-	19.6%	-
Capital Expenditure Functional	**155 276**	**152 776**	**32 235**	**20.8%**	**52 930**	**34.1%**	**18 956**	**12.4%**	**29 445**	**19.3%**	**133 567**	**87.4%**	**15 033**	**86.1%**	**95.9%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 000**	**-**	**1 000**	**-**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	1 000	-	1 000	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 500**	**9 000**	**812**	**7.1%**	**1 643**	**14.3%**	**1 624**	**18.0%**	**4 027**	**44.7%**	**8 106**	**90.1%**	**-**	**-**	**(100.0%)**
Community and Social Services	9 000	9 000	812	9.0%	1 643	18.3%	1 624	18.0%	4 027	44.7%	8 106	90.1%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45 000**	**44 234**	**7 332**	**16.3%**	**19 457**	**43.2%**	**8 660**	**19.6%**	**3 819**	**8.6%**	**39 268**	**88.8%**	**975**	**81.2%**	**291.8%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	98.2%	-
Road Transport	45 000	44 234	7 332	16.3%	19 457	43.2%	8 660	19.6%	3 819	8.6%	39 268	88.8%	975	80.9%	291.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**98 776**	**99 543**	**24 092**	**24.4%**	**31 831**	**32.2%**	**8 672**	**8.7%**	**20 598**	**20.7%**	**85 192**	**85.6%**	**14 058**	**89.4%**	**46.5%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	1 317	146.3%	(100.0%)
Water Management	55 388	55 753	21 502	38.8%	20 396	36.8%	2 843	5.1%	7 319	13.1%	52 060	93.4%	2 611	85.7%	180.3%
Waste Water Management	43 388	43 790	2 590	6.0%	11 434	26.4%	5 829	13.3%	12 621	28.8%	32 475	74.2%	10 130	91.0%	24.6%
Waste Management	-	-	-	-	-	-	-	-	658	-	658	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**855 599**	**856 552**	**273 229**	**31.9%**	**246 639**	**28.8%**	**183 011**	**21.4%**	**43 509**	**5.1%**	**746 387**	**87.1%**	**56 291**	**85.8%**	**(22.7%)**
Property rates	48 112	48 112	3 509	7.3%	11 597	24.1%	5 976	12.4%	17 123	35.6%	38 205	79.4%	13 258	78.2%	29.2%
Service charges	67 451	67 451	3 885	5.8%	14 611	21.7%	7 845	11.6%	2 832	4.2%	29 174	43.3%	6 315	22.6%	(55.1%)
Other revenue	23 725	21 136	43 871	184.9%	38 654	162.9%	21 101	99.8%	17 149	81.1%	120 775	571.4%	34 449	788.8%	(50.2%)
Transfers and Subsidies - Operational	548 576	551 660	221 323	40.3%	177 058	32.3%	141 877	25.7%	0	-	540 258	97.9%	0	100.3%	18 100.0%
Transfers and Subsidies - Capital	160 817	160 817	-	-	2 165	1.3%	4 790	3.0%	4 872	3.0%	11 827	7.4%	-	.9%	(100.0%)
Interest	6 918	7 375	641	9.3%	2 553	36.9%	1 422	19.3%	1 531	20.8%	6 148	83.4%	2 269	126.7%	(32.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(647 875)**	**(647 875)**	**(94 220)**	**14.5%**	**(91 895)**	**14.2%**	**(53 917)**	**8.3%**	**(62 664)**	**9.7%**	**(302 696)**	**46.7%**	**(16 395)**	**43.9%**	**282.2%**
Suppliers and employees	(647 875)	(647 875)	(94 220)	14.5%	(91 895)	14.2%	(53 917)	8.3%	(62 664)	9.7%	(302 696)	46.7%	(16 395)	43.9%	282.2%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**207 724**	**208 677**	**179 009**	**86.2%**	**154 743**	**74.5%**	**129 094**	**61.9%**	**(19 155)**	**(9.2%)**	**443 691**	**212.6%**	**39 896**	**215.9%**	**(148.0%)**
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	**(155 276)**	**(152 776)**	**(33 348)**	**21.5%**	**(55 689)**	**35.9%**	**(18 624)**	**12.2%**	**(31 475)**	**20.6%**	**(139 137)**	**91.1%**	**(16 022)**	**92.6%**	**96.5%**
Capital assets	(155 276)	(152 776)	(33 348)	21.5%	(55 689)	35.9%	(18 624)	12.2%	(31 475)	20.6%	(139 137)	91.1%	(16 022)	92.6%	96.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(155 276)**	**(152 776)**	**(33 348)**	**21.5%**	**(55 689)**	**35.9%**	**(18 624)**	**12.2%**	**(31 475)**	**20.6%**	**(139 137)**	**91.1%**	**(16 022)**	**92.6%**	**96.5%**
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	**52 448**	**55 900**	**145 661**	**277.7%**	**99 054**	**188.9%**	**110 469**	**197.6%**	**(50 630)**	**(90.6%)**	**304 554**	**544.8%**	**23 875**	**520.2%**	**(312.1%)**
Cash/cash equivalents at the year begin:	18 389	18 389	170	.9%	145 935	793.6%	244 989	1 332.3%	355 459	1 933.0%	170	.9%	275 786	3.0%	28.9%
Cash/cash equivalents at the year end:	**70 837**	**74 289**	**145 935**	**206.0%**	**244 989**	**345.8%**	**355 459**	**478.5%**	**304 828**	**410.3%**	**304 828**	**410.3%**	**299 660**	**276.7%**	**1.7%**

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	-	-	-	-	-	-	-	-	-	-	(51 258)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(26 497)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(12 138)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(12 183)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	(32 797)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(18 270)	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(153 143)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	(10)	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(509)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(152 623)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(153 143)**	**-**	**-**	**-**

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	1 853	58.1%	-	-	-	-	1 339	41.9%	3 192	32.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 060	119.9%	-	-	-	-	(1 339)	(19.9%)	6 722	67.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**9 914**	**100.0%**	**-**	**-**	**-**	**-**	**0**	**-**	**9 914**	**100.0%**

Contact Details

Municipal Manager	Ms Monica Mathari Mathebela	013 973 1101
Chief Financial Officer	Ms Bonisiwe Klaas	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**763 217**	**778 965**	**216 775**	**28.4%**	**273 258**	**35.8%**	**168 863**	**21.7%**	**73 698**	**9.5%**	**732 594**	**94.0%**	**82 975**	**59.0%**	**(11.2%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	7	-	(100.0%)
Agency services	13 333	13 333	2 067	15.5%	4 033	30.3%	2 787	20.9%	2 670	20.0%	11 557	86.7%	2 993	68.1%	(10.8%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	35	-	14	-	49	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	24 151	24 151	904	3.7%	3 327	13.8%	5 126	21.2%	2 116	8.8%	11 473	47.5%	6 208	42.9%	(65.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	171	171	5	2.8%	79	46.3%	67	39.4%	88	51.7%	240	140.1%	199	142.4%	(55.5%)
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	700	700	165	23.5%	234	33.5%	230	32.8%	414	59.1%	1 043	148.9%	314	69.4%	31.8%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 903	1 903	71	3.7%	391	20.5%	3 187	167.5%	271	14.3%	3 921	206.0%	299	76.3%	(9.1%)
Licences or permits	1 733	1 733	487	28.1%	456	26.3%	565	32.6%	407	23.5%	1 915	110.5%	318	82.0%	27.9%
Transfer and subsidies - Operational	329 337	345 084	49 790	15.1%	134 089	40.7%	58 893	17.1%	67 717	19.6%	310 489	90.0%	72 638	59.5%	(6.8%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	391 888	391 888	163 287	41.7%	130 629	33.3%	97 972	25.0%	-	-	391 888	100.0%	-	58.3%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	19	-	-	-	-	-	19	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**782 953**	**811 270**	**144 403**	**18.4%**	**261 967**	**33.5%**	**155 539**	**19.2%**	**183 480**	**22.6%**	**745 389**	**91.9%**	**207 583**	**69.2%**	**(11.6%)**
Employee related costs	220 877	235 247	54 946	24.9%	54 721	24.8%	56 765	24.1%	60 241	25.6%	226 674	96.4%	58 188	85.1%	3.5%
Remuneration of councillors	19 915	19 915	4 243	21.3%	4 346	21.8%	4 758	23.9%	4 535	22.8%	17 882	89.8%	3 175	79.3%	42.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 501	4 283	958	21.3%	1 938	43.1%	243	5.7%	597	13.9%	3 736	87.2%	1 938	89.1%	(69.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	24 106	25 650	6 518	27.0%	6 513	27.0%	6 374	24.8%	5 617	21.9%	25 023	97.6%	5 895	81.7%	(4.7%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	53 755	61 095	10 262	19.1%	23 579	43.9%	10 249	16.8%	17 095	28.0%	61 185	100.1%	14 612	76.4%	17.0%
Transfers and subsidies	378 862	394 931	55 793	14.7%	146 715	38.7%	67 037	17.0%	80 175	20.3%	349 721	88.6%	105 053	66.1%	(23.7%)
Irrecoverable debts written off	-	-	26	-	(26)	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	80 936	70 149	11 627	14.4%	24 154	29.8%	10 099	14.4%	15 219	21.7%	61 100	87.1%	18 671	48.0%	(18.5%)
Disposal of Fixed and Intangible Assets	-	-	30	-	26	-	13	-	-	-	69	-	52	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 736)**	**(32 305)**	**72 372**		**11 290**		**13 324**		**(109 782)**		**(12 796)**		**(124 608)**		
Transfers and subsidies - capital (monetary allocations)	2 556	2 556	347	13.6%	779	30.5%	369	14.4%	1 061	41.5%	2 556	100.0%	969	98.9%	9.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(17 180)**	**(29 749)**	**72 719**		**12 069**		**13 693**		**(108 721)**		**(10 240)**		**(123 640)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(17 180)**	**(29 749)**	**72 719**		**12 069**		**13 693**		**(108 721)**		**(10 240)**		**(123 640)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(17 180)**	**(29 749)**	**72 719**		**12 069**		**13 693**		**(108 721)**		**(10 240)**		**(123 640)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(17 180)**	**(29 749)**	**72 719**		**12 069**		**13 693**		**(108 721)**		**(10 240)**		**(123 640)**		
			-		-		-		-		-		0		0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**40 658**	**48 405**	**1 794**	**4.4%**	**12 689**	**31.2%**	**17 307**	**35.8%**	**10 231**	**21.1%**	**42 020**	**86.8%**	**24 829**	**70.2%**	**(58.8%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 658	48 405	1 794	4.4%	12 689	31.2%	17 307	35.8%	10 231	21.1%	42 020	86.8%	24 829	70.2%	(58.8%)
Capital Expenditure Functional	**40 658**	**48 405**	**1 794**	**4.4%**	**12 689**	**31.2%**	**17 307**	**35.8%**	**10 231**	**21.1%**	**42 020**	**86.8%**	**23 357**	**68.4%**	**(56.2%)**
Municipal governance and administration	**3 058**	**10 977**	**1 603**	**52.4%**	**2 295**	**75.1%**	**902**	**8.2%**	**5 625**	**51.2%**	**10 425**	**95.0%**	**7 792**	**54.5%**	**(27.8%)**
Executive and Council	-	689	689	-	-	-	-	-	-	-	689	100.0%	-	-	-
Finance and administration	3 058	10 288	915	29.9%	2 295	75.1%	902	8.8%	5 625	54.7%	9 736	94.6%	7 792	56.1%	(27.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**37 100**	**37 070**	**190**	**.5%**	**10 394**	**28.0%**	**16 046**	**43.3%**	**4 607**	**12.4%**	**31 237**	**84.3%**	**15 566**	**79.5%**	**(70.4%)**
Community and Social Services	36 000	36 000	-	-	10 256	28.5%	15 555	43.2%	4 607	12.8%	30 418	84.5%	4 569	70.1%	.8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	500	500	190	38.0%	138	27.5%	-	-	-	-	328	65.6%	10 997	88.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	600	570	-	-	-	-	491	86.2%	-	-	491	86.2%	-	-	-
Economic and Environmental Services	**500**	**358**	**-**	**-**	**-**	**-**	**358**	**100.0%**	**-**	**-**	**358**	**100.0%**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	500	358	-	-	-	-	358	100.0%	-	-	358	100.0%	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**765 773**	**765 773**	**190 002**	**24.8%**	**150 420**	**19.6%**	**184 237**	**24.1%**	**79 547**	**10.4%**	**604 206**	**78.9%**	**3 572**	**44.4%**	**2 126.8%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	15 509	15 509	2 765	17.8%	5 030	32.4%	3 920	25.3%	4 017	25.9%	15 732	101.4%	420	26.7%	856.3%
Transfers and Subsidies - Operational	723 556	723 556	186 961	25.8%	144 986	20.0%	178 786	24.7%	75 528	10.4%	586 261	81.0%	700	44.4%	10 696.4%
Transfers and Subsidies - Capital	2 556	2 556	-	-	-	-	767	30.0%	-	-	767	30.0%	-	-	-
Interest	24 151	24 151	275	1.1%	404	1.7%	764	3.2%	3	-	1 446	6.0%	2 453	-	(99.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(758 847)**	**(785 620)**	**(74 978)**	**9.9%**	**(198 251)**	**26.1%**	**(101 623)**	**12.9%**	**(89 720)**	**11.4%**	**(464 573)**	**59.1%**	**(60 417)**	**18.9%**	**48.5%**
Suppliers and employees	(758 847)	(785 620)	(74 978)	9.9%	(198 251)	26.1%	(101 623)	12.9%	(89 720)	11.4%	(464 573)	59.1%	(60 417)	18.9%	48.5%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 926**	**(19 847)**	**115 024**	**1 660.9%**	**(47 831)**	**(690.6%)**	**82 613**	**(416.2%)**	**(10 173)**	**51.3%**	**139 633**	**(703.5%)**	**(56 844)**	**(166.1%)**	**(82.1%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**41 081**	**-**	**(1 533)**	**-**	**-**	**-**	**39 547**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	41 081	-	(1 533)	-	-	-	39 547	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(40 658)**	**(48 405)**	**(1 890)**	**4.6%**	**(12 971)**	**31.9%**	**(17 953)**	**37.1%**	**(5 136)**	**10.6%**	**(37 950)**	**78.4%**	**(19 763)**	**88.2%**	**(74.0%)**
Capital assets	(40 658)	(48 405)	(1 890)	4.6%	(12 971)	31.9%	(17 953)	37.1%	(5 136)	10.6%	(37 950)	78.4%	(19 763)	88.2%	(74.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(40 658)**	**(48 405)**	**(1 890)**	**4.6%**	**28 110**	**(69.1%)**	**(19 486)**	**40.3%**	**(5 136)**	**10.6%**	**1 598**	**(3.3%)**	**(19 763)**	**88.2%**	**(74.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(33 732)**	**(68 252)**	**113 134**	**(335.4%)**	**(19 722)**	**58.5%**	**63 127**	**(92.5%)**	**(15 309)**	**22.4%**	**141 231**	**(206.9%)**	**(76 607)**	**(53.1%)**	**(80.0%)**
Cash/cash equivalents at the year begin:	485 801	485 801	71 315	14.7%	181 559	37.4%	161 838	33.3%	224 965	46.3%	71 315	14.7%	151 490	-	48.5%
Cash/cash equivalents at the year end:	**452 069**	**417 549**	**181 559**	**40.2%**	**161 838**	**35.8%**	**224 965**	**53.9%**	**209 656**	**50.2%**	**209 656**	**50.2%**	**74 883**	**145.1%**	**180.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4	8.7%	6	11.9%	4	7.8%	35	71.6%	49	1.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	67	2.5%	-	-	-	-	2 584	97.5%	2 651	98.2%	-	-	-	-
Total By Income Source	**71**	**2.6%**	**6**	**.2%**	**4**	**.1%**	**2 619**	**97.0%**	**2 700**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	71	2.6%	6	.2%	4	.1%	2 619	97.0%	2 700	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**71**	**2.6%**	**6**	**.2%**	**4**	**.1%**	**2 619**	**97.0%**	**2 700**	**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	17 452	100.0%	-	-	-	-	-	-	17 452	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**17 452**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**17 452**	**100.0%**

Contact Details

Municipal Manager	Mr Mandla Lucas Mahlangu	013 249 2003
Chief Financial Officer	Mrs Alice L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 382 264**	**1 382 264**	**270 869**	**19.6%**	**244 528**	**17.7%**	**223 324**	**16.2%**	**169 796**	**12.3%**	**908 518**	**65.7%**	**171 922**	**103.4%**	**(1.2%)**
Exchange Revenue															
Service charges - Electricity	312 082	312 082	88 881	28.5%	80 291	25.7%	76 273	24.4%	79 006	25.3%	324 452	104.0%	68 865	101.6%	14.7%
Service charges - Water	86 985	86 985	18 246	21.0%	18 232	21.0%	18 242	21.0%	17 558	20.2%	72 278	83.1%	16 754	92.7%	4.8%
Service charges - Waste Water Management	25 181	25 181	5 582	22.2%	5 663	22.5%	5 683	22.6%	5 698	22.6%	22 625	89.9%	5 345	100.1%	6.6%
Service charges - Waste Management	28 950	28 950	6 298	21.8%	6 380	22.0%	6 425	22.2%	6 436	22.2%	25 538	88.2%	6 018	88.6%	7.0%
Sale of Goods and Rendering of Services	518	518	460	88.7%	753	145.3%	1 294	249.6%	428	82.6%	2 935	566.2%	1 193	431.9%	(64.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 326	25 326	9 465	37.4%	9 761	38.5%	10 032	39.6%	10 438	41.2%	39 696	156.7%	9 305	847.0%	12.2%
Interest earned from Current and Non Current Assets	3 600	3 600	698	19.4%	864	24.0%	585	16.3%	802	22.3%	2 949	81.9%	886	68.3%	(9.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 300	6 300	1 099	17.4%	930	14.8%	883	14.0%	972	15.4%	3 884	61.6%	3 190	78.5%	(69.5%)
Licences or permits	-	-	0	-	0	-	1	-	0	-	1	-	1	.7%	(76.4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	3	3	-	-	55	2 000.8%	19	687.5%	-	-	74	2 688.3%	2 067	10 266.8%	(100.0%)
Operational Revenue	43 452	43 452	(766)	(1.8%)	(494)	(1.1%)	1 253	2.9%	2 532	5.8%	2 524	5.8%	(375)	(1 543.1%)	(774.3%)
Non-Exchange Revenue															
Property rates	164 406	164 406	34 615	21.1%	34 829	21.2%	34 787	21.2%	34 795	21.2%	139 026	84.6%	39 221	101.7%	(11.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 330	15 330	263	1.7%	110	.7%	131	.9%	1 343	8.8%	1 847	12.0%	10 677	84.4%	(87.4%)
Licences or permits	-	-	97	-	111	-	132	-	144	-	484	-	82	271.5%	75.0%
Transfer and subsidies - Operational	238 944	238 944	98 634	41.3%	78 906	33.0%	60 386	25.3%	1 657	.7%	239 583	100.3%	1 263	91.5%	31.2%
Interest Receivables	3 431	3 431	4 487	130.8%	5 314	154.9%	4 386	127.9%	5 253	153.1%	19 440	566.7%	4 880	710.1%	7.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 268	6 268	2 811	44.9%	2 821	45.0%	2 814	44.9%	2 735	43.6%	11 182	178.4%	2 551	164.0%	7.2%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	421 488	421 488	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 114 602**	**1 114 602**	**297 853**	**26.7%**	**258 966**	**23.2%**	**257 088**	**23.1%**	**312 035**	**28.0%**	**1 125 942**	**101.0%**	**271 323**	**105.5%**	**15.0%**
Employee related costs	280 209	280 209	66 063	23.6%	65 705	23.4%	63 570	22.7%	68 008	24.3%	263 345	94.0%	65 555	96.4%	3.7%
Remuneration of councillors	14 170	14 170	3 186	22.5%	3 186	22.5%	3 592	25.4%	3 306	23.3%	13 270	93.6%	3 095	97.2%	6.8%
Bulk purchases - electricity	283 660	283 660	112 583	39.7%	78 242	27.6%	75 729	26.7%	96 696	34.1%	363 250	128.1%	88 825	180.9%	8.9%
Inventory consumed	23 500	23 390	2 354	10.0%	4 233	18.0%	7 208	30.8%	(3 094)	(13.2%)	10 702	45.8%	10 456	87.8%	(129.6%)
Debt impairment	74 145	74 145	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	75 000	75 000	12 513	16.7%	12 331	16.4%	11 869	15.8%	13 522	18.0%	50 234	67.0%	8 815	46.0%	53.4%
Interest,Dividends and Rent on Land	10 000	10 000	20 015	200.2%	23 093	230.9%	24 682	246.8%	27 317	273.2%	95 107	951.1%	16 463	588.1%	65.9%
Contracted services	132 523	128 523	45 370	34.2%	31 580	23.8%	24 522	19.1%	68 716	53.5%	170 188	132.4%	42 672	97.5%	61.0%
Transfers and subsidies	1 000	1 000	129	12.9%	180	18.0%	234	23.4%	42	4.2%	585	58.5%	223	87.8%	(81.0%)
Irrecoverable debts written off	111 317	111 317	1 972	1.8%	1 680	1.5%	1 797	1.6%	70 118	63.0%	75 568	67.9%	1 438	125.1%	4 775.8%
Operational Cost and Other Cost	109 078	113 188	33 667	30.9%	38 737	35.5%	43 884	38.8%	(32 597)	(28.8%)	83 692	73.9%	33 781	95.4%	(196.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	0	-	-	-	1	-	1	-	-	-	(100.0%)
Surplus/(Deficit)	**267 662**	**267 662**	**(26 984)**		**(14 438)**		**(33 764)**		**(142 239)**		**(217 424)**		**(99 401)**		
Transfers and subsidies - capital (monetary allocations)	127 047	127 047	25 371	20.0%	39 211	30.9%	15 666	12.3%	46 711	36.8%	126 958	99.9%	54 858	96.3%	(14.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**394 709**	**394 709**	**(1 613)**		**24 773**		**(18 098)**		**(95 528)**		**(90 466)**		**(44 543)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**394 709**	**394 709**	**(1 613)**		**24 773**		**(18 098)**		**(95 528)**		**(90 466)**		**(44 543)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**394 709**	**394 709**	**(1 613)**		**24 773**		**(18 098)**		**(95 528)**		**(90 466)**		**(44 543)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**394 709**	**394 709**	**(1 613)**		**24 773**		**(18 098)**		**(95 528)**		**(90 466)**		**(44 543)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**123 733**	**123 733**	**17 214**	**13.9%**	**34 263**	**27.7%**	**18 812**	**15.2%**	**45 135**	**36.5%**	**115 424**	**93.3%**	**45 547**	**66.6%**	**(.9%)**
National Government	123 733	123 733	17 214	13.9%	34 263	27.7%	18 812	15.2%	43 532	35.2%	113 821	92.0%	45 257	68.4%	(3.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**123 733**	**123 733**	**17 214**	**13.9%**	**34 263**	**27.7%**	**18 812**	**15.2%**	**43 532**	**35.2%**	**113 821**	**92.0%**	**45 257**	**68.4%**	**(3.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	1 604	-	1 604	-	290	41.4%	452.0%
Capital Expenditure Functional	**123 733**	**123 733**	**17 214**	**13.9%**	**34 263**	**27.7%**	**18 812**	**15.2%**	**67 251**	**54.4%**	**137 540**	**111.2%**	**45 547**	**66.6%**	**47.7%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**23 164**	**-**	**23 164**	**-**	**290**	**34.7%**	**7 874.1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	23 164	-	23 164	-	290	34.7%	7 874.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 000**	**9 000**	**2 536**	**28.2%**	**1 479**	**16.4%**	**2 284**	**25.4%**	**1 227**	**13.6%**	**7 525**	**83.6%**	**-**	**52.0%**	**(100.0%)**
Community and Social Services	9 000	9 000	2 536	28.2%	1 479	16.4%	2 284	25.4%	1 227	13.6%	7 525	83.6%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	52.0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 836**	**26 836**	**182**	**.7%**	**13 874**	**51.7%**	**5 164**	**19.2%**	**3 108**	**11.6%**	**22 329**	**83.2%**	**14 053**	**77.6%**	**(77.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	26 836	26 836	182	.7%	13 874	51.7%	5 164	19.2%	3 108	11.6%	22 329	83.2%	14 053	77.6%	(77.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**87 897**	**87 897**	**14 496**	**16.5%**	**18 910**	**21.5%**	**11 364**	**12.9%**	**39 752**	**45.2%**	**84 522**	**96.2%**	**31 204**	**66.3%**	**27.4%**
Energy sources	5 000	5 000	230	4.6%	3 797	75.9%	1 155	23.1%	2 552	51.0%	7 734	154.7%	-	87.0%	(100.0%)
Water Management	13 308	13 308	1 480	11.1%	3 069	23.1%	2 877	21.6%	7 994	60.1%	15 419	115.9%	3 068	27.5%	160.6%
Waste Water Management	69 589	69 589	12 370	17.8%	11 492	16.5%	7 332	10.5%	29 206	42.0%	60 400	86.8%	24 857	79.7%	17.5%
Waste Management	-	-	416	-	552	-	-	-	-	-	969	-	3 279	92.5%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**992 148**	**992 148**	**239 557**	**24.1%**	**230 086**	**23.2%**	**177 492**	**17.9%**	**90 599**	**9.1%**	**737 734**	**74.4%**	**88 227**	**78.0%**	**2.7%**
Property rates	142 429	142 429	21 393	15.0%	27 493	19.3%	24 550	17.2%	24 383	17.1%	97 819	68.7%	28 099	67.8%	(13.2%)
Service charges	390 546	390 546	61 604	15.8%	66 812	17.1%	62 012	15.9%	56 473	14.5%	246 901	63.2%	49 715	62.6%	13.6%
Other revenue	71 213	71 213	7 413	10.4%	4 953	7.0%	7 209	10.1%	7 310	10.3%	26 885	37.8%	7 590	64.3%	(3.7%)
Transfers and Subsidies - Operational	235 787	235 787	100 959	42.8%	69 577	29.5%	59 092	25.1%	6	-	229 634	97.4%	-	100.0%	(100.0%)
Transfers and Subsidies - Capital	127 047	127 047	46 250	36.4%	58 105	45.7%	22 692	17.9%	-	-	127 047	100.0%	-	90.8%	-
Interest	25 127	25 127	1 938	7.7%	3 147	12.5%	1 937	7.7%	2 427	9.7%	9 448	37.6%	2 823	182.4%	(14.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(851 430)**	**(851 430)**	**(174 049)**	**20.4%**	**(160 452)**	**18.8%**	**(246 853)**	**29.0%**	**(63 116)**	**7.4%**	**(644 469)**	**75.7%**	**(45 784)**	**57.0%**	**37.9%**
Suppliers and employees	(840 430)	(840 430)	(174 049)	20.7%	(160 452)	19.1%	(246 853)	29.4%	(63 116)	7.5%	(644 469)	76.7%	(45 784)	57.9%	37.9%

Finance charges	(10 000)	(10 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 000)	(1 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**140 719**	**140 719**	**65 509**	**46.6%**	**69 634**	**49.5%**	**(69 361)**	**(49.3%)**	**27 483**	**19.5%**	**93 265**	**66.3%**	**42 443**	**199.6%**	**(35.2%)**
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	**(124 395)**	**(124 395)**	**(20 324)**	**16.3%**	**(39 497)**	**31.8%**	**(8 309)**	**6.7%**	**(50 226)**	**40.4%**	**(118 357)**	**95.1%**	**(59 637)**	**103.6%**	**(15.8%)**
Capital assets	(124 395)	(124 395)	(20 324)	16.3%	(39 497)	31.8%	(8 309)	6.7%	(50 226)	40.4%	(118 357)	95.1%	(59 637)	103.6%	(15.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(124 395)**	**(124 395)**	**(20 324)**	**16.3%**	**(39 497)**	**31.8%**	**(8 309)**	**6.7%**	**(50 226)**	**40.4%**	**(118 357)**	**95.1%**	**(59 637)**	**103.6%**	**(15.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**3 262**	**-**	**1 881**	**-**	**1 767**	**-**	**5 108**	**-**	**12 017**	**-**	**4 139**	**-**	**23.4%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	3 262	-	1 881	-	1 767	-	5 108	-	12 017	-	4 139	-	23.4%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**3 262**	**-**	**1 881**	**-**	**1 767**	**-**	**5 108**	**-**	**12 017**	**-**	**4 139**	**-**	**23.4%**
Net Increase/(Decrease) in cash held	**16 324**	**16 324**	**48 447**	**296.8%**	**32 018**	**196.1%**	**(75 903)**	**(465.0%)**	**(17 636)**	**(108.0%)**	**(13 075)**	**(80.1%)**	**(13 055)**	**(723.4%)**	**35.1%**
Cash/cash equivalents at the year begin:	33 007	33 007	4 263	12.9%	53 610	162.4%	101 308	306.9%	25 404	77.0%	4 263	12.9%	133 144	(11.6%)	(80.9%)
Cash/cash equivalents at the year end:	**49 331**	**49 331**	**53 610**	**108.7%**	**101 308**	**205.4%**	**25 404**	**51.5%**	**7 769**	**15.7%**	**7 769**	**15.7%**	**120 089**	**1 227.6%**	**(93.5%)**

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	6 637	2.8%	4 036	1.7%	3 709	1.6%	221 448	93.9%	235 831	21.5%	(3 695)	(1.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 974	9.6%	8 067	4.3%	6 297	3.4%	154 041	82.6%	186 380	17.0%	(2 683)	(1.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	10 077	4.6%	4 459	2.0%	3 820	1.7%	200 547	91.6%	218 904	19.9%	(66 371)	(30.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 208	2.4%	1 477	1.6%	1 430	1.6%	85 452	94.4%	90 566	8.2%	(1 314)	(1.5%)	-	-
Receivables from Exchange Transactions - Waste Management	2 443	2.6%	1 531	1.6%	1 478	1.6%	89 809	94.3%	95 261	8.7%	(1 437)	(1.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 114	2.0%	4 655	1.8%	4 561	1.8%	242 346	94.4%	256 677	23.4%	(7)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	708	4.9%	224	1.6%	923	6.4%	12 531	87.1%	14 386	1.3%	(709)	(4.9%)	-	-
Total By Income Source	**45 162**	**4.1%**	**24 450**	**2.2%**	**22 219**	**2.0%**	**1 006 174**	**91.6%**	**1 098 004**	**100.0%**	**(76 217)**	**(6.9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 589	3.9%	4 893	2.5%	4 512	2.3%	178 517	91.3%	195 510	17.8%	(1 676)	(.9%)	-	-
Commercial	17 591	5.7%	7 302	2.4%	5 784	1.9%	276 188	90.0%	306 864	27.9%	(65 868)	(21.5%)	-	-
Households	19 982	3.4%	12 255	2.1%	11 923	2.0%	551 469	92.6%	595 630	54.2%	(8 673)	(1.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**45 162**	**4.1%**	**24 450**	**2.2%**	**22 219**	**2.0%**	**1 006 174**	**91.6%**	**1 098 004**	**100.0%**	**(76 217)**	**(6.9%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	58 081	4.3%	41 318	3.1%	33 879	2.5%	1 217 055	90.1%	1 350 333	59.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 415	3.3%	3 185	.3%	3 808	.4%	894 618	96.0%	932 027	40.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**88 496**	**3.9%**	**44 504**	**1.9%**	**37 688**	**1.7%**	**2 111 673**	**92.5%**	**2 282 360**	**100.0%**

Contact Details

Municipal Manager	Mr Roy Steven Makwakwa	013 235 7307
Chief Financial Officer	Mr Kgaugelo Patrick Mashego	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter Actual Expenditure	2025/26 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 424 494**	**1 365 238**	**465 657**	**32.7%**	**397 178**	**27.9%**	**340 304**	**24.9%**	**129 129**	**9.5%**	**1 332 269**	**97.6%**	**122 658**	**96.4%**	**5.3%**
Exchange Revenue															
Service charges - Electricity	216 163	201 606	40 152	18.6%	48 834	22.6%	56 022	27.8%	50 324	25.0%	195 332	96.9%	44 957	100.7%	11.9%
Service charges - Water	45 639	43 117	10 059	22.0%	8 892	19.5%	8 831	20.5%	8 986	20.8%	36 769	85.3%	9 416	85.8%	(4.6%)
Service charges - Waste Water Management	7 641	7 641	1 629	21.3%	1 954	25.6%	1 953	25.6%	1 962	25.7%	7 498	98.1%	2 550	106.1%	(23.1%)
Service charges - Waste Management	15 223	14 830	3 795	24.9%	3 518	23.1%	3 928	26.5%	3 816	25.7%	15 057	101.5%	3 793	94.4%	.6%
Sale of Goods and Rendering of Services	4 954	3 289	1 060	21.4%	639	12.9%	995	30.3%	1 151	35.0%	3 845	116.9%	7 476	242.3%	(84.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 449	4 018	833	18.7%	880	19.8%	592	14.7%	523	13.0%	2 828	70.4%	938	97.1%	(44.3%)
Interest earned from Current and Non Current Assets	16 414	15 660	2 502	15.2%	1 429	8.7%	2 189	14.0%	2 295	14.7%	8 416	53.7%	1 066	12.7%	115.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	4	-	4	-	8	-	-	-	(100.0%)
Rental from Fixed Assets	6 613	5 694	2 357	35.6%	249	3.8%	836	14.7%	1 956	34.4%	5 398	94.8%	485	74.5%	303.4%
Licences or permits	2 891	1 331	592	20.5%	205	7.1%	256	19.2%	526	39.5%	1 580	118.7%	180	55.4%	191.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	13 410	-	-	-	-	-	-	9 981	74.4%	9 981	74.4%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 729	1 238	247	14.3%	244	14.1%	440	35.5%	196	15.8%	1 127	91.0%	11 765	765.1%	(98.3%)
Non-Exchange Revenue															
Property rates	154 406	138 535	35 065	22.7%	34 313	22.2%	33 874	24.5%	33 312	24.0%	136 564	98.6%	30 865	86.3%	7.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 529	3 540	126	2.8%	201	4.4%	271	7.7%	175	5.0%	774	21.9%	324	29.7%	(45.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	929 316	901 172	364 702	39.2%	293 286	31.6%	227 546	25.3%	11 581	1.3%	897 116	99.5%	5 479	99.0%	111.4%
Interest Receivables	14 528	8 532	2 132	14.7%	2 128	14.6%	2 158	25.3%	1 898	22.2%	8 316	97.5%	1 233	56.4%	53.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1 625	405	-	406	-	406	25.0%	432	26.6%	1 650	101.6%	449	-	(4.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	12	-	12	-	1 680	-	(99.3%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 344 289**	**1 318 502**	**322 195**	**24.0%**	**384 267**	**28.6%**	**422 636**	**32.1%**	**286 865**	**21.8%**	**1 415 964**	**107.4%**	**324 688**	**109.8%**	**(11.6%)**
Employee related costs	659 000	658 424	184 683	28.0%	211 774	32.1%	178 428	27.1%	177 627	27.0%	752 512	114.3%	167 572	107.2%	6.0%
Remuneration of councillors	28 125	28 125	7 343	26.1%	7 343	26.1%	8 185	29.1%	7 513	26.7%	30 383	108.0%	7 244	110.9%	3.7%
Bulk purchases - electricity	143 806	143 806	33 443	23.3%	37 233	25.9%	41 038	28.5%	56 011	38.9%	167 725	116.6%	32 488	128.8%	72.4%
Inventory consumed	54 919	54 889	5 383	9.8%	13 954	25.4%	11 632	21.2%	28 470	51.9%	59 439	108.3%	19 319	84.4%	47.4%
Debt impairment	7 499	7 499	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	103 248	103 315	29 698	28.8%	28 712	27.8%	27 024	26.2%	(63 429)	(61.4%)	22 006	21.3%	16 010	99.3%	(496.2%)
Interest,Dividends and Rent on Land	102	102	3 017	2 969.8%	2 961	2 914.8%	8 476	8 342.9%	9 386	9 238.9%	23 840	23 466.4%	2 881	7 028.4%	225.8%
Contracted services	126 416	123 028	18 773	14.9%	33 761	26.7%	40 499	32.9%	30 206	24.6%	123 240	100.2%	32 906	117.7%	(8.2%)
Transfers and subsidies	29 510	25 310	-	-	4 859	16.5%	10 090	39.9%	4 874	19.3%	19 823	78.3%	1 692	64.3%	188.1%
Irrecoverable debts written off	1 085	1 085	-	-	-	-	2 916	268.8%	1 197	110.3%	4 114	379.1%	-	(4.6%)	(100.0%)
Operational Cost and Other Cost	190 579	172 919	39 856	20.9%	43 669	22.9%	94 346	54.6%	33 379	19.3%	211 250	122.2%	44 564	122.2%	(25.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	1 631	-	1 631	-	12	-	13 718.6%
Surplus/(Deficit)	**80 204**	**46 737**	**143 462**		**12 911**		**(82 332)**		**(157 736)**		**(83 695)**		**(202 029)**		
Transfers and subsidies - capital (monetary allocations)	331 759	342 493	95 631	28.8%	97 931	29.5%	70 041	20.5%	71 980	21.0%	335 583	98.0%	6 816	92.0%	956.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**411 963**	**389 229**	**239 093**		**110 842**		**(12 291)**		**(85 756)**		**251 888**		**(195 213)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**411 963**	**389 229**	**239 093**		**110 842**		**(12 291)**		**(85 756)**		**251 888**		**(195 213)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**411 963**	**389 229**	**239 093**		**110 842**		**(12 291)**		**(85 756)**		**251 888**		**(195 213)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**411 963**	**389 229**	**239 093**		**110 842**		**(12 291)**		**(85 756)**		**251 888**		**(195 213)**		
			-		-		-		-		-		0	0	

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 Fourth Quarter Actual Expenditure	2025/26 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**358 493**	**353 275**	**67 981**	**19.0%**	**100 581**	**28.1%**	**59 394**	**16.8%**	**63 206**	**17.9%**	**291 161**	**82.4%**	**78 839**	**72.6%**	**(19.8%)**
National Government	331 759	342 493	67 981	20.5%	95 398	28.8%	57 289	16.7%	61 270	17.9%	281 937	82.3%	75 930	80.6%	(19.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**331 759**	**342 493**	**67 981**	**20.5%**	**95 398**	**28.8%**	**57 289**	**16.7%**	**61 270**	**17.9%**	**281 937**	**82.3%**	**75 930**	**80.6%**	**(19.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 734	10 783	-	-	5 183	19.4%	2 105	19.5%	1 936	18.0%	9 224	85.5%	2 909	34.4%	(33.4%)
Capital Expenditure Functional	**358 493**	**353 275**	**67 981**	**19.0%**	**100 581**	**28.1%**	**59 394**	**16.8%**	**63 206**	**17.9%**	**291 161**	**82.4%**	**78 839**	**72.6%**	**(19.8%)**
Municipal governance and administration	**2 000**	**150**	**-**	**-**	**-**	**-**	**87**	**58.3%**	**-**	**-**	**87**	**58.3%**	**1 303**	**24.0%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	686	85.8%	(100.0%)
Finance and administration	2 000	150	-	-	-	-	87	58.3%	-	-	87	58.3%	617	17.5%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**23 000**	**25 143**	**5 339**	**23.2%**	**4 930**	**21.4%**	**2 457**	**9.8%**	**307**	**1.2%**	**13 033**	**51.8%**	**7 314**	**86.0%**	**(95.8%)**
Community and Social Services	-	12 143	4 454	-	3 747	-	1 270	10.5%	184	1.5%	9 656	79.5%	5 906	78.3%	(96.9%)
Sport And Recreation	23 000	13 000	885	3.8%	1 182	5.1%	1 187	9.1%	122	.9%	3 377	26.0%	-	168.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	1 408	114.0%	(100.0%)
Economic and Environmental Services	**203 222**	**203 030**	**40 030**	**19.7%**	**67 867**	**33.4%**	**46 525**	**22.9%**	**30 842**	**15.2%**	**185 265**	**91.2%**	**23 252**	**79.1%**	**32.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	203 222	203 030	40 030	19.7%	67 867	33.4%	46 525	22.9%	30 842	15.2%	185 265	91.2%	23 617	80.8%	30.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	(365)	6.2%	(100.0%)
Trading Services	**130 270**	**124 952**	**22 611**	**17.4%**	**27 784**	**21.3%**	**10 324**	**8.3%**	**32 057**	**25.7%**	**92 776**	**74.2%**	**46 970**	**69.9%**	**(31.8%)**
Energy sources	-	1 000	-	-	-	-	-	-	868	86.8%	868	86.8%	192	79.6%	351.8%
Water Management	122 270	118 769	22 611	18.5%	22 601	18.5%	10 324	8.7%	31 190	26.3%	86 726	73.0%	46 226	70.9%	(32.5%)
Waste Water Management	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	5 183	-	-	5 183	-	-	-	-	-	5 183	100.0%	552	13.8%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**37.5%**	**-**

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 Fourth Quarter Actual Expenditure	2025/26 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 812 248**	**1 690 587**	**579 613**	**32.0%**	**934 559**	**51.6%**	**506 032**	**29.9%**	**266 806**	**15.8%**	**2 287 009**	**135.3%**	**152 741**	**150.3%**	**74.7%**
Property rates	140 509	131 608	25 771	18.3%	26 995	19.2%	25 912	19.7%	26 402	20.1%	105 080	79.8%	24 135	94.1%	9.4%
Service charges	251 466	253 834	46 671	18.6%	60 979	24.2%	60 799	24.0%	62 333	24.6%	230 781	90.9%	51 849	85.5%	20.2%
Other revenue	132 168	39 326	39 558	29.9%	368 256	278.6%	106 660	271.2%	157 490	400.5%	671 964	1 708.7%	74 804	(331.7%)	110.5%
Transfers and Subsidies - Operational	929 316	901 072	369 819	39.8%	283 282	30.5%	227 836	25.3%	16 949	1.9%	897 886	99.6%	182	97.0%	9 220.5%
Transfers and Subsidies - Capital	331 759	342 493	94 094	28.4%	192 042	57.9%	81 569	23.8%	-	-	367 705	107.4%	-	106.7%	-
Interest	27 030	22 254	3 700	13.7%	3 005	11.1%	3 256	14.6%	3 632	16.3%	13 593	61.1%	1 771	33.0%	105.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 278 236)**	**(1 267 424)**	**(376 022)**	**29.4%**	**(393 335)**	**30.8%**	**(328 663)**	**25.9%**	**(287 315)**	**22.7%**	**(1 385 337)**	**109.3%**	**(101 374)**	**33.6%**	**183.4%**
Suppliers and employees	(1 278 134)	(1 250 726)	(376 022)	29.4%	(393 335)	30.8%	(328 663)	26.3%	(287 315)	23.0%	(1 385 337)	110.8%	(101 374)	33.6%	183.4%

Finance charges	(102)	(16 698)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**534 013**	**423 163**	**203 590**	**38.1%**	**541 223**	**101.4%**	**177 369**	**41.9%**	**(20 510)**	**(4.8%)**	**901 673**	**213.1%**	**51 367**	**715.8%**	**(139.9%)**
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	**(412 266)**	**(407 049)**	**(67 981)**	**16.5%**	**(100 581)**	**24.4%**	**(59 394)**	**14.6%**	**(63 206)**	**15.5%**	**(291 161)**	**71.5%**	**(78 839)**	**72.6%**	**(19.8%)**
Capital assets	(412 266)	(407 049)	(67 981)	16.5%	(100 581)	24.4%	(59 394)	14.6%	(63 206)	15.5%	(291 161)	71.5%	(78 839)	72.6%	(19.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(412 266)**	**(407 049)**	**(67 981)**	**16.5%**	**(100 581)**	**24.4%**	**(59 394)**	**14.6%**	**(63 206)**	**15.5%**	**(291 161)**	**71.5%**	**(78 839)**	**72.3%**	**(19.8%)**
Cash Flow from Financing Activities															
Receipts	**2 977**	**1 854**	**118**	**4.0%**	**74**	**2.5%**	**87**	**4.7%**	**8**	**.4%**	**287**	**15.5%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 124	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 854	1 854	118	6.4%	74	4.0%	87	4.7%	8	.4%	287	15.5%	-	-	(100.0%)
Payments	**(735)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(735)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**2 242**	**1 854**	**118**	**5.3%**	**74**	**3.3%**	**87**	**4.7%**	**8**	**.4%**	**287**	**15.5%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**123 989**	**17 967**	**135 728**	**109.5%**	**440 716**	**355.4%**	**118 062**	**657.1%**	**(83 707)**	**(465.9%)**	**610 799**	**3 399.5%**	**(27 473)**	**(937.7%)**	**204.7%**
Cash/cash equivalents at the year begin:	(97 576)	4 292	112 583	(115.4%)	76 574	(78.5%)	517 291	12 052.8%	635 353	14 803.6%	112 583	2 623.2%	1 307 632	101.6%	(51.4%)
Cash/cash equivalents at the year end:	**26 412**	**22 259**	**76 574**	**289.9%**	**517 291**	**1 958.5%**	**635 353**	**2 854.3%**	**551 645**	**2 478.3%**	**551 645**	**2 478.3%**	**1 280 160**	**(442.3%)**	**(56.9%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	30 271	11.3%	16 097	6.0%	15 125	5.6%	206 568	77.1%	268 061	65.4%
Bulk Water	-	-	-	-	-	-	4 084	100.0%	4 084	1.0%
PAYE deductions	10 507	100.0%	-	-	-	-	-	-	10 507	2.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	7 342	100.0%	-	-	-	-	-	-	7 342	1.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	58 670	50.1%	2 492	2.1%	3 231	2.8%	52 818	45.1%	117 211	28.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 864	100.0%	-	-	-	-	-	-	2 864	.7%
Total	**109 654**	**26.7%**	**18 589**	**4.5%**	**18 356**	**4.5%**	**263 471**	**64.3%**	**410 070**	**100.0%**

Contact Details

Municipal Manager	Mr Oscar Nkosi	013 790 0245
Chief Financial Officer	Mr Themba Mashabane	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 923 323**	**1 999 584**	**588 133**	**30.6%**	**550 181**	**28.6%**	**449 704**	**22.5%**	**180 410**	**9.0%**	**1 768 428**	**88.4%**	**114 751**	**56.4%**	**57.2%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	113 720	119 420	22 024	19.4%	22 472	19.8%	23 158	19.4%	26 060	21.8%	93 713	78.5%	23 651	75.4%	10.2%
Service charges - Waste Water Management	5 111	5 111	1 031	20.2%	1 077	21.1%	1 160	22.7%	1 217	23.8%	4 484	87.7%	1 117	84.3%	8.9%
Service charges - Waste Management	10 651	10 651	2 625	24.6%	2 675	25.1%	2 706	25.4%	2 447	23.0%	10 453	98.1%	2 499	93.8%	(2.1%)
Sale of Goods and Rendering of Services	30 335	30 335	469	1.5%	388	1.3%	416	1.4%	625	2.1%	1 897	6.3%	393	5.7%	59.2%
Agency services	7 000	14 812	4 141	59.2%	3 563	50.9%	3 834	25.9%	2 739	18.5%	14 277	96.4%	4 459	581.6%	(38.6%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 000	25 010	-	-	21 270	425.4%	22 083	88.3%	23 377	93.5%	66 730	266.8%	5 193	493.7%	350.2%
Interest earned from Current and Non Current Assets	14 160	14 160	8 002	56.5%	5 783	40.8%	5 247	37.1%	4 843	34.2%	23 875	168.6%	2 559	93.0%	89.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	1 082	136	12.5%	137	12.6%	380	35.1%	378	35.0%	1 031	95.3%	244	110.0%	55.2%
Licences or permits	5 669	5 669	173	3.0%	223	3.9%	215	3.8%	356	6.3%	967	17.1%	143	29.9%	149.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	1	-	44	-	-	-	-	-	46	-	-	-	-
Operational Revenue	132 630	132 630	809	.6%	265	.2%	244	.2%	80	.1%	1 398	1.1%	32	.1%	152.7%
Non-Exchange Revenue															
Property rates	250 631	264 677	66 176	26.4%	66 177	26.4%	66 178	25.0%	70 898	26.8%	269 429	101.8%	64 526	105.3%	9.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 999	4 999	94	1.9%	383	7.7%	-	-	2	-	478	9.6%	-	-	(100.0%)
Licences or permits	250	250	38	15.2%	64	25.6%	50	19.9%	39	15.7%	191	76.4%	44	70.5%	(11.8%)
Transfer and subsidies - Operational	1 162 085	1 162 085	482 415	41.5%	392 471	33.8%	290 037	25.0%	13 365	1.2%	1 178 288	101.4%	-	58.4%	(100.0%)
Interest Receivables	180 000	208 693	-	-	33 189	18.4%	33 998	16.3%	33 985	16.3%	101 172	48.5%	9 891	23.5%	243.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 875 423**	**1 959 885**	**233 784**	**12.5%**	**365 325**	**19.5%**	**383 620**	**19.6%**	**365 807**	**18.7%**	**1 348 536**	**68.8%**	**339 438**	**64.3%**	**7.8%**
Employee related costs	711 362	721 362	107 949	15.2%	188 901	26.6%	204 591	28.4%	177 954	24.7%	679 396	94.2%	177 227	96.7%	.4%
Remuneration of councillors	35 030	55 517	6 776	19.3%	10 150	29.0%	11 022	19.9%	10 174	18.3%	38 122	68.7%	8 671	106.8%	17.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	28 423	34 384	1 295	4.6%	1 972	6.9%	3 226	9.4%	3 341	9.7%	9 835	28.6%	3 593	42.3%	(7.0%)
Debt impairment	257 304	247 315	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	264 524	261 331	17 506	6.6%	23 070	8.7%	38 603	14.8%	5 025	1.9%	84 204	32.2%	19 009	30.7%	(73.6%)
Interest,Dividends and Rent on Land	7 230	7 230	13	.2%	173	2.4%	44	.6%	525	7.3%	755	10.4%	122	16.1%	329.3%
Contracted services	363 303	380 573	56 469	15.5%	87 710	24.1%	87 384	23.0%	91 755	24.1%	323 318	85.0%	74 134	94.4%	23.8%
Transfers and subsidies	4 700	5 400	1 765	37.5%	771	16.4%	1 853	34.3%	2 253	41.7%	6 642	123.0%	1 655	30.9%	36.1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	203 547	246 772	42 087	20.7%	52 585	25.8%	36 819	14.9%	74 843	30.3%	206 334	83.6%	54 965	94.0%	36.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(76)	-	(7)	-	78	-	(64)	-	(69)	-	61	-	(204.8%)
Surplus/(Deficit)	**47 900**	**39 699**	**354 349**		**184 856**		**66 084**		**(185 397)**		**419 892**		**(224 687)**		
Transfers and subsidies - capital (monetary allocations)	532 283	532 283	2	-	109 059	20.5%	54 829	10.3%	162 888	30.6%	326 778	61.4%	0	18.2%	37 359 446.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**580 183**	**571 982**	**354 351**		**293 915**		**120 913**		**(22 509)**		**746 670**		**(224 687)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**580 183**	**571 982**	**354 351**		**293 915**		**120 913**		**(22 509)**		**746 670**		**(224 687)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**580 183**	**571 982**	**354 351**		**293 915**		**120 913**		**(22 509)**		**746 670**		**(224 687)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**580 183**	**571 982**	**354 351**		**293 915**		**120 913**		**(22 509)**		**746 670**		**(224 687)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**580 183**	**571 982**	**45 579**	**7.9%**	**47 132**	**8.1%**	**79 708**	**13.9%**	**94 214**	**16.5%**	**266 633**	**46.6%**	**33 668**	**23.1%**	**179.8%**
National Government	523 683	523 182	21 753	4.2%	39 404	7.5%	70 413	13.5%	77 135	14.7%	208 706	39.9%	16 774	19.5%	359.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**523 683**	**523 182**	**21 753**	**4.2%**	**39 404**	**7.5%**	**70 413**	**13.5%**	**77 135**	**14.7%**	**208 706**	**39.9%**	**16 774**	**19.5%**	**359.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 500	48 800	23 826	42.2%	7 727	13.7%	9 295	19.0%	17 079	35.0%	57 927	118.7%	16 894	58.3%	1.1%
Capital Expenditure Functional	**580 183**	**571 982**	**45 579**	**7.9%**	**47 132**	**8.1%**	**79 708**	**13.9%**	**94 214**	**16.5%**	**266 633**	**46.6%**	**33 668**	**23.1%**	**179.8%**
Municipal governance and administration	**1 000**	**3 550**	**2 803**	**280.3%**	**79**	**7.9%**	**613**	**17.3%**	**249**	**7.0%**	**3 745**	**105.5%**	**3 592**	**58.0%**	**(93.1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	3 550	2 803	280.3%	79	7.9%	613	17.3%	249	7.0%	3 745	105.5%	3 592	56.6%	(93.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**67 500**	**29 950**	**-**	**-**	**1 155**	**1.7%**	**-**	**-**	**10 405**	**34.7%**	**11 560**	**38.6%**	**-**	**24.1%**	**(100.0%)**
Community and Social Services	16 000	18 200	-	-	1 155	7.2%	-	-	2 727	15.0%	3 882	21.3%	-	36.6%	(100.0%)
Sport And Recreation	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 500	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	28 000	10 750	-	-	-	-	-	-	7 678	71.4%	7 678	71.4%	-	18.6%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**192 952**	**193 240**	**12 910**	**6.7%**	**22 416**	**11.6%**	**30 778**	**15.9%**	**39 947**	**20.7%**	**106 051**	**54.9%**	**11 439**	**18.9%**	**249.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	192 952	193 240	12 910	6.7%	22 416	11.6%	30 778	15.9%	39 947	20.7%	106 051	54.9%	11 439	19.0%	249.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**318 731**	**345 242**	**29 866**	**9.4%**	**23 481**	**7.4%**	**48 317**	**14.0%**	**43 613**	**12.6%**	**145 277**	**42.1%**	**18 638**	**25.4%**	**134.0%**
Energy sources	35 000	48 000	-	-	13 097	37.4%	15 456	32.2%	5 991	12.5%	34 543	72.0%	-	-	(100.0%)
Water Management	198 731	221 242	9 554	4.8%	9 243	4.7%	23 375	10.6%	28 494	12.9%	70 665	31.9%	9 497	28.0%	200.0%
Waste Water Management	56 000	50 000	20 312	36.3%	1 141	2.0%	1 746	3.5%	4 826	9.7%	28 026	56.1%	9 140	20.6%	(47.2%)
Waste Management	29 000	26 000	-	-	-	-	7 740	29.8%	4 303	16.5%	12 043	46.3%	-	10.3%	(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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**2 041 090**	**2 053 224**	**258 874**	**12.7%**	**293 885**	**14.4%**	**368 603**	**18.0%**	**205 899**	**10.0%**	**1 127 261**	**54.9%**	**44 449**	**49.8%**	**363.2%**
Property rates	77 660	81 873	16 178	20.8%	40 032	51.5%	31 132	38.0%	86 737	105.9%	174 079	212.6%	18 553	141.1%	367.5%
Service charges	46 072	46 180	3 049	6.6%	6 880	14.9%	6 418	13.9%	9 349	20.2%	25 696	55.6%	877	18.9%	966.4%
Other revenue	208 830	214 343	16 832	8.1%	21 465	10.3%	22 785	10.6%	31 979	14.9%	93 062	43.4%	8 478	14.6%	277.2%
Transfers and Subsidies - Operational	1 162 085	1 164 385	5 565	.5%	17 653	1.5%	34 794	3.0%	(5 440)	(.5%)	52 572	4.5%	(191)	34.6%	2 746.4%
Transfers and Subsidies - Capital	532 283	532 283	217 250	40.8%	150 250	28.2%	216 410	40.7%	-	-	583 910	109.7%	16 732	96.5%	(100.0%)
Interest	14 160	14 160	-	-	57 604	406.8%	57 064	403.0%	83 273	588.1%	197 942	1 397.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 422 607)**	**(1 607 383)**	**(308 125)**	**21.7%**	**(215 935)**	**15.2%**	**(145 731)**	**9.1%**	**(161 369)**	**10.0%**	**(831 161)**	**51.7%**	**(145 369)**	**66.6%**	**11.0%**
Suppliers and employees	(1 410 717)	(1 595 022)	(308 125)	21.8%	(215 935)	15.3%	(145 731)	9.1%	(161 369)	10.1%	(831 161)	52.1%	(145 369)	67.1%	11.0%

Finance charges	(7 230)	(7 230)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 660)	(5 130)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**618 483**	**445 841**	**(49 251)**	**(8.0%)**	**77 950**	**12.6%**	**222 872**	**50.0%**	**44 529**	**10.0%**	**296 100**	**66.4%**	**(100 920)**	**23.3%**	**(144.1%)**
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	**(667 223)**	**(613 206)**	**(45 579)**	**6.8%**	**(47 088)**	**7.1%**	**(48 679)**	**7.9%**	**(36 687)**	**6.0%**	**(178 033)**	**29.0%**	**(7 953)**	**87.8%**	**361.3%**
Capital assets	(667 223)	(613 206)	(45 579)	6.8%	(47 088)	7.1%	(48 679)	7.9%	(36 687)	6.0%	(178 033)	29.0%	(7 953)	87.8%	361.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(667 223)**	**(613 206)**	**(45 579)**	**6.8%**	**(47 088)**	**7.1%**	**(48 679)**	**7.9%**	**(36 687)**	**6.0%**	**(178 033)**	**29.0%**	**(7 953)**	**87.8%**	**361.3%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(48 740)**	**(167 365)**	**(94 830)**	**194.6%**	**30 862**	**(63.3%)**	**174 193**	**(104.1%)**	**7 842**	**(4.7%)**	**118 067**	**(70.5%)**	**(108 872)**	**(263.6%)**	**(107.2%)**
Cash/cash equivalents at the year begin:	205 018	234 997	232 964	113.6%	137 764	67.2%	166 368	70.8%	340 581	144.9%	232 964	99.1%	(133 034)	2.1%	(356.0%)
Cash/cash equivalents at the year end:	**156 277**	**67 633**	**137 938**	**88.3%**	**166 460**	**106.5%**	**340 783**	**503.9%**	**347 795**	**514.2%**	**347 795**	**514.2%**	**(241 343)**	**(79.3%)**	**(244.1%)**

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	22 351	2.9%	34	-	10 801	1.4%	747 147	95.7%	780 333	21.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43 322	2.9%	3 813	.3%	17 489	1.2%	1 411 088	95.6%	1 475 712	39.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 045	2.2%	-	-	514	1.1%	46 927	96.8%	48 486	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 006	2.3%	(11)	-	1 455	1.7%	83 688	96.0%	87 138	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	110	7.1%	(165)	(10.7%)	121	7.8%	1 480	95.7%	1 546	-	-	-	-	-
Interest on Arrear Debtor Accounts	39 381	3.0%	148	-	18 736	1.4%	1 248 446	95.5%	1 306 711	35.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	-	-	69	.4%	18 467	99.6%	18 536	.5%	-	-	-	-
Total By Income Source	**108 217**	**2.9%**	**3 819**	**.1%**	**49 185**	**1.3%**	**3 557 242**	**95.7%**	**3 718 462**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	23 129	2.2%	27	-	11 504	1.1%	1 017 670	96.7%	1 052 331	28.3%	-	-	-	-
Commercial	7 549	2.7%	12	-	2 887	1.0%	266 987	96.2%	277 435	7.5%	-	-	-	-
Households	27 617	2.3%	109	-	13 508	1.1%	1 175 984	96.6%	1 217 218	32.7%	-	-	-	-
Other	49 922	4.3%	3 672	.3%	21 285	1.8%	1 096 600	93.6%	1 171 479	31.5%	-	-	-	-
Total By Customer Group	**108 217**	**2.9%**	**3 819**	**.1%**	**49 185**	**1.3%**	**3 557 242**	**95.7%**	**3 718 462**	**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	-	-	-	-	-	-	3 580	100.0%	3 580	.9%
PAYE deductions	15 941	100.0%	-	-	-	-	-	-	15 941	4.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	15 962	91.5%	41	.2%	46	.3%	1 397	8.0%	17 446	4.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 543	15.2%	1 879	1.4%	3 177	2.4%	109 465	81.0%	135 064	33.7%
Auditor-General	704	93.3%	-	-	51	6.7%	-	-	755	.2%
Other	65 206	28.6%	5 051	2.2%	6 031	2.6%	151 406	66.5%	227 694	56.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**118 357**	**29.6%**	**6 971**	**1.7%**	**9 305**	**2.3%**	**265 848**	**66.4%**	**400 480**	**100.0%**

Contact Details

Municipal Manager	Mr Jasper Ngobeni	013 799 1889
Chief Financial Officer	Mrs Thembisile Mathabatha	013 799 1842

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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**915 923**	**16.9%**	**5 004 224**	**92.5%**	**773 412**	**83.0%**	**18.4%**
Exchange Revenue															
Service charges - Electricity	1 886 167	1 996 167	486 632	25.8%	437 036	23.2%	432 608	21.7%	445 896	22.3%	1 802 172	90.3%	382 188	90.8%	16.7%
Service charges - Water	127 078	127 078	31 064	24.4%	29 856	23.5%	30 066	23.7%	92 908	73.1%	183 893	144.7%	35 295	79.0%	163.2%
Service charges - Waste Water Management	27 165	30 165	7 920	29.2%	7 899	29.1%	6 874	22.8%	7 554	25.0%	30 248	100.3%	6 546	72.7%	15.4%
Service charges - Waste Management	175 911	180 911	45 800	26.0%	45 294	25.7%	46 232	25.6%	46 219	25.5%	183 545	101.5%	41 614	86.9%	11.1%
Sale of Goods and Rendering of Services	16 424	26 424	10 934	66.6%	5 093	31.0%	3 656	13.8%	3 546	13.4%	23 229	87.9%	3 460	60.4%	2.5%
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%	7 371	12.1%	51 671	84.8%	13 663	135.6%	(46.1%)
Interest earned from Current and Non Current Assets	11 447	16 447	5 771	50.4%	3 541	30.9%	3 609	21.9%	3 067	18.6%	15 989	97.2%	2 966	115.7%	3.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 415	31 415	57 084	889.9%	(50 933)	(794.0%)	2 969	9.5%	974	3.1%	10 095	32.1%	7 703	44.7%	(87.4%)
Licences or permits	174	274	102	58.6%	45	25.7%	52	19.0%	85	31.0%	284	103.6%	73	48.8%	16.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	13 533	2 791	1 209	8.9%	364	2.7%	2 600	93.2%	3 343	119.8%	7 517	269.3%	1 551	30.0%	115.6%
Operational Revenue	75 581	166 324	8 575	11.3%	7 507	9.9%	10 211	6.1%	19 071	11.5%	45 365	27.3%	12 025	29.1%	58.6%
Non-Exchange Revenue															
Property rates	1 122 539	1 182 539	272 606	24.3%	252 822	22.5%	275 992	23.3%	269 531	22.8%	1 070 950	90.6%	253 051	88.3%	6.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 367	14 367	891	20.4%	6 830	156.4%	(763)	(5.3%)	938	6.5%	7 896	55.0%	1 091	44.5%	(14.0%)
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%	2 522	.2%	1 202 593	99.2%	855	99.7%	195.0%
Interest Receivables	40 574	43 574	11 058	27.3%	12 403	30.6%	13 353	30.6%	12 843	29.5%	49 656	114.0%	11 333	117.5%	13.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	55	-	55	-	-	-	(100.0%)
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%**	**1 575 853**	**32.0%**	**5 064 764**	**103.0%**	**1 424 488**	**107.7%**	**10.6%**
Employee related costs	1 291 089	1 041 089	350 417	27.1%	349 500	27.1%	367 079	35.3%	396 447	38.1%	1 463 444	140.6%	339 908	108.6%	16.6%
Remuneration of councillors	64 660	64 660	16 474	25.5%	16 248	25.1%	18 378	28.4%	17 004	26.3%	68 105	105.3%	16 677	106.6%	2.0%
Bulk purchases - electricity	1 380 692	1 030 692	493 798	35.8%	373 349	27.0%	380 049	36.9%	441 613	42.8%	1 688 809	163.9%	392 570	145.9%	12.5%
Inventory consumed	124 771	77 770	15 118	12.1%	36 249	29.1%	23 606	30.4%	44 263	56.9%	119 237	153.3%	33 249	33.8%	33.1%
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%	103 084	9.7%	412 336	38.7%	138 490	62.2%	(25.6%)
Interest,Dividends and Rent on Land	81 008	18 087	8 860	10.9%	8 059	9.9%	7 649	42.3%	1	-	24 569	135.8%	30 314	305.6%	(100.0%)
Contracted services	426 176	581 741	70 211	16.5%	220 719	51.8%	197 974	34.0%	320 118	55.0%	809 022	139.1%	288 732	153.7%	10.9%
Transfers and subsidies	24 374	29 911	8 281	34.0%	13 190	54.1%	8 411	28.1%	8 499	28.4%	38 381	128.3%	(3 795)	82.4%	(323.9%)
Irrecoverable debts written off	-	-	4 589	-	11 223	-	7	-	144 251	-	160 069	-	64 593	-	123.3%
Operational Cost and Other Cost	96 869	97 690	46 827	48.3%	47 960	49.5%	85 432	87.5%	100 573	103.0%	280 792	287.4%	123 407	271.1%	(18.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	343	-	(100.0%)
Surplus/(Deficit)	**221 080**	**494 247**	**332 914**		**317 132**		**(50 656)**		**(659 930)**		**(60 540)**		**(651 076)**		
Transfers and subsidies - capital (monetary allocations)	466 984	476 366	135 545	29.0%	227 093	48.6%	86 858	18.2%	61 244	12.9%	510 741	107.2%	22 721	90.5%	169.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**688 064**	**970 613**	**468 459**		**544 225**		**36 203**		**(598 686)**		**450 201**		**(628 355)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**688 064**	**970 613**	**468 459**		**544 225**		**36 203**		**(598 686)**		**450 201**		**(628 355)**		
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**		**(598 686)**		**450 201**		**(628 355)**		
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**	**-**	**(598 686)**	**-**	**450 201**	**-**	**(628 355)**	**0**	**0**

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**124 831**	**15.6%**	**684 535**	**85.6%**	**115 910**	**78.5%**	**7.7%**
National Government	466 984	476 366	117 865	25.2%	197 472	42.3%	119 729	25.1%	61 275	12.9%	496 342	104.2%	33 860	81.4%	81.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	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%**	**61 275**	**12.8%**	**496 570**	**103.8%**	**33 860**	**81.1%**	**81.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	253 950	321 517	31 306	12.3%	31 297	12.3%	61 806	19.2%	63 556	19.8%	187 965	58.5%	82 050	72.0%	(22.5%)
Capital Expenditure Functional	**720 934**	**799 816**	**149 171**	**20.7%**	**228 998**	**31.8%**	**181 536**	**22.7%**	**124 831**	**15.6%**	**684 535**	**85.6%**	**115 910**	**78.5%**	**7.7%**
Municipal governance and administration	**17 750**	**35 017**	**9 504**	**53.5%**	**1 110**	**6.3%**	**1 722**	**4.9%**	**14 381**	**41.1%**	**26 717**	**76.3%**	**31 382**	**129.3%**	**(54.2%)**
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%	14 381	42.3%	26 717	78.5%	31 382	132.8%	(54.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**30 800**	**29 038**	**2 497**	**8.1%**	**6 959**	**22.6%**	**1 582**	**5.4%**	**3 334**	**11.5%**	**14 371**	**49.5%**	**7 492**	**42.8%**	**(55.5%)**
Community and Social Services	13 900	12 551	1 401	10.1%	3 436	24.7%	434	3.5%	(1)	-	5 271	42.0%	4 353	27.0%	(100.0%)
Sport And Recreation	15 300	14 087	1 096	7.2%	3 499	22.9%	1 148	8.1%	3 335	23.7%	9 077	64.4%	3 138	98.9%	6.3%
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%**	**66 526**	**16.7%**	**390 994**	**98.1%**	**30 843**	**74.9%**	**115.7%**
Planning and Development	-	6 000	-	-	-	-	-	-	3 689	61.5%	3 689	61.5%	-	-	(100.0%)
Road Transport	326 684	392 461	90 602	27.7%	141 430	43.3%	92 437	23.6%	62 837	16.0%	387 305	98.7%	30 843	74.9%	103.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**337 500**	**331 099**	**46 568**	**13.8%**	**79 500**	**23.6%**	**85 795**	**25.9%**	**40 590**	**12.3%**	**252 453**	**76.2%**	**46 193**	**82.1%**	**(12.1%)**
Energy sources	60 000	71 719	675	1.1%	16 961	28.3%	20 433	28.5%	23 283	32.5%	61 352	85.5%	24 275	101.8%	(4.1%)
Water Management	194 000	150 452	12 267	6.3%	49 171	25.3%	34 593	23.0%	13 084	8.7%	109 115	72.5%	6 216	72.1%	110.5%
Waste Water Management	58 000	72 565	19 126	33.0%	11 687	20.2%	14 258	19.6%	4 224	5.8%	49 294	67.9%	13 490	72.4%	(68.7%)
Waste Management	25 500	36 363	14 500	56.9%	1 681	6.6%	16 511	45.4%	-	-	32 691	89.9%	2 212	90.4%	(100.0%)
Other	**8 200**	**6 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**1 062 802**	**18.7%**	**8 181 394**	**144.3%**	**854 415**	**179.2%**	**24.4%**
Property rates	1 058 433	1 135 237	234 603	22.2%	199 626	18.9%	205 672	18.1%	245 678	21.6%	885 579	78.0%	196 508	439.8%	25.0%
Service charges	2 069 591	2 240 948	526 417	25.4%	509 672	24.6%	547 233	24.4%	530 825	23.7%	2 114 147	94.3%	438 558	90.3%	21.0%
Other revenue	526 549	589 420	1 303 264	247.5%	1 008 461	191.5%	840 980	142.7%	281 389	47.7%	3 434 094	582.6%	216 058	242.2%	30.2%
Transfers and Subsidies - Operational	1 212 731	1 212 731	498 148	41.1%	397 427	32.8%	322 156	26.6%	(5 000)	(.4%)	1 212 731	100.0%	-	99.7%	(100.0%)
Transfers and Subsidies - Capital	466 984	476 366	291 644	62.5%	99 504	21.3%	121 064	25.4%	6 843	1.4%	519 055	109.0%	411	86.7%	1 565.9%
Interest	11 447	16 447	5 596	48.9%	3 520	30.7%	3 605	21.9%	3 066	18.6%	15 787	96.0%	2 880	8.2%	6.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 469 393)**	**(4 718 590)**	**(1 669 416)**	**37.4%**	**(1 521 696)**	**34.0%**	**(1 535 536)**	**32.5%**	**(488 888)**	**10.4%**	**(5 215 537)**	**110.5%**	**(1 289 294)**	**243.6%**	**(62.1%)**
Suppliers and employees	(4 395 112)	(4 670 592)	(1 669 416)	38.0%	(1 521 696)	34.6%	(1 535 536)	32.9%	(488 888)	10.5%	(5 215 537)	111.7%	(1 289 294)	247.1%	(62.1%)

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%**	**573 914**	**60.2%**	**2 965 857**	**311.4%**	**(434 878)**	**62.1%**	**(232.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 168**	**-**	**2 168**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	55	-	55	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	2 113	-	2 113	-	-	-	(100.0%)
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%**	**(124 831)**	**15.6%**	**(684 535)**	**85.6%**	**(115 910)**	**78.5%**	**7.7%**
Capital assets	(720 934)	(799 816)	(149 171)	20.7%	(228 998)	31.8%	(181 536)	22.7%	(124 831)	15.6%	(684 535)	85.6%	(115 910)	78.5%	7.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(720 934)**	**(799 816)**	**(149 171)**	**20.7%**	**(228 998)**	**31.8%**	**(181 536)**	**22.7%**	**(122 662)**	**15.3%**	**(682 367)**	**85.3%**	**(115 910)**	**78.6%**	**5.8%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**1 894**	**-**	**645**	**-**	**380**	**-**	**1 485**	**-**	**4 404**	**-**	**(48)**	**-**	**(3 185.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 894	-	645	-	380	-	1 485	-	4 404	-	(48)	-	(3 185.2%)
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%)**	**1 485**	**(8.9%)**	**4 404**	**(26.4%)**	**(48)**	**.6%**	**(3 185.2%)**
Net Increase/(Decrease) in cash held	**138 754**	**136 091**	**1 042 979**	**751.7%**	**468 160**	**337.4%**	**324 019**	**238.1%**	**452 736**	**332.7%**	**2 287 895**	**1 681.2%**	**(550 836)**	**53.6%**	**(182.2%)**
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%	1 835 158	1 285.5%	142 711	100.0%	1 365 379	(46.9%)	34.4%
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%**	**2 430 649**	**871.7%**	**2 430 649**	**871.7%**	**814 543**	**58.3%**	**198.4%**

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	14 065	8.0%	4	-	8 892	5.1%	152 651	86.9%	175 611	11.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92 983	38.6%	453	.2%	27 005	11.2%	120 546	50.0%	240 987	16.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	54 808	9.8%	301	.1%	23 912	4.3%	479 199	85.8%	558 220	37.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 753	8.2%	3	-	1 630	4.9%	29 178	86.9%	33 563	2.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 256	6.4%	242	.1%	6 661	3.5%	171 426	89.9%	190 584	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	170	3.8%	-	-	168	3.8%	4 114	92.4%	4 452	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	10 040	4.3%	527	.2%	9 471	4.1%	211 225	91.3%	231 263	15.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 748	10.4%	8 447	18.5%	1 726	3.8%	30 784	67.4%	45 705	3.1%	-	-	-	-
Total By Income Source	**191 823**	**13.0%**	**9 977**	**.7%**	**79 463**	**5.4%**	**1 199 122**	**81.0%**	**1 480 386**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	30 277	10.6%	155	.1%	18 350	6.4%	237 214	82.9%	285 996	19.3%	-	-	-	-
Commercial	71 709	24.7%	8 975	3.1%	22 101	7.6%	187 040	64.5%	289 825	19.6%	-	-	-	-
Households	85 159	10.2%	839	.1%	35 297	4.2%	710 830	85.4%	832 125	56.2%	-	-	-	-
Other	4 678	6.5%	9	-	3 715	5.1%	64 038	88.4%	72 440	4.9%	-	-	-	-
Total By Customer Group	**191 823**	**13.0%**	**9 977**	**.7%**	**79 463**	**5.4%**	**1 199 122**	**81.0%**	**1 480 386**	**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	220 501	8.6%	133 548	5.2%	104 591	4.1%	2 095 944	82.0%	2 554 583	66.4%
Bulk Water	2 014	.7%	26	-	1 705	.6%	271 643	98.6%	275 389	7.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	125 021	12.3%	32 859	3.2%	27 235	2.7%	828 048	81.7%	1 013 163	26.3%
Auditor-General	2	1.4%	-	-	-	-	178	98.6%	180	-
Other	282	14.6%	171	8.8%	3	.2%	1 479	76.4%	1 935	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**347 821**	**9.0%**	**166 603**	**4.3%**	**133 534**	**3.5%**	**3 197 292**	**83.1%**	**3 845 251**	**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.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**511 392**	**514 167**	**130 536**	**25.5%**	**107 015**	**20.9%**	**79 080**	**15.4%**	**6 020**	**1.2%**	**322 652**	**62.8%**	**7 803**	**84.6%**	**(22.8%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	73	73	-	-	-	-	50	68.0%	(27)	(37.2%)	23	30.9%	(16)	71.0%	65.5%
Agency services	600	1 000	187	31.2%	294	49.0%	151	15.1%	-	-	632	63.2%	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	1 010	-	-	2	-	-	-	-	-	2	.2%	-	-	-
Interest earned from Current and Non Current Assets	7 689	5 189	47	.6%	468	6.1%	1 303	25.1%	1 240	23.9%	3 058	58.9%	1 915	81.7%	(35.2%)
Dividends	223	223	-	-	-	-	-	-	222	99.5%	222	99.5%	204	100.4%	9.0%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	750	250	23	3.0%	50	6.7%	12	4.8%	39	15.5%	123	49.2%	-	-	(100.0%)
Licences or permits	2 500	2 000	-	-	-	-	-	-	902	45.1%	902	45.1%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	616	756	98	15.9%	1 194	193.6%	173	22.8%	568	75.0%	2 032	268.6%	196	106.2%	189.0%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	497 441	503 666	130 182	26.2%	105 007	21.1%	77 392	15.4%	3 014	.6%	315 595	62.7%	5 489	85.4%	(45.1%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	63	-	63	-	15	-	316.7%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**303 772**	**310 825**	**72 683**	**23.9%**	**79 877**	**26.3%**	**73 547**	**23.7%**	**66 842**	**21.5%**	**292 949**	**94.2%**	**72 030**	**96.2%**	**(7.2%)**
Employee related costs	172 674	167 338	42 318	24.5%	41 400	24.0%	40 282	24.1%	42 838	25.6%	166 838	99.7%	41 442	96.5%	3.4%
Remuneration of councillors	22 535	22 505	5 179	23.0%	5 224	23.2%	5 603	24.9%	5 389	23.9%	21 394	95.1%	5 242	97.6%	2.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 252	1 397	262	20.9%	298	23.8%	164	11.8%	183	13.1%	907	64.9%	523	102.1%	(65.0%)
Debt impairment	-	1 010	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	12 392	13 341	-	-	6 628	53.5%	3 452	25.9%	3 915	29.3%	13 995	104.9%	3 891	106.9%	.6%
Interest,Dividends and Rent on Land	7 873	7 888	-	-	4 154	52.8%	-	-	103	1.3%	4 257	54.0%	4 428	101.5%	(97.7%)
Contracted services	40 052	43 663	15 537	38.8%	7 018	17.5%	9 440	21.6%	6 355	14.6%	38 349	87.8%	6 409	91.1%	(.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	46 995	53 683	9 388	20.0%	15 156	32.2%	14 606	27.2%	8 060	15.0%	47 209	87.9%	10 096	95.6%	(20.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**207 620**	**203 342**	**57 853**		**27 138**		**5 534**		**(60 821)**		**29 702**		**(64 227)**		
Transfers and subsidies - capital (monetary allocations)	2 757	2 757	370	13.4%	873	31.7%	-	-	1 513	54.9%	2 757	100.0%	1 244	73.7%	21.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**210 377**	**206 099**	**58 223**		**28 011**		**5 534**		**(59 308)**		**32 459**		**(62 983)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**210 377**	**206 099**	**58 223**		**28 011**		**5 534**		**(59 308)**		**32 459**		**(62 983)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**210 377**	**206 099**	**58 223**		**28 011**		**5 534**		**(59 308)**		**32 459**		**(62 983)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**210 377**	**206 099**	**58 223**		**28 011**		**5 534**		**(59 308)**		**32 459**		**(62 983)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**205 633**	**199 314**	**45 719**	**22.2%**	**43 156**	**21.0%**	**56 298**	**28.2%**	**51 941**	**26.1%**	**197 113**	**98.9%**	**22 412**	**62.8%**	**131.8%**
National Government	2 397	57 259	18 652	778.0%	12 936	539.6%	4 293	7.5%	13 247	23.1%	49 128	85.8%	18 359	54.2%	(27.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 397**	**57 259**	**18 652**	**778.0%**	**12 936**	**539.6%**	**4 293**	**7.5%**	**13 247**	**23.1%**	**49 128**	**85.8%**	**18 359**	**54.2%**	**(27.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	203 236	142 056	27 067	13.3%	30 220	14.9%	52 005	36.6%	38 694	27.2%	147 985	104.2%	4 054	89.5%	854.5%
Capital Expenditure Functional	**205 633**	**199 314**	**45 719**	**22.2%**	**43 156**	**21.0%**	**56 298**	**28.2%**	**51 941**	**26.1%**	**197 113**	**98.9%**	**22 412**	**65.8%**	**131.8%**
Municipal governance and administration	**6 040**	**4 231**	**212**	**3.5%**	**1 575**	**26.1%**	**1 234**	**29.2%**	**2 532**	**59.8%**	**5 553**	**131.3%**	**652**	**82.6%**	**288.1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 040	4 231	212	3.5%	1 575	26.1%	1 234	29.2%	2 532	59.8%	5 553	131.3%	652	82.6%	288.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**300**	**300**	**-**	**-**	**-**	**-**	**181**	**60.3%**	**(181)**	**(60.3%)**	**-**	**-**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	300	300	-	-	-	-	181	60.3%	(181)	(60.3%)	-	-	-	-	(100.0%)
Economic and Environmental Services	**13 447**	**12 508**	**370**	**2.8%**	**3 147**	**23.4%**	**5 057**	**40.4%**	**3 041**	**24.3%**	**11 615**	**92.9%**	**4 190**	**93.9%**	**(27.4%)**
Planning and Development	6 750	6 259	-	-	1 022	15.1%	2 775	44.3%	1 904	30.4%	5 702	91.1%	464	97.9%	310.0%
Road Transport	5 897	5 529	370	6.3%	2 125	36.0%	2 282	41.3%	417	7.5%	5 194	93.9%	3 226	92.8%	(87.1%)
Environmental Protection	800	720	-	-	-	-	-	-	720	100.0%	720	100.0%	500	100.0%	43.9%
Trading Services	**185 846**	**182 275**	**45 136**	**24.3%**	**38 434**	**20.7%**	**49 827**	**27.3%**	**46 549**	**25.5%**	**179 945**	**98.7%**	**17 570**	**58.4%**	**164.9%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	183 346	181 846	45 136	24.6%	38 434	21.0%	49 827	27.4%	46 151	25.4%	179 547	98.7%	17 570	56.9%	162.7%
Waste Water Management	2 500	430	-	-	-	-	-	-	398	92.6%	398	92.6%	-	98.9%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**514 149**	**516 924**	**198 023**	**38.5%**	**158 253**	**30.8%**	**150 977**	**29.2%**	**70 294**	**13.6%**	**577 547**	**111.7%**	**81 280**	**234.8%**	**(13.5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	6 040	10 305	19 476	322.5%	14 948	247.5%	23 756	230.5%	19 444	188.7%	77 623	753.3%	12 527	909.6%	55.2%
Transfers and Subsidies - Operational	315 595	315 595	132 568	42.0%	104 057	33.0%	78 970	25.0%	-	-	315 595	100.0%	39 690	169.0%	(100.0%)
Transfers and Subsidies - Capital	184 603	184 603	45 933	24.9%	38 780	21.0%	46 941	25.4%	49 387	26.8%	181 041	98.1%	26 944	108.9%	83.3%
Interest	7 689	6 199	47	.6%	468	6.1%	1 310	21.1%	1 241	20.0%	3 066	49.5%	1 915	82.0%	(35.2%)
Dividends	223	223	-	-	-	-	-	-	222	99.5%	222	99.5%	204	100.4%	9.0%
Payments	**(291 380)**	**(297 928)**	**(183 569)**	**63.0%**	**(134 706)**	**46.2%**	**(138 909)**	**46.6%**	**(129 595)**	**43.5%**	**(586 779)**	**197.0%**	**(213 884)**	**201.4%**	**(39.4%)**
Suppliers and employees	(283 508)	(290 040)	(183 569)	64.7%	(134 706)	47.5%	(138 909)	47.9%	(129 595)	44.7%	(586 779)	202.3%	(213 884)	207.9%	(39.4%)

Finance charges	(7 873)	(7 888)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**222 769**	**218 997**	**14 454**	**6.5%**	**23 547**	**10.6%**	**12 069**	**5.5%**	**(59 300)**	**(27.1%)**	**(9 231)**	**(4.2%)**	**(132 604)**	**321.5%**	**(55.3%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**61**	**-**	**690**	**-**	**2 295**	**-**	**482**	**-**	**3 528**	**-**	**(1 062)**	**-**	**(145.4%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	63	-	63	-	15	-	316.7%
Decrease (increase) in non-current receivables	-	-	61	-	690	-	2 295	-	419	-	3 465	-	(1 077)	-	(138.9%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(205 633)**	**(199 314)**	**(45 719)**	**22.2%**	**(43 156)**	**21.0%**	**(56 298)**	**28.2%**	**(51 941)**	**26.1%**	**(197 113)**	**98.9%**	**(22 412)**	**65.8%**	**131.8%**
Capital assets	(205 633)	(199 314)	(45 719)	22.2%	(43 156)	21.0%	(56 298)	28.2%	(51 941)	26.1%	(197 113)	98.9%	(22 412)	65.8%	131.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(205 633)**	**(199 314)**	**(45 658)**	**22.2%**	**(42 466)**	**20.7%**	**(54 003)**	**27.1%**	**(51 459)**	**25.8%**	**(193 585)**	**97.1%**	**(23 474)**	**64.5%**	**119.2%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(13 492)**	**(13 065)**	**-**	**-**	**-**	**-**	**-**	**-**	**(322)**	**2.5%**	**(322)**	**2.5%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(13 492)	(13 065)	-	-	-	-	-	-	(322)	2.5%	(322)	2.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(13 492)**	**(13 065)**	**-**	**-**	**-**	**-**	**-**	**-**	**(322)**	**2.5%**	**(322)**	**2.5%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**3 644**	**6 618**	**(31 204)**	**(856.3%)**	**(18 919)**	**(519.2%)**	**(41 934)**	**(633.7%)**	**(111 081)**	**(1 678.5%)**	**(203 139)**	**(3 069.6%)**	**(156 079)**	**5 077.8%**	**(28.8%)**
Cash/cash equivalents at the year begin:	10 748	6 015	6 015	56.0%	(25 189)	(234.4%)	(44 108)	(733.3%)	(86 042)	(1 430.5%)	6 015	100.0%	474 510	-	(118.1%)
Cash/cash equivalents at the year end:	**14 392**	**12 633**	**(25 189)**	**(175.0%)**	**(44 108)**	**(306.5%)**	**(86 042)**	**(681.1%)**	**(197 124)**	**(1 560.4%)**	**(197 124)**	**(1 560.4%)**	**318 431**	**1 902.7%**	**(161.9%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	Ms Sybil Senele Madlopha	013 759 8531
Chief Financial Officer	Mr Oupa Mokoena	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**347 475**	**332 507**	**100 009**	**28.8%**	**99 299**	**28.6%**	**81 427**	**24.5%**	**17 181**	**5.2%**	**297 917**	**89.6%**	**(5 314)**	**77.3%**	**(423.3%)**
Exchange Revenue															
Service charges - Electricity	12 549	17 353	2 200	17.5%	3 849	30.7%	2 318	13.4%	1 863	10.7%	10 230	59.0%	2 767	83.1%	(32.7%)
Service charges - Water	22 026	21 840	1 682	7.6%	5 421	24.6%	2 509	11.5%	8 529	39.1%	18 141	83.1%	3 300	77.6%	158.5%
Service charges - Waste Water Management	3 518	1 369	370	10.5%	370	10.5%	369	26.9%	246	18.0%	1 355	99.0%	357	62.1%	(31.0%)
Service charges - Waste Management	5 688	1 703	610	10.7%	577	10.1%	593	34.8%	390	22.9%	2 170	127.4%	557	63.9%	(30.0%)
Sale of Goods and Rendering of Services	176	256	51	29.3%	76	43.2%	13	4.9%	14	5.4%	154	60.2%	111	106.2%	(87.6%)
Agency services	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 796	19 796	3 790	19.1%	3 869	19.5%	3 949	19.9%	2 631	13.3%	14 239	71.9%	4 285	61.0%	(38.6%)
Interest earned from Current and Non Current Assets	8 176	8 176	567	6.9%	176	2.2%	501	6.1%	429	5.3%	1 674	20.5%	566	55.5%	(24.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	162	162	22	13.3%	40	24.4%	32	19.8%	22	13.4%	115	71.0%	28	85.0%	(22.6%)
Licences or permits	151	151	15	10.0%	36	23.7%	8	5.5%	28	18.7%	87	57.9%	9	33.5%	212.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	293	293	18	6.0%	73	25.0%	19	6.5%	19	6.6%	129	44.1%	45	90.1%	(57.1%)
Non-Exchange Revenue															
Property rates	51 118	33 692	-	-	9 992	19.5%	9 993	29.7%	(3 814)	(11.3%)	16 171	48.0%	(26 705)	(.5%)	(85.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10	10	-	-	-	-	3	27.6%	20	200.0%	23	227.6%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	206 022	209 916	83 133	40.4%	67 315	32.7%	53 495	25.5%	2 597	1.2%	206 540	98.4%	4 374	99.1%	(40.6%)
Interest Receivables	14 477	14 477	7 551	52.2%	7 506	51.8%	7 625	52.7%	4 206	29.1%	26 889	185.7%	4 991	85.6%	(15.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	3 307	3 307	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(22)	(22)	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**423 300**	**422 975**	**60 975**	**14.4%**	**79 030**	**18.7%**	**65 428**	**15.5%**	**107 115**	**25.3%**	**312 549**	**73.9%**	**187 974**	**76.6%**	**(43.0%)**
Employee related costs	130 925	128 029	30 217	23.1%	36 393	27.8%	31 241	24.4%	32 912	25.7%	130 764	102.1%	28 896	98.1%	13.9%
Remuneration of councillors	14 010	14 222	3 408	24.3%	3 720	26.6%	4 371	30.7%	4 081	28.7%	15 581	109.6%	3 878	104.4%	5.2%
Bulk purchases - electricity	16 498	16 498	2 022	12.3%	4 658	28.2%	5 131	31.1%	5 430	32.9%	17 240	104.5%	5 119	109.9%	6.1%
Inventory consumed	25 711	25 551	1 428	5.6%	4 533	17.6%	5 505	21.5%	13 360	52.3%	24 826	97.2%	17 746	75.6%	(24.7%)
Debt impairment	20 771	12 970	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	107 961	107 961	-	-	-	-	-	-	(30 440)	(28.2%)	(30 440)	(28.2%)	95 207	61.9%	(132.0%)
Interest,Dividends and Rent on Land	37	81	0	.9%	16	43.7%	92	112.8%	599	735.9%	707	869.1%	20	33.1%	2 853.1%
Contracted services	41 573	44 371	12 929	31.1%	11 737	28.2%	10 222	23.0%	11 781	26.6%	46 670	105.2%	20 189	112.5%	(41.6%)
Transfers and subsidies	600	400	-	-	136	22.6%	-	-	9 547	2 386.9%	9 683	2 420.8%	184	23.0%	5 080.7%
Irrecoverable debts written off	17 828	17 828	-	-	-	-	-	-	51 201	287.2%	51 201	287.2%	8 835	51.7%	479.5%
Operational Cost and Other Cost	41 685	49 362	10 971	26.3%	17 837	42.8%	8 866	18.0%	8 644	17.5%	46 317	93.8%	7 900	78.0%	9.4%
Disposal of Fixed and Intangible Assets	5 724	5 724	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	(22)	(22)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(75 824)**	**(90 469)**	**39 034**		**20 268**		**15 999**		**(89 933)**		**(14 632)**		**(193 288)**		
Transfers and subsidies - capital (monetary allocations)	118 518	118 624	37 015	31.2%	28 644	24.2%	10 279	8.7%	6 100	5.1%	82 039	69.2%	12 058	19.2%	(49.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	141	-	141	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**42 694**	**28 155**	**76 049**		**48 913**		**26 278**		**(83 692)**		**67 548**		**(181 230)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 694**	**28 155**	**76 049**		**48 913**		**26 278**		**(83 692)**		**67 548**		**(181 230)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 694**	**28 155**	**76 049**		**48 913**		**26 278**		**(83 692)**		**67 548**		**(181 230)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 694**	**28 155**	**76 049**		**48 913**		**26 278**		**(83 692)**		**67 548**		**(181 230)**		
			-		-		-		-		-		0		0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**160 221**	**158 931**	**23 595**	**14.7%**	**33 829**	**21.1%**	**8 288**	**5.2%**	**39 552**	**24.9%**	**105 264**	**66.2%**	**40 836**	**85.4%**	**(3.1%)**
National Government	148 341	148 447	22 014	14.8%	32 591	22.0%	8 138	5.5%	35 476	23.9%	98 219	66.2%	31 732	91.8%	11.8%
Provincial Government	-	2 500	-	-	-	-	-	-	1 583	63.3%	1 583	63.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**148 341**	**150 947**	**22 014**	**14.8%**	**32 591**	**22.0%**	**8 138**	**5.4%**	**37 059**	**24.6%**	**99 802**	**66.1%**	**31 732**	**91.8%**	**16.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 880	7 984	1 581	13.3%	1 238	10.4%	151	1.9%	2 493	31.2%	5 462	68.4%	9 103	50.6%	(72.6%)
Capital Expenditure Functional	**160 221**	**158 931**	**23 595**	**14.7%**	**33 829**	**21.1%**	**8 288**	**5.2%**	**39 552**	**24.9%**	**105 264**	**66.2%**	**40 836**	**85.4%**	**(3.1%)**
Municipal governance and administration	**5 950**	**4 200**	**85**	**1.4%**	**1 072**	**18.0%**	**-**	**-**	**3 935**	**93.7%**	**5 092**	**121.2%**	**4 941**	**64.0%**	**(20.4%)**
Executive and Council	100	-	-	-	-	-	-	-	1 253	-	1 253	-	-	-	(100.0%)
Finance and administration	5 350	4 200	85	1.6%	1 072	20.0%	-	-	2 682	63.8%	3 839	91.4%	4 941	65.6%	(45.7%)
Internal audit	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 782**	**12 815**	**653**	**5.5%**	**-**	**-**	**291**	**2.3%**	**3 094**	**24.1%**	**4 038**	**31.5%**	**2 059**	**49.9%**	**50.3%**
Community and Social Services	150	804	653	435.5%	-	-	-	-	141	17.5%	794	98.8%	1 553	55.8%	(90.9%)
Sport And Recreation	11 632	12 011	-	-	-	-	291	2.4%	2 954	24.6%	3 244	27.0%	506	47.0%	484.1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 402**	**14 179**	**4 437**	**35.8%**	**7 232**	**58.3%**	**-**	**-**	**400**	**2.8%**	**12 069**	**85.1%**	**740**	**80.5%**	**(45.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 102	13 879	4 437	36.7%	7 232	59.8%	-	-	400	2.9%	12 069	87.0%	740	81.6%	(45.9%)
Environmental Protection	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**130 087**	**127 737**	**18 420**	**14.2%**	**25 525**	**19.6%**	**7 998**	**6.3%**	**32 122**	**25.1%**	**84 065**	**65.8%**	**33 095**	**93.5%**	**(2.9%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	104 378	103 133	12 236	11.7%	22 162	21.2%	7 998	7.8%	33 490	32.5%	75 885	73.6%	33 012	95.5%	1.4%
Waste Water Management	25 708	24 603	6 184	24.1%	3 363	13.1%	-	-	(1 368)	(5.6%)	8 180	33.2%	83	87.5%	(1 741.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**439 905**	**442 051**	**135 014**	**30.7%**	**127 420**	**29.0%**	**99 103**	**22.4%**	**14 674**	**3.3%**	**376 211**	**85.1%**	**35 962**	**120.3%**	**(59.2%)**
Property rates	41 305	33 692	6 514	15.8%	8 611	20.8%	2 511	7.5%	94	.3%	17 730	52.6%	43 130	171.1%	(99.8%)
Service charges	43 613	42 265	8 042	18.4%	7 966	18.3%	10 744	25.4%	1 989	4.7%	28 740	68.0%	44 100	167.5%	(95.5%)
Other revenue	(12 002)	(7 088)	10 290	(85.7%)	7 503	(62.5%)	6 440	(90.8%)	3 929	(55.4%)	28 161	(397.3%)	669	185.7%	487.3%
Transfers and Subsidies - Operational	206 022	209 916	89 283	43.3%	88 164	42.8%	66 108	31.5%	8 233	3.9%	251 789	119.9%	(53 416)	226.8%	(115.4%)
Transfers and Subsidies - Capital	118 518	118 624	20 317	17.1%	15 000	12.7%	12 800	10.8%	-	-	48 117	40.6%	-	(34.4%)	-
Interest	42 449	44 643	567	1.3%	176	.4%	501	1.1%	429	1.0%	1 674	3.7%	1 479	7.1%	(71.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(281 998)**	**(287 678)**	**(114 656)**	**40.7%**	**(122 342)**	**43.4%**	**(110 212)**	**38.3%**	**(98 171)**	**34.1%**	**(445 380)**	**154.8%**	**(118 976)**	**180.4%**	**(17.5%)**
Suppliers and employees	(281 960)	(287 596)	(114 656)	40.7%	(122 342)	43.4%	(110 212)	38.3%	(98 171)	34.1%	(445 380)	154.9%	(118 976)	180.4%	(17.5%)

Finance charges	(37)	(81)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**157 907**	**154 373**	**20 358**	**12.9%**	**5 078**	**3.2%**	**(11 109)**	**(7.2%)**	**(83 497)**	**(54.1%)**	**(69 169)**	**(44.8%)**	**(83 014)**	**(49.8%)**	**.6%**
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	**(144 995)**	**(130 516)**	**(49 067)**	**33.8%**	**(37 469)**	**25.8%**	**(13 264)**	**10.2%**	**(11 731)**	**9.0%**	**(111 531)**	**85.5%**	**(7 469)**	**6.0%**	**57.1%**
Capital assets	(144 995)	(130 516)	(49 067)	33.8%	(37 469)	25.8%	(13 264)	10.2%	(11 731)	9.0%	(111 531)	85.5%	(7 469)	6.0%	57.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(144 995)**	**(130 516)**	**(49 067)**	**33.8%**	**(37 469)**	**25.8%**	**(13 264)**	**10.2%**	**(11 731)**	**9.0%**	**(111 531)**	**85.5%**	**(7 469)**	**6.0%**	**57.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**12 912**	**23 857**	**(28 709)**	**(222.3%)**	**(32 391)**	**(250.9%)**	**(24 373)**	**(102.2%)**	**(95 227)**	**(399.2%)**	**(180 700)**	**(757.4%)**	**(90 482)**	**206.6%**	**5.2%**
Cash/cash equivalents at the year begin:	6 212	4 375	-	-	(24 334)	(391.7%)	(56 724)	(1 296.5%)	(81 098)	(1 853.5%)	-	-	43 183	-	(287.8%)
Cash/cash equivalents at the year end:	**19 124**	**28 232**	**(24 334)**	**(127.2%)**	**(56 724)**	**(296.6%)**	**(81 098)**	**(287.3%)**	**(176 325)**	**(624.5%)**	**(176 325)**	**(624.5%)**	**(47 300)**	**799.8%**	**272.8%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 108	33.2%	1 526	24.0%	1 392	21.9%	1 331	20.9%	6 357	8.5%
Bulk Water	1 316	56.3%	-	-	-	-	1 021	43.7%	2 337	3.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 750	100.0%	-	-	-	-	-	-	1 750	2.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 655	68.8%	7 848	17.1%	4 398	9.6%	2 106	4.6%	46 007	61.2%
Auditor-General	41	.9%	42	.9%	41	.9%	4 645	97.4%	4 769	6.3%
Other	4 177	32.6%	3 495	27.3%	942	7.3%	4 204	32.8%	12 817	17.0%
Medical Aid deductions	1 155	99.7%	-	-	-	-	4	.3%	1 159	1.5%
Total	**42 203**	**56.1%**	**12 911**	**17.2%**	**6 773**	**9.0%**	**13 309**	**17.7%**	**75 196**	**100.0%**

Contact Details

Municipal Manager	Mrs Boipelo Dorcas Motlhaping	053 773 9300
Chief Financial Officer	Mr Ofhani Ramukhuvhathi	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**721 760**	**750 469**	**212 193**	**29.4%**	**194 049**	**26.9%**	**175 548**	**23.4%**	**109 167**	**14.5%**	**690 957**	**92.1%**	**91 831**	**92.0%**	**18.9%**
Exchange Revenue															
Service charges - Electricity	189 722	209 472	52 805	27.8%	49 766	26.2%	53 916	25.7%	54 237	25.9%	210 724	100.6%	40 778	93.4%	33.0%
Service charges - Water	50 020	50 020	10 747	21.5%	9 695	19.4%	10 833	21.7%	8 922	17.8%	40 197	80.4%	9 994	87.7%	(10.7%)
Service charges - Waste Water Management	33 720	33 720	7 555	22.4%	7 296	21.6%	7 898	23.4%	7 078	21.0%	29 827	88.5%	7 326	86.4%	(3.4%)
Service charges - Waste Management	19 450	19 450	4 778	24.6%	4 758	24.5%	4 808	24.7%	4 914	25.3%	19 259	99.0%	4 607	92.0%	6.7%
Sale of Goods and Rendering of Services	2 918	3 917	817	28.0%	1 044	35.8%	555	14.2%	913	23.3%	3 329	85.0%	425	67.3%	114.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 343	8 048	1 856	42.7%	2 031	46.8%	2 082	25.9%	2 226	27.7%	8 194	101.8%	1 810	102.8%	23.0%
Interest earned from Current and Non Current Assets	11 528	9 500	1 537	13.3%	1 065	9.2%	1 139	12.0%	1 580	16.6%	5 321	56.0%	3 011	87.8%	(47.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 852	3 362	681	36.8%	986	53.2%	768	22.8%	1 249	37.2%	3 684	109.6%	1 261	92.8%	(.9%)
Licences or permits	4 346	4 511	849	19.5%	976	22.5%	1 237	27.4%	1 392	30.9%	4 454	98.7%	826	71.7%	68.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	940	940	-	-	-	-	21	2.2%	132	14.0%	153	16.2%	87	9.7%	51.3%
Operational Revenue	49 427	50 217	4 320	8.7%	3 511	7.1%	2 863	5.7%	1 733	3.5%	12 427	24.7%	971	51.9%	78.5%
Non-Exchange Revenue															
Property rates	66 037	67 259	16 856	25.5%	16 714	25.3%	16 563	24.6%	18 058	26.8%	68 191	101.4%	15 748	91.1%	14.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 408	10 252	591	6.3%	610	6.5%	700	6.8%	790	7.7%	2 691	26.2%	654	25.3%	20.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	273 460	274 081	107 131	39.2%	94 151	34.4%	70 646	25.8%	4 110	1.5%	276 038	100.7%	2 984	99.8%	37.7%
Interest Receivables	4 588	5 718	1 395	30.4%	1 448	31.6%	1 517	26.5%	1 622	28.4%	5 982	104.6%	1 348	80.6%	20.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	47	-	47	-	-	-	(100.0%)
Other Gains	-	-	276	-	-	-	-	-	164	-	440	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**724 214**	**736 293**	**186 388**	**25.7%**	**199 709**	**27.6%**	**195 567**	**26.6%**	**225 616**	**30.6%**	**807 280**	**109.6%**	**179 498**	**92.4%**	**25.7%**
Employee related costs	277 066	277 574	76 521	27.6%	74 709	27.0%	74 430	26.8%	73 316	26.4%	298 977	107.7%	68 234	94.8%	7.4%
Remuneration of councillors	16 285	15 568	3 588	22.0%	3 670	22.5%	3 619	23.2%	4 139	26.6%	15 016	96.5%	3 619	86.3%	14.4%
Bulk purchases - electricity	154 053	169 053	45 219	29.4%	43 340	28.1%	45 185	26.7%	69 844	41.3%	203 588	120.4%	36 571	91.6%	91.0%
Inventory consumed	32 282	27 584	5 055	15.7%	3 419	10.6%	5 490	19.9%	8 427	30.6%	22 392	81.2%	8 294	84.0%	1.6%
Debt impairment	13 500	13 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	70 000	70 000	21 053	30.1%	23 621	33.7%	22 945	32.8%	23 254	33.2%	90 873	129.8%	21 698	114.9%	7.2%
Interest,Dividends and Rent on Land	346	331	8	2.4%	163	47.1%	564	170.1%	13	4.0%	748	225.7%	110	22.7%	(88.0%)
Contracted services	91 235	101 690	20 331	22.3%	30 451	33.4%	27 432	27.0%	33 382	32.8%	111 596	109.7%	28 131	92.7%	18.7%
Transfers and subsidies	60	55	15	25.6%	12	20.0%	9	17.2%	18	32.7%	55	99.6%	22	73.5%	(18.4%)
Irrecoverable debts written off	738	738	1 803	244.3%	465	63.0%	384	52.1%	398	53.9%	3 050	413.2%	1 262	741.1%	(68.5%)
Operational Cost and Other Cost	68 650	60 200	12 556	18.3%	19 814	28.9%	15 509	25.8%	12 611	20.9%	60 489	100.5%	11 558	82.4%	9.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	45	-	-	-	-	-	45	-	-	-	-
Other Losses	-	-	238	-	-	-	-	-	213	-	452	-	-	-	(100.0%)
Surplus/(Deficit)	**(2 455)**	**14 175**	**25 805**		**(5 660)**		**(20 019)**		**(116 449)**		**(116 322)**		**(87 667)**		
Transfers and subsidies - capital (monetary allocations)	125 587	132 215	43 773	34.9%	57 424	45.7%	25 884	19.6%	18 874	14.3%	145 955	110.4%	62 184	86.1%	(69.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	2	7.8%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**123 132**	**146 391**	**69 579**		**51 763**		**5 865**		**(97 574)**		**29 632**		**(25 481)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**123 132**	**146 391**	**69 579**		**51 763**		**5 865**		**(97 574)**		**29 632**		**(25 481)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**123 132**	**146 391**	**69 579**		**51 763**		**5 865**		**(97 574)**		**29 632**		**(25 481)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**123 132**	**146 391**	**69 579**		**51 763**		**5 865**		**(97 574)**		**29 632**		**(25 481)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**134 587**	**126 301**	**38 242**	**28.4%**	**52 802**	**39.2%**	**26 463**	**21.0%**	**36 895**	**29.2%**	**154 402**	**122.2%**	**62 785**	**77.7%**	**(41.2%)**
National Government	125 587	108 522	35 833	28.5%	46 782	37.3%	22 734	20.9%	33 192	30.6%	138 540	127.7%	54 854	82.9%	(39.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	5 618	1 199	-	3 686	-	-	-	-	-	4 885	87.0%	3 318	41.7%	(100.0%)
Transfers recognised - capital	**125 587**	**114 140**	**37 033**	**29.5%**	**50 467**	**40.2%**	**22 734**	**19.9%**	**33 192**	**29.1%**	**143 425**	**125.7%**	**58 172**	**77.5%**	**(42.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 000	12 161	1 209	13.4%	2 335	25.9%	3 730	30.7%	3 703	30.5%	10 977	90.3%	4 614	80.1%	(19.7%)
Capital Expenditure Functional	**134 587**	**126 301**	**38 242**	**28.4%**	**52 802**	**39.2%**	**26 463**	**21.0%**	**36 895**	**29.2%**	**154 402**	**122.2%**	**62 787**	**77.7%**	**(41.2%)**
Municipal governance and administration	**1 450**	**974**	**451**	**31.1%**	**36**	**2.5%**	**28**	**2.9%**	**178**	**18.3%**	**694**	**71.3%**	**1 666**	**70.0%**	**(89.3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 450	974	451	31.1%	36	2.5%	28	2.9%	178	18.3%	694	71.3%	1 666	70.0%	(89.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 371**	**12 558**	**1 846**	**16.2%**	**4 772**	**42.0%**	**2 482**	**19.8%**	**2 245**	**17.9%**	**11 345**	**90.3%**	**1 911**	**57.7%**	**17.4%**
Community and Social Services	7 371	8 558	1 846	25.0%	2 873	39.0%	102	1.2%	1 334	15.6%	6 155	71.9%	1 911	57.0%	(30.2%)
Sport And Recreation	4 000	4 000	-	-	1 899	47.5%	2 381	59.5%	911	22.8%	5 190	129.8%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**46 646**	**49 289**	**14 556**	**31.2%**	**23 010**	**49.3%**	**5 140**	**10.4%**	**18 376**	**37.3%**	**61 082**	**123.9%**	**29 113**	**75.9%**	**(36.9%)**
Planning and Development	50	3 153	106	211.6%	-	-	-	-	1 268	40.2%	1 374	43.6%	810	100.7%	56.6%
Road Transport	46 596	46 136	14 450	31.0%	23 010	49.4%	5 140	11.1%	17 108	37.1%	59 708	129.4%	28 303	75.0%	(39.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**75 120**	**63 481**	**21 389**	**28.5%**	**24 984**	**33.3%**	**18 812**	**29.6%**	**16 096**	**25.4%**	**81 281**	**128.0%**	**30 097**	**81.1%**	**(46.5%)**
Energy sources	20 000	17 443	2 442	12.2%	7 093	35.5%	6 751	38.7%	4 713	27.0%	20 999	120.4%	10 234	77.8%	(53.9%)
Water Management	55 120	46 037	18 947	34.4%	17 891	32.5%	12 061	26.2%	11 382	24.7%	60 281	130.9%	19 863	86.1%	(42.7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**848 537**	**854 294**	**303 107**	**35.7%**	**263 647**	**31.1%**	**249 619**	**29.2%**	**126 133**	**14.8%**	**942 506**	**110.3%**	**152 268**	**96.6%**	**(17.2%)**
Property rates	70 743	63 896	13 303	18.8%	13 293	18.8%	13 314	20.8%	13 524	21.2%	53 433	83.6%	10 456	80.5%	29.3%
Service charges	280 913	297 029	80 677	28.7%	75 476	26.9%	81 176	27.3%	82 307	27.7%	319 638	107.6%	71 074	104.8%	15.8%
Other revenue	85 058	71 769	36 274	42.6%	24 414	28.7%	31 514	43.9%	28 282	39.4%	120 483	167.9%	26 891	113.2%	5.2%
Transfers and Subsidies - Operational	273 460	273 801	107 647	39.4%	85 334	31.2%	64 155	23.4%	133	-	257 269	94.0%	170	99.0%	(21.4%)
Transfers and Subsidies - Capital	125 587	132 215	63 942	50.9%	63 755	50.8%	57 845	43.8%	-	-	185 543	140.3%	40 949	84.4%	(100.0%)
Interest	12 775	15 583	1 264	9.9%	1 375	10.8%	1 616	10.4%	1 886	12.1%	6 140	39.4%	2 728	31.6%	(30.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(663 432)**	**(675 511)**	**(200 945)**	**30.3%**	**(189 103)**	**28.5%**	**(177 996)**	**26.3%**	**(135 998)**	**20.1%**	**(704 042)**	**104.2%**	**(163 862)**	**102.6%**	**(17.0%)**
Suppliers and employees	(663 016)	(675 114)	(200 938)	30.3%	(189 046)	28.5%	(177 991)	26.4%	(135 942)	20.1%	(703 917)	104.3%	(163 763)	102.7%	(17.0%)

Finance charges	(356)	(341)	(7)	2.0%	(57)	16.0%	(5)	1.5%	(55)	16.2%	(124)	36.5%	(99)	19.9%	(44.1%)
Transfers and Subsidies	(60)	(55)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**185 105**	**178 783**	**102 162**	**55.2%**	**74 543**	**40.3%**	**71 623**	**40.1%**	**(9 864)**	**(5.5%)**	**238 465**	**133.4%**	**(11 594)**	**80.5%**	**(14.9%)**
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	**(134 546)**	**(126 261)**	**(44 592)**	**33.1%**	**(58 838)**	**43.7%**	**(30 978)**	**24.5%**	**(42 278)**	**33.5%**	**(176 686)**	**139.9%**	**(67 252)**	**88.3%**	**(37.1%)**
Capital assets	(134 546)	(126 261)	(44 592)	33.1%	(58 838)	43.7%	(30 978)	24.5%	(42 278)	33.5%	(176 686)	139.9%	(67 252)	88.3%	(37.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(134 546)**	**(126 261)**	**(44 592)**	**33.1%**	**(58 838)**	**43.7%**	**(30 978)**	**24.5%**	**(42 278)**	**33.5%**	**(176 686)**	**139.9%**	**(67 252)**	**88.3%**	**(37.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**(633)**	**-**	**-**	**-**	**(608)**	**-**	**(1 241)**	**-**	**(1 031)**	**-**	**(41.1%)**
Repayment of borrowing	-	-	-	-	(633)	-	-	-	(608)	-	(1 241)	-	(1 031)	-	(41.1%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**(633)**	**-**	**-**	**-**	**(608)**	**-**	**(1 241)**	**-**	**(1 031)**	**-**	**(41.1%)**
Net Increase/(Decrease) in cash held	**50 559**	**52 522**	**57 571**	**113.9%**	**15 072**	**29.8%**	**40 645**	**77.4%**	**(52 751)**	**(100.4%)**	**60 537**	**115.3%**	**(79 877)**	**21.8%**	**(34.0%)**
Cash/cash equivalents at the year begin:	36 946	7 336	7 721	20.9%	65 292	176.7%	79 978	1 090.2%	120 623	1 644.3%	7 721	105.2%	123 515	100.0%	(2.3%)
Cash/cash equivalents at the year end:	**87 505**	**59 858**	**65 292**	**74.6%**	**79 978**	**91.4%**	**120 623**	**201.5%**	**67 873**	**113.4%**	**67 873**	**113.4%**	**43 638**	**64.5%**	**55.5%**

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	3 194	12.6%	1 790	7.1%	1 609	6.4%	18 733	74.0%	25 327	10.6%	(911)	(3.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 433	33.6%	5 308	17.1%	1 854	6.0%	13 456	43.3%	31 050	13.0%	(108)	(.3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 841	7.0%	2 535	3.6%	2 371	3.4%	59 818	86.0%	69 565	29.1%	(957)	(1.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 574	6.6%	1 799	4.6%	1 686	4.3%	32 862	84.4%	38 921	16.3%	(984)	(2.5%)	-	-
Receivables from Exchange Transactions - Waste Management	1 674	7.8%	1 012	4.7%	818	3.8%	18 077	83.8%	21 580	9.0%	(536)	(2.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 297	3.6%	1 258	3.5%	1 214	3.4%	31 905	89.4%	35 674	14.9%	(779)	(2.2%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	401	2.4%	766	4.5%	240	1.4%	15 484	91.7%	16 892	7.1%	(242)	(1.4%)	-	-
Total By Income Source	**24 414**	**10.2%**	**14 469**	**6.1%**	**9 793**	**4.1%**	**190 335**	**79.6%**	**239 010**	**100.0%**	**(4 517)**	**(1.9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 698	4.5%	2 030	3.4%	2 035	3.4%	52 895	88.7%	59 659	25.0%	(0)	-	-	-
Commercial	14 253	20.8%	7 492	10.9%	3 518	5.1%	43 418	63.2%	68 681	28.7%	(101)	(.1%)	-	-
Households	7 463	6.7%	4 946	4.5%	4 240	3.8%	94 021	85.0%	110 670	46.3%	(4 415)	(4.0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**24 414**	**10.2%**	**14 469**	**6.1%**	**9 793**	**4.1%**	**190 335**	**79.6%**	**239 010**	**100.0%**	**(4 517)**	**(1.9%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	49 243	100.0%	-	-	-	-	-	-	49 243	103.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 423)	230.9%	1 941	(130.9%)	-	-	-	-	(1 482)	(3.1%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**45 821**	**95.9%**	**1 941**	**4.1%**	**-**	**-**	**-**	**-**	**47 761**	**100.0%**

Contact Details

Municipal Manager	Mr Martin Tsatsimpe	053 712 9333
Chief Financial Officer	Mr Levy Mashiane	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**814 694**	**848 074**	**171 796**	**21.1%**	**192 100**	**23.6%**	**123 975**	**14.6%**	**196 708**	**23.2%**	**684 579**	**80.7%**	**128 200**	**86.5%**	**53.4%**
Exchange Revenue															
Service charges - Electricity	266 125	273 139	38 642	14.5%	82 786	31.1%	28 422	10.4%	82 977	30.4%	232 827	85.2%	42 093	90.6%	97.1%
Service charges - Water	70 329	70 329	7 399	10.5%	14 661	20.8%	7 067	10.0%	18 050	25.7%	47 176	67.1%	12 581	82.1%	43.5%
Service charges - Waste Water Management	52 201	58 153	13 110	25.1%	13 004	24.9%	8 906	15.3%	6 545	11.3%	41 566	71.5%	6 112	81.8%	7.1%
Service charges - Waste Management	49 336	52 184	11 943	24.2%	12 310	25.0%	8 130	15.6%	3 931	7.5%	36 315	69.6%	4 442	83.2%	(11.5%)
Sale of Goods and Rendering of Services	9 820	9 820	48	.5%	41	.4%	212	2.2%	2 315	23.6%	2 617	26.7%	3 696	101.9%	(37.3%)
Agency services	479	494	141	29.4%	77	16.1%	98	19.9%	143	29.0%	459	93.0%	124	92.1%	15.8%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 925	52 171	16 140	43.7%	15 298	41.4%	10 800	20.7%	17 448	33.4%	59 686	114.4%	8 340	97.6%	109.2%
Interest earned from Current and Non Current Assets	527	527	113	21.4%	107	20.3%	21	4.1%	115	21.7%	356	67.4%	120	91.0%	(4.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 112	4 417	1 090	51.6%	1 277	60.5%	784	17.7%	(1 764)	(39.9%)	1 386	31.4%	941	118.7%	(287.5%)
Licences or permits	60	60	-	-	-	-	-	-	-	-	-	-	8	45.9%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 379	21 379	42	.2%	2 122	9.9%	102	.5%	(541)	(2.5%)	1 725	8.1%	2 108	11.2%	(125.6%)
Non-Exchange Revenue															
Property rates	189 924	189 924	46 531	24.5%	44 432	23.4%	30 210	15.9%	44 503	23.4%	165 675	87.2%	38 826	90.3%	14.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	961	961	43	4.5%	0	-	-	-	276	28.8%	319	33.2%	183	108.2%	50.8%
Licences or permits	1 541	1 541	348	22.6%	281	18.2%	218	14.1%	434	28.2%	1 280	83.1%	524	109.1%	(17.1%)
Transfer and subsidies - Operational	76 741	76 741	32 131	41.9%	1 582	2.1%	26 257	34.2%	20 101	26.2%	80 071	104.3%	2 151	98.1%	834.6%
Interest Receivables	21 393	21 393	-	-	-	-	-	-	-	-	-	-	5 772	101.9%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	488	488	4 076	834.7%	4 122	844.0%	2 748	562.6%	2 157	441.6%	13 102	2 682.9%	179	112.5%	1 101.8%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	14 351	14 351	-	-	-	-	-	-	18	.1%	18	.1%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**808 337**	**846 135**	**152 353**	**18.8%**	**221 868**	**27.4%**	**120 081**	**14.2%**	**266 605**	**31.5%**	**760 907**	**89.9%**	**238 902**	**98.4%**	**11.6%**
Employee related costs	264 049	267 275	63 075	23.9%	54 109	20.5%	84 900	31.8%	62 027	23.2%	264 112	98.8%	59 732	92.5%	3.8%
Remuneration of councillors	6 848	6 848	1 709	25.0%	1 139	16.6%	2 279	33.3%	2 028	29.6%	7 155	104.5%	1 690	98.9%	20.0%
Bulk purchases - electricity	191 095	191 095	27 192	14.2%	64 601	33.8%	-	-	77 652	40.6%	169 445	88.7%	66 175	103.6%	17.3%
Inventory consumed	19 385	28 975	5 901	30.4%	4 606	23.8%	2 891	10.0%	8 085	27.9%	21 483	74.1%	6 011	93.8%	34.5%
Debt impairment	48 572	17 072	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	54 423	50 427	13 205	24.3%	13 205	24.3%	8 803	17.5%	13 205	26.2%	48 418	96.0%	11 593	97.5%	13.9%
Interest,Dividends and Rent on Land	27 859	33 905	2 669	9.6%	18 325	65.8%	(1 854)	(5.5%)	18 294	54.0%	37 434	110.4%	14 137	127.8%	29.4%
Contracted services	85 154	137 428	26 046	30.6%	32 095	37.7%	10 237	7.4%	40 428	29.4%	108 805	79.2%	39 014	109.3%	3.6%
Transfers and subsidies	24	24	-	-	-	-	-	-	-	-	-	-	-	33.7%	-
Irrecoverable debts written off	21 723	10 038	10	-	1 099	5.1%	215	2.1%	11 741	117.0%	13 066	130.2%	7 282	105.7%	61.2%
Operational Cost and Other Cost	88 532	102 376	12 547	14.2%	32 689	36.9%	12 609	12.3%	33 143	32.4%	90 987	88.9%	33 267	113.1%	(.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	671	671	-	-	-	-	-	-	1	.1%	1	.1%	-	-	(100.0%)
Surplus/(Deficit)	**6 357**	**1 939**	**19 443**		**(29 769)**		**3 894**		**(69 897)**		**(76 328)**		**(110 702)**		
Transfers and subsidies - capital (monetary allocations)	23 991	23 991	16 708	69.6%	4 029	16.8%	2 549	10.6%	1 138	4.7%	24 423	101.8%	12 747	65.1%	(91.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 348**	**25 930**	**36 150**		**(25 739)**		**6 443**		**(68 759)**		**(51 905)**		**(97 955)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 348**	**25 930**	**36 150**		**(25 739)**		**6 443**		**(68 759)**		**(51 905)**		**(97 955)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 348**	**25 930**	**36 150**		**(25 739)**		**6 443**		**(68 759)**		**(51 905)**		**(97 955)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 348**	**25 930**	**36 150**		**(25 739)**		**6 443**		**(68 759)**		**(51 905)**		**(97 955)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**76 482**	**107 341**	**17 790**	**23.3%**	**13 352**	**17.5%**	**7 810**	**7.3%**	**44 928**	**41.9%**	**83 880**	**78.1%**	**24 336**	**64.6%**	**84.6%**
National Government	23 991	23 991	14 622	60.9%	3 504	14.6%	2 216	9.2%	1 198	5.0%	21 539	89.8%	14 181	73.3%	(91.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 991**	**23 991**	**14 622**	**60.9%**	**3 504**	**14.6%**	**2 216**	**9.2%**	**1 198**	**5.0%**	**21 539**	**89.8%**	**14 181**	**72.4%**	**(91.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 491	83 350	3 168	6.0%	9 848	18.8%	5 594	6.7%	43 731	52.5%	62 341	74.8%	10 156	57.2%	330.6%
Capital Expenditure Functional	**76 482**	**107 341**	**17 790**	**23.3%**	**13 352**	**17.5%**	**7 810**	**7.3%**	**44 928**	**41.9%**	**83 880**	**78.1%**	**24 336**	**64.6%**	**84.6%**
Municipal governance and administration	**30 524**	**32 023**	**3 241**	**10.6%**	**6 971**	**22.8%**	**82**	**.3%**	**24 469**	**76.4%**	**34 763**	**108.6%**	**3 551**	**87.8%**	**589.2%**
Executive and Council	5 576	8 076	44	.8%	3 465	62.1%	82	1.0%	4 321	53.5%	7 911	98.0%	-	-	(100.0%)
Finance and administration	24 948	23 947	3 197	12.8%	3 506	14.1%	-	-	20 148	84.1%	26 851	112.1%	3 551	87.8%	467.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 458**	**8 458**	**5 387**	**63.7%**	**933**	**11.0%**	**-**	**-**	**127**	**1.5%**	**6 448**	**76.2%**	**2 853**	**42.8%**	**(95.6%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 458	8 458	5 387	63.7%	933	11.0%	-	-	127	1.5%	6 448	76.2%	2 853	44.4%	(95.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**37 500**	**66 860**	**9 161**	**24.4%**	**5 448**	**14.5%**	**7 728**	**11.6%**	**20 333**	**30.4%**	**42 670**	**63.8%**	**17 933**	**64.4%**	**13.4%**
Energy sources	14 853	13 853	(158)	(1.1%)	1 710	11.5%	1 764	12.7%	1 173	8.5%	4 489	32.4%	3 122	49.3%	(62.4%)
Water Management	17 474	33 822	4 323	24.7%	3 364	19.2%	5 964	17.6%	13 775	40.7%	27 426	81.1%	8 710	69.0%	58.2%
Waste Water Management	5 173	19 185	4 997	96.6%	374	7.2%	-	-	5 384	28.1%	10 755	56.1%	6 101	68.2%	(11.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**874 732**	**908 126**	**210 524**	**24.1%**	**159 767**	**18.3%**	**128 901**	**14.2%**	**183 497**	**20.2%**	**682 689**	**75.2%**	**226 878**	**120.5%**	**(19.1%)**
Property rates	177 977	177 977	20 804	11.7%	32 709	18.4%	23 795	13.4%	35 937	20.2%	113 245	63.6%	22 123	49.4%	62.4%
Service charges	471 123	486 937	25 003	5.3%	110 460	23.4%	46 207	9.5%	128 660	26.4%	310 331	63.7%	41 915	58.6%	207.0%
Other revenue	70 593	72 927	114 164	161.7%	12 077	17.1%	34 691	47.6%	(13 725)	(18.8%)	147 207	201.9%	161 381	1 753.7%	(108.5%)
Transfers and Subsidies - Operational	76 717	76 717	31 902	41.6%	587	.8%	23 647	30.8%	18 767	24.5%	74 903	97.6%	10	-	189 368.5%
Transfers and Subsidies - Capital	23 991	23 991	18 492	77.1%	3 118	13.0%	-	-	12 590	52.5%	34 200	142.6%	-	-	(100.0%)
Interest	54 331	69 577	158	.3%	815	1.5%	562	.8%	1 268	1.8%	2 803	4.0%	1 449	11.2%	(12.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(735 219)**	**(819 998)**	**(163 944)**	**22.3%**	**(185 003)**	**25.2%**	**(134 906)**	**16.5%**	**(135 088)**	**16.5%**	**(618 942)**	**75.5%**	**(45 496)**	**14.4%**	**196.9%**
Suppliers and employees	(707 335)	(792 114)	(163 944)	23.2%	(185 003)	26.2%	(132 966)	16.8%	(134 187)	16.9%	(616 100)	77.8%	(45 496)	14.5%	194.9%

Finance charges	(27 859)	(27 859)	-	-	-	-	(1 941)	7.0%	(901)	3.2%	(2 842)	10.2%	-	-	(100.0%)
Transfers and Subsidies	(24)	(24)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**139 513**	**88 128**	**46 579**	**33.4%**	**(25 237)**	**(18.1%)**	**(6 005)**	**(6.8%)**	**48 409**	**54.9%**	**63 746**	**72.3%**	**181 383**	**816.7%**	**(73.3%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**443**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	443	-	(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	**(66 287)**	**(97 147)**	**(17 099)**	**25.8%**	**(17 890)**	**27.0%**	**(10 264)**	**10.6%**	**(10 535)**	**10.8%**	**(55 789)**	**57.4%**	**(22 325)**	**72.5%**	**(52.8%)**
Capital assets	(66 287)	(97 147)	(17 099)	25.8%	(17 890)	27.0%	(10 264)	10.6%	(10 535)	10.8%	(55 789)	57.4%	(22 325)	72.5%	(52.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(66 287)**	**(97 147)**	**(17 099)**	**25.8%**	**(17 890)**	**27.0%**	**(10 264)**	**10.6%**	**(10 535)**	**10.8%**	**(55 789)**	**57.4%**	**(21 882)**	**71.4%**	**(51.9%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**292**	**-**	**316**	**-**	**292**	**-**	**414**	**-**	**1 314**	**-**	**25**	**-**	**1 529.1%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	292	-	316	-	292	-	414	-	1 314	-	25	-	1 529.1%
Payments	**(1 924)**	**(1 924)**	**-**	**-**	**-**	**-**	**(3 769)**	**195.8%**	**901**	**(46.8%)**	**(2 867)**	**149.0%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(1 924)	(1 924)	-	-	-	-	(3 769)	195.8%	901	(46.8%)	(2 867)	149.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(1 924)**	**(1 924)**	**292**	**(15.2%)**	**316**	**(16.4%)**	**(3 476)**	**180.6%**	**1 315**	**(68.3%)**	**(1 553)**	**80.7%**	**25**	**-**	**5 080.4%**
Net Increase/(Decrease) in cash held	**71 301**	**(10 943)**	**29 772**	**41.8%**	**(42 811)**	**(60.0%)**	**(19 746)**	**180.4%**	**39 189**	**(358.1%)**	**6 404**	**(58.5%)**	**159 526**	**7 388.4%**	**(75.4%)**
Cash/cash equivalents at the year begin:	13 191	13 191	-	-	29 772	225.7%	(13 038)	(98.8%)	(35 040)	(265.6%)	-	-	604 533	100.0%	(105.8%)
Cash/cash equivalents at the year end:	**84 492**	**2 248**	**29 772**	**35.2%**	**(13 038)**	**(15.4%)**	**(32 785)**	**(1 458.7%)**	**4 149**	**184.6%**	**4 149**	**184.6%**	**764 059**	**3 124.0%**	**(99.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 566	8.6%	1 378	1.8%	1 186	1.6%	67 242	88.0%	76 371	9.7%	1 336	1.7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 052	9.0%	5 608	3.6%	2 390	1.5%	134 841	85.9%	156 890	19.9%	10 180	6.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	23 166	14.9%	6 850	4.4%	4 605	3.0%	121 255	77.8%	155 875	19.8%	(2 887)	(1.9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	4 873	7.5%	1 975	3.0%	1 668	2.6%	56 600	86.9%	65 116	8.3%	425	.7%	-	-
Receivables from Exchange Transactions - Waste Management	4 164	4.9%	1 754	2.1%	1 415	1.7%	77 147	91.3%	84 480	10.7%	(385)	(.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 278	2.7%	5 677	2.4%	5 598	2.4%	217 953	92.5%	235 505	29.9%	(2 464)	(1.0%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 751	56.0%	53	.4%	43	.3%	5 987	43.3%	13 834	1.8%	6 197	44.8%	-	-
Total By Income Source	**66 850**	**8.5%**	**23 293**	**3.0%**	**16 904**	**2.1%**	**681 024**	**86.4%**	**788 071**	**100.0%**	**12 403**	**1.6%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 001	89.7%	39	1.2%	10	.3%	294	8.8%	3 344	.4%	1 803	53.9%	-	-
Commercial	35 823	12.2%	9 650	3.3%	6 096	2.1%	242 106	82.4%	293 675	37.3%	18 479	6.3%	-	-
Households	28 026	5.7%	13 605	2.8%	10 797	2.2%	438 624	89.3%	491 052	62.3%	(7 879)	(1.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**66 850**	**8.5%**	**23 293**	**3.0%**	**16 904**	**2.1%**	**681 024**	**86.4%**	**788 071**	**100.0%**	**12 403**	**1.6%**	**-**	**-**

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	84 181	20.0%	23 541	5.6%	0	-	312 296	74.4%	420 018	49.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	59 868	14.1%	84	-	0	-	366 014	85.9%	425 966	50.3%
Auditor-General	76	100.0%	-	-	-	-	-	-	76	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**144 125**	**17.0%**	**23 625**	**2.8%**	**0**	**-**	**678 310**	**80.2%**	**846 061**	**100.0%**

Contact Details

Municipal Manager	Mr Lebogang Seetile	053 723 6000
Chief Financial Officer	Mr Lebogang Seetile	053 723 6000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**127 355**	**131 801**	**49 558**	**38.9%**	**40 962**	**32.2%**	**31 791**	**24.1%**	**4 189**	**3.2%**	**126 501**	**96.0%**	**4 913**	**96.9%**	**(14.7%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	4 012	4 012	143	3.6%	970	24.2%	716	17.9%	905	22.5%	2 733	68.1%	643	100.0%	40.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	830	176	63	7.5%	83	10.0%	86	48.7%	58	33.2%	289	164.7%	116	58.2%	(49.6%)
Interest earned from Current and Non Current Assets	1 922	1 984	348	18.1%	347	18.1%	335	16.9%	423	21.3%	1 452	73.2%	397	91.4%	6.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	307	580	40	13.2%	123	40.2%	146	25.2%	149	25.7%	459	79.2%	102	101.3%	46.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	276	358	12	4.3%	78	28.3%	70	19.4%	186	52.1%	346	96.7%	34	73.4%	455.7%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	120 009	123 559	48 953	40.8%	39 361	32.8%	30 439	24.6%	2 467	2.0%	121 221	98.1%	3 622	98.9%	(31.9%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	1 132	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	**126 675**	**125 898**	**23 442**	**18.5%**	**38 345**	**30.3%**	**30 412**	**24.2%**	**30 426**	**24.2%**	**122 625**	**97.4%**	**30 903**	**96.1%**	**(1.5%)**
Employee related costs	96 066	94 174	15 194	15.8%	25 955	27.0%	21 512	22.8%	21 431	22.8%	84 092	89.3%	21 237	98.2%	.9%
Remuneration of councillors	6 510	6 505	1 033	15.9%	1 549	23.8%	1 726	26.5%	1 608	24.7%	5 917	91.0%	1 549	100.0%	3.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	115	437	2	1.5%	0	.2%	2	.5%	16	3.7%	20	4.6%	102	29.8%	(84.3%)
Debt impairment	100	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	5 198	6 404	-	-	2 609	50.2%	980	15.3%	1 476	23.0%	5 065	79.1%	-	51.3%	(100.0%)
Interest,Dividends and Rent on Land	440	440	1	.2%	5	1.1%	68	15.5%	34	7.7%	108	24.5%	3	5.7%	1 133.0%
Contracted services	7 964	7 742	1 439	18.1%	2 382	29.9%	2 153	27.8%	2 822	36.4%	8 796	113.6%	3 059	113.6%	(7.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	100	501	-	-	439	439.2%	-	-	-	-	439	87.6%	-	-	-
Operational Cost and Other Cost	10 183	9 345	5 773	56.7%	5 406	53.1%	3 970	42.5%	3 039	32.5%	18 188	194.6%	5 154	107.9%	(41.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	(200)	(20.3%)	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**680**	**5 903**	**26 116**		**2 617**		**1 380**		**(26 237)**		**3 876**		**(25 990)**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**680**	**5 903**	**26 116**		**2 617**		**1 380**		**(26 237)**		**3 876**		**(25 990)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**680**	**5 903**	**26 116**		**2 617**		**1 380**		**(26 237)**		**3 876**		**(25 990)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**680**	**5 903**	**26 116**		**2 617**		**1 380**		**(26 237)**		**3 876**		**(25 990)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**680**	**5 903**	**26 116**		**2 617**		**1 380**		**(26 237)**		**3 876**		**(25 990)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**680**	**516**	**228**	**33.5%**	**(11)**	**(1.6%)**	**(34)**	**(6.7%)**	**136**	**26.3%**	**318**	**61.7%**	**394**	**(1 227.3%)**	**(65.6%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	680	516	228	33.5%	(11)	(1.6%)	(34)	(6.7%)	136	26.3%	318	61.7%	394	(1 216.6%)	(65.6%)
Capital Expenditure Functional	**680**	**516**	**228**	**33.5%**	**(11)**	**(1.6%)**	**(34)**	**(6.7%)**	**136**	**26.3%**	**318**	**61.7%**	**394**	**(1 228.1%)**	**(65.6%)**
Municipal governance and administration	**400**	**388**	**140**	**35.0%**	**(11)**	**(2.7%)**	**(34)**	**(8.9%)**	**103**	**26.5%**	**198**	**51.0%**	**-**	**(2 268.9%)**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	(6)	(16 241.7%)	(100.0%)
Finance and administration	400	388	140	35.0%	(11)	(2.7%)	(34)	(8.9%)	103	26.5%	198	51.0%	6	(1 814.4%)	1 595.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**280**	**29**	**-**	**-**	**-**	**-**	**-**	**-**	**47**	**162.0%**	**47**	**162.0%**	**-**	**(9 009.4%)**	**(100.0%)**
Community and Social Services	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	(434.8%)	-
Health	-	29	-	-	-	-	-	-	47	162.0%	47	162.0%	-	-	(100.0%)
Economic and Environmental Services	**-**	**99**	**88**	**-**	**(0)**	**-**	**-**	**-**	**(15)**	**(14.8%)**	**73**	**74.0%**	**394**	**(206.6%)**	**(103.7%)**
Planning and Development	-	99	88	-	(0)	-	-	-	(15)	(14.8%)	73	74.0%	394	(206.6%)	(103.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**125 676**	**128 236**	**112 234**	**89.3%**	**33 013**	**26.3%**	**35 900**	**28.0%**	**2 845**	**2.2%**	**183 992**	**143.5%**	**1 502**	**(57.1%)**	**89.4%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 470	3 747	295	8.5%	1 575	45.4%	1 103	29.4%	1 240	33.1%	4 213	112.4%	778	79.8%	59.5%
Transfers and Subsidies - Operational	120 285	122 505	111 614	92.8%	31 106	25.9%	34 492	28.2%	1 244	1.0%	178 456	145.7%	352	(56.1%)	253.8%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 922	1 984	326	16.9%	332	17.3%	306	15.4%	360	18.2%	1 324	66.7%	372	(427.8%)	(3.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(120 996)**	**(119 886)**	**(0)**	**-**	**1**	**-**	**(0)**	**-**	**(1)**	**-**	**(0)**	**-**	**(3)**	**(8.9%)**	**(75.4%)**
Suppliers and employees	(120 956)	(119 846)	(0)	-	1	-	(0)	-	(1)	-	(0)	-	(3)	(8.9%)	(75.4%)

Finance charges	(40)	(40)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 680**	**8 350**	**112 234**	**2 397.9%**	**33 014**	**705.4%**	**35 900**	**429.9%**	**2 844**	**34.1%**	**183 992**	**2 203.5%**	**1 499**	**2 197.8%**	**89.7%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(460)**	**(502)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(460)	(502)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(460)**	**(502)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**4 220**	**7 848**	**112 234**	**2 659.3%**	**33 014**	**782.2%**	**35 900**	**457.4%**	**2 844**	**36.2%**	**183 992**	**2 344.5%**	**1 499**	**1 531.7%**	**89.7%**
Cash/cash equivalents at the year begin:	658	1 289	-	-	112 234	17 067.5%	145 248	11 264.2%	181 148	14 048.3%	-	-	(61 868)	10.7%	(392.8%)
Cash/cash equivalents at the year end:	**4 878**	**9 137**	**112 234**	**2 300.8%**	**145 248**	**2 977.6%**	**181 148**	**1 982.5%**	**183 992**	**2 013.6%**	**183 992**	**2 013.6%**	**(60 369)**	**(3 600.7%)**	**(404.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(2)	(1.4%)	-	-	(2)	(1.4%)	110	102.8%	107	4.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(746)	(34.5%)	-	-	84	3.9%	2 825	130.6%	2 163	95.3%	-	-	-	-
Total By Income Source	**(748)**	**(32.9%)**	**-**	**-**	**83**	**3.6%**	**2 935**	**129.3%**	**2 270**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(726)	(71.6%)	-	-	16	1.6%	1 723	170.0%	1 014	44.7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(22)	(1.7%)	-	-	66	5.3%	1 212	96.4%	1 256	55.3%	-	-	-	-
Total By Customer Group	**(748)**	**(32.9%)**	**-**	**-**	**83**	**3.6%**	**2 935**	**129.3%**	**2 270**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	(8)	100.0%	-	-	-	-	-	-	(8)	(.3%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	662	37.0%	273	15.3%	127	7.1%	728	40.7%	1 790	61.5%
Auditor-General	-	-	-	-	-	-	1 128	100.0%	1 128	38.8%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**653**	**22.4%**	**273**	**9.4%**	**127**	**4.4%**	**1 856**	**63.8%**	**2 909**	**100.0%**

Contact Details

Municipal Manager	Mr Kagiso Klaas Teise	053 712 8731
Chief Financial Officer	Ms Cebile Sibanyoni	053 712 8770

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**126 487**	**128 947**	**30 136**	**23.8%**	**11 885**	**9.4%**	**25 706**	**19.9%**	**19 474**	**15.1%**	**87 201**	**67.6%**	**17 202**	**80.8%**	**13.2%**
Exchange Revenue															
Service charges - Electricity	28 982	29 181	3 037	10.5%	2 484	8.6%	5 020	17.2%	7 128	24.4%	17 670	60.6%	5 852	76.0%	21.8%
Service charges - Water	8 318	7 430	1 734	20.8%	948	11.4%	1 550	20.9%	1 447	19.5%	5 679	76.4%	1 370	78.5%	5.6%
Service charges - Waste Water Management	4 893	4 535	1 193	24.4%	685	14.0%	1 076	23.7%	1 092	24.1%	4 045	89.2%	1 082	93.7%	.8%
Service charges - Waste Management	5 686	4 460	1 289	22.7%	539	9.5%	1 014	22.7%	1 019	22.9%	3 861	86.6%	995	74.4%	2.5%
Sale of Goods and Rendering of Services	121	145	50	41.0%	29	23.8%	32	21.8%	38	26.3%	148	102.3%	73	1 307.1%	(47.5%)
Agency services	455	941	205	45.1%	212	46.5%	13	1.4%	53	5.7%	483	51.3%	297	162.6%	(82.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 968	8 536	2 064	29.6%	1 429	20.5%	2 172	25.4%	2 564	30.0%	8 228	96.4%	2 068	108.5%	24.0%
Interest earned from Current and Non Current Assets	-	120	7	-	39	-	218	181.8%	64	53.0%	328	273.0%	264	31.1%	(76.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	467	552	129	27.7%	97	20.8%	149	27.0%	148	26.8%	524	94.9%	194	124.5%	(23.5%)
Rental from Fixed Assets	2 586	1 490	354	13.7%	281	10.9%	607	40.7%	349	23.4%	1 591	106.8%	325	126.1%	7.4%
Licences or permits	1 034	1 034	11	1.1%	3	.3%	9	.9%	15	1.5%	38	3.7%	5	61.8%	200.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	888	447	125	14.0%	53	6.0%	80	17.8%	82	18.2%	338	75.7%	91	23.7%	(10.8%)
Non-Exchange Revenue															
Property rates	23 553	29 675	18 642	79.1%	4 613	19.6%	4 570	15.4%	4 616	15.6%	32 442	109.3%	2 916	92.8%	58.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11	11	-	-	-	-	-	-	-	-	-	-	-	77.6%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 841	32 841	629	1.9%	11	-	8 414	25.6%	48	.1%	9 102	27.7%	1 292	88.1%	(96.3%)
Interest Receivables	-	1 980	374	-	394	-	684	34.5%	709	35.8%	2 160	109.1%	284	146.8%	149.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 552	5 440	296	3.1%	67	.7%	97	1.8%	102	1.9%	563	10.4%	95	3.7%	7.7%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	131	131	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**136 326**	**137 928**	**24 462**	**17.9%**	**18 522**	**13.6%**	**21 704**	**15.7%**	**26 877**	**19.5%**	**91 565**	**66.4%**	**28 256**	**64.8%**	**(4.9%)**
Employee related costs	48 806	48 770	11 446	23.5%	7 888	16.2%	11 110	22.8%	11 535	23.7%	41 980	86.1%	10 530	98.7%	9.6%
Remuneration of councillors	4 811	5 777	1 413	29.4%	842	17.5%	1 389	24.0%	1 365	23.6%	5 009	86.7%	1 276	115.6%	7.0%
Bulk purchases - electricity	26 021	24 021	4 634	17.8%	3 542	13.6%	3 212	13.4%	6 614	27.5%	18 002	74.9%	6 153	43.1%	7.5%
Inventory consumed	1 554	1 515	67	4.3%	311	20.0%	504	33.2%	952	62.8%	1 834	121.1%	279	76.5%	240.8%
Debt impairment	3 248	3 248	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	12 616	15 531	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	10 372	8 298	915	8.8%	792	7.6%	668	8.0%	2 180	26.3%	4 555	54.9%	844	10.6%	158.3%
Contracted services	10 174	12 570	1 574	15.5%	3 334	32.8%	2 864	22.8%	1 315	10.5%	9 088	72.3%	1 586	44.6%	(17.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 056	1 977	406	19.8%	193	9.4%	61	3.1%	170	8.6%	831	42.0%	164	53.4%	3.6%
Operational Cost and Other Cost	16 368	15 923	4 006	24.5%	1 619	9.9%	1 897	11.9%	2 745	17.2%	10 266	64.5%	7 424	102.8%	(63.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	298	298	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 839)**	**(8 981)**	**5 674**		**(6 637)**		**4 002**		**(7 403)**		**(4 364)**		**(11 054)**		
Transfers and subsidies - capital (monetary allocations)	16 904	16 904	1 044	6.2%	6 363	37.6%	918	5.4%	435	2.6%	8 761	51.8%	3 328	100.7%	(86.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 065**	**7 923**	**6 718**		**(274)**		**4 920**		**(6 967)**		**4 397**		**(7 726)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 065**	**7 923**	**6 718**		**(274)**		**4 920**		**(6 967)**		**4 397**		**(7 726)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 065**	**7 923**	**6 718**		**(274)**		**4 920**		**(6 967)**		**4 397**		**(7 726)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 065**	**7 923**	**6 718**		**(274)**		**4 920**		**(6 967)**		**4 397**		**(7 726)**		
			-		-		-		-		-		0	0	

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**21 727**	**21 727**	**1 708**	**7.9%**	**5 718**	**26.3%**	**3 714**	**17.1%**	**2 189**	**10.1%**	**13 329**	**61.3%**	**4 496**	**111.7%**	**(51.3%)**
National Government	16 957	16 957	1 702	10.0%	5 533	32.6%	2 015	11.9%	873	5.2%	10 124	59.7%	4 301	117.8%	(79.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 957**	**16 957**	**1 702**	**10.0%**	**5 533**	**32.6%**	**2 015**	**11.9%**	**873**	**5.2%**	**10 124**	**59.7%**	**4 301**	**117.8%**	**(79.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 770	4 770	6	.1%	184	3.9%	1 699	35.6%	1 316	27.6%	3 205	67.2%	195	24.4%	574.0%
Capital Expenditure Functional	**21 727**	**21 727**	**1 708**	**7.9%**	**5 718**	**26.3%**	**3 714**	**17.1%**	**2 189**	**10.1%**	**13 329**	**61.3%**	**4 496**	**111.7%**	**(51.3%)**
Municipal governance and administration	**150**	**150**	**-**	**-**	**-**	**-**	**83**	**55.6%**	**-**	**-**	**83**	**55.6%**	**8**	**2.4%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	150	150	-	-	-	-	83	55.6%	-	-	83	55.6%	8	2.4%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 000**	**9 000**	**704**	**7.8%**	**1 385**	**15.4%**	**1 330**	**14.8%**	**873**	**9.7%**	**4 292**	**47.7%**	**187**	**38.1%**	**366.8%**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	187	38.1%	(100.0%)
Sport And Recreation	9 000	9 000	704	7.8%	1 385	15.4%	1 330	14.8%	873	9.7%	4 292	47.7%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 190**	**1 190**	**6**	**.5%**	**184**	**15.5%**	**1 349**	**113.4%**	**-**	**-**	**1 539**	**129.4%**	**-**	**-**	**-**
Planning and Development	540	540	6	1.1%	184	34.1%	1 349	249.8%	-	-	1 539	285.1%	-	-	-
Road Transport	650	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 387**	**11 387**	**998**	**8.8%**	**4 148**	**36.4%**	**952**	**8.4%**	**1 316**	**11.6%**	**7 414**	**65.1%**	**4 301**	**117.8%**	**(69.4%)**
Energy sources	1 000	1 000	-	-	-	-	25	2.5%	26	2.6%	51	5.1%	-	-	(100.0%)
Water Management	9 587	9 587	998	10.4%	4 148	43.3%	927	9.7%	1 290	13.5%	7 363	76.8%	2 303	138.9%	(44.0%)
Waste Water Management	800	800	-	-	-	-	-	-	-	-	-	-	1 998	104.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**143 395**	**165 030**	**97 543**	**68.0%**	**46 856**	**32.7%**	**65 166**	**39.5%**	**28 632**	**17.3%**	**238 198**	**144.3%**	**75 354**	**215.8%**	**(62.0%)**
Property rates	18 522	23 740	4 630	25.0%	1 894	10.2%	3 142	13.2%	3 847	16.2%	13 513	56.9%	14 061	381.8%	(72.6%)
Service charges	58 530	36 484	49 102	83.9%	25 296	43.2%	39 948	109.5%	23 527	64.5%	137 873	377.9%	61 644	404.2%	(61.8%)
Other revenue	16 598	15 979	23 237	140.0%	9 678	58.3%	12 487	78.1%	2 172	13.6%	47 574	297.7%	(66 199)	(2 088.7%)	(103.3%)
Transfers and Subsidies - Operational	32 841	38 188	15 045	45.8%	2 135	6.5%	9 586	25.1%	(1 300)	(3.4%)	25 466	66.7%	29 848	710.8%	(104.4%)
Transfers and Subsidies - Capital	16 904	33 808	5 517	32.6%	7 836	46.4%	-	-	-	-	13 353	39.5%	36 000	899.2%	(100.0%)
Interest	-	16 830	12	-	17	-	4	-	386	2.3%	419	2.5%	0	-	95 989.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(132 834)**	**(93 499)**	**(32 255)**	**24.3%**	**(14 802)**	**11.1%**	**(26 906)**	**28.8%**	**(23 995)**	**25.7%**	**(97 958)**	**104.8%**	**(38 590)**	**111.8%**	**(37.8%)**
Suppliers and employees	(122 462)	(86 861)	(32 255)	26.3%	(14 802)	12.1%	(26 906)	31.0%	(23 995)	27.6%	(97 958)	112.8%	(38 590)	121.4%	(37.8%)

Finance charges	(10 372)	(6 638)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**10 561**	**71 531**	**65 288**	**618.2%**	**32 054**	**303.5%**	**38 260**	**53.5%**	**4 638**	**6.5%**	**140 240**	**196.1%**	**36 764**	**2 357.8%**	**(87.4%)**
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	**(24 986)**	**(24 986)**	**(1 855)**	**7.4%**	**(6 553)**	**26.2%**	**(3 116)**	**12.5%**	**(2 477)**	**9.9%**	**(14 001)**	**56.0%**	**(1 619)**	**88.9%**	**53.0%**
Capital assets	(24 986)	(24 986)	(1 855)	7.4%	(6 553)	26.2%	(3 116)	12.5%	(2 477)	9.9%	(14 001)	56.0%	(1 619)	88.9%	53.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(24 986)**	**(24 986)**	**(1 855)**	**7.4%**	**(6 553)**	**26.2%**	**(3 116)**	**12.5%**	**(2 477)**	**9.9%**	**(14 001)**	**56.0%**	**(1 619)**	**88.9%**	**53.0%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(14 425)**	**46 545**	**63 432**	**(439.8%)**	**25 502**	**(176.8%)**	**35 144**	**75.5%**	**2 160**	**4.6%**	**126 239**	**271.2%**	**35 145**	**(1 368.4%)**	**(93.9%)**
Cash/cash equivalents at the year begin:	306	306	-	-	63 432	20 744.2%	88 934	29 084.0%	124 078	40 577.1%	-	-	95 947	-	29.3%
Cash/cash equivalents at the year end:	**(14 119)**	**46 851**	**63 432**	**(449.3%)**	**88 934**	**(629.9%)**	**124 078**	**264.8%**	**126 239**	**269.4%**	**126 239**	**269.4%**	**131 092**	**(1 416.9%)**	**(3.7%)**

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	1 469	3.2%	601	1.3%	585	1.3%	43 701	94.3%	46 356	23.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 440	15.0%	207	2.2%	200	2.1%	7 726	80.7%	9 572	4.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 092	4.2%	926	1.3%	794	1.1%	67 955	93.4%	72 767	36.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 138	3.8%	442	1.5%	421	1.4%	27 854	93.3%	29 856	14.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 016	3.3%	415	1.4%	406	1.3%	28 797	94.0%	30 633	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	97	2.9%	49	1.5%	40	1.2%	3 133	94.4%	3 319	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	162	1.7%	79	.9%	84	.9%	8 928	96.5%	9 253	4.6%	-	-	-	-
Total By Income Source	**8 414**	**4.2%**	**2 718**	**1.3%**	**2 530**	**1.3%**	**188 094**	**93.2%**	**201 756**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	235	1.6%	93	.6%	96	.6%	14 420	97.1%	14 844	7.4%	-	-	-	-
Commercial	1 541	5.8%	307	1.2%	262	1.0%	24 429	92.1%	26 539	13.2%	-	-	-	-
Households	6 638	4.1%	2 318	1.4%	2 173	1.4%	149 244	93.1%	160 373	79.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**8 414**	**4.2%**	**2 718**	**1.3%**	**2 530**	**1.3%**	**188 094**	**93.2%**	**201 756**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 866	2.6%	2 377	2.2%	2 631	2.4%	100 330	92.7%	108 204	81.7%
Bulk Water	119	13.8%	-	-	62	7.2%	681	79.0%	861	.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 049	23.6%	412	3.2%	271	2.1%	9 215	71.2%	12 947	9.8%
Auditor-General	565	5.6%	-	-	-	-	9 606	94.4%	10 171	7.7%
Other	27	44.6%	27	45.5%	-	-	6	10.0%	59	-
Medical Aid deductions	158	100.0%	-	-	-	-	-	-	158	.1%
Total	**6 784**	**5.1%**	**2 816**	**2.1%**	**2 963**	**2.2%**	**119 837**	**90.5%**	**132 400**	**100.0%**

Contact Details

Municipal Manager	Mr Joseph Gerhardus Cloete	027 851 1137
Chief Financial Officer	Mrs Dineo Moshobane	027 851 1131

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**527 919**	**589 809**	**108 657**	**20.6%**	**130 476**	**24.7%**	**138 231**	**23.4%**	**109 825**	**18.6%**	**487 189**	**82.6%**	**104 451**	**86.8%**	**5.1%**
Exchange Revenue															
Service charges - Electricity	159 927	179 779	33 776	21.1%	42 496	26.6%	47 490	26.4%	47 793	26.6%	171 556	95.4%	39 538	108.8%	20.9%
Service charges - Water	61 257	63 470	7 972	13.0%	14 215	23.2%	15 353	24.2%	12 259	19.3%	49 799	78.5%	13 343	69.8%	(8.1%)
Service charges - Waste Water Management	22 600	16 359	2 700	11.9%	4 324	19.1%	4 115	25.2%	4 033	24.7%	15 172	92.7%	3 989	63.4%	1.1%
Service charges - Waste Management	26 984	18 972	3 247	12.0%	5 081	18.8%	4 948	26.1%	4 897	25.8%	18 172	95.8%	4 824	60.8%	1.5%
Sale of Goods and Rendering of Services	4 389	4 186	118	2.7%	178	4.1%	3 369	80.5%	76	1.8%	3 740	89.3%	89	10.2%	(14.7%)
Agency services	98	98	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 281	55 780	9 926	42.6%	14 075	60.5%	15 428	27.7%	15 446	27.7%	54 875	98.4%	11 137	111.9%	38.7%
Interest earned from Current and Non Current Assets	16 933	23 576	5 707	33.7%	3 739	22.1%	7 095	30.1%	5 344	22.7%	21 885	92.8%	12 806	83.5%	(58.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 308	1 308	-	-	-	-	-	-	-	-	-	-	-	55.3%	-
Rental from Fixed Assets	3 549	2 513	114	3.2%	593	16.7%	233	9.3%	242	9.6%	1 182	47.0%	73	35.3%	230.0%
Licences or permits	4 024	3 726	589	14.6%	814	20.2%	690	18.5%	743	19.9%	2 836	76.1%	578	72.4%	28.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	577	651	123	21.3%	168	29.1%	166	25.5%	171	26.2%	628	96.4%	155	98.3%	10.1%
Non-Exchange Revenue															
Property rates	59 953	61 276	9 355	15.6%	14 005	23.4%	15 159	24.7%	11 007	18.0%	49 526	80.8%	13 644	82.8%	(19.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	635	599	1	.2%	96	15.1%	23	3.8%	15	2.4%	135	22.5%	0	.7%	8 118.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	77 232	77 227	31 170	40.4%	25 319	32.8%	18 177	23.5%	1 759	2.3%	76 424	99.0%	138	100.1%	1 178.4%
Interest Receivables	4 585	17 574	3 413	74.4%	4 802	104.7%	5 390	30.7%	5 444	31.0%	19 050	108.4%	3 713	101.4%	46.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	2 125	446	-	571	-	595	28.0%	596	28.0%	2 208	103.9%	425	-	40.2%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	60 588	60 588	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**564 107**	**624 752**	**135 798**	**24.1%**	**112 837**	**20.0%**	**104 771**	**16.8%**	**89 088**	**14.3%**	**442 495**	**70.8%**	**109 754**	**67.2%**	**(18.8%)**
Employee related costs	119 328	118 575	26 395	22.1%	29 311	24.6%	29 569	24.9%	30 143	25.4%	115 418	97.3%	26 010	88.1%	15.9%
Remuneration of councillors	8 045	8 286	1 916	23.8%	1 895	23.6%	2 103	25.4%	1 965	23.7%	7 879	95.1%	1 772	96.4%	10.9%
Bulk purchases - electricity	152 145	165 000	47 393	31.2%	34 264	22.5%	33 592	20.4%	21 952	13.3%	137 201	83.2%	45 322	106.7%	(51.6%)
Inventory consumed	54 491	74 573	13 533	24.8%	15 865	29.1%	18 331	24.6%	11 983	16.1%	59 712	80.1%	14 374	80.9%	(16.6%)
Debt impairment	42 900	63 500	34 950	81.5%	1 292	3.0%	1 541	2.4%	1 325	2.1%	39 107	61.6%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	72 392	57 829	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	20 653	5 670	1 401	6.8%	1 571	7.6%	1 103	19.4%	1 092	19.3%	5 167	91.1%	1 477	23.5%	(26.0%)
Contracted services	45 075	82 788	6 906	15.3%	21 843	48.5%	14 476	17.5%	16 227	19.6%	59 452	71.8%	12 958	73.0%	25.2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 100	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	37 828	43 531	3 304	8.7%	6 796	18.0%	4 057	9.3%	4 402	10.1%	18 559	42.6%	7 842	73.2%	(43.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	10 152	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(36 188)**	**(34 944)**	**(27 141)**		**17 639**		**33 461**		**20 736**		**44 695**		**(5 303)**		
Transfers and subsidies - capital (monetary allocations)	22 696	22 696	3 094	13.6%	7 821	34.5%	1 634	7.2%	10 183	44.9%	22 732	100.2%	4 760	21.7%	113.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(13 492)**	**(12 248)**	**(24 048)**		**25 460**		**35 094**		**30 920**		**67 426**		**(543)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(13 492)**	**(12 248)**	**(24 048)**		**25 460**		**35 094**		**30 920**		**67 426**		**(543)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(13 492)**	**(12 248)**	**(24 048)**		**25 460**		**35 094**		**30 920**		**67 426**		**(543)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(13 492)**	**(12 248)**	**(24 048)**		**25 460**		**35 094**		**30 920**		**67 426**		**(543)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**77 642**	**92 694**	**5 400**	**7.0%**	**8 493**	**10.9%**	**8 183**	**8.8%**	**16 665**	**18.0%**	**38 741**	**41.8%**	**10 534**	**30.2%**	**58.2%**
National Government	47 139	47 139	2 690	5.7%	8 471	18.0%	1 453	3.1%	8 822	18.7%	21 437	45.5%	10 212	28.5%	(13.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 139**	**47 139**	**2 690**	**5.7%**	**8 471**	**18.0%**	**1 453**	**3.1%**	**8 822**	**18.7%**	**21 437**	**45.5%**	**10 212**	**28.5%**	**(13.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 503	45 555	2 709	8.9%	22	.1%	6 729	14.8%	7 843	17.2%	17 304	38.0%	322	40.3%	2 339.0%
Capital Expenditure Functional	**77 642**	**92 694**	**5 400**	**7.0%**	**8 493**	**10.9%**	**8 183**	**8.8%**	**16 665**	**18.0%**	**38 741**	**41.8%**	**10 534**	**30.2%**	**58.2%**
Municipal governance and administration	**1 050**	**2 902**	**-**	**-**	**-**	**-**	**24**	**.8%**	**194**	**6.7%**	**219**	**7.5%**	**153**	**10.0%**	**26.8%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 050	2 902	-	-	-	-	24	.8%	194	6.7%	219	7.5%	153	10.0%	26.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 063**	**9 063**	**37**	**.4%**	**22**	**.2%**	**23**	**.3%**	**-**	**-**	**83**	**.9%**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 063	9 063	37	.4%	22	.2%	23	.3%	-	-	83	.9%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**67 529**	**80 729**	**5 362**	**7.9%**	**8 471**	**12.5%**	**8 135**	**10.1%**	**16 471**	**20.4%**	**38 439**	**47.6%**	**10 381**	**30.7%**	**58.7%**
Energy sources	4 517	4 517	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	9 695	19 200	-	-	-	-	6 682	34.8%	6 452	33.6%	13 134	68.4%	168	10.3%	3 733.4%
Waste Water Management	53 317	57 012	5 362	10.1%	8 471	15.9%	1 453	2.5%	10 019	17.6%	25 306	44.4%	10 212	31.2%	(1.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**493 840**	**608 472**	**242 032**	**49.0%**	**252 095**	**51.0%**	**238 385**	**39.2%**	**188 339**	**31.0%**	**920 850**	**151.3%**	**163 806**	**156.8%**	**15.0%**
Property rates	47 117	69 615	6	-	8	-	13	-	8	-	35	-	62 301	418.5%	(100.0%)
Service charges	236 208	275 944	9 473	4.0%	16 075	6.8%	18 400	6.7%	27 691	10.0%	71 639	26.0%	570 184	917.4%	(95.1%)
Other revenue	70 374	82 533	9 630	13.7%	1 339	1.9%	6 483	7.9%	2 105	2.5%	19 557	23.7%	(566 065)	(3 344.6%)	(100.4%)
Transfers and Subsidies - Operational	77 232	77 227	216 399	280.2%	228 071	295.3%	203 731	263.8%	158 449	205.2%	806 649	1 044.5%	97 286	314.5%	62.9%
Transfers and Subsidies - Capital	22 696	22 696	6 426	28.3%	6 574	29.0%	9 696	42.7%	-	-	22 696	100.0%	-	244.9%	-
Interest	40 213	80 456	98	.2%	28	.1%	62	.1%	86	.1%	273	.3%	100	7.9%	(13.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(529 180)**	**(606 242)**	**(146 276)**	**27.6%**	**(177 156)**	**33.5%**	**(156 794)**	**25.9%**	**(141 451)**	**23.3%**	**(621 677)**	**102.5%**	**(55 244)**	**59.1%**	**156.0%**
Suppliers and employees	(508 527)	(600 572)	(146 276)	28.8%	(177 156)	34.8%	(156 794)	26.1%	(141 451)	23.6%	(621 677)	103.5%	(55 244)	61.8%	156.0%

Finance charges	(20 653)	(5 670)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(35 340)**	**2 230**	**95 756**	**(271.0%)**	**74 939**	**(212.1%)**	**81 591**	**3 658.1%**	**46 887**	**2 102.2%**	**299 173**	**13 413.4%**	**108 563**	**317.6%**	**(56.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(89 289)**	**(106 598)**	**(6 287)**	**7.0%**	**(9 099)**	**10.2%**	**(6 471)**	**6.1%**	**(14 510)**	**13.6%**	**(36 367)**	**34.1%**	**(13 836)**	**37.9%**	**4.9%**
Capital assets	(89 289)	(106 598)	(6 287)	7.0%	(9 099)	10.2%	(6 471)	6.1%	(14 510)	13.6%	(36 367)	34.1%	(13 836)	37.9%	4.9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(89 289)**	**(106 598)**	**(6 287)**	**7.0%**	**(9 099)**	**10.2%**	**(6 471)**	**6.1%**	**(14 510)**	**13.6%**	**(36 367)**	**34.1%**	**(13 836)**	**37.9%**	**4.9%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(124 628)**	**(104 367)**	**89 469**	**(71.8%)**	**65 840**	**(52.8%)**	**75 120**	**(72.0%)**	**32 377**	**(31.0%)**	**262 806**	**(251.8%)**	**94 727**	**417.3%**	**(65.8%)**
Cash/cash equivalents at the year begin:	253 877	323 917	-	-	89 469	35.2%	479 226	147.9%	554 346	171.1%	-	-	824 376	-	(32.8%)
Cash/cash equivalents at the year end:	**129 249**	**219 550**	**89 469**	**69.2%**	**155 309**	**120.2%**	**554 346**	**252.5%**	**586 723**	**267.2%**	**586 723**	**267.2%**	**919 103**	**362.0%**	**(36.2%)**

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	7 961	4.0%	7 409	3.7%	5 200	2.6%	179 324	89.7%	199 895	36.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 937	13.8%	2 754	4.3%	1 941	3.0%	50 900	78.9%	64 532	11.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 588	6.1%	4 453	3.6%	3 272	2.6%	109 617	87.7%	124 930	23.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 756	5.9%	1 730	3.7%	1 274	2.7%	41 309	87.8%	47 069	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 129	4.6%	2 875	3.2%	2 025	2.3%	80 356	89.9%	89 385	16.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	.7%	9	1.2%	3	.4%	763	97.8%	780	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 712)	(44.0%)	362	2.4%	192	1.3%	21 418	140.3%	15 261	2.8%	-	-	-	-
Total By Income Source	**24 665**	**4.6%**	**19 593**	**3.6%**	**13 908**	**2.6%**	**483 686**	**89.3%**	**541 853**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 023	11.5%	1 066	6.1%	674	3.8%	13 754	78.5%	17 517	3.2%	-	-	-	-
Commercial	5 232	6.7%	2 664	3.4%	1 784	2.3%	68 795	87.7%	78 476	14.5%	-	-	-	-
Households	17 410	3.9%	15 862	3.6%	11 450	2.6%	401 137	90.0%	445 859	82.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**24 665**	**4.6%**	**19 593**	**3.6%**	**13 908**	**2.6%**	**483 686**	**89.3%**	**541 853**	**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	14 165	5.9%	-	-	-	-	226 075	94.1%	240 241	45.8%
Bulk Water	-	-	-	-	-	-	225 737	100.0%	225 737	43.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 803	34.9%	288	.5%	8 379	14.8%	28 303	49.9%	56 773	10.8%
Auditor-General	-	-	-	-	-	-	901	100.0%	901	.2%
Other	11	55.7%	-	-	-	-	9	44.3%	20	-
Medical Aid deductions	683	100.0%	-	-	-	-	-	-	683	.1%
Total	**34 663**	**6.6%**	**288**	**.1%**	**8 379**	**1.6%**	**481 026**	**91.7%**	**524 356**	**100.0%**

Contact Details

Municipal Manager	Adv D Malan	027 718 8100
Chief Financial Officer	Mr Heinri Cloete	027 718 8126

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**85 045**	**96 968**	**30 858**	**36.3%**	**22 806**	**26.8%**	**20 967**	**21.6%**	**7 362**	**7.6%**	**81 992**	**84.6%**	**12 555**	**75.8%**	**(41.4%)**
Exchange Revenue															
Service charges - Electricity	10 554	10 554	1 495	14.2%	2 229	21.1%	2 821	26.7%	2 056	19.5%	8 601	81.5%	1 717	88.2%	19.7%
Service charges - Water	2 641	4 668	620	23.5%	675	25.6%	761	16.3%	467	10.0%	2 523	54.1%	318	115.0%	46.6%
Service charges - Waste Water Management	1 574	2 091	588	37.4%	584	37.1%	579	27.7%	417	19.9%	2 168	103.7%	361	125.5%	15.5%
Service charges - Waste Management	1 713	2 380	529	30.9%	535	31.2%	504	21.2%	390	16.4%	1 958	82.3%	336	105.8%	16.3%
Sale of Goods and Rendering of Services	40	48	6	15.4%	9	22.9%	29	59.7%	2	4.8%	46	96.0%	6	185.8%	(61.4%)
Agency services	1 062	1 062	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 599	12 970	3 246	49.2%	3 179	48.2%	3 587	27.7%	1 972	15.2%	11 983	92.4%	1 289	58.9%	53.0%
Interest earned from Current and Non Current Assets	450	450	9	1.9%	-	-	-	-	-	-	9	1.9%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	241	241	47	19.6%	66	27.3%	74	30.9%	40	16.6%	227	94.3%	33	73.6%	19.8%
Licences or permits	1	1	2	396.8%	3	532.3%	-	-	0	66.2%	5	995.2%	1	735.2%	(52.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 324	3 324	0	-	0	-	(1)	-	(0)	-	(1)	-	0	-	(6 085.7%)
Non-Exchange Revenue															
Property rates	13 077	15 348	9 952	76.1%	2 911	22.3%	3 028	19.7%	2 014	13.1%	17 906	116.7%	(1 157)	72.0%	(274.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	3	-	-	-	-	1	33.4%	-	-	1	33.4%	-	14.8%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 539	38 599	14 354	37.2%	12 604	32.7%	9 570	24.8%	-	-	36 528	94.6%	8 491	86.3%	(100.0%)
Interest Receivables	5 163	5 163	-	-	-	-	-	-	-	-	-	-	1 157	31.8%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	66	66	9	14.1%	11	17.0%	14	21.2%	4	6.5%	39	58.9%	4	198.7%	17.0%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**108 448**	**127 856**	**22 129**	**20.4%**	**18 449**	**17.0%**	**13 755**	**10.8%**	**8 141**	**6.4%**	**62 474**	**48.9%**	**7 798**	**52.0%**	**4.4%**
Employee related costs	35 054	43 489	8 753	25.0%	8 478	24.2%	8 198	18.9%	5 584	12.8%	31 012	71.3%	5 454	90.3%	2.4%
Remuneration of councillors	4 654	5 838	1 238	26.6%	1 266	27.2%	1 406	24.1%	875	15.0%	4 786	82.0%	844	105.6%	3.7%
Bulk purchases - electricity	15 573	15 573	9 338	60.0%	5 428	34.9%	364	2.3%	437	2.8%	15 568	100.0%	95	12.3%	361.1%
Inventory consumed	2 377	2 610	763	32.1%	674	28.3%	382	14.7%	284	10.9%	2 103	80.6%	281	52.6%	.9%
Debt impairment	11 966	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	19 452	19 452	-	-	-	-	-	-	-	-	-	-	15	52.9%	(100.0%)
Interest,Dividends and Rent on Land	897	21 897	80	8.9%	693	77.3%	2 183	10.0%	-	-	2 956	13.5%	-	187.2%	-
Contracted services	4 230	4 400	149	3.5%	453	10.7%	132	3.0%	33	.7%	767	17.4%	116	25.1%	(71.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	14 244	14 597	1 808	12.7%	1 458	10.2%	1 088	7.5%	928	6.4%	5 282	36.2%	992	57.5%	(6.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 403)**	**(30 888)**	**8 728**		**4 357**		**7 212**		**(780)**		**19 518**		**4 757**		
Transfers and subsidies - capital (monetary allocations)	8 179	4 379	-	-	2 715	33.2%	(657)	(15.0%)	-	-	2 058	47.0%	2 292	28.6%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(15 224)**	**(26 509)**	**8 728**		**7 072**		**6 555**		**(780)**		**21 576**		**7 049**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(15 224)**	**(26 509)**	**8 728**		**7 072**		**6 555**		**(780)**		**21 576**		**7 049**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(15 224)**	**(26 509)**	**8 728**		**7 072**		**6 555**		**(780)**		**21 576**		**7 049**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(15 224)**	**(26 509)**	**8 728**		**7 072**		**6 555**		**(780)**		**21 576**		**7 049**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**9 687**	**5 672**	**222**	**2.3%**	**89**	**.9%**	**895**	**15.8%**	**29**	**.5%**	**1 235**	**21.8%**	**2 614**	**35.8%**	**(98.9%)**
National Government	8 570	5 652	127	1.5%	35	.4%	472	8.4%	13	.2%	647	11.5%	2 571	34.7%	(99.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**8 570**	**5 652**	**127**	**1.5%**	**35**	**.4%**	**472**	**8.4%**	**13**	**.2%**	**647**	**11.5%**	**2 571**	**34.7%**	**(99.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 117	20	95	8.5%	53	4.8%	423	2 113.0%	17	82.5%	588	2 937.5%	43	120.3%	(61.2%)
Capital Expenditure Functional	**9 687**	**5 672**	**222**	**2.3%**	**89**	**.9%**	**895**	**15.8%**	**29**	**.5%**	**1 235**	**21.8%**	**2 614**	**35.8%**	**(98.9%)**
Municipal governance and administration	**1 117**	**20**	**95**	**8.5%**	**39**	**3.5%**	**11**	**55.5%**	**17**	**82.5%**	**162**	**808.0%**	**43**	**37.9%**	**(61.2%)**
Executive and Council	33	-	87	260.8%	39	117.1%	11	-	-	-	137	-	-	-	-
Finance and administration	1 084	20	8	.7%	-	-	-	-	17	82.5%	25	122.7%	43	53.0%	(61.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 952**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 952	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 618**	**5 652**	**127**	**2.3%**	**50**	**.9%**	**884**	**15.6%**	**13**	**.2%**	**1 073**	**19.0%**	**2 571**	**35.8%**	**(99.5%)**
Energy sources	175	175	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	4 518	4 700	127	2.8%	50	1.1%	505	10.8%	13	.3%	695	14.8%	2 571	46.4%	(99.5%)
Waste Water Management	925	777	-	-	-	-	378	48.7%	-	-	378	48.7%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**71 540**	**74 484**	**17 695**	**24.7%**	**14 380**	**20.1%**	**14 666**	**19.7%**	**2 906**	**3.9%**	**49 647**	**66.7%**	**1 618**	**79.9%**	**79.6%**
Property rates	6 541	8 793	1 253	19.2%	1 408	21.5%	2 169	24.7%	537	6.1%	5 367	61.0%	1 687	40.7%	(68.2%)
Service charges	8 907	10 782	1 741	19.5%	2 443	27.4%	3 544	32.9%	2 286	21.2%	10 014	92.9%	2 118	69.7%	8.0%
Other revenue	4 669	4 678	263	5.6%	(72)	(1.5%)	102	2.2%	41	.9%	334	7.1%	(13 044)	13.4%	(100.3%)
Transfers and Subsidies - Operational	38 539	38 599	14 356	37.3%	10 512	27.3%	8 614	22.3%	2	-	33 485	86.8%	8 493	122.3%	(100.0%)
Transfers and Subsidies - Capital	8 179	4 379	-	-	-	-	-	-	-	-	-	-	2 292	89.7%	(100.0%)
Interest	4 705	7 253	83	1.8%	88	1.9%	237	3.3%	39	.5%	447	6.2%	72	3.1%	(45.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(74 930)**	**(84 970)**	**(27 516)**	**36.7%**	**(23 182)**	**30.9%**	**(21 406)**	**25.2%**	**(12 774)**	**15.0%**	**(84 879)**	**99.9%**	**(16 275)**	**120.3%**	**(21.5%)**
Suppliers and employees	(74 930)	(84 970)	(27 516)	36.7%	(23 182)	30.9%	(21 406)	25.2%	(12 774)	15.0%	(84 879)	99.9%	(16 275)	120.3%	(21.5%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(3 390)**	**(10 486)**	**(9 820)**	**289.7%**	**(8 802)**	**259.7%**	**(6 741)**	**64.3%**	**(9 869)**	**94.1%**	**(35 232)**	**336.0%**	**(14 657)**	**(86.9%)**	**(32.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(9 687)**	**(5 672)**	**(255)**	**2.6%**	**(86)**	**.9%**	**(104)**	**1.8%**	**(15)**	**.3%**	**(459)**	**8.1%**	**(2 941)**	**39.9%**	**(99.5%)**
Capital assets	(9 687)	(5 672)	(255)	2.6%	(86)	.9%	(104)	1.8%	(15)	.3%	(459)	8.1%	(2 941)	39.9%	(99.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(9 687)**	**(5 672)**	**(255)**	**2.6%**	**(86)**	**.9%**	**(104)**	**1.8%**	**(15)**	**.3%**	**(459)**	**8.1%**	**(2 941)**	**39.9%**	**(99.5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**5**	**-**	**-**	**-**	**5**	**-**	**2**	**-**	**12**	**-**	**9**	**-**	**(82.6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	5	-	-	-	5	-	2	-	12	-	9	-	(82.6%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**5**	**-**	**-**	**-**	**5**	**-**	**2**	**-**	**12**	**-**	**9**	**-**	**(82.6%)**
Net Increase/(Decrease) in cash held	**(13 077)**	**(16 158)**	**(10 070)**	**77.0%**	**(8 888)**	**68.0%**	**(6 839)**	**42.3%**	**(9 882)**	**61.2%**	**(35 680)**	**220.8%**	**(17 590)**	**(214.2%)**	**(43.8%)**
Cash/cash equivalents at the year begin:	8 255	905	(5 777)	(70.0%)	(9 165)	(111.0%)	(18 053)	(1 994.8%)	(24 893)	(2 750.6%)	(5 777)	(638.3%)	(122)	100.0%	20 232.7%
Cash/cash equivalents at the year end:	**(4 821)**	**(15 253)**	**(9 165)**	**190.1%**	**(18 053)**	**374.4%**	**(24 893)**	**163.2%**	**(34 775)**	**228.0%**	**(34 775)**	**228.0%**	**(17 712)**	**(197.0%)**	**96.3%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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 Rufus Beukes	027 652 8012
Chief Financial Officer	Mr Rufus Beukes	027 652 8009

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**165 528**	**157 713**	**30 770**	**18.6%**	**31 753**	**19.2%**	**29 143**	**18.5%**	**20 392**	**12.9%**	**112 058**	**71.1%**	**27 794**	**87.9%**	**(26.6%)**
Exchange Revenue															
Service charges - Electricity	47 234	47 234	8 074	17.1%	8 465	17.9%	9 446	20.0%	10 504	22.2%	36 490	77.3%	9 550	85.0%	10.0%
Service charges - Water	12 784	12 784	2 093	16.4%	3 191	25.0%	3 438	26.9%	2 368	18.5%	11 090	86.7%	1 606	97.8%	47.4%
Service charges - Waste Water Management	7 109	7 109	1 246	17.5%	1 725	24.3%	1 661	23.4%	1 660	23.3%	6 291	88.5%	1 839	106.5%	(9.7%)
Service charges - Waste Management	7 209	7 209	1 222	17.0%	1 661	23.0%	1 716	23.8%	1 705	23.7%	6 305	87.5%	1 614	100.8%	5.6%
Sale of Goods and Rendering of Services	321	321	40	12.6%	73	22.7%	55	17.1%	48	14.9%	216	67.3%	41	90.2%	17.2%
Agency services	234	234	56	24.0%	(4)	(1.7%)	(31)	(13.3%)	7	3.0%	28	12.1%	175	54.4%	(96.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 853	1 853	476	25.7%	430	23.2%	450	24.3%	488	26.4%	1 844	99.5%	450	90.1%	8.4%
Interest earned from Current and Non Current Assets	2 209	1 209	234	10.6%	111	5.0%	138	11.4%	146	12.1%	630	52.1%	284	94.9%	(48.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	283	283	71	25.3%	116	41.0%	96	34.0%	90	32.0%	374	132.2%	74	112.6%	22.7%
Licences or permits	383	383	298	77.9%	1	.2%	0	.1%	2	.5%	302	78.8%	2	63.6%	(10.8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 317	4 317	9	.2%	6	.1%	5	.1%	2	-	22	.5%	4	.4%	(50.6%)
Non-Exchange Revenue															
Property rates	36 740	27 378	(1)	-	(50)	(.1%)	(70)	(.3%)	1 822	6.7%	1 701	6.2%	3	97.2%	65 314.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33	33	-	-	1	1.8%	0	.4%	0	.5%	1	2.7%	0	12.9%	134.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	43 071	43 071	16 271	37.8%	14 933	34.7%	11 207	26.0%	536	1.2%	42 947	99.7%	8 982	82.2%	(94.0%)
Interest Receivables	1 242	3 788	680	54.8%	1 093	88.0%	1 034	27.3%	1 012	26.7%	3 819	100.8%	3 169	280.7%	(68.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	509	509	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**174 509**	**180 539**	**22 493**	**12.9%**	**35 328**	**20.2%**	**33 171**	**18.4%**	**23 475**	**13.0%**	**114 467**	**63.4%**	**27 562**	**74.8%**	**(14.8%)**
Employee related costs	58 316	58 439	8 871	15.2%	14 554	25.0%	13 832	23.7%	14 892	25.5%	52 148	89.2%	12 416	90.6%	19.9%
Remuneration of councillors	6 100	6 142	866	14.2%	1 519	24.9%	1 422	23.1%	2 146	34.9%	5 953	96.9%	1 270	85.5%	69.1%
Bulk purchases - electricity	32 131	35 131	6 660	20.7%	7 373	22.9%	6 142	17.5%	3 079	8.8%	23 255	66.2%	7 539	101.7%	(59.2%)
Inventory consumed	505	2 564	472	93.5%	1 526	302.1%	1 868	72.9%	1 698	66.3%	5 565	217.1%	505	70.9%	236.0%
Debt impairment	11 697	(2 981)	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	18 091	31 975	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	2 309	1 835	0	-	-	-	2	.1%	-	-	2	.1%	0	-	(100.0%)
Contracted services	22 028	21 393	3 506	15.9%	4 790	21.7%	5 285	24.7%	2 501	11.7%	16 083	75.2%	4 454	92.0%	(43.8%)
Transfers and subsidies	500	500	114	22.7%	85	17.1%	-	-	3	.6%	202	40.4%	49	-	(93.9%)
Irrecoverable debts written off	6 376	7 825	136	2.1%	543	8.5%	841	10.7%	2 291	29.3%	3 811	48.7%	-	-	(100.0%)
Operational Cost and Other Cost	15 425	16 688	1 866	12.1%	4 938	32.0%	3 778	22.6%	(3 135)	(18.8%)	7 448	44.6%	1 328	73.2%	(336.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 029	1 029	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 980)**	**(22 827)**	**8 277**		**(3 576)**		**(4 028)**		**(3 083)**		**(2 409)**		**232**		
Transfers and subsidies - capital (monetary allocations)	21 929	21 929	3 403	15.5%	6 800	31.0%	3 893	17.8%	8 494	38.7%	22 590	103.0%	-	89.6%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 949**	**(898)**	**11 680**		**3 225**		**(134)**		**5 410**		**20 181**		**232**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**12 949**	**(898)**	**11 680**		**3 225**		**(134)**		**5 410**		**20 181**		**232**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 949**	**(898)**	**11 680**		**3 225**		**(134)**		**5 410**		**20 181**		**232**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 949**	**(898)**	**11 680**		**3 225**		**(134)**		**5 410**		**20 181**		**232**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**20 392**	**20 081**	**2 128**	**10.4%**	**5 463**	**26.8%**	**3 784**	**18.8%**	**2 862**	**14.3%**	**14 237**	**70.9%**	**8 316**	**78.8%**	**(65.6%)**
National Government	18 513	18 594	2 082	11.2%	5 427	29.3%	3 332	17.9%	3 988	21.5%	14 829	79.8%	7 708	81.4%	(48.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 513**	**18 594**	**2 082**	**11.2%**	**5 427**	**29.3%**	**3 332**	**17.9%**	**3 988**	**21.5%**	**14 829**	**79.8%**	**7 708**	**81.4%**	**(48.3%)**
Borrowing	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 279	1 487	47	3.6%	36	2.8%	453	30.4%	(1 127)	(75.8%)	(591)	(39.8%)	607	42.9%	(285.5%)
Capital Expenditure Functional	**20 392**	**20 081**	**2 128**	**10.4%**	**5 463**	**26.8%**	**3 784**	**18.8%**	**2 862**	**14.3%**	**14 237**	**70.9%**	**8 316**	**78.8%**	**(65.6%)**
Municipal governance and administration	**1 206**	**606**	**47**	**3.9%**	**36**	**3.0%**	**120**	**19.9%**	**-**	**-**	**203**	**33.5%**	**10**	**68.2%**	**(100.0%)**
Executive and Council	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	606	606	47	7.7%	36	6.0%	120	19.9%	-	-	203	33.5%	10	53.6%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	97.3%	-
Community and Public Safety	**9 888**	**11 466**	**1 478**	**14.9%**	**4 859**	**49.1%**	**424**	**3.7%**	**4 026**	**35.1%**	**10 786**	**94.1%**	**-**	**-**	**(100.0%)**
Community and Social Services	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 388	10 966	1 478	15.7%	4 859	51.8%	424	3.9%	4 026	36.7%	10 786	98.4%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 149)**	**-**	**(1 149)**	**-**	**387**	**43.6%**	**(396.8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	(1 149)	-	(1 149)	-	387	43.6%	(396.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 298**	**8 008**	**604**	**6.5%**	**568**	**6.1%**	**3 240**	**40.5%**	**(15)**	**(.2%)**	**4 397**	**54.9%**	**7 919**	**80.9%**	**(100.2%)**
Energy sources	1 299	1 512	364	28.0%	367	28.2%	634	41.9%	-	-	1 364	90.2%	1 126	65.1%	(100.0%)
Water Management	173	173	-	-	-	-	143	82.7%	(2 933)	(1 693.9%)	(2 790)	(1 611.2%)	(2 379)	82.6%	23.3%
Waste Water Management	7 826	6 323	240	3.1%	201	2.6%	2 463	39.0%	2 918	46.2%	5 823	92.1%	9 172	79.0%	(68.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**183 675**	**190 123**	**47 089**	**25.6%**	**43 039**	**23.4%**	**44 414**	**23.4%**	**32 256**	**17.0%**	**166 798**	**87.7%**	**93 226**	**187.0%**	**(65.4%)**
Property rates	34 786	25 117	3 703	10.6%	5 998	17.2%	3 540	14.1%	3 293	13.1%	16 534	65.8%	2 866	70.6%	14.9%
Service charges	75 686	84 849	15 181	20.1%	12 040	15.9%	16 693	19.7%	18 057	21.3%	61 971	73.0%	17 220	101.4%	4.9%
Other revenue	5 994	9 436	2 516	42.0%	7 111	118.6%	2 086	22.1%	11 757	124.6%	23 470	248.7%	54 436	1 366.0%	(78.4%)
Transfers and Subsidies - Operational	43 071	43 071	18 033	41.9%	13 967	32.4%	10 945	25.4%	2	-	42 947	99.7%	8 464	86.1%	(100.0%)
Transfers and Subsidies - Capital	21 929	21 929	7 423	33.9%	3 812	17.4%	11 019	50.2%	(1 000)	(4.6%)	21 254	96.9%	9 955	100.0%	(110.0%)
Interest	2 209	5 721	234	10.6%	111	5.0%	131	2.3%	146	2.6%	623	10.9%	284	78.9%	(48.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(141 507)**	**(163 367)**	**(36 688)**	**25.9%**	**(43 322)**	**30.6%**	**(36 303)**	**22.2%**	**(31 332)**	**19.2%**	**(147 645)**	**90.4%**	**(39 369)**	**280.9%**	**(20.4%)**
Suppliers and employees	(141 342)	(163 313)	(36 688)	26.0%	(43 322)	30.7%	(36 303)	22.2%	(31 332)	19.2%	(147 645)	90.4%	(39 369)	281.2%	(20.4%)

Finance charges	(165)	(55)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**42 168**	**26 756**	**10 401**	**24.7%**	**(283)**	**(.7%)**	**8 111**	**30.3%**	**924**	**3.5%**	**19 153**	**71.6%**	**53 857**	**86.0%**	**(98.3%)**
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	**(23 451)**	**(23 140)**	**(2 128)**	**9.1%**	**(5 463)**	**23.3%**	**(3 784)**	**16.4%**	**(2 862)**	**12.4%**	**(14 237)**	**61.5%**	**(8 316)**	**78.8%**	**(65.6%)**
Capital assets	(23 451)	(23 140)	(2 128)	9.1%	(5 463)	23.3%	(3 784)	16.4%	(2 862)	12.4%	(14 237)	61.5%	(8 316)	78.8%	(65.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(23 451)**	**(23 140)**	**(2 128)**	**9.1%**	**(5 463)**	**23.3%**	**(3 784)**	**16.4%**	**(2 862)**	**12.4%**	**(14 237)**	**61.5%**	**(8 316)**	**78.8%**	**(65.6%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**18**	**-**	**12**	**-**	**9**	**-**	**7**	**-**	**46**	**-**	**39**	**-**	**(82.4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	18	-	12	-	9	-	7	-	46	-	39	-	(82.4%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**18**	**-**	**12**	**-**	**9**	**-**	**7**	**-**	**46**	**-**	**39**	**-**	**(82.4%)**
Net Increase/(Decrease) in cash held	**18 717**	**3 617**	**8 291**	**44.3%**	**(5 734)**	**(30.6%)**	**4 336**	**119.9%**	**(1 931)**	**(53.4%)**	**4 962**	**137.2%**	**45 580**	**(91.7%)**	**(104.2%)**
Cash/cash equivalents at the year begin:	6 791	2 756	3 504	51.6%	11 047	162.7%	5 313	192.7%	9 648	350.0%	3 504	127.1%	(22 847)	707.1%	(142.2%)
Cash/cash equivalents at the year end:	**25 509**	**6 373**	**11 047**	**43.3%**	**5 313**	**20.8%**	**9 648**	**151.4%**	**7 717**	**121.1%**	**7 717**	**121.1%**	**22 734**	**187.5%**	**(66.1%)**

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	1 130	3.5%	748	2.3%	739	2.3%	29 353	91.8%	31 971	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 212	20.5%	711	6.6%	438	4.1%	7 453	68.9%	10 814	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 790	7.3%	684	1.8%	605	1.6%	34 288	89.4%	38 366	28.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	591	3.9%	404	2.7%	350	2.3%	13 838	91.1%	15 184	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	634	2.9%	426	2.0%	394	1.8%	20 342	93.3%	21 796	15.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	520	3.0%	448	2.6%	455	2.7%	15 662	91.7%	17 085	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	1.3%	50	3.1%	12	.8%	1 517	94.9%	1 600	1.2%	-	-	-	-
Total By Income Source	**7 897**	**5.8%**	**3 470**	**2.5%**	**2 993**	**2.2%**	**122 454**	**89.5%**	**136 814**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	767	12.6%	385	6.3%	246	4.0%	4 680	77.0%	6 078	4.4%	-	-	-	-
Commercial	3 231	28.4%	509	4.5%	279	2.4%	7 366	64.7%	11 384	8.3%	-	-	-	-
Households	3 900	3.3%	2 577	2.2%	2 468	2.1%	110 408	92.5%	119 352	87.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 897**	**5.8%**	**3 470**	**2.5%**	**2 993**	**2.2%**	**122 454**	**89.5%**	**136 814**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 610	16.6%	2 850	18.1%	2 950	18.8%	7 301	46.5%	15 711	25.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	849	100.0%	-	-	-	-	-	-	849	1.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 297	60.8%	300	14.1%	181	8.5%	354	16.6%	2 133	3.4%
Auditor-General	115	3.1%	31	.8%	49	1.3%	3 547	94.8%	3 742	6.0%
Other	-	-	-	-	665	1.7%	39 440	98.3%	40 105	64.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 872**	**7.8%**	**3 181**	**5.1%**	**3 845**	**6.1%**	**50 642**	**81.0%**	**62 540**	**100.0%**

Contact Details

Municipal Manager	Mr JJ Fortuin	027 341 8542
Chief Financial Officer	Mr Rowan FERRIS	027 341 8500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**88 337**	**91 337**	**27 274**	**30.9%**	**10 317**	**11.7%**	**25 306**	**27.7%**	**10 491**	**11.5%**	**73 389**	**80.3%**	**10 038**	**88.9%**	**4.5%**
Exchange Revenue															
Service charges - Electricity	16 312	18 978	4 335	26.6%	3 848	23.6%	4 722	24.9%	4 410	23.2%	17 315	91.2%	3 638	110.1%	21.2%
Service charges - Water	4 280	4 520	1 324	30.9%	1 084	25.3%	1 554	34.4%	1 042	23.1%	5 004	110.7%	1 123	112.0%	(7.2%)
Service charges - Waste Water Management	3 826	4 157	962	25.1%	970	25.4%	949	22.8%	393	9.5%	3 274	78.8%	822	92.8%	(52.2%)
Service charges - Waste Management	2 953	3 172	753	25.5%	709	24.0%	692	21.8%	625	19.7%	2 779	87.6%	630	92.4%	(.8%)
Sale of Goods and Rendering of Services	138	218	53	38.6%	41	29.4%	56	25.6%	35	15.9%	185	84.6%	48	138.1%	(28.2%)
Agency services	71	139	25	35.8%	19	27.4%	7	4.8%	156	112.1%	207	149.2%	17	51.8%	824.6%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 462	3 462	840	24.3%	862	24.9%	880	25.4%	874	25.2%	3 456	99.8%	847	99.8%	3.1%
Interest earned from Current and Non Current Assets	1 852	1 852	388	20.9%	-	-	98	5.3%	351	18.9%	837	45.2%	439	167.3%	(20.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	551	1 067	177	32.0%	288	52.3%	218	20.4%	199	18.7%	882	82.7%	125	102.2%	58.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 787	500	89	5.0%	12	.7%	72	14.4%	18	3.7%	191	38.2%	375	106.4%	(95.1%)
Non-Exchange Revenue															
Property rates	8 143	8 143	2 569	31.6%	1 805	22.2%	1 743	21.4%	1 812	22.3%	7 929	97.4%	1 738	98.0%	4.3%
Surcharges and Taxes	2 924	3 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11	5	0	1.0%	0	.1%	0	.4%	0	.6%	0	3.6%	0	2.1%	(64.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	41 205	41 205	15 523	37.7%	452	1.1%	14 082	34.2%	348	.8%	30 405	73.8%	22	78.5%	1 495.7%
Interest Receivables	819	819	237	28.9%	226	27.6%	234	28.5%	228	27.9%	925	112.9%	214	104.5%	6.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**88 329**	**91 758**	**16 796**	**19.0%**	**18 707**	**21.2%**	**17 549**	**19.1%**	**20 948**	**22.8%**	**74 000**	**80.6%**	**17 029**	**83.1%**	**23.0%**
Employee related costs	41 191	37 897	7 053	17.1%	9 632	23.4%	7 678	20.3%	9 625	25.4%	33 989	89.7%	6 807	90.2%	41.4%
Remuneration of councillors	5 663	5 663	1 194	21.1%	1 257	22.2%	1 435	25.3%	1 771	31.3%	5 657	99.9%	1 142	91.7%	55.1%
Bulk purchases - electricity	15 309	17 271	3 232	21.1%	3 299	21.5%	3 327	19.3%	4 702	27.2%	14 560	84.3%	4 328	102.5%	8.6%
Inventory consumed	2 358	2 358	264	11.2%	569	24.1%	392	16.6%	421	17.9%	1 646	69.8%	672	62.6%	(37.3%)
Debt impairment	2 150	2 150	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 462	1 462	-	-	-	-	22	1.5%	-	-	22	1.5%	-	-	-
Interest,Dividends and Rent on Land	104	104	5	5.0%	9	8.9%	6	6.0%	(28)	(27.5%)	(8)	(7.6%)	6	33.4%	(540.7%)
Contracted services	8 654	11 590	1 495	17.3%	2 343	27.1%	2 229	19.2%	1 369	11.8%	7 436	64.2%	1 110	62.3%	23.3%
Transfers and subsidies	525	325	2	.4%	8	1.5%	3	.8%	139	42.8%	152	46.7%	90	51.1%	53.8%
Irrecoverable debts written off	26	650	329	1 260.4%	102	390.7%	210	32.3%	85	13.1%	726	111.6%	319	94.6%	(73.4%)
Operational Cost and Other Cost	10 888	12 288	3 222	29.6%	1 488	13.7%	2 247	18.3%	2 863	23.3%	9 820	79.9%	2 553	104.8%	12.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7**	**(421)**	**10 478**		**(8 390)**		**7 757**		**(10 456)**		**(611)**		**(6 990)**		
Transfers and subsidies - capital (monetary allocations)	40 728	40 728	348	.9%	29 891	73.4%	8 193	20.1%	13 869	34.1%	52 302	128.4%	7 108	57.0%	95.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 735**	**40 307**	**10 826**		**21 501**		**15 951**		**3 413**		**51 691**		**117**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**40 735**	**40 307**	**10 826**		**21 501**		**15 951**		**3 413**		**51 691**		**117**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 735**	**40 307**	**10 826**		**21 501**		**15 951**		**3 413**		**51 691**		**117**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 735**	**40 307**	**10 826**		**21 501**		**15 951**		**3 413**		**51 691**		**117**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**44 447**	**41 197**	**10 490**	**23.6%**	**16 881**	**38.0%**	**7 194**	**17.5%**	**13 857**	**33.6%**	**48 422**	**117.5%**	**7 638**	**55.9%**	**81.4%**
National Government	40 347	40 347	10 368	25.7%	15 631	38.7%	7 125	17.7%	12 060	29.9%	45 184	112.0%	7 028	54.4%	71.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40 347**	**40 347**	**10 368**	**25.7%**	**15 631**	**38.7%**	**7 125**	**17.7%**	**12 060**	**29.9%**	**45 184**	**112.0%**	**7 028**	**54.4%**	**71.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 100	850	122	3.0%	1 250	30.5%	70	8.2%	1 796	211.3%	3 238	380.9%	610	77.7%	194.7%
Capital Expenditure Functional	**44 447**	**41 197**	**10 490**	**23.6%**	**16 881**	**38.0%**	**7 194**	**17.5%**	**13 857**	**33.6%**	**48 422**	**117.5%**	**7 638**	**55.9%**	**81.4%**
Municipal governance and administration	**300**	**150**	**122**	**40.6%**	**-**	**-**	**70**	**46.4%**	**38**	**25.6%**	**230**	**153.2%**	**442**	**402.8%**	**(91.3%)**
Executive and Council	100	-	48	48.0%	-	-	-	-	-	-	48	-	-	-	-
Finance and administration	200	150	74	36.9%	-	-	70	46.4%	38	25.6%	182	121.2%	442	2 484.0%	(91.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 600**	**-**	**-**	**-**	**50**	**1.9%**	**-**	**-**	**1 696**	**-**	**1 746**	**-**	**208**	**61.1%**	**713.3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 600	-	-	-	50	1.9%	-	-	1 696	-	1 746	-	208	61.1%	713.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 547**	**41 047**	**10 368**	**25.0%**	**16 831**	**40.5%**	**7 125**	**17.4%**	**12 123**	**29.5%**	**46 446**	**113.2%**	**6 987**	**52.1%**	**73.5%**
Energy sources	1 500	1 500	534	35.6%	96	6.4%	-	-	737	49.1%	1 367	91.1%	689	57.7%	6.9%
Water Management	30 000	30 700	9 834	32.8%	10 914	36.4%	3 988	13.0%	6 327	20.6%	31 062	101.2%	6 169	81.4%	2.6%
Waste Water Management	8 847	8 847	-	-	4 621	52.2%	3 136	35.5%	5 059	57.2%	12 817	144.9%	-	1.2%	(100.0%)
Waste Management	1 200	-	-	-	1 200	100.0%	-	-	-	-	1 200	-	129	12.4%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**130 734**	**132 223**	**32 577**	**24.9%**	**21 282**	**16.3%**	**48 272**	**36.5%**	**20 204**	**15.3%**	**122 336**	**92.5%**	**29 200**	**92.0%**	**(30.8%)**
Property rates	5 318	5 883	1 160	21.8%	1 225	23.0%	2 633	44.8%	1 314	22.3%	6 331	107.6%	2 195	538.3%	(40.1%)
Service charges	27 360	28 678	(6 452)	(23.6%)	4 826	17.6%	8 959	31.2%	15 769	55.0%	23 102	80.6%	13 881	(1 329.6%)	13.6%
Other revenue	14 583	14 631	641	4.4%	744	5.1%	765	5.2%	388	2.6%	2 537	17.3%	842	91.9%	(54.0%)
Transfers and Subsidies - Operational	41 547	41 105	20 301	48.9%	4 786	11.5%	10 869	26.4%	2 064	5.0%	38 019	92.5%	-	592.6%	(100.0%)
Transfers and Subsidies - Capital	40 728	40 728	16 294	40.0%	9 000	22.1%	24 122	59.2%	-	-	49 416	121.3%	12 280	518.3%	(100.0%)
Interest	1 199	1 199	633	52.8%	702	58.5%	925	77.2%	670	55.9%	2 930	244.4%	1	6.3%	74 234.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(85 894)**	**(98 946)**	**(16 067)**	**18.7%**	**(24 310)**	**28.3%**	**(29 635)**	**30.0%**	**(31 177)**	**31.5%**	**(101 189)**	**102.3%**	**(11 899)**	**32.3%**	**162.0%**
Suppliers and employees	(85 790)	(98 842)	(16 067)	18.7%	(24 310)	28.3%	(29 635)	30.0%	(31 177)	31.5%	(101 189)	102.4%	(11 899)	32.3%	162.0%

Finance charges	(104)	(104)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44 841**	**33 276**	**16 510**	**36.8%**	**(3 028)**	**(6.8%)**	**18 637**	**56.0%**	**(10 973)**	**(33.0%)**	**21 147**	**63.5%**	**17 300**	**247.4%**	**(163.4%)**
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	**(44 447)**	**(47 377)**	**(12 059)**	**27.1%**	**(19 398)**	**43.6%**	**(8 272)**	**17.5%**	**(15 864)**	**33.5%**	**(55 593)**	**117.3%**	**(8 364)**	**38.8%**	**89.7%**
Capital assets	(44 447)	(47 377)	(12 059)	27.1%	(19 398)	43.6%	(8 272)	17.5%	(15 864)	33.5%	(55 593)	117.3%	(8 364)	38.8%	89.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(44 447)**	**(47 377)**	**(12 059)**	**27.1%**	**(19 398)**	**43.6%**	**(8 272)**	**17.5%**	**(15 864)**	**33.5%**	**(55 593)**	**117.3%**	**(8 364)**	**38.8%**	**89.7%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**394**	**(14 100)**	**4 451**	**1 131.0%**	**(22 426)**	**(5 698.1%)**	**10 365**	**(73.5%)**	**(26 837)**	**190.3%**	**(34 446)**	**244.3%**	**8 936**	**(759.7%)**	**(400.3%)**
Cash/cash equivalents at the year begin:	15 897	15 897	-	-	4 451	28.0%	(17 975)	(113.1%)	(7 609)	(47.9%)	-	-	55 563	-	(113.7%)
Cash/cash equivalents at the year end:	**16 291**	**1 797**	**4 451**	**27.3%**	**(17 975)**	**(110.3%)**	**(7 609)**	**(423.4%)**	**(34 446)**	**(1 916.8%)**	**(34 446)**	**(1 916.8%)**	**64 499**	**732.7%**	**(153.4%)**

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	772	4.2%	300	1.6%	296	1.6%	16 915	92.5%	18 283	26.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	877	14.5%	135	2.2%	125	2.1%	4 897	81.2%	6 034	8.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	951	6.4%	276	1.9%	258	1.7%	13 331	90.0%	14 816	21.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	680	4.5%	219	1.4%	202	1.3%	14 069	92.7%	15 170	22.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	504	3.9%	185	1.4%	175	1.4%	11 981	93.3%	12 845	18.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	68	9.2%	23	3.1%	14	1.9%	636	85.8%	741	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	8.3%	2	.8%	2	.9%	227	89.9%	253	.4%	-	-	-	-
Total By Income Source	**3 872**	**5.7%**	**1 139**	**1.7%**	**1 073**	**1.6%**	**62 057**	**91.1%**	**68 141**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 034	5.3%	360	1.8%	337	1.7%	17 891	91.2%	19 622	28.8%	-	-	-	-
Commercial	829	22.0%	58	1.5%	56	1.5%	2 824	75.0%	3 767	5.5%	-	-	-	-
Households	1 858	4.3%	639	1.5%	637	1.5%	40 090	92.7%	43 224	63.4%	-	-	-	-
Other	151	9.9%	82	5.4%	43	2.8%	1 252	81.9%	1 527	2.2%	-	-	-	-
Total By Customer Group	**3 872**	**5.7%**	**1 139**	**1.7%**	**1 073**	**1.6%**	**62 057**	**91.1%**	**68 141**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 335	20.4%	4	.1%	35	.5%	5 160	79.0%	6 534	91.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	192	33.2%	-	-	-	-	387	66.8%	580	8.1%
Medical Aid deductions	-	-	-	-	-	-	29	100.0%	29	.4%
Total	**1 528**	**21.4%**	**4**	**.1%**	**35**	**.5%**	**5 576**	**78.1%**	**7 143**	**100.0%**

Contact Details

Municipal Manager	Mr Johannes Jonkers	053 285 0998
Chief Financial Officer	Mr Kagisho Maruping	053 284 0998

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**90 616**	**90 616**	**20 941**	**23.1%**	**9 112**	**10.1%**	**36 306**	**40.1%**	**20 366**	**22.5%**	**86 726**	**95.7%**	**11 114**	**93.5%**	**83.2%**
Exchange Revenue															
Service charges - Electricity	18 309	18 309	3 237	17.7%	2 295	12.5%	5 909	32.3%	5 866	32.0%	17 307	94.5%	4 285	90.5%	36.9%
Service charges - Water	10 352	10 352	1 798	17.4%	2 032	19.6%	2 121	20.5%	1 893	18.3%	7 844	75.8%	2 158	87.4%	(12.3%)
Service charges - Waste Water Management	3 092	3 092	700	22.6%	762	24.6%	756	24.5%	727	23.5%	2 945	95.2%	650	91.5%	11.9%
Service charges - Waste Management	2 346	2 346	655	27.9%	656	28.0%	658	28.0%	658	28.1%	2 628	112.0%	612	109.5%	7.6%
Sale of Goods and Rendering of Services	44	44	9	21.6%	10	22.3%	44	99.9%	19	43.2%	82	186.9%	7	92.2%	186.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 301	8 301	2 499	30.1%	2 689	32.4%	2 775	33.4%	2 843	34.3%	10 806	130.2%	2 584	130.8%	10.0%
Interest earned from Current and Non Current Assets	500	500	23	4.6%	43	8.6%	1	.1%	27	5.4%	94	18.8%	130	93.6%	(79.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	508	508	101	19.8%	115	22.6%	88	17.3%	79	15.5%	382	75.2%	145	86.1%	(45.6%)
Licences or permits	114	114	6	5.6%	8	7.2%	7	6.1%	11	9.3%	32	28.2%	11	33.0%	(4.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	121	121	1	.9%	1	.5%	1	.6%	1	.9%	4	3.0%	1	2.0%	5.3%
Non-Exchange Revenue															
Property rates	10 497	10 497	11 390	108.5%	-	-	-	-	-	-	11 390	108.5%	-	90.7%	-
Surcharges and Taxes	-	-	11	-	12	-	76	-	9	-	108	-	10	-	(12.0%)
Fines, penalties and forfeits	33	33	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	33	33	5	14.0%	1	2.8%	2	5.6%	3	10.2%	11	32.6%	3	108.5%	3.7%
Transfer and subsidies - Operational	36 366	36 366	506	1.4%	490	1.3%	23 869	65.6%	8 229	22.6%	33 094	91.0%	518	89.1%	1 488.2%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**106 143**	**105 893**	**16 293**	**15.4%**	**16 537**	**15.6%**	**16 023**	**15.1%**	**16 237**	**15.3%**	**65 091**	**61.5%**	**14 533**	**61.2%**	**11.7%**
Employee related costs	39 800	39 500	8 228	20.7%	8 075	20.3%	8 243	20.9%	8 206	20.8%	32 752	82.9%	7 983	80.9%	2.8%
Remuneration of councillors	5 257	5 257	1 283	24.4%	1 276	24.3%	1 207	23.0%	1 494	28.4%	5 261	100.1%	1 251	112.4%	19.4%
Bulk purchases - electricity	15 957	15 838	4 817	30.2%	3 345	21.0%	3 665	23.1%	3 887	24.5%	15 714	99.2%	3 712	104.7%	4.7%
Inventory consumed	8 278	8 278	14	.2%	90	1.1%	202	2.4%	34	.4%	341	4.1%	(267)	7.4%	(112.8%)
Debt impairment	9 962	9 962	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	6 204	6 204	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	2 452	2 452	394	16.1%	566	23.1%	363	14.8%	594	24.2%	1 916	78.2%	329	64.5%	80.3%
Contracted services	4 416	4 416	418	9.5%	888	20.1%	688	15.6%	302	6.8%	2 297	52.0%	328	40.5%	(7.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	13 818	13 987	1 139	8.2%	2 296	16.6%	1 654	11.8%	1 720	12.3%	6 809	48.7%	1 197	53.8%	43.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15 528)**	**(15 278)**	**4 648**		**(7 425)**		**20 283**		**4 129**		**21 635**		**(3 418)**		
Transfers and subsidies - capital (monetary allocations)	28 429	28 429	-	-	9 514	33.5%	2 629	9.2%	4 798	16.9%	16 940	59.6%	-	64.5%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 901**	**13 151**	**4 648**		**2 089**		**22 912**		**8 927**		**38 575**		**(3 418)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**12 901**	**13 151**	**4 648**		**2 089**		**22 912**		**8 927**		**38 575**		**(3 418)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 901**	**13 151**	**4 648**		**2 089**		**22 912**		**8 927**		**38 575**		**(3 418)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 901**	**13 151**	**4 648**		**2 089**		**22 912**		**8 927**		**38 575**		**(3 418)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**27 196**	**27 446**	**1 679**	**6.2%**	**7 216**	**26.5%**	**827**	**3.0%**	**4 042**	**14.7%**	**13 764**	**50.1%**	**6 270**	**104.9%**	**(35.5%)**
National Government	26 946	26 946	1 678	6.2%	7 111	26.4%	826	3.1%	4 040	15.0%	13 654	50.7%	6 110	105.6%	(33.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 946**	**26 946**	**1 678**	**6.2%**	**7 111**	**26.4%**	**826**	**3.1%**	**4 040**	**15.0%**	**13 654**	**50.7%**	**6 110**	**105.6%**	**(33.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	250	500	1	.6%	105	41.9%	1	.2%	2	.3%	109	21.8%	160	62.2%	(98.9%)
Capital Expenditure Functional	**28 196**	**28 446**	**1 679**	**6.0%**	**7 216**	**25.6%**	**827**	**2.9%**	**4 042**	**14.2%**	**13 764**	**48.4%**	**6 270**	**104.9%**	**(35.5%)**
Municipal governance and administration	**1 250**	**1 500**	**1**	**.1%**	**105**	**8.4%**	**1**	**.1%**	**2**	**.1%**	**109**	**7.3%**	**160**	**62.2%**	**(98.9%)**
Executive and Council	250	500	1	.6%	105	41.9%	1	.2%	2	.3%	109	21.8%	160	62.2%	(98.9%)
Finance and administration	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**26 946**	**26 946**	**1 678**	**6.2%**	**7 111**	**26.4%**	**826**	**3.1%**	**4 040**	**15.0%**	**13 654**	**50.7%**	**6 110**	**105.6%**	**(33.9%)**
Energy sources	8 499	8 499	-	-	516	6.1%	181	2.1%	172	2.0%	870	10.2%	1 267	112.3%	(86.4%)
Water Management	18 447	18 447	1 678	9.1%	6 595	35.8%	644	3.5%	3 868	21.0%	12 785	69.3%	4 842	108.5%	(20.1%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**73 220**	**73 220**	**10 061**	**13.7%**	**4 663**	**6.4%**	**52 447**	**71.6%**	**36 067**	**49.3%**	**103 238**	**141.0%**	**27 859**	**132.8%**	**29.5%**
Property rates	6 928	6 928	21 394	308.8%	1 058	15.3%	6 273	90.5%	598	8.6%	29 323	423.2%	597	463.6%	.3%
Service charges	27 872	27 872	2 573	9.2%	2 442	8.8%	2 786	10.0%	3 800	13.6%	11 601	41.6%	3 244	69.8%	17.1%
Other revenue	(14 210)	(14 210)	(13 905)	97.9%	1 164	(8.2%)	6 014	(42.3%)	15 182	(106.8%)	8 455	(59.5%)	9 376	64.4%	61.9%
Transfers and Subsidies - Operational	42 393	42 393	-	-	-	-	24 689	58.2%	7 461	17.6%	32 150	75.8%	4 509	101.3%	65.5%
Transfers and Subsidies - Capital	9 737	9 737	-	-	-	-	12 685	130.3%	9 025	92.7%	21 710	223.0%	10 133	238.4%	(10.9%)
Interest	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(86 577)**	**(86 577)**	**(35 212)**	**40.7%**	**(22 116)**	**25.5%**	**(29 645)**	**34.2%**	**(10 925)**	**12.6%**	**(97 898)**	**113.1%**	**(11 577)**	**105.3%**	**(5.6%)**
Suppliers and employees	(84 126)	(84 126)	(35 212)	41.9%	(22 116)	26.3%	(29 645)	35.2%	(10 925)	13.0%	(97 898)	116.4%	(11 577)	108.3%	(5.6%)

Finance charges	(2 452)	(2 452)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(13 357)**	**(13 357)**	**(25 151)**	**188.3%**	**(17 453)**	**130.7%**	**22 803**	**(170.7%)**	**25 142**	**(188.2%)**	**5 340**	**(40.0%)**	**16 281**	**1 048.3%**	**54.4%**
Cash Flow from Investing Activities															
Receipts	**114**	**114**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	114	114	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(27 196)**	**(27 196)**	**(1 931)**	**7.1%**	**(8 299)**	**30.5%**	**(924)**	**3.4%**	**(4 622)**	**17.0%**	**(15 775)**	**58.0%**	**(6 270)**	**104.9%**	**(26.3%)**
Capital assets	(27 196)	(27 196)	(1 931)	7.1%	(8 299)	30.5%	(924)	3.4%	(4 622)	17.0%	(15 775)	58.0%	(6 270)	104.9%	(26.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(27 082)**	**(27 082)**	**(1 931)**	**7.1%**	**(8 299)**	**30.6%**	**(924)**	**3.4%**	**(4 622)**	**17.1%**	**(15 775)**	**58.2%**	**(6 270)**	**104.9%**	**(26.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**(1)**	**-**	**(1)**	**-**	**3**	**-**	**(2)**	**-**	**(1)**	**-**	**2**	**62.2%**	**(189.7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(1)	-	(1)	-	3	-	(2)	-	(1)	-	2	62.2%	(189.7%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**(1)**	**-**	**(1)**	**-**	**3**	**-**	**(2)**	**-**	**(1)**	**-**	**2**	**62.2%**	**(189.7%)**
Net Increase/(Decrease) in cash held	**(40 439)**	**(40 439)**	**(27 084)**	**67.0%**	**(25 753)**	**63.7%**	**21 882**	**(54.1%)**	**20 519**	**(50.7%)**	**(10 436)**	**25.8%**	**10 013**	**(23.8%)**	**104.9%**
Cash/cash equivalents at the year begin:	(13 821)	(13 821)	-	-	(23 312)	168.7%	(49 065)	355.0%	(27 183)	196.7%	-	-	(7 329)	(33.8%)	270.9%
Cash/cash equivalents at the year end:	**(54 261)**	**(54 261)**	**(23 312)**	**43.0%**	**(49 065)**	**90.4%**	**(27 183)**	**50.1%**	**(6 664)**	**12.3%**	**(6 664)**	**12.3%**	**3 552**	**(26.7%)**	**(287.6%)**

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	598	.8%	552	.8%	614	.9%	69 230	97.5%	70 994	40.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	730	13.5%	380	7.0%	273	5.1%	4 020	74.4%	5 403	3.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	202	1.6%	151	1.2%	123	1.0%	11 926	96.2%	12 402	7.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	262	1.9%	229	1.7%	220	1.6%	13 012	94.8%	13 723	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	236	1.7%	213	1.6%	206	1.5%	12 962	95.2%	13 618	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	968	1.6%	942	1.6%	932	1.6%	56 645	95.2%	59 487	33.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	1.0%	14	.8%	13	.8%	1 655	97.4%	1 699	1.0%	-	-	-	-
Total By Income Source	**3 013**	**1.7%**	**2 481**	**1.4%**	**2 381**	**1.3%**	**169 451**	**95.6%**	**177 325**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	114	9.7%	101	8.5%	72	6.1%	894	75.7%	1 182	.7%	-	-	-	-
Commercial	835	5.4%	523	3.4%	433	2.8%	13 724	88.5%	15 515	8.7%	-	-	-	-
Households	2 064	1.3%	1 857	1.2%	1 876	1.2%	154 833	96.4%	160 629	90.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 013**	**1.7%**	**2 481**	**1.4%**	**2 381**	**1.3%**	**169 451**	**95.6%**	**177 325**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 901	2.7%	1 517	2.1%	1 502	2.1%	66 287	93.1%	71 207	52.8%
Bulk Water	1 060	2.8%	718	1.9%	1 003	2.7%	34 824	92.6%	37 606	27.9%
PAYE deductions	665	100.0%	-	-	-	-	-	-	665	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	323	100.0%	-	-	-	-	-	-	323	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	252	53.8%	168	35.8%	3	.6%	46	9.7%	469	.3%
Auditor-General	-	-	-	-	-	-	4 659	100.0%	4 659	3.5%
Other	1 054	5.3%	(2 999)	(15.2%)	525	2.7%	21 133	107.2%	19 712	14.6%
Medical Aid deductions	139	100.0%	-	-	-	-	-	-	139	.1%
Total	**5 393**	**4.0%**	**(596)**	**(.4%)**	**3 033**	**2.3%**	**126 949**	**94.2%**	**134 780**	**100.0%**

Contact Details

Municipal Manager	Mr Samantha Tatas Titus	054 933 1022
Chief Financial Officer	Mr Amogelang Leteane	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**77 789**	**79 364**	**28 723**	**36.9%**	**23 919**	**30.7%**	**16 703**	**21.0%**	**3 644**	**4.6%**	**72 989**	**92.0%**	**4 300**	**94.5%**	**(15.2%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	4 300	5 100	870	20.2%	50	1.2%	(870)	(17.1%)	-	-	50	1.0%	236	12.8%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	227	-	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	100	100	43	43.1%	(13)	(13.0%)	-	-	-	-	30	30.1%	37	161.8%	(100.0%)
Interest earned from Current and Non Current Assets	2 060	2 060	602	29.2%	355	17.2%	454	22.0%	574	27.8%	1 985	96.3%	(511)	100.7%	(212.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 020	1 300	616	30.5%	(437)	(21.6%)	278	21.4%	411	31.6%	868	66.7%	613	135.8%	(32.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	160	1 325	78	48.7%	66	41.1%	523	39.5%	209	15.8%	876	66.1%	26	14.2%	699.6%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 119	69 560	26 514	38.4%	23 899	34.6%	16 319	23.5%	2 450	3.5%	69 182	99.5%	3 671	99.3%	(33.3%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	(81)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**77 274**	**78 796**	**19 033**	**24.6%**	**22 016**	**28.5%**	**15 522**	**19.7%**	**19 177**	**24.3%**	**75 749**	**96.1%**	**19 760**	**91.2%**	**(2.9%)**
Employee related costs	50 760	52 866	12 659	24.9%	15 288	30.1%	12 166	23.0%	10 989	20.8%	51 102	96.7%	11 843	101.1%	(7.2%)
Remuneration of councillors	5 078	5 123	1 218	24.0%	1 226	24.1%	1 208	23.6%	1 380	26.9%	5 031	98.2%	1 220	102.3%	13.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	239	303	14	5.7%	10	4.3%	89	29.3%	28	9.2%	141	46.4%	44	75.0%	(36.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 326	1 963	-	-	638	48.1%	(638)	(32.5%)	1 897	96.6%	1 897	96.6%	-	-	(100.0%)
Interest,Dividends and Rent on Land	138	178	35	25.6%	64	46.1%	42	23.7%	58	32.4%	199	111.5%	35	56.3%	63.6%
Contracted services	7 694	5 413	1 840	23.9%	1 086	14.1%	537	9.9%	851	15.7%	4 313	79.7%	4 290	79.0%	(80.2%)
Transfers and subsidies	550	763	541	98.4%	59	10.6%	41	5.4%	84	11.0%	724	94.9%	29	95.1%	189.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	11 491	12 187	2 728	23.7%	3 646	31.7%	2 077	17.0%	3 891	31.9%	12 342	101.3%	2 299	80.0%	69.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**515**	**569**	**9 689**		**1 903**		**1 182**		**(15 533)**		**(2 759)**		**(15 460)**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	2 188	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**515**	**2 757**	**9 689**		**1 903**		**1 182**		**(15 533)**		**(2 759)**		**(15 460)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**515**	**2 757**	**9 689**		**1 903**		**1 182**		**(15 533)**		**(2 759)**		**(15 460)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**515**	**2 757**	**9 689**		**1 903**		**1 182**		**(15 533)**		**(2 759)**		**(15 460)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**515**	**2 757**	**9 689**		**1 903**		**1 182**		**(15 533)**		**(2 759)**		**(15 460)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**515**	**2 823**	**-**	**-**	**80**	**15.5%**	**60**	**2.1%**	**6**	**.2%**	**146**	**5.2%**	**912**	**90.6%**	**(99.3%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	130	99.4%	(100.0%)
Provincial Government	15	15	-	-	-	-	12	82.9%	-	-	12	82.9%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**15**	**15**	**-**	**-**	**-**	**-**	**12**	**82.9%**	**-**	**-**	**12**	**82.9%**	**130**	**99.4%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	2 808	-	-	80	16.0%	48	1.7%	6	.2%	134	4.8%	783	89.3%	(99.2%)
Capital Expenditure Functional	**515**	**2 823**	**-**	**-**	**80**	**15.5%**	**60**	**2.1%**	**6**	**.2%**	**146**	**5.2%**	**912**	**90.6%**	**(99.3%)**
Municipal governance and administration	**-**	**2 270**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**795**	**91.4%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	26	86.6%	(100.0%)
Finance and administration	-	2 270	-	-	-	-	-	-	-	-	-	-	740	91.4%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	29	96.7%	(100.0%)
Community and Public Safety	**-**	**38**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**20**	**67.3%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	20	67.3%	(100.0%)
Economic and Environmental Services	**515**	**515**	**-**	**-**	**80**	**15.5%**	**60**	**11.7%**	**6**	**1.2%**	**146**	**28.4%**	**97**	**98.4%**	**(93.7%)**
Planning and Development	515	515	-	-	80	15.5%	60	11.7%	6	1.2%	146	28.4%	97	98.4%	(93.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**79 529**	**84 385**	**74 936**	**94.2%**	**44 491**	**55.9%**	**57 924**	**68.6%**	**21 037**	**24.9%**	**198 389**	**235.1%**	**16 486**	**212.9%**	**27.6%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	11 520	16 185	45 001	390.6%	23 971	208.1%	40 930	252.9%	21 033	130.0%	130 935	809.0%	5 553	1 337.2%	278.8%
Transfers and Subsidies - Operational	66 009	66 200	29 589	44.8%	20 165	30.5%	16 698	25.2%	(469)	(.7%)	65 983	99.7%	10 428	97.8%	(104.5%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	57	-	(100.0%)
Interest	2 000	2 000	346	17.3%	355	17.8%	296	14.8%	473	23.7%	1 471	73.5%	449	128.8%	5.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(87 563)**	**(88 810)**	**(38 324)**	**43.8%**	**(40 256)**	**46.0%**	**(34 276)**	**38.6%**	**(19 121)**	**21.5%**	**(131 977)**	**148.6%**	**(13 109)**	**156.2%**	**45.9%**
Suppliers and employees	(87 295)	(87 879)	(38 324)	43.9%	(40 256)	46.1%	(34 276)	39.0%	(19 121)	21.8%	(131 977)	150.2%	(13 109)	157.5%	45.9%

Finance charges	(168)	(168)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(100)	(763)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(8 034)**	**(4 426)**	**36 612**	**(455.7%)**	**4 235**	**(52.7%)**	**23 648**	**(534.4%)**	**1 916**	**(43.3%)**	**66 411**	**(1 500.6%)**	**3 377**	**872.2%**	**(43.3%)**
Cash Flow from Investing Activities															
Receipts	**-**	**(81)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	(81)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(515)**	**(2 823)**	**-**	**-**	**(80)**	**15.5%**	**(60)**	**2.1%**	**(6)**	**.2%**	**(146)**	**5.2%**	**(912)**	**90.6%**	**(99.3%)**
Capital assets	(515)	(2 823)	-	-	(80)	15.5%	(60)	2.1%	(6)	.2%	(146)	5.2%	(912)	90.6%	(99.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(515)**	**(2 904)**	**-**	**-**	**(80)**	**15.5%**	**(60)**	**2.1%**	**(6)**	**.2%**	**(146)**	**5.0%**	**(912)**	**90.6%**	**(99.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(236)**	**(236)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(236)	(236)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(236)**	**(236)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(8 785)**	**(7 565)**	**36 612**	**(416.8%)**	**4 155**	**(47.3%)**	**23 588**	**(311.8%)**	**1 910**	**(25.2%)**	**66 265**	**(876.0%)**	**2 465**	**1 051.4%**	**(22.5%)**
Cash/cash equivalents at the year begin:	9 850	9 850	22 361	227.0%	53 666	544.8%	57 822	587.0%	81 410	826.5%	22 361	227.0%	70 083	145.3%	16.2%
Cash/cash equivalents at the year end:	**1 066**	**2 285**	**53 666**	**5 036.5%**	**57 822**	**5 426.4%**	**81 410**	**3 562.1%**	**83 320**	**3 645.7%**	**83 320**	**3 645.7%**	**72 548**	**471.5%**	**14.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	208	19.8%	118	11.3%	118	11.2%	606	57.7%	1 051	70.3%	-	-	-	-
Interest on Arrear Debtor Accounts	6	2.7%	7	3.2%	8	3.4%	209	90.8%	230	15.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	74	34.4%	36	17.0%	24	11.3%	80	37.3%	214	14.3%	-	-	-	-
Total By Income Source	**288**	**19.3%**	**162**	**10.8%**	**150**	**10.0%**	**895**	**59.8%**	**1 495**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	207	19.4%	121	11.3%	121	11.3%	621	58.0%	1 070	71.5%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	81	19.0%	41	9.7%	29	6.8%	274	64.4%	425	28.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**288**	**19.3%**	**162**	**10.8%**	**150**	**10.0%**	**895**	**59.8%**	**1 495**	**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 Sydney Adams	027 712 8000
Chief Financial Officer	Mr Quinton Cloete	027 712 8000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**165 444**	**163 908**	**24 224**	**14.6%**	**33 908**	**20.5%**	**36 835**	**22.5%**	**20 221**	**12.3%**	**115 189**	**70.3%**	**17 973**	**34.4%**	**12.5%**
Exchange Revenue															
Service charges - Electricity	23 135	23 135	6 354	27.5%	4 429	19.1%	7 449	32.2%	7 805	33.7%	26 036	112.5%	4 249	64.9%	83.7%
Service charges - Water	13 437	13 437	1 312	9.8%	2 758	20.5%	2 381	17.7%	2 299	17.1%	8 750	65.1%	2 290	50.3%	.4%
Service charges - Waste Water Management	4 974	4 974	1 281	25.7%	1 277	25.7%	1 335	26.8%	1 238	24.9%	5 130	103.1%	1 192	79.7%	3.9%
Service charges - Waste Management	5 620	5 620	1 518	27.0%	1 523	27.1%	1 520	27.0%	1 507	26.8%	6 068	108.0%	1 347	77.6%	11.8%
Sale of Goods and Rendering of Services	87	87	37	42.7%	41	47.4%	16	17.9%	12	13.3%	106	121.3%	39	109.1%	(69.8%)
Agency services	388	388	33	8.4%	20	5.1%	19	4.9%	11	2.8%	82	21.1%	46	59.4%	(76.3%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 177	7 177	2 099	29.2%	2 289	31.9%	2 344	32.7%	2 434	33.9%	9 165	127.7%	1 879	85.5%	29.5%
Interest earned from Current and Non Current Assets	2 094	2 094	-	-	-	-	-	-	-	-	-	-	371	53.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	108	108	21	19.4%	22	20.1%	27	24.8%	21	19.0%	90	83.4%	21	72.2%	(4.1%)
Rental from Fixed Assets	467	467	0	.1%	1	.3%	2	.3%	0	-	3	.7%	0	1.8%	(75.6%)
Licences or permits	270	270	30	11.2%	12	4.3%	3	1.0%	3	1.0%	47	17.4%	40	64.5%	(93.4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	501	501	81	16.2%	49	9.8%	51	10.1%	40	8.0%	221	44.2%	43	25.3%	(7.2%)
Non-Exchange Revenue															
Property rates	23 799	23 799	10 637	44.7%	4 359	18.3%	4 372	18.4%	4 084	17.2%	23 453	98.5%	5 527	52.8%	(26.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 633	19 633	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	60 974	59 438	-	-	16 370	26.8%	16 572	27.9%	-	-	32 942	55.4%	-	.4%	-
Interest Receivables	2 779	2 779	821	29.5%	759	27.3%	745	26.8%	769	27.7%	3 095	111.4%	927	106.6%	(17.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**163 027**	**163 191**	**31 644**	**19.4%**	**29 168**	**17.9%**	**22 032**	**13.5%**	**21 568**	**13.2%**	**104 412**	**64.0%**	**20 552**	**58.7%**	**4.9%**
Employee related costs	41 671	41 498	10 723	25.7%	10 606	25.5%	10 023	24.2%	11 307	27.2%	42 659	102.8%	10 297	75.5%	9.8%
Remuneration of councillors	5 106	5 106	1 227	24.0%	1 287	25.2%	1 287	25.2%	1 476	28.9%	5 276	103.3%	1 288	110.8%	14.6%
Bulk purchases - electricity	28 086	28 086	9 168	32.6%	6 007	21.4%	6 139	21.9%	2 480	8.8%	23 794	84.7%	4 705	83.8%	(47.3%)
Inventory consumed	2 010	2 031	491	24.4%	268	13.3%	556	27.4%	353	17.4%	1 668	82.2%	365	95.6%	(3.3%)
Debt impairment	20 133	20 133	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	17 164	17 164	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	1 137	1 931	348	30.6%	367	32.3%	277	14.3%	247	12.8%	1 238	64.1%	112	33.6%	120.1%
Contracted services	20 963	20 048	5 201	24.8%	3 823	18.2%	931	4.6%	340	1.7%	10 294	51.4%	1 427	53.2%	(76.2%)
Transfers and subsidies	350	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	26 406	26 845	4 487	17.0%	6 810	25.8%	2 820	10.5%	5 365	20.0%	19 482	72.6%	2 357	80.7%	127.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 417**	**717**	**(7 420)**		**4 741**		**14 803**		**(1 346)**		**10 777**		**(2 578)**		
Transfers and subsidies - capital (monetary allocations)	35 779	35 779	-	-	-	-	21 768	60.8%	-	-	21 768	60.8%	-	-	-
Transfers and subsidies - capital (in-kind)	46 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**84 196**	**36 496**	**(7 420)**		**4 741**		**36 571**		**(1 346)**		**32 545**		**(2 578)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**84 196**	**36 496**	**(7 420)**		**4 741**		**36 571**		**(1 346)**		**32 545**		**(2 578)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**84 196**	**36 496**	**(7 420)**		**4 741**		**36 571**		**(1 346)**		**32 545**		**(2 578)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**84 196**	**36 496**	**(7 420)**		**4 741**		**36 571**		**(1 346)**		**32 545**		**(2 578)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**82 779**	**40 779**	**7 837**	**9.5%**	**6 778**	**8.2%**	**2 065**	**5.1%**	**2 619**	**6.4%**	**19 300**	**47.3%**	**1 550**	**33.1%**	**69.0%**
National Government	35 779	35 779	7 837	21.9%	6 778	18.9%	2 065	5.8%	2 619	7.3%	19 300	53.9%	-	37.2%	(100.0%)
Provincial Government	46 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**81 779**	**35 779**	**7 837**	**9.6%**	**6 778**	**8.3%**	**2 065**	**5.8%**	**2 619**	**7.3%**	**19 300**	**53.9%**	**-**	**37.2%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	5 000	-	-	-	-	-	-	-	-	-	-	1 550	18.2%	(100.0%)
Capital Expenditure Functional	**82 779**	**40 779**	**7 837**	**9.5%**	**6 778**	**8.2%**	**2 065**	**5.1%**	**2 619**	**6.4%**	**19 300**	**47.3%**	**1 550**	**33.1%**	**69.0%**
Municipal governance and administration	**1 000**	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 156**	**12 156**	**356**	**2.9%**	**-**	**-**	**-**	**-**	**1 620**	**13.3%**	**1 976**	**16.3%**	**-**	**9.9%**	**(100.0%)**
Community and Social Services	12 156	12 156	356	2.9%	-	-	-	-	1 620	13.3%	1 976	16.3%	-	9.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**69 623**	**23 623**	**7 481**	**10.7%**	**6 778**	**9.7%**	**2 065**	**8.7%**	**999**	**4.2%**	**17 323**	**73.3%**	**1 550**	**36.8%**	**(35.5%)**
Energy sources	52 600	6 600	-	-	2 172	4.1%	-	-	-	-	2 172	32.9%	1 550	18.2%	(100.0%)
Water Management	11 000	7 000	-	-	-	-	1 996	28.5%	999	14.3%	2 995	42.8%	-	13.8%	(100.0%)
Waste Water Management	6 023	10 023	7 481	124.2%	4 606	76.5%	69	.7%	-	-	12 156	121.3%	-	50.5%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**185 103**	**185 103**	**13 722**	**7.4%**	**35 755**	**19.3%**	**36 065**	**19.5%**	**9 110**	**4.9%**	**94 652**	**51.1%**	**101 113**	**212.9%**	**(91.0%)**
Property rates	16 897	16 897	2 092	12.4%	5 326	31.5%	2 750	16.3%	1 866	11.0%	12 034	71.2%	32 595	563.5%	(94.3%)
Service charges	40 541	40 541	7 762	19.1%	9 085	22.4%	7 490	18.5%	7 127	17.6%	31 465	77.6%	64 267	660.3%	(88.9%)
Other revenue	28 632	28 632	203	.7%	147	.5%	152	.5%	85	.3%	587	2.1%	2 645	51.9%	(96.8%)
Transfers and Subsidies - Operational	60 474	60 474	3 664	6.1%	16 405	27.1%	14 267	23.6%	32	.1%	34 367	56.8%	-	-	(100.0%)
Transfers and Subsidies - Capital	35 779	35 779	-	-	4 792	13.4%	11 406	31.9%	-	-	16 198	45.3%	-	-	-
Interest	2 779	2 779	-	-	-	-	-	-	-	-	-	-	1 606	153.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(141 072)**	**(141 072)**	**11 568**	**(8.2%)**	**323**	**(.2%)**	**(8 132)**	**5.8%**	**(6 272)**	**4.4%**	**(2 514)**	**1.8%**	**2 394**	**6.9%**	**(362.0%)**
Suppliers and employees	(139 585)	(139 585)	11 568	(8.3%)	323	(.2%)	(8 132)	5.8%	(6 272)	4.5%	(2 514)	1.8%	2 394	7.0%	(362.0%)

Finance charges	(1 137)	(1 137)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(350)	(350)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44 031**	**44 031**	**25 290**	**57.4%**	**36 077**	**81.9%**	**27 933**	**63.4%**	**2 838**	**6.4%**	**92 138**	**209.3%**	**103 507**	**958.2%**	**(97.3%)**
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	**(36 779)**	**(36 779)**	**(6 895)**	**18.7%**	**(2 913)**	**7.9%**	**(1 724)**	**4.7%**	**(3 012)**	**8.2%**	**(14 543)**	**39.5%**	**(1 782)**	**48.6%**	**69.0%**
Capital assets	(36 779)	(36 779)	(6 895)	18.7%	(2 913)	7.9%	(1 724)	4.7%	(3 012)	8.2%	(14 543)	39.5%	(1 782)	48.6%	69.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(36 779)**	**(36 779)**	**(6 895)**	**18.7%**	**(2 913)**	**7.9%**	**(1 724)**	**4.7%**	**(3 012)**	**8.2%**	**(14 543)**	**39.5%**	**(1 782)**	**48.6%**	**69.0%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**7 252**	**7 252**	**18 395**	**253.7%**	**33 165**	**457.3%**	**26 209**	**361.4%**	**(174)**	**(2.4%)**	**77 595**	**1 070.0%**	**101 724**	**5 886.3%**	**(100.2%)**
Cash/cash equivalents at the year begin:	13 377	36 946	34 765	259.9%	53 160	397.4%	86 325	233.7%	112 534	304.6%	34 765	94.1%	233 616	-	(51.8%)
Cash/cash equivalents at the year end:	**20 629**	**44 198**	**53 160**	**257.7%**	**86 325**	**418.5%**	**112 534**	**254.6%**	**112 360**	**254.2%**	**112 360**	**254.2%**	**335 341**	**1 052.9%**	**(66.5%)**

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	2 875	3.1%	1 231	1.3%	1 069	1.2%	87 769	94.4%	92 943	34.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 902	15.6%	658	2.6%	580	2.3%	19 858	79.4%	24 997	9.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 558	4.0%	1 115	1.7%	1 083	1.7%	59 298	92.6%	64 054	23.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 074	2.7%	509	1.3%	505	1.3%	38 286	94.8%	40 375	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 296	2.9%	591	1.3%	581	1.3%	41 998	94.4%	44 466	16.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	113	3.3%	51	1.5%	48	1.4%	3 238	93.8%	3 450	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	5.2%	0	.2%	0	.2%	150	94.3%	159	.1%	-	-	-	-
Total By Income Source	**11 825**	**4.4%**	**4 155**	**1.5%**	**3 867**	**1.4%**	**250 597**	**92.7%**	**270 445**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 521	8.7%	818	2.0%	765	1.9%	35 401	87.4%	40 506	15.0%	-	-	-	-
Commercial	2 438	11.4%	571	2.7%	523	2.5%	17 782	83.4%	21 315	7.9%	-	-	-	-
Households	5 020	2.7%	2 332	1.3%	2 219	1.2%	176 854	94.9%	186 425	68.9%	-	-	-	-
Other	845	3.8%	434	2.0%	359	1.6%	20 560	92.6%	22 199	8.2%	-	-	-	-
Total By Customer Group	**11 825**	**4.4%**	**4 155**	**1.5%**	**3 867**	**1.4%**	**250 597**	**92.7%**	**270 445**	**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	3 017	2.8%	2 299	2.2%	2 095	2.0%	99 250	93.1%	106 660	75.2%
Bulk Water	243	100.0%	-	-	-	-	-	-	243	.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	6	57.9%	4	42.1%	11	-
Loan repayments	-	-	-	-	-	-	17	100.0%	17	-
Trade Creditors	1 510	11.4%	274	2.1%	946	7.1%	10 515	79.4%	13 245	9.3%
Auditor-General	100	.5%	-	-	53	.3%	18 440	99.2%	18 592	13.1%
Other	3	.1%	146	4.8%	105	3.4%	2 824	91.8%	3 078	2.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 872**	**3.4%**	**2 719**	**1.9%**	**3 205**	**2.3%**	**131 051**	**92.4%**	**141 846**	**100.0%**

Contact Details

Municipal Manager	Mrs L S Itumeleng	053 621 0026
Chief Financial Officer	Mr Radille Shuping	053 621 0026

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter Actual Expenditure	2025/26 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**271 803**	**283 981**	**82 507**	**30.4%**	**63 367**	**23.3%**	**59 739**	**21.0%**	**40 922**	**14.4%**	**246 535**	**86.8%**	**38 062**	**88.1%**	**7.5%**
Exchange Revenue															
Service charges - Electricity	58 271	64 002	17 406	29.9%	11 668	20.0%	13 556	21.2%	14 803	23.1%	57 434	89.7%	11 968	82.8%	23.7%
Service charges - Water	24 047	24 047	4 937	20.5%	5 410	22.5%	5 584	23.2%	4 930	20.5%	20 861	86.8%	4 368	81.7%	12.9%
Service charges - Waste Water Management	15 588	15 065	3 821	24.5%	3 730	23.9%	3 689	24.5%	3 704	24.6%	14 944	99.2%	3 396	93.7%	9.0%
Service charges - Waste Management	9 858	9 858	2 560	26.0%	2 627	26.7%	2 446	24.8%	2 457	24.9%	10 090	102.4%	2 215	97.3%	10.9%
Sale of Goods and Rendering of Services	416	308	74	17.9%	48	11.6%	98	31.8%	46	15.0%	267	86.7%	27	26.5%	74.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 999	30 406	7 369	32.0%	7 730	33.6%	7 978	26.2%	7 166	23.6%	30 244	99.5%	7 140	128.4%	.4%
Interest earned from Current and Non Current Assets	548	756	202	36.9%	174	31.8%	196	25.9%	318	42.0%	890	117.6%	243	138.9%	30.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	105	83	23	21.6%	25	24.2%	13	15.5%	19	23.3%	80	97.2%	23	96.9%	(16.3%)
Rental from Fixed Assets	199	173	57	28.4%	23	11.6%	41	23.5%	33	19.3%	154	89.0%	35	77.8%	(5.5%)
Licences or permits	77	77	7	9.8%	1	.9%	5	6.6%	5	6.0%	18	23.3%	10	69.4%	(52.6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 439	834	165	11.5%	128	8.9%	284	34.0%	346	41.4%	922	110.5%	141	50.3%	144.4%
Non-Exchange Revenue															
Property rates	20 770	20 770	9 206	44.3%	3 880	18.7%	3 882	18.7%	3 886	18.7%	20 855	100.4%	3 599	99.3%	8.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 736	27 736	664	2.4%	587	2.1%	308	1.1%	100	.4%	1 658	6.0%	1 553	18.7%	(93.6%)
Licences or permits	925	925	276	29.8%	158	17.1%	319	34.5%	362	39.2%	1 115	120.6%	389	105.7%	(6.8%)
Transfer and subsidies - Operational	81 702	81 702	33 966	41.6%	25 246	30.9%	19 379	23.7%	900	1.1%	79 491	97.3%	1 251	99.2%	(28.1%)
Interest Receivables	5 137	5 253	1 255	24.4%	1 412	27.5%	1 443	27.5%	1 328	25.3%	5 438	103.5%	1 225	100.3%	8.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 987	1 987	517	26.0%	519	26.1%	519	26.1%	520	26.2%	2 075	104.4%	480	161.2%	8.3%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**269 013**	**279 146**	**23 496**	**8.7%**	**50 176**	**18.7%**	**50 092**	**17.9%**	**43 866**	**15.7%**	**167 630**	**60.1%**	**43 298**	**66.3%**	**1.3%**
Employee related costs	87 183	89 773	11 751	13.5%	17 260	19.8%	20 310	22.6%	18 376	20.5%	67 697	75.4%	17 064	74.1%	7.7%
Remuneration of councillors	6 305	6 305	1 444	22.9%	1 444	22.9%	1 444	22.9%	1 706	27.1%	6 038	95.8%	1 444	95.6%	18.2%
Bulk purchases - electricity	66 273	66 273	22	-	20 778	31.4%	16 584	25.0%	18 004	27.2%	55 388	83.6%	8 874	90.3%	102.9%
Inventory consumed	1 834	1 854	49	2.7%	295	16.1%	196	10.6%	247	13.3%	787	42.5%	274	44.0%	(9.8%)
Debt impairment	18 803	25 971	-	-	2	-	-	-	(116 261)	(447.7%)	(116 259)	(447.7%)	-	-	(100.0%)
Depreciation, Amortisation and Impairment	27 457	27 457	-	-	-	-	-	-	2	-	2	-	-	.7%	(100.0%)
Interest,Dividends and Rent on Land	2 000	2 000	-	-	-	-	-	-	1 107	55.4%	1 107	55.4%	1 315	97.4%	(15.8%)
Contracted services	19 564	19 701	4 062	20.8%	2 596	13.3%	3 593	18.2%	3 337	16.9%	13 588	69.0%	4 735	80.9%	(29.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 592	3 563	20	.8%	162	6.3%	376	10.5%	109 789	3 081.7%	110 347	3 097.4%	165	40.0%	66 341.1%
Operational Cost and Other Cost	37 002	36 251	6 149	16.6%	7 637	20.6%	7 589	20.9%	7 559	20.9%	28 934	79.8%	9 428	83.1%	(19.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 790**	**4 835**	**59 010**		**13 191**		**9 647**		**(2 944)**		**78 905**		**(5 236)**		
Transfers and subsidies - capital (monetary allocations)	37 433	28 233	9 146	24.4%	3 616	9.7%	16 091	57.0%	-	-	28 853	102.2%	12 000	151.9%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 223**	**33 067**	**68 156**		**16 807**		**25 738**		**(2 944)**		**107 758**		**6 764**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**40 223**	**33 067**	**68 156**		**16 807**		**25 738**		**(2 944)**		**107 758**		**6 764**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 223**	**33 067**	**68 156**		**16 807**		**25 738**		**(2 944)**		**107 758**		**6 764**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	34	34	11	32.4%	11	31.3%	1	3.7%	7	20.1%	29	87.4%	2	55.6%	238.0%
Surplus/(Deficit) for the year	**40 256**	**33 101**	**68 167**		**16 818**		**25 739**		**(2 937)**		**107 787**		**6 766**		
			-		-		-		-				0	0	

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 Fourth Quarter Actual Expenditure	2025/26 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**40 154**	**31 754**	**2 431**	**6.1%**	**7 114**	**17.7%**	**3 887**	**12.2%**	**12 741**	**40.1%**	**26 173**	**82.4%**	**11 580**	**120.0%**	**10.0%**
National Government	37 433	28 233	2 422	6.5%	7 085	18.9%	3 613	12.8%	10 854	38.4%	23 974	84.9%	10 705	124.7%	1.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 433**	**28 233**	**2 422**	**6.5%**	**7 085**	**18.9%**	**3 613**	**12.8%**	**10 854**	**38.4%**	**23 974**	**84.9%**	**10 705**	**124.7%**	**1.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 721	3 521	8	.3%	30	1.1%	273	7.8%	1 887	53.6%	2 199	62.4%	875	84.0%	115.7%
Capital Expenditure Functional	**40 154**	**31 754**	**2 431**	**6.1%**	**7 114**	**17.7%**	**3 887**	**12.2%**	**12 741**	**40.1%**	**26 173**	**82.4%**	**11 580**	**120.0%**	**10.0%**
Municipal governance and administration	**350**	**350**	**-**	**-**	**-**	**-**	**-**	**-**	**135**	**38.6%**	**135**	**38.6%**	**61**	**60.6%**	**122.8%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	350	350	-	-	-	-	-	-	135	38.6%	135	38.6%	61	60.6%	122.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 000**	**1 600**	**353**	**3.5%**	**1 171**	**11.7%**	**(1 179)**	**(73.7%)**	**784**	**49.0%**	**1 129**	**70.6%**	**5 859**	**509.4%**	**(86.6%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 000	1 600	353	3.5%	1 171	11.7%	(1 179)	(73.7%)	784	49.0%	1 129	70.6%	5 859	509.4%	(86.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 571**	**1 571**	**8**	**.5%**	**30**	**1.9%**	**273**	**17.4%**	**967**	**61.6%**	**1 278**	**81.4%**	**2 622**	**118.1%**	**(63.1%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 571	1 571	8	.5%	30	1.9%	273	17.4%	967	61.6%	1 278	81.4%	2 622	118.1%	(63.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 233**	**28 233**	**2 070**	**7.3%**	**5 914**	**20.9%**	**4 793**	**17.0%**	**10 854**	**38.4%**	**23 630**	**83.7%**	**3 038**	**60.7%**	**257.3%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	763	61.8%	(100.0%)
Water Management	15 800	15 800	1	-	5 168	32.7%	1 782	11.3%	6 259	39.6%	13 209	83.6%	1 992	49.3%	214.2%
Waste Water Management	12 433	12 433	2 069	16.6%	745	6.0%	3 011	24.2%	4 596	37.0%	10 421	83.8%	284	85.3%	1 520.9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Fourth Quarter Actual Expenditure	2025/26 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**270 025**	**269 256**	**79 371**	**29.4%**	**67 281**	**24.9%**	**70 846**	**26.3%**	**34 389**	**12.8%**	**251 886**	**93.5%**	**51 891**	**111.5%**	**(33.7%)**
Property rates	17 456	17 456	2 733	15.7%	3 027	17.3%	2 795	16.0%	2 390	13.7%	10 945	62.7%	2 382	72.4%	.3%
Service charges	86 958	91 892	14 691	16.9%	14 756	17.0%	19 122	20.8%	14 808	16.1%	63 377	69.0%	13 522	72.1%	9.5%
Other revenue	30 841	30 080	18 366	59.5%	20 228	65.6%	12 730	42.3%	15 688	52.2%	67 013	222.8%	23 476	301.6%	(33.2%)
Transfers and Subsidies - Operational	81 702	81 702	33 966	41.6%	25 246	30.9%	19 379	23.7%	900	1.1%	79 491	97.3%	-	97.6%	(100.0%)
Transfers and Subsidies - Capital	37 433	28 233	9 146	24.4%	3 616	9.7%	16 091	57.0%	-	-	28 853	102.2%	12 000	151.9%	(100.0%)
Interest	15 635	19 894	470	3.0%	407	2.6%	728	3.7%	602	3.0%	2 208	11.1%	510	12.1%	18.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(209 367)**	**(214 083)**	**(38 931)**	**18.6%**	**(21 148)**	**10.1%**	**(20 756)**	**9.7%**	**(5 746)**	**2.7%**	**(86 582)**	**40.4%**	**(20 306)**	**54.9%**	**(71.7%)**
Suppliers and employees	(209 367)	(214 083)	(38 931)	18.6%	(21 148)	10.1%	(20 756)	9.7%	(5 746)	2.7%	(86 582)	40.4%	(20 306)	55.2%	(71.7%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**60 658**	**55 174**	**40 440**	**66.7%**	**46 133**	**76.1%**	**50 089**	**90.8%**	**28 642**	**51.9%**	**165 304**	**299.6%**	**31 585**	**372.1%**	**(9.3%)**
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	**(40 154)**	**(31 754)**	**(6 150)**	**15.3%**	**(8 177)**	**20.4%**	**(6 314)**	**19.9%**	**(9 217)**	**29.0%**	**(29 858)**	**94.0%**	**(8 391)**	**105.8%**	**9.8%**
Capital assets	(40 154)	(31 754)	(6 150)	15.3%	(8 177)	20.4%	(6 314)	19.9%	(9 217)	29.0%	(29 858)	94.0%	(8 391)	105.8%	9.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(40 154)**	**(31 754)**	**(6 150)**	**15.3%**	**(8 177)**	**20.4%**	**(6 314)**	**19.9%**	**(9 217)**	**29.0%**	**(29 858)**	**94.0%**	**(8 391)**	**105.8%**	**9.8%**
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	**20 504**	**23 420**	**34 291**	**167.2%**	**37 956**	**185.1%**	**43 775**	**186.9%**	**19 425**	**82.9%**	**135 446**	**578.3%**	**23 194**	**657.1%**	**(16.2%)**
Cash/cash equivalents at the year begin:	17 272	5 524	5 524	32.0%	39 814	230.5%	77 770	1 407.9%	121 545	2 200.3%	5 524	100.0%	114 467	100.0%	6.2%
Cash/cash equivalents at the year end:	**37 776**	**28 944**	**39 814**	**105.4%**	**77 770**	**205.9%**	**121 545**	**419.9%**	**140 970**	**487.0%**	**140 970**	**487.0%**	**137 660**	**598.9%**	**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	(921)	(.9%)	1 591	1.5%	1 713	1.6%	105 775	97.8%	108 158	23.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 518	7.9%	3 321	5.8%	1 878	3.3%	47 620	83.1%	57 336	12.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	984	1.9%	836	1.6%	700	1.4%	48 493	95.1%	51 013	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 423	2.1%	1 294	1.9%	1 172	1.7%	65 331	94.4%	69 220	14.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	756	1.1%	848	1.3%	749	1.1%	64 432	96.5%	66 785	14.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(13)	(.5%)	0	-	0	-	2 587	100.5%	2 574	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 665	2.3%	2 642	2.3%	2 656	2.3%	106 734	93.1%	114 697	24.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 444)	226.5%	8	(1.2%)	7	(1.0%)	792	(124.3%)	(638)	(.1%)	-	-	-	-
Total By Income Source	**7 968**	**1.7%**	**10 541**	**2.2%**	**8 874**	**1.9%**	**441 764**	**94.2%**	**469 146**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	922	3.9%	1 414	6.0%	1 360	5.8%	19 874	84.3%	23 570	5.0%	-	-	-	-
Commercial	1 663	7.5%	1 014	4.6%	879	4.0%	18 671	84.0%	22 228	4.7%	-	-	-	-
Households	5 810	1.6%	6 858	1.9%	5 513	1.5%	350 635	95.1%	368 817	78.6%	-	-	-	-
Other	(428)	(.8%)	1 254	2.3%	1 122	2.1%	52 583	96.4%	54 531	11.6%	-	-	-	-
Total By Customer Group	**7 968**	**1.7%**	**10 541**	**2.2%**	**8 874**	**1.9%**	**441 764**	**94.2%**	**469 146**	**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	7 973	14.3%	11 174	20.0%	5 234	9.4%	31 372	56.3%	55 753	85.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23	6.3%	-	-	-	-	341	93.7%	364	.6%
Auditor-General	475	32.2%	30	2.0%	30	2.1%	943	63.8%	1 478	2.3%
Other	6 989	91.7%	530	7.0%	37	.5%	67	.9%	7 623	11.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 460**	**23.7%**	**11 735**	**18.0%**	**5 301**	**8.1%**	**32 723**	**50.2%**	**65 218**	**100.0%**

Contact Details

Municipal Manager	Mr Themsile W Msengana	051 753 0777
Chief Financial Officer	Ms Segomoco Jordan	071 380 5785

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**392 856**	**398 576**	**44 396**	**11.3%**	**56 325**	**14.3%**	**57 666**	**14.5%**	**38 160**	**9.6%**	**196 547**	**49.3%**	**10 154**	**15.3%**	**275.8%**
Exchange Revenue															
Service charges - Electricity	153 969	153 191	5 061	3.3%	15 105	9.8%	12 849	8.4%	12 011	7.8%	45 026	29.4%	17 723	16.5%	(32.2%)
Service charges - Water	39 839	38 851	301	.8%	3 196	8.0%	2 965	7.6%	1 419	3.7%	7 880	20.3%	(18 486)	(34.3%)	(107.7%)
Service charges - Waste Water Management	12 013	9 540	1 490	12.4%	4 428	36.9%	2 946	30.9%	2 948	30.9%	11 812	123.8%	1 992	52.7%	48.0%
Service charges - Waste Management	5 318	3 629	740	13.9%	2 195	41.3%	1 460	40.2%	1 454	40.1%	5 849	161.2%	1 070	57.5%	35.9%
Sale of Goods and Rendering of Services	1 582	1 582	180	11.4%	104	6.6%	95	6.0%	33	2.1%	413	26.1%	170	25.1%	(80.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 702	31 090	2 861	29.5%	5 740	59.2%	5 916	19.0%	6 066	19.5%	20 583	66.2%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	4 811	5 029	222	4.6%	300	6.2%	215	4.3%	1 288	25.6%	2 024	40.3%	1 212	15.4%	6.3%
Dividends	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	499	579	43	8.7%	58	11.5%	47	8.0%	29	5.1%	177	30.6%	28	22.9%	4.8%
Licences or permits	1 793	1 793	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	19	1 500	241	1 251.1%	195	1 009.8%	276	18.4%	170	11.3%	882	58.8%	39	521.9%	332.6%
Non-Exchange Revenue															
Property rates	89 871	89 871	3 491	3.9%	10 202	11.4%	7 008	7.8%	7 022	7.8%	27 723	30.8%	6 495	25.2%	8.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 275	3 275	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 588	58 073	27 506	39.5%	10 490	15.1%	16 604	28.6%	1 257	2.2%	55 857	96.2%	(88)	23.0%	(1 527.2%)
Interest Receivables	574	574	2 259	393.6%	4 313	751.5%	4 387	764.4%	4 463	777.8%	15 421	2 687.4%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	2 899	-	-	-	2 899	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**391 758**	**449 485**	**14 893**	**3.8%**	**22 337**	**5.7%**	**80 367**	**17.9%**	**55 835**	**12.4%**	**173 431**	**38.6%**	**147 203**	**51.2%**	**(62.1%)**
Employee related costs	128 470	128 470	160	.1%	-	-	-	-	-	-	160	.1%	106 678	96.6%	(100.0%)
Remuneration of councillors	6 042	6 042	-	-	-	-	529	8.8%	548	9.1%	1 078	17.8%	6 607	58.5%	(91.7%)
Bulk purchases - electricity	80 000	120 000	-	-	8 350	10.4%	24 279	20.2%	30 625	25.5%	63 254	52.7%	16 129	38.6%	89.9%
Inventory consumed	12 656	11 563	3 946	31.2%	70	.6%	2 803	24.2%	429	3.7%	7 247	62.7%	1 344	11.0%	(68.1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	11 336	11 336	-	-	-	-	26 329	232.3%	-	-	26 329	232.3%	-	-	-
Interest,Dividends and Rent on Land	10 478	42 479	6	.1%	4 448	42.5%	14 423	34.0%	16 244	38.2%	35 121	82.7%	4 243	39.0%	282.8%
Contracted services	26 320	27 922	5 572	21.2%	3 076	11.7%	6 064	21.7%	3 919	14.0%	18 632	66.7%	5 850	30.3%	(33.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	67 239	67 239	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	49 218	34 435	5 209	10.6%	6 392	13.0%	5 939	17.2%	4 070	11.8%	21 611	62.8%	6 352	21.7%	(35.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 097**	**(50 909)**	**29 503**		**33 988**		**(22 701)**		**(17 675)**		**23 116**		**(137 048)**		
Transfers and subsidies - capital (monetary allocations)	38 737	58 737	-	-	8 716	22.5%	-	-	54 587	92.9%	63 303	107.8%	7 145	25.7%	664.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 834**	**7 828**	**29 503**		**42 704**		**(22 701)**		**36 912**		**86 419**		**(129 903)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**39 834**	**7 828**	**29 503**		**42 704**		**(22 701)**		**36 912**		**86 419**		**(129 903)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 834**	**7 828**	**29 503**		**42 704**		**(22 701)**		**36 912**		**86 419**		**(129 903)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 834**	**7 828**	**29 503**		**42 704**		**(22 701)**		**36 912**		**86 419**		**(129 903)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**42 360**	**62 210**	**4 554**	**10.7%**	**4 981**	**11.8%**	**15 007**	**24.1%**	**553**	**.9%**	**25 095**	**40.3%**	**17 794**	**38.3%**	**(96.9%)**
National Government	38 710	58 710	2 571	6.6%	4 968	12.8%	14 805	25.2%	553	.9%	22 897	39.0%	12 825	36.7%	(95.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 710**	**58 710**	**2 571**	**6.6%**	**4 968**	**12.8%**	**14 805**	**25.2%**	**553**	**.9%**	**22 897**	**39.0%**	**12 825**	**36.7%**	**(95.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 650	3 500	1 983	54.3%	14	.4%	202	5.8%	-	-	2 198	62.8%	4 969	44.7%	(100.0%)
Capital Expenditure Functional	**42 360**	**62 210**	**4 554**	**10.7%**	**4 981**	**11.8%**	**15 007**	**24.1%**	**553**	**.9%**	**25 095**	**40.3%**	**17 794**	**38.3%**	**(96.9%)**
Municipal governance and administration	**150**	**-**	**969**	**646.2%**	**14**	**9.0%**	**59**	**-**	**-**	**-**	**1 042**	**-**	**31**	**17.2%**	**(100.0%)**
Executive and Council	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Finance and administration	150	-	969	645.7%	14	9.0%	59	-	-	-	1 041	-	31	17.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 100**	**1 100**	**-**	**-**	**-**	**-**	**14**	**1.3%**	**-**	**-**	**14**	**1.3%**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	14	-	-	-	14	-	-	-	-
Public Safety	1 100	1 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 110**	**61 110**	**3 584**	**8.7%**	**4 968**	**12.1%**	**14 934**	**24.4%**	**553**	**.9%**	**24 039**	**39.3%**	**17 763**	**39.3%**	**(96.9%)**
Energy sources	2 652	2 652	1 098	41.4%	-	-	129	4.8%	-	-	1 226	46.2%	3 080	29.7%	(100.0%)
Water Management	10 200	30 200	2 487	24.4%	4 968	48.7%	14 805	49.0%	553	1.8%	22 812	75.5%	9 989	32.6%	(94.5%)
Waste Water Management	28 258	28 258	-	-	-	-	-	-	-	-	-	-	4 694	279.4%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**373 753**	**383 389**	**97 356**	**26.0%**	**96 099**	**25.7%**	**122 322**	**31.9%**	**26 585**	**6.9%**	**342 362**	**89.3%**	**81 025**	**53.3%**	**(67.2%)**
Property rates	77 995	77 995	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	175 477	175 477	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	7 145	8 078	1 800	25.2%	-	-	9 963	123.3%	1	-	11 764	145.6%	25 254	368.9%	(100.0%)
Transfers and Subsidies - Operational	69 588	58 073	95 556	137.3%	96 013	138.0%	112 359	193.5%	26 584	45.8%	330 511	569.1%	55 771	164.3%	(52.3%)
Transfers and Subsidies - Capital	38 737	58 737	-	-	-	-	-	-	-	-	-	-	-	86.3%	-
Interest	4 811	5 029	-	-	87	1.8%	-	-	-	-	87	1.7%	-	(4.1%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(281 298)**	**(349 698)**	**(58 265)**	**20.7%**	**(51 655)**	**18.4%**	**(65 042)**	**18.6%**	**(20 525)**	**5.9%**	**(195 487)**	**55.9%**	**56 736**	**(10.5%)**	**(136.2%)**
Suppliers and employees	(270 821)	(312 689)	(58 265)	21.5%	(51 655)	19.1%	(65 042)	20.8%	(20 525)	6.6%	(195 487)	62.5%	56 736	(10.9%)	(136.2%)

Finance charges	(10 478)	(37 009)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**92 455**	**33 691**	**39 091**	**42.3%**	**44 444**	**48.1%**	**57 280**	**170.0%**	**6 060**	**18.0%**	**146 875**	**435.9%**	**137 761**	**403.7%**	**(95.6%)**
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	**(42 410)**	**(62 210)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(42 410)	(62 210)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(42 410)**	**(62 210)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**50 045**	**(28 519)**	**39 091**	**78.1%**	**44 444**	**88.8%**	**57 280**	**(200.8%)**	**6 060**	**(21.2%)**	**146 875**	**(515.0%)**	**137 761**	**(13 160.1%)**	**(95.6%)**
Cash/cash equivalents at the year begin:	26 237	36 909	-	-	39 091	149.0%	83 535	226.3%	140 815	381.5%	-	-	85 627	-	64.5%
Cash/cash equivalents at the year end:	**76 282**	**8 391**	**39 091**	**51.2%**	**83 535**	**109.5%**	**140 815**	**1 678.2%**	**146 875**	**1 750.5%**	**146 875**	**1 750.5%**	**223 388**	**854.3%**	**(34.3%)**

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	3 491	2.0%	2	-	3 254	1.9%	163 817	96.0%	170 562	25.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 142	3.9%	1	-	5 329	4.0%	121 291	92.1%	131 763	19.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 905	1.4%	145	.1%	2 739	1.3%	205 392	97.3%	211 180	32.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 490	2.9%	2	-	2 375	2.8%	80 231	94.3%	85 098	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 348	2.5%	2	-	1 312	2.5%	50 307	95.0%	52 969	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	.2%	17	.2%	15	.1%	10 048	99.5%	10 095	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	9 220	100.0%	9 220	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(420)	4.1%	(149)	1.5%	(74)	.7%	(9 490)	93.7%	(10 132)	(1.5%)	-	-	-	-
Total By Income Source	**14 972**	**2.3%**	**20**	**-**	**14 949**	**2.3%**	**630 814**	**95.5%**	**660 755**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 972	2.3%	20	-	14 949	2.3%	630 814	95.5%	660 755	100.0%	-	-	-	-
Total By Customer Group	**14 972**	**2.3%**	**20**	**-**	**14 949**	**2.3%**	**630 814**	**95.5%**	**660 755**	**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	22 895	3.7%	11 285	1.8%	10 461	1.7%	576 869	92.8%	621 510	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**22 895**	**3.7%**	**11 285**	**1.8%**	**10 461**	**1.7%**	**576 869**	**92.8%**	**621 510**	**100.0%**

Contact Details

Municipal Manager	Mr Disang Molaole	053 632 9100
Chief Financial Officer	Mr Lindokuhle Ndlovu	053 632 9100

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**107 868**	**99 520**	**28 496**	**26.4%**	**22 584**	**20.9%**	**19 420**	**19.5%**	**13 320**	**13.4%**	**83 820**	**84.2%**	**19 663**	**23.6%**	**(32.3%)**
Exchange Revenue															
Service charges - Electricity	16 095	16 095	14 702	91.3%	6 513	40.5%	4 413	27.4%	8 512	52.9%	34 141	212.1%	5 452	51.1%	56.1%
Service charges - Water	5 623	5 623	990	17.6%	1 560	27.7%	2 030	36.1%	1 047	18.6%	5 627	100.1%	1 591	50.7%	(34.2%)
Service charges - Waste Water Management	4 352	4 352	787	18.1%	1 182	27.2%	1 202	27.6%	799	18.4%	3 971	91.2%	777	49.4%	2.9%
Service charges - Waste Management	4 755	4 755	834	17.5%	1 307	27.5%	1 285	27.0%	823	17.3%	4 249	89.4%	746	44.9%	10.4%
Sale of Goods and Rendering of Services	22	22	9	39.4%	21	98.3%	11	52.1%	12	55.2%	53	245.0%	79	388.1%	(84.9%)
Agency services	35	35	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	12	-	-	7	-	-	-	-	-	7	58.5%	-	-	-
Interest earned from Current and Non Current Assets	2 540	3 120	446	17.6%	992	39.1%	357	11.4%	129	4.1%	1 925	61.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	211	210	26	12.3%	(61)	(29.1%)	21	9.9%	14	6.5%	(1)	(.5%)	232	120.7%	(94.1%)
Licences or permits	11	11	-	-	-	-	4	40.3%	0	1.4%	5	41.7%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	16 414	1 678	1	-	-	-	0	-	-	-	1	.1%	(79)	(.3%)	(100.0%)
Non-Exchange Revenue															
Property rates	11 377	15 575	10 614	93.3%	1 527	13.4%	311	2.0%	1 893	12.2%	14 345	92.1%	1 349	20.2%	40.3%
Surcharges and Taxes	1 793	1 793	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1	0	-	-	-	-	-	-	-	-	-	-	0	3.2%	(100.0%)
Licences or permits	6	6	4	68.8%	11	206.5%	3	53.5%	4	72.0%	22	400.8%	-	-	(100.0%)
Transfer and subsidies - Operational	42 265	43 865	-	-	9 400	22.2%	9 655	22.0%	-	-	19 054	43.4%	9 402	22.0%	(100.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	528	528	84	16.0%	125	23.7%	127	24.0%	86	16.3%	422	80.0%	114	30.2%	(24.9%)
Gains on Disposal of Fixed and Intangible Assets	11	11	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 831	1 831	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**104 364**	**100 632**	**11 996**	**11.5%**	**19 949**	**19.1%**	**20 205**	**20.1%**	**13 952**	**13.9%**	**66 103**	**65.7%**	**15 948**	**18.3%**	**(12.5%)**
Employee related costs	31 407	28 092	3 612	11.5%	5 953	19.0%	6 549	23.3%	4 177	14.9%	20 291	72.2%	5 372	25.2%	(22.2%)
Remuneration of councillors	5 314	5 314	880	16.6%	1 276	24.0%	1 538	28.9%	1 057	19.9%	4 751	89.4%	1 276	36.7%	(17.2%)
Bulk purchases - electricity	21 022	14 992	1 764	8.4%	2 255	10.7%	4 525	30.2%	3 794	25.3%	12 337	82.3%	4 343	21.9%	(12.7%)
Inventory consumed	2 703	2 581	235	8.7%	484	17.9%	388	15.0%	463	17.9%	1 570	60.8%	450	17.7%	2.8%
Debt impairment	3 069	3 069	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	5 543	5 543	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	955	55	-	-	-	-	18	32.2%	28	50.0%	45	82.2%	-	-	(100.0%)
Contracted services	16 606	22 497	3 716	22.4%	4 445	26.8%	5 269	23.4%	2 664	11.8%	16 094	71.5%	2 734	21.3%	(2.6%)
Transfers and subsidies	1 159	1 159	23	2.0%	5	.4%	-	-	-	-	28	2.4%	22	2.0%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	14 993	15 736	1 767	11.8%	5 531	36.9%	1 920	12.2%	1 769	11.2%	10 987	69.8%	1 750	12.0%	1.1%
Disposal of Fixed and Intangible Assets	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 590	1 590	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 504**	**(1 112)**	**16 500**		**2 635**		**(786)**		**(632)**		**17 717**		**3 715**		
Transfers and subsidies - capital (monetary allocations)	10 269	10 269	-	-	829	8.1%	5 330	51.9%	-	-	6 158	60.0%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 773**	**9 157**	**16 500**		**3 464**		**4 544**		**(632)**		**23 876**		**3 715**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**13 773**	**9 157**	**16 500**		**3 464**		**4 544**		**(632)**		**23 876**		**3 715**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 773**	**9 157**	**16 500**		**3 464**		**4 544**		**(632)**		**23 876**		**3 715**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 773**	**9 157**	**16 500**		**3 464**		**4 544**		**(632)**		**23 876**		**3 715**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**14 350**	**14 350**	**829**	**5.8%**	**1 801**	**12.6%**	**3 392**	**23.6%**	**954**	**6.6%**	**6 976**	**48.6%**	**2 173**	**15.3%**	**(56.1%)**
National Government	10 270	10 270	829	8.1%	1 801	17.5%	3 310	32.2%	954	9.3%	6 893	67.1%	2 173	16.6%	(56.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**10 270**	**10 270**	**829**	**8.1%**	**1 801**	**17.5%**	**3 310**	**32.2%**	**954**	**9.3%**	**6 893**	**67.1%**	**2 173**	**16.6%**	**(56.1%)**
Borrowing	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 280	1 280	-	-	-	-	83	6.5%	-	-	83	6.5%	-	-	-
Capital Expenditure Functional	**14 350**	**14 350**	**829**	**5.8%**	**1 801**	**12.6%**	**3 392**	**23.6%**	**954**	**6.6%**	**6 976**	**48.6%**	**2 173**	**15.3%**	**(56.1%)**
Municipal governance and administration	**680**	**680**	**-**	**-**	**-**	**-**	**83**	**12.2%**	**-**	**-**	**83**	**12.2%**	**-**	**-**	**-**
Executive and Council	280	280	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	400	400	-	-	-	-	83	20.7%	-	-	83	20.7%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**600**	**600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 800**	**2 800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 270**	**10 270**	**829**	**8.1%**	**1 801**	**17.5%**	**3 310**	**32.2%**	**954**	**9.3%**	**6 893**	**67.1%**	**2 173**	**16.8%**	**(56.1%)**
Energy sources	1 500	3 660	-	-	1 002	66.8%	3 108	84.9%	802	21.9%	4 912	134.2%	594	13.6%	34.9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	8 770	6 610	829	9.4%	799	9.1%	202	3.0%	151	2.3%	1 981	30.0%	1 579	18.4%	(90.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**110 429**	**101 642**	**3 694**	**3.3%**	**6 168**	**5.6%**	**11 787**	**11.6%**	**63**	**.1%**	**21 713**	**21.4%**	**16 304**	**15.7%**	**(99.6%)**
Property rates	10 620	14 380	590	5.6%	1 646	15.5%	1 113	7.7%	605	4.2%	3 954	27.5%	972	11.5%	(37.7%)
Service charges	25 837	25 837	2 988	11.6%	2 549	9.9%	8 245	31.9%	1 592	6.2%	15 373	59.5%	6 417	36.5%	(75.2%)
Other revenue	18 491	3 753	109	.6%	1 897	10.3%	(11 337)	(302.1%)	(2 134)	(56.9%)	(11 465)	(305.5%)	(449)	(2.3%)	375.1%
Transfers and Subsidies - Operational	42 672	44 272	-	-	-	-	10 606	24.0%	-	-	10 606	24.0%	9 402	22.2%	(100.0%)
Transfers and Subsidies - Capital	10 269	10 269	-	-	-	-	3 183	31.0%	-	-	3 183	31.0%	-	-	-
Interest	2 540	3 131	7	.3%	77	3.0%	(23)	(.7%)	1	-	61	1.9%	(37)	(1.4%)	(101.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(89 307)**	**(86 576)**	**(12 961)**	**14.5%**	**(18 064)**	**20.2%**	**(21 977)**	**25.4%**	**(21 001)**	**24.3%**	**(74 003)**	**85.5%**	**(14 949)**	**22.9%**	**40.5%**
Suppliers and employees	(89 307)	(86 576)	(12 961)	14.5%	(18 064)	20.2%	(21 977)	25.4%	(21 001)	24.3%	(74 003)	85.5%	(14 949)	22.9%	40.5%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**21 122**	**15 066**	**(9 268)**	**(43.9%)**	**(11 896)**	**(56.3%)**	**(10 190)**	**(67.6%)**	**(20 937)**	**(139.0%)**	**(52 291)**	**(347.1%)**	**1 356**	**(7.0%)**	**(1 644.4%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(63)**	**-**	**21**	**-**	**24**	**-**	**16**	**-**	**(2)**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(63)	-	21	-	24	-	16	-	(2)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(14 350)**	**(14 350)**	**(953)**	**6.6%**	**(689)**	**4.8%**	**(3 901)**	**27.2%**	**(1 097)**	**7.6%**	**(6 640)**	**46.3%**	**(2 499)**	**17.6%**	**(56.1%)**
Capital assets	(14 350)	(14 350)	(953)	6.6%	(689)	4.8%	(3 901)	27.2%	(1 097)	7.6%	(6 640)	46.3%	(2 499)	17.6%	(56.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(14 350)**	**(14 350)**	**(1 016)**	**7.1%**	**(668)**	**4.7%**	**(3 877)**	**27.0%**	**(1 081)**	**7.5%**	**(6 642)**	**46.3%**	**(2 499)**	**17.6%**	**(56.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**7**	**-**	**4**	**-**	**1**	**-**	**0**	**-**	**12**	**-**	**25**	**-**	**(99.5%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	7	-	4	-	1	-	0	-	12	-	25	-	(99.5%)
Payments	**(750)**	**(750)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(750)	(750)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(750)**	**(750)**	**7**	**(1.0%)**	**4**	**(.5%)**	**1**	**(.2%)**	**0**	**-**	**12**	**(1.7%)**	**25**	**-**	**(99.5%)**
Net Increase/(Decrease) in cash held	**6 022**	**(34)**	**(10 277)**	**(170.7%)**	**(12 560)**	**(208.6%)**	**(14 065)**	**40 997.6%**	**(22 018)**	**64 177.6%**	**(58 921)**	**171 740.7%**	**(1 119)**	**(36.2%)**	**1 868.1%**
Cash/cash equivalents at the year begin:	47 204	37 458	36 227	76.7%	27 950	59.2%	18 599	49.7%	4 533	12.1%	36 227	96.7%	(3 187)	-	(242.2%)
Cash/cash equivalents at the year end:	**53 226**	**37 424**	**27 950**	**52.5%**	**18 599**	**34.9%**	**4 533**	**12.1%**	**(17 485)**	**(46.7%)**	**(17 485)**	**(46.7%)**	**(4 306)**	**(8.7%)**	**306.1%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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 F. Manuel	053 382 3012
Chief Financial Officer	Ms Jonita Phatheka Jack	

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**100 245**	**100 245**	**42 904**	**42.8%**	**(3 996)**	**(4.0%)**	**10 800**	**10.8%**	**12 602**	**12.6%**	**62 309**	**62.2%**	**7 216**	**62.9%**	**74.6%**
Exchange Revenue															
Service charges - Electricity	11 557	11 557	2 305	19.9%	1 839	15.9%	2 698	23.3%	1 680	14.5%	8 521	73.7%	1 766	58.0%	(4.9%)
Service charges - Water	11 189	11 189	2 170	19.4%	3 978	35.6%	3 393	30.3%	5 932	53.0%	15 473	138.3%	1 593	66.2%	272.3%
Service charges - Waste Water Management	5 083	5 083	645	12.7%	918	18.1%	913	18.0%	294	5.8%	2 771	54.5%	329	47.0%	(10.7%)
Service charges - Waste Management	2 005	2 005	312	15.6%	466	23.2%	466	23.2%	198	9.9%	1 442	71.9%	194	75.2%	2.2%
Sale of Goods and Rendering of Services	100	100	17	17.0%	3	2.9%	6	6.2%	5	5.1%	31	31.1%	94	145.4%	(94.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 047	5 047	656	13.0%	1 040	20.6%	1 111	22.0%	1 200	23.8%	4 007	79.4%	951	92.2%	26.2%
Interest earned from Current and Non Current Assets	444	444	108	24.4%	76	17.2%	6	1.4%	134	30.2%	325	73.2%	236	86.6%	(43.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	569	569	86	15.2%	118	20.8%	75	13.2%	108	19.0%	388	68.1%	157	83.7%	(31.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue															
Property rates	10 875	10 875	2 874	26.4%	1 665	15.3%	1 660	15.3%	1 660	15.3%	7 859	72.3%	1 644	65.0%	1.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	42 774	42 774	33 560	78.5%	(14 480)	(33.9%)	(100)	(.2%)	800	1.9%	19 780	46.2%	-	74.4%	(100.0%)
Interest Receivables	865	865	169	19.5%	381	44.0%	572	66.1%	590	68.2%	1 712	197.8%	252	91.3%	133.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	9 736	9 736	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**101 323**	**107 009**	**23 493**	**23.2%**	**17 903**	**17.7%**	**18 692**	**17.5%**	**14 974**	**14.0%**	**75 061**	**70.1%**	**17 401**	**76.6%**	**(14.0%)**
Employee related costs	30 781	36 851	8 656	28.1%	8 693	28.2%	8 598	23.3%	8 499	23.1%	34 447	93.5%	7 736	90.5%	9.9%
Remuneration of councillors	4 489	4 489	1 075	23.9%	1 075	23.9%	1 068	23.8%	1 062	23.7%	4 280	95.3%	1 075	95.9%	(1.2%)
Bulk purchases - electricity	19 800	19 800	7 510	37.9%	3 874	19.6%	4 928	24.9%	(3 818)	(19.3%)	12 494	63.1%	5 151	109.8%	(174.1%)
Inventory consumed	2 903	3 289	495	17.0%	260	9.0%	266	8.1%	1 334	40.6%	2 356	71.6%	779	49.5%	71.3%
Debt impairment	3 000	3 000	62	2.1%	181	6.0%	46	1.5%	84	2.8%	373	12.4%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	8 871	8 871	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 275	7 775	3 232	51.5%	2 860	45.6%	1 573	20.2%	158	2.0%	7 824	100.6%	1 794	127.7%	(91.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	13 721	13 721	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	11 483	9 213	2 462	21.4%	959	8.4%	2 212	24.0%	7 655	83.1%	13 288	144.2%	867	122.9%	783.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 078)**	**(6 764)**	**19 411**		**(21 899)**		**(7 893)**		**(2 372)**		**(12 753)**		**(10 185)**		
Transfers and subsidies - capital (monetary allocations)	18 492	31 079	10 413	56.3%	(951)	(5.1%)	-	-	-	-	9 462	30.4%	1 810	56.3%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 414**	**24 314**	**29 824**		**(22 850)**		**(7 893)**		**(2 372)**		**(3 291)**		**(8 375)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**17 414**	**24 314**	**29 824**		**(22 850)**		**(7 893)**		**(2 372)**		**(3 291)**		**(8 375)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 414**	**24 314**	**29 824**		**(22 850)**		**(7 893)**		**(2 372)**		**(3 291)**		**(8 375)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 414**	**24 314**	**29 824**		**(22 850)**		**(7 893)**		**(2 372)**		**(3 291)**		**(8 375)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**18 492**	**31 079**	**19 062**	**103.1%**	**5 207**	**28.2%**	**1 171**	**3.8%**	**11 882**	**38.2%**	**37 322**	**120.1%**	**15 394**	**125.7%**	**(22.8%)**
National Government	18 492	31 079	19 062	103.1%	5 207	28.2%	1 171	3.8%	11 882	38.2%	37 322	120.1%	15 394	125.7%	(22.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 492**	**31 079**	**19 062**	**103.1%**	**5 207**	**28.2%**	**1 171**	**3.8%**	**11 882**	**38.2%**	**37 322**	**120.1%**	**15 394**	**125.7%**	**(22.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**18 492**	**31 079**	**19 062**	**103.1%**	**5 207**	**28.2%**	**1 171**	**3.8%**	**11 882**	**38.2%**	**37 322**	**120.1%**	**15 394**	**125.7%**	**(22.8%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 492**	**31 079**	**19 062**	**103.1%**	**5 207**	**28.2%**	**1 171**	**3.8%**	**11 882**	**38.2%**	**37 322**	**120.1%**	**15 394**	**125.7%**	**(22.8%)**
Energy sources	400	400	120	30.0%	180	45.0%	-	-	-	-	300	75.0%	1 671	142.9%	(100.0%)
Water Management	18 092	30 679	18 942	104.7%	5 027	27.8%	1 171	3.8%	11 882	38.7%	37 022	120.7%	13 724	123.5%	(13.4%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**164 510**	**177 097**	**84 702**	**51.5%**	**(13 311)**	**(8.1%)**	**(988)**	**(.6%)**	**30 695**	**17.3%**	**101 098**	**57.1%**	**20 287**	**57.0%**	**51.3%**
Property rates	9 901	9 901	760	7.7%	718	7.3%	670	6.8%	950	9.6%	3 098	31.3%	1 369	71.6%	(30.6%)
Service charges	22 279	22 279	2 538	11.4%	2 608	11.7%	3 130	14.0%	10 759	48.3%	19 034	85.4%	4 125	68.9%	160.8%
Other revenue	77 031	89 617	50 824	66.0%	(1 373)	(1.8%)	(4 718)	(5.3%)	18 959	21.2%	63 693	71.1%	11 382	58.8%	66.6%
Transfers and Subsidies - Operational	36 674	36 674	30 560	83.3%	(15 280)	(41.7%)	(100)	(.3%)	-	-	15 180	41.4%	-	66.7%	-
Transfers and Subsidies - Capital	18 492	18 492	-	-	-	-	-	-	-	-	-	-	3 389	23.7%	(100.0%)
Interest	134	134	20	14.6%	16	12.0%	30	22.7%	27	20.0%	93	69.2%	23	(147.3%)	17.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(56 236)**	**(50 549)**	**(50 610)**	**90.0%**	**(11 130)**	**19.8%**	**538**	**(1.1%)**	**(11 766)**	**23.3%**	**(72 968)**	**144.3%**	**(17 887)**	**75.3%**	**(34.2%)**
Suppliers and employees	(56 236)	(50 549)	(50 610)	90.0%	(11 130)	19.8%	538	(1.1%)	(11 766)	23.3%	(72 968)	144.3%	(17 887)	75.3%	(34.2%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**108 275**	**126 548**	**34 092**	**31.5%**	**(24 440)**	**(22.6%)**	**(450)**	**(.4%)**	**18 929**	**15.0%**	**28 130**	**22.2%**	**2 400**	**49.1%**	**688.6%**
Cash Flow from Investing Activities															
Receipts	**9 736**	**9 736**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	9 736	9 736	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(21 266)**	**(21 266)**	**(21 072)**	**99.1%**	**(5 643)**	**26.5%**	**(1 171)**	**5.5%**	**(12 526)**	**58.9%**	**(40 411)**	**190.0%**	**(15 394)**	**141.7%**	**(18.6%)**
Capital assets	(21 266)	(21 266)	(21 072)	99.1%	(5 643)	26.5%	(1 171)	5.5%	(12 526)	58.9%	(40 411)	190.0%	(15 394)	141.7%	(18.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(11 530)**	**(11 530)**	**(21 072)**	**182.8%**	**(5 643)**	**48.9%**	**(1 171)**	**10.2%**	**(12 526)**	**108.6%**	**(40 411)**	**350.5%**	**(15 394)**	**247.0%**	**(18.6%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**19**	**-**	**27**	**-**	**3**	**-**	**39**	**-**	**88**	**-**	**19**	**-**	**109.9%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	19	-	27	-	3	-	39	-	88	-	19	-	109.9%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**19**	**-**	**27**	**-**	**3**	**-**	**39**	**-**	**88**	**-**	**19**	**-**	**109.9%**
Net Increase/(Decrease) in cash held	**96 745**	**115 018**	**13 039**	**13.5%**	**(30 056)**	**(31.1%)**	**(1 619)**	**(1.4%)**	**6 443**	**5.6%**	**(12 193)**	**(10.6%)**	**(12 975)**	**23.2%**	**(149.7%)**
Cash/cash equivalents at the year begin:	28 164	28 164	-	-	20 360	72.3%	20 054	71.2%	18 435	65.5%	-	-	(18 155)	-	(201.5%)
Cash/cash equivalents at the year end:	**124 908**	**143 182**	**20 360**	**16.3%**	**20 054**	**16.1%**	**18 435**	**12.9%**	**24 878**	**17.4%**	**24 878**	**17.4%**	**(31 131)**	**(32.7%)**	**(179.9%)**

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	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 090	3.1%	803	2.3%	1 327	3.8%	31 484	90.7%	34 705	39.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	62	.5%	149	1.2%	182	1.4%	12 166	96.9%	12 559	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	.6%	21	.6%	21	.6%	3 231	98.1%	3 293	3.7%	-	-	-	-
Total By Income Source	**1 848**	**2.1%**	**1 618**	**1.8%**	**2 099**	**2.4%**	**83 381**	**93.7%**	**88 946**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	86	13.3%	90	13.9%	48	7.4%	423	65.4%	646	.7%	-	-	-	-
Commercial	310	3.4%	247	2.7%	234	2.6%	8 361	91.4%	9 152	10.3%	-	-	-	-
Households	1 432	1.9%	1 261	1.7%	1 796	2.4%	71 367	94.1%	75 856	85.3%	-	-	-	-
Other	20	.6%	21	.6%	21	.6%	3 231	98.1%	3 293	3.7%	-	-	-	-
Total By Customer Group	**1 848**	**2.1%**	**1 618**	**1.8%**	**2 099**	**2.4%**	**83 381**	**93.7%**	**88 946**	**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	-	-	-	-	-	-	153 606	100.0%	153 606	76.4%
Bulk Water	-	-	-	-	-	-	10 338	100.0%	10 338	5.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	18 249	100.0%	18 249	9.1%
Auditor-General	-	-	-	-	-	-	18 736	100.0%	18 736	9.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**200 928**	**100.0%**	**200 928**	**100.0%**

Contact Details

Municipal Manager	Mr Barnett	053 050 5161
Chief Financial Officer	Mr Tsietsi Mohale	053 050 5584

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**117 100**	**108 779**	**30 038**	**25.7%**	**11 322**	**9.7%**	**1 408**	**1.3%**	**12 177**	**11.2%**	**54 945**	**50.5%**	**(4 032)**	**69.1%**	**(402.0%)**
Exchange Revenue															
Service charges - Electricity	25 343	21 343	4 866	19.2%	4 237	16.7%	(1 209)	(5.7%)	3 960	18.6%	11 855	55.5%	2 098	78.2%	88.7%
Service charges - Water	6 311	6 500	1 424	22.6%	1 470	23.3%	659	10.1%	1 366	21.0%	4 917	75.7%	(4 991)	(24.7%)	(127.4%)
Service charges - Waste Water Management	4 208	4 457	1 187	28.2%	1 158	27.5%	389	8.7%	1 188	26.7%	3 922	88.0%	(2 962)	(2.7%)	(140.1%)
Service charges - Waste Management	3 302	2 500	636	19.3%	620	18.8%	208	8.3%	646	25.9%	2 110	84.4%	(1 756)	(7.9%)	(136.8%)
Sale of Goods and Rendering of Services	274	137	59	21.7%	11	3.9%	27	20.0%	28	20.5%	126	91.8%	25	69.0%	13.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	102.4%	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 727	10 000	1 578	12.4%	1 657	13.0%	463	4.6%	1 401	14.0%	5 100	51.0%	1 702	74.8%	(17.7%)
Interest earned from Current and Non Current Assets	392	100	-	-	-	-	0	.4%	55	54.8%	55	55.2%	-	12.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	312	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	699	699	153	21.9%	153	21.8%	57	8.1%	168	24.0%	531	75.9%	219	108.8%	(23.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 281	2 281	569	25.0%	209	9.2%	130	5.7%	959	42.0%	1 867	81.9%	451	62.5%	112.7%
Non-Exchange Revenue															
Property rates	10 021	10 021	4 912	49.0%	1 270	12.7%	426	4.2%	1 316	13.1%	7 923	79.1%	257	73.4%	411.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	65	100	1	1.5%	-	-	1	1.4%	1	.6%	3	3.0%	-	4.0%	(100.0%)
Licences or permits	456	456	41	8.9%	45	9.8%	62	13.5%	81	17.8%	228	50.0%	12	35.3%	594.8%
Transfer and subsidies - Operational	43 772	43 248	14 128	32.3%	-	-	29	.1%	502	1.2%	14 659	33.9%	465	93.4%	7.8%
Interest Receivables	1 936	1 936	484	25.0%	492	25.4%	166	8.6%	506	26.2%	1 649	85.2%	447	55.4%	13.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**133 280**	**136 005**	**24 364**	**18.3%**	**20 898**	**15.7%**	**13 701**	**10.1%**	**35 322**	**26.0%**	**94 285**	**69.3%**	**20 273**	**68.2%**	**74.2%**
Employee related costs	45 983	45 460	10 922	23.8%	11 693	25.4%	7 297	16.1%	10 907	24.0%	40 820	89.8%	6 791	86.9%	60.6%
Remuneration of councillors	4 326	6 571	1 352	31.2%	1 322	30.6%	863	13.1%	1 563	23.8%	5 100	77.6%	918	88.1%	70.2%
Bulk purchases - electricity	21 151	21 151	5 295	25.0%	2 484	11.7%	1 091	5.2%	4 026	19.0%	12 897	61.0%	5 661	76.7%	(28.9%)
Inventory consumed	4 535	4 593	332	7.3%	310	6.8%	509	11.1%	495	10.8%	1 646	35.8%	470	48.6%	5.3%
Debt impairment	-	7 624	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	11 220	11 220	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Interest,Dividends and Rent on Land	10 660	10 660	1 834	17.2%	1 531	14.4%	1 455	13.7%	2 474	23.2%	7 294	68.4%	1 946	37.6%	27.1%
Contracted services	11 603	11 724	1 141	9.8%	6	.1%	312	2.7%	1 947	16.6%	3 406	29.1%	1 412	32.7%	37.8%
Transfers and subsidies	-	100	28	-	4	-	14	14.0%	25	25.1%	71	71.3%	1	-	1 987.5%
Irrecoverable debts written off	10 224	2 600	-	-	-	-	-	-	10 899	419.2%	10 899	419.2%	-	-	(100.0%)
Operational Cost and Other Cost	13 579	14 303	3 460	25.5%	3 547	26.1%	2 160	15.1%	2 984	20.9%	12 151	85.0%	3 072	66.8%	(2.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16 180)**	**(27 227)**	**5 675**		**(9 576)**		**(12 294)**		**(23 145)**		**(39 340)**		**(24 305)**		
Transfers and subsidies - capital (monetary allocations)	15 858	16 382	-	-	3 825	24.1%	-	-	2 946	18.0%	6 772	41.3%	1 388	14.7%	112.3%
Transfers and subsidies - capital (in-kind)	-	54 680	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(322)**	**43 835**	**5 675**		**(5 751)**		**(12 294)**		**(20 199)**		**(32 569)**		**(22 918)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(322)**	**43 835**	**5 675**		**(5 751)**		**(12 294)**		**(20 199)**		**(32 569)**		**(22 918)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(322)**	**43 835**	**5 675**		**(5 751)**		**(12 294)**		**(20 199)**		**(32 569)**		**(22 918)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(322)**	**43 835**	**5 675**		**(5 751)**		**(12 294)**		**(20 199)**		**(32 569)**		**(22 918)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**15 858**	**16 382**	**4 769**	**30.1%**	**4 618**	**29.1%**	**1 768**	**10.8%**	**4 261**	**26.0%**	**15 416**	**94.1%**	**1 207**	**5.1%**	**253.1%**
National Government	15 858	16 382	4 769	30.1%	4 618	29.1%	1 768	10.8%	4 261	26.0%	15 416	94.1%	1 207	5.1%	253.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**15 858**	**16 382**	**4 769**	**30.1%**	**4 618**	**29.1%**	**1 768**	**10.8%**	**4 261**	**26.0%**	**15 416**	**94.1%**	**1 207**	**5.1%**	**253.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**15 858**	**71 062**	**4 769**	**30.1%**	**4 618**	**29.1%**	**1 768**	**2.5%**	**4 261**	**6.0%**	**15 416**	**21.7%**	**1 207**	**5.1%**	**253.1%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 948**	**10 472**	**3 870**	**38.9%**	**1 915**	**19.2%**	**404**	**3.9%**	**1 668**	**15.9%**	**7 856**	**75.0%**	**138**	**1.4%**	**1 112.6%**
Planning and Development	9 948	10 472	3 870	38.9%	1 915	19.2%	404	3.9%	1 668	15.9%	7 856	75.0%	138	1.4%	1 112.6%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 910**	**60 590**	**899**	**15.2%**	**2 703**	**45.7%**	**1 364**	**2.3%**	**2 593**	**4.3%**	**7 559**	**12.5%**	**1 069**	**7.6%**	**142.6%**
Energy sources	5 910	60 590	899	15.2%	2 703	45.7%	1 364	2.3%	2 593	4.3%	7 559	12.5%	1 069	53.5%	142.6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**111 598**	**112 122**	**-**	**-**	**-**	**-**	**949**	**.8%**	**9 256**	**8.3%**	**10 206**	**9.1%**	**68 110**	**480.5%**	**(86.4%)**
Property rates	6 953	6 953	-	-	-	-	-	-	-	-	-	-	7 634	577.6%	(100.0%)
Service charges	29 885	29 885	-	-	-	-	470	1.6%	1 471	4.9%	1 941	6.5%	50 467	575.4%	(97.1%)
Other revenue	2 281	2 281	-	-	-	-	81	3.5%	130	5.7%	211	9.2%	10 002	1 024.0%	(98.7%)
Transfers and Subsidies - Operational	43 190	43 190	-	-	-	-	399	.9%	7 655	17.7%	8 054	18.6%	-	643.7%	(100.0%)
Transfers and Subsidies - Capital	15 858	16 382	-	-	-	-	-	-	-	-	-	-	-	221.8%	-
Interest	13 431	13 431	-	-	-	-	-	-	0	-	0	-	7	.1%	(93.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(111 277)**	**(111 277)**	**4 716**	**(4.2%)**	**(6 537)**	**5.9%**	**(11 236)**	**10.1%**	**(4 698)**	**4.2%**	**(17 754)**	**16.0%**	**(5 663)**	**14.2%**	**(17.0%)**
Suppliers and employees	(100 618)	(100 618)	4 716	(4.7%)	(6 537)	6.5%	(11 236)	11.2%	(4 698)	4.7%	(17 754)	17.6%	(5 663)	15.6%	(17.0%)

Finance charges	(10 660)	(10 660)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**321**	**845**	**4 716**	**1 468.6%**	**(6 537)**	**(2 035.4%)**	**(10 286)**	**(1 217.7%)**	**4 558**	**539.6%**	**(7 548)**	**(893.6%)**	**62 446**	**5 995.6%**	**(92.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**6**	**-**	**6**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	6	-	6	-	-	-	(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	**(15 858)**	**(16 382)**	**-**	**-**	**-**	**-**	**(2 017)**	**12.3%**	**(5 459)**	**33.3%**	**(7 476)**	**45.6%**	**(1 388)**	**5.8%**	**293.4%**
Capital assets	(15 858)	(16 382)	-	-	-	-	(2 017)	12.3%	(5 459)	33.3%	(7 476)	45.6%	(1 388)	5.8%	293.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(15 858)**	**(16 382)**	**-**	**-**	**-**	**-**	**(2 017)**	**12.3%**	**(5 453)**	**33.3%**	**(7 470)**	**45.6%**	**(1 388)**	**5.8%**	**293.0%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(15 537)**	**(15 537)**	**4 716**	**(30.4%)**	**(6 537)**	**42.1%**	**(12 304)**	**79.2%**	**(895)**	**5.8%**	**(15 019)**	**96.7%**	**61 059**	**(3 804.1%)**	**(101.5%)**
Cash/cash equivalents at the year begin:	219	52	-	-	4 716	2 153.5%	(1 820)	(3 508.7%)	(14 124)	(27 224.5%)	-	-	491 708	-	(102.9%)
Cash/cash equivalents at the year end:	**(15 318)**	**(15 485)**	**4 716**	**(30.8%)**	**(1 820)**	**11.9%**	**(14 124)**	**91.2%**	**(15 019)**	**97.0%**	**(15 019)**	**97.0%**	**552 767**	**(7 225.5%)**	**(102.7%)**

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	1 047	2.4%	497	1.1%	506	1.2%	41 447	95.3%	43 497	30.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 585	10.7%	533	3.6%	458	3.1%	12 207	82.6%	14 782	10.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	981	3.8%	405	1.6%	392	1.5%	24 074	93.1%	25 852	17.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 147	3.2%	520	1.5%	504	1.4%	33 198	93.9%	35 370	24.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	642	3.1%	298	1.4%	294	1.4%	19 444	94.0%	20 678	14.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(7)	(.9%)	10	1.2%	10	1.2%	814	98.4%	827	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36	1.1%	1	-	0	-	3 101	98.8%	3 137	2.2%	-	-	-	-
Total By Income Source	**5 431**	**3.8%**	**2 264**	**1.6%**	**2 165**	**1.5%**	**134 284**	**93.2%**	**144 143**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	255	2.0%	124	1.0%	124	1.0%	12 294	96.1%	12 798	8.9%	-	-	-	-
Commercial	242	14.7%	26	1.6%	36	2.2%	1 339	81.5%	1 644	1.1%	-	-	-	-
Households	4 927	3.8%	2 110	1.6%	2 001	1.5%	120 524	93.0%	129 562	89.9%	-	-	-	-
Other	7	4.7%	3	2.1%	3	2.1%	126	91.0%	139	.1%	-	-	-	-
Total By Customer Group	**5 431**	**3.8%**	**2 264**	**1.6%**	**2 165**	**1.5%**	**134 284**	**93.2%**	**144 143**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 840	1.4%	2 227	1.1%	2 170	1.1%	198 366	96.5%	205 603	75.9%
Bulk Water	-	-	-	-	-	-	6	100.0%	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 354	7.8%	577	1.9%	1 343	4.4%	25 954	85.9%	30 227	11.2%
Auditor-General	170	.6%	-	-	82	.3%	26 834	99.1%	27 086	10.0%
Other	636	7.9%	122	1.5%	132	1.6%	7 160	88.9%	8 051	3.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 000**	**2.2%**	**2 926**	**1.1%**	**3 727**	**1.4%**	**258 319**	**95.3%**	**270 973**	**100.0%**

Contact Details

Municipal Manager	Ms Kealeboga Gaborone	053 203 0005
Chief Financial Officer	Ms Remofilwe Babeotjwejang	053 203 0005

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**186 591**	**183 859**	**52 350**	**28.1%**	**52 237**	**28.0%**	**44 027**	**23.9%**	**30 549**	**16.6%**	**179 163**	**97.4%**	**32 840**	**78.7%**	**(7.0%)**
Exchange Revenue															
Service charges - Electricity	27 175	27 934	6 883	25.3%	7 086	26.1%	6 023	21.6%	6 173	22.1%	26 165	93.7%	7 402	97.7%	(16.6%)
Service charges - Water	18 534	17 348	4 017	21.7%	4 657	25.1%	4 063	23.4%	3 622	20.9%	16 359	94.3%	4 474	92.8%	(19.0%)
Service charges - Waste Water Management	9 471	9 588	2 421	25.6%	2 373	25.1%	2 434	25.4%	2 421	25.2%	9 649	100.6%	2 458	102.3%	(1.5%)
Service charges - Waste Management	4 301	4 613	1 150	26.7%	1 157	26.9%	1 163	25.2%	1 160	25.2%	4 630	100.4%	1 094	101.8%	6.1%
Sale of Goods and Rendering of Services	510	510	53	10.4%	96	18.9%	58	11.3%	77	15.1%	284	55.6%	34	41.9%	122.9%
Agency services	604	1 122	302	49.9%	262	43.4%	183	16.3%	191	17.0%	938	83.6%	338	160.7%	(43.4%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 681	21 681	5 466	25.2%	5 384	24.8%	5 471	25.2%	5 757	26.6%	22 077	101.8%	5 512	102.8%	4.4%
Interest earned from Current and Non Current Assets	551	551	16	3.0%	17	3.2%	59	10.7%	120	21.7%	212	38.5%	105	86.2%	13.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 403	1 152	291	6.6%	286	6.5%	277	24.1%	283	24.6%	1 137	98.6%	287	65.8%	(1.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 781	2 781	2	.1%	1	-	2	.1%	1	-	6	.2%	9	3.8%	(86.6%)
Non-Exchange Revenue															
Property rates	36 002	36 002	7 454	20.7%	7 687	21.4%	7 869	21.9%	7 992	22.2%	31 002	86.1%	6 865	79.9%	16.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6	5	-	-	2	26.4%	22	456.1%	10	205.6%	34	696.4%	2	25.0%	554.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	54 132	54 132	22 213	41.0%	21 130	39.0%	14 287	26.4%	583	1.1%	58 213	107.5%	1 261	47.6%	(53.8%)
Interest Receivables	6 438	6 438	2 082	32.3%	2 098	32.6%	2 118	32.9%	2 160	33.5%	8 457	131.4%	3 000	127.4%	(28.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**197 675**	**221 763**	**17 018**	**8.6%**	**47 846**	**24.2%**	**24 949**	**11.3%**	**44 964**	**20.3%**	**134 778**	**60.8%**	**28 510**	**62.2%**	**57.7%**
Employee related costs	63 178	63 178	9 255	14.6%	10 476	16.6%	15 017	23.8%	16 848	26.7%	51 596	81.7%	13 576	83.1%	24.1%
Remuneration of councillors	4 667	4 667	955	20.5%	955	20.5%	1 435	30.7%	1 961	42.0%	5 307	113.7%	1 419	92.0%	38.3%
Bulk purchases - electricity	47 609	47 609	-	-	13 831	29.1%	3 407	7.2%	8 115	17.0%	25 353	53.3%	638	50.3%	1 171.4%
Inventory consumed	6 093	6 093	1 402	23.0%	1 298	21.3%	1 496	24.6%	1 774	29.1%	5 971	98.0%	1 991	97.5%	(10.9%)
Debt impairment	20 791	20 791	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	21 368	21 368	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	3 071	22 652	0	-	10 293	335.2%	14	.1%	8 716	38.5%	19 023	84.0%	392	189.9%	2 123.0%
Contracted services	13 170	15 417	2 518	19.1%	4 740	36.0%	2 258	14.6%	3 505	22.7%	13 021	84.5%	4 829	93.2%	(27.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 634	1 634	264	16.2%	177	10.8%	90	5.5%	105	6.4%	637	39.0%	22	113.0%	373.3%
Operational Cost and Other Cost	16 093	18 353	2 622	16.3%	6 075	37.8%	1 232	6.7%	3 940	21.5%	13 870	75.6%	5 643	94.9%	(30.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(11 084)**	**(37 904)**	**35 332**		**4 391**		**19 078**		**(14 415)**		**44 385**		**4 330**		
Transfers and subsidies - capital (monetary allocations)	33 013	33 013	3 030	9.2%	5 851	17.7%	3 906	11.8%	737	2.2%	13 525	41.0%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 929**	**(4 891)**	**38 362**		**10 242**		**22 984**		**(13 678)**		**57 910**		**4 330**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**21 929**	**(4 891)**	**38 362**		**10 242**		**22 984**		**(13 678)**		**57 910**		**4 330**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 929**	**(4 891)**	**38 362**		**10 242**		**22 984**		**(13 678)**		**57 910**		**4 330**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 929**	**(4 891)**	**38 362**		**10 242**		**22 984**		**(13 678)**		**57 910**		**4 330**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**36 202**	**46 513**	**1 810**	**5.0%**	**8 618**	**23.8%**	**752**	**1.6%**	**1 609**	**3.5%**	**12 788**	**27.5%**	**8 688**	**51.8%**	**(81.5%)**
National Government	33 013	33 013	1 810	5.5%	8 618	26.1%	752	2.3%	1 609	4.9%	12 788	38.7%	8 688	51.8%	(81.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 013**	**33 013**	**1 810**	**5.5%**	**8 618**	**26.1%**	**752**	**2.3%**	**1 609**	**4.9%**	**12 788**	**38.7%**	**8 688**	**51.8%**	**(81.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 189	13 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**36 202**	**46 602**	**1 810**	**5.0%**	**8 618**	**23.8%**	**1 304**	**2.8%**	**2 996**	**6.4%**	**14 727**	**31.6%**	**9 681**	**56.6%**	**(69.1%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 013**	**11 013**	**-**	**-**	**-**	**-**	**-**	**-**	**696**	**6.3%**	**696**	**6.3%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 013	11 013	-	-	-	-	-	-	696	6.3%	696	6.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**25 189**	**35 589**	**1 810**	**7.2%**	**8 618**	**34.2%**	**1 304**	**3.7%**	**2 300**	**6.5%**	**14 031**	**39.4%**	**9 681**	**56.6%**	**(76.2%)**
Energy sources	12 000	12 000	-	-	-	-	-	-	699	5.8%	699	5.8%	-	-	(100.0%)
Water Management	13 189	23 589	-	-	-	-	2 756	11.7%	1 533	6.5%	4 289	18.2%	-	-	(100.0%)
Waste Water Management	-	-	1 810	-	8 618	-	(1 452)	-	67	-	9 043	-	9 681	586 093 700.0%	(99.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**168 091**	**218 361**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**183 328**	**450.8%**	**(100.0%)**
Property rates	27 722	29 182	-	-	-	-	-	-	-	-	-	-	26 534	338.6%	(100.0%)
Service charges	45 801	58 491	-	-	-	-	-	-	-	-	-	-	99 332	603.1%	(100.0%)
Other revenue	7 424	47 543	-	-	-	-	-	-	-	-	-	-	5 994	1 525.5%	(100.0%)
Transfers and Subsidies - Operational	54 132	54 132	-	-	-	-	-	-	-	-	-	-	-	359.1%	-
Transfers and Subsidies - Capital	33 013	29 013	-	-	-	-	-	-	-	-	-	-	51 336	494.1%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	132	7.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(131 561)**	**(203 135)**	**(10 184)**	**7.7%**	**(17 522)**	**13.3%**	**(15 484)**	**7.6%**	**(21 794)**	**10.7%**	**(64 984)**	**32.0%**	**(15 149)**	**22.7%**	**43.9%**
Suppliers and employees	(129 338)	(180 484)	(10 184)	7.9%	(17 522)	13.5%	(15 484)	8.6%	(21 794)	12.1%	(64 984)	36.0%	(15 149)	23.4%	43.9%

Finance charges	(2 223)	(22 652)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36 530**	**15 225**	**(10 184)**	**(27.9%)**	**(17 522)**	**(48.0%)**	**(15 484)**	**(101.7%)**	**(21 794)**	**(143.1%)**	**(64 984)**	**(426.8%)**	**168 178**	**6 431.8%**	**(113.0%)**
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	**(22 056)**	**(53 490)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(9 942)**	**59.3%**	**(100.0%)**
Capital assets	(22 056)	(53 490)	-	-	-	-	-	-	-	-	-	-	(9 942)	59.3%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(22 056)**	**(53 490)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(9 942)**	**59.3%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 346)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 346)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 346)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**13 128**	**(38 264)**	**(10 184)**	**(77.6%)**	**(17 522)**	**(133.5%)**	**(15 484)**	**40.5%**	**(21 794)**	**57.0%**	**(64 984)**	**169.8%**	**158 237**	**(5 521.7%)**	**(113.8%)**
Cash/cash equivalents at the year begin:	22	22	-	-	(10 184)	(46 631.8%)	(27 706)	(126 859.5%)	(43 190)	(197 755.6%)	-	-	451 394	-	(109.6%)
Cash/cash equivalents at the year end:	**13 150**	**(38 243)**	**(10 184)**	**(77.4%)**	**(27 706)**	**(210.7%)**	**(43 190)**	**112.9%**	**(64 984)**	**169.9%**	**(64 984)**	**169.9%**	**609 630**	**1 979.4%**	**(110.7%)**

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	4 388	3.3%	2 286	1.7%	2 092	1.6%	122 560	93.3%	131 325	35.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 779	11.2%	419	1.7%	419	1.7%	21 152	85.4%	24 770	6.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 380	4.7%	2 114	1.9%	2 112	1.8%	104 566	91.6%	114 171	31.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 519	4.4%	1 105	1.9%	1 169	2.0%	52 718	91.7%	57 510	15.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 203	4.6%	527	2.0%	543	2.1%	23 959	91.3%	26 232	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	330	3.4%	156	1.6%	156	1.6%	9 092	93.4%	9 734	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	83	5.0%	36	2.1%	32	1.9%	1 526	91.0%	1 677	.5%	-	-	-	-
Total By Income Source	**16 682**	**4.6%**	**6 642**	**1.8%**	**6 523**	**1.8%**	**335 572**	**91.8%**	**365 419**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 101	6.0%	1 320	2.5%	1 339	2.6%	46 082	88.9%	51 842	14.2%	-	-	-	-
Commercial	2 965	10.1%	536	1.8%	504	1.7%	25 224	86.3%	29 229	8.0%	-	-	-	-
Households	10 565	3.7%	4 764	1.7%	4 658	1.6%	263 223	92.9%	283 211	77.5%	-	-	-	-
Other	50	4.4%	23	2.0%	22	1.9%	1 043	91.7%	1 138	.3%	-	-	-	-
Total By Customer Group	**16 682**	**4.6%**	**6 642**	**1.8%**	**6 523**	**1.8%**	**335 572**	**91.8%**	**365 419**	**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	13 040	3.5%	223	.1%	5 681	1.5%	357 806	95.0%	376 749	91.0%
Bulk Water	194	10.0%	-	-	-	-	1 745	90.0%	1 940	.5%
PAYE deductions	-	-	-	-	-	-	1 930	100.0%	1 930	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	5	31.5%	-	-	-	-	12	68.5%	17	-
Trade Creditors	3 238	16.2%	183	.9%	949	4.7%	15 610	78.1%	19 980	4.8%
Auditor-General	-	-	-	-	60	.5%	11 049	99.5%	11 109	2.7%
Other	433	22.1%	54	2.8%	-	-	1 475	75.2%	1 962	.5%
Medical Aid deductions	390	78.5%	-	-	-	-	107	21.5%	496	.1%
Total	**17 301**	**4.2%**	**459**	**.1%**	**6 690**	**1.6%**	**389 734**	**94.1%**	**414 184**	**100.0%**

Contact Details

Municipal Manager	Mr Thomas van Staden	053 492 3379
Chief Financial Officer	Mr Howard Humphrey Meiring	053 492 3413

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**323 316**	**329 526**	**78 840**	**24.4%**	**57 784**	**17.9%**	**42 122**	**12.8%**	**41 612**	**12.6%**	**220 358**	**66.9%**	**32 199**	**66.3%**	**29.2%**
Exchange Revenue															
Service charges - Electricity	75 155	75 155	16 731	22.3%	15 470	20.6%	13 090	17.4%	19 841	26.4%	65 132	86.7%	13 579	79.4%	46.1%
Service charges - Water	30 808	30 808	6 204	20.1%	6 487	21.1%	5 632	18.3%	6 349	20.6%	24 671	80.1%	5 857	83.5%	8.4%
Service charges - Waste Water Management	14 023	14 023	3 372	24.0%	3 161	22.5%	221	1.6%	3 141	22.4%	9 896	70.6%	3 661	104.3%	(14.2%)
Service charges - Waste Management	10 577	10 577	2 660	25.2%	2 495	23.6%	1 711	16.2%	2 489	23.5%	9 356	88.5%	2 829	103.1%	(12.0%)
Sale of Goods and Rendering of Services	345	491	77	22.2%	149	43.3%	199	40.5%	103	21.0%	528	107.4%	93	72.9%	10.5%
Agency services	313	313	-	-	3	.9%	1	.3%	-	-	4	1.2%	1	20.7%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 251	13 262	3 174	31.0%	3 457	33.7%	3 591	27.1%	3 822	28.8%	14 044	105.9%	3 092	110.4%	23.6%
Interest earned from Current and Non Current Assets	1 741	1 000	211	12.1%	92	5.3%	48	4.8%	112	11.2%	462	46.2%	72	26.6%	55.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	478	2 287	18	3.7%	26	5.5%	52	2.3%	180	7.9%	277	12.1%	21	22.4%	768.8%
Rental from Fixed Assets	312	751	338	108.5%	102	32.7%	130	17.3%	179	23.8%	749	99.7%	87	58.6%	106.0%
Licences or permits	254	254	106	41.6%	101	39.6%	130	51.1%	101	39.7%	437	172.0%	74	151.8%	35.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 747	2 279	6	.2%	55	2.0%	33	1.4%	99	4.4%	193	8.5%	54	7.2%	84.7%
Non-Exchange Revenue															
Property rates	20 384	22 346	12 682	62.2%	2 530	12.4%	(457)	(2.0%)	1 764	7.9%	16 520	73.9%	1 959	99.0%	(10.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	607	607	2	.4%	14	2.3%	7	1.1%	21	3.4%	44	7.2%	3	9.3%	498.5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	74 149	74 149	32 477	43.8%	22 805	30.8%	17 129	23.1%	2 609	3.5%	75 019	101.2%	11	92.1%	24 481.6%
Interest Receivables	3 184	3 236	781	24.5%	837	26.3%	606	18.7%	803	24.8%	3 027	93.5%	805	102.4%	(.3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	77 987	77 987	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**259 297**	**266 284**	**15 746**	**6.1%**	**44 372**	**17.1%**	**34 612**	**13.0%**	**24 091**	**9.0%**	**118 821**	**44.6%**	**51 671**	**72.7%**	**(53.4%)**
Employee related costs	89 745	92 032	85	.1%	15 478	17.2%	150	.2%	7 441	8.1%	23 153	25.2%	13 454	70.9%	(44.7%)
Remuneration of councillors	6 703	6 703	-	-	931	13.9%	-	-	522	7.8%	1 453	21.7%	976	64.7%	(46.5%)
Bulk purchases - electricity	91 300	87 000	8 621	9.4%	14 714	16.1%	21 561	24.8%	5 851	6.7%	50 747	58.3%	24 811	88.6%	(76.4%)
Inventory consumed	8 269	7 851	1 361	16.5%	1 669	20.2%	1 501	19.1%	2 058	26.2%	6 589	83.9%	1 725	85.0%	19.3%
Debt impairment	13 764	15 850	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	11 479	11 479	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	6 520	7 520	899	13.8%	3 316	50.9%	4 379	58.2%	1 530	20.4%	10 124	134.6%	3 399	134.9%	(55.0%)
Contracted services	12 903	11 816	1 009	7.8%	3 659	28.4%	2 727	23.1%	3 774	31.9%	11 169	94.5%	5 892	104.7%	(36.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 065	9 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	15 548	16 134	3 771	24.3%	4 606	29.6%	4 294	26.6%	2 915	18.1%	15 585	96.6%	1 413	102.2%	106.2%
Disposal of Fixed and Intangible Assets	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**64 019**	**63 242**	**63 094**		**13 412**		**7 510**		**17 520**		**101 537**		**(19 472)**		
Transfers and subsidies - capital (monetary allocations)	64 287	64 287	-	-	-	-	-	-	25 074	39.0%	25 074	39.0%	-	18.0%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**128 306**	**127 529**	**63 094**		**13 412**		**7 510**		**42 594**		**126 611**		**(19 472)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**128 306**	**127 529**	**63 094**		**13 412**		**7 510**		**42 594**		**126 611**		**(19 472)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**128 306**	**127 529**	**63 094**		**13 412**		**7 510**		**42 594**		**126 611**		**(19 472)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**128 306**	**127 529**	**63 094**		**13 412**		**7 510**		**42 594**		**126 611**		**(19 472)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**80 196**	**83 191**	**4 166**	**5.2%**	**14 226**	**17.7%**	**7 868**	**9.5%**	**8 591**	**10.3%**	**34 851**	**41.9%**	**5 711**	**71.4%**	**50.4%**
National Government	64 287	64 287	1 451	2.3%	13 574	21.1%	7 640	11.9%	8 455	13.2%	31 120	48.4%	3 184	72.3%	165.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 287**	**64 287**	**1 451**	**2.3%**	**13 574**	**21.1%**	**7 640**	**11.9%**	**8 455**	**13.2%**	**31 120**	**48.4%**	**3 184**	**72.3%**	**165.5%**
Borrowing	11 000	11 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 909	7 904	2 715	55.3%	652	13.3%	228	2.9%	136	1.7%	3 731	47.2%	2 526	77.4%	(94.6%)
Capital Expenditure Functional	**80 196**	**83 191**	**4 166**	**5.2%**	**14 226**	**17.7%**	**7 868**	**9.5%**	**8 591**	**10.3%**	**34 851**	**41.9%**	**5 711**	**71.4%**	**50.4%**
Municipal governance and administration	**2 509**	**2 934**	**2 080**	**82.9%**	**641**	**25.6%**	**228**	**7.8%**	**136**	**4.6%**	**3 085**	**105.1%**	**64**	**70.0%**	**112.5%**
Executive and Council	509	509	60	11.9%	641	126.0%	228	44.8%	136	26.7%	1 066	209.4%	-	-	(100.0%)
Finance and administration	2 000	2 425	2 019	101.0%	-	-	-	-	-	-	2 019	83.3%	64	70.0%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 000**	**11 000**	**-**	**-**	**3 542**	**32.2%**	**-**	**-**	**-**	**-**	**3 542**	**32.2%**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 000	11 000	-	-	3 542	32.2%	-	-	-	-	3 542	32.2%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**66 687**	**69 257**	**2 087**	**3.1%**	**10 042**	**15.1%**	**7 640**	**11.0%**	**8 455**	**12.2%**	**28 224**	**40.8%**	**5 647**	**84.5%**	**49.7%**
Energy sources	12 000	14 570	1 180	9.8%	10	.1%	-	-	-	-	1 190	8.2%	2 963	115.7%	(100.0%)
Water Management	45 150	45 150	907	2.0%	8 598	19.0%	5 571	12.3%	2 717	6.0%	17 793	39.4%	164	69.5%	1 555.3%
Waste Water Management	8 787	8 787	-	-	1 434	16.3%	2 069	23.5%	5 738	65.3%	9 241	105.2%	2 520	92.5%	127.7%
Waste Management	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**273 539**	**276 391**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**222 720**	**344.1%**	**(100.0%)**
Property rates	17 327	18 994	-	-	-	-	-	-	-	-	-	-	22 863	226.7%	(100.0%)
Service charges	110 978	110 978	-	-	-	-	-	-	-	-	-	-	165 628	278.1%	(100.0%)
Other revenue	5 057	6 984	-	-	-	-	-	-	-	-	-	-	2 774	102.9%	(100.0%)
Transfers and Subsidies - Operational	74 149	74 149	-	-	-	-	-	-	-	-	-	-	-	475.0%	-
Transfers and Subsidies - Capital	64 287	64 287	-	-	-	-	-	-	-	-	-	-	31 337	385.4%	(100.0%)
Interest	1 741	1 000	-	-	-	-	-	-	-	-	-	-	118	7.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**203 788**	**(203 646)**	**(44 566)**	**(21.9%)**	**(76 954)**	**(37.8%)**	**(56 874)**	**27.9%**	**(59 567)**	**29.3%**	**(237 960)**	**116.8%**	**(49 872)**	**127.6%**	**19.4%**
Suppliers and employees	197 269	(196 126)	(44 566)	(22.6%)	(76 954)	(39.0%)	(56 874)	29.0%	(59 567)	30.4%	(237 960)	121.3%	(49 872)	131.5%	19.4%

Finance charges	6 520	(7 520)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**477 327**	**72 746**	**(44 566)**	**(9.3%)**	**(76 954)**	**(16.1%)**	**(56 874)**	**(78.2%)**	**(59 567)**	**(81.9%)**	**(237 960)**	**(327.1%)**	**172 848**	**1 293.2%**	**(134.5%)**
Cash Flow from Investing Activities															
Receipts	**2 000**	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**80 196**	**(83 191)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(6 457)**	**80.9%**	**(100.0%)**
Capital assets	80 196	(83 191)	-	-	-	-	-	-	-	-	-	-	(6 457)	80.9%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**82 196**	**(81 191)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(6 457)**	**80.9%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**11 000**	**11 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	11 000	11 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**2 000**	**(2 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	2 000	(2 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**13 000**	**9 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**572 523**	**555**	**(44 566)**	**(7.8%)**	**(76 954)**	**(13.4%)**	**(56 874)**	**(10 256.0%)**	**(59 567)**	**(10 741.6%)**	**(237 960)**	**(42 911.0%)**	**166 391**	**(16 041.7%)**	**(135.8%)**
Cash/cash equivalents at the year begin:	26	26	-	-	(44 566)	(169 238.6%)	(121 519)	(461 470.8%)	(178 393)	(677 450.0%)	-	-	416 382	-	(142.8%)
Cash/cash equivalents at the year end:	**572 549**	**581**	**(44 566)**	**(7.8%)**	**(121 519)**	**(21.2%)**	**(178 393)**	**(30 711.1%)**	**(237 960)**	**(40 965.7%)**	**(237 960)**	**(40 965.7%)**	**582 773**	**2 213 004.1%**	**(140.8%)**

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	5 408	6.5%	2 451	2.9%	2 497	3.0%	72 797	87.5%	83 153	34.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 418	10.4%	711	5.2%	379	2.8%	11 064	81.5%	13 571	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 046	1.8%	555	1.0%	550	.9%	55 961	96.3%	58 113	23.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 582	5.9%	1 133	2.6%	1 109	2.5%	38 786	88.9%	43 611	17.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 215	5.5%	1 000	2.5%	1 005	2.5%	35 789	89.5%	40 010	16.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	217	3.9%	74	1.3%	80	1.4%	5 165	93.3%	5 536	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	89	20.7%	15	3.5%	8	1.8%	317	74.0%	428	.2%	-	-	-	-
Total By Income Source	**12 975**	**5.3%**	**5 939**	**2.4%**	**5 628**	**2.3%**	**219 879**	**90.0%**	**244 422**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 140	3.1%	916	1.3%	910	1.3%	64 577	94.2%	68 543	28.0%	-	-	-	-
Commercial	975	7.1%	409	3.0%	414	3.0%	11 995	87.0%	13 794	5.6%	-	-	-	-
Households	8 586	6.3%	4 012	2.9%	3 712	2.7%	120 783	88.1%	137 092	56.1%	-	-	-	-
Other	1 274	5.1%	602	2.4%	592	2.4%	22 525	90.1%	24 993	10.2%	-	-	-	-
Total By Customer Group	**12 975**	**5.3%**	**5 939**	**2.4%**	**5 628**	**2.3%**	**219 879**	**90.0%**	**244 422**	**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	1 247	97.9%	-	-	-	-	27	2.1%	1 274	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 316	3.5%	6 720	1.8%	5 268	1.4%	350 565	93.3%	375 869	99.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	281	45.3%	169	27.2%	171	27.5%	-	-	621	.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**14 844**	**3.9%**	**6 889**	**1.8%**	**5 439**	**1.4%**	**350 592**	**92.8%**	**377 764**	**100.0%**

Contact Details

Municipal Manager	Mr Madoda Vilakazi	053 298 1810
Chief Financial Officer	Ms Cc Zealand	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**76 843**	**77 317**	**34 665**	**45.1%**	**22 905**	**29.8%**	**19 106**	**24.7%**	**1 118**	**1.4%**	**77 794**	**100.6%**	**3 568**	**103.8%**	**(68.7%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	550	513	45	8.2%	119	21.6%	87	16.9%	167	32.5%	417	81.3%	143	91.5%	16.8%
Agency services	2 523	2 501	2 303	91.3%	12	.5%	(35)	(1.4%)	(33)	(1.3%)	2 247	89.8%	-	88.9%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 100	1 100	356	32.4%	203	18.5%	154	14.0%	279	25.4%	993	90.2%	305	119.3%	(8.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	1 400	1 500	424	30.3%	417	29.8%	457	30.5%	427	28.4%	1 725	115.0%	361	129.6%	18.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	389	462	162	41.7%	157	40.4%	130	28.2%	278	60.1%	728	157.5%	2 759	796.1%	(89.9%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	70 881	71 241	31 375	44.3%	21 997	31.0%	18 312	25.7%	-	-	71 684	100.6%	-	99.9%	-
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**76 442**	**77 303**	**19 286**	**25.2%**	**20 208**	**26.4%**	**18 476**	**23.9%**	**20 205**	**26.1%**	**78 176**	**101.1%**	**24 174**	**103.9%**	**(16.4%)**
Employee related costs	57 386	54 016	14 679	25.6%	13 220	23.0%	13 541	25.1%	13 884	25.7%	55 324	102.4%	18 997	99.2%	(26.9%)
Remuneration of councillors	6 895	6 938	1 646	23.9%	1 646	23.9%	1 808	26.1%	1 710	24.6%	6 810	98.2%	2 194	99.4%	(22.1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 322	1 533	260	19.6%	252	19.1%	310	20.2%	539	35.2%	1 361	88.8%	308	93.5%	75.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 000	1 806	-	-	1 131	113.1%	399	22.1%	261	14.4%	1 790	99.1%	136	161.4%	91.3%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 030	2 366	523	25.8%	1 018	50.2%	212	9.0%	661	28.0%	2 414	102.0%	471	107.1%	40.4%
Transfers and subsidies	35	60	45	127.2%	11	30.0%	8	12.8%	198	329.9%	261	434.3%	25	201.7%	680.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	7 774	10 584	2 134	27.4%	2 931	37.7%	2 199	20.8%	2 218	21.0%	9 481	89.6%	2 043	129.3%	8.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	735	-	735	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**401**	**14**	**15 379**		**2 697**		**630**		**(19 087)**		**(382)**		**(20 606)**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	110	-	-	-	240	-	350	-	545	599.5%	(55.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	35	-	35	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**401**	**14**	**15 379**		**2 807**		**630**		**(18 812)**		**3**		**(20 061)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**401**	**14**	**15 379**		**2 807**		**630**		**(18 812)**		**3**		**(20 061)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**401**	**14**	**15 379**		**2 807**		**630**		**(18 812)**		**3**		**(20 061)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**401**	**14**	**15 379**		**2 807**		**630**		**(18 812)**		**3**		**(20 061)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**400**	**14**	**(1)**	**(.2%)**	**-**	**-**	**251**	**1 820.1%**	**37**	**267.3%**	**287**	**2 081.8%**	**611**	**494.0%**	**(94.0%)**
National Government	-	-	-	-	-	-	240	-	-	-	240	-	545	2 311.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**240**	**-**	**-**	**-**	**240**	**-**	**545**	**2 311.8%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	400	14	(1)	(.2%)	-	-	11	78.7%	37	267.3%	47	340.4%	66	80.8%	(44.3%)
Capital Expenditure Functional	**400**	**14**	**(1)**	**(.2%)**	**-**	**-**	**251**	**1 820.1%**	**37**	**267.3%**	**287**	**2 081.8%**	**611**	**494.0%**	**(94.0%)**
Municipal governance and administration	**400**	**14**	**(1)**	**(.2%)**	**-**	**-**	**251**	**1 820.1%**	**37**	**267.3%**	**287**	**2 081.8%**	**611**	**490.7%**	**(94.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	400	14	(1)	(.2%)	-	-	251	1 820.1%	37	267.3%	287	2 081.8%	611	490.7%	(94.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**76 843**	**78 417**	**32 150**	**41.8%**	**23 183**	**30.2%**	**17 899**	**22.8%**	**1 316**	**1.7%**	**74 549**	**95.1%**	**969**	**101.9%**	**35.8%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 862	6 436	4 146	85.3%	1 547	31.8%	1 671	26.0%	1 277	19.8%	8 642	134.3%	(695)	133.8%	(283.8%)
Transfers and Subsidies - Operational	70 881	70 881	27 648	39.0%	21 433	30.2%	16 074	22.7%	(240)	(.3%)	64 914	91.6%	1 359	99.3%	(117.7%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 100	1 100	356	32.4%	203	18.5%	154	14.0%	279	25.4%	993	90.2%	305	119.3%	(8.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(73 572)**	**(73 913)**	**(3 507)**	**4.8%**	**(4 476)**	**6.1%**	**(2 718)**	**3.7%**	**(4 515)**	**6.1%**	**(15 216)**	**20.6%**	**(471)**	**23.7%**	**859.1%**
Suppliers and employees	(73 572)	(73 913)	(3 507)	4.8%	(4 476)	6.1%	(2 718)	3.7%	(4 515)	6.1%	(15 216)	20.6%	(471)	23.7%	859.1%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 271**	**4 504**	**28 643**	**875.7%**	**18 708**	**572.0%**	**15 181**	**337.1%**	**(3 199)**	**(71.0%)**	**59 333**	**1 317.4%**	**499**	**1 446.6%**	**(741.6%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(216)**	**-**	**(241)**	**-**	**(91)**	**-**	**(76)**	**-**	**(624)**	**-**	**(169)**	**-**	**(54.9%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	252	-	252	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	(216)	-	(241)	-	(91)	-	(328)	-	(876)	-	(169)	-	93.8%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(400)**	**(14)**	**1**	**(.2%)**	**-**	**-**	**(251)**	**1 820.1%**	**(37)**	**267.3%**	**(287)**	**2 081.8%**	**(611)**	**494.0%**	**(94.0%)**
Capital assets	(400)	(14)	1	(.2%)	-	-	(251)	1 820.1%	(37)	267.3%	(287)	2 081.8%	(611)	494.0%	(94.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(400)**	**(14)**	**(216)**	**53.9%**	**(241)**	**60.3%**	**(342)**	**2 476.0%**	**(113)**	**820.4%**	**(912)**	**6 607.2%**	**(781)**	**1 006.4%**	**(85.5%)**
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	**2 871**	**4 490**	**28 427**	**990.3%**	**18 466**	**643.3%**	**14 839**	**330.5%**	**(3 312)**	**(73.8%)**	**58 421**	**1 301.2%**	**(282)**	**1 461.3%**	**1 074.6%**
Cash/cash equivalents at the year begin:	640	267	233	36.4%	28 694	4 485.4%	47 160	17 681.4%	62 000	23 245.1%	233	87.2%	60 202	10.1%	3.0%
Cash/cash equivalents at the year end:	**3 510**	**4 757**	**28 694**	**817.4%**	**47 160**	**1 343.5%**	**62 000**	**1 303.5%**	**58 688**	**1 233.8%**	**58 688**	**1 233.8%**	**59 920**	**560.2%**	**(2.1%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	179	100.0%	179	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**179**	**100.0%**	**179**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	179	100.0%	179	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**179**	**100.0%**	**179**	**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	131	2.3%	-	-	-	-	5 517	97.7%	5 649	64.6%
Other	870	28.2%	54	1.7%	183	5.9%	1 982	64.2%	3 089	35.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 002**	**11.5%**	**54**	**.6%**	**183**	**2.1%**	**7 499**	**85.8%**	**8 737**	**100.0%**

Contact Details

Municipal Manager	Mr Isak Visser	053 631 0891
Chief Financial Officer	Mr Bradley Franklin James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**579 952**	**579 952**	**67 714**	**11.7%**	**94 989**	**16.4%**	**54 373**	**9.4%**	**51 474**	**8.9%**	**268 549**	**46.3%**	**48 720**	**83.1%**	**5.7%**
Exchange Revenue															
Service charges - Electricity	157 735	157 735	23 160	14.7%	26 274	16.7%	29 443	18.7%	32 355	20.5%	111 232	70.5%	22 187	90.3%	45.8%
Service charges - Water	27 527	27 527	3 985	14.5%	4 914	17.9%	5 334	19.4%	4 115	15.0%	18 348	66.7%	3 939	43.0%	4.5%
Service charges - Waste Water Management	18 564	18 564	3 453	18.6%	3 421	18.4%	3 358	18.1%	3 306	17.8%	13 538	72.9%	3 316	37.8%	(.3%)
Service charges - Waste Management	10 800	10 800	2 417	22.4%	2 359	21.8%	2 301	21.3%	2 249	20.8%	9 325	86.3%	2 296	-	(2.1%)
Sale of Goods and Rendering of Services	324	324	116	35.8%	69	21.2%	95	29.3%	182	56.1%	461	142.4%	111	24.0%	63.1%
Agency services	367	367	334	91.0%	575	156.4%	103	28.0%	581	158.1%	1 593	433.6%	-	-	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 201	18 201	6 307	34.7%	6 347	34.9%	6 484	35.6%	6 639	36.5%	25 777	141.6%	6 340	302.3%	4.7%
Interest earned from Current and Non Current Assets	58	58	3	5.0%	8	13.4%	56	96.9%	6	10.3%	73	125.6%	4	15.2%	46.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	916	916	211	23.1%	158	17.2%	201	22.0%	(3 380)	(369.1%)	(2 810)	(306.8%)	158	30.7%	(2 237.9%)
Licences or permits	835	835	-	-	-	-	-	-	-	-	-	-	309	119.4%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 253	3 253	829	25.5%	959	29.5%	844	26.0%	23	.7%	2 655	81.6%	715	834.1%	(96.8%)
Non-Exchange Revenue															
Property rates	34 984	34 984	23 476	67.1%	4 442	12.7%	2 967	8.5%	2 623	7.5%	33 508	95.8%	3 181	81.3%	(17.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	566	566	2	.4%	9	1.6%	2	.4%	-	-	13	2.3%	0	5 984.1%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	143 598	143 598	-	-	42 060	29.3%	-	-	424	.3%	42 484	29.6%	3 139	80.6%	(86.5%)
Interest Receivables	8 897	8 897	3 420	38.4%	3 394	38.1%	3 186	35.8%	2 351	26.4%	12 351	138.8%	3 023	118.8%	(22.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	565	565	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	219	219	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	152 541	152 541	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**430 512**	**430 512**	**40 474**	**9.4%**	**52 672**	**12.2%**	**55 019**	**12.8%**	**64 387**	**15.0%**	**212 552**	**49.4%**	**40 375**	**44.3%**	**59.5%**
Employee related costs	167 716	167 716	27 015	16.1%	37 779	22.5%	41 378	24.7%	43 187	25.8%	149 359	89.1%	25 764	47.7%	67.6%
Remuneration of councillors	8 562	8 562	1 420	16.6%	1 495	17.5%	2 101	24.5%	2 086	24.4%	7 102	82.9%	1 350	52.6%	54.5%
Bulk purchases - electricity	91 601	91 601	1 187	1.3%	1 245	1.4%	388	.4%	244	.3%	3 065	3.3%	58	2.3%	324.1%
Inventory consumed	22 436	22 436	2 128	9.5%	1 413	6.3%	2 287	10.2%	4 491	20.0%	10 319	46.0%	1 472	25.3%	205.2%
Debt impairment	16 481	16 481	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	32 952	32 952	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	11 671	11 671	476	4.1%	486	4.2%	6 863	58.8%	5	-	7 830	67.1%	-	-	(100.0%)
Contracted services	48 834	48 834	4 602	9.4%	6 041	12.4%	132	.3%	8 625	17.7%	19 401	39.7%	6 134	255.8%	40.6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	15	-	1	-	94	-	0	-	111	-	-	936 900.0%	(100.0%)
Operational Cost and Other Cost	30 258	30 258	3 631	12.0%	4 211	13.9%	1 776	5.9%	5 747	19.0%	15 366	50.8%	5 598	86.4%	2.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**149 440**	**149 440**	**27 240**		**42 316**		**(646)**		**(12 913)**		**55 997**		**8 345**		
Transfers and subsidies - capital (monetary allocations)	37 027	37 027	948	2.6%	-	-	-	-	3 404	9.2%	4 352	11.8%	3 289	18.5%	3.5%
Transfers and subsidies - capital (in-kind)	125	125	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**186 592**	**186 592**	**28 188**		**42 316**		**(646)**		**(9 510)**		**60 349**		**11 634**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**186 592**	**186 592**	**28 188**		**42 316**		**(646)**		**(9 510)**		**60 349**		**11 634**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**186 592**	**186 592**	**28 188**		**42 316**		**(646)**		**(9 510)**		**60 349**		**11 634**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**186 592**	**186 592**	**28 188**		**42 316**		**(646)**		**(9 510)**		**60 349**		**11 634**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**37 027**	**37 027**	**2 518**	**6.8%**	**-**	**-**	**77**	**.2%**	**7 273**	**19.6%**	**9 868**	**26.7%**	**3 113**	**17.2%**	**133.7%**
National Government	37 027	37 027	2 518	6.8%	-	-	-	-	7 112	19.2%	9 630	26.0%	2 860	17.2%	148.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 027**	**37 027**	**2 518**	**6.8%**	**-**	**-**	**-**	**-**	**7 112**	**19.2%**	**9 630**	**26.0%**	**2 860**	**17.2%**	**148.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	77	-	161	-	238	-	253	19.2%	(36.2%)
Capital Expenditure Functional	**37 490**	**37 490**	**2 518**	**6.7%**	**24**	**.1%**	**390**	**1.0%**	**7 899**	**21.1%**	**10 830**	**28.9%**	**3 113**	**17.2%**	**153.8%**
Municipal governance and administration	**443**	**443**	**-**	**-**	**24**	**5.4%**	**86**	**19.3%**	**2 483**	**560.9%**	**2 592**	**585.6%**	**253**	**142.8%**	**882.4%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	443	443	-	-	24	5.4%	86	19.3%	2 483	560.9%	2 592	585.6%	253	142.8%	882.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 000**	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**1 270**	**25.4%**	**1 270**	**25.4%**	**-**	**-**	**(100.0%)**
Community and Social Services	5 000	5 000	-	-	-	-	-	-	1 270	25.4%	1 270	25.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 375**	**3 375**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 803**	**20.1%**	**(100.0%)**
Planning and Development	3 375	3 375	-	-	-	-	-	-	-	-	-	-	1 803	22.4%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 673**	**28 673**	**2 518**	**8.8%**	**-**	**-**	**304**	**1.1%**	**4 146**	**14.5%**	**6 968**	**24.3%**	**1 057**	**10.9%**	**292.2%**
Energy sources	9 000	9 000	2 518	28.0%	-	-	-	-	-	-	2 518	28.0%	1 057	17.0%	(100.0%)
Water Management	19 673	19 673	-	-	-	-	304	1.5%	4 146	21.1%	4 450	22.6%	-	5.9%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**786 058**	**786 058**	**25 520**	**3.2%**	**101 610**	**12.9%**	**49 369**	**6.3%**	**41 055**	**5.2%**	**217 553**	**27.7%**	**282 807**	**304.3%**	**(85.5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	13 047	530.9%	(100.0%)
Service charges	-	-	10 663	-	10 028	-	7 887	-	18 034	-	46 612	-	260 788	541.3%	(93.1%)
Other revenue	609 446	609 446	5 579	.9%	3 519	.6%	3 367	.6%	3 372	.6%	15 836	2.6%	8 905	8.2%	(62.1%)
Transfers and Subsidies - Operational	139 585	139 585	5 243	3.8%	45 048	32.3%	-	-	-	-	50 291	36.0%	-	5 743.5%	-
Transfers and Subsidies - Capital	37 027	37 027	4 034	10.9%	43 015	116.2%	38 115	102.9%	19 650	53.1%	104 814	283.1%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	68	28.0%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(11 463)**	**(11 463)**	**(6 709)**	**58.5%**	**(8 054)**	**70.3%**	**(2 910)**	**25.4%**	**(18 925)**	**165.1%**	**(36 598)**	**319.3%**	**(649 509)**	**420.9%**	**(97.1%)**
Suppliers and employees	(11 463)	(11 463)	(6 709)	58.5%	(8 054)	70.3%	(2 910)	25.4%	(18 925)	165.1%	(36 598)	319.3%	(649 509)	420.9%	(97.1%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**774 596**	**774 596**	**18 811**	**2.4%**	**93 556**	**12.1%**	**46 458**	**6.0%**	**22 130**	**2.9%**	**180 955**	**23.4%**	**(366 702)**	**267.3%**	**(106.0%)**
Cash Flow from Investing Activities															
Receipts	**(57)**	**(57)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(57)	(57)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(948)**	**-**	**-**	**-**	**-**	**-**	**(7 410)**	**-**	**(8 358)**	**-**	**(329)**	**-**	**2 155.6%**
Capital assets	-	-	(948)	-	-	-	-	-	(7 410)	-	(8 358)	-	(329)	-	2 155.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(57)**	**(57)**	**(948)**	**1 654.8%**	**-**	**-**	**-**	**-**	**(7 410)**	**12 935.9%**	**(8 358)**	**14 590.7%**	**(329)**	**-**	**2 155.6%**
Cash Flow from Financing Activities															
Receipts	**65**	**65**	**115**	**178.9%**	**13**	**19.5%**	**27**	**41.9%**	**9**	**13.2%**	**164**	**253.5%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	65	65	115	178.9%	13	19.5%	27	41.9%	9	13.2%	164	253.5%	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**65**	**65**	**115**	**178.9%**	**13**	**19.5%**	**27**	**41.9%**	**9**	**13.2%**	**164**	**253.5%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**774 603**	**774 603**	**17 978**	**2.3%**	**93 569**	**12.1%**	**46 485**	**6.0%**	**14 728**	**1.9%**	**172 761**	**22.3%**	**(367 030)**	**267.3%**	**(104.0%)**
Cash/cash equivalents at the year begin:	1 633	1 633	-	-	17 978	1 101.0%	111 547	6 831.2%	158 033	9 678.0%	-	-	1 730 060	-	(90.9%)
Cash/cash equivalents at the year end:	**776 236**	**776 236**	**17 978**	**2.3%**	**111 547**	**14.4%**	**158 033**	**20.4%**	**172 761**	**22.3%**	**172 761**	**22.3%**	**1 363 030**	**224.7%**	**(87.3%)**

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	2 659	1.9%	2 091	1.5%	2 152	1.5%	134 799	95.1%	141 700	26.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 788	8.7%	2 311	3.5%	2 370	3.6%	56 205	84.3%	66 673	12.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 280	1.6%	1 931	1.4%	1 512	1.1%	133 215	95.9%	138 937	26.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 721	2.2%	1 414	1.8%	1 334	1.7%	73 001	94.2%	77 470	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 269	1.8%	1 142	1.6%	1 065	1.5%	68 087	95.1%	71 563	13.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	4.4%	0	.8%	0	.8%	17	94.0%	19	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	402	1.3%	386	1.2%	514	1.6%	30 627	95.9%	31 928	6.0%	-	-	-	-
Total By Income Source	**14 120**	**2.7%**	**9 275**	**1.8%**	**8 946**	**1.7%**	**495 950**	**93.9%**	**528 290**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 613	2.2%	1 290	1.8%	1 161	1.6%	67 963	94.4%	72 027	13.6%	-	-	-	-
Commercial	2 190	21.9%	476	4.8%	306	3.1%	7 041	70.3%	10 013	1.9%	-	-	-	-
Households	10 121	2.4%	7 331	1.7%	7 317	1.7%	404 449	94.2%	429 218	81.2%	-	-	-	-
Other	196	1.2%	177	1.0%	161	.9%	16 498	96.9%	17 032	3.2%	-	-	-	-
Total By Customer Group	**14 120**	**2.7%**	**9 275**	**1.8%**	**8 946**	**1.7%**	**495 950**	**93.9%**	**528 290**	**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	-	-	-	-	443	.1%	624 533	99.9%	624 976	90.7%
Bulk Water	-	-	-	-	-	-	3 716	100.0%	3 716	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	90	.2%	125	.3%	13	-	42 852	99.5%	43 079	6.2%
Auditor-General	-	-	-	-	1 725	12.9%	11 671	87.1%	13 396	1.9%
Other	0	-	152	3.7%	32	.8%	3 943	95.5%	4 127	.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**90**	**-**	**277**	**-**	**2 213**	**.3%**	**686 715**	**99.6%**	**689 295**	**100.0%**

Contact Details

Municipal Manager	Mr Obakeng Isaacs	054 461 6700
Chief Financial Officer	Mrs Anthanique F. Beukes	054 461 6700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**85 719**	**85 719**	**26 851**	**31.3%**	**17 971**	**21.0%**	**14 239**	**16.6%**	**1 770**	**2.1%**	**60 831**	**71.0%**	**3 951**	**69.7%**	**(55.2%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	7 181	7 181	1 036	14.4%	968	13.5%	961	13.4%	310	4.3%	3 274	45.6%	691	59.5%	(55.2%)
Service charges - Waste Water Management	4 066	4 066	820	20.2%	765	18.8%	755	18.6%	253	6.2%	2 592	63.7%	527	71.7%	(52.0%)
Service charges - Waste Management	5 609	5 609	1 174	20.9%	1 083	19.3%	1 077	19.2%	357	6.4%	3 692	65.8%	975	74.5%	(63.3%)
Sale of Goods and Rendering of Services	858	858	72	8.4%	85	10.0%	66	7.7%	39	4.6%	263	30.6%	36	46.6%	7.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 308	9 308	1 998	21.5%	2 076	22.3%	2 134	22.9%	726	7.8%	6 933	74.5%	1 639	66.6%	(55.7%)
Interest earned from Current and Non Current Assets	375	375	41	10.9%	71	19.0%	70	18.6%	35	9.3%	217	57.8%	5	10.5%	652.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	23	23	1	5.7%	550	2 430.2%	1	5.8%	-	-	552	2 441.6%	-	106.9%	-
Rental from Fixed Assets	1 999	1 999	63	3.2%	74	3.7%	70	3.5%	23	1.2%	231	11.5%	41	11.3%	(42.8%)
Licences or permits	475	475	12	2.4%	15	3.2%	5	1.1%	19	4.1%	51	10.7%	6	24.3%	237.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	497	497	5	1.0%	13	2.7%	5	1.1%	2	.4%	26	5.2%	5	4.0%	(60.1%)
Non-Exchange Revenue															
Property rates	10 964	10 964	5 921	54.0%	(38)	(.3%)	(54)	(.5%)	1	-	5 830	53.2%	-	56.0%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	42 717	42 717	15 674	36.7%	12 275	28.7%	9 141	21.4%	-	-	37 090	86.8%	-	82.3%	-
Interest Receivables	1 649	1 649	0	-	0	-	0	-	0	-	2	.1%	0	.1%	(50.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	35	-	33	-	7	-	4	-	79	-	26	32.5%	(83.6%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**82 889**	**83 944**	**9 915**	**12.0%**	**10 604**	**12.8%**	**11 399**	**13.6%**	**531**	**.6%**	**32 449**	**38.7%**	**9 921**	**54.7%**	**(94.7%)**
Employee related costs	39 700	39 687	8 241	20.8%	8 404	21.2%	8 244	20.8%	-	-	24 889	62.7%	8 145	84.8%	(100.0%)
Remuneration of councillors	5 007	5 007	1 262	25.2%	1 246	24.9%	1 246	24.9%	-	-	3 754	75.0%	1 246	100.1%	(100.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 363	2 513	(10)	(.4%)	238	10.1%	111	4.4%	-	-	339	13.5%	193	123.2%	(100.0%)
Debt impairment	12 871	12 871	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	8 719	8 719	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 452	3 928	16	.5%	223	6.5%	84	2.1%	1	-	325	8.3%	1	6.6%	7.9%
Transfers and subsidies	35	35	-	-	-	-	-	-	-	-	-	-	-	26.0%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	10 740	11 183	406	3.8%	493	4.6%	1 714	15.3%	529	4.7%	3 142	28.1%	337	34.4%	57.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 830**	**1 774**	**16 936**		**7 367**		**2 840**		**1 239**		**28 382**		**(5 971)**		
Transfers and subsidies - capital (monetary allocations)	-	-	5 000	-	-	-	5 368	-	-	-	10 368	-	-	7.5%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 830**	**1 774**	**21 936**		**7 367**		**8 208**		**1 239**		**38 750**		**(5 971)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 830**	**1 774**	**21 936**		**7 367**		**8 208**		**1 239**		**38 750**		**(5 971)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 830**	**1 774**	**21 936**		**7 367**		**8 208**		**1 239**		**38 750**		**(5 971)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 830**	**1 774**	**21 936**		**7 367**		**8 208**		**1 239**		**38 750**		**(5 971)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**21 979**	**21 979**	**-**	**-**	**4 532**	**20.6%**	**1 096**	**5.0%**	**-**	**-**	**5 629**	**25.6%**	**-**	**-**	**-**
National Government	21 979	21 979	-	-	4 532	20.6%	1 096	5.0%	-	-	5 629	25.6%	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 979**	**21 979**	**-**	**-**	**4 532**	**20.6%**	**1 096**	**5.0%**	**-**	**-**	**5 629**	**25.6%**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**21 979**	**21 979**	**-**	**-**	**4 532**	**20.6%**	**1 096**	**5.0%**	**-**	**-**	**5 629**	**25.6%**	**-**	**-**	**-**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**21 979**	**21 979**	**-**	**-**	**4 532**	**20.6%**	**1 096**	**5.0%**	**-**	**-**	**5 629**	**25.6%**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	21 979	21 979	-	-	4 532	20.6%	1 096	5.0%	-	-	5 629	25.6%	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**84 452**	**85 452**	**2 568**	**3.0%**	**2 139**	**2.5%**	**41 686**	**48.8%**	**259**	**.3%**	**46 651**	**54.6%**	**3 197**	**9.2%**	**(91.9%)**
Property rates	6 600	6 600	628	9.5%	1 931	29.3%	288	4.4%	108	1.6%	2 955	44.8%	218	18.9%	(50.6%)
Service charges	8 472	8 472	329	3.9%	294	3.5%	446	5.3%	72	.8%	1 141	13.5%	240	12.5%	(70.1%)
Other revenue	5 311	5 311	1 611	30.3%	(86)	(1.6%)	537	10.1%	79	1.5%	2 140	40.3%	2 738	98.5%	(97.1%)
Transfers and Subsidies - Operational	41 717	42 717	-	-	-	-	30 949	72.5%	-	-	30 949	72.5%	-	-	-
Transfers and Subsidies - Capital	21 979	21 979	-	-	-	-	9 466	43.1%	-	-	9 466	43.1%	-	-	-
Interest	375	375	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 062)**	**(62 062)**	**6 443**	**(10.4%)**	**(12 504)**	**20.1%**	**7 574**	**(12.2%)**	**56**	**(.1%)**	**1 570**	**(2.5%)**	**6 506**	**(21.4%)**	**(99.1%)**
Suppliers and employees	(62 062)	(62 062)	6 443	(10.4%)	(12 504)	20.1%	7 574	(12.2%)	56	(.1%)	1 570	(2.5%)	6 506	(21.4%)	(99.1%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**22 390**	**23 390**	**9 011**	**40.2%**	**(10 365)**	**(46.3%)**	**49 260**	**210.6%**	**315**	**1.3%**	**48 221**	**206.2%**	**9 703**	**83.7%**	**(96.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(21 979)**	**(21 979)**	**-**	**-**	**(4 532)**	**20.6%**	**(1 096)**	**5.0%**	**-**	**-**	**(5 629)**	**25.6%**	**-**	**2.2%**	**-**
Capital assets	(21 979)	(21 979)	-	-	(4 532)	20.6%	(1 096)	5.0%	-	-	(5 629)	25.6%	-	2.2%	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(21 979)**	**(21 979)**	**-**	**-**	**(4 532)**	**20.6%**	**(1 096)**	**5.0%**	**-**	**-**	**(5 629)**	**25.6%**	**-**	**2.2%**	**-**
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	**411**	**1 411**	**9 011**	**2 192.9%**	**(14 898)**	**(3 625.4%)**	**48 164**	**3 413.6%**	**315**	**22.3%**	**42 592**	**3 018.7%**	**9 703**	**649.4%**	**(96.8%)**
Cash/cash equivalents at the year begin:	617	617	-	-	9 011	1 461.5%	(5 913)	(959.1%)	42 250	6 852.8%	-	-	15 325	-	175.7%
Cash/cash equivalents at the year end:	**1 027**	**2 027**	**9 011**	**877.0%**	**(5 913)**	**(575.5%)**	**42 250**	**2 083.9%**	**42 566**	**2 099.4%**	**42 566**	**2 099.4%**	**25 028**	**670.0%**	**70.1%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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 Moeketsi Dichaba	054 833 9500
Chief Financial Officer	Mr Donovan Block	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**259 115**	**282 621**	**52 305**	**20.2%**	**60 336**	**23.3%**	**54 720**	**19.4%**	**34 676**	**12.3%**	**202 037**	**71.5%**	**43 410**	**41.7%**	**(20.1%)**
Exchange Revenue															
Service charges - Electricity	67 101	78 734	21 745	32.4%	17 854	26.6%	20 721	26.3%	17 280	21.9%	77 599	98.6%	19 218	(6.7%)	(10.1%)
Service charges - Water	15 544	9 586	2 538	16.3%	1 671	10.7%	2 330	24.3%	2 445	25.5%	8 984	93.7%	1 958	47.5%	24.8%
Service charges - Waste Water Management	31 915	31 915	8 116	25.4%	7 942	24.9%	5 763	18.1%	5 493	17.2%	27 314	85.6%	7 855	86.2%	(30.1%)
Service charges - Waste Management	20 766	38 956	4 761	22.9%	4 676	22.5%	3 102	8.0%	3 079	7.9%	15 618	40.1%	4 291	80.5%	(28.2%)
Sale of Goods and Rendering of Services	771	868	204	26.5%	198	25.6%	166	19.1%	155	17.8%	722	83.2%	179	55.4%	(13.8%)
Agency services	502	502	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 457	1 483	135	9.3%	163	11.2%	168	11.4%	282	19.0%	748	50.5%	1 001	212.3%	(71.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	630	630	153	24.3%	181	28.8%	124	19.7%	135	21.4%	593	94.1%	177	89.8%	(24.2%)
Licences or permits	966	966	-	-	-	-	-	-	6	.6%	6	.6%	-	.2%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	529	529	30	5.8%	30	5.6%	63	12.0%	34	6.5%	158	29.9%	54	88.0%	(36.2%)
Non-Exchange Revenue															
Property rates	36 316	36 316	13 118	36.1%	6 664	18.4%	4 583	12.6%	4 583	12.6%	28 948	79.7%	6 511	55.7%	(29.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 172	1 640	22	1.0%	153	7.1%	385	23.5%	535	32.6%	1 095	66.7%	55	73.0%	880.4%
Licences or permits	20	20	2	9.6%	1	6.7%	2	7.6%	-	-	5	23.9%	3	2 820.8%	(100.0%)
Transfer and subsidies - Operational	68 427	68 477	1 319	1.9%	20 753	30.3%	17 313	25.3%	548	.8%	39 933	58.3%	1 491	64.8%	(63.2%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	12 000	12 000	161	1.3%	51	.4%	-	-	103	.9%	315	2.6%	617	5.9%	(83.3%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**326 420**	**365 865**	**63 379**	**19.4%**	**71 211**	**21.8%**	**61 660**	**16.9%**	**69 165**	**18.9%**	**265 414**	**72.5%**	**68 110**	**89.3%**	**1.5%**
Employee related costs	92 655	95 847	24 128	26.0%	23 006	24.8%	22 890	23.9%	23 221	24.2%	93 245	97.3%	22 512	98.2%	3.2%
Remuneration of councillors	6 642	6 642	1 440	21.7%	1 442	21.7%	1 431	21.5%	1 639	24.7%	5 952	89.6%	1 420	95.2%	15.4%
Bulk purchases - electricity	60 000	65 000	20 012	33.4%	14 364	23.9%	14 398	22.2%	17 193	26.5%	65 967	101.5%	16 365	78.8%	5.1%
Inventory consumed	21 501	21 275	3 103	14.4%	4 337	20.2%	5 210	24.5%	4 688	22.0%	17 338	81.5%	4 534	60.1%	3.4%
Debt impairment	42 341	48 179	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	41 544	41 544	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	6 500	23 000	5 545	85.3%	13 475	207.3%	8 858	38.5%	11 215	48.8%	39 093	170.0%	13 317	375.4%	(15.8%)
Contracted services	19 012	21 384	3 896	20.5%	3 621	19.0%	2 393	11.2%	2 577	12.1%	12 487	58.4%	1 590	82.0%	62.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	36 225	39 994	5 255	14.5%	10 967	30.3%	6 479	16.2%	8 632	21.6%	31 333	78.3%	8 372	77.4%	3.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(67 305)**	**(83 244)**	**(11 073)**		**(10 875)**		**(6 940)**		**(34 489)**		**(63 377)**		**(24 700)**		
Transfers and subsidies - capital (monetary allocations)	31 190	31 190	2 015	6.5%	3 182	10.2%	3 267	10.5%	14 592	46.8%	23 055	73.9%	9 740	97.4%	49.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(36 115)**	**(52 055)**	**(9 058)**		**(7 693)**		**(3 673)**		**(19 898)**		**(40 322)**		**(14 959)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(36 115)**	**(52 055)**	**(9 058)**		**(7 693)**		**(3 673)**		**(19 898)**		**(40 322)**		**(14 959)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(36 115)**	**(52 055)**	**(9 058)**		**(7 693)**		**(3 673)**		**(19 898)**		**(40 322)**		**(14 959)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(36 115)**	**(52 055)**	**(9 058)**		**(7 693)**		**(3 673)**		**(19 898)**		**(40 322)**		**(14 959)**		
			-		-		-		-		-		0		0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**31 890**	**33 762**	**1 783**	**5.6%**	**5 598**	**17.6%**	**1 206**	**3.6%**	**13 033**	**38.6%**	**21 619**	**64.0%**	**13 521**	**84.4%**	**(3.6%)**
National Government	31 190	31 190	1 753	5.6%	4 634	14.9%	973	3.1%	12 688	40.7%	20 048	64.3%	11 188	85.4%	13.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 190**	**31 190**	**1 753**	**5.6%**	**4 634**	**14.9%**	**973**	**3.1%**	**12 688**	**40.7%**	**20 048**	**64.3%**	**11 188**	**85.4%**	**13.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	700	2 573	30	4.3%	963	137.6%	233	9.0%	345	13.4%	1 571	61.1%	2 333	77.8%	(85.2%)
Capital Expenditure Functional	**31 890**	**33 762**	**1 783**	**5.6%**	**5 598**	**17.6%**	**1 206**	**3.6%**	**13 033**	**38.6%**	**21 619**	**64.0%**	**13 521**	**84.4%**	**(3.6%)**
Municipal governance and administration	**300**	**800**	**-**	**-**	**12**	**3.8%**	**11**	**1.4%**	**48**	**6.0%**	**70**	**8.8%**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	300	800	-	-	12	3.8%	11	1.4%	48	6.0%	70	8.8%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**79**	**75.1%**	**(100.0%)**
Community and Social Services	100	-	-	-	-	-	-	-	-	-	-	-	79	75.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 227**	**18 699**	**1 753**	**10.2%**	**5 525**	**32.1%**	**222**	**1.2%**	**7 800**	**41.7%**	**15 299**	**81.8%**	**6 869**	**84.2%**	**13.5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 227	18 699	1 753	10.2%	5 525	32.1%	222	1.2%	7 800	41.7%	15 299	81.8%	6 869	84.2%	13.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**14 263**	**14 263**	**30**	**.2%**	**61**	**.4%**	**973**	**6.8%**	**5 186**	**36.4%**	**6 250**	**43.8%**	**6 573**	**87.0%**	**(21.1%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	5 386	88.4%	(100.0%)
Water Management	14 263	14 263	30	.2%	61	.4%	973	6.8%	5 186	36.4%	6 250	43.8%	1 187	79.3%	336.8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**263 983**	**386 659**	**54 798**	**20.8%**	**51 756**	**19.6%**	**58 983**	**15.3%**	**37 144**	**9.6%**	**202 680**	**52.4%**	**49 740**	**305.9%**	**(25.3%)**
Property rates	25 421	25 421	-	-	2	-	1	-	727	2.9%	729	2.9%	-	164.5%	(100.0%)
Service charges	108 260	232 261	47 348	43.7%	28 843	26.6%	26 570	11.4%	34 718	14.9%	137 479	59.2%	-	674.7%	(100.0%)
Other revenue	29 227	28 853	5 950	20.4%	112	.4%	4 791	16.6%	1 643	5.7%	12 495	43.3%	2 870	(25 957.3%)	(42.8%)
Transfers and Subsidies - Operational	68 427	67 477	1 500	2.2%	19 158	28.0%	16 220	24.0%	50	.1%	36 928	54.7%	46 870	370.6%	(99.9%)
Transfers and Subsidies - Capital	31 190	31 190	-	-	3 638	11.7%	11 394	36.5%	-	-	15 032	48.2%	-	697.1%	-
Interest	1 457	1 457	-	-	4	.3%	8	.6%	5	.4%	18	1.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(242 535)**	**(279 653)**	**(93 580)**	**38.6%**	**(82 237)**	**33.9%**	**(80 305)**	**28.7%**	**(57 359)**	**20.5%**	**(313 481)**	**112.1%**	**(77 992)**	**116.5%**	**(26.5%)**
Suppliers and employees	(236 035)	(273 153)	(93 580)	39.6%	(82 237)	34.8%	(80 305)	29.4%	(57 359)	21.0%	(313 481)	114.8%	(77 992)	118.1%	(26.5%)

Finance charges	(6 500)	(6 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**21 447**	**107 006**	**(38 782)**	**(180.8%)**	**(30 481)**	**(142.1%)**	**(21 322)**	**(19.9%)**	**(20 216)**	**(18.9%)**	**(110 800)**	**(103.5%)**	**(28 252)**	**(1 282.5%)**	**(28.4%)**
Cash Flow from Investing Activities															
Receipts	**12 000**	**12 000**	**-**	**-**	**3 200**	**26.7%**	**-**	**-**	**103**	**.9%**	**3 303**	**27.5%**	**-**	**88.4%**	**(100.0%)**
Proceeds on disposal of PPE	12 000	12 000	-	-	3 200	26.7%	-	-	103	.9%	3 303	27.5%	-	88.4%	(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	**(31 890)**	**(15 092)**	**-**	**-**	**(4 549)**	**14.3%**	**(1 386)**	**9.2%**	**(8 335)**	**55.2%**	**(14 271)**	**94.6%**	**(91)**	**.3%**	**9 052.6%**
Capital assets	(31 890)	(15 092)	-	-	(4 549)	14.3%	(1 386)	9.2%	(8 335)	55.2%	(14 271)	94.6%	(91)	.3%	9 052.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(19 890)**	**(3 092)**	**-**	**-**	**(1 349)**	**6.8%**	**(1 386)**	**44.8%**	**(8 232)**	**266.3%**	**(10 968)**	**354.8%**	**(91)**	**(15.6%)**	**8 939.7%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 557**	**103 914**	**(38 782)**	**(2 490.1%)**	**(31 830)**	**(2 043.8%)**	**(22 708)**	**(21.9%)**	**(28 448)**	**(27.4%)**	**(121 768)**	**(117.2%)**	**(28 343)**	**(521.9%)**	**.4%**
Cash/cash equivalents at the year begin:	10 706	10 611	-	-	(38 782)	(362.3%)	(70 612)	(665.5%)	(93 947)	(885.4%)	-	-	433 054	-	(121.7%)
Cash/cash equivalents at the year end:	**12 263**	**114 525**	**(38 782)**	**(316.2%)**	**(70 612)**	**(575.8%)**	**(93 947)**	**(82.0%)**	**(122 395)**	**(106.9%)**	**(122 395)**	**(106.9%)**	**404 712**	**(626.9%)**	**(130.2%)**

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	189	.2%	208	.2%	447	.5%	84 068	99.0%	84 912	17.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	61	.8%	56	.7%	87	1.1%	7 479	97.3%	7 683	1.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 843	2.3%	1 659	2.0%	1 559	1.9%	76 686	93.8%	81 747	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 788	1.5%	2 599	1.4%	2 310	1.2%	178 411	95.9%	186 108	38.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 658	1.5%	1 546	1.4%	1 397	1.3%	104 701	95.8%	109 303	22.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	70	1.8%	40	1.0%	37	1.0%	3 705	96.2%	3 851	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	434	3.6%	8	.1%	9	.1%	11 468	96.2%	11 918	2.5%	-	-	-	-
Total By Income Source	**7 043**	**1.5%**	**6 117**	**1.3%**	**5 845**	**1.2%**	**466 517**	**96.1%**	**485 522**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	673	1.7%	653	1.6%	662	1.7%	38 100	95.0%	40 088	8.3%	-	-	-	-
Commercial	784	2.4%	438	1.4%	486	1.5%	30 505	94.7%	32 213	6.6%	-	-	-	-
Households	5 552	1.3%	4 982	1.2%	4 675	1.1%	396 607	96.3%	411 816	84.8%	-	-	-	-
Other	34	2.4%	43	3.1%	22	1.6%	1 306	92.9%	1 405	.3%	-	-	-	-
Total By Customer Group	**7 043**	**1.5%**	**6 117**	**1.3%**	**5 845**	**1.2%**	**466 517**	**96.1%**	**485 522**	**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	20 710	4.6%	5 478	1.2%	3 426	.8%	425 140	93.5%	454 754	71.6%
Bulk Water	3 248	2.2%	-	-	2 221	1.5%	140 696	96.3%	146 166	23.0%
PAYE deductions	1 586	98.9%	-	-	2	.1%	15	1.0%	1 604	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 019	14.5%	246	1.8%	355	2.5%	11 341	81.2%	13 962	2.2%
Auditor-General	585	6.0%	-	-	63	.7%	9 097	93.3%	9 745	1.5%
Other	7 454	93.9%	111	1.4%	-	-	369	4.7%	7 935	1.3%
Medical Aid deductions	629	100.0%	-	-	-	-	-	-	629	.1%
Total	**36 231**	**5.7%**	**5 836**	**.9%**	**6 068**	**1.0%**	**586 659**	**92.4%**	**634 794**	**100.0%**

Contact Details

Municipal Manager	Mr HG Mathobela	053 313 7300
Chief Financial Officer	Mr Butsile Jeffrey Moselelane	053 313 7326

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**170 436**	**144 478**	**40 521**	**23.8%**	**35 009**	**20.5%**	**28 313**	**19.6%**	**21 488**	**14.9%**	**125 331**	**86.7%**	**18 421**	**69.6%**	**16.6%**
Exchange Revenue															
Service charges - Electricity	35 765	34 608	10 489	29.3%	9 032	25.3%	8 679	25.1%	9 364	27.1%	37 564	108.5%	7 311	105.4%	28.1%
Service charges - Water	12 569	15 072	3 531	28.1%	2 254	17.9%	949	6.3%	3 547	23.5%	10 281	68.2%	1 648	73.1%	115.2%
Service charges - Waste Water Management	10 736	5 225	1 492	13.9%	1 091	10.2%	1 080	20.7%	1 045	20.0%	4 708	90.1%	1 187	67.2%	(11.9%)
Service charges - Waste Management	12 061	8 182	2 725	22.6%	2 031	16.8%	2 036	24.9%	2 028	24.8%	8 821	107.8%	1 991	49.1%	1.8%
Sale of Goods and Rendering of Services	132	132	8	6.1%	12	9.2%	17	13.1%	24	18.4%	62	46.8%	77	107.6%	(68.5%)
Agency services	450	450	156	34.6%	-	-	31	7.0%	21	4.7%	209	46.3%	-	(5.1%)	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 776	1 776	524	29.5%	562	31.6%	601	33.8%	622	35.0%	2 309	130.0%	515	78.7%	20.7%
Interest earned from Current and Non Current Assets	4 575	4 575	47	1.0%	102	2.2%	167	3.7%	14	.3%	330	7.2%	7	11.3%	101.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	386	386	84	21.8%	63	16.3%	63	16.4%	59	15.3%	270	69.9%	62	168.7%	(5.3%)
Licences or permits	1 100	1 100	287	26.1%	372	33.8%	350	31.9%	306	27.9%	1 316	119.6%	159	56.5%	92.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	22	22	4	16.6%	-	-	-	-	-	-	4	16.6%	86	495.4%	(100.0%)
Non-Exchange Revenue															
Property rates	18 437	19 694	5 585	30.3%	4 149	22.5%	4 027	20.4%	4 145	21.0%	17 905	90.9%	4 764	76.8%	(13.0%)
Surcharges and Taxes	9 396	9 396	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	143	143	5	3.8%	9	6.0%	13	9.0%	5	3.6%	32	22.3%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	41 006	41 006	15 315	37.3%	15 043	36.7%	10 000	24.4%	-	-	40 358	98.4%	392	62.1%	(100.0%)
Interest Receivables	883	883	269	30.5%	289	32.8%	298	33.8%	307	34.8%	1 164	131.9%	223	80.2%	37.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	21 000	1 830	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**146 541**	**139 258**	**35 195**	**24.0%**	**22 226**	**15.2%**	**26 262**	**18.9%**	**29 019**	**20.8%**	**112 703**	**80.9%**	**28 733**	**58.8%**	**1.0%**
Employee related costs	40 775	51 862	13 454	33.0%	9 042	22.2%	13 446	25.9%	14 271	27.5%	50 214	96.8%	11 898	76.4%	19.9%
Remuneration of councillors	5 298	4 363	1 307	24.7%	1 297	24.5%	1 445	33.1%	1 356	31.1%	5 405	123.9%	1 245	75.4%	8.9%
Bulk purchases - electricity	30 115	30 115	11 427	37.9%	5 319	17.7%	5 297	17.6%	7 055	23.4%	29 098	96.6%	4 652	49.1%	51.7%
Inventory consumed	538	-	252	46.7%	77	14.2%	44	-	7	-	380	-	149	169.2%	(95.1%)
Debt impairment	13 943	607	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	17 669	17 669	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	1 200	1 200	1 509	125.7%	1 258	104.8%	1 383	115.2%	1 486	123.9%	5 636	469.7%	5 424	490.3%	(72.6%)
Contracted services	17 608	12 119	4 576	26.0%	3 420	19.4%	2 814	23.2%	2 823	23.3%	13 632	112.5%	4 056	65.5%	(30.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 533	3 533	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	15 860	17 789	2 671	16.8%	1 814	11.4%	1 833	10.3%	2 020	11.4%	8 338	46.9%	1 309	32.2%	54.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**23 895**	**5 220**	**5 326**		**12 783**		**2 050**		**(7 531)**		**12 628**		**(10 311)**		
Transfers and subsidies - capital (monetary allocations)	28 812	46 408	-	-	20 235	70.2%	3 851	8.3%	-	-	24 085	51.9%	14 183	104.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**52 707**	**51 628**	**5 326**		**33 018**		**5 901**		**(7 531)**		**36 713**		**3 871**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**52 707**	**51 628**	**5 326**		**33 018**		**5 901**		**(7 531)**		**36 713**		**3 871**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**52 707**	**51 628**	**5 326**		**33 018**		**5 901**		**(7 531)**		**36 713**		**3 871**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**52 707**	**51 628**	**5 326**		**33 018**		**5 901**		**(7 531)**		**36 713**		**3 871**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**28 812**	**46 500**	**(306 321)**	**(1 063.2%)**	**3 221**	**11.2%**	**322 573**	**693.7%**	**18 932**	**40.7%**	**38 405**	**82.6%**	**11 432**	**130.9%**	**65.6%**
National Government	28 812	46 500	(96 566)	(335.2%)	3 214	11.2%	112 681	242.3%	18 870	40.6%	38 199	82.1%	11 429	95.0%	65.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**28 812**	**46 500**	**(96 566)**	**(335.2%)**	**3 214**	**11.2%**	**112 681**	**242.3%**	**18 870**	**40.6%**	**38 199**	**82.1%**	**11 429**	**95.0%**	**65.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	(209 755)	-	8	-	209 892	-	61	-	205	-	4	1 256.3%	1 577.3%
Capital Expenditure Functional	**28 812**	**46 500**	**(306 895)**	**(1 065.2%)**	**3 221**	**11.2%**	**323 147**	**694.9%**	**18 932**	**40.7%**	**38 405**	**82.6%**	**11 432**	**130.9%**	**65.6%**
Municipal governance and administration	**-**	**92**	**(207 531)**	**-**	**8**	**-**	**207 759**	**225 825.2%**	**61**	**66.5%**	**297**	**323.1%**	**3**	**1 884.3%**	**1 798.6%**
Executive and Council	-	-	(202 576)	-	-	-	202 704	-	-	-	128	-	-	-	-
Finance and administration	-	92	(4 955)	-	8	-	5 055	5 495.1%	61	66.5%	169	184.1%	3	56.2%	1 798.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**(249)**	**-**	**-**	**-**	**249**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	(249)	-	-	-	249	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**(17 672)**	**-**	**312**	**-**	**22 335**	**-**	**-**	**-**	**4 975**	**-**	**7 142**	**182.5%**	**(100.0%)**
Planning and Development	-	-	(511)	-	-	-	511	-	-	-	-	-	-	-	-
Road Transport	-	-	(17 161)	-	312	-	21 824	-	-	-	4 975	-	7 142	190.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 812**	**46 408**	**(81 443)**	**(282.7%)**	**2 902**	**10.1%**	**92 804**	**200.0%**	**18 870**	**40.7%**	**33 133**	**71.4%**	**4 287**	**66.2%**	**340.2%**
Energy sources	-	-	(11 484)	-	-	-	11 484	-	-	-	-	-	-	-	-
Water Management	20 000	37 596	(67 769)	(338.8%)	2 902	14.5%	79 130	210.5%	18 870	50.2%	33 133	88.1%	4 123	52.5%	357.7%
Waste Water Management	8 812	8 812	(1 825)	(20.7%)	-	-	1 825	20.7%	-	-	-	-	0	150.9%	(100.0%)
Waste Management	-	-	(365)	-	-	-	365	-	-	-	-	-	163	-	(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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**157 012**	**165 975**	**(6 247)**	**(4.0%)**	**9 398**	**6.0%**	**50 813**	**30.6%**	**6 500**	**3.9%**	**60 464**	**36.4%**	**6 359**	**18.1%**	**2.2%**
Property rates	14 749	14 749	(29 964)	(203.2%)	-	-	29 963	203.1%	-	-	(1)	-	1 206	21.4%	(100.0%)
Service charges	65 552	57 002	4 180	6.4%	3 805	5.8%	3 043	5.3%	5 083	8.9%	16 111	28.3%	3 987	30.2%	27.5%
Other revenue	2 318	2 235	560	24.1%	470	20.3%	495	22.2%	442	19.8%	1 967	88.0%	405	14.2%	9.2%
Transfers and Subsidies - Operational	41 006	41 006	10 117	24.7%	550	1.3%	14 232	34.7%	-	-	24 899	60.7%	-	8.6%	-
Transfers and Subsidies - Capital	28 812	46 408	8 000	27.8%	3 600	12.5%	2 000	4.3%	-	-	13 600	29.3%	-	7.6%	-
Interest	4 575	4 575	860	18.8%	973	21.3%	1 080	23.6%	975	21.3%	3 887	85.0%	762	60.5%	28.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(120 701)**	**(128 295)**	**(206)**	**.2%**	**-**	**-**	**206**	**(.2%)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(119 501)	(127 095)	(195)	.2%	-	-	195	(.2%)	-	-	-	-	-	-	-

Finance charges	(1 200)	(1 200)	(11)	.9%	-	-	11	(.9%)	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36 311**	**37 680**	**(6 454)**	**(17.8%)**	**9 398**	**25.9%**	**51 019**	**135.4%**	**6 500**	**17.3%**	**60 464**	**160.5%**	**6 359**	**66.6%**	**2.2%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(89)**	**-**	**-**	**-**	**89**	**-**	**-**	**-**	**-**	**-**	**0**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	(89)	-	-	-	89	-	-	-	-	-	0	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(33 134)**	**(47 836)**	**(9 753)**	**29.4%**	**-**	**-**	**9 753**	**(20.4%)**	**-**	**-**	**-**	**-**	**233**	**(18.0%)**	**(100.0%)**
Capital assets	(33 134)	(47 836)	(9 753)	29.4%	-	-	9 753	(20.4%)	-	-	-	-	233	(18.0%)	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(33 134)**	**(47 836)**	**(9 842)**	**29.7%**	**-**	**-**	**9 842**	**(20.6%)**	**-**	**-**	**-**	**-**	**233**	**(18.0%)**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 177**	**(10 156)**	**(16 295)**	**(512.9%)**	**9 398**	**295.8%**	**60 861**	**(599.3%)**	**6 500**	**(64.0%)**	**60 464**	**(595.4%)**	**6 592**	**(714.1%)**	**(1.4%)**
Cash/cash equivalents at the year begin:	13 221	18 844	-	-	6 065	45.9%	(6 959)	(36.9%)	53 901	286.0%	-	-	35 517	-	51.8%
Cash/cash equivalents at the year end:	**16 399**	**8 688**	**6 065**	**37.0%**	**15 463**	**94.3%**	**53 901**	**620.4%**	**60 401**	**695.2%**	**60 401**	**695.2%**	**42 109**	**57.1%**	**43.4%**

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	3 666	9.2%	641	1.6%	1 069	2.7%	34 500	86.5%	39 876	28.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 465	17.0%	274	1.9%	491	3.4%	11 240	77.7%	14 471	10.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 487	9.7%	-	-	1 067	4.2%	22 099	86.1%	25 653	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	663	4.9%	-	-	262	1.9%	12 607	93.2%	13 532	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 523	8.8%	-	-	705	4.1%	15 016	87.1%	17 244	12.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	8.1%	-	-	17	3.5%	428	88.4%	484	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	623	4.5%	-	-	308	2.2%	12 779	93.2%	13 710	9.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	.1%	58	.4%	(24)	(.2%)	15 695	99.6%	15 750	11.2%	-	-	-	-
Total By Income Source	**11 488**	**8.2%**	**973**	**.7%**	**3 895**	**2.8%**	**124 364**	**88.4%**	**140 719**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	346	10.5%	(0)	-	161	4.9%	2 795	84.7%	3 301	2.3%	-	-	-	-
Commercial	4 447	27.2%	(4)	-	820	5.0%	11 087	67.8%	16 350	11.6%	-	-	-	-
Households	5 613	5.5%	858	.8%	2 342	2.3%	92 410	91.3%	101 223	71.9%	-	-	-	-
Other	1 082	5.5%	119	.6%	572	2.9%	18 073	91.1%	19 845	14.1%	-	-	-	-
Total By Customer Group	**11 488**	**8.2%**	**973**	**.7%**	**3 895**	**2.8%**	**124 364**	**88.4%**	**140 719**	**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	13 350	19.8%	-	-	3 639	5.4%	50 369	74.8%	67 358	72.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	673	6.8%	70	.7%	639	6.5%	8 455	86.0%	9 837	10.6%
Auditor-General	644	4.8%	-	-	105	.8%	12 674	94.4%	13 423	14.5%
Other	354	16.4%	323	15.0%	683	31.7%	796	36.9%	2 156	2.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 021**	**16.2%**	**393**	**.4%**	**5 066**	**5.5%**	**72 294**	**77.9%**	**92 774**	**100.0%**

Contact Details

Municipal Manager	Mr Willie Blundin	053 384 0101
Chief Financial Officer	Mr Leonard Coackley	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KRUIPER (NC087)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 168 703**	**1 203 611**	**280 325**	**24.0%**	**265 691**	**22.7%**	**285 206**	**23.7%**	**350 899**	**29.2%**	**1 182 121**	**98.2%**	**215 842**	**98.7%**	**62.6%**
Exchange Revenue															
Service charges - Electricity	488 542	495 115	103 749	21.2%	111 488	22.8%	130 133	26.3%	220 507	44.5%	565 877	114.3%	114 566	100.3%	92.5%
Service charges - Water	93 994	97 092	21 721	23.1%	17 759	18.9%	33 309	34.3%	20 573	21.2%	93 362	96.2%	21 027	113.9%	(2.2%)
Service charges - Waste Water Management	52 825	58 983	15 821	30.0%	15 389	29.1%	14 813	25.1%	14 820	25.1%	60 843	103.2%	14 134	103.8%	4.8%
Service charges - Waste Management	55 848	58 063	14 793	26.5%	14 371	25.7%	14 023	24.2%	13 935	24.0%	57 123	98.4%	12 795	99.6%	8.9%
Sale of Goods and Rendering of Services	7 551	8 624	2 459	32.6%	2 462	32.6%	3 385	39.2%	3 041	35.3%	11 346	131.6%	2 694	127.1%	12.9%
Agency services	2 536	2 500	751	29.6%	688	27.1%	734	29.4%	643	25.7%	2 817	112.7%	615	88.4%	4.7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 239	25 069	6 106	33.5%	6 342	34.8%	6 504	25.9%	6 572	26.2%	25 524	101.8%	5 322	83.7%	23.5%
Interest earned from Current and Non Current Assets	4 000	4 250	1 199	30.0%	879	22.0%	1 403	33.0%	1 344	31.6%	4 824	113.5%	1 037	147.9%	29.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 011	7 867	2 638	43.9%	3 182	52.9%	2 993	38.0%	2 524	32.1%	11 337	144.1%	1 846	120.1%	36.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 794	21 803	556	2.5%	1 664	7.6%	354	1.6%	19 254	88.3%	21 827	100.1%	596	1 078.6%	3 130.8%
Non-Exchange Revenue															
Property rates	173 389	173 275	48 912	28.2%	38 859	22.4%	36 388	21.0%	37 032	21.4%	161 191	93.0%	35 953	105.9%	3.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 749	6 162	1 974	41.6%	1 653	34.8%	1 590	25.8%	2 066	33.5%	7 283	118.2%	143	66.5%	1 345.6%
Licences or permits	2 293	2 195	563	24.6%	586	25.5%	603	27.5%	731	33.3%	2 482	113.1%	547	106.7%	33.6%
Transfer and subsidies - Operational	153 107	157 682	56 562	36.9%	47 702	31.2%	36 526	23.2%	5 019	3.2%	145 808	92.5%	3 077	92.4%	63.1%
Interest Receivables	4 410	5 744	1 349	30.6%	1 482	33.6%	1 581	27.5%	1 571	27.4%	5 982	104.1%	1 224	139.4%	28.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 632	3 538	894	24.6%	890	24.5%	829	23.4%	822	23.2%	3 435	97.1%	762	263.1%	7.9%
Gains on Disposal of Fixed and Intangible Assets	1 284	1 150	279	21.7%	297	23.1%	40	3.5%	444	38.6%	1 060	92.2%	(495)	22.2%	(189.7%)
Other Gains	74 500	74 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 152 403**	**1 148 398**	**198 488**	**17.2%**	**209 599**	**18.2%**	**224 924**	**19.6%**	**227 533**	**19.8%**	**860 543**	**74.9%**	**189 600**	**76.3%**	**20.0%**
Employee related costs	404 433	401 102	88 164	21.8%	90 502	22.4%	89 719	22.4%	93 228	23.2%	361 612	90.2%	80 735	89.2%	15.5%
Remuneration of councillors	14 872	14 611	3 465	23.3%	3 460	23.3%	3 425	23.4%	3 889	26.6%	14 239	97.5%	3 475	102.6%	11.9%
Bulk purchases - electricity	396 450	386 450	75 895	19.1%	82 024	20.7%	92 567	24.0%	82 400	21.3%	332 886	86.1%	71 264	91.8%	15.6%
Inventory consumed	63 723	63 513	8 653	13.6%	10 304	16.2%	15 053	23.7%	14 979	23.6%	48 989	77.1%	13 505	87.1%	10.9%
Debt impairment	17 500	17 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	95 265	95 315	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	17 784	17 684	190	1.1%	11	.1%	284	1.6%	305	1.7%	790	4.5%	61	5.6%	398.2%
Contracted services	41 922	53 064	6 011	14.3%	4 546	10.8%	7 784	14.7%	15 002	28.3%	33 342	62.8%	8 605	76.4%	74.3%
Transfers and subsidies	215	275	43	19.8%	55	25.4%	-	-	276	100.6%	374	136.0%	114	126.1%	142.8%
Irrecoverable debts written off	8 367	8 250	279	3.3%	324	3.9%	61	.7%	5 321	64.5%	5 984	72.5%	300	6.6%	1 671.1%
Operational Cost and Other Cost	74 023	72 786	15 788	21.3%	18 373	24.8%	16 033	22.0%	12 119	16.6%	62 313	85.6%	11 540	83.4%	5.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	17 850	17 850	-	-	-	-	-	-	15	.1%	15	.1%	1	-	906.4%
Surplus/(Deficit)	**16 300**	**55 213**	**81 837**		**56 092**		**60 282**		**123 366**		**321 577**		**26 243**		
Transfers and subsidies - capital (monetary allocations)	86 019	99 054	6 804	7.9%	20 249	23.5%	7 488	7.6%	11 542	11.7%	46 084	46.5%	3 771	48.3%	206.0%
Transfers and subsidies - capital (in-kind)	66 000	70 259	-	-	-	-	-	-	51 708	73.6%	51 708	73.6%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**168 319**	**224 525**	**88 641**		**76 342**		**67 770**		**186 616**		**419 369**		**30 014**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**168 319**	**224 525**	**88 641**		**76 342**		**67 770**		**186 616**		**419 369**		**30 014**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**168 319**	**224 525**	**88 641**		**76 342**		**67 770**		**186 616**		**419 369**		**30 014**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**168 319**	**224 525**	**88 641**		**76 342**		**67 770**		**186 616**		**419 369**		**30 014**		
			-		-		-		-		-		0	0	

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**160 152**	**149 543**	**7 878**	**4.9%**	**31 825**	**19.9%**	**13 040**	**8.7%**	**20 880**	**14.0%**	**73 623**	**49.2%**	**9 015**	**51.2%**	**131.6%**
National Government	106 019	99 004	6 925	6.5%	20 129	19.0%	7 488	7.6%	11 542	11.7%	46 084	46.5%	5 547	48.9%	108.1%
Provincial Government	-	49	-	-	-	-	-	-	-	-	-	-	763	9 266.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**106 019**	**99 054**	**6 925**	**6.5%**	**20 129**	**19.0%**	**7 488**	**7.6%**	**11 542**	**11.7%**	**46 084**	**46.5%**	**6 310**	**50.0%**	**82.9%**
Borrowing	20 000	-	-	-	-	-	-	-	-	-	-	-	-	45.1%	-
Internally generated funds	34 133	50 489	953	2.8%	11 696	34.3%	5 551	11.0%	9 338	18.5%	27 539	54.5%	2 705	54.6%	245.2%
Capital Expenditure Functional	**206 152**	**216 826**	**7 878**	**3.8%**	**31 825**	**15.4%**	**13 040**	**6.0%**	**69 422**	**32.0%**	**122 165**	**56.3%**	**9 015**	**51.2%**	**670.1%**
Municipal governance and administration	**50 419**	**61 569**	**122**	**.2%**	**516**	**1.0%**	**263**	**.4%**	**51 343**	**83.4%**	**52 244**	**84.9%**	**674**	**52.6%**	**7 513.0%**
Executive and Council	53	11	11	19.8%	-	-	-	-	3	33.1%	14	133.1%	-	-	(100.0%)
Finance and administration	50 361	61 547	112	.2%	516	1.0%	263	.4%	51 331	83.4%	52 222	84.8%	674	53.0%	7 511.2%
Internal audit	5	12	-	-	-	-	-	-	9	72.5%	9	72.5%	-	-	(100.0%)
Community and Public Safety	**5 305**	**4 928**	**677**	**12.8%**	**527**	**9.9%**	**1 288**	**26.1%**	**607**	**12.3%**	**3 098**	**62.9%**	**543**	**53.5%**	**11.8%**
Community and Social Services	853	1 298	-	-	3	.3%	522	40.2%	400	30.8%	924	71.2%	-	2.5%	(100.0%)
Sport And Recreation	3 542	2 743	654	18.5%	165	4.7%	580	21.1%	46	1.7%	1 446	52.7%	543	56.5%	(91.4%)
Public Safety	910	887	22	2.5%	359	39.4%	187	21.0%	160	18.0%	728	82.0%	-	79.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 822**	**49 036**	**6 742**	**19.4%**	**10 896**	**31.3%**	**5 236**	**10.7%**	**1 350**	**2.8%**	**24 223**	**49.4%**	**1 383**	**51.1%**	**(2.4%)**
Planning and Development	32 827	30 274	6 691	20.4%	9 727	29.6%	3 225	10.7%	625	2.1%	20 268	66.9%	600	106.2%	4.3%
Road Transport	1 995	18 762	51	2.6%	1 169	58.6%	2 011	10.7%	724	3.9%	3 955	21.1%	784	6.5%	(7.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**115 606**	**101 293**	**337**	**.3%**	**19 887**	**17.2%**	**6 253**	**6.2%**	**16 123**	**15.9%**	**42 600**	**42.1%**	**6 415**	**50.6%**	**151.3%**
Energy sources	46 052	39 228	314	.7%	18 206	39.5%	3 269	8.3%	3 202	8.2%	24 990	63.7%	1 358	62.3%	135.7%
Water Management	47 149	40 209	24	.1%	1 660	3.5%	2 725	6.8%	11 554	28.7%	15 963	39.7%	3 263	53.3%	254.1%
Waste Water Management	22 405	21 855	-	-	21	.1%	259	1.2%	1 367	6.3%	1 647	7.5%	1 793	36.6%	(23.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 099 527**	**1 117 530**	**319 780**	**29.1%**	**293 432**	**26.7%**	**317 548**	**28.4%**	**235 261**	**21.1%**	**1 166 021**	**104.3%**	**205 407**	**113.7%**	**14.5%**
Property rates	158 255	158 255	37 945	24.0%	42 495	26.9%	30 249	19.1%	35 324	22.3%	146 012	92.3%	29 098	99.2%	21.4%
Service charges	669 954	669 954	167 692	25.0%	174 150	26.0%	204 079	30.5%	184 300	27.5%	730 220	109.0%	174 179	121.5%	5.8%
Other revenue	41 238	41 388	18 507	44.9%	12 919	31.3%	12 488	30.2%	3 596	8.7%	47 510	114.8%	826	203.9%	335.5%
Transfers and Subsidies - Operational	130 941	128 460	87 258	66.6%	62 863	48.0%	50 421	39.3%	544	.4%	201 086	156.5%	170	89.3%	220.2%
Transfers and Subsidies - Capital	86 019	106 102	7 653	8.9%	-	-	18 000	17.0%	9 492	8.9%	35 144	33.1%	-	91.9%	(100.0%)
Interest	13 120	13 370	725	5.5%	1 006	7.7%	2 312	17.3%	2 004	15.0%	6 047	45.2%	1 134	142.0%	76.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(918 112)**	**(917 551)**	**(193 449)**	**21.1%**	**(124 609)**	**13.6%**	**(143 029)**	**15.6%**	**(92 659)**	**10.1%**	**(553 746)**	**60.4%**	**(73 005)**	**58.1%**	**26.9%**
Suppliers and employees	(911 512)	(910 951)	(193 449)	21.2%	(124 609)	13.7%	(143 029)	15.7%	(92 659)	10.2%	(553 746)	60.8%	(73 005)	58.9%	26.9%

Finance charges	(6 600)	(6 600)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**181 416**	**199 978**	**126 330**	**69.6%**	**168 823**	**93.1%**	**174 519**	**87.3%**	**142 602**	**71.3%**	**612 275**	**306.2%**	**132 402**	**561.4%**	**7.7%**
Cash Flow from Investing Activities															
Receipts	**284**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	284	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(206 152)**	**(199 802)**	**(14 790)**	**7.2%**	**(35 182)**	**17.1%**	**(13 741)**	**6.9%**	**(16 709)**	**8.4%**	**(80 421)**	**40.3%**	**(7 682)**	**65.0%**	**117.5%**
Capital assets	(206 152)	(199 802)	(14 790)	7.2%	(35 182)	17.1%	(13 741)	6.9%	(16 709)	8.4%	(80 421)	40.3%	(7 682)	65.0%	117.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(205 868)**	**(199 802)**	**(14 790)**	**7.2%**	**(35 182)**	**17.1%**	**(13 741)**	**6.9%**	**(16 709)**	**8.4%**	**(80 421)**	**40.3%**	**(7 682)**	**64.7%**	**117.5%**
Cash Flow from Financing Activities															
Receipts	**20 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**20 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(4 452)**	**176**	**111 541**	**(2 505.1%)**	**133 641**	**(3 001.5%)**	**160 779**	**91 321.5%**	**125 893**	**71 506.5%**	**531 854**	**302 090.1%**	**124 720**	**25 146.7%**	**.9%**
Cash/cash equivalents at the year begin:	35 127	65 378	65 378	186.1%	176 919	503.7%	310 560	475.0%	471 339	720.9%	65 378	100.0%	405 442	99.3%	16.3%
Cash/cash equivalents at the year end:	**30 674**	**65 554**	**176 919**	**576.8%**	**310 560**	**1 012.4%**	**471 339**	**719.0%**	**597 232**	**911.1%**	**597 232**	**911.1%**	**530 162**	**1 048.0%**	**12.7%**

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	7 810	6.5%	3 862	3.2%	3 480	2.9%	105 502	87.4%	120 654	16.6%	(76)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	157 839	74.3%	4 126	1.9%	1 711	.8%	48 756	23.0%	212 432	29.1%	(69)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 364	13.0%	3 347	3.8%	2 475	2.8%	70 075	80.3%	87 261	12.0%	(2 820)	(3.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	5 728	7.4%	2 402	3.1%	1 947	2.5%	66 989	86.9%	77 066	10.6%	(911)	(1.2%)	-	-
Receivables from Exchange Transactions - Waste Management	5 559	5.5%	2 687	2.7%	2 272	2.3%	90 057	89.5%	100 574	13.8%	(112)	(.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 897	3.7%	2 788	3.5%	2 657	3.4%	70 461	89.4%	78 803	10.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 917	5.6%	413	.8%	356	.7%	48 415	92.9%	52 101	7.1%	(1 366)	(2.6%)	-	-
Total By Income Source	**194 114**	**26.6%**	**19 625**	**2.7%**	**14 897**	**2.0%**	**500 254**	**68.6%**	**728 890**	**100.0%**	**(5 354)**	**(.7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	194 114	26.6%	19 625	2.7%	14 897	2.0%	500 254	68.6%	728 890	100.0%	(5 354)	(.7%)	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**194 114**	**26.6%**	**19 625**	**2.7%**	**14 897**	**2.0%**	**500 254**	**68.6%**	**728 890**	**100.0%**	**(5 354)**	**(.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	29 809	100.0%	-	-	-	-	-	-	29 809	48.1%
Bulk Water	1 492	38.5%	41	1.1%	1 652	42.6%	693	17.9%	3 879	6.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 072	77.9%	3 013	10.6%	-	-	3 258	11.5%	28 343	45.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**53 373**	**86.0%**	**3 055**	**4.9%**	**1 652**	**2.7%**	**3 951**	**6.4%**	**62 030**	**100.0%**

Contact Details

Municipal Manager	Mr Elias Ntoba	054 338 7001
Chief Financial Officer	Mr Ruaan Strauss	054 338 7024

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**101 433**	**95 415**	**36 326**	**35.8%**	**31 166**	**30.7%**	**23 776**	**24.9%**	**2 793**	**2.9%**	**94 060**	**98.6%**	**562**	**93.4%**	**397.1%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	2 000	1 859	58	2.9%	760	38.0%	236	12.7%	450	24.2%	1 504	80.9%	790	86.3%	(43.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10	163	2	15.6%	72	723.3%	-	-	163	99.8%	237	145.1%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	520	270	205	39.4%	43	8.2%	312	115.6%	1 161	429.8%	1 720	637.2%	215	71.1%	440.6%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 113	93 073	36 062	36.8%	30 290	30.9%	23 227	25.0%	1 019	1.1%	90 598	97.3%	(442)	97.6%	(330.3%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	740	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**101 420**	**95 395**	**21 323**	**21.0%**	**30 197**	**29.8%**	**21 892**	**22.9%**	**19 016**	**19.9%**	**92 428**	**96.9%**	**26 669**	**91.5%**	**(28.7%)**
Employee related costs	70 199	65 114	15 382	21.9%	20 015	28.5%	15 023	23.1%	14 751	22.7%	65 170	100.1%	21 057	97.2%	(29.9%)
Remuneration of councillors	5 681	5 742	1 389	24.5%	1 383	24.3%	1 494	26.0%	1 433	25.0%	5 699	99.2%	1 831	97.6%	(21.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	728	599	162	22.3%	73	10.1%	25	4.2%	13	2.2%	274	45.7%	54	87.9%	(76.1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 385	1 351	231	16.7%	358	25.8%	759	56.2%	-	-	1 348	99.8%	750	89.7%	(100.0%)
Interest,Dividends and Rent on Land	4 378	3 750	-	-	4 223	96.5%	(474)	(12.6%)	-	-	3 750	100.0%	90	2.1%	(100.0%)
Contracted services	6 219	6 448	1 216	19.6%	2 197	35.3%	1 002	15.5%	1 332	20.7%	5 747	89.1%	512	84.5%	160.1%
Transfers and subsidies	200	265	136	67.9%	31	15.4%	39	14.6%	-	-	205	77.4%	177	304.0%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	12 578	12 075	2 807	22.3%	1 918	15.2%	4 023	33.3%	1 488	12.3%	10 235	84.8%	2 198	93.4%	(32.3%)
Disposal of Fixed and Intangible Assets	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13**	**20**	**15 003**		**969**		**1 883**		**(16 224)**		**1 632**		**(26 107)**		
Transfers and subsidies - capital (monetary allocations)	367	167	-	-	111	30.2%	(0)	(.1%)	-	-	111	66.4%	-	18.2%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**381**	**187**	**15 003**		**1 080**		**1 883**		**(16 224)**		**1 743**		**(26 107)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**381**	**187**	**15 003**		**1 080**		**1 883**		**(16 224)**		**1 743**		**(26 107)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**381**	**187**	**15 003**		**1 080**		**1 883**		**(16 224)**		**1 743**		**(26 107)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**381**	**187**	**15 003**		**1 080**		**1 883**		**(16 224)**		**1 743**		**(26 107)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**1 858**	**1 383**	**-**	**-**	**1 058**	**56.9%**	**40**	**2.9%**	**4**	**.3%**	**1 102**	**79.7%**	**979**	**59.3%**	**(99.6%)**
National Government	367	167	-	-	111	30.2%	(0)	(.1%)	4	2.4%	115	68.8%	(7)	17.2%	(162.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**367**	**167**	**-**	**-**	**111**	**30.2%**	**(0)**	**(.1%)**	**4**	**2.4%**	**115**	**68.8%**	**(7)**	**17.2%**	**(162.7%)**
Borrowing	750	849	-	-	849	113.1%	-	-	-	-	849	100.0%	827	59.0%	(100.0%)
Internally generated funds	741	367	-	-	98	13.2%	40	11.0%	-	-	138	37.7%	158	119.2%	(100.0%)
Capital Expenditure Functional	**1 858**	**1 383**	**-**	**-**	**1 058**	**56.9%**	**40**	**2.9%**	**4**	**.3%**	**1 102**	**79.7%**	**979**	**59.3%**	**(99.6%)**
Municipal governance and administration	**1 627**	**1 352**	**-**	**-**	**1 058**	**65.0%**	**40**	**3.0%**	**4**	**.3%**	**1 102**	**81.5%**	**979**	**74.3%**	**(99.6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	16	25.1%	(100.0%)
Finance and administration	1 627	1 352	-	-	1 058	65.0%	40	3.0%	4	.3%	1 102	81.5%	963	75.9%	(99.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16**	**16**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	16	16	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**215**	**15**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	215	15	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**101 673**	**95 296**	**-**	**-**	**119**	**.1%**	**68**	**.1%**	**84**	**.1%**	**271**	**.3%**	**89 233**	**93.8%**	**(99.9%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 258	1 497	-	-	-	-	-	-	-	-	-	-	131	4.6%	(100.0%)
Transfers and Subsidies - Operational	97 048	91 773	-	-	-	-	-	-	-	-	-	-	88 975	99.1%	(100.0%)
Transfers and Subsidies - Capital	367	167	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 000	1 859	-	-	119	6.0%	68	3.6%	84	4.5%	271	14.6%	127	9.8%	(34.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(96 259)**	**(91 637)**	**(551)**	**.6%**	**761**	**(.8%)**	**(2 446)**	**2.7%**	**(995)**	**1.1%**	**(3 231)**	**3.5%**	**(1 151)**	**5.2%**	**(13.6%)**
Suppliers and employees	(95 791)	(91 173)	(551)	.6%	761	(.8%)	(2 446)	2.7%	(995)	1.1%	(3 231)	3.5%	(1 151)	5.2%	(13.6%)

Finance charges	(268)	(199)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(200)	(265)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 414**	**3 658**	**(551)**	**(10.2%)**	**880**	**16.3%**	**(2 378)**	**(65.0%)**	**(911)**	**(24.9%)**	**(2 960)**	**(80.9%)**	**88 081**	**918.6%**	**(101.0%)**
Cash Flow from Investing Activities															
Receipts	**(1 390)**	**(1 621)**	**-**	**-**	**(1 140)**	**82.0%**	**(68)**	**4.2%**	**247**	**(15.3%)**	**(961)**	**59.3%**	**(136)**	**53.4%**	**(282.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	(4)	-	(4)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	(1 390)	(1 621)	-	-	(1 140)	82.0%	(68)	4.2%	251	(15.5%)	(957)	59.0%	(136)	53.4%	(284.9%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 304)**	**(1 383)**	**-**	**-**	**(176)**	**13.5%**	**-**	**-**	**(5)**	**.3%**	**(181)**	**13.1%**	**(106)**	**22.6%**	**(95.6%)**
Capital assets	(1 304)	(1 383)	-	-	(176)	13.5%	-	-	(5)	.3%	(181)	13.1%	(106)	22.6%	(95.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(2 694)**	**(3 004)**	**-**	**-**	**(1 316)**	**48.9%**	**(68)**	**2.3%**	**243**	**(8.1%)**	**(1 141)**	**38.0%**	**(242)**	**32.6%**	**(200.5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(59)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(8)**	**.6%**	**(100.0%)**
Repayment of borrowing	-	(59)	-	-	-	-	-	-	-	-	-	-	(8)	.6%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(59)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(8)**	**.6%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**2 720**	**596**	**(551)**	**(20.3%)**	**(436)**	**(16.0%)**	**(2 446)**	**(410.2%)**	**(668)**	**(112.1%)**	**(4 101)**	**(687.7%)**	**87 832**	**2 166.2%**	**(100.8%)**
Cash/cash equivalents at the year begin:	4 307	167	205	4.8%	(384)	(8.9%)	(820)	(491.9%)	(3 266)	(1 958.5%)	205	123.1%	(3 860)	100.9%	(15.4%)
Cash/cash equivalents at the year end:	**7 028**	**763**	**(384)**	**(5.5%)**	**(820)**	**(11.7%)**	**(3 266)**	**(428.0%)**	**(3 934)**	**(515.6%)**	**(3 934)**	**(515.6%)**	**83 972**	**1 949.4%**	**(104.7%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(6)	390.8%	-	-	-	-	5	(290.8%)	(2)	(.4%)	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(759)	(179.3%)	-	-	-	-	1 183	279.3%	423	100.4%	-	-	-	-
Total By Income Source	**(765)**	**(181.4%)**	**-**	**-**	**-**	**-**	**1 187**	**281.4%**	**422**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(594)	11 552.8%	-	-	-	-	589	(11 452.8%)	(5)	(1.2%)	-	-	-	-
Commercial	(7)	(7.4%)	-	-	-	-	104	107.4%	97	22.9%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(164)	(49.6%)	-	-	-	-	494	149.6%	330	78.3%	-	-	-	-
Total By Customer Group	**(765)**	**(181.4%)**	**-**	**-**	**-**	**-**	**1 187**	**281.4%**	**422**	**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	-	-	-	-	-	-	2 284	100.0%	2 284	16.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	1 943	100.0%	1 943	14.2%
Loan repayments	-	-	-	-	-	-	6 003	100.0%	6 003	43.8%
Trade Creditors	-	-	-	-	-	-	189	100.0%	189	1.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10	.3%	1	-	-	-	3 283	99.7%	3 293	24.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10**	**.1%**	**1**	**-**	**-**	**-**	**13 701**	**99.9%**	**13 712**	**100.0%**

Contact Details

Municipal Manager	Mrs Samantha Titus	054 337 2800
Chief Financial Officer	Mrs Eloize Isaacs	054 337 2816

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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**637 102**	**19.7%**	**2 963 061**	**91.8%**	**617 272**	**97.4%**	**3.2%**
Exchange Revenue															
Service charges - Electricity	1 218 923	1 219 183	294 391	24.2%	218 906	18.0%	238 281	19.5%	249 758	20.5%	1 001 336	82.1%	228 855	85.8%	9.1%
Service charges - Water	362 722	363 126	70 882	19.5%	89 642	24.7%	92 466	25.5%	117 923	32.5%	370 913	102.1%	69 643	93.8%	69.3%
Service charges - Waste Water Management	106 274	106 317	28 622	26.9%	29 793	28.0%	29 663	27.9%	28 978	27.3%	117 056	110.1%	28 640	118.6%	1.2%
Service charges - Waste Management	73 593	77 807	22 125	30.1%	22 252	30.2%	22 304	28.7%	21 729	27.9%	88 409	113.6%	21 497	118.2%	1.1%
Sale of Goods and Rendering of Services	18 644	20 425	6 202	33.3%	3 061	16.4%	2 784	13.6%	5 369	26.3%	17 415	85.3%	5 374	114.2%	(.1%)
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%	43 312	23.8%	175 945	96.6%	45 076	138.3%	(3.9%)
Interest earned from Current and Non Current Assets	18 000	18 000	152	.8%	1 681	9.3%	1 383	7.7%	29 186	162.1%	32 401	180.0%	6 216	229.3%	369.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	29 740	29 740	8 068	27.1%	6 932	23.3%	7 021	23.6%	7 076	23.8%	29 096	97.8%	8 425	115.6%	(16.0%)
Licences or permits	1 000	1 000	106	10.6%	66	6.6%	120	12.0%	94	9.4%	385	38.5%	149	55.0%	(37.1%)
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%	3 243	62.6%	7 618	147.0%	839	83.5%	286.4%
Non-Exchange Revenue															
Property rates	717 920	717 920	271 496	37.8%	158 058	22.0%	159 758	22.3%	108 131	15.1%	697 444	97.1%	151 973	103.7%	(28.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 743	34 743	3 489	10.0%	(2 863)	(8.2%)	1 458	4.2%	3 489	10.0%	5 573	16.0%	5 448	86.8%	(35.9%)
Licences or permits	8 200	8 200	3 024	36.9%	1 068	13.0%	2 959	36.1%	3 570	43.5%	10 621	129.5%	2 172	113.4%	64.4%
Transfer and subsidies - Operational	323 676	331 406	127 693	39.5%	107 201	33.1%	76 331	23.0%	4 293	1.3%	315 517	95.2%	11 857	96.1%	(63.8%)
Interest Receivables	117 020	102 540	26 326	22.5%	24 943	21.3%	22 387	21.8%	8 054	7.9%	81 710	79.7%	26 143	112.9%	(69.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58 250	11 005	2 879	4.9%	2 933	5.0%	2 916	26.5%	2 882	26.2%	11 610	105.5%	2 905	53.7%	(.8%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(5)	-	-	-	(5)	-	2 060	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	16	-	16	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 212 506**	**3 484 060**	**792 110**	**24.7%**	**643 808**	**20.0%**	**829 888**	**23.8%**	**832 608**	**23.9%**	**3 098 413**	**88.9%**	**822 825**	**92.5%**	**1.2%**
Employee related costs	1 004 532	1 024 295	212 684	21.2%	237 594	23.7%	221 285	21.6%	221 478	21.6%	893 041	87.2%	212 027	88.7%	4.5%
Remuneration of councillors	37 083	37 083	8 262	22.3%	8 495	22.9%	8 419	22.7%	11 401	30.7%	36 578	98.6%	8 283	93.2%	37.7%
Bulk purchases - electricity	1 000 000	1 000 000	328 362	32.8%	130 993	13.1%	179 640	18.0%	221 166	22.1%	860 161	86.0%	299 110	99.0%	(26.1%)
Inventory consumed	331 852	363 475	63 222	19.1%	80 100	24.1%	50 129	13.8%	95 463	26.3%	288 914	79.5%	62 130	87.2%	53.6%
Debt impairment	437 149	526 399	109 287	25.0%	109 287	25.0%	176 225	33.5%	131 600	25.0%	526 399	100.0%	118 812	100.0%	10.8%
Depreciation, Amortisation and Impairment	90 200	90 200	-	-	-	-	-	-	87 394	96.9%	87 394	96.9%	11 102	62.4%	687.2%
Interest,Dividends and Rent on Land	15 880	85 900	5	-	8 247	51.9%	43 500	50.6%	20 108	23.4%	71 860	83.7%	14 326	47.8%	40.4%
Contracted services	45 856	50 356	3 673	8.0%	8 956	19.5%	7 485	14.9%	8 973	17.8%	29 087	57.8%	10 165	74.7%	(11.7%)
Transfers and subsidies	4 300	4 450	650	15.1%	671	15.6%	46	1.0%	1 428	32.1%	2 795	62.8%	915	76.7%	56.1%
Irrecoverable debts written off	-	-	6	-	(4)	-	6	-	1 068	-	1 076	-	(1)	-	(126 679.0%)
Operational Cost and Other Cost	176 654	197 555	50 704	28.7%	49 094	27.8%	107 913	54.6%	(7 374)	(3.7%)	200 337	101.4%	52 937	105.9%	(113.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	69 000	104 346	15 253	22.1%	10 375	15.0%	35 240	33.8%	39 902	38.2%	100 771	96.6%	33 021	100.8%	20.8%
Surplus/(Deficit)	**21 682**	**(255 327)**	**120 558**		**66 319**		**(126 724)**		**(195 505)**		**(135 352)**		**(205 553)**		
Transfers and subsidies - capital (monetary allocations)	684 166	684 166	103 603	15.1%	240 645	35.2%	30 031	4.4%	172 712	25.2%	546 990	79.9%	196 621	99.6%	(12.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**(22 793)**		**411 638**		**(8 932)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**(22 793)**		**411 638**		**(8 932)**		
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)**		**(22 793)**		**411 638**		**(8 932)**		
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)**		**(22 793)**		**411 638**		**(8 932)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**118 680**	**18.8%**	**483 260**	**76.4%**	**192 689**	**85.5%**	**(38.4%)**
National Government	594 927	595 392	90 089	15.1%	201 780	33.9%	66 324	11.1%	116 064	19.5%	474 257	79.7%	178 545	87.7%	(35.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**594 927**	**595 392**	**90 089**	**15.1%**	**201 780**	**33.9%**	**66 324**	**11.1%**	**116 064**	**19.5%**	**474 257**	**79.7%**	**178 545**	**87.7%**	**(35.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 404	37 389	4 125	12.7%	824	2.5%	1 438	3.8%	2 616	7.0%	9 003	24.1%	14 143	60.9%	(81.5%)
Capital Expenditure Functional	**627 331**	**632 781**	**94 214**	**15.0%**	**202 604**	**32.3%**	**67 762**	**10.7%**	**118 680**	**18.8%**	**483 260**	**76.4%**	**192 689**	**85.5%**	**(38.4%)**
Municipal governance and administration	**22 435**	**10 249**	**436**	**1.9%**	**4 759**	**21.2%**	**(2 414)**	**(23.6%)**	**573**	**5.6%**	**3 353**	**32.7%**	**12 522**	**85.7%**	**(95.4%)**
Executive and Council	21 565	10 249	436	2.0%	4 759	22.1%	(2 414)	(23.6%)	573	5.6%	3 353	32.7%	12 522	85.7%	(95.4%)
Finance and administration	870	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 797**	**11 610**	**5 217**	**44.2%**	**-**	**-**	**1 122**	**9.7%**	**2 662**	**22.9%**	**9 000**	**77.5%**	**1 615**	**65.2%**	**64.8%**
Community and Social Services	11 797	11 610	5 217	44.2%	-	-	1 122	9.7%	2 662	22.9%	9 000	77.5%	1 182	48.8%	125.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	433	91.1%	(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%**	**5 209**	**20.0%**	**22 132**	**84.8%**	**13 356**	**84.8%**	**(61.0%)**
Planning and Development	7 043	7 913	1 384	19.6%	1 306	18.5%	438	5.5%	1 353	17.1%	4 482	56.6%	758	23.9%	78.5%
Road Transport	10 870	18 188	2 915	26.8%	4 904	45.1%	5 977	32.9%	3 855	21.2%	17 651	97.0%	12 598	90.4%	(69.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**571 739**	**582 213**	**82 632**	**14.5%**	**191 228**	**33.4%**	**62 639**	**10.8%**	**109 740**	**18.8%**	**446 238**	**76.6%**	**165 196**	**85.8%**	**(33.6%)**
Energy sources	30 000	30 870	3 877	12.9%	7 336	24.5%	6 642	21.5%	6 290	20.4%	24 145	78.2%	2 692	106.4%	133.6%
Water Management	499 565	499 565	77 973	15.6%	179 318	35.9%	52 960	10.6%	89 791	18.0%	400 041	80.1%	151 164	86.3%	(40.6%)
Waste Water Management	42 174	51 778	782	1.9%	4 573	10.8%	3 038	5.9%	13 659	26.4%	22 052	42.6%	11 340	71.7%	20.5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**3 448**	**2 607**	**1 631**	**47.3%**	**408**	**11.8%**	**-**	**-**	**497**	**19.1%**	**2 536**	**97.3%**	**-**	**32.8%**	**(100.0%)**

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**599 490**	**13.8%**	**3 588 728**	**82.5%**	**550 974**	**116.1%**	**8.8%**
Property rates	610 232	610 232	196 382	32.2%	108 096	17.7%	172 810	28.3%	118 577	19.4%	595 865	97.6%	115 761	69.3%	2.4%
Service charges	1 891 008	1 841 542	322 544	17.1%	308 157	16.3%	331 878	18.0%	309 102	16.8%	1 271 680	69.1%	302 978	81.3%	2.0%
Other revenue	811 788	830 832	(19 685)	(2.4%)	263 711	32.5%	255 955	30.8%	162 603	19.6%	662 585	79.7%	117 096	1 143.8%	38.9%
Transfers and Subsidies - Operational	323 676	331 406	130 684	40.4%	113 857	35.2%	91 652	27.7%	692	.2%	336 884	101.7%	7 791	99.0%	(91.1%)
Transfers and Subsidies - Capital	684 166	684 166	338 046	49.4%	199 480	29.2%	141 845	20.7%	-	-	679 371	99.3%	1 741	100.8%	(100.0%)
Interest	46 525	49 974	9 244	19.9%	6 997	15.0%	17 585	35.2%	8 516	17.0%	42 342	84.7%	5 607	329.8%	51.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 223 619)**	**(3 338 268)**	**(955 798)**	**29.6%**	**(842 210)**	**26.1%**	**(844 850)**	**25.3%**	**(815 682)**	**24.4%**	**(3 458 541)**	**103.6%**	**(613 466)**	**118.7%**	**33.0%**
Suppliers and employees	(3 207 739)	(3 252 367)	(957 005)	29.8%	(842 210)	26.3%	(844 850)	26.0%	(812 835)	25.0%	(3 456 900)	106.3%	(613 466)	122.3%	32.5%

Finance charges	(15 880)	(85 900)	1 207	(7.6%)	-	-	-	-	(2 847)	3.3%	(1 641)	1.9%	-	(2.7%)	(100.0%)
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%**	**(216 192)**	**(21.4%)**	**130 187**	**12.9%**	**(62 492)**	**102.1%**	**245.9%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**(5)**	**-**	**-**	**-**	**(5)**	**-**	**2 060**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	(5)	-	-	-	(5)	-	2 060	-	(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	**(721 431)**	**(726 881)**	**(94 214)**	**13.1%**	**(202 604)**	**28.1%**	**(67 762)**	**9.3%**	**(118 680)**	**16.3%**	**(483 260)**	**66.5%**	**(192 689)**	**85.5%**	**(38.4%)**
Capital assets	(721 431)	(726 881)	(94 214)	13.1%	(202 604)	28.1%	(67 762)	9.3%	(118 680)	16.3%	(483 260)	66.5%	(192 689)	85.5%	(38.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(721 431)**	**(726 881)**	**(94 214)**	**13.1%**	**(202 604)**	**28.1%**	**(67 767)**	**9.3%**	**(118 680)**	**16.3%**	**(483 265)**	**66.5%**	**(190 629)**	**84.3%**	**(37.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**30**	**-**	**0**	**-**	**3**	**-**	**35**	**-**	**68**	**-**	**345**	**28.7%**	**(90.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	30	-	0	-	3	-	35	-	68	-	345	28.7%	(90.0%)
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**	**-**	**35**	**(.2%)**	**68**	**(.4%)**	**345**	**(4.5%)**	**(90.0%)**
Net Increase/(Decrease) in cash held	**405 657**	**266 315**	**(72 767)**	**(17.9%)**	**(44 517)**	**(11.0%)**	**99 111**	**37.2%**	**(334 837)**	**(125.7%)**	**(353 010)**	**(132.6%)**	**(252 776)**	**11.6%**	**32.5%**
Cash/cash equivalents at the year begin:	130 891	130 891	17 395	13.3%	91 142	69.6%	46 624	35.6%	145 736	111.3%	17 395	13.3%	350 556	103.8%	(58.4%)
Cash/cash equivalents at the year end:	**536 548**	**397 205**	**91 142**	**17.0%**	**46 624**	**8.7%**	**145 736**	**36.7%**	**(189 101)**	**(47.6%)**	**(189 101)**	**(47.6%)**	**97 780**	**(267.8%)**	**(293.4%)**

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	84 457	8.3%	25 229	2.5%	21 609	2.1%	882 277	87.0%	1 013 571	22.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	65 799	20.9%	19 552	6.2%	13 419	4.3%	216 379	68.7%	315 149	6.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	42 122	5.1%	37 495	4.5%	15 230	1.8%	738 267	88.6%	833 114	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 195	2.9%	7 232	2.0%	6 731	1.9%	329 717	93.2%	353 874	7.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 140	3.0%	5 657	2.1%	5 068	1.9%	252 731	93.1%	271 595	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	967	.9%	917	.8%	920	.8%	108 288	97.5%	111 092	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	21 326	1.8%	25 103	2.1%	20 002	1.7%	1 140 054	94.5%	1 206 485	26.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 115	2.0%	8 652	1.9%	8 937	1.9%	434 255	94.2%	460 959	10.1%	-	-	-	-
Total By Income Source	**242 120**	**5.3%**	**129 837**	**2.8%**	**91 914**	**2.0%**	**4 101 967**	**89.8%**	**4 565 839**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	31 340	5.0%	26 781	4.3%	9 509	1.5%	553 221	89.1%	620 850	13.6%	-	-	-	-
Commercial	63 734	9.4%	22 671	3.4%	20 864	3.1%	568 342	84.1%	675 610	14.8%	-	-	-	-
Households	143 121	4.6%	77 254	2.5%	59 056	1.9%	2 841 021	91.0%	3 120 453	68.3%	-	-	-	-
Other	3 925	2.6%	3 132	2.1%	2 485	1.7%	139 384	93.6%	148 926	3.3%	-	-	-	-
Total By Customer Group	**242 120**	**5.3%**	**129 837**	**2.8%**	**91 914**	**2.0%**	**4 101 967**	**89.8%**	**4 565 839**	**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	130 803	10.7%	96 159	7.8%	34 516	2.8%	964 265	78.7%	1 225 743	73.3%
Bulk Water	130	-	-	-	-	-	270 701	100.0%	270 831	16.2%
PAYE deductions	11 402	100.0%	-	-	-	-	-	-	11 402	.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	8 898	100.0%	-	-	-	-	-	-	8 898	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 791	41.7%	18 511	46.0%	3 147	7.8%	1 782	4.4%	40 232	2.4%
Auditor-General	143	25.9%	410	74.1%	-	-	-	-	553	-
Other	93 177	88.7%	418	.4%	102	.1%	11 305	10.8%	105 002	6.3%
Medical Aid deductions	9 275	100.0%	-	-	-	-	-	-	9 275	.6%
Total	**270 618**	**16.2%**	**115 499**	**6.9%**	**37 765**	**2.3%**	**1 248 054**	**74.6%**	**1 671 935**	**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.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**366 179**	**366 229**	**82 799**	**22.6%**	**29 656**	**8.1%**	**44 213**	**12.1%**	**47 594**	**13.0%**	**204 262**	**55.8%**	**37 141**	**59.5%**	**28.1%**
Exchange Revenue															
Service charges - Electricity	45 316	45 316	6 321	13.9%	4 254	9.4%	(779)	(1.7%)	7 387	16.3%	17 182	37.9%	9 670	72.3%	(23.6%)
Service charges - Water	45 248	45 248	2 698	6.0%	4 188	9.3%	2 408	5.3%	6 329	14.0%	15 623	34.5%	(1 039)	52.2%	(709.1%)
Service charges - Waste Water Management	4 646	4 646	599	12.9%	592	12.7%	294	6.3%	879	18.9%	2 364	50.9%	829	63.8%	5.9%
Service charges - Waste Management	14 293	14 293	2 141	15.0%	2 112	14.8%	1 059	7.4%	3 162	22.1%	8 474	59.3%	3 094	75.3%	2.2%
Sale of Goods and Rendering of Services	801	901	223	27.8%	98	12.2%	21	2.4%	103	11.5%	445	49.4%	83	68.1%	23.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	49 382	49 382	10 413	21.1%	10 480	21.2%	5 471	11.1%	16 362	33.1%	42 726	86.5%	10 861	66.9%	50.7%
Interest earned from Current and Non Current Assets	1 575	1 575	196	12.4%	133	8.4%	37	2.3%	200	12.7%	566	35.9%	110	31.0%	81.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 019	1 019	141	13.8%	141	13.9%	72	7.1%	354	34.8%	709	69.6%	228	79.8%	55.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 376	1 376	(143)	(10.4%)	(66)	(4.8%)	(5)	(.4%)	(65)	(4.7%)	(278)	(20.2%)	301	(6.8%)	(121.7%)
Non-Exchange Revenue															
Property rates	47 401	47 401	3 033	6.4%	3 575	7.5%	1 819	3.8%	5 327	11.2%	13 754	29.0%	5 149	37.8%	3.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	17	17	(0)	(.6%)	-	-	1	3.3%	141	843.4%	141	846.1%	6	70.6%	2 456.2%
Licences or permits	10	10	1	8.7%	1	8.7%	0	4.8%	2	17.4%	4	39.6%	5	58.9%	(66.6%)
Transfer and subsidies - Operational	136 015	135 965	53 034	39.0%	130	.1%	31 686	23.3%	929	.7%	85 780	63.1%	2 725	56.9%	(65.9%)
Interest Receivables	19 080	19 080	4 142	21.7%	4 018	21.1%	2 129	11.2%	6 485	34.0%	16 773	87.9%	5 119	96.2%	26.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**265 261**	**409 888**	**44 195**	**16.7%**	**45 987**	**17.3%**	**15 402**	**3.8%**	**53 498**	**13.1%**	**159 082**	**38.8%**	**69 902**	**74.3%**	**(23.5%)**
Employee related costs	72 439	89 460	22 299	30.8%	21 893	30.2%	6 877	7.7%	20 445	22.9%	71 514	79.9%	19 926	112.4%	2.6%
Remuneration of councillors	6 507	6 507	1 473	22.6%	1 456	22.4%	672	10.3%	1 556	23.9%	5 157	79.3%	1 473	105.9%	5.7%
Bulk purchases - electricity	65 000	65 000	6 521	10.0%	10 238	15.8%	3 349	5.2%	9 090	14.0%	29 197	44.9%	9 911	63.9%	(8.3%)
Inventory consumed	17 653	20 108	2 739	15.5%	964	5.5%	843	4.2%	4 160	20.7%	8 705	43.3%	4 031	100.3%	3.2%
Debt impairment	-	93 901	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	23 297	30 352	-	-	-	-	-	-	-	-	-	-	20 972	95.4%	(100.0%)
Interest,Dividends and Rent on Land	10 600	10 669	1 555	14.7%	2 924	27.6%	1 289	12.1%	3 097	29.0%	8 864	83.1%	2 048	91.9%	51.2%
Contracted services	40 710	54 183	5 589	13.7%	5 163	12.7%	1 441	2.7%	8 224	15.2%	20 417	37.7%	7 032	67.5%	16.9%
Transfers and subsidies	50	50	-	-	43	86.4%	-	-	-	-	43	86.4%	-	10.5%	-
Irrecoverable debts written off	2 550	3 006	6	.3%	108	4.2%	16	.5%	3 651	121.5%	3 781	125.8%	111	8.6%	3 203.0%
Operational Cost and Other Cost	26 456	36 653	4 013	15.2%	3 198	12.1%	916	2.5%	3 276	8.9%	11 403	31.1%	4 399	75.5%	(25.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**100 918**	**(43 660)**	**38 604**		**(16 331)**		**28 811**		**(5 904)**		**45 180**		**(32 761)**		
Transfers and subsidies - capital (monetary allocations)	46 848	46 848	3 850	8.2%	(1 597)	(3.4%)	-	-	28 667	61.2%	30 919	66.0%	20 552	99.0%	39.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**147 766**	**3 188**	**42 454**		**(17 928)**		**28 811**		**22 762**		**76 099**		**(12 209)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**147 766**	**3 188**	**42 454**		**(17 928)**		**28 811**		**22 762**		**76 099**		**(12 209)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**147 766**	**3 188**	**42 454**		**(17 928)**		**28 811**		**22 762**		**76 099**		**(12 209)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	457	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**147 766**	**3 646**	**42 454**		**(17 928)**		**28 811**		**22 762**		**76 099**		**(12 209)**		
				-		**-**		**-**		**-**		**-**		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**52 387**	**73 324**	**2 820**	**5.4%**	**2 039**	**3.9%**	**3 203**	**4.4%**	**10 579**	**14.4%**	**18 642**	**25.4%**	**7 721**	**65.1%**	**37.0%**
National Government	46 463	54 350	2 753	5.9%	1 703	3.7%	3 023	5.6%	9 437	17.4%	16 916	31.1%	4 383	75.1%	115.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46 463**	**54 350**	**2 753**	**5.9%**	**1 703**	**3.7%**	**3 023**	**5.6%**	**9 437**	**17.4%**	**16 916**	**31.1%**	**4 383**	**75.1%**	**115.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 924	18 974	66	1.1%	337	5.7%	180	.9%	1 143	6.0%	1 726	9.1%	3 337	52.9%	(65.8%)
Capital Expenditure Functional	**52 387**	**73 324**	**2 820**	**5.4%**	**2 039**	**3.9%**	**3 203**	**4.4%**	**10 579**	**14.4%**	**18 642**	**25.4%**	**7 721**	**65.1%**	**37.0%**
Municipal governance and administration	**895**	**1 145**	**66**	**7.4%**	**41**	**4.5%**	**-**	**-**	**104**	**9.1%**	**211**	**18.4%**	**476**	**40.0%**	**(78.2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	895	1 145	66	7.4%	41	4.5%	-	-	104	9.1%	211	18.4%	476	40.0%	(78.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**250**	**250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**185**	**18.5%**	**(100.0%)**
Community and Social Services	250	250	-	-	-	-	-	-	-	-	-	-	185	18.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 432**	**11 318**	**2 124**	**22.5%**	**1 374**	**14.6%**	**2 150**	**19.0%**	**2 414**	**21.3%**	**8 061**	**71.2%**	**4 147**	**77.5%**	**(41.8%)**
Planning and Development	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 382	11 268	2 124	22.6%	1 374	14.6%	2 150	19.1%	2 414	21.4%	8 061	71.5%	4 147	77.9%	(41.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 811**	**60 611**	**630**	**1.5%**	**625**	**1.5%**	**1 053**	**1.7%**	**8 062**	**13.3%**	**10 369**	**17.1%**	**2 913**	**71.0%**	**176.8%**
Energy sources	21 209	21 209	-	-	329	1.6%	873	4.1%	5 471	25.8%	6 673	31.5%	1 557	96.6%	251.5%
Water Management	16 982	27 782	-	-	296	1.7%	180	.6%	1 990	7.2%	2 467	8.9%	1 356	70.0%	46.8%
Waste Water Management	3 620	11 620	630	17.4%	-	-	-	-	600	5.2%	1 230	10.6%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**263 002**	**326 582**	**5 664**	**2.2%**	**20 910**	**8.0%**	**50 136**	**15.4%**	**13 579**	**4.2%**	**90 288**	**27.6%**	**211 810**	**234.5%**	**(93.6%)**
Property rates	15 186	6 308	486	3.2%	1 630	10.7%	2 852	45.2%	1 416	22.4%	6 383	101.2%	10 890	152.6%	(87.0%)
Service charges	62 158	109 878	2 870	4.6%	6 295	10.1%	2 383	2.2%	7 769	7.1%	19 317	17.6%	188 142	406.8%	(95.9%)
Other revenue	28 688	27 978	2 177	7.6%	892	3.1%	1 487	5.3%	3 095	11.1%	7 651	27.3%	7 835	41.9%	(60.5%)
Transfers and Subsidies - Operational	129 294	131 270	79	.1%	1 072	.8%	32 665	24.9%	1 262	1.0%	35 078	26.7%	189	200.2%	566.1%
Transfers and Subsidies - Capital	22 992	46 463	-	-	11 000	47.8%	10 738	23.1%	-	-	21 738	46.8%	-	308.6%	-
Interest	4 685	4 685	52	1.1%	21	.4%	11	.2%	36	.8%	120	2.6%	4 753	111.3%	(99.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(287 041)**	**(323 127)**	**(77 071)**	**26.9%**	**(44 734)**	**15.6%**	**(13 669)**	**4.2%**	**(38 933)**	**12.0%**	**(174 407)**	**54.0%**	**(60 556)**	**103.0%**	**(35.7%)**
Suppliers and employees	(276 306)	(312 367)	(77 071)	27.9%	(44 734)	16.2%	(13 669)	4.4%	(38 933)	12.5%	(174 407)	55.8%	(60 556)	107.1%	(35.7%)

Finance charges	(10 600)	(10 600)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(135)	(160)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(24 039)**	**3 456**	**(71 407)**	**297.1%**	**(23 824)**	**99.1%**	**36 467**	**1 055.2%**	**(25 354)**	**(733.7%)**	**(84 119)**	**(2 434.1%)**	**151 255**	**(2 141.8%)**	**(116.8%)**
Cash Flow from Investing Activities															
Receipts	**(2)**	**(2)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(36 528)**	**(59 953)**	**(1 529)**	**4.2%**	**(1 908)**	**5.2%**	**(3 873)**	**6.5%**	**(12 666)**	**21.1%**	**(19 975)**	**33.3%**	**(7 807)**	**64.6%**	**62.2%**
Capital assets	(36 528)	(59 953)	(1 529)	4.2%	(1 908)	5.2%	(3 873)	6.5%	(12 666)	21.1%	(19 975)	33.3%	(7 807)	64.6%	62.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(36 530)**	**(59 955)**	**(1 529)**	**4.2%**	**(1 908)**	**5.2%**	**(3 873)**	**6.5%**	**(12 666)**	**21.1%**	**(19 975)**	**33.3%**	**(7 807)**	**64.6%**	**62.2%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(0)**	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(0)**	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(60 568)**	**(56 499)**	**(72 936)**	**120.4%**	**(25 732)**	**42.5%**	**32 594**	**(57.7%)**	**(38 020)**	**67.3%**	**(104 094)**	**184.2%**	**143 448**	**(479.9%)**	**(126.5%)**
Cash/cash equivalents at the year begin:	885	885	-	-	(72 936)	(8 241.4%)	(98 668)	(11 149.0%)	(66 074)	(7 466.0%)	-	-	150 674	-	(143.9%)
Cash/cash equivalents at the year end:	**(59 683)**	**(55 614)**	**(72 936)**	**122.2%**	**(98 668)**	**165.3%**	**(66 074)**	**118.8%**	**(104 094)**	**187.2%**	**(104 094)**	**187.2%**	**294 121**	**(486.7%)**	**(135.4%)**

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	10 979	2.1%	5 516	1.1%	5 272	1.0%	492 167	95.8%	513 934	39.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 513	4.0%	1 356	1.6%	1 195	1.4%	81 251	93.1%	87 315	6.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 819	2.5%	3 731	1.2%	3 662	1.2%	298 588	95.2%	313 799	23.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 564	2.0%	773	1.0%	769	1.0%	77 011	96.1%	80 116	6.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 164	2.1%	2 486	1.0%	2 467	1.0%	235 182	95.9%	245 300	18.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	324	6.3%	91	1.8%	94	1.8%	4 613	90.1%	5 121	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	268	1.2%	133	.6%	130	.6%	21 969	97.6%	22 500	1.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	398	.8%	205	.4%	202	.4%	47 130	98.3%	47 935	3.6%	-	-	-	-
Total By Income Source	**30 027**	**2.3%**	**14 291**	**1.1%**	**13 791**	**1.0%**	**1 257 910**	**95.6%**	**1 316 020**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 057	2.1%	3 808	1.0%	3 784	1.0%	369 495	95.9%	385 145	29.3%	-	-	-	-
Commercial	2 994	3.3%	1 303	1.4%	1 240	1.4%	84 928	93.9%	90 465	6.9%	-	-	-	-
Households	18 915	2.3%	9 160	1.1%	8 746	1.0%	801 662	95.6%	838 482	63.7%	-	-	-	-
Other	62	3.2%	21	1.1%	21	1.1%	1 825	94.7%	1 928	.1%	-	-	-	-
Total By Customer Group	**30 027**	**2.3%**	**14 291**	**1.1%**	**13 791**	**1.0%**	**1 257 910**	**95.6%**	**1 316 020**	**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	1	-	266	1.6%	146	.9%	16 445	97.6%	16 858	3.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1	100.0%	-	-	-	-	-	-	1	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 147	38.0%	545	5.0%	539	4.9%	5 691	52.1%	10 922	2.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 567	3.1%	5 802	1.4%	8 338	2.1%	374 109	93.3%	400 815	93.4%
Medical Aid deductions	-	-	-	-	-	-	486	100.0%	486	.1%
Total	**16 716**	**3.9%**	**6 613**	**1.5%**	**9 023**	**2.1%**	**396 730**	**92.5%**	**429 082**	**100.0%**

Contact Details

Municipal Manager	Mrs Baakanyang Tsinyane	053 531 6505
Chief Financial Officer	Mr Christian Mokeng (Acting Cfo)	053 531 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**170 489**	**170 937**	**49 914**	**29.3%**	**43 736**	**25.7%**	**41 560**	**24.3%**	**19 978**	**11.7%**	**155 189**	**90.8%**	**20 356**	**91.5%**	**(1.9%)**
Exchange Revenue															
Service charges - Electricity	19 592	19 592	5 128	26.2%	4 534	23.1%	7 399	37.8%	3 049	15.6%	20 110	102.6%	4 152	93.9%	(26.6%)
Service charges - Water	5 424	5 424	1 031	19.0%	1 392	25.7%	1 561	28.8%	1 536	28.3%	5 520	101.8%	993	91.5%	54.7%
Service charges - Waste Water Management	9 775	9 775	2 418	24.7%	2 386	24.4%	2 086	21.3%	1 851	18.9%	8 741	89.4%	2 239	96.8%	(17.3%)
Service charges - Waste Management	7 355	7 355	1 799	24.5%	1 761	23.9%	1 567	21.3%	1 586	21.6%	6 713	91.3%	1 489	93.0%	6.5%
Sale of Goods and Rendering of Services	1 232	1 232	398	32.3%	79	6.5%	88	7.2%	94	7.7%	660	53.6%	168	80.4%	(43.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 462	25 462	5 499	21.6%	5 823	22.9%	5 993	23.5%	6 114	24.0%	23 429	92.0%	5 702	87.2%	7.2%
Interest earned from Current and Non Current Assets	46	46	-	-	-	-	-	-	-	-	-	-	-	50.0%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	38	38	7	18.2%	6	15.5%	1	3.6%	8	20.0%	22	57.3%	1	63.4%	444.9%
Rental from Fixed Assets	327	327	-	-	-	-	-	-	-	-	-	-	(2)	5.9%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	732	666	103	14.0%	65	8.9%	60	9.0%	90	13.5%	318	47.7%	115	158.7%	(21.3%)
Non-Exchange Revenue															
Property rates	15 251	15 251	3 760	24.7%	3 764	24.7%	3 766	24.7%	3 762	24.7%	15 052	98.7%	3 436	93.0%	9.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	612	612	-	-	-	-	10	1.6%	(10)	(1.6%)	-	-	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	76 862	77 677	28 031	36.5%	22 142	28.8%	17 196	22.1%	-	-	67 369	86.7%	198	91.4%	(100.0%)
Interest Receivables	7 781	7 781	1 740	22.4%	1 784	22.9%	1 833	23.6%	1 899	24.4%	7 256	93.2%	1 866	99.2%	1.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	(301)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**197 039**	**188 847**	**38 825**	**19.7%**	**43 498**	**22.1%**	**30 769**	**16.3%**	**26 358**	**14.0%**	**139 450**	**73.8%**	**27 086**	**85.7%**	**(2.7%)**
Employee related costs	59 997	57 792	12 809	21.4%	16 042	26.7%	13 114	22.7%	12 932	22.4%	54 898	95.0%	11 890	89.9%	8.8%
Remuneration of councillors	5 270	5 426	1 313	24.9%	1 309	24.8%	1 437	26.5%	1 244	22.9%	5 303	97.7%	1 313	98.4%	(5.2%)
Bulk purchases - electricity	25 000	25 000	-	-	3 373	13.5%	1 739	7.0%	-	-	5 112	20.4%	2 826	62.8%	(100.0%)
Inventory consumed	14 050	14 495	3 729	26.5%	2 352	16.7%	2 342	16.2%	1 091	7.5%	9 513	65.6%	557	43.3%	95.8%
Debt impairment	31 883	24 587	7 971	25.0%	7 971	25.0%	2 498	10.2%	6 147	25.0%	24 587	100.0%	(672)	100.0%	(1 014.0%)
Depreciation, Amortisation and Impairment	23 541	15 494	5 885	25.0%	5 885	25.0%	(150)	(1.0%)	3 874	25.0%	15 494	100.0%	5 885	100.0%	(34.2%)
Interest,Dividends and Rent on Land	600	2 833	-	-	(230)	(38.3%)	423	14.9%	-	-	193	6.8%	-	10.3%	-
Contracted services	16 283	19 636	2 501	15.4%	2 291	14.1%	3 845	19.6%	1 025	5.2%	9 661	49.2%	2 082	82.8%	(50.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	569	-	-	569	-	-	-	-	-	569	100.0%	-	-	-
Operational Cost and Other Cost	19 810	21 051	4 618	23.3%	3 936	19.9%	5 520	26.2%	46	.2%	14 120	67.1%	3 206	94.4%	(98.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	604	1 964	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(26 549)**	**(17 910)**	**11 088**		**239**		**10 791**		**(6 380)**		**15 739**		**(6 730)**		
Transfers and subsidies - capital (monetary allocations)	32 601	41 601	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**6 052**	**23 691**	**11 088**		**239**		**10 791**		**(6 380)**		**15 739**		**(6 730)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**6 052**	**23 691**	**11 088**		**239**		**10 791**		**(6 380)**		**15 739**		**(6 730)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 052**	**23 691**	**11 088**		**239**		**10 791**		**(6 380)**		**15 739**		**(6 730)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 052**	**23 691**	**11 088**		**239**		**10 791**		**(6 380)**		**15 739**		**(6 730)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**36 361**	**45 361**	**7 129**	**19.6%**	**12 419**	**34.2%**	**4 479**	**9.9%**	**3 955**	**8.7%**	**27 983**	**61.7%**	**3 014**	**60.2%**	**31.2%**
National Government	32 601	41 601	6 924	21.2%	11 513	35.3%	4 114	9.9%	3 898	9.4%	26 449	63.6%	3 014	60.0%	29.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 601**	**41 601**	**6 924**	**21.2%**	**11 513**	**35.3%**	**4 114**	**9.9%**	**3 898**	**9.4%**	**26 449**	**63.6%**	**3 014**	**60.0%**	**29.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 760	3 760	205	5.4%	907	24.1%	365	9.7%	57	1.5%	1 534	40.8%	-	94.5%	(100.0%)
Capital Expenditure Functional	**36 361**	**45 361**	**7 129**	**19.6%**	**12 419**	**34.2%**	**4 479**	**9.9%**	**3 955**	**8.7%**	**27 983**	**61.7%**	**3 014**	**58.8%**	**31.2%**
Municipal governance and administration	**1 810**	**1 900**	**31**	**1.7%**	**907**	**50.1%**	**365**	**19.2%**	**57**	**3.0%**	**1 360**	**71.6%**	**-**	**99.7%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 810	1 900	31	1.7%	907	50.1%	365	19.2%	57	3.0%	1 360	71.6%	-	99.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 450**	**1 360**	**174**	**12.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**174**	**12.8%**	**-**	**-**	**-**
Community and Social Services	300	210	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 150	1 150	174	15.1%	-	-	-	-	-	-	174	15.1%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**33 101**	**42 101**	**6 924**	**20.9%**	**11 513**	**34.8%**	**4 114**	**9.8%**	**3 898**	**9.3%**	**26 449**	**62.8%**	**3 014**	**58.6%**	**29.4%**
Energy sources	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	22 601	31 601	4 597	20.3%	8 365	37.0%	4 114	13.0%	3 322	10.5%	20 397	64.5%	6 534	60.1%	(49.2%)
Waste Water Management	10 000	10 000	2 328	23.3%	3 148	31.5%	-	-	577	5.8%	6 052	60.5%	(3 520)	55.0%	(116.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**178 505**	**260 358**	**63 115**	**35.4%**	**39 800**	**22.3%**	**47 483**	**18.2%**	**17 689**	**6.8%**	**168 086**	**64.6%**	**31 191**	**107.0%**	**(43.3%)**
Property rates	9 150	9 150	4 298	47.0%	1 766	19.3%	1 336	14.6%	1 597	17.4%	8 996	98.3%	775	65.5%	106.0%
Service charges	25 207	25 207	5 205	20.7%	5 383	21.4%	8 196	32.5%	4 563	18.1%	23 348	92.6%	4 764	93.7%	(4.2%)
Other revenue	14 366	91 692	4 313	30.0%	3 748	26.1%	7 908	8.6%	10 659	11.6%	26 627	29.0%	23 077	250.7%	(53.8%)
Transfers and Subsidies - Operational	76 862	77 425	33 672	43.8%	20 220	26.3%	16 970	21.9%	717	.9%	71 580	92.5%	-	94.3%	(100.0%)
Transfers and Subsidies - Capital	32 601	41 601	15 157	46.5%	8 467	26.0%	12 656	30.4%	-	-	36 281	87.2%	2 466	92.0%	(100.0%)
Interest	20 319	15 283	469	2.3%	216	1.1%	416	2.7%	152	1.0%	1 254	8.2%	109	99.6%	40.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(131 274)**	**(138 598)**	**(42 315)**	**32.2%**	**(28 845)**	**22.0%**	**(20 149)**	**14.5%**	**288**	**(.2%)**	**(91 022)**	**65.7%**	**(12 910)**	**360.8%**	**(102.2%)**
Suppliers and employees	(130 674)	(135 764)	(42 315)	32.4%	(28 845)	22.1%	(20 149)	14.8%	288	(.2%)	(91 022)	67.0%	(12 910)	376.1%	(102.2%)

Finance charges	(600)	(2 833)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**47 231**	**121 760**	**20 799**	**44.0%**	**10 955**	**23.2%**	**27 333**	**22.4%**	**17 977**	**14.8%**	**77 064**	**63.3%**	**18 281**	**54.7%**	**(1.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**(301)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	(301)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**(36 076)**	**(45 076)**	**(7 129)**	**19.8%**	**(12 134)**	**33.6%**	**(4 479)**	**9.9%**	**(3 955)**	**8.8%**	**(27 698)**	**61.4%**	**(3 014)**	**58.8%**	**31.2%**
Capital assets	(36 076)	(45 076)	(7 129)	19.8%	(12 134)	33.6%	(4 479)	9.9%	(3 955)	8.8%	(27 698)	61.4%	(3 014)	58.8%	31.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(36 076)**	**(45 377)**	**(7 129)**	**19.8%**	**(12 134)**	**33.6%**	**(4 479)**	**9.9%**	**(3 955)**	**8.7%**	**(27 698)**	**61.0%**	**(3 014)**	**58.8%**	**31.2%**
Cash Flow from Financing Activities															
Receipts	**25**	**25**	**16**	**63.3%**	**5**	**20.0%**	**(3)**	**(10.2%)**	**3**	**11.4%**	**21**	**84.5%**	**9**	**922.2%**	**(68.1%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	25	25	16	63.3%	5	20.0%	(3)	(10.2%)	3	11.4%	21	84.5%	9	922.2%	(68.1%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**25**	**25**	**16**	**63.3%**	**5**	**20.0%**	**(3)**	**(10.2%)**	**3**	**11.4%**	**21**	**84.5%**	**9**	**15.4%**	**(68.1%)**
Net Increase/(Decrease) in cash held	**11 181**	**76 408**	**13 686**	**122.4%**	**(1 174)**	**(10.5%)**	**22 851**	**29.9%**	**14 025**	**18.4%**	**49 388**	**64.6%**	**15 276**	**50.6%**	**(8.2%)**
Cash/cash equivalents at the year begin:	1 104	(51 216)	828	75.0%	15 100	1 367.5%	13 926	(27.2%)	36 777	(71.8%)	828	(1.6%)	29 978	2 003.7%	22.7%
Cash/cash equivalents at the year end:	**12 285**	**25 193**	**15 100**	**122.9%**	**13 926**	**113.4%**	**36 777**	**146.0%**	**50 801**	**201.6%**	**50 801**	**201.6%**	**45 254**	**51.9%**	**12.3%**

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	332	.4%	390	.5%	902	1.1%	78 038	98.0%	79 662	14.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	389	1.3%	402	1.3%	290	1.0%	29 083	96.4%	30 164	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 144	1.7%	1 083	1.6%	1 002	1.4%	66 003	95.3%	69 231	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	792	.9%	798	.9%	775	.9%	83 973	97.3%	86 338	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	598	1.0%	594	1.0%	570	1.0%	58 003	97.1%	59 765	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 685	1.3%	2 670	1.3%	2 652	1.3%	198 358	96.1%	206 364	38.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	63	1.3%	55	1.2%	44	.9%	4 570	96.6%	4 732	.9%	-	-	-	-
Total By Income Source	**6 002**	**1.1%**	**5 992**	**1.1%**	**6 235**	**1.2%**	**518 027**	**96.6%**	**536 256**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	400	6.3%	390	6.1%	339	5.3%	5 244	82.3%	6 373	1.2%	-	-	-	-
Commercial	565	1.8%	510	1.7%	412	1.3%	29 128	95.1%	30 616	5.7%	-	-	-	-
Households	5 015	1.0%	5 057	1.0%	5 458	1.1%	480 973	96.9%	496 503	92.6%	-	-	-	-
Other	21	.8%	35	1.3%	26	1.0%	2 682	97.0%	2 765	.5%	-	-	-	-
Total By Customer Group	**6 002**	**1.1%**	**5 992**	**1.1%**	**6 235**	**1.2%**	**518 027**	**96.6%**	**536 256**	**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	3 158	2.0%	2 539	1.6%	2 647	1.7%	151 572	94.8%	159 917	48.0%
Bulk Water	23	-	82	.1%	4 210	2.9%	140 845	97.0%	145 160	43.6%
PAYE deductions	103	13.2%	-	-	677	86.8%	-	-	780	.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	977	26.3%	909	24.4%	912	24.5%	924	24.8%	3 721	1.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 616	41.2%	4 175	22.6%	1 758	9.5%	4 935	26.7%	18 483	5.6%
Auditor-General	1 805	41.6%	-	-	21	.5%	2 512	57.9%	4 338	1.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	476	100.0%	476	.1%
Total	**13 683**	**4.1%**	**7 705**	**2.3%**	**10 224**	**3.1%**	**301 263**	**90.5%**	**332 875**	**100.0%**

Contact Details

Municipal Manager	Mr Tumelo Thage	053 437 3111
Chief Financial Officer	Ms Kedisaletse Khaziwa	053 497 3111

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**591 898**	**595 178**	**79 342**	**13.4%**	**66 436**	**11.2%**	**90 705**	**15.2%**	**82 068**	**13.8%**	**318 551**	**53.5%**	**80 763**	**89.0%**	**1.6%**
Exchange Revenue															
Service charges - Electricity	198 937	198 937	38 140	19.2%	28 713	14.4%	31 886	16.0%	29 820	15.0%	128 559	64.6%	28 541	68.1%	4.5%
Service charges - Water	56 898	56 898	11 932	21.0%	9 427	16.6%	12 999	22.8%	10 584	18.6%	44 942	79.0%	9 775	137.6%	8.3%
Service charges - Waste Water Management	25 769	25 769	1 579	6.1%	(1 887)	(7.3%)	5 167	20.1%	5 212	20.2%	10 071	39.1%	5 263	86.7%	(1.0%)
Service charges - Waste Management	17 633	17 633	1 353	7.7%	(788)	(4.5%)	3 581	20.3%	3 667	20.8%	7 813	44.3%	3 605	86.9%	1.7%
Sale of Goods and Rendering of Services	265	265	108	40.6%	148	55.9%	132	49.8%	172	65.0%	560	211.3%	69	94.0%	151.3%
Agency services	-	427	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	64 632	64 632	17 759	27.5%	13 660	21.1%	19 270	29.8%	14 357	22.2%	65 046	100.6%	19 826	131.9%	(27.6%)
Interest earned from Current and Non Current Assets	3 489	3 489	3	.1%	565	16.2%	-	-	928	26.6%	1 496	42.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 128	1 128	81	7.2%	2	.2%	147	13.1%	212	18.8%	442	39.2%	2	45.7%	12 029.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 516	2 516	3	.1%	2	.1%	6	.2%	3	.1%	15	.6%	2	.4%	70.7%
Non-Exchange Revenue															
Property rates	52 071	52 071	6 405	12.3%	10 760	20.7%	11 057	21.2%	11 073	21.3%	39 296	75.5%	8 817	81.8%	25.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 250	2 250	20	.9%	9	.4%	37	1.6%	10	.4%	76	3.4%	10	2.3%	(7.8%)
Licences or permits	-	2 853	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 309	149 309	-	-	742	.5%	1 368	.9%	1 265	.8%	3 376	2.3%	-	78.1%	(100.0%)
Interest Receivables	12 000	12 000	1 958	16.3%	5 081	42.3%	5 054	42.1%	4 765	39.7%	16 858	140.5%	4 854	275.0%	(1.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**472 413**	**474 231**	**65 820**	**13.9%**	**73 117**	**15.5%**	**92 711**	**19.5%**	**227 259**	**47.9%**	**458 907**	**96.8%**	**81 901**	**48.3%**	**177.5%**
Employee related costs	148 056	137 467	32 922	22.2%	29 978	20.2%	34 482	25.1%	34 820	25.3%	132 202	96.2%	31 752	90.1%	9.7%
Remuneration of councillors	8 511	8 531	1 994	23.4%	1 994	23.4%	2 689	31.5%	2 162	25.3%	8 840	103.6%	2 012	106.7%	7.4%
Bulk purchases - electricity	93 026	93 026	242	.3%	435	.5%	-	-	66 310	71.3%	66 987	72.0%	8 801	16.0%	653.4%
Inventory consumed	102 964	113 157	20 467	19.9%	26 195	25.4%	21 586	19.1%	69 067	61.0%	137 315	121.3%	24 252	65.4%	184.8%
Debt impairment	28 520	28 520	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	35 939	35 939	-	-	-	-	26 954	75.0%	9 076	25.3%	36 031	100.3%	-	-	(100.0%)
Interest,Dividends and Rent on Land	5 000	5 000	-	-	-	-	-	-	22 419	448.4%	22 419	448.4%	-	-	(100.0%)
Contracted services	34 137	31 456	7 571	22.2%	9 255	27.1%	3 925	12.5%	17 093	54.3%	37 844	120.3%	12 732	74.8%	34.2%
Transfers and subsidies	-	1 675	5	-	1 668	-	-	-	1 419	84.7%	3 092	184.6%	-	-	(100.0%)
Irrecoverable debts written off	3 577	3 577	-	-	0	-	-	-	-	-	0	-	26	38.7%	(100.0%)
Operational Cost and Other Cost	12 683	15 885	2 618	20.6%	3 590	28.3%	3 076	19.4%	4 894	30.8%	14 177	89.2%	2 326	68.0%	110.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**119 485**	**120 946**	**13 522**		**(6 681)**		**(2 007)**		**(145 191)**		**(140 356)**		**(1 138)**		
Transfers and subsidies - capital (monetary allocations)	76 281	76 281	-	-	35 590	46.7%	(7 836)	(10.3%)	28 621	37.5%	56 375	73.9%	5	51.9%	538 088.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**195 766**	**197 227**	**13 522**		**28 909**		**(9 842)**		**(116 570)**		**(83 981)**		**(1 133)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**195 766**	**197 227**	**13 522**		**28 909**		**(9 842)**		**(116 570)**		**(83 981)**		**(1 133)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**195 766**	**197 227**	**13 522**		**28 909**		**(9 842)**		**(116 570)**		**(83 981)**		**(1 133)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**195 766**	**197 227**	**13 522**		**28 909**		**(9 842)**		**(116 570)**		**(83 981)**		**(1 133)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**106 725**	**105 644**	**8 536**	**8.0%**	**31 135**	**29.2%**	**(13 576)**	**(12.9%)**	**25 545**	**24.2%**	**51 640**	**48.9%**	**19 252**	**52.4%**	**32.7%**
National Government	90 925	86 925	8 172	9.0%	30 933	34.0%	(14 510)	(16.7%)	25 218	29.0%	49 813	57.3%	19 157	58.9%	31.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**90 925**	**86 925**	**8 172**	**9.0%**	**30 933**	**34.0%**	**(14 510)**	**(16.7%)**	**25 218**	**29.0%**	**49 813**	**57.3%**	**19 157**	**58.9%**	**31.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 800	18 719	365	2.3%	202	1.3%	934	5.0%	327	1.7%	1 827	9.8%	95	18.3%	244.0%
Capital Expenditure Functional	**106 725**	**107 144**	**8 536**	**8.0%**	**31 135**	**29.2%**	**(13 576)**	**(12.7%)**	**25 545**	**23.8%**	**51 640**	**48.2%**	**19 252**	**52.4%**	**32.7%**
Municipal governance and administration	**600**	**600**	**365**	**60.8%**	**202**	**33.7%**	**215**	**35.8%**	**327**	**54.4%**	**1 108**	**184.7%**	**95**	**37.9%**	**244.0%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	29.5%	-
Finance and administration	600	600	365	60.8%	202	33.7%	215	35.8%	327	54.4%	1 108	184.7%	95	42.3%	244.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 000**	**10 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**.4%**	**-**
Community and Social Services	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	.5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 000**	**3 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**34.5%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	34.5%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**93 125**	**93 344**	**8 172**	**8.8%**	**30 933**	**33.2%**	**(13 791)**	**(14.8%)**	**25 218**	**27.0%**	**50 532**	**54.1%**	**19 157**	**64.9%**	**31.6%**
Energy sources	15 000	15 000	-	-	4 253	28.4%	-	-	7 409	49.4%	11 662	77.7%	3 045	32.8%	143.3%
Water Management	39 013	38 513	976	2.5%	25 478	65.3%	(16 493)	(42.8%)	7 488	19.4%	17 449	45.3%	-	25.1%	(100.0%)
Waste Water Management	39 112	39 832	7 195	18.4%	1 202	3.1%	2 702	6.8%	10 322	25.9%	21 421	53.8%	16 112	85.6%	(35.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**542 502**	**537 206**	**50 872**	**9.4%**	**74 017**	**13.6%**	**58 732**	**10.9%**	**49 042**	**9.1%**	**232 663**	**43.3%**	**43 261**	**69.6%**	**13.4%**
Property rates	31 242	36 449	5 827	18.6%	5 978	19.1%	5 919	16.2%	5 809	15.9%	23 533	64.6%	5 187	59.9%	12.0%
Service charges	199 436	209 467	40 898	20.5%	39 151	19.6%	41 572	19.8%	36 942	17.6%	158 563	75.7%	33 862	70.0%	9.1%
Other revenue	11 661	8 569	2 882	24.7%	4 626	39.7%	3 357	39.2%	4 144	48.4%	15 009	175.2%	2 583	75.4%	60.4%
Transfers and Subsidies - Operational	149 309	149 309	-	-	-	-	-	-	-	-	-	-	-	88.9%	-
Transfers and Subsidies - Capital	76 281	76 281	-	-	22 427	29.4%	6 500	8.5%	-	-	28 927	37.9%	6	59.7%	(100.0%)
Interest	74 572	57 131	1 263	1.7%	1 794	2.4%	1 384	2.4%	1 589	2.8%	6 030	10.6%	1 623	11.1%	(2.1%)
Dividends	-	-	3	-	41	-	-	-	558	-	602	-	-	-	(100.0%)
Payments	**(399 896)**	**(397 665)**	**(6 954)**	**1.7%**	**(2 175)**	**.5%**	**16 183**	**(4.1%)**	**(42 981)**	**10.8%**	**(35 926)**	**9.0%**	**(37 911)**	**6.2%**	**13.4%**
Suppliers and employees	(394 896)	(392 665)	(6 954)	1.8%	(2 175)	.6%	16 183	(4.1%)	(42 981)	10.9%	(35 926)	9.1%	(37 911)	6.4%	13.4%

Finance charges	(5 000)	(5 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**142 606**	**139 542**	**43 918**	**30.8%**	**71 842**	**50.4%**	**74 915**	**53.7%**	**6 061**	**4.3%**	**196 736**	**141.0%**	**5 350**	**251.6%**	**13.3%**
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	**(90 275)**	**(107 144)**	**(11 300)**	**12.5%**	**(11 717)**	**13.0%**	**(14 301)**	**13.3%**	**(11 714)**	**10.9%**	**(49 032)**	**45.8%**	**(17 295)**	**63.3%**	**(32.3%)**
Capital assets	(90 275)	(107 144)	(11 300)	12.5%	(11 717)	13.0%	(14 301)	13.3%	(11 714)	10.9%	(49 032)	45.8%	(17 295)	63.3%	(32.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(90 275)**	**(107 144)**	**(11 300)**	**12.5%**	**(11 717)**	**13.0%**	**(14 301)**	**13.3%**	**(11 714)**	**10.9%**	**(49 032)**	**45.8%**	**(17 295)**	**63.3%**	**(32.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**52 331**	**32 397**	**32 618**	**62.3%**	**60 125**	**114.9%**	**60 614**	**187.1%**	**(5 653)**	**(17.4%)**	**147 704**	**455.9%**	**(11 945)**	**557.4%**	**(52.7%)**
Cash/cash equivalents at the year begin:	32 000	32 000	30 915	96.6%	32 864	102.7%	92 989	290.6%	153 603	480.0%	30 915	96.6%	324 214	(188.5%)	(52.6%)
Cash/cash equivalents at the year end:	**84 331**	**64 397**	**32 864**	**39.0%**	**92 989**	**110.3%**	**153 603**	**238.5%**	**147 950**	**229.7%**	**147 950**	**229.7%**	**312 269**	**345.7%**	**(52.6%)**

Part 4: Debtor Age Analysis

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

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 Zithulele NIKANI	053 474 9700
Chief Financial Officer	Ms Tsholo Modisa	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**163 629**	**163 629**	**122 005**	**74.6%**	**6 845**	**4.2%**	**88 439**	**54.0%**	**7 590**	**4.6%**	**224 878**	**137.4%**	**6 485**	**99.8%**	**17.0%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	80	80	18	21.9%	7	8.4%	10	11.9%	7	8.7%	41	50.9%	16	115.5%	(55.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	10 130	10 130	1 433	14.2%	2 695	26.6%	3 043	30.0%	4 206	41.5%	11 377	112.3%	3 404	126.7%	23.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	150	75	50.0%	81	54.1%	81	54.1%	81	54.1%	319	212.4%	112	308.6%	(27.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	153 269	153 269	120 479	78.6%	4 062	2.7%	85 305	55.7%	3 296	2.2%	213 142	139.1%	2 953	98.0%	11.6%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**183 388**	**184 720**	**27 253**	**14.9%**	**43 754**	**23.9%**	**31 103**	**16.8%**	**39 159**	**21.2%**	**141 269**	**76.5%**	**38 513**	**72.1%**	**1.7%**
Employee related costs	98 870	97 838	18 778	19.0%	20 017	20.2%	18 721	19.1%	20 057	20.5%	77 572	79.3%	18 667	77.8%	7.4%
Remuneration of councillors	11 771	11 771	1 609	13.7%	1 979	16.8%	2 240	19.0%	2 179	18.5%	8 007	68.0%	2 104	97.9%	3.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 202	2 190	91	4.1%	209	9.5%	360	16.5%	331	15.1%	991	45.2%	230	40.8%	43.7%
Debt impairment	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	6 187	6 187	-	-	-	-	2 064	33.4%	2 039	33.0%	4 103	66.3%	1 710	26.9%	19.3%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	28 006	29 338	2 502	8.9%	6 189	22.1%	3 733	12.7%	5 764	19.6%	18 188	62.0%	5 990	60.3%	(3.8%)
Transfers and subsidies	18 443	19 056	562	3.0%	10 410	56.4%	2 198	11.5%	6 259	32.8%	19 429	102.0%	8 187	87.1%	(23.6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	15 537	15 966	3 711	23.9%	4 950	31.9%	1 784	11.2%	2 529	15.8%	12 973	81.3%	1 609	56.4%	57.1%
Disposal of Fixed and Intangible Assets	54	54	-	-	-	-	3	5.6%	3	5.3%	6	10.9%	16	29.2%	(81.9%)
Other Losses	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-	(.6%)	-
Surplus/(Deficit)	**(19 759)**	**(21 091)**	**94 752**		**(36 909)**		**57 336**		**(31 570)**		**83 609**		**(32 029)**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(19 759)**	**(21 091)**	**94 752**		**(36 909)**		**57 336**		**(31 570)**		**83 609**		**(32 029)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(19 759)**	**(21 091)**	**94 752**		**(36 909)**		**57 336**		**(31 570)**		**83 609**		**(32 029)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(19 759)**	**(21 091)**	**94 752**		**(36 909)**		**57 336**		**(31 570)**		**83 609**		**(32 029)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(19 759)**	**(21 091)**	**94 752**		**(36 909)**		**57 336**		**(31 570)**		**83 609**		**(32 029)**		
				-		-		-		-		-		0	0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**4 565**	**4 514**	**2**	**-**	**71**	**1.6%**	**132**	**2.9%**	**2 740**	**60.7%**	**2 946**	**65.2%**	**1 976**	**(177.9%)**	**38.7%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	(128.7%)	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(174.0%)**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 565	4 514	2	-	71	1.6%	132	2.9%	2 740	60.7%	2 946	65.2%	1 976	(178.0%)	38.7%
Capital Expenditure Functional	**4 565**	**4 514**	**2**	**-**	**71**	**1.6%**	**132**	**2.9%**	**2 740**	**60.7%**	**2 946**	**65.2%**	**1 976**	**(177.9%)**	**38.7%**
Municipal governance and administration	**4 134**	**4 325**	**2**	**.1%**	**-**	**-**	**132**	**3.1%**	**2 697**	**62.3%**	**2 831**	**65.5%**	**1 679**	**(175.2%)**	**60.6%**
Executive and Council	194	154	2	1.1%	-	-	8	5.3%	16	10.1%	26	16.8%	4	(38.8%)	259.9%
Finance and administration	3 940	4 171	-	-	-	-	124	3.0%	2 681	64.3%	2 805	67.2%	1 675	(191.4%)	60.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**386**	**179**	**-**	**-**	**71**	**18.4%**	**-**	**-**	**25**	**13.9%**	**96**	**53.6%**	**283**	**(323.0%)**	**(91.2%)**
Community and Social Services	386	179	-	-	71	18.4%	-	-	25	13.9%	96	53.6%	283	(323.0%)	(91.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45**	**10**	**-**	**-**	**-**	**-**	**-**	**-**	**19**	**186.9%**	**19**	**186.9%**	**14**	**(9.5%)**	**31.4%**
Planning and Development	45	10	-	-	-	-	-	-	19	186.9%	19	186.9%	7	(8.2%)	165.2%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	7	(40.4%)	(100.0%)
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**163 664**	**163 664**	**187 860**	**114.8%**	**157 425**	**96.2%**	**310 267**	**189.6%**	**177 348**	**108.4%**	**832 899**	**508.9%**	**180 314**	**464.1%**	**(1.6%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	265	265	158	59.7%	366	138.3%	369	139.4%	366	138.4%	1 258	475.8%	420	701.4%	(12.8%)
Transfers and Subsidies - Operational	153 269	153 269	184 867	120.6%	149 582	97.6%	302 074	197.1%	167 994	109.6%	804 517	524.9%	168 698	468.6%	(.4%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	10 130	10 130	2 835	28.0%	7 477	73.8%	7 824	77.2%	8 988	88.7%	27 124	267.8%	11 197	389.7%	(19.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(163 803)**	**(167 800)**	**(18 505)**	**11.3%**	**(19 078)**	**11.6%**	**(18 163)**	**10.8%**	**(7 113)**	**4.2%**	**(62 859)**	**37.5%**	**(10 374)**	**(79.4%)**	**(31.4%)**
Suppliers and employees	(156 775)	(160 560)	(18 505)	11.8%	(19 078)	12.2%	(18 163)	11.3%	(7 113)	4.4%	(62 859)	39.2%	(10 374)	(82.3%)	(31.4%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(7 028)	(7 240)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(139)**	**(4 137)**	**169 355**	**(121 788.3%)**	**138 346**	**(99 488.8%)**	**292 104**	**(7 061.6%)**	**170 234**	**(4 115.4%)**	**770 040**	**(18 615.6%)**	**169 940**	**22 136.8%**	**.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	**(5 250)**	**(4 945)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(5 250)	(4 945)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(5 250)**	**(4 945)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**17.3%**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(5 389)**	**(9 081)**	**169 355**	**(3 142.9%)**	**138 346**	**(2 567.4%)**	**292 104**	**(3 216.5%)**	**170 234**	**(1 874.6%)**	**770 040**	**(8 479.4%)**	**169 940**	**(57 153.1%)**	**.2%**
Cash/cash equivalents at the year begin:	123 499	149 376	-	-	169 268	137.1%	307 614	205.9%	599 718	401.5%	-	-	710 177	8.6%	(15.6%)
Cash/cash equivalents at the year end:	**118 111**	**140 295**	**169 268**	**143.3%**	**307 614**	**260.4%**	**599 718**	**427.5%**	**769 952**	**548.8%**	**769 952**	**548.8%**	**879 918**	**721.4%**	**(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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	68	.6%	44	.4%	(18)	(.2%)	10 439	99.1%	10 533	100.0%	-	-	-	-
Total By Income Source	**68**	**.6%**	**44**	**.4%**	**(18)**	**(.2%)**	**10 439**	**99.1%**	**10 533**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	68	.6%	44	.4%	(18)	(.2%)	10 439	99.1%	10 533	100.0%	-	-	-	-
Total By Customer Group	**68**	**.6%**	**44**	**.4%**	**(18)**	**(.2%)**	**10 439**	**99.1%**	**10 533**	**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	431	46.3%	-	-	-	-	500	53.7%	931	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**431**	**46.3%**	**-**	**-**	**-**	**-**	**500**	**53.7%**	**931**	**100.0%**

Contact Details

Municipal Manager	Ms Z M Bogatsu	053 838 0911
Chief Financial Officer	Ms Anita Kooverjee	053 838 1017

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter Actual Expenditure	2025/26 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**646 995**	**649 514**	**237 802**	**36.8%**	**212 920**	**32.9%**	**161 057**	**24.8%**	**45 358**	**7.0%**	**657 137**	**101.2%**	**17 101**	**97.4%**	**165.2%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	40 300	40 300	7 845	19.5%	25 556	63.4%	(3 016)	(7.5%)	4 828	12.0%	35 212	87.4%	(7 726)	93.1%	(162.5%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	29 710	29 710	6 735	22.7%	6 477	21.8%	22 170	74.6%	8 786	29.6%	44 168	148.7%	(14 318)	22.0%	(161.4%)
Sale of Goods and Rendering of Services	515	515	97	18.9%	2	.4%	240	46.6%	177	34.3%	515	100.1%	83	56.8%	113.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 499	16 499	3 374	20.5%	4 281	25.9%	5 194	31.5%	4 584	27.8%	17 433	105.7%	3 927	100.7%	16.7%
Interest earned from Current and Non Current Assets	33 008	33 008	5 185	15.7%	4 888	14.8%	3 832	11.6%	5 214	15.8%	19 119	57.9%	7 245	96.5%	(28.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	191	191	21	11.2%	58	30.2%	42	21.9%	44	23.1%	165	86.4%	44	96.3%	(.7%)
Licences or permits	1 200	1 200	129	10.8%	-	-	-	-	-	-	129	10.8%	258	70.1%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	120	550	5	4.1%	108	90.2%	308	56.0%	430	78.1%	851	154.7%	124	87.4%	246.6%
Non-Exchange Revenue															
Property rates	23 091	23 091	4 617	20.0%	4 450	19.3%	11 261	48.8%	16 923	73.3%	37 250	161.3%	23 938	165.9%	(29.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	497 914	498 003	204 499	41.1%	165 954	33.3%	124 001	24.9%	3 116	.6%	497 571	99.9%	2 146	99.5%	45.2%
Interest Receivables	3 447	3 447	1 918	55.6%	1 147	33.3%	401	11.6%	1 256	36.4%	4 723	137.0%	1 380	128.4%	(9.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	3 376	-	-	-	(3 376)	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**706 266**	**725 587**	**132 125**	**18.7%**	**148 253**	**21.0%**	**141 442**	**19.5%**	**139 363**	**19.2%**	**561 182**	**77.3%**	**127 916**	**67.1%**	**8.9%**
Employee related costs	188 080	188 080	33 679	17.9%	43 399	23.1%	50 379	26.8%	49 865	26.5%	177 322	94.3%	32 204	72.5%	54.8%
Remuneration of councillors	24 618	25 079	6 720	27.3%	6 052	24.6%	6 288	25.1%	6 316	25.2%	25 376	101.2%	6 682	118.0%	(5.5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	60 273	59 162	13 365	22.2%	19 428	32.2%	10 756	18.2%	9 564	16.2%	53 113	89.8%	11 024	88.9%	(13.2%)
Debt impairment	75 841	83 792	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	68 351	68 351	-	-	-	-	-	-	893	1.3%	893	1.3%	-	-	(100.0%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	205 177	216 364	58 994	28.8%	59 780	29.1%	52 333	24.2%	52 563	24.3%	223 669	103.4%	55 443	95.3%	(5.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	5	-	30	-	28	-	49	-	112	-	-	-	(100.0%)
Operational Cost and Other Cost	83 926	84 760	19 361	23.1%	19 564	23.3%	21 658	25.6%	20 114	23.7%	80 697	95.2%	22 564	101.1%	(10.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(59 271)**	**(76 073)**	**105 677**		**64 668**		**19 615**		**(94 005)**		**95 955**		**(110 815)**		
Transfers and subsidies - capital (monetary allocations)	175 391	210 391	63 426	36.2%	55 804	31.8%	27 878	13.3%	55 480	26.4%	202 589	96.3%	48 659	86.4%	14.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**116 120**	**134 318**	**169 103**		**120 472**		**47 493**		**(38 524)**		**298 544**		**(62 156)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**116 120**	**134 318**	**169 103**		**120 472**		**47 493**		**(38 524)**		**298 544**		**(62 156)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**116 120**	**134 318**	**169 103**		**120 472**		**47 493**		**(38 524)**		**298 544**		**(62 156)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**116 120**	**134 318**	**169 103**		**120 472**		**47 493**		**(38 524)**		**298 544**		**(62 156)**		
			-		-		-		-		-		0	0	

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 Fourth Quarter Actual Expenditure	2025/26 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**196 472**	**227 472**	**56 566**	**28.8%**	**51 815**	**26.4%**	**28 120**	**12.4%**	**56 730**	**24.9%**	**193 231**	**84.9%**	**62 667**	**87.6%**	**(9.5%)**
National Government	175 391	210 391	56 213	32.1%	49 839	28.4%	25 533	12.1%	51 952	24.7%	183 537	87.2%	44 417	90.4%	17.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**175 391**	**210 391**	**56 213**	**32.1%**	**49 839**	**28.4%**	**25 533**	**12.1%**	**51 952**	**24.7%**	**183 537**	**87.2%**	**44 417**	**90.4%**	**17.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 081	17 081	353	1.7%	1 976	9.4%	2 587	15.1%	4 779	28.0%	9 694	56.8%	18 250	78.3%	(73.8%)
Capital Expenditure Functional	**196 472**	**227 472**	**56 566**	**28.8%**	**51 815**	**26.4%**	**28 120**	**12.4%**	**56 730**	**24.9%**	**193 231**	**84.9%**	**62 667**	**87.6%**	**(9.5%)**
Municipal governance and administration	**4 200**	**3 600**	**267**	**6.4%**	**1 637**	**39.0%**	**-**	**-**	**1 450**	**40.3%**	**3 354**	**93.2%**	**1 139**	**70.9%**	**27.2%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 200	3 600	267	6.4%	1 637	39.0%	-	-	1 450	40.3%	3 354	93.2%	1 139	70.9%	27.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**13 450**	**12 500**	**572**	**4.3%**	**1 755**	**13.0%**	**4 354**	**34.8%**	**4 293**	**34.3%**	**10 974**	**87.8%**	**4 989**	**75.5%**	**(13.9%)**
Community and Social Services	11 250	10 300	572	5.1%	1 755	15.6%	3 967	38.5%	2 682	26.0%	8 976	87.1%	4 989	75.5%	(46.2%)
Sport And Recreation	2 200	2 200	-	-	-	-	387	17.6%	1 611	73.2%	1 998	90.8%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**52 642**	**84 472**	**13 418**	**25.5%**	**18 451**	**35.1%**	**8 239**	**9.8%**	**24 138**	**28.6%**	**64 246**	**76.1%**	**22 416**	**89.1%**	**7.7%**
Planning and Development	13 611	8 761	86	.6%	46	.3%	2 200	25.1%	591	6.7%	2 922	33.3%	1 290	71.2%	(54.2%)
Road Transport	39 031	75 710	13 333	34.2%	18 406	47.2%	6 039	8.0%	23 547	31.1%	61 324	81.0%	21 126	90.3%	11.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**126 180**	**126 900**	**42 308**	**33.5%**	**29 971**	**23.8%**	**15 527**	**12.2%**	**26 850**	**21.2%**	**114 656**	**90.4%**	**34 123**	**87.6%**	**(21.3%)**
Energy sources	5 500	7 017	422	7.7%	2 235	40.6%	316	4.5%	1 943	27.7%	4 916	70.1%	6 466	81.2%	(69.9%)
Water Management	89 098	88 952	28 547	32.0%	15 879	17.8%	13 616	15.3%	24 698	27.8%	82 740	93.0%	26 482	87.7%	(6.7%)
Waste Water Management	31 582	30 931	13 339	42.2%	11 858	37.5%	1 596	5.2%	208	.7%	27 000	87.3%	1 175	91.9%	(82.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Fourth Quarter Actual Expenditure	2025/26 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**718 226**	**774 654**	**258 839**	**36.0%**	**242 284**	**33.7%**	**183 772**	**23.7%**	**1 272**	**.2%**	**686 167**	**88.6%**	**36 050**	**111.4%**	**(96.5%)**
Property rates	12 023	22 414	4 965	41.3%	2	-	60	.3%	39	.2%	5 066	22.6%	341	105.4%	(88.5%)
Service charges	7 712	7 712	173	2.2%	124	1.6%	231	3.0%	179	2.3%	707	9.2%	138	7.6%	30.2%
Other revenue	3 026	5 456	(32 752)	(1 082.4%)	237	7.8%	6 592	120.8%	(1 241)	(22.7%)	(27 164)	(497.9%)	509	1 215.6%	(343.9%)
Transfers and Subsidies - Operational	497 914	498 003	204 682	41.1%	162 480	32.6%	121 516	24.4%	1 296	.3%	489 975	98.4%	51	98.6%	2 429.9%
Transfers and Subsidies - Capital	175 391	190 391	81 249	46.3%	78 867	45.0%	54 996	28.9%	-	-	215 112	113.0%	35 000	99.2%	(100.0%)
Interest	22 161	50 679	522	2.4%	574	2.6%	377	.7%	999	2.0%	2 471	4.9%	11	.1%	8 962.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(562 074)**	**(573 444)**	**(235 271)**	**41.9%**	**(65 686)**	**11.7%**	**(52 203)**	**9.1%**	**(70 054)**	**12.2%**	**(423 213)**	**73.8%**	**(55 617)**	**38.1%**	**26.0%**
Suppliers and employees	(562 074)	(573 444)	(235 271)	41.9%	(65 686)	11.7%	(52 203)	9.1%	(70 054)	12.2%	(423 213)	73.8%	(55 617)	38.1%	26.0%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**156 152**	**201 211**	**23 568**	**15.1%**	**176 598**	**113.1%**	**131 569**	**65.4%**	**(68 782)**	**(34.2%)**	**262 954**	**130.7%**	**(19 567)**	**321.8%**	**251.5%**
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	**(196 472)**	**(227 472)**	**(80 286)**	**40.9%**	**(53 499)**	**27.2%**	**(27 976)**	**12.3%**	**(54 700)**	**24.0%**	**(216 461)**	**95.2%**	**(46 526)**	**85.0%**	**17.6%**
Capital assets	(196 472)	(227 472)	(80 286)	40.9%	(53 499)	27.2%	(27 976)	12.3%	(54 700)	24.0%	(216 461)	95.2%	(46 526)	85.0%	17.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(196 472)**	**(227 472)**	**(80 286)**	**40.9%**	**(53 499)**	**27.2%**	**(27 976)**	**12.3%**	**(54 700)**	**24.0%**	**(216 461)**	**95.2%**	**(46 526)**	**85.0%**	**17.6%**
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	**(40 319)**	**(26 261)**	**(56 718)**	**140.7%**	**123 099**	**(305.3%)**	**103 593**	**(394.5%)**	**(123 482)**	**470.2%**	**46 493**	**(177.0%)**	**(66 092)**	**(529.8%)**	**86.8%**
Cash/cash equivalents at the year begin:	210 031	253 093	253 093	120.5%	196 375	93.5%	319 474	126.2%	423 067	167.2%	253 093	100.0%	755 812	98.0%	(44.0%)
Cash/cash equivalents at the year end:	**169 712**	**226 831**	**196 375**	**115.7%**	**319 474**	**188.2%**	**423 067**	**186.5%**	**299 586**	**132.1%**	**299 586**	**132.1%**	**689 720**	**329.1%**	**(56.6%)**

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	2 591	.7%	3 547	1.0%	3 521	1.0%	355 756	97.4%	365 416	40.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 063)	(.6%)	1 333	.8%	1 385	.8%	168 904	99.0%	170 558	18.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 435	1.0%	2 485	1.0%	2 467	1.0%	248 653	97.1%	256 041	28.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 953	1.3%	1 952	1.3%	1 933	1.3%	143 605	96.1%	149 443	16.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(40 034)	106.7%	-	-	0	-	2 516	(6.7%)	(37 518)	(4.2%)	-	-	-	-
Total By Income Source	**(34 118)**	**(3.8%)**	**9 317**	**1.0%**	**9 306**	**1.0%**	**919 433**	**101.7%**	**903 939**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(36 468)	(46.0%)	986	1.2%	944	1.2%	113 776	143.6%	79 239	8.8%	-	-	-	-
Commercial	298	1.0%	356	1.2%	469	1.6%	28 081	96.2%	29 203	3.2%	-	-	-	-
Households	2 680	.3%	7 921	1.0%	7 839	1.0%	768 892	97.7%	787 332	87.1%	-	-	-	-
Other	(628)	(7.7%)	54	.7%	54	.7%	8 684	106.4%	8 165	.9%	-	-	-	-
Total By Customer Group	**(34 118)**	**(3.8%)**	**9 317**	**1.0%**	**9 306**	**1.0%**	**919 433**	**101.7%**	**903 939**	**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	7 783	97.6%	80	1.0%	-	-	114	1.4%	7 976	68.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 545	70.0%	-	-	-	-	1 088	30.0%	3 633	31.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10 328**	**89.0%**	**80**	**.7%**	**-**	**-**	**1 202**	**10.4%**	**11 609**	**100.0%**

Contact Details

Municipal Manager	Mr Sipho Ngwenya	014 555 1332
Chief Financial Officer	Ms Boitumelo Sathekge	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**446 629**	**14.5%**	**3 007 366**	**97.3%**	**437 134**	**98.2%**	**2.2%**
Exchange Revenue															
Service charges - Electricity	758 091	801 500	199 317	26.3%	174 143	23.0%	179 601	22.4%	168 636	21.0%	721 696	90.0%	178 708	96.7%	(5.6%)
Service charges - Water	197 266	174 892	43 816	22.2%	43 755	22.2%	45 984	26.3%	43 662	25.0%	177 216	101.3%	37 322	92.2%	17.0%
Service charges - Waste Water Management	63 864	54 082	12 555	19.7%	14 754	23.1%	14 102	26.1%	13 371	24.7%	54 782	101.3%	12 065	91.8%	10.8%
Service charges - Waste Management	71 045	68 245	16 570	23.3%	18 008	25.3%	17 370	25.5%	18 646	27.3%	70 595	103.4%	16 154	99.1%	15.4%
Sale of Goods and Rendering of Services	5 015	8 956	2 374	47.3%	2 046	40.8%	1 059	11.8%	2 437	27.2%	7 916	88.4%	1 780	115.3%	36.9%
Agency services	17 000	17 000	3 530	20.8%	3 502	20.6%	4 591	27.0%	2 446	14.4%	14 069	82.8%	3 916	93.2%	(37.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	90 265	174 809	43 023	47.7%	44 381	49.2%	45 948	26.3%	47 525	27.2%	180 878	103.5%	47 030	114.7%	1.1%
Interest earned from Current and Non Current Assets	15 896	15 896	4 271	26.9%	3 111	19.6%	4 129	26.0%	4 065	25.6%	15 576	98.0%	2 930	83.8%	38.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	30	45	15	50.1%	8	25.1%	11	25.3%	8	17.3%	42	92.6%	8	133.0%	3.6%
Rental from Fixed Assets	3 150	5 629	2 760	87.6%	9	.3%	610	10.8%	1 029	18.3%	4 408	78.3%	1 821	149.2%	(43.5%)
Licences or permits	6 071	6 071	1 639	27.0%	1 358	22.4%	4 312	71.0%	(2 779)	(45.8%)	4 531	74.6%	1 999	105.1%	(239.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	41	172	86	212.0%	-	-	-	-	75	43.8%	161	93.8%	-	25.9%	(100.0%)
Operational Revenue	345	436	77	22.2%	93	27.0%	87	19.9%	93	21.4%	350	80.2%	87	59.6%	7.8%
Non-Exchange Revenue															
Property rates	395 379	455 926	114 194	28.9%	113 837	28.8%	110 703	24.3%	113 363	24.9%	452 098	99.2%	107 365	95.6%	5.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 831	2 831	(0)	-	7	.2%	2 510	88.7%	-	-	2 516	88.9%	1 027	73.3%	(100.0%)
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%	6 650	.6%	1 189 845	99.3%	839	99.3%	692.4%
Interest Receivables	50 719	94 887	22 338	44.0%	25 122	49.5%	26 625	28.1%	26 575	28.0%	100 660	106.1%	23 175	109.0%	14.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	2 543	640	-	632	-	624	24.6%	623	24.5%	2 519	99.0%	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	7 471	-	-	3 736	-	-	-	-	-	3 736	50.0%	-	-	-
Other Gains	-	-	-	-	-	-	3 517	-	204	-	3 721	-	908	-	(77.5%)
Discontinued Operations	0	101	-	-	51	50 594.0%	-	-	-	-	51	50.0%	-	100.0%	-
Operating Expenditure	**2 818 588**	**2 838 380**	**726 821**	**25.8%**	**891 939**	**31.6%**	**848 870**	**29.9%**	**1 542 505**	**54.3%**	**4 010 134**	**141.3%**	**802 729**	**95.5%**	**92.2%**
Employee related costs	738 467	738 467	196 530	26.6%	207 094	28.0%	193 867	26.3%	194 106	26.3%	791 597	107.2%	187 843	102.6%	3.3%
Remuneration of councillors	39 691	39 691	8 909	22.4%	8 912	22.5%	10 188	25.7%	9 076	22.9%	37 086	93.4%	8 912	94.0%	1.8%
Bulk purchases - electricity	711 000	711 000	192 328	27.1%	130 195	18.3%	96 779	13.6%	466 566	65.6%	885 867	124.6%	149 548	107.1%	212.0%
Inventory consumed	108 770	108 770	28 747	26.4%	53 845	49.5%	37 190	34.2%	183 115	168.4%	302 896	278.5%	61 966	90.0%	195.5%
Debt impairment	429 728	429 728	107 432	25.0%	107 432	25.0%	107 432	25.0%	107 432	25.0%	429 728	100.0%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	317 075	317 075	79 269	25.0%	79 269	25.0%	84 061	26.5%	79 344	25.0%	321 942	101.5%	-	-	(100.0%)
Interest,Dividends and Rent on Land	23 181	42 973	13 655	58.9%	16 065	69.3%	2	-	146 635	341.2%	176 356	410.4%	18 912	128.5%	675.4%
Contracted services	262 981	262 981	66 311	25.2%	161 983	61.6%	194 962	74.1%	155 434	59.1%	578 690	220.1%	195 558	138.9%	(20.5%)
Transfers and subsidies	7 700	7 700	7 659	99.5%	-	-	-	-	-	-	7 659	99.5%	-	.2%	-
Irrecoverable debts written off	-	-	7 808	-	-	-	-	-	-	-	7 808	-	38 174	-	(100.0%)
Operational Cost and Other Cost	179 996	179 996	18 175	10.1%	127 144	70.6%	120 875	67.2%	199 652	110.9%	465 846	258.8%	141 380	151.6%	41.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	3 514	-	1 145	-	4 659	-	436	-	162.5%
Surplus/(Deficit)	**54 429**	**251 723**	**233 416**		**(51 926)**		**(88 383)**		**(1 095 876)**		**(1 002 769)**		**(365 596)**		
Transfers and subsidies - capital (monetary allocations)	373 906	380 677	-	-	134 796	36.1%	75 246	19.8%	178 276	46.8%	388 319	102.0%	49 159	69.3%	262.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**428 335**	**632 399**	**233 416**		**82 870**		**(13 137)**		**(917 599)**		**(614 450)**		**(316 437)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**428 335**	**632 399**	**233 416**		**82 870**		**(13 137)**		**(917 599)**		**(614 450)**		**(316 437)**		
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)**		**(917 599)**		**(614 450)**		**(316 437)**		
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)**		**(917 599)**		**(614 450)**		**(316 437)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**169 984**	**36.8%**	**352 501**	**76.4%**	**124 593**	**94.9%**	**36.4%**
National Government	373 906	382 775	45 947	12.3%	107 799	28.8%	23 620	6.2%	163 197	42.6%	340 563	89.0%	105 955	92.1%	54.0%
Provincial Government	-	576	-	-	-	-	498	86.5%	-	-	498	86.5%	297	115.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**373 906**	**383 351**	**45 947**	**12.3%**	**107 799**	**28.8%**	**24 118**	**6.3%**	**163 197**	**42.6%**	**341 061**	**89.0%**	**106 252**	**92.1%**	**53.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	78 083	-	-	1 803	-	2 849	3.6%	6 787	8.7%	11 439	14.7%	18 341	108.0%	(63.0%)
Capital Expenditure Functional	**373 906**	**461 434**	**45 947**	**12.3%**	**109 603**	**29.3%**	**26 967**	**5.8%**	**169 984**	**36.8%**	**352 501**	**76.4%**	**124 593**	**94.9%**	**36.4%**
Municipal governance and administration	**-**	**2 500**	**-**	**-**	**649**	**-**	**-**	**-**	**-**	**-**	**649**	**25.9%**	**1 346**	**106.2%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	89.4%	-
Finance and administration	-	2 500	-	-	649	-	-	-	-	-	649	25.9%	1 316	106.6%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	29	99.1%	(100.0%)
Community and Public Safety	**34 206**	**33 641**	**732**	**2.1%**	**54 241**	**158.6%**	**7 623**	**22.7%**	**(42 964)**	**(127.7%)**	**19 632**	**58.4%**	**20 036**	**175.6%**	**(314.4%)**
Community and Social Services	28 206	11 976	-	-	990	3.5%	3 347	28.0%	4 425	37.0%	8 762	73.2%	17 500	325.4%	(74.7%)
Sport And Recreation	6 000	19 434	-	-	53 087	884.8%	4 276	22.0%	(47 390)	(243.8%)	9 972	51.3%	34	-	(137 901.5%)
Public Safety	-	2 220	732	-	165	-	-	-	-	-	897	40.4%	2 502	63.5%	(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%**	**116 399**	**66.2%**	**177 340**	**100.8%**	**53 008**	**86.1%**	**119.6%**
Planning and Development	2 000	709	-	-	-	-	-	-	-	-	-	-	-	67.2%	-
Road Transport	99 533	175 207	19 356	19.4%	30 913	31.1%	10 671	6.1%	116 399	66.4%	177 340	101.2%	53 008	86.5%	119.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**238 167**	**249 376**	**25 858**	**10.9%**	**23 799**	**10.0%**	**8 673**	**3.5%**	**96 549**	**38.7%**	**154 880**	**62.1%**	**50 202**	**93.9%**	**92.3%**
Energy sources	109 537	132 735	4 908	4.5%	7 734	7.1%	976	.7%	51 813	39.0%	65 430	49.3%	23 194	122.4%	123.4%
Water Management	72 000	52 750	8 412	11.7%	3 292	4.6%	3 580	6.8%	25 248	47.9%	40 532	76.8%	13 025	69.1%	93.8%
Waste Water Management	31 000	62 369	12 538	40.4%	12 774	41.2%	4 117	6.6%	19 489	31.2%	48 918	78.4%	12 368	97.6%	57.6%
Waste Management	25 630	1 522	-	-	-	-	-	-	-	-	-	-	1 615	105.4%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**600 365**	**19.2%**	**4 202 416**	**134.2%**	**683 615**	**147.6%**	**(12.2%)**
Property rates	300 488	486 280	55 309	18.4%	56 669	18.9%	62 179	12.8%	78 071	16.1%	252 227	51.9%	54 679	62.5%	42.8%
Service charges	756 293	929 947	227 932	30.1%	224 915	29.7%	218 255	23.5%	232 191	25.0%	903 293	97.1%	195 582	89.4%	18.7%
Other revenue	34 480	34 480	401 147	1 163.4%	367 880	1 066.9%	387 155	1 122.8%	278 412	807.5%	1 434 594	4 160.7%	426 400	5 185.8%	(34.7%)
Transfers and Subsidies - Operational	1 196 011	1 198 610	495 700	41.4%	390 638	32.7%	299 909	25.0%	432	-	1 186 679	99.0%	225	99.7%	91.4%
Transfers and Subsidies - Capital	373 906	373 906	130 512	34.9%	132 885	35.5%	128 088	34.3%	-	-	391 485	104.7%	-	106.0%	-
Interest	108 096	108 096	7 366	6.8%	6 498	6.0%	9 015	8.3%	11 259	10.4%	34 138	31.6%	6 729	26.0%	67.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 121 850)**	**(2 219 610)**	**(877 881)**	**41.4%**	**(927 206)**	**43.7%**	**(668 937)**	**30.1%**	**(736 264)**	**33.2%**	**(3 210 289)**	**144.6%**	**(550 104)**	**105.4%**	**33.8%**
Suppliers and employees	(2 121 850)	(2 219 610)	(877 881)	41.4%	(927 206)	43.7%	(668 937)	30.1%	(736 264)	33.2%	(3 210 289)	144.6%	(550 104)	105.4%	33.8%

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%**	**(135 899)**	**(14.9%)**	**992 128**	**108.8%**	**133 511**	**547.2%**	**(201.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**7 487**	**-**	**-**	**3 625**	**-**	**(45)**	**(.6%)**	**(25)**	**(.3%)**	**3 555**	**47.5%**	**(21)**	**-**	**24.1%**
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)	-	(25)	-	(189)	-	(21)	-	24.1%
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%**	**(169 984)**	**36.8%**	**(350 685)**	**76.0%**	**(124 593)**	**94.9%**	**36.4%**
Capital assets	(373 906)	(461 434)	(45 947)	12.3%	(109 603)	29.3%	(25 152)	5.5%	(169 984)	36.8%	(350 685)	76.0%	(124 593)	94.9%	36.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(373 906)**	**(453 947)**	**(45 947)**	**12.3%**	**(105 978)**	**28.3%**	**(25 196)**	**5.6%**	**(170 009)**	**37.5%**	**(347 130)**	**76.5%**	**(124 613)**	**94.9%**	**36.4%**
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%**	**(305 908)**	**(113.1%)**	**644 997**	**238.4%**	**8 897**	**(553.6%)**	**(3 538.2%)**
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%	1 043 243	10 150.0%	92 480	899.8%	1 167 538	(195.2%)	(10.6%)
Cash/cash equivalents at the year end:	**96 568**	**280 812**	**486 476**	**503.8%**	**632 776**	**655.3%**	**1 043 243**	**371.5%**	**737 335**	**262.6%**	**737 335**	**262.6%**	**1 176 435**	**(1 221.0%)**	**(37.3%)**

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	18 786	1.7%	14 930	1.4%	16 261	1.5%	1 044 094	95.4%	1 094 071	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	69 127	18.8%	15 122	4.1%	11 381	3.1%	272 672	74.0%	368 302	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 469	3.0%	22 623	2.0%	19 951	1.8%	1 034 703	93.2%	1 110 745	23.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 008	1.7%	4 889	1.4%	5 216	1.5%	334 062	95.4%	350 175	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 591	1.5%	4 556	1.2%	4 304	1.1%	363 416	96.2%	377 866	8.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	48	100.0%	48	-	-	-	-	-
Interest on Arrear Debtor Accounts	25 352	2.0%	25 303	2.0%	24 766	2.0%	1 185 597	94.0%	1 261 019	27.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 264	1.2%	918	.9%	1 982	1.9%	100 763	96.0%	104 927	2.2%	-	-	-	-
Total By Income Source	**159 596**	**3.4%**	**88 343**	**1.9%**	**83 861**	**1.8%**	**4 335 354**	**92.9%**	**4 667 153**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 522	3.4%	5 256	1.9%	5 164	1.8%	260 566	92.9%	280 508	6.0%	-	-	-	-
Commercial	69 501	11.5%	19 866	3.3%	16 112	2.7%	500 548	82.6%	606 027	13.0%	-	-	-	-
Households	80 335	2.1%	63 192	1.7%	62 525	1.7%	3 570 139	94.5%	3 776 191	80.9%	-	-	-	-
Other	238	5.4%	29	.6%	60	1.3%	4 101	92.6%	4 427	.1%	-	-	-	-
Total By Customer Group	**159 596**	**3.4%**	**88 343**	**1.9%**	**83 861**	**1.8%**	**4 335 354**	**92.9%**	**4 667 153**	**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	140 568	4.6%	111 811	3.7%	105 217	3.5%	2 673 219	88.2%	3 030 815	87.7%
Bulk Water	11 032	4.2%	25 783	9.9%	18 921	7.2%	205 798	78.7%	261 534	7.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 929	24.2%	19 750	12.3%	16 292	10.1%	86 099	53.5%	161 071	4.7%
Auditor-General	9	.8%	9	.9%	8	.8%	995	97.5%	1 021	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**190 538**	**5.5%**	**157 353**	**4.6%**	**140 438**	**4.1%**	**2 966 112**	**85.9%**	**3 454 441**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**1 380 393**	**19.6%**	**4 975 735**	**70.5%**	**1 809 929**	**81.6%**	**(23.7%)**
Exchange Revenue															
Service charges - Electricity	2 513 530	2 466 530	657 663	26.2%	365 299	14.5%	363 018	14.7%	581 881	23.6%	1 967 862	79.8%	549 352	73.4%	5.9%
Service charges - Water	617 929	654 579	171 303	27.7%	112 742	18.2%	119 325	18.2%	171 021	26.1%	574 391	87.7%	139 930	94.8%	22.2%
Service charges - Waste Water Management	527 552	564 095	61 198	11.6%	41 087	7.8%	41 251	7.3%	62 576	11.1%	206 112	36.5%	54 894	46.6%	14.0%
Service charges - Waste Management	199 542	199 542	51 033	25.6%	34 218	17.1%	34 698	17.4%	51 983	26.1%	171 931	86.2%	48 559	101.6%	7.1%
Sale of Goods and Rendering of Services	34 228	34 228	3 122	9.1%	4 042	11.8%	14 037	41.0%	15 232	44.5%	36 433	106.4%	16 810	187.8%	(9.4%)
Agency services	143 375	143 375	7 907	5.5%	16 678	11.6%	38 165	26.6%	57 817	40.3%	120 568	84.1%	51 949	123.6%	11.3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	486 728	618 728	139 240	28.6%	176 702	36.3%	102 909	16.6%	160 714	26.0%	579 565	93.7%	147 714	129.5%	8.8%
Interest earned from Current and Non Current Assets	93 352	93 352	-	-	-	-	6 891	7.4%	10 877	11.7%	17 769	19.0%	17 604	90.3%	(38.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 537	12 537	3 973	31.7%	563	4.5%	2 293	18.3%	4 033	32.2%	10 862	86.6%	3 392	174.0%	18.9%
Licences or permits	13 309	13 309	5	-	35	.3%	51	.4%	3 057	23.0%	3 148	23.7%	14	.7%	21 285.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	788	788	14	1.7%	9	1.2%	7	.9%	10	1.3%	40	5.1%	5	33.2%	117.0%
Operational Revenue	19 739	16 739	604	3.1%	1 354	6.9%	738	4.4%	1 012	6.0%	3 707	22.1%	3 002	33.3%	(66.3%)
Non-Exchange Revenue															
Property rates	600 129	600 347	150 691	25.1%	98 789	16.5%	96 319	16.0%	154 484	25.7%	500 284	83.3%	141 366	95.9%	9.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16 794	16 794	958	5.7%	791	4.7%	881	5.2%	688	4.1%	3 319	19.8%	29 703	1 061.1%	(97.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 469 034	1 469 846	541 705	36.9%	-	-	55 531	3.8%	79 530	5.4%	676 766	46.0%	583 473	72.9%	(86.4%)
Interest Receivables	208 800	148 800	30 025	14.4%	25 638	12.3%	15 602	10.5%	25 477	17.1%	96 742	65.0%	21 993	47.7%	15.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	44	-	6 192	-	-	-	-	-	6 236	-	168	(22.0%)	(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%**	**1 870 074**	**27.6%**	**5 451 863**	**80.5%**	**1 306 683**	**65.1%**	**43.1%**
Employee related costs	1 034 790	1 040 171	17	-	147	-	650 299	62.5%	258 629	24.9%	909 091	87.4%	237 458	87.8%	8.9%
Remuneration of councillors	77 587	77 587	-	-	-	-	44 420	57.3%	20 334	26.2%	64 754	83.5%	10 207	84.4%	99.2%
Bulk purchases - electricity	2 423 181	2 393 286	491 068	20.3%	490 097	20.2%	314 182	13.1%	554 944	23.2%	1 850 291	77.3%	300 705	66.6%	84.5%
Inventory consumed	658 033	630 456	106 528	16.2%	148 818	22.6%	98 944	15.7%	181 308	28.8%	535 598	85.0%	90 933	68.1%	99.4%
Debt impairment	752 019	752 019	-	-	-	-	501 346	66.7%	188 005	25.0%	689 351	91.7%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	491 025	491 025	30 909	6.3%	61 818	12.6%	61 818	12.6%	92 727	18.9%	247 272	50.4%	92 727	70.9%	-
Interest,Dividends and Rent on Land	66 725	66 725	-	-	10 083	15.1%	2 664	4.0%	8 976	13.5%	21 724	32.6%	10 825	39.8%	(17.1%)
Contracted services	892 108	950 973	116 007	13.0%	162 867	18.3%	124 415	13.1%	277 920	29.2%	681 208	71.6%	449 487	76.8%	(38.2%)
Transfers and subsidies	20 967	21 779	260	1.2%	99	.5%	262	1.2%	355	1.6%	976	4.5%	51	2.4%	589.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	179 990	-	179 990	-	-	-	(100.0%)
Operational Cost and Other Cost	316 282	344 689	57 569	18.2%	64 167	20.3%	42 986	12.5%	106 886	31.0%	271 608	78.8%	114 289	93.2%	(6.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**224 649**	**284 880**	**1 017 127**		**(53 958)**		**(949 617)**		**(489 680)**		**(476 128)**		**503 247**		
Transfers and subsidies - capital (monetary allocations)	381 155	407 955	49 570	13.0%	-	-	14 464	3.5%	98 592	24.2%	162 626	39.9%	86 471	60.7%	14.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**605 804**	**692 834**	**1 066 697**		**(53 958)**		**(935 153)**		**(391 089)**		**(313 502)**		**589 718**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**605 804**	**692 834**	**1 066 697**		**(53 958)**		**(935 153)**		**(391 089)**		**(313 502)**		**589 718**		
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)**		**(391 089)**		**(313 502)**		**589 718**		
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)**		**(391 089)**		**(313 502)**		**589 718**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**95 180**	**18.6%**	**242 431**	**47.3%**	**80 765**	**50.6%**	**17.8%**
National Government	380 673	407 473	43 324	11.4%	88 813	23.3%	12 698	3.1%	81 418	20.0%	226 253	55.5%	77 146	69.0%	5.5%
Provincial Government	482	482	-	-	-	-	-	-	323	67.1%	323	67.1%	320	70.3%	1.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**381 155**	**407 955**	**43 324**	**11.4%**	**88 813**	**23.3%**	**12 698**	**3.1%**	**81 741**	**20.0%**	**226 576**	**55.5%**	**77 466**	**69.1%**	**5.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	101 550	104 333	-	-	1 670	1.6%	746	.7%	13 439	12.9%	15 854	15.2%	3 299	18.5%	307.3%
Capital Expenditure Functional	**482 704**	**512 287**	**43 324**	**9.0%**	**90 483**	**18.7%**	**13 444**	**2.6%**	**95 180**	**18.6%**	**242 431**	**47.3%**	**80 765**	**50.6%**	**17.8%**
Municipal governance and administration	**22 645**	**30 725**	**-**	**-**	**1 249**	**5.5%**	**385**	**1.3%**	**5 330**	**17.3%**	**6 963**	**22.7%**	**2 407**	**37.8%**	**121.4%**
Executive and Council	3 643	3 643	-	-	28	.8%	10	.3%	(988)	(27.1%)	(950)	(26.1%)	260	38.4%	(479.4%)
Finance and administration	18 910	26 990	-	-	1 220	6.5%	375	1.4%	6 318	23.4%	7 913	29.3%	2 147	37.9%	194.2%
Internal audit	91	91	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 804**	**18 244**	**-**	**-**	**421**	**2.0%**	**342**	**1.9%**	**1 027**	**5.6%**	**1 790**	**9.8%**	**(756)**	**7.8%**	**(236.0%)**
Community and Social Services	7 987	8 427	-	-	421	5.3%	342	4.1%	1 034	12.3%	1 797	21.3%	745	13.4%	38.8%
Sport And Recreation	503	503	-	-	-	-	-	-	-	-	-	-	(1 523)	46.8%	(100.0%)
Public Safety	11 815	8 815	-	-	-	-	-	-	(7)	(.1%)	(7)	(.1%)	22	.1%	(129.4%)
Housing	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**323 713**	**316 361**	**35 195**	**10.9%**	**75 476**	**23.3%**	**9 172**	**2.9%**	**61 803**	**19.5%**	**181 646**	**57.4%**	**66 875**	**31.7%**	**(7.6%)**
Planning and Development	291 712	306 967	34 576	11.9%	75 476	25.9%	9 172	3.0%	61 803	20.1%	181 027	59.0%	66 810	28.8%	(7.5%)
Road Transport	32 001	9 394	619	1.9%	-	-	-	-	-	-	619	6.6%	65	51.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**115 542**	**146 957**	**8 128**	**7.0%**	**13 338**	**11.5%**	**3 545**	**2.4%**	**27 020**	**18.4%**	**52 030**	**35.4%**	**12 239**	**116.9%**	**120.8%**
Energy sources	46 917	46 917	-	-	-	-	-	-	4 120	8.8%	4 120	8.8%	1 281	18.8%	221.6%
Water Management	48 800	88 215	8 128	16.7%	13 338	27.3%	3 545	4.0%	22 539	25.6%	47 550	53.9%	10 972	92.4%	105.4%
Waste Water Management	19 275	11 275	-	-	-	-	-	-	-	-	-	-	(14)	945.3%	(100.0%)
Waste Management	550	550	-	-	-	-	-	-	360	65.5%	360	65.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**5 825 116**	**5 861 506**	**-**	**-**	**-**	**-**	**2 160 900**	**36.9%**	**2 858 209**	**48.8%**	**5 019 109**	**85.6%**	**2 808 272**	**150.4%**	**1.8%**
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%	2 858 209	1 246.8%	5 019 109	2 189.3%	2 808 272	4 614.1%	1.8%
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%**	**(83 765)**	**1.5%**	**(295 333)**	**5.3%**	**(25 830)**	**.4%**	**224.3%**
Suppliers and employees	(5 326 998)	(5 476 629)	(78 470)	1.5%	(78 500)	1.5%	(54 598)	1.0%	(83 765)	1.5%	(295 333)	5.4%	(25 830)	.5%	224.3%

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%**	**2 774 445**	**825.5%**	**4 723 776**	**1 405.5%**	**2 782 441**	**5 066.6%**	**(.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	**(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%)**	**2 774 445**	**(1 008.4%)**	**4 723 776**	**(1 717.0%)**	**2 782 441**	**(1 514.4%)**	**(.3%)**
Cash/cash equivalents at the year begin:	542 172	542 172	-	-	(78 470)	(14.5%)	(156 779)	(28.9%)	1 979 523	365.1%	-	-	6 354 710	-	(68.8%)
Cash/cash equivalents at the year end:	**433 914**	**267 052**	**(78 470)**	**(18.1%)**	**(156 970)**	**(36.2%)**	**1 949 523**	**730.0%**	**4 753 968**	**1 780.2%**	**4 753 968**	**1 780.2%**	**9 137 152**	**(5 767.9%)**	**(48.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	67 296	3.0%	(1 174)	(.1%)	46 498	2.0%	2 163 202	95.1%	2 275 822	22.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	169 958	19.5%	34 520	4.0%	36 098	4.1%	629 688	72.4%	870 263	8.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	48 177	5.3%	18 373	2.0%	21 691	2.4%	829 364	90.4%	917 604	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 088	3.2%	3 806	.5%	15 015	2.1%	682 421	94.2%	724 330	7.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 310	2.5%	2 157	.3%	13 081	1.7%	731 114	95.5%	765 662	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	658	1.3%	668	1.3%	664	1.3%	50 523	96.2%	52 513	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	122 333	3.1%	(5 234)	(.1%)	61 107	1.6%	3 721 450	95.4%	3 899 656	37.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29 206	3.6%	8 099	1.0%	17 580	2.2%	751 934	93.2%	806 819	7.8%	-	-	-	-
Total By Income Source	**480 025**	**4.7%**	**61 215**	**.6%**	**211 735**	**2.1%**	**9 559 694**	**92.7%**	**10 312 669**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	16 098	9.9%	8 470	5.2%	6 424	4.0%	130 869	80.9%	161 861	1.6%	-	-	-	-
Commercial	157 315	22.8%	38 334	5.6%	34 533	5.0%	458 641	66.6%	688 823	6.7%	-	-	-	-
Households	245 263	3.0%	(16 289)	(.2%)	135 912	1.7%	7 699 472	95.5%	8 064 358	78.2%	-	-	-	-
Other	61 349	4.4%	30 700	2.2%	34 865	2.5%	1 270 713	90.9%	1 397 627	13.6%	-	-	-	-
Total By Customer Group	**480 025**	**4.7%**	**61 215**	**.6%**	**211 735**	**2.1%**	**9 559 694**	**92.7%**	**10 312 669**	**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	40	376.1%	(0)	(.3%)	(0)	(.3%)	(29)	(275.4%)	11	-
Bulk Water	78 821	28.4%	-	-	57 113	20.6%	141 281	51.0%	277 215	32.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	643	100.0%	643	.1%
Trade Creditors	419 584	74.3%	13 316	2.4%	11 212	2.0%	120 241	21.3%	564 353	65.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(193)	(.9%)	-	-	-	-	22 670	100.9%	22 478	2.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**498 252**	**57.6%**	**13 316**	**1.5%**	**68 325**	**7.9%**	**284 806**	**32.9%**	**864 699**	**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: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**302 233**	**315 039**	**9 278**	**3.1%**	**91 148**	**30.2%**	**64 616**	**20.5%**	**23 873**	**7.6%**	**188 915**	**60.0%**	**40 069**	**89.5%**	**(40.4%)**
Exchange Revenue															
Service charges - Electricity	77 685	77 685	1 295	1.7%	28 342	36.5%	8 312	10.7%	17 312	22.3%	55 261	71.1%	21 728	65.8%	(20.3%)
Service charges - Water	5 654	5 654	635	11.2%	1 933	34.2%	1 627	28.8%	1 538	27.2%	5 734	101.4%	1 590	117.9%	(3.2%)
Service charges - Waste Water Management	7 483	7 483	482	6.4%	1 594	21.3%	1 699	22.7%	1 311	17.5%	5 085	68.0%	1 484	80.6%	(11.7%)
Service charges - Waste Management	2 070	2 070	481	23.2%	1 470	71.0%	1 427	68.9%	1 286	62.1%	4 664	225.3%	1 360	268.9%	(5.4%)
Sale of Goods and Rendering of Services	854	1 308	52	6.1%	111	13.0%	109	8.3%	107	8.2%	379	29.0%	147	65.0%	(27.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 500	14 500	2 078	14.3%	3 928	27.1%	3 980	27.5%	4 047	27.9%	14 033	96.8%	4 769	130.0%	(15.1%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	343	343	151	44.1%	47	13.7%	29	8.5%	9	2.6%	236	68.9%	107	72.9%	(91.7%)
Licences or permits	11 806	11 806	332	2.8%	1 012	8.6%	1 073	9.1%	937	7.9%	3 354	28.4%	2 235	46.1%	(58.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	18 014	18 014	1 652	9.2%	731	4.1%	243	1.4%	3 161	17.5%	5 788	32.1%	-	-	(100.0%)
Non-Exchange Revenue															
Property rates	10 637	22 971	638	6.0%	9 384	88.2%	4 574	19.9%	(9 204)	(40.1%)	5 392	23.5%	3 338	127.7%	(375.7%)
Surcharges and Taxes	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	1 000	940	94.0%	-	-	2 376	237.6%	-	-	3 315	331.5%	2 403	804.5%	(100.0%)
Licences or permits	506	519	-	-	3	.6%	-	-	1	.2%	4	.8%	-	5.4%	(100.0%)
Transfer and subsidies - Operational	151 681	151 681	241	.2%	41 776	27.5%	38 178	25.2%	2 750	1.8%	82 946	54.7%	906	94.9%	203.4%
Interest Receivables	-	-	271	-	803	-	946	-	604	-	2 624	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	30	-	13	-	43	-	14	-	100	-	(0)	-	(3 701.6%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**280 764**	**279 536**	**11 813**	**4.2%**	**77 989**	**27.8%**	**40 926**	**14.6%**	**32 799**	**11.7%**	**163 528**	**58.5%**	**80 067**	**82.4%**	**(59.0%)**
Employee related costs	88 063	94 959	66	.1%	32 966	37.4%	24 711	26.0%	15 881	16.7%	73 624	77.5%	25 087	94.8%	(36.7%)
Remuneration of councillors	7 801	7 801	-	-	1 988	25.5%	2 612	33.5%	1 112	14.3%	5 713	73.2%	3 633	78.1%	(69.4%)
Bulk purchases - electricity	49 074	49 074	5 539	11.3%	16 012	32.6%	-	-	7 870	16.0%	29 421	60.0%	139	80.3%	5 553.9%
Inventory consumed	15 086	19 052	162	1.1%	5 040	33.4%	3 255	17.1%	783	4.1%	9 239	48.5%	4 845	79.9%	(83.8%)
Debt impairment	4 537	4 537	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	18 738	18 738	630	3.4%	631	3.4%	-	-	-	-	1 261	6.7%	-	-	-
Interest,Dividends and Rent on Land	8 010	9 010	2 169	27.1%	5	.1%	926	10.3%	126	1.4%	3 226	35.8%	215	55.7%	(41.6%)
Contracted services	49 985	44 072	1 645	3.3%	15 182	30.4%	5 211	11.8%	3 709	8.4%	25 746	58.4%	27 260	146.2%	(86.4%)
Transfers and subsidies	1 559	1 284	176	11.3%	656	42.1%	6	.4%	74	5.8%	912	71.1%	-	100.0%	(100.0%)
Irrecoverable debts written off	9 000	9 000	-	-	-	-	-	-	-	-	-	-	13 126	145.8%	(100.0%)
Operational Cost and Other Cost	28 911	22 010	1 427	4.9%	5 509	19.1%	4 207	19.1%	3 243	14.7%	14 385	65.4%	5 762	83.1%	(43.7%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**21 469**	**35 504**	**(2 536)**		**13 159**		**23 690**		**(8 925)**		**25 387**		**(39 998)**		
Transfers and subsidies - capital (monetary allocations)	49 179	64 919	-	-	15 746	32.0%	4 859	7.5%	29 447	45.4%	50 052	77.1%	24 292	86.6%	21.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**70 648**	**100 423**	**(2 536)**		**28 905**		**28 549**		**20 521**		**75 439**		**(15 707)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**70 648**	**100 423**	**(2 536)**		**28 905**		**28 549**		**20 521**		**75 439**		**(15 707)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**70 648**	**100 423**	**(2 536)**		**28 905**		**28 549**		**20 521**		**75 439**		**(15 707)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**70 648**	**100 423**	**(2 536)**		**28 905**		**28 549**		**20 521**		**75 439**		**(15 707)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**55 009**	**68 915**	**2 708**	**4.9%**	**4 398**	**8.0%**	**24 538**	**35.6%**	**51**	**.1%**	**31 695**	**46.0%**	**14 023**	**77.3%**	**(99.6%)**
National Government	49 179	65 099	2 708	5.5%	4 361	8.9%	24 342	37.4%	22	-	31 433	48.3%	14 023	77.6%	(99.8%)
Provincial Government	80	80	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**49 259**	**65 179**	**2 708**	**5.5%**	**4 361**	**8.9%**	**24 342**	**37.3%**	**22**	**-**	**31 433**	**48.2%**	**14 023**	**77.6%**	**(99.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 750	3 736	-	-	36	.6%	196	5.2%	29	.8%	261	7.0%	-	-	(100.0%)
Capital Expenditure Functional	**55 009**	**68 915**	**2 708**	**4.9%**	**4 398**	**8.0%**	**24 538**	**35.6%**	**51**	**.1%**	**31 695**	**46.0%**	**14 023**	**77.3%**	**(99.6%)**
Municipal governance and administration	**3 200**	**1 236**	**-**	**-**	**36**	**1.1%**	**196**	**15.8%**	**(179)**	**(14.5%)**	**53**	**4.3%**	**-**	**-**	**(100.0%)**
Executive and Council	50	36	-	-	36	72.9%	-	-	-	-	36	100.0%	-	-	-
Finance and administration	3 150	1 200	-	-	-	-	196	16.3%	(179)	(14.9%)	17	1.4%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 568**	**13 433**	**-**	**-**	**1 479**	**15.5%**	**704**	**5.2%**	**-**	**-**	**2 183**	**16.3%**	**1 851**	**91.7%**	**(100.0%)**
Community and Social Services	80	80	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 488	13 353	-	-	1 479	15.6%	704	5.3%	-	-	2 183	16.3%	1 851	93.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 106**	**19 356**	**-**	**-**	**967**	**9.6%**	**8 946**	**46.2%**	**-**	**-**	**9 913**	**51.2%**	**2 294**	**54.7%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 106	19 356	-	-	967	9.6%	8 946	46.2%	-	-	9 913	51.2%	2 294	54.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**32 135**	**34 890**	**2 708**	**8.4%**	**1 915**	**6.0%**	**14 693**	**42.1%**	**230**	**.7%**	**19 545**	**56.0%**	**9 878**	**77.8%**	**(97.7%)**
Energy sources	2 000	2 000	-	-	-	-	-	-	208	10.4%	208	10.4%	-	-	(100.0%)
Water Management	30 135	29 523	2 708	9.0%	1 915	6.4%	13 717	46.5%	22	.1%	18 361	62.2%	9 539	80.0%	(99.8%)
Waste Water Management	-	3 367	-	-	-	-	976	29.0%	-	-	976	29.0%	339	70.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**300 355**	**322 726**	**32 842**	**10.9%**	**86 173**	**28.7%**	**98 175**	**30.4%**	**30 308**	**9.4%**	**247 498**	**76.7%**	**46 648**	**101.1%**	**(35.0%)**
Property rates	4 906	11 073	136	2.8%	374	7.6%	591	5.3%	280	2.5%	1 380	12.5%	817	38.3%	(65.7%)
Service charges	79 226	79 226	170	.2%	463	.6%	634	.8%	656	.8%	1 923	2.4%	803	2.7%	(18.3%)
Other revenue	13 913	14 043	27 181	195.4%	84 903	610.3%	90 717	646.0%	28 816	205.2%	231 616	1 649.4%	44 917	2 471.6%	(35.8%)
Transfers and Subsidies - Operational	151 681	151 681	5 312	3.5%	329	.2%	6 112	4.0%	410	.3%	12 162	8.0%	24	2.8%	1 621.7%
Transfers and Subsidies - Capital	49 179	64 919	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 450	1 784	43	3.0%	105	7.2%	122	6.8%	146	8.2%	415	23.3%	87	20.7%	67.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(228 571)**	**(226 975)**	**(8 082)**	**3.5%**	**(25 661)**	**11.2%**	**(23 121)**	**10.2%**	**(18 934)**	**8.3%**	**(75 798)**	**33.4%**	**(34 848)**	**43.1%**	**(45.7%)**
Suppliers and employees	(228 571)	(226 975)	(8 082)	3.5%	(25 661)	11.2%	(23 121)	10.2%	(18 934)	8.3%	(75 798)	33.4%	(34 848)	43.1%	(45.7%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**71 785**	**95 751**	**24 760**	**34.5%**	**60 512**	**84.3%**	**75 054**	**78.4%**	**11 374**	**11.9%**	**171 700**	**179.3%**	**11 800**	**205.9%**	**(3.6%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(55 009)**	**(68 915)**	**(10 649)**	**19.4%**	**(960)**	**1.7%**	**(24 083)**	**34.9%**	**(37)**	**.1%**	**(35 730)**	**51.8%**	**(17 071)**	**79.7%**	**(99.8%)**
Capital assets	(55 009)	(68 915)	(10 649)	19.4%	(960)	1.7%	(24 083)	34.9%	(37)	.1%	(35 730)	51.8%	(17 071)	79.7%	(99.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(55 009)**	**(68 915)**	**(10 649)**	**19.4%**	**(960)**	**1.7%**	**(24 083)**	**34.9%**	**(37)**	**.1%**	**(35 730)**	**51.8%**	**(17 071)**	**79.7%**	**(99.8%)**
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	**16 776**	**26 836**	**14 111**	**84.1%**	**59 552**	**355.0%**	**50 971**	**189.9%**	**11 337**	**42.2%**	**135 970**	**506.7%**	**(5 272)**	**417.7%**	**(315.0%)**
Cash/cash equivalents at the year begin:	26 064	4 844	22 718	87.2%	18 981	72.8%	78 572	1 622.0%	129 543	2 674.2%	22 718	469.0%	222 809	1 559.3%	(41.9%)
Cash/cash equivalents at the year end:	**42 839**	**31 680**	**18 973**	**44.3%**	**78 534**	**183.3%**	**129 543**	**408.9%**	**140 874**	**444.7%**	**140 874**	**444.7%**	**217 603**	**473.1%**	**(35.3%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	13	-	29	-	248	-	528 678	99.9%	528 969	66.6%
Bulk Water	-	-	-	-	-	-	18 848	100.0%	18 848	2.4%
PAYE deductions	11 732	39.0%	5 049	16.8%	2 627	8.7%	10 637	35.4%	30 045	3.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	377	6.7%	3 924	69.5%	-	-	1 346	23.8%	5 647	.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 138	3.5%	645	.4%	524	.3%	170 260	95.9%	177 567	22.4%
Auditor-General	-	-	-	-	-	-	5 588	100.0%	5 588	.7%
Other	6 049	22.4%	66	.2%	705	2.6%	20 197	74.8%	27 018	3.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**24 309**	**3.1%**	**9 715**	**1.2%**	**4 104**	**.5%**	**755 553**	**95.2%**	**793 681**	**100.0%**

Contact Details

Municipal Manager	Mr Andrew Elliot Pholose	014 403 5006
Chief Financial Officer	Ms Tebogo Zelda Mogapi	082 426 1873

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 136 908**	**1 133 342**	**395 465**	**34.8%**	**303 753**	**26.7%**	**207 088**	**18.3%**	**86 659**	**7.6%**	**992 964**	**87.6%**	**122 162**	**101.3%**	**(29.1%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	198 188	198 188	65 772	33.2%	25 923	13.1%	(17 667)	(8.9%)	38 331	19.3%	112 359	56.7%	43 942	92.4%	(12.8%)
Service charges - Waste Water Management	5 180	5 180	541	10.4%	1 250	24.1%	1 091	21.1%	1 402	27.1%	4 285	82.7%	1 305	95.6%	7.4%
Service charges - Waste Management	14 109	14 109	3 515	24.9%	3 430	24.3%	3 424	24.3%	3 419	24.2%	13 789	97.7%	3 320	101.9%	3.0%
Sale of Goods and Rendering of Services	1 418	1 418	191	13.4%	94	6.6%	348	24.6%	248	17.5%	881	62.1%	111	131.9%	123.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	60 358	60 358	9 801	16.2%	10 176	16.9%	310	.5%	10 012	16.6%	30 299	50.2%	16 147	106.8%	(38.0%)
Interest earned from Current and Non Current Assets	13 097	8 727	2 623	20.0%	1 741	13.3%	2 060	23.6%	1 685	19.3%	8 108	92.9%	2 875	105.9%	(41.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	101	31	8	8.4%	7	6.7%	15	48.1%	16	50.2%	46	147.6%	2	5.9%	691.0%
Licences or permits	3 328	3 328	128	3.8%	136	4.1%	1 357	40.8%	113	3.4%	1 734	52.1%	458	185.3%	(75.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 014	2 014	481	23.9%	619	30.7%	394	19.5%	171	8.5%	1 665	82.7%	102	87.6%	66.6%
Non-Exchange Revenue															
Property rates	174 056	174 056	43 294	24.9%	43 259	24.9%	43 298	24.9%	4 329	2.5%	134 181	77.1%	40 060	114.2%	(89.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 899	1 899	-	-	-	-	2 759	145.3%	-	-	2 759	145.3%	588	101.4%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	627 463	628 337	258 441	41.2%	205 988	32.8%	157 997	25.1%	17 332	2.8%	639 757	101.8%	2 597	99.8%	567.4%
Interest Receivables	35 698	35 698	10 670	29.9%	11 130	31.2%	11 448	32.1%	9 602	26.9%	42 850	120.0%	10 201	110.2%	(5.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	253	-	-	-	253	-	452	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 453 744**	**1 450 634**	**194 494**	**13.4%**	**337 212**	**23.2%**	**240 643**	**16.6%**	**214 033**	**14.8%**	**986 382**	**68.0%**	**289 456**	**86.6%**	**(26.1%)**
Employee related costs	373 102	373 456	87 002	23.3%	57 925	15.5%	116 236	31.1%	88 385	23.7%	349 548	93.6%	85 063	79.3%	3.9%
Remuneration of councillors	32 329	32 329	6 438	19.9%	8 406	26.0%	4 996	15.5%	10 579	32.7%	30 419	94.1%	9 344	87.9%	13.2%
Bulk purchases - electricity	46 620	46 620	8 713	18.7%	10 850	23.3%	9 394	20.1%	10 407	22.3%	39 364	84.4%	7 544	79.7%	37.9%
Inventory consumed	189 153	189 153	(2 441)	(1.3%)	96 415	51.0%	(76 110)	(40.2%)	278	.1%	18 143	9.6%	(1 808)	54.8%	(115.4%)
Debt impairment	309 909	309 909	-	-	51 220	16.5%	100 360	32.4%	21 644	7.0%	173 225	55.9%	-	96.3%	(100.0%)
Depreciation, Amortisation and Impairment	186 561	186 561	31 506	16.9%	36 002	19.3%	32 425	17.4%	17 764	9.5%	117 697	63.1%	43 561	104.4%	(59.2%)
Interest,Dividends and Rent on Land	2 597	2 597	233	9.0%	287	11.1%	49	1.9%	564	21.7%	1 133	43.6%	489	96.9%	15.4%
Contracted services	204 518	195 035	42 337	20.7%	48 554	23.7%	32 521	16.7%	35 310	18.1%	158 721	81.4%	43 825	89.7%	(19.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	2 340	1 106	-	75	-	835	35.7%	16 589	708.8%	18 606	795.0%	72 940	-	(77.3%)
Operational Cost and Other Cost	108 955	112 633	19 599	18.0%	26 912	24.7%	19 515	17.3%	12 057	10.7%	78 083	69.3%	28 194	80.8%	(57.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	422	-	-	-	422	-	-	-	-
Other Losses	-	-	-	-	566	-	-	-	456	-	1 022	-	304	-	50.1%
Surplus/(Deficit)	**(316 836)**	**(317 292)**	**200 971**		**(33 459)**		**(33 555)**		**(127 374)**		**6 583**		**(167 294)**		
Transfers and subsidies - capital (monetary allocations)	225 068	232 220	19 005	8.4%	64 256	28.5%	17 962	7.7%	73 905	31.8%	175 128	75.4%	49 081	73.3%	50.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(91 768)**	**(85 072)**	**219 975**		**30 796**		**(15 593)**		**(53 468)**		**181 710**		**(118 212)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(91 768)**	**(85 072)**	**219 975**		**30 796**		**(15 593)**		**(53 468)**		**181 710**		**(118 212)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(91 768)**	**(85 072)**	**219 975**		**30 796**		**(15 593)**		**(53 468)**		**181 710**		**(118 212)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(91 768)**	**(85 072)**	**219 975**		**30 796**		**(15 593)**		**(53 468)**		**181 710**		**(118 212)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**225 068**	**235 890**	**16 486**	**7.3%**	**57 587**	**25.6%**	**19 219**	**8.1%**	**61 821**	**26.2%**	**155 113**	**65.8%**	**71 299**	**79.0%**	**(13.3%)**
National Government	225 068	232 220	16 486	7.3%	57 379	25.5%	19 048	8.2%	61 828	26.6%	154 742	66.6%	70 854	80.6%	(12.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**225 068**	**232 220**	**16 486**	**7.3%**	**57 379**	**25.5%**	**19 048**	**8.2%**	**61 828**	**26.6%**	**154 742**	**66.6%**	**70 854**	**80.6%**	**(12.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 670	-	-	209	-	170	4.6%	(7)	(.2%)	372	10.1%	445	19.5%	(101.6%)
Capital Expenditure Functional	**225 068**	**235 890**	**16 486**	**7.3%**	**57 587**	**25.6%**	**19 219**	**8.1%**	**61 821**	**26.2%**	**155 113**	**65.8%**	**71 299**	**79.0%**	**(13.3%)**
Municipal governance and administration	**-**	**1 200**	**-**	**-**	**209**	**-**	**170**	**14.2%**	**(7)**	**(.6%)**	**372**	**31.0%**	**109**	**15.6%**	**(106.5%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	1 200	-	-	209	-	170	14.2%	(7)	(.6%)	372	31.0%	109	15.6%	(106.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16 000**	**12 970**	**-**	**-**	**2 731**	**17.1%**	**-**	**-**	**5 691**	**43.9%**	**8 421**	**64.9%**	**336**	**46.6%**	**1 595.8%**
Community and Social Services	16 000	12 000	-	-	2 731	17.1%	-	-	5 691	47.4%	8 421	70.2%	336	46.6%	1 595.8%
Sport And Recreation	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	470	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**85 000**	**137 004**	**6 578**	**7.7%**	**29 442**	**34.6%**	**11 345**	**8.3%**	**42 559**	**31.1%**	**89 924**	**65.6%**	**24 732**	**86.2%**	**72.1%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	85 000	137 004	6 578	7.7%	29 442	34.6%	11 345	8.3%	42 559	31.1%	89 924	65.6%	24 732	86.2%	72.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**124 068**	**84 715**	**9 908**	**8.0%**	**25 206**	**20.3%**	**7 703**	**9.1%**	**13 579**	**16.0%**	**56 396**	**66.6%**	**46 122**	**78.4%**	**(70.6%)**
Energy sources	7 000	14 562	328	4.7%	-	-	822	5.6%	952	6.5%	2 103	14.4%	1 212	54.1%	(21.4%)
Water Management	88 068	50 304	4 726	5.4%	12 869	14.6%	9 699	19.3%	7 623	15.2%	34 918	69.4%	44 184	79.3%	(82.7%)
Waste Water Management	27 000	19 849	4 854	18.0%	12 337	45.7%	(2 818)	(14.2%)	5 004	25.2%	19 376	97.6%	726	86.9%	589.6%
Waste Management	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 122 302**	**1 122 302**	**41 630**	**3.7%**	**426 995**	**38.0%**	**425 521**	**37.9%**	**205 346**	**18.3%**	**1 099 492**	**98.0%**	**143 798**	**55.9%**	**42.8%**
Property rates	90 509	90 509	23 078	25.5%	6 820	7.5%	21 991	24.3%	20 380	22.5%	72 269	79.8%	14 906	84.5%	36.7%
Service charges	82 666	82 666	(49 012)	(59.3%)	108 400	131.1%	8 115	9.8%	23 492	28.4%	90 995	110.1%	(23 260)	30.9%	(201.0%)
Other revenue	76 918	76 918	(256 203)	(333.1%)	41 782	54.3%	164 302	213.6%	158 676	206.3%	108 556	141.1%	147 017	(7 277.0%)	7.9%
Transfers and Subsidies - Operational	627 463	627 463	258 895	41.3%	205 433	32.7%	156 134	24.9%	-	-	620 462	98.9%	-	98.8%	-
Transfers and Subsidies - Capital	225 068	225 068	60 434	26.9%	61 844	27.5%	70 790	31.5%	-	-	193 068	85.8%	-	92.3%	-
Interest	19 678	19 678	4 438	22.6%	2 716	13.8%	4 189	21.3%	2 799	14.2%	14 141	71.9%	5 134	59.3%	(45.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(957 274)**	**(957 274)**	**94 990**	**(9.9%)**	**(137 872)**	**14.4%**	**(82 974)**	**8.7%**	**(53 343)**	**5.6%**	**(179 199)**	**18.7%**	**(104 383)**	**(16.8%)**	**(48.9%)**
Suppliers and employees	(957 274)	(957 274)	94 990	(9.9%)	(137 872)	14.4%	(82 974)	8.7%	(53 343)	5.6%	(179 199)	18.7%	(104 383)	(16.8%)	(48.9%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**165 028**	**165 028**	**136 620**	**82.8%**	**289 123**	**175.2%**	**342 547**	**207.6%**	**152 003**	**92.1%**	**920 293**	**557.7%**	**39 415**	**1 043.3%**	**285.6%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**9**	**-**	**253**	**-**	**-**	**-**	**262**	**-**	**452**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	9	-	253	-	-	-	262	-	452	-	(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	**(258 828)**	**(258 828)**	**(16 486)**	**6.4%**	**(57 587)**	**22.2%**	**(19 219)**	**7.4%**	**(61 821)**	**23.9%**	**(155 113)**	**59.9%**	**(71 299)**	**62.7%**	**(13.3%)**
Capital assets	(258 828)	(258 828)	(16 486)	6.4%	(57 587)	22.2%	(19 219)	7.4%	(61 821)	23.9%	(155 113)	59.9%	(71 299)	62.7%	(13.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(258 828)**	**(258 828)**	**(16 486)**	**6.4%**	**(57 579)**	**22.2%**	**(18 966)**	**7.3%**	**(61 821)**	**23.9%**	**(154 852)**	**59.8%**	**(70 847)**	**62.5%**	**(12.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(3 513)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	(3 513)	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(9 987)**	**(9 987)**	**-**	**-**	**(9 014)**	**90.3%**	**(2 519)**	**25.2%**	**(117)**	**1.2%**	**(11 649)**	**116.6%**	**(457)**	**6.4%**	**(74.5%)**
Repayment of borrowing	(9 987)	(9 987)	-	-	(9 014)	90.3%	(2 519)	25.2%	(117)	1.2%	(11 649)	116.6%	(457)	6.4%	(74.5%)
Net Cash from/(used) Financing Activities	**(9 987)**	**(9 987)**	**-**	**-**	**(9 014)**	**90.3%**	**(2 519)**	**25.2%**	**(117)**	**1.2%**	**(11 649)**	**116.6%**	**(3 970)**	**102.9%**	**(97.1%)**
Net Increase/(Decrease) in cash held	**(103 787)**	**(103 787)**	**120 133**	**(115.7%)**	**222 531**	**(214.4%)**	**321 062**	**(309.3%)**	**90 065**	**(86.8%)**	**753 791**	**(726.3%)**	**(35 402)**	**(242.9%)**	**(354.4%)**
Cash/cash equivalents at the year begin:	468 275	468 275	55 585	11.9%	175 698	37.5%	398 229	85.0%	719 291	153.6%	55 585	11.9%	642 493	229.4%	12.0%
Cash/cash equivalents at the year end:	**364 487**	**364 487**	**120 133**	**33.0%**	**398 229**	**109.3%**	**719 291**	**197.3%**	**809 356**	**222.1%**	**809 356**	**222.1%**	**607 091**	**(282.3%)**	**33.3%**

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	69 804	8.4%	20 466	2.5%	18 729	2.3%	722 397	86.9%	831 396	46.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 117	4.4%	10 043	1.9%	7 958	1.5%	481 924	92.1%	523 042	29.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	726	4.7%	876	5.7%	343	2.2%	13 352	87.3%	15 296	.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 607	4.0%	1 291	2.0%	1 290	2.0%	59 276	92.0%	64 464	3.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 000	4.3%	6 873	2.1%	6 793	2.1%	300 468	91.6%	328 135	18.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	535	1.7%	158	.5%	151	.5%	29 768	97.2%	30 612	1.7%	7 221	23.6%	-	-
Total By Income Source	**110 788**	**6.2%**	**39 708**	**2.2%**	**35 264**	**2.0%**	**1 607 184**	**89.6%**	**1 792 945**	**100.0%**	**7 221**	**.4%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18 474	4.9%	10 318	2.8%	8 687	2.3%	336 318	90.0%	373 798	20.8%	-	-	-	-
Commercial	26 357	7.0%	10 932	2.9%	8 203	2.2%	328 611	87.8%	374 103	20.9%	-	-	-	-
Households	65 526	6.3%	18 350	1.8%	18 274	1.8%	935 167	90.2%	1 037 317	57.9%	-	-	-	-
Other	431	5.6%	107	1.4%	100	1.3%	7 088	91.7%	7 727	.4%	7 221	93.5%	-	-
Total By Customer Group	**110 788**	**6.2%**	**39 708**	**2.2%**	**35 264**	**2.0%**	**1 607 184**	**89.6%**	**1 792 945**	**100.0%**	**7 221**	**.4%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 224	67.8%	550	5.2%	2 451	23.0%	435	4.1%	10 660	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 224**	**67.8%**	**550**	**5.2%**	**2 451**	**23.0%**	**435**	**4.1%**	**10 660**	**100.0%**

Contact Details

Municipal Manager	Mr Mokopane V Letsoalo	014 555 1307
Chief Financial Officer	Mr Mzwandile Mkhize	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: BOJANALA PLATINUM (DC37)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**463 020**	**463 020**	**182 009**	**39.3%**	**147 012**	**31.8%**	**113 807**	**24.6%**	**10 068**	**2.2%**	**452 896**	**97.8%**	**122 286**	**103.7%**	**(91.8%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	11	-	(100.0%)
Interest earned from Current and Non Current Assets	35 547	35 547	6 148	17.3%	6 380	17.9%	5 801	16.3%	7 336	20.6%	25 665	72.2%	16 816	249.6%	(56.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	873	-	504	-	652	-	88	-	2 117	-	3 655	-	(97.6%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 010	3 010	-	-	-	-	931	30.9%	6	.2%	937	31.1%	(790)	-	(100.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	424 463	424 463	174 987	41.2%	140 128	33.0%	106 424	25.1%	2 638	.6%	424 178	99.9%	102 594	99.3%	(97.4%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**494 567**	**533 260**	**110 728**	**22.4%**	**126 988**	**25.7%**	**106 624**	**20.0%**	**120 503**	**22.6%**	**464 842**	**87.2%**	**128 352**	**85.9%**	**(6.1%)**
Employee related costs	276 016	263 076	57 031	20.7%	56 791	20.6%	56 177	21.4%	60 618	23.0%	230 617	87.7%	64 203	81.7%	(5.6%)
Remuneration of councillors	24 116	24 116	5 351	22.2%	6 274	26.0%	5 452	22.6%	6 198	25.7%	23 275	96.5%	5 343	86.8%	16.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 739	2 739	401	14.6%	196	7.1%	189	6.9%	322	11.8%	1 108	40.5%	3 488	-	(90.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	10 000	10 000	-	-	-	-	3 332	33.3%	2 247	22.5%	5 579	55.8%	6 008	60.1%	(62.6%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	(6)	-	-	-	(6)	-	567	-	(100.0%)
Contracted services	127 514	172 757	30 031	23.6%	47 640	37.4%	24 536	14.2%	40 054	23.2%	142 261	82.3%	36 055	90.2%	11.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	54 181	60 571	17 914	33.1%	16 080	29.7%	16 943	28.0%	11 063	18.3%	62 000	102.4%	12 689	86.4%	(12.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	8	-	-	-	-	-	8	-	-	-	-
Surplus/(Deficit)	**(31 547)**	**(70 240)**	**71 281**		**20 024**		**7 184**		**(110 435)**		**(11 946)**		**(6 066)**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	511	-	(511)	-	-	-	-	-	1 497	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(31 547)**	**(70 240)**	**71 281**		**20 535**		**6 673**		**(110 435)**		**(11 946)**		**(4 570)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(31 547)**	**(70 240)**	**71 281**		**20 535**		**6 673**		**(110 435)**		**(11 946)**		**(4 570)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(31 547)**	**(70 240)**	**71 281**		**20 535**		**6 673**		**(110 435)**		**(11 946)**		**(4 570)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(31 547)**	**(70 240)**	**71 281**		**20 535**		**6 673**		**(110 435)**		**(11 946)**		**(4 570)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**32 950**	**61 821**	**183 679**	**557.4%**	**19 336**	**58.7%**	**2 434**	**3.9%**	**(126 703)**	**(205.0%)**	**78 747**	**127.4%**	**32 535**	**45.1%**	**(489.4%)**
National Government	-	-	994	-	133	-	-	-	-	-	1 127	-	302	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**994**	**-**	**133**	**-**	**-**	**-**	**-**	**-**	**1 127**	**-**	**302**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 950	61 821	182 685	554.4%	19 204	58.3%	2 434	3.9%	(126 703)	(205.0%)	77 620	125.6%	32 233	44.7%	(493.1%)
Capital Expenditure Functional	**32 950**	**61 821**	**183 679**	**557.4%**	**19 336**	**58.7%**	**2 434**	**3.9%**	**(126 703)**	**(205.0%)**	**78 747**	**127.4%**	**32 535**	**45.1%**	**(489.4%)**
Municipal governance and administration	**3 750**	**3 150**	**133 507**	**3 560.2%**	**231**	**6.2%**	**29**	**.9%**	**(133 114)**	**(4 225.8%)**	**653**	**20.7%**	**24 204**	**41.3%**	**(650.0%)**
Executive and Council	1 950	1 350	379	19.4%	80	4.1%	29	2.1%	-	-	487	36.1%	29	19.6%	(100.0%)
Finance and administration	1 800	1 800	133 129	7 396.0%	151	8.4%	-	-	(133 114)	(7 395.2%)	166	9.2%	24 175	41.4%	(650.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 350**	**9 200**	**5 923**	**63.3%**	**-**	**-**	**-**	**-**	**988**	**10.7%**	**6 911**	**75.1%**	**248**	**67.1%**	**297.7%**
Community and Social Services	3 550	3 300	2 388	67.3%	-	-	-	-	336	10.2%	2 724	82.6%	(85)	63.2%	(495.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 500	5 900	2 887	52.5%	-	-	-	-	651	11.0%	3 538	60.0%	334	-	95.3%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	300	-	648	216.1%	-	-	-	-	0	-	648	-	-	23.8%	(100.0%)
Economic and Environmental Services	**7 400**	**20 471**	**38 620**	**521.9%**	**10 138**	**137.0%**	**1 496**	**7.3%**	**2 637**	**12.9%**	**52 891**	**258.4%**	**8 083**	**60.9%**	**(67.4%)**
Planning and Development	200	-	215	107.7%	-	-	-	-	-	-	215	-	-	35.6%	-
Road Transport	7 200	20 471	38 404	533.4%	10 138	140.8%	1 496	7.3%	2 637	12.9%	52 676	257.3%	8 083	61.2%	(67.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 450**	**29 000**	**5 629**	**45.2%**	**8 968**	**72.0%**	**909**	**3.1%**	**2 786**	**9.6%**	**18 292**	**63.1%**	**-**	**-**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	2 000	2 000	124	6.2%	-	-	-	-	-	-	124	6.2%	-	-	-
Waste Water Management	10 450	27 000	5 505	52.7%	8 968	85.8%	909	3.4%	2 786	10.3%	18 168	67.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**463 020**	**536 283**	**-**	**-**	**-**	**-**	**(10 468)**	**(2.0%)**	**(2 117)**	**(.4%)**	**(12 585)**	**(2.3%)**	**-**	**-**	**(100.0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 010	79 762	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	421 691	420 974	-	-	-	-	(10 468)	(2.5%)	(2 117)	(.5%)	(12 585)	(3.0%)	-	-	(100.0%)
Transfers and Subsidies - Capital	2 772	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	35 547	35 547	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(264 021)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	-	(264 021)	-	-	-	-	-	-	-	-	-	-	-	-	-

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**463 020**	**272 262**	**-**	**-**	**-**	**-**	**(10 468)**	**(3.8%)**	**(2 117)**	**(.8%)**	**(12 585)**	**(4.6%)**	**-**	**-**	**(100.0%)**
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	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**463 020**	**272 262**	**-**	**-**	**-**	**-**	**(10 468)**	**(3.8%)**	**(2 117)**	**(.8%)**	**(12 585)**	**(4.6%)**	**-**	**-**	**(100.0%)**
Cash/cash equivalents at the year begin:	343 996	258 311	314 108	91.3%	-	-	-	-	(10 468)	(4.1%)	314 108	121.6%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**807 016**	**530 574**	**-**	**-**	**-**	**-**	**(10 468)**	**(2.0%)**	**(12 585)**	**(2.4%)**	**(12 585)**	**(2.4%)**	**-**	**-**	**(100.0%)**

Part 4: Debtor Age Analysis

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

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	-	-	-	-	22 444	79.3%	5 845	20.7%	28 289	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**22 444**	**79.3%**	**5 845**	**20.7%**	**28 289**	**100.0%**

Contact Details

Municipal Manager	Ms Edith Tukakgomo	014 590 4502
Chief Financial Officer	Mr Maranatha Khunou	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**220 940**	**221 270**	**68 730**	**31.1%**	**90 032**	**40.7%**	**45 851**	**20.7%**	**5 164**	**2.3%**	**209 777**	**94.8%**	**4 246**	**98.8%**	**21.6%**
Exchange Revenue															
Service charges - Electricity	680	680	146	21.5%	161	23.6%	172	25.3%	171	25.1%	650	95.5%	133	90.0%	28.7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	270	-	-	23	-	300	111.2%	54	20.0%	377	139.8%	-	-	(100.0%)
Sale of Goods and Rendering of Services	365	677	100	27.4%	81	22.1%	120	17.7%	107	15.7%	407	60.1%	57	111.4%	85.5%
Agency services	1 112	1 112	313	28.2%	214	19.3%	243	21.8%	210	18.9%	980	88.1%	167	84.9%	25.9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 405	3 405	-	-	-	-	-	-	1 230	36.1%	1 230	36.1%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	6 210	6 210	1 162	18.7%	899	14.5%	874	14.1%	913	14.7%	3 848	62.0%	1 237	92.2%	(26.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 163	2 160	553	25.6%	568	26.3%	580	26.8%	582	26.9%	2 283	105.7%	359	101.4%	62.3%
Licences or permits	202	202	80	39.7%	75	37.1%	108	53.4%	80	39.5%	344	169.8%	47	100.6%	69.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	50	14	13	26.6%	(2)	(3.5%)	0	.7%	-	-	12	85.6%	0	-	(100.0%)
Operational Revenue	90	90	(5 821)	(6 468.1%)	-	-	-	-	-	-	(5 821)	(6 468.1%)	-	12.5%	-
Non-Exchange Revenue															
Property rates	29 536	29 322	-	-	29 322	99.3%	-	-	-	-	29 322	100.0%	-	100.0%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	176	176	43	24.6%	37	20.8%	30	16.9%	33	18.9%	143	81.2%	91	141.9%	(63.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	176 403	176 403	72 140	40.9%	58 654	33.3%	43 424	24.6%	1 784	1.0%	176 002	99.8%	2 154	100.5%	(17.2%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	550	550	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**256 997**	**262 501**	**64 853**	**25.2%**	**75 516**	**29.4%**	**34 362**	**13.1%**	**61 883**	**23.6%**	**236 614**	**90.1%**	**63 027**	**94.8%**	**(1.8%)**
Employee related costs	112 832	112 152	26 726	23.7%	32 536	28.8%	28 231	25.2%	28 202	25.1%	115 696	103.2%	24 443	99.4%	15.4%
Remuneration of councillors	13 955	13 955	3 286	23.5%	3 269	23.4%	3 636	26.1%	3 389	24.3%	13 581	97.3%	3 304	98.3%	2.6%
Bulk purchases - electricity	4 840	8 170	1 947	40.2%	2 153	44.5%	1 674	20.5%	1 462	17.9%	7 236	88.6%	1 983	145.0%	(26.3%)
Inventory consumed	2 120	1 800	136	6.4%	561	26.5%	297	16.5%	447	24.8%	1 441	80.1%	648	77.2%	(31.1%)
Debt impairment	7 000	9 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	33 041	35 998	7 847	23.7%	7 897	23.9%	7 747	21.5%	8 660	24.1%	32 150	89.3%	8 292	92.6%	4.4%
Interest,Dividends and Rent on Land	60	60	22	37.3%	8	13.5%	10	16.5%	7	11.6%	47	78.9%	283	545.8%	(97.5%)
Contracted services	36 470	34 032	12 725	34.9%	14 357	39.4%	4 819	14.2%	9 508	27.9%	41 409	121.7%	13 893	91.9%	(31.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	980	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	45 659	47 094	12 163	26.6%	14 735	32.3%	(12 053)	(25.6%)	10 208	21.7%	25 054	53.2%	10 179	94.6%	.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	40	40	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(36 056)**	**(41 231)**	**3 877**		**14 516**		**11 489**		**(56 719)**		**(26 837)**		**(58 781)**		
Transfers and subsidies - capital (monetary allocations)	33 906	44 906	25 493	75.2%	15 131	44.6%	2 078	4.6%	6 585	14.7%	49 287	109.8%	6 967	100.0%	(5.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(2 150)**	**3 676**	**29 370**		**29 647**		**13 567**		**(50 134)**		**22 450**		**(51 814)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(2 150)**	**3 676**	**29 370**		**29 647**		**13 567**		**(50 134)**		**22 450**		**(51 814)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(2 150)**	**3 676**	**29 370**		**29 647**		**13 567**		**(50 134)**		**22 450**		**(51 814)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(2 150)**	**3 676**	**29 370**		**29 647**		**13 567**		**(50 134)**		**22 450**		**(51 814)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**38 596**	**50 309**	**22 334**	**57.9%**	**16 663**	**43.2%**	**18 592**	**37.0%**	**5 670**	**11.3%**	**63 260**	**125.7%**	**22 897**	**110.7%**	**(75.2%)**
National Government	33 906	44 906	22 294	65.8%	14 084	41.5%	17 727	39.5%	5 377	12.0%	59 483	132.5%	17 941	105.5%	(70.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	30	30	-	-	-	-	2	7.9%	16	53.6%	18	61.5%	45	75.5%	(64.2%)
Transfers recognised - capital	**33 936**	**44 936**	**22 294**	**65.7%**	**14 084**	**41.5%**	**17 730**	**39.5%**	**5 393**	**12.0%**	**59 501**	**132.4%**	**17 986**	**105.4%**	**(70.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 660	5 372	40	.9%	2 579	55.3%	862	16.1%	277	5.2%	3 759	70.0%	4 910	136.2%	(94.4%)
Capital Expenditure Functional	**38 596**	**50 309**	**22 334**	**57.9%**	**16 663**	**43.2%**	**18 592**	**37.0%**	**5 670**	**11.3%**	**63 260**	**125.7%**	**22 897**	**110.6%**	**(75.2%)**
Municipal governance and administration	**960**	**1 812**	**30**	**3.1%**	**1 402**	**146.1%**	**300**	**16.6%**	**72**	**3.9%**	**1 804**	**99.6%**	**694**	**56.0%**	**(89.7%)**
Executive and Council	170	170	-	-	-	-	-	-	72	42.1%	72	42.1%	337	110.3%	(78.8%)
Finance and administration	790	1 642	30	3.8%	1 402	177.5%	300	18.3%	-	-	1 733	105.5%	357	25.8%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**60**	**60**	**10**	**16.7%**	**-**	**-**	**273**	**455.7%**	**45**	**75.6%**	**329**	**548.0%**	**1 088**	**74.9%**	**(95.8%)**
Community and Social Services	30	30	-	-	-	-	2	7.9%	16	53.6%	18	61.5%	45	84.4%	(64.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	30	30	10	33.3%	-	-	271	903.6%	29	97.7%	310	1 034.6%	1 043	74.0%	(97.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 576**	**48 436**	**22 294**	**59.3%**	**15 261**	**40.6%**	**18 018**	**37.2%**	**5 553**	**11.5%**	**61 127**	**126.2%**	**21 114**	**116.5%**	**(73.7%)**
Planning and Development	37 576	48 436	22 294	59.3%	15 261	40.6%	18 018	37.2%	5 553	11.5%	61 127	126.2%	21 114	116.5%	(73.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**256 519**	**267 619**	**172 440**	**67.2%**	**147 306**	**57.4%**	**142 162**	**53.1%**	**78 896**	**29.5%**	**540 804**	**202.1%**	**5 829**	**104.6%**	**1 253.5%**
Property rates	26 582	26 582	35	.1%	-	-	-	-	-	-	35	.1%	551	71.2%	(100.0%)
Service charges	612	712	28	4.6%	57	9.4%	39	5.5%	58	8.2%	183	25.7%	60	109.9%	(3.2%)
Other revenue	10 866	10 866	1 485	13.7%	16 827	154.9%	1 166	10.7%	17 367	159.8%	36 845	339.1%	3 949	2 596.9%	339.8%
Transfers and Subsidies - Operational	176 403	187 403	146 512	83.1%	124 559	70.6%	120 293	64.2%	61 471	32.8%	452 834	241.6%	32	97.9%	194 083.0%
Transfers and Subsidies - Capital	35 691	35 691	24 380	68.3%	5 863	16.4%	20 663	57.9%	-	-	50 906	142.6%	-	105.3%	-
Interest	6 364	6 364	-	-	-	-	-	-	-	-	-	-	1 237	88.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(224 756)**	**(224 906)**	**(23 756)**	**10.6%**	**(24 976)**	**11.1%**	**(7 720)**	**3.4%**	**(19 325)**	**8.6%**	**(75 777)**	**33.7%**	**(59 371)**	**97.5%**	**(67.5%)**
Suppliers and employees	(224 696)	(224 846)	(23 756)	10.6%	(24 976)	11.1%	(7 720)	3.4%	(19 325)	8.6%	(75 777)	33.7%	(59 371)	97.5%	(67.5%)

Finance charges	(60)	(60)	-	-	-	-	-	-	-	-	-	-	-	58.3%	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**31 763**	**42 713**	**148 684**	**468.1%**	**122 330**	**385.1%**	**134 441**	**314.8%**	**59 571**	**139.5%**	**465 026**	**1 088.7%**	**(53 542)**	**207.6%**	**(211.3%)**
Cash Flow from Investing Activities															
Receipts	**1**	**1**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1	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	**(39 596)**	**(42 796)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(9 886)**	**87.9%**	**(100.0%)**
Capital assets	(39 596)	(42 796)	-	-	-	-	-	-	-	-	-	-	(9 886)	87.9%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(39 595)**	**(42 795)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(9 886)**	**(12.0%)**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(7 833)**	**(83)**	**148 684**	**(1 898.3%)**	**122 330**	**(1 561.8%)**	**134 441**	**(162 913.7%)**	**59 571**	**(72 187.2%)**	**465 026**	**(563 510.9%)**	**(63 428)**	**(109.2%)**	**(193.9%)**
Cash/cash equivalents at the year begin:	54 830	54 830	-	-	148 684	271.2%	271 014	494.3%	405 455	739.5%	-	-	65 700	-	517.1%
Cash/cash equivalents at the year end:	**46 998**	**54 748**	**148 684**	**316.4%**	**271 014**	**576.7%**	**405 455**	**740.6%**	**465 026**	**849.4%**	**465 026**	**849.4%**	**2 272**	**15.2%**	**20 370.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	91	.3%	182	.7%	26 184	99.0%	26 457	28.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	(894)	(3.8%)	247	1.0%	24 336	102.7%	23 690	25.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	288	.7%	382	.9%	40 680	98.4%	41 351	45.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**(514)**	**(.6%)**	**812**	**.9%**	**91 200**	**99.7%**	**91 498**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	91	.3%	182	.7%	26 184	99.0%	26 457	28.9%	-	-	-	-
Commercial	-	-	(894)	(3.8%)	247	1.0%	24 336	102.7%	23 690	25.9%	-	-	-	-
Households	-	-	288	.7%	382	.9%	40 680	98.4%	41 351	45.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**(514)**	**(.6%)**	**812**	**.9%**	**91 200**	**99.7%**	**91 498**	**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	-	-	-	-	-	-	(170)	100.0%	(170)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**(170)**	**100.0%**	**(170)**	**100.0%**

Contact Details

Municipal Manager	Mr Lloyd Leoko	018 330 7000
Chief Financial Officer	Mr Lloyd Leoko	018 330 7000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**351 091**	**405 568**	**126 116**	**35.9%**	**97 034**	**27.6%**	**92 173**	**22.7%**	**29 223**	**7.2%**	**344 545**	**85.0%**	**48 099**	**91.1%**	**(39.2%)**
Exchange Revenue															
Service charges - Electricity	94 719	86 619	21 558	22.8%	18 873	19.9%	26 753	30.9%	12 625	14.6%	79 809	92.1%	20 479	77.6%	(38.4%)
Service charges - Water	10 126	10 005	2 605	25.7%	847	8.4%	4 656	46.5%	997	10.0%	9 106	91.0%	3 598	60.8%	(72.3%)
Service charges - Waste Water Management	15 607	25 059	6 189	39.7%	6 255	40.1%	6 290	25.1%	4 199	16.8%	22 933	91.5%	5 903	81.9%	(28.9%)
Service charges - Waste Management	13 533	15 916	3 927	29.0%	4 063	30.0%	4 015	25.2%	2 716	17.1%	14 722	92.5%	3 919	163.3%	(30.7%)
Sale of Goods and Rendering of Services	440	239	63	14.4%	45	10.2%	58	24.3%	41	17.3%	208	86.8%	47	82.2%	(11.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	37 780	-	-	-	-	-	-	6 849	18.1%	6 849	18.1%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	2 866	3 397	244	8.5%	145	5.1%	53	1.6%	39	1.1%	482	14.2%	236	88.6%	(83.4%)
Dividends	29	32	-	-	-	-	-	-	-	-	-	-	24	116.1%	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	23	323	3	11.0%	13	57.7%	7	2.3%	4	1.4%	28	8.5%	150	61.9%	(97.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 500	100	54	1.2%	-	-	-	-	4 348	4 347.8%	4 402	4 401.7%	1 916	42.6%	126.9%
Non-Exchange Revenue															
Property rates	39 830	39 830	23 523	59.1%	9 484	23.8%	9 314	23.4%	(7 822)	(19.6%)	34 499	86.6%	8 187	97.9%	(195.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	383	383	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	3 148	4 896	676	21.5%	598	19.0%	487	10.0%	282	5.8%	2 043	41.7%	700	99.6%	(59.7%)
Transfer and subsidies - Operational	165 888	165 888	67 273	40.6%	56 710	34.2%	40 538	24.4%	2 443	1.5%	166 964	100.6%	2 862	101.0%	(14.7%)
Interest Receivables	-	15 101	-	-	-	-	-	-	2 503	16.6%	2 503	16.6%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	76	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**345 449**	**407 057**	**63 368**	**18.3%**	**91 810**	**26.6%**	**73 452**	**18.0%**	**38 963**	**9.6%**	**267 593**	**65.7%**	**90 872**	**94.0%**	**(57.1%)**
Employee related costs	100 565	131 889	31 561	31.4%	32 527	32.3%	33 832	25.7%	13 650	10.3%	111 570	84.6%	28 611	113.9%	(52.3%)
Remuneration of councillors	13 994	13 320	3 497	25.0%	3 169	22.6%	2 997	22.5%	1 076	8.1%	10 740	80.6%	3 070	93.2%	(64.9%)
Bulk purchases - electricity	74 703	74 703	15 842	21.2%	19 800	26.5%	12 206	16.3%	10 334	13.8%	58 182	77.9%	19 420	106.7%	(46.8%)
Inventory consumed	3 095	2 568	47	1.5%	76	2.5%	402	15.7%	369	14.4%	894	34.8%	2 096	210.1%	(82.4%)
Debt impairment	46 083	46 083	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	30 701	30 701	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	18 475	18 475	2 832	15.3%	6 854	37.1%	4 154	22.5%	4 499	24.4%	18 339	99.3%	4 351	109.0%	3.4%
Contracted services	36 329	66 454	6 855	18.9%	23 965	66.0%	15 490	23.3%	5 472	8.2%	51 781	77.9%	26 628	144.3%	(79.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	21 505	22 864	2 733	12.7%	5 419	25.2%	4 371	19.1%	3 563	15.6%	16 087	70.4%	6 613	100.4%	(46.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	83	-	(100.0%)
Surplus/(Deficit)	**5 641**	**(1 489)**	**62 747**		**5 223**		**18 721**		**(9 740)**		**76 952**		**(42 773)**		
Transfers and subsidies - capital (monetary allocations)	35 544	35 544	-	-	5 393	15.2%	14 704	41.4%	-	-	20 097	56.5%	11 226	96.4%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**41 185**	**34 055**	**62 747**		**10 616**		**33 425**		**(9 740)**		**97 049**		**(31 547)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**41 185**	**34 055**	**62 747**		**10 616**		**33 425**		**(9 740)**		**97 049**		**(31 547)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**41 185**	**34 055**	**62 747**		**10 616**		**33 425**		**(9 740)**		**97 049**		**(31 547)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**41 185**	**34 055**	**62 747**		**10 616**		**33 425**		**(9 740)**		**97 049**		**(31 547)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**35 353**	**35 353**	**548**	**1.5%**	**-**	**-**	**-**	**-**	**-**	**-**	**548**	**1.5%**	**-**	**207.3%**	**-**
National Government	35 353	35 353	548	1.5%	-	-	-	-	-	-	548	1.5%	-	207.3%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 353**	**35 353**	**548**	**1.5%**	**-**	**-**	**-**	**-**	**-**	**-**	**548**	**1.5%**	**-**	**207.3%**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**35 353**	**35 353**	**548**	**1.5%**	**-**	**-**	**-**	**-**	**-**	**-**	**548**	**1.5%**	**-**	**207.3%**	**-**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**35 353**	**35 353**	**548**	**1.5%**	**-**	**-**	**-**	**-**	**-**	**-**	**548**	**1.5%**	**-**	**207.3%**	**-**
Energy sources	35 353	35 353	548	1.5%	-	-	-	-	-	-	548	1.5%	-	207.3%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**367 597**	**304 607**	**(174 789)**	**(47.5%)**	**(153 275)**	**(41.7%)**	**(111 516)**	**(36.6%)**	**(24 133)**	**(7.9%)**	**(463 713)**	**(152.2%)**	**(43 103)**	**(73.6%)**	**(44.0%)**
Property rates	12 386	7 745	1 911	15.4%	3 597	29.0%	2 566	33.1%	1 399	18.1%	9 474	122.3%	2 419	78.0%	(42.2%)
Service charges	56 613	60 496	13 093	23.1%	9 971	17.6%	15 889	26.3%	9 652	16.0%	48 606	80.3%	11 102	103.6%	(13.1%)
Other revenue	81 947	34 232	(271 358)	(331.1%)	(238 229)	(290.7%)	(171 444)	(500.8%)	(35 241)	(102.9%)	(716 271)	(2 092.4%)	(56 828)	(357.5%)	(38.0%)
Transfers and Subsidies - Operational	165 888	165 888	70 636	42.6%	54 321	32.7%	40 792	24.6%	-	-	165 749	99.9%	-	100.0%	-
Transfers and Subsidies - Capital	50 085	35 544	10 694	21.4%	16 924	33.8%	600	1.7%	-	-	28 218	79.4%	-	94.1%	-
Interest	650	669	234	35.9%	141	21.7%	81	12.1%	56	8.4%	511	76.4%	180	175.3%	(68.9%)
Dividends	29	32	-	-	-	-	-	-	-	-	-	-	24	116.1%	(100.0%)
Payments	**(408 190)**	**(288 708)**	**98 972**	**(24.2%)**	**71 452**	**(17.5%)**	**50 291**	**(17.4%)**	**4 130**	**(1.4%)**	**224 845**	**(77.9%)**	**19 915**	**109.6%**	**(79.3%)**
Suppliers and employees	(408 190)	(288 708)	98 972	(24.2%)	71 452	(17.5%)	50 291	(17.4%)	4 130	(1.4%)	224 845	(77.9%)	19 915	109.6%	(79.3%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(40 593)**	**15 898**	**(75 817)**	**186.8%**	**(81 823)**	**201.6%**	**(61 225)**	**(385.1%)**	**(20 003)**	**(125.8%)**	**(238 868)**	**(1 502.5%)**	**(23 187)**	**(30.1%)**	**(13.7%)**
Cash Flow from Investing Activities															
Receipts	**4 258**	**46**	**(956)**	**(22.5%)**	**(589)**	**(13.8%)**	**(4 086)**	**(8 816.9%)**	**(650)**	**(1 403.6%)**	**(6 282)**	**(13 555.4%)**	**162**	**145.6%**	**(500.5%)**
Proceeds on disposal of PPE	4 500	100	54	1.2%	-	-	-	-	-	-	54	53.9%	-	-	-
Decrease (increase) in non-current receivables	(89)	-	(1 010)	1 137.2%	(589)	662.9%	(4 086)	-	(650)	-	(6 336)	-	216	336.6%	(401.1%)
Decrease (increase) in non-current investments	(153)	(54)	-	-	-	-	-	-	-	-	-	-	(54)	35.0%	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(40 656)**	**(40 656)**	**(548)**	**1.3%**	**-**	**-**	**-**	**-**	**-**	**-**	**(548)**	**1.3%**	**-**	**207.3%**	**-**
Capital assets	(40 656)	(40 656)	(548)	1.3%	-	-	-	-	-	-	(548)	1.3%	-	207.3%	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(36 398)**	**(40 610)**	**(1 504)**	**4.1%**	**(589)**	**1.6%**	**(4 086)**	**10.1%**	**(650)**	**1.6%**	**(6 830)**	**16.8%**	**162**	**205.0%**	**(500.5%)**
Cash Flow from Financing Activities															
Receipts	**8 778**	**55**	**18**	**.2%**	**5**	**.1%**	**15**	**26.4%**	**-**	**-**	**37**	**67.8%**	**-**	**-**	**-**
Short term loans	8 723	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	55	55	18	31.7%	5	9.6%	15	26.4%	-	-	37	67.8%	-	-	-
Payments	**(8 723)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(8 723)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**55**	**55**	**18**	**31.7%**	**5**	**9.6%**	**15**	**26.4%**	**-**	**-**	**37**	**67.8%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(76 936)**	**(24 656)**	**(77 304)**	**100.5%**	**(82 407)**	**107.1%**	**(65 296)**	**264.8%**	**(20 654)**	**83.8%**	**(245 660)**	**996.3%**	**(23 025)**	**(32.7%)**	**(10.3%)**
Cash/cash equivalents at the year begin:	-	846	(4 472)	-	(77 509)	-	(158 709)	(18 760.6%)	(224 005)	(26 479.1%)	(4 472)	(528.6%)	(161 233)	-	38.9%
Cash/cash equivalents at the year end:	**(76 936)**	**(23 810)**	**(77 509)**	**100.7%**	**(158 709)**	**206.3%**	**(224 005)**	**940.8%**	**(244 658)**	**1 027.5%**	**(244 658)**	**1 027.5%**	**(184 258)**	**(32.5%)**	**32.8%**

Part 4: Debtor Age Analysis

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

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 Boorman Phutiyagae	053 948 9413
Chief Financial Officer	Mr Johannes Lentikile Mogoemang	053 948 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 358 652**	**1 366 320**	**260 597**	**19.2%**	**107 416**	**7.9%**	**362 251**	**26.5%**	**125 505**	**9.2%**	**855 769**	**62.6%**	**159 951**	**85.3%**	**(21.5%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	236 948	236 948	24 046	10.1%	22 748	9.6%	23 862	10.1%	26 877	11.3%	97 533	41.2%	22 804	75.7%	17.9%
Service charges - Waste Water Management	60 912	60 912	11 997	19.7%	11 909	19.6%	12 661	20.8%	13 918	22.8%	50 485	82.9%	11 955	91.1%	16.4%
Service charges - Waste Management	57 461	57 461	9 668	16.8%	10 043	17.5%	10 753	18.7%	8 614	15.0%	39 079	68.0%	10 375	88.3%	(17.0%)
Sale of Goods and Rendering of Services	9 601	9 601	1 233	12.8%	1 078	11.2%	896	9.3%	893	9.3%	4 100	42.7%	1 100	41.4%	(18.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	99 876	99 876	9 947	10.0%	7 646	7.7%	10 823	10.8%	10 466	10.5%	38 882	38.9%	10 688	60.2%	(2.1%)
Interest earned from Current and Non Current Assets	24 731	24 731	-	-	-	-	7 884	31.9%	2 045	8.3%	9 929	40.1%	12 978	291.1%	(84.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	15 469	15 469	2 894	18.7%	2 732	17.7%	2 747	17.8%	2 954	19.1%	11 328	73.2%	2 683	70.5%	10.1%
Licences or permits	9 029	9 029	543	6.0%	497	5.5%	518	5.7%	526	5.8%	2 083	23.1%	537	28.7%	(2.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	28	28	(12)	(43.5%)	-	-	380	1 349.1%	51	179.6%	418	1 485.2%	53	367.5%	(5.5%)
Operational Revenue	17 778	17 778	960	5.4%	688	3.9%	761	4.3%	831	4.7%	3 240	18.2%	871	91.3%	(4.6%)
Non-Exchange Revenue															
Property rates	351 370	351 370	28 453	8.1%	36 867	10.5%	45 314	12.9%	44 297	12.6%	154 930	44.1%	64 578	76.9%	(31.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 712	2 712	168	6.2%	184	6.8%	48	1.8%	109	4.0%	510	18.8%	52	6.2%	109.3%
Licences or permits	-	-	646	-	733	-	683	-	613	-	2 674	-	471	-	30.2%
Transfer and subsidies - Operational	404 479	412 147	160 134	39.6%	-	-	230 693	56.0%	-	-	390 827	94.8%	6 405	96.7%	(100.0%)
Interest Receivables	67 508	67 508	9 921	14.7%	12 291	18.2%	14 229	21.1%	13 002	19.3%	49 443	73.2%	14 201	121.1%	(8.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	308	-	308	-	201	-	53.6%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 186 416**	**1 263 927**	**147 055**	**12.4%**	**262 041**	**22.1%**	**218 947**	**17.3%**	**626 351**	**49.6%**	**1 254 394**	**99.2%**	**(454 660)**	**63.8%**	**(237.8%)**
Employee related costs	445 994	451 354	78 774	17.7%	149 390	33.5%	116 607	25.8%	111 155	24.6%	455 925	101.0%	108 417	91.7%	2.5%
Remuneration of councillors	34 535	38 235	5 058	14.6%	9 903	28.7%	8 188	21.4%	7 647	20.0%	30 795	80.5%	8 526	99.4%	(10.3%)
Bulk purchases - electricity	20 500	31 200	8 862	43.2%	6 419	31.3%	9 678	31.0%	6 703	21.5%	31 662	101.5%	3 333	96.4%	101.1%
Inventory consumed	99 687	100 684	4 713	4.7%	6 557	6.6%	8 477	8.4%	8 301	8.2%	28 047	27.9%	55 523	123.5%	(85.0%)
Debt impairment	321 061	236 896	-	-	-	-	-	-	-	-	-	-	(721 409)	161.9%	(100.0%)
Depreciation, Amortisation and Impairment	82 176	77 176	-	-	-	-	25 578	33.1%	136 068	176.3%	161 646	209.5%	-	-	(100.0%)
Interest,Dividends and Rent on Land	740	740	38	5.2%	27	3.7%	84	11.4%	10	1.4%	160	21.6%	8	12.3%	35.2%
Contracted services	119 561	177 602	30 197	25.3%	66 336	55.5%	10 725	6.0%	70 409	39.6%	177 668	100.0%	66 491	89.1%	5.9%
Transfers and subsidies	4 000	-	-	-	-	-	-	-	-	-	-	-	-	92.1%	-
Irrecoverable debts written off	-	79 030	(92)	-	(242)	-	20 932	26.5%	265 651	336.1%	286 248	362.2%	(1 032)	91.1%	(25 833.4%)
Operational Cost and Other Cost	58 162	71 010	19 506	33.5%	23 651	40.7%	18 679	26.3%	19 692	27.7%	81 528	114.8%	23 685	83.2%	(16.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	489	-	489	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	227	-	227	-	1 800	-	(87.4%)
Surplus/(Deficit)	**172 236**	**102 393**	**113 542**		**(154 624)**		**143 304**		**(500 846)**		**(398 625)**		**614 612**		
Transfers and subsidies - capital (monetary allocations)	110 658	110 658	-	-	-	-	8 000	7.2%	-	-	8 000	7.2%	(1 043)	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**282 894**	**213 052**	**113 542**		**(154 624)**		**151 304**		**(500 846)**		**(390 625)**		**613 568**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**282 894**	**213 052**	**113 542**		**(154 624)**		**151 304**		**(500 846)**		**(390 625)**		**613 568**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**282 894**	**213 052**	**113 542**		**(154 624)**		**151 304**		**(500 846)**		**(390 625)**		**613 568**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**282 894**	**213 052**	**113 542**		**(154 624)**		**151 304**		**(500 846)**		**(390 625)**		**613 568**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**133 520**	**145 041**	**35 430**	**26.5%**	**26 287**	**19.7%**	**29 363**	**20.2%**	**38 752**	**26.7%**	**129 832**	**89.5%**	**47 965**	**80.6%**	**(19.2%)**
National Government	110 658	110 658	32 697	29.5%	20 775	18.8%	8 144	7.4%	36 022	32.6%	97 637	88.2%	39 988	95.0%	(9.9%)
Provincial Government	87	87	73	84.2%	12	13.6%	-	-	-	-	85	97.8%	-	-	-
District Municipality	-	-	-	-	-	-	(217)	-	217	-	-	-	1 269	77.3%	(82.9%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**110 745**	**110 745**	**32 770**	**29.6%**	**20 787**	**18.8%**	**7 927**	**7.2%**	**36 239**	**32.7%**	**97 722**	**88.2%**	**41 257**	**88.3%**	**(12.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 775	34 295	2 660	11.7%	5 500	24.2%	21 436	62.5%	2 514	7.3%	32 110	93.6%	6 708	43.9%	(62.5%)
Capital Expenditure Functional	**133 520**	**145 041**	**35 430**	**26.5%**	**26 287**	**19.7%**	**30 812**	**21.2%**	**38 782**	**26.7%**	**131 311**	**90.5%**	**47 965**	**80.6%**	**(19.1%)**
Municipal governance and administration	**11 669**	**14 319**	**272**	**2.3%**	**2 487**	**21.3%**	**4 019**	**28.1%**	**378**	**2.6%**	**7 155**	**50.0%**	**1 738**	**45.3%**	**(78.3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	1 291	99.1%	(100.0%)
Finance and administration	11 669	14 319	272	2.3%	2 487	21.3%	4 019	28.1%	378	2.6%	7 155	50.0%	447	31.7%	(15.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 723**	**7 723**	**73**	**.9%**	**1 899**	**24.6%**	**5 300**	**68.6%**	**217**	**2.8%**	**7 489**	**97.0%**	**1 796**	**63.1%**	**(87.9%)**
Community and Social Services	333	333	73	22.0%	12	3.5%	-	-	-	-	85	25.5%	167	9.1%	(100.0%)
Sport And Recreation	6 307	6 307	-	-	1 888	29.9%	5 517	87.5%	-	-	7 404	117.4%	179	66.3%	(100.0%)
Public Safety	1 082	1 082	-	-	-	-	-	-	-	-	-	-	181	25.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	(217)	-	217	-	-	-	1 269	73.3%	(82.9%)
Economic and Environmental Services	**111 245**	**116 245**	**32 697**	**29.4%**	**20 775**	**18.7%**	**19 823**	**17.1%**	**36 078**	**31.0%**	**109 373**	**94.1%**	**39 832**	**89.9%**	**(9.4%)**
Planning and Development	110 658	115 658	32 697	29.5%	20 775	18.8%	5 677	4.9%	36 022	31.1%	95 171	82.3%	38 266	94.1%	(5.9%)
Road Transport	587	587	-	-	-	-	14 146	2 409.8%	56	9.5%	14 202	2 419.3%	1 566	31.3%	(96.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 883**	**6 753**	**2 388**	**82.8%**	**1 126**	**39.0%**	**1 670**	**24.7%**	**2 110**	**31.2%**	**7 293**	**108.0%**	**4 599**	**77.1%**	**(54.1%)**
Energy sources	2 883	2 883	318	11.0%	1 126	39.0%	221	7.7%	763	26.4%	2 427	84.2%	1 201	76.6%	(36.5%)
Water Management	-	-	-	-	-	-	1 449	-	-	-	1 449	-	-	-	-
Waste Water Management	-	3 870	2 070	-	-	-	-	-	1 347	34.8%	3 417	88.3%	3 399	77.2%	(60.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 202 375**	**1 210 044**	**329 588**	**27.4%**	**134 118**	**11.2%**	**368 063**	**30.4%**	**84 877**	**7.0%**	**916 646**	**75.8%**	**114 206**	**87.5%**	**(25.7%)**
Property rates	236 029	236 029	43 285	18.3%	47 877	20.3%	34 764	14.7%	30 969	13.1%	156 895	66.5%	51 413	74.3%	(39.8%)
Service charges	249 792	249 792	50 336	20.2%	44 254	17.7%	40 228	16.1%	42 281	16.9%	177 099	70.9%	41 178	70.0%	2.7%
Other revenue	68 014	68 014	3 174	4.7%	28 774	42.3%	908	1.3%	6 230	9.2%	39 085	57.5%	(3 665)	149.1%	(270.0%)
Transfers and Subsidies - Operational	401 479	412 147	176 580	44.0%	7 213	1.8%	229 443	55.7%	3 420	.8%	416 656	101.1%	12 458	110.4%	(72.5%)
Transfers and Subsidies - Capital	113 658	110 658	56 213	49.5%	6 000	5.3%	55 019	49.7%	-	-	117 232	105.9%	-	57.5%	-
Interest	133 403	133 403	-	-	-	-	7 701	5.8%	1 978	1.5%	9 679	7.3%	12 822	386.6%	(84.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(781 679)**	**(861 950)**	**(158 255)**	**20.2%**	**(39 902)**	**5.1%**	**(122 522)**	**14.2%**	**(88 566)**	**10.3%**	**(409 245)**	**47.5%**	**(7 766)**	**5.1%**	**1 040.5%**
Suppliers and employees	(780 939)	(862 210)	(158 255)	20.3%	(39 902)	5.1%	(122 522)	14.2%	(88 566)	10.3%	(409 245)	47.5%	(7 766)	5.1%	1 040.5%

Finance charges	(740)	(740)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**420 696**	**348 094**	**171 334**	**40.7%**	**94 216**	**22.4%**	**245 541**	**70.5%**	**(3 689)**	**(1.1%)**	**507 401**	**145.8%**	**106 440**	**552.3%**	**(103.5%)**
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	**(133 520)**	**(145 041)**	**(45 006)**	**33.7%**	**(30 137)**	**22.6%**	**(23 711)**	**16.3%**	**(43 465)**	**30.0%**	**(142 319)**	**98.1%**	**(49 004)**	**317.7%**	**(11.3%)**
Capital assets	(133 520)	(145 041)	(45 006)	33.7%	(30 137)	22.6%	(23 711)	16.3%	(43 465)	30.0%	(142 319)	98.1%	(49 004)	317.7%	(11.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(133 520)**	**(145 041)**	**(45 006)**	**33.7%**	**(30 137)**	**22.6%**	**(23 711)**	**16.3%**	**(43 465)**	**30.0%**	**(142 319)**	**98.1%**	**(49 004)**	**317.7%**	**(11.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**287 176**	**203 053**	**126 328**	**44.0%**	**64 079**	**22.3%**	**221 830**	**109.2%**	**(47 154)**	**(23.2%)**	**365 083**	**179.8%**	**57 436**	**636.0%**	**(182.1%)**
Cash/cash equivalents at the year begin:	(9 610)	92 391	162 142	(1 687.2%)	288 435	(3 001.4%)	352 514	381.5%	574 344	621.6%	162 142	175.5%	957 382	95.0%	(40.0%)
Cash/cash equivalents at the year end:	**277 566**	**295 445**	**288 435**	**103.9%**	**352 514**	**127.0%**	**574 344**	**194.4%**	**527 190**	**178.4%**	**527 190**	**178.4%**	**1 005 467**	**315.5%**	**(47.6%)**

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	13 351	2.5%	6 464	1.2%	5 683	1.1%	513 626	95.3%	539 124	23.8%	(40 755)	(7.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 161	2.0%	7 514	1.1%	6 730	1.0%	647 223	95.9%	674 628	29.8%	(188 673)	(28.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	5 232	3.1%	3 103	1.9%	2 800	1.7%	155 694	93.3%	166 829	7.4%	(25 731)	(15.4%)	-	-
Receivables from Exchange Transactions - Waste Management	4 447	2.7%	3 157	1.9%	2 925	1.8%	152 699	93.5%	163 228	7.2%	(8 060)	(4.9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 146	1.4%	8 451	1.3%	8 347	1.3%	626 944	96.0%	652 888	28.8%	6	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38	.1%	15	-	11	-	69 414	99.9%	69 478	3.1%	(19 913)	(28.7%)	-	-
Total By Income Source	**45 376**	**2.0%**	**28 703**	**1.3%**	**26 496**	**1.2%**	**2 165 599**	**95.6%**	**2 266 174**	**100.0%**	**(283 126)**	**(12.5%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	16 054	1.8%	9 429	1.1%	8 949	1.0%	853 899	96.1%	888 331	39.2%	(168 880)	(19.0%)	-	-
Commercial	10 411	3.6%	3 953	1.4%	3 423	1.2%	273 739	93.9%	291 525	12.9%	(28 876)	(9.9%)	-	-
Households	18 910	1.7%	15 322	1.4%	14 124	1.3%	1 037 962	95.5%	1 086 318	47.9%	(85 371)	(7.9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**45 376**	**2.0%**	**28 703**	**1.3%**	**26 496**	**1.2%**	**2 165 599**	**95.6%**	**2 266 174**	**100.0%**	**(283 126)**	**(12.5%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 301	17.2%	11 232	6.6%	3 409	2.0%	126 713	74.3%	170 655	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**29 301**	**17.2%**	**11 232**	**6.6%**	**3 409**	**2.0%**	**126 713**	**74.3%**	**170 655**	**100.0%**

Contact Details

Municipal Manager	Adv Dineo Innocentia Mongwaaketse	018 389 0212
Chief Financial Officer	Mr Eric Khesa	018 389 0260

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSOBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**888 110**	**722 954**	**45 047**	**5.1%**	**182 711**	**20.6%**	**171 811**	**23.8%**	**156 963**	**21.7%**	**556 532**	**77.0%**	**21 372**	**112.2%**	**634.4%**
Exchange Revenue															
Service charges - Electricity	134 690	176 524	12 011	8.9%	50 290	37.3%	44 874	25.4%	51 559	29.2%	158 733	89.9%	9 162	66.7%	462.7%
Service charges - Water	13 943	70 574	10 116	72.6%	13 170	94.5%	17 933	25.4%	21 323	30.2%	62 542	88.6%	830	22.1%	2 468.2%
Service charges - Waste Water Management	23 949	53 612	5 602	23.4%	12 648	52.8%	10 298	19.2%	10 191	19.0%	38 739	72.3%	1 846	49.1%	452.0%
Service charges - Waste Management	20 536	33 870	2 904	14.1%	8 646	42.1%	8 678	25.6%	5 109	15.1%	25 337	74.8%	1 652	89.5%	209.3%
Sale of Goods and Rendering of Services	1 107	836	203	18.3%	97	8.7%	35	4.2%	101	12.0%	435	52.0%	130	-	(22.4%)
Agency services	2 500	8 099	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	271	-	344	-	615	-	-	-	(100.0%)
Interest earned from Receivables	1 000	25 875	204	20.4%	766	76.6%	466	1.8%	28 577	110.4%	30 013	116.0%	1	15 984.5%	1 954 521.2%
Interest earned from Current and Non Current Assets	200	500	-	-	-	-	61	12.2%	300	60.1%	362	72.3%	-	25.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4	32	7	180.7%	7	179.2%	(13)	(41.4%)	77	240.4%	78	243.0%	2	1.7%	4 479.5%
Licences or permits	6	6	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue															
Property rates	92 750	161 300	13 395	14.4%	40 579	43.8%	41 035	25.4%	32 822	20.3%	127 832	79.3%	7 451	3 972.5%	340.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 000	3 000	1	-	1	-	7	.2%	4	.1%	13	.4%	27	2.3%	(86.6%)
Licences or permits	2 500	2 500	237	9.5%	548	21.9%	486	19.4%	491	19.6%	1 761	70.4%	271	34.6%	81.4%
Transfer and subsidies - Operational	194 595	185 726	367	.2%	55 960	28.8%	47 680	25.7%	564	.3%	104 571	56.3%	-	109.3%	(100.0%)
Interest Receivables	-	-	-	-	-	-	-	-	5 503	-	5 503	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	396 830	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**635 600**	**811 076**	**25 768**	**4.1%**	**190 709**	**30.0%**	**127 835**	**15.8%**	**153 923**	**19.0%**	**498 236**	**61.4%**	**67 381**	**48.0%**	**128.4%**
Employee related costs	300 000	300 000	18 651	6.2%	60 107	20.0%	40 275	13.4%	75 141	25.0%	194 174	64.7%	17 288	79.3%	334.7%
Remuneration of councillors	18 000	18 500	78	.4%	4 645	25.8%	2 792	15.1%	4 401	23.8%	11 916	64.4%	-	55.1%	(100.0%)
Bulk purchases - electricity	200 000	210 000	96	-	104 798	52.4%	60 731	28.9%	42 672	20.3%	208 297	99.2%	38 290	31.5%	11.4%
Inventory consumed	3 000	3 000	-	-	4	.1%	-	-	-	-	4	.1%	1 144	18.1%	(100.0%)
Debt impairment	53 000	53 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	32 000	32 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	35 100	24	-	17 407	-	19 039	54.2%	12 702	36.2%	49 170	140.1%	8 252	-	53.9%
Contracted services	27 600	44 476	6 752	24.5%	676	2.4%	723	1.6%	2 346	5.3%	10 496	23.6%	1 354	40.6%	73.2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	100 000	-	-	-	-	2 267	2.3%	9 693	9.7%	11 960	12.0%	-	-	(100.0%)
Operational Cost and Other Cost	2 000	15 000	168	8.4%	3 072	153.6%	2 008	13.4%	6 970	46.5%	12 218	81.5%	1 054	172.0%	561.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**252 510**	**(88 122)**	**19 278**		**(7 998)**		**43 976**		**3 040**		**58 296**		**(46 009)**		
Transfers and subsidies - capital (monetary allocations)	42 709	42 709	6 554	15.3%	26 096	61.1%	42 059	98.5%	118 095	276.5%	192 804	451.4%	-	58.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**295 219**	**(45 413)**	**25 832**		**18 098**		**86 035**		**121 135**		**251 100**		**(46 009)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**295 219**	**(45 413)**	**25 832**		**18 098**		**86 035**		**121 135**		**251 100**		**(46 009)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**295 219**	**(45 413)**	**25 832**		**18 098**		**86 035**		**121 135**		**251 100**		**(46 009)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**295 219**	**(45 413)**	**25 832**		**18 098**		**86 035**		**121 135**		**251 100**		**(46 009)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**42 460**	**-**	**1 420**	**3.3%**	**2 615**	**6.2%**	**2 536**	**-**	**2 725**	**-**	**9 297**	**-**	**36**	**2.9%**	**7 541.5%**
National Government	42 460	-	1 420	3.3%	2 615	6.2%	2 535	-	2 715	-	9 286	-	36	4.1%	7 515.4%
Provincial Government	-	-	-	-	-	-	1	-	9	-	10	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**42 460**	**-**	**1 420**	**3.3%**	**2 615**	**6.2%**	**2 536**	**-**	**2 725**	**-**	**9 297**	**-**	**36**	**4.1%**	**7 541.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**42 460**	**5 500**	**1 420**	**3.3%**	**2 615**	**6.2%**	**2 536**	**46.1%**	**2 725**	**49.5%**	**9 297**	**169.0%**	**36**	**2.9%**	**7 541.5%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 018**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	2 018	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 396**	**-**	**730**	**2.1%**	**2 615**	**7.6%**	**2 156**	**-**	**2 725**	**-**	**8 226**	**-**	**36**	**3.6%**	**7 541.5%**
Planning and Development	31 791	-	730	2.3%	2 615	8.2%	2 156	-	829	-	6 330	-	36	5.5%	2 225.4%
Road Transport	2 605	-	-	-	-	-	-	-	1 896	-	1 896	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 046**	**5 500**	**690**	**11.4%**	**-**	**-**	**381**	**6.9%**	**-**	**-**	**1 071**	**19.5%**	**-**	**-**	**-**
Energy sources	6 046	-	690	11.4%	-	-	381	-	-	-	1 071	-	-	-	-
Water Management	-	5 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**462 713**	**558 935**	**57 098**	**12.3%**	**339 407**	**73.4%**	**300 916**	**53.8%**	**122 710**	**22.0%**	**820 131**	**146.7%**	**86 462**	**134.4%**	**41.9%**
Property rates	51 939	47 889	-	-	-	-	-	-	(4 878)	(10.2%)	(4 878)	(10.2%)	-	-	(100.0%)
Service charges	154 494	267 658	-	-	-	-	-	-	(18 539)	(6.9%)	(18 539)	(6.9%)	-	-	(100.0%)
Other revenue	14 178	14 954	(2)	-	-	-	-	-	547	3.7%	545	3.6%	2	.1%	27 233.2%
Transfers and Subsidies - Operational	199 641	185 726	57 100	28.6%	339 407	170.0%	300 916	162.0%	185 046	99.6%	882 469	475.1%	86 460	362.9%	114.0%
Transfers and Subsidies - Capital	42 460	42 709	-	-	-	-	-	-	(36 515)	(85.5%)	(36 515)	(85.5%)	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	(2 951)	-	(2 951)	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(588 826)**	**(669 289)**	**9 162**	**(1.6%)**	**35 222**	**(6.0%)**	**25 861**	**(3.9%)**	**48 714**	**(7.3%)**	**118 958**	**(17.8%)**	**(44)**	**-**	**(110 234.8%)**
Suppliers and employees	(588 826)	(634 189)	9 162	(1.6%)	35 222	(6.0%)	25 861	(4.1%)	48 714	(7.7%)	118 958	(18.8%)	(44)	-	(110 234.8%)

Finance charges	-	(35 100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(126 113)**	**(110 353)**	**66 261**	**(52.5%)**	**374 628**	**(297.1%)**	**326 776**	**(296.1%)**	**171 424**	**(155.3%)**	**939 089**	**(851.0%)**	**86 417**	**(495.9%)**	**98.4%**
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	**(48 829)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(48 829)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(48 829)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(174 942)**	**(110 353)**	**66 261**	**(37.9%)**	**374 628**	**(214.1%)**	**326 776**	**(296.1%)**	**171 424**	**(155.3%)**	**939 089**	**(851.0%)**	**86 417**	**(356.7%)**	**98.4%**
Cash/cash equivalents at the year begin:	-	-	-	-	66 261	-	440 889	-	767 665	-	-	-	403 856	-	90.1%
Cash/cash equivalents at the year end:	**(174 942)**	**(110 353)**	**66 261**	**(37.9%)**	**440 889**	**(252.0%)**	**767 665**	**(695.6%)**	**939 089**	**(851.0%)**	**939 089**	**(851.0%)**	**490 274**	**(281.9%)**	**91.5%**

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	17 883	4.8%	-	-	8 106	2.2%	344 499	93.0%	370 488	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 358	7.5%	-	-	11 696	5.4%	189 685	87.1%	217 739	13.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 944	5.6%	(2 333)	(.7%)	7 425	2.3%	298 261	92.8%	321 297	20.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 875	3.2%	-	-	4 135	1.9%	206 891	94.9%	217 900	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 833	1.7%	-	-	923	.9%	102 397	97.4%	105 154	6.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11 218	34.9%	-	-	73	.2%	20 815	64.8%	32 105	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	23 261	8.8%	-	-	10 928	4.1%	230 299	87.1%	264 488	16.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	526	1.0%	1	-	1 067	2.1%	50 256	96.9%	51 850	3.3%	-	-	-	-
Total By Income Source	**95 897**	**6.1%**	**(2 331)**	**(.1%)**	**44 353**	**2.8%**	**1 443 102**	**91.3%**	**1 581 021**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	55	1.4%	-	-	27	.7%	3 995	98.0%	4 077	.3%	-	-	-	-
Commercial	19 888	8.0%	(1 345)	(.5%)	7 693	3.1%	223 633	89.5%	249 869	15.8%	-	-	-	-
Households	55 976	5.4%	(364)	-	26 711	2.6%	952 739	92.0%	1 035 062	65.5%	-	-	-	-
Other	19 978	6.8%	(623)	(.2%)	9 922	3.4%	262 735	90.0%	292 012	18.5%	-	-	-	-
Total By Customer Group	**95 897**	**6.1%**	**(2 331)**	**(.1%)**	**44 353**	**2.8%**	**1 443 102**	**91.3%**	**1 581 021**	**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	-	-	-	-	-	-	122 716	100.0%	122 716	6.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	219	3.5%	636	10.3%	(559)	(9.0%)	5 885	95.2%	6 181	.3%
Auditor-General	-	-	-	-	227	4.9%	4 452	95.1%	4 679	.3%
Other	33 311	2.0%	27 720	1.6%	27 146	1.6%	1 612 566	94.8%	1 700 742	92.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**33 530**	**1.8%**	**28 355**	**1.5%**	**26 814**	**1.5%**	**1 745 619**	**95.2%**	**1 834 318**	**100.0%**

Contact Details

Municipal Manager	Mr O.T. Bojosinyane	018 633 3800
Chief Financial Officer	Ms Lacreevy Moagi	018 633 3800

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOILOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**503 426**	**507 838**	**170 436**	**33.9%**	**135 473**	**26.9%**	**38 988**	**7.7%**	**59 691**	**11.8%**	**404 589**	**79.7%**	**52 620**	**52.5%**	**13.4%**
Exchange Revenue															
Service charges - Electricity	110 762	110 762	25 679	23.2%	26 590	24.0%	18 784	17.0%	30 344	27.4%	101 397	91.5%	21 568	63.5%	40.7%
Service charges - Water	21 059	21 142	4 480	21.3%	2 271	10.8%	2 743	13.0%	4 769	22.6%	14 263	67.5%	2 867	102.1%	66.4%
Service charges - Waste Water Management	3 663	3 663	940	25.7%	939	25.6%	623	17.0%	915	25.0%	3 417	93.3%	901	61.0%	1.5%
Service charges - Waste Management	9 775	9 775	2 868	29.3%	2 863	29.3%	1 907	19.5%	2 861	29.3%	10 499	107.4%	2 766	72.8%	3.4%
Sale of Goods and Rendering of Services	963	1 339	2 751	285.6%	448	46.5%	444	33.1%	327	24.4%	3 970	296.4%	3 305	889.6%	(90.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	.5%	-
Interest earned from Current and Non Current Assets	4 184	6 755	988	23.6%	344	8.2%	443	6.6%	562	8.3%	2 337	34.6%	649	47.2%	(13.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 371	1 382	5	.4%	5	.4%	2	.2%	7	.5%	20	1.4%	6	57.4%	27.7%
Licences or permits	-	-	13	-	-	-	-	-	25	-	38	-	225	2 303.5%	(89.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 500	10 500	71	.7%	293	2.8%	110	1.0%	393	3.7%	868	8.3%	880	10.9%	(55.3%)
Non-Exchange Revenue															
Property rates	72 808	73 895	28 705	39.4%	18 030	24.8%	12 098	16.4%	17 993	24.3%	76 826	104.0%	18 109	18.7%	(.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 871	5 872	250	4.3%	254	4.3%	598	10.2%	705	12.0%	1 807	30.8%	292	19.6%	141.8%
Licences or permits	6 360	6 375	423	6.6%	408	6.4%	245	3.8%	389	6.1%	1 463	23.0%	126	6.9%	208.3%
Transfer and subsidies - Operational	250 608	250 876	103 263	41.2%	83 029	33.1%	990	.4%	402	.2%	187 683	74.8%	928	58.1%	(56.7%)
Interest Receivables	5 500	5 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**497 637**	**496 617**	**105 977**	**21.3%**	**74 027**	**14.9%**	**70 726**	**14.2%**	**99 703**	**20.1%**	**350 433**	**70.6%**	**114 767**	**57.2%**	**(13.1%)**
Employee related costs	176 663	181 048	47 622	27.0%	46 483	26.3%	33 512	18.5%	49 170	27.2%	176 788	97.6%	57 540	84.2%	(14.5%)
Remuneration of councillors	15 308	15 308	3 581	23.4%	3 621	23.7%	2 994	19.6%	4 027	26.3%	14 223	92.9%	3 140	73.1%	28.2%
Bulk purchases - electricity	100 000	100 015	38 547	38.5%	2 572	2.6%	17 105	17.1%	27 561	27.6%	85 785	85.8%	24 651	74.5%	11.8%
Inventory consumed	5 900	5 770	2 270	38.5%	2 645	44.8%	1 342	23.3%	4 417	76.6%	10 674	185.0%	3 347	67.2%	32.0%
Debt impairment	41 000	41 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	30 392	30 392	-	-	4 570	15.0%	4 440	14.6%	4 316	14.2%	13 326	43.8%	2 356	49.6%	83.2%
Interest,Dividends and Rent on Land	3 049	3 049	115	3.8%	(5 425)	(177.9%)	62	2.0%	0	-	(5 248)	(172.1%)	186	(9.5%)	(99.9%)
Contracted services	74 560	75 318	9 966	13.4%	13 010	17.4%	8 367	11.1%	5 973	7.9%	37 315	49.5%	15 246	49.2%	(60.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	50 765	44 717	3 875	7.6%	6 551	12.9%	2 905	6.5%	4 238	9.5%	17 570	39.3%	8 300	45.4%	(48.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 789**	**11 221**	**64 460**		**61 446**		**(31 738)**		**(40 011)**		**54 157**		**(62 147)**		
Transfers and subsidies - capital (monetary allocations)	43 188	43 188	8 154	18.9%	9 779	22.6%	-	-	-	-	17 933	41.5%	9 699	121.1%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**48 977**	**54 409**	**72 614**		**71 225**		**(31 738)**		**(40 011)**		**72 089**		**(52 448)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**48 977**	**54 409**	**72 614**		**71 225**		**(31 738)**		**(40 011)**		**72 089**		**(52 448)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**48 977**	**54 409**	**72 614**		**71 225**		**(31 738)**		**(40 011)**		**72 089**		**(52 448)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**48 977**	**54 409**	**72 614**		**71 225**		**(31 738)**		**(40 011)**		**72 089**		**(52 448)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**51 355**	**58 123**	**4 388**	**8.5%**	**8 503**	**16.6%**	**6 115**	**10.5%**	**15 146**	**26.1%**	**34 152**	**58.8%**	**13 470**	**27.6%**	**12.4%**
National Government	37 755	37 700	4 388	11.6%	8 503	22.5%	3 865	10.3%	9 116	24.2%	25 873	68.6%	11 652	31.8%	(21.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 755**	**37 700**	**4 388**	**11.6%**	**8 503**	**22.5%**	**3 865**	**10.3%**	**9 116**	**24.2%**	**25 873**	**68.6%**	**11 652**	**31.8%**	**(21.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 600	20 423	-	-	-	-	2 250	11.0%	6 030	29.5%	8 279	40.5%	1 818	17.5%	231.7%
Capital Expenditure Functional	**51 355**	**58 123**	**4 388**	**8.5%**	**8 503**	**16.6%**	**6 115**	**10.5%**	**15 146**	**26.1%**	**34 152**	**58.8%**	**13 470**	**27.6%**	**12.4%**
Municipal governance and administration	**3 100**	**1 268**	**-**	**-**	**-**	**-**	**135**	**10.6%**	**285**	**22.4%**	**419**	**33.1%**	**1 443**	**23.6%**	**(80.3%)**
Executive and Council	60	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 000	1 128	-	-	-	-	135	11.9%	285	25.2%	419	37.2%	1 443	24.2%	(80.3%)
Internal audit	40	120	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 000**	**4 304**	**-**	**-**	**-**	**-**	**-**	**-**	**2 950**	**68.5%**	**2 950**	**68.5%**	**-**	**-**	**(100.0%)**
Community and Social Services	6 000	4 304	-	-	-	-	-	-	2 950	68.5%	2 950	68.5%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**40 755**	**51 600**	**4 388**	**10.8%**	**8 503**	**20.9%**	**5 980**	**11.6%**	**11 719**	**22.7%**	**30 590**	**59.3%**	**11 065**	**28.6%**	**5.9%**
Planning and Development	37 755	37 700	4 388	11.6%	8 503	22.5%	3 865	10.3%	9 116	24.2%	25 873	68.6%	10 990	31.2%	(17.0%)
Road Transport	3 000	13 900	-	-	-	-	2 115	15.2%	2 602	18.7%	4 717	33.9%	75	15.1%	3 364.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 500**	**950**	**-**	**-**	**-**	**-**	**-**	**-**	**193**	**20.3%**	**193**	**20.3%**	**962**	**52.6%**	**(79.9%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	662	53.6%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 500	950	-	-	-	-	-	-	193	20.3%	193	20.3%	300	50.0%	(35.6%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**528 696**	**530 304**	**367 637**	**69.5%**	**256 818**	**48.6%**	**72 903**	**13.7%**	**107 612**	**20.3%**	**804 970**	**151.8%**	**66 638**	**113.5%**	**61.5%**
Property rates	69 712	70 581	-	-	-	-	-	-	-	-	-	-	-	(2.4%)	-
Service charges	135 941	136 007	-	-	-	-	-	-	-	-	-	-	-	(.8%)	-
Other revenue	25 064	25 468	566	2.3%	(3)	-	(1)	-	1 587	6.2%	2 148	8.4%	-	(5.6%)	(100.0%)
Transfers and Subsidies - Operational	250 608	250 876	367 072	146.5%	256 821	102.5%	72 905	29.1%	106 025	42.3%	802 823	320.0%	66 638	265.2%	59.1%
Transfers and Subsidies - Capital	43 188	43 188	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	4 184	4 184	-	-	-	-	-	-	-	-	-	-	-	(8.7%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(463 309)**	**(463 748)**	**(119 362)**	**25.8%**	**(97 458)**	**21.0%**	**(59 593)**	**12.9%**	**(68 904)**	**14.9%**	**(345 316)**	**74.5%**	**(96 841)**	**63.3%**	**(28.8%)**
Suppliers and employees	(460 260)	(460 748)	(119 362)	25.9%	(97 458)	21.2%	(59 593)	12.9%	(68 904)	15.0%	(345 316)	74.9%	(96 841)	64.1%	(28.8%)

Finance charges	(3 049)	(3 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**65 387**	**66 556**	**248 275**	**379.7%**	**159 360**	**243.7%**	**13 311**	**20.0%**	**38 709**	**58.2%**	**459 654**	**690.6%**	**(30 203)**	**506.8%**	**(228.2%)**
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	**(65 033)**	**(73 937)**	**-**	**-**	**-**	**-**	**(14)**	**-**	**-**	**-**	**(14)**	**-**	**938**	**(1.1%)**	**(100.0%)**
Capital assets	(65 033)	(73 937)	-	-	-	-	(14)	-	-	-	(14)	-	938	(1.1%)	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(65 033)**	**(73 937)**	**-**	**-**	**-**	**-**	**(14)**	**-**	**-**	**-**	**(14)**	**-**	**938**	**(1.1%)**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(359)**	**(359)**	**(119)**	**33.2%**	**-**	**-**	**(50)**	**13.9%**	**(120)**	**33.3%**	**(288)**	**80.4%**	**(240)**	**-**	**(50.2%)**
Repayment of borrowing	(359)	(359)	(119)	33.2%	-	-	(50)	13.9%	(120)	33.3%	(288)	80.4%	(240)	-	(50.2%)
Net Cash from/(used) Financing Activities	**(359)**	**(359)**	**(119)**	**33.2%**	**-**	**-**	**(50)**	**13.9%**	**(120)**	**33.3%**	**(288)**	**80.4%**	**(240)**	**-**	**(50.2%)**
Net Increase/(Decrease) in cash held	**(4)**	**(7 739)**	**248 156**	**(5 883 266.5%)**	**159 360**	**(3 778 085.9%)**	**13 247**	**(171.2%)**	**38 589**	**(498.6%)**	**459 352**	**(5 935.2%)**	**(29 505)**	**(1 896.2%)**	**(230.8%)**
Cash/cash equivalents at the year begin:	15 234	15 234	-	-	248 156	1 629.0%	407 516	2 675.1%	420 763	2 762.0%	-	-	371 510	-	13.3%
Cash/cash equivalents at the year end:	**15 230**	**7 494**	**248 156**	**1 629.4%**	**407 516**	**2 675.8%**	**420 763**	**5 614.4%**	**459 352**	**6 129.3%**	**459 352**	**6 129.3%**	**342 006**	**(14 763.9%)**	**34.3%**

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	3 092	18.5%	(2)	-	1 231	7.4%	12 407	74.2%	16 727	4.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 256	49.5%	(6)	-	1 934	11.6%	6 482	38.9%	16 665	4.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 848	9.8%	(35)	-	4 395	4.0%	94 934	86.2%	110 142	29.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	693	11.6%	0	-	318	5.3%	4 944	83.0%	5 956	1.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 175	11.7%	(0)	-	1 010	5.4%	15 444	82.9%	18 629	4.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	516	100.0%	516	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(467)	(.2%)	(254)	(.1%)	(269)	(.1%)	208 936	100.5%	207 945	55.2%	-	-	-	-
Total By Income Source	**24 597**	**6.5%**	**(297)**	**(.1%)**	**8 619**	**2.3%**	**343 662**	**91.3%**	**376 581**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24 597	6.5%	(297)	(.1%)	8 619	2.3%	343 662	91.3%	376 581	100.0%	-	-	-	-
Total By Customer Group	**24 597**	**6.5%**	**(297)**	**(.1%)**	**8 619**	**2.3%**	**343 662**	**91.3%**	**376 581**	**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	24 019	23.8%	14 398	14.2%	4 652	4.6%	58 041	57.4%	101 110	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**24 019**	**23.8%**	**14 398**	**14.2%**	**4 652**	**4.6%**	**58 041**	**57.4%**	**101 110**	**100.0%**

Contact Details

Municipal Manager	Mr L.I Mokgatlhe	018 642 1081
Chief Financial Officer	Mr B.K.S Noke	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NGAKA MODIRI MOLEMA (DC38)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 313 514**	**1 314 035**	**520 482**	**39.6%**	**368 206**	**28.0%**	**320 602**	**24.4%**	**44 536**	**3.4%**	**1 253 826**	**95.4%**	**4 046**	**98.8%**	**1 000.8%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	95 000	95 000	18 371	19.3%	49 347	51.9%	13 346	14.0%	30 210	31.8%	111 274	117.1%	-	-	(100.0%)
Service charges - Waste Water Management	87	87	29	33.5%	8	9.2%	16	18.8%	15	17.5%	69	78.9%	17	102.0%	(10.4%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	351	351	102	29.1%	-	-	-	-	127	36.2%	229	65.3%	120	102.3%	6.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	13 600	13 600	8 036	59.1%	8 877	65.3%	8 219	60.4%	10 110	74.3%	35 241	259.1%	3 753	90.8%	169.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	44	-	43	-	63	-	37	-	187	-	53	17 900.2%	(29.8%)
Licences or permits	425	425	73	17.3%	46	10.8%	52	12.3%	48	11.4%	220	51.8%	98	130.1%	(50.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	59	-	-	-	379	-	25	-	463	-	5	-	393.0%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 204 050	1 204 571	493 768	41.0%	309 885	25.7%	298 526	24.8%	3 963	.3%	1 106 143	91.8%	-	98.8%	(100.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 284 023**	**1 259 972**	**179 205**	**14.0%**	**307 412**	**23.9%**	**180 620**	**14.3%**	**285 126**	**22.6%**	**952 363**	**75.6%**	**187 947**	**65.2%**	**51.7%**
Employee related costs	490 837	491 359	108 826	22.2%	130 087	26.5%	109 868	22.4%	109 693	22.3%	458 475	93.3%	69 996	84.0%	56.7%
Remuneration of councillors	15 836	15 836	3 818	24.1%	3 594	22.7%	4 063	25.7%	3 799	24.0%	15 274	96.5%	2 514	72.4%	51.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	52 000	61 000	(103)	(.2%)	27 332	52.6%	5 450	8.9%	63 719	104.5%	96 398	158.0%	1 172	6.1%	5 335.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	216 795	216 795	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	18	-	31	-	19	-	59	-	127	-	0	-	24 354.1%
Contracted services	377 995	337 302	50 402	13.3%	111 074	29.4%	40 012	11.9%	81 361	24.1%	282 849	83.9%	96 708	68.9%	(15.9%)
Transfers and subsidies	25 000	25 000	-	-	3 681	14.7%	-	-	4 348	17.4%	8 029	32.1%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	105 560	112 681	16 545	15.7%	32 815	31.1%	20 282	18.0%	23 919	21.2%	93 560	83.0%	17 685	67.4%	35.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(301)	-	(1 203)	-	926	-	(1 771)	-	(2 349)	-	(128)	-	1 282.9%
Surplus/(Deficit)	**29 490**	**54 063**	**341 277**		**60 794**		**139 982**		**(240 590)**		**301 463**		**(183 901)**		
Transfers and subsidies - capital (monetary allocations)	343 577	343 577	42 759	12.4%	106 223	30.9%	35 732	10.4%	71 339	20.8%	256 053	74.5%	-	19.1%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**373 067**	**397 639**	**384 036**		**167 018**		**175 714**		**(169 252)**		**557 516**		**(183 901)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**373 067**	**397 639**	**384 036**		**167 018**		**175 714**		**(169 252)**		**557 516**		**(183 901)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**373 067**	**397 639**	**384 036**		**167 018**		**175 714**		**(169 252)**		**557 516**		**(183 901)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**373 067**	**397 639**	**384 036**		**167 018**		**175 714**		**(169 252)**		**557 516**		**(183 901)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**316 663**	**358 677**	**38 157**	**12.0%**	**95 247**	**30.1%**	**43 432**	**12.1%**	**110 181**	**30.7%**	**287 017**	**80.0%**	**77 915**	**(2 130.2%)**	**41.4%**
National Government	300 985	340 599	37 659	12.5%	92 368	30.7%	40 476	11.9%	106 632	31.3%	277 134	81.4%	62 838	(317.3%)	69.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**300 985**	**340 599**	**37 659**	**12.5%**	**92 368**	**30.7%**	**40 476**	**11.9%**	**106 632**	**31.3%**	**277 134**	**81.4%**	**62 838**	**(317.9%)**	**69.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 678	18 078	498	3.2%	2 879	18.4%	2 956	16.3%	3 549	19.6%	9 882	54.7%	15 078	(5 652.5%)	(76.5%)
Capital Expenditure Functional	**316 663**	**358 677**	**38 157**	**12.0%**	**95 247**	**30.1%**	**43 432**	**12.1%**	**110 181**	**30.7%**	**287 017**	**80.0%**	**77 915**	**(2 130.2%)**	**41.4%**
Municipal governance and administration	**3 000**	**4 800**	**594**	**19.8%**	**2 629**	**87.6%**	**-**	**-**	**2 946**	**61.4%**	**6 168**	**128.5%**	**2 651**	**(182 588.8%)**	**11.1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 000	4 800	594	19.8%	2 629	87.6%	-	-	2 946	61.4%	6 168	128.5%	2 651	(3 380.7%)	11.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 000**	**5 900**	**382**	**7.6%**	**-**	**-**	**-**	**-**	**693**	**11.8%**	**1 075**	**18.2%**	**2 608**	**(168.4%)**	**(73.4%)**
Community and Social Services	-	900	-	-	-	-	-	-	693	77.1%	693	77.1%	-	(1 591.1%)	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	5 000	382	7.6%	-	-	-	-	-	-	382	7.6%	2 608	(60.2%)	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**33 567**	**6 523**	**-**	**-**	**250**	**.7%**	**1 052**	**16.1%**	**-**	**-**	**1 302**	**20.0%**	**-**	**(31 710.8%)**	**-**
Planning and Development	33 567	6 523	-	-	250	.7%	1 052	16.1%	-	-	1 302	20.0%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	25.8%	-
Trading Services	**275 097**	**341 454**	**37 182**	**13.5%**	**92 368**	**33.6%**	**42 380**	**12.4%**	**106 542**	**31.2%**	**278 471**	**81.6%**	**72 656**	**(248.1%)**	**46.6%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	199 254	276 398	26 395	13.2%	76 003	38.1%	31 996	11.6%	74 312	26.9%	208 707	75.5%	65 377	(165.5%)	13.7%
Waste Water Management	75 843	65 056	10 786	14.2%	16 365	21.6%	10 384	16.0%	32 230	49.5%	69 764	107.2%	7 280	(442.2%)	342.7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 649 600**	**1 650 121**	**(481 432)**	**(29.2%)**	**(8 966)**	**(.5%)**	**(8 713)**	**(.5%)**	**(237)**	**-**	**(499 349)**	**(30.3%)**	**248 380**	**144.6%**	**(100.1%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	87 480	87 480	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	892	892	(279)	(31.2%)	(89)	(10.0%)	(495)	(55.4%)	(237)	(26.6%)	(1 100)	(123.3%)	(276)	78 376.5%	(14.0%)
Transfers and Subsidies - Operational	1 204 050	1 204 571	(382 908)	(31.8%)	-	-	-	-	-	-	(382 908)	(31.8%)	252 409	131.0%	(100.0%)
Transfers and Subsidies - Capital	343 577	343 577	(90 210)	(26.3%)	-	-	-	-	-	-	(90 210)	(26.3%)	-	(27.2%)	-
Interest	13 600	13 600	(8 036)	(59.1%)	(8 877)	(65.3%)	(8 219)	(60.4%)	-	-	(25 131)	(184.8%)	(3 753)	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 115 323)**	**(1 058 532)**	**1 398**	**(.1%)**	**(438)**	**-**	**1 715**	**(.2%)**	**(18 212)**	**1.7%**	**(15 536)**	**1.5%**	**633**	**(7.7%)**	**(2 977.4%)**
Suppliers and employees	(1 090 323)	(1 033 532)	1 398	(.1%)	(438)	-	1 715	(.2%)	(18 212)	1.8%	(15 536)	1.5%	633	(7.7%)	(2 977.4%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(25 000)	(25 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**534 277**	**591 589**	**(480 034)**	**(89.8%)**	**(9 405)**	**(1.8%)**	**(6 998)**	**(1.2%)**	**(18 449)**	**(3.1%)**	**(514 886)**	**(87.0%)**	**249 013**	**426.6%**	**(107.4%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(16)**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	(16)	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(482 070)**	**(575 754)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(482 070)	(575 754)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(482 070)**	**(575 754)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(16)**	**(.1%)**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**52 207**	**15 835**	**(480 034)**	**(919.5%)**	**(9 405)**	**(18.0%)**	**(6 998)**	**(44.2%)**	**(18 449)**	**(116.5%)**	**(514 886)**	**(3 251.6%)**	**248 997**	**(3 220.4%)**	**(107.4%)**
Cash/cash equivalents at the year begin:	134 966	134 966	-	-	(480 034)	(355.7%)	(215 887)	(160.0%)	(222 885)	(165.1%)	-	-	1 710 957	-	(113.0%)
Cash/cash equivalents at the year end:	**187 173**	**150 800**	**(480 034)**	**(256.5%)**	**(215 887)**	**(115.3%)**	**(222 885)**	**(147.8%)**	**(241 334)**	**(160.0%)**	**(241 334)**	**(160.0%)**	**1 959 954**	**2 956.3%**	**(112.3%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	2 957	100.0%	2 957	99.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	31	100.0%	31	1.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**2 988**	**100.0%**	**2 988**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 988	100.0%	2 988	100.0%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**2 988**	**100.0%**	**2 988**	**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	45 921	101.4%	78	.2%	49	.1%	(762)	(1.7%)	45 286	8.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	104 255	21.1%	4	-	118	-	390 424	78.9%	494 801	91.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**150 176**	**27.8%**	**82**	**-**	**167**	**-**	**389 661**	**72.1%**	**540 087**	**100.0%**

Contact Details

Municipal Manager	Mr Olehile Allan Losaba	018 381 9404
Chief Financial Officer	Ms G Moroane	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**618 785**	**585 320**	**89 305**	**14.4%**	**134 891**	**21.8%**	**108 624**	**18.6%**	**108 676**	**18.6%**	**441 497**	**75.4%**	**94 225**	**62.2%**	**15.3%**
Exchange Revenue															
Service charges - Electricity	277 771	239 690	39 277	14.1%	44 537	16.0%	58 292	24.3%	52 315	21.8%	194 421	81.1%	44 637	94.3%	17.2%
Service charges - Water	38 920	39 755	8 927	22.9%	10 524	27.0%	6 328	15.9%	9 531	24.0%	35 309	88.8%	7 863	106.5%	21.2%
Service charges - Waste Water Management	25 097	28 127	7 168	28.6%	6 622	26.4%	4 605	16.4%	6 532	23.2%	24 927	88.6%	6 956	134.0%	(6.1%)
Service charges - Waste Management	22 068	24 960	6 486	29.4%	6 095	27.6%	4 119	16.5%	5 660	22.7%	22 360	89.6%	6 362	132.4%	(11.0%)
Sale of Goods and Rendering of Services	3 198	2 066	504	15.8%	417	13.0%	354	17.1%	702	34.0%	1 976	95.7%	530	60.2%	32.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29 024	29 024	3 593	12.4%	9 784	33.7%	5 103	17.6%	8 998	31.0%	27 478	94.7%	5 849	100.8%	53.8%
Interest earned from Current and Non Current Assets	2 634	2 634	93	3.5%	-	-	-	-	652	24.8%	745	28.3%	107	19.3%	507.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 393	2 351	588	24.6%	581	24.3%	395	16.8%	705	30.0%	2 268	96.5%	633	101.9%	11.3%
Licences or permits	9 449	6 902	1 556	16.5%	2 954	31.3%	1 263	18.3%	1 758	25.5%	7 532	109.1%	834	62.4%	110.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	42	72	-	-	-	-	-	-	-	-	-	-	-	49.7%	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 398	2 068	953	68.2%	458	32.8%	419	20.2%	439	21.2%	2 268	109.7%	1 438	91.4%	(69.5%)
Non-Exchange Revenue															
Property rates	97 706	97 706	15 125	15.5%	10 556	10.8%	9 602	9.8%	15 005	15.4%	50 289	51.5%	12 832	76.9%	16.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 000	14 650	2 064	13.8%	6 697	44.6%	2 186	14.9%	3 724	25.4%	14 671	100.1%	649	33.8%	473.8%
Licences or permits	150	150	-	-	30	20.2%	63	42.3%	44	29.5%	138	92.0%	-	24.8%	(100.0%)
Transfer and subsidies - Operational	84 454	84 754	1 519	1.8%	32 970	39.0%	14 527	17.1%	1 867	2.2%	50 883	60.0%	3 363	89.6%	(44.5%)
Interest Receivables	9 483	9 483	1 452	15.3%	2 657	28.0%	1 368	14.4%	745	7.9%	6 222	65.6%	2 173	109.2%	(65.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	10	-	-	-	-	-	10	-	-	-	-
Other Gains	-	930	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**864 469**	**914 647**	**168 323**	**19.5%**	**183 583**	**21.2%**	**143 510**	**15.7%**	**153 929**	**16.8%**	**649 344**	**71.0%**	**161 096**	**75.0%**	**(4.4%)**
Employee related costs	325 634	325 634	69 525	21.4%	71 207	21.9%	69 006	21.2%	72 997	22.4%	282 735	86.8%	66 248	79.6%	10.2%
Remuneration of councillors	9 267	9 267	2 147	23.2%	2 206	23.8%	2 771	29.9%	2 378	25.7%	9 502	102.5%	2 125	89.9%	11.9%
Bulk purchases - electricity	219 597	219 597	45 663	20.8%	40 718	18.5%	27 542	12.5%	59 840	27.2%	173 762	79.1%	35 812	85.5%	67.1%
Inventory consumed	4 177	8 320	-	-	417	10.0%	(417)	(5.0%)	2 990	35.9%	2 990	35.9%	(726)	21.4%	(512.2%)
Debt impairment	144 034	130 079	-	-	-	-	-	-	(60 126)	(46.2%)	(60 126)	(46.2%)	-	-	(100.0%)
Depreciation, Amortisation and Impairment	34 650	40 265	16 257	46.9%	20 158	58.2%	3 330	8.3%	16 777	41.7%	56 522	140.4%	16 257	82.8%	3.2%
Interest,Dividends and Rent on Land	38 602	57 858	11 874	30.8%	14 794	38.3%	10 152	17.5%	24 046	41.6%	60 866	105.2%	10 973	105.2%	119.1%
Contracted services	40 314	62 821	14 668	36.4%	21 275	52.8%	25 482	40.6%	22 736	36.2%	84 160	134.0%	20 497	85.5%	10.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	48 195	54 795	8 188	17.0%	12 807	26.6%	5 645	10.3%	12 290	22.4%	38 931	71.0%	9 909	65.2%	24.0%
Disposal of Fixed and Intangible Assets	-	5 880	-	-	0	-	-	-	-	-	0	-	-	-	-
Other Losses	-	130	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(245 685)**	**(329 326)**	**(79 018)**		**(48 691)**		**(34 886)**		**(45 253)**		**(207 847)**		**(66 870)**		
Transfers and subsidies - capital (monetary allocations)	63 850	70 850	35 139	55.0%	18 718	29.3%	(1 261)	(1.8%)	33 066	46.7%	85 662	120.9%	18 809	120.3%	75.8%
Transfers and subsidies - capital (in-kind)	-	14 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(181 835)**	**(244 476)**	**(43 879)**		**(29 973)**		**(36 147)**		**(12 187)**		**(122 186)**		**(48 061)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(181 835)**	**(244 476)**	**(43 879)**		**(29 973)**		**(36 147)**		**(12 187)**		**(122 186)**		**(48 061)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(181 835)**	**(244 476)**	**(43 879)**		**(29 973)**		**(36 147)**		**(12 187)**		**(122 186)**		**(48 061)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(181 835)**	**(244 476)**	**(43 879)**		**(29 973)**		**(36 147)**		**(12 187)**		**(122 186)**		**(48 061)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**83 914**	**91 232**	**45 179**	**53.8%**	**10 885**	**13.0%**	**7 041**	**7.7%**	**19 579**	**21.5%**	**82 685**	**90.6%**	**19 913**	**84.6%**	**(1.7%)**
National Government	63 850	70 850	42 252	66.2%	9 820	15.4%	5 300	7.5%	10 605	15.0%	67 977	95.9%	17 221	94.5%	(38.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**63 850**	**70 850**	**42 252**	**66.2%**	**9 820**	**15.4%**	**5 300**	**7.5%**	**10 605**	**15.0%**	**67 977**	**95.9%**	**17 221**	**94.5%**	**(38.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 064	20 382	2 927	14.6%	1 065	5.3%	1 741	8.5%	8 974	44.0%	14 708	72.2%	2 692	37.7%	233.4%
Capital Expenditure Functional	**83 914**	**105 232**	**45 179**	**53.8%**	**10 885**	**13.0%**	**7 041**	**6.7%**	**19 579**	**18.6%**	**82 685**	**78.6%**	**19 913**	**84.6%**	**(1.7%)**
Municipal governance and administration	**10 181**	**9 696**	**238**	**2.3%**	**144**	**1.4%**	**(13)**	**(.1%)**	**3 057**	**31.5%**	**3 426**	**35.3%**	**1 660**	**37.9%**	**84.2%**
Executive and Council	279	279	-	-	50	18.1%	-	-	18	6.6%	69	24.7%	966	99.1%	(98.1%)
Finance and administration	9 902	9 417	238	2.4%	94	.9%	(13)	(.1%)	3 039	32.3%	3 357	35.7%	694	20.6%	337.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 140**	**5 140**	**4 139**	**80.5%**	**(6)**	**(.1%)**	**29**	**.6%**	**(552)**	**(10.7%)**	**3 610**	**70.2%**	**14**	**11.9%**	**(4 099.6%)**
Community and Social Services	100	100	29	29.3%	(6)	(6.4%)	29	29.0%	(16)	(15.5%)	36	36.4%	14	48.9%	(212.4%)
Sport And Recreation	5 000	5 000	4 108	82.2%	-	-	-	-	(536)	(10.7%)	3 572	71.4%	-	-	(100.0%)
Public Safety	40	40	2	5.0%	-	-	-	-	(0)	(.7%)	2	4.3%	-	2.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27 441**	**34 144**	**22 908**	**83.5%**	**4 224**	**15.4%**	**2 185**	**6.4%**	**5 747**	**16.8%**	**35 064**	**102.7%**	**17 199**	**71.7%**	**(66.6%)**
Planning and Development	347	8 866	16 220	4 667.9%	-	-	-	-	550	6.2%	16 770	189.1%	17 248	76.8%	(96.8%)
Road Transport	27 094	25 278	6 688	24.7%	4 224	15.6%	2 185	8.6%	5 197	20.6%	18 294	72.4%	(49)	-	(10 695.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 152**	**56 252**	**17 894**	**43.5%**	**6 524**	**15.9%**	**4 840**	**8.6%**	**11 326**	**20.1%**	**40 584**	**72.1%**	**1 041**	**116.8%**	**988.5%**
Energy sources	39 952	55 152	17 869	44.7%	6 538	16.4%	4 840	8.8%	11 307	20.5%	40 553	73.5%	1 041	117.2%	986.6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 200	1 100	25	2.1%	(14)	(1.2%)	-	-	20	1.8%	31	2.8%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**848 284**	**872 745**	**2 659**	**.3%**	**2 673**	**.3%**	**1 744**	**.2%**	**2 882**	**.3%**	**9 958**	**1.1%**	**2 620**	**1.1%**	**10.0%**
Property rates	88 064	80 877	2 659	3.0%	2 673	3.0%	1 744	2.2%	2 882	3.6%	9 958	12.3%	2 620	15.8%	10.0%
Service charges	318 809	336 156	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	283 472	297 474	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	84 454	84 754	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	70 850	70 850	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 634	2 634	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(756 753)**	**(751 036)**	**(56 792)**	**7.5%**	**(72 015)**	**9.5%**	**(47 510)**	**6.3%**	**(244 019)**	**32.5%**	**(420 336)**	**56.0%**	**(62 366)**	**32.6%**	**291.3%**
Suppliers and employees	(718 526)	(712 809)	(56 792)	7.9%	(72 015)	10.0%	(47 510)	6.7%	(244 019)	34.2%	(420 336)	59.0%	(62 366)	34.2%	291.3%

Finance charges	(38 227)	(38 227)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**91 531**	**121 710**	**(54 133)**	**(59.1%)**	**(69 342)**	**(75.8%)**	**(45 766)**	**(37.6%)**	**(241 137)**	**(198.1%)**	**(410 378)**	**(337.2%)**	**(59 746)**	**(312.8%)**	**303.6%**
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	**(83 914)**	**(91 232)**	**(15 170)**	**18.1%**	**(15 386)**	**18.3%**	**(1 796)**	**2.0%**	**(6 413)**	**7.0%**	**(38 764)**	**42.5%**	**(1 437)**	**41.1%**	**346.2%**
Capital assets	(83 914)	(91 232)	(15 170)	18.1%	(15 386)	18.3%	(1 796)	2.0%	(6 413)	7.0%	(38 764)	42.5%	(1 437)	41.1%	346.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(83 914)**	**(91 232)**	**(15 170)**	**18.1%**	**(15 386)**	**18.3%**	**(1 796)**	**2.0%**	**(6 413)**	**7.0%**	**(38 764)**	**42.5%**	**(1 437)**	**41.1%**	**346.2%**
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	**7 617**	**30 478**	**(69 303)**	**(909.9%)**	**(84 728)**	**(1 112.4%)**	**(47 562)**	**(156.1%)**	**(247 550)**	**(812.2%)**	**(449 142)**	**(1 473.7%)**	**(61 183)**	**3 065.5%**	**304.6%**
Cash/cash equivalents at the year begin:	4 989	4 989	-	-	(201 783)	(4 044.8%)	(286 512)	(5 743.2%)	(334 073)	(6 696.6%)	-	-	(210 818)	-	58.5%
Cash/cash equivalents at the year end:	**12 605**	**35 467**	**(201 783)**	**(1 600.8%)**	**(286 512)**	**(2 272.9%)**	**(334 073)**	**(941.9%)**	**(581 623)**	**(1 639.9%)**	**(581 623)**	**(1 639.9%)**	**(272 001)**	**(5 452.4%)**	**113.8%**

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	2 578	4.6%	531	.9%	527	.9%	52 614	93.5%	56 250	19.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	241	1.9%	212	1.7%	209	1.7%	11 802	94.7%	12 464	4.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	638	1.2%	583	1.1%	565	1.0%	52 308	96.7%	54 094	19.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	587	1.1%	528	1.0%	522	1.0%	50 665	96.9%	52 301	18.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6	-	17	-	33	-	93 118	99.9%	93 174	32.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 945)	(19.9%)	172	1.2%	172	1.2%	17 382	117.6%	14 781	5.2%	-	-	-	-
Total By Income Source	**1 105**	**.4%**	**2 042**	**.7%**	**2 028**	**.7%**	**277 889**	**98.2%**	**283 064**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(271)	(9.3%)	60	2.1%	46	1.6%	3 074	105.7%	2 909	1.0%	-	-	-	-
Commercial	(1 211)	(8.9%)	59	.4%	59	.4%	14 755	108.0%	13 662	4.8%	-	-	-	-
Households	2 486	1.0%	1 860	.7%	1 859	.7%	251 992	97.6%	258 197	91.2%	-	-	-	-
Other	101	1.2%	63	.8%	63	.8%	8 068	97.3%	8 295	2.9%	-	-	-	-
Total By Customer Group	**1 105**	**.4%**	**2 042**	**.7%**	**2 028**	**.7%**	**277 889**	**98.2%**	**283 064**	**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	22 166	4.5%	16 219	3.3%	20 427	4.1%	433 638	88.1%	492 450	60.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 285	100.0%	-	-	-	-	-	-	3 285	.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	3 284	3.5%	2 782	3.0%	2 791	3.0%	83 806	90.4%	92 662	11.4%
Loan repayments	-	-	-	-	-	-	159 139	100.0%	159 139	19.6%
Trade Creditors	817	1.9%	901	2.1%	1 551	3.6%	40 222	92.5%	43 492	5.3%
Auditor-General	-	-	112	.5%	-	-	21 168	99.5%	21 281	2.6%
Other	184	22.5%	1	.1%	-	-	633	77.4%	818	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**29 737**	**3.7%**	**20 015**	**2.5%**	**24 770**	**3.0%**	**738 605**	**90.8%**	**813 126**	**100.0%**

Contact Details

Municipal Manager	Mr Tshiamo Letlhogile	053 928 2202
Chief Financial Officer	Mr Nkosana Maduna	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**250 531**	**250 531**	**(66 379)**	**(26.5%)**	**(1 228 814)**	**(490.5%)**	**(68 742)**	**(27.4%)**	**(2 313)**	**(.9%)**	**(1 366 248)**	**(545.3%)**	**-**	**34.4%**	**(100.0%)**
Exchange Revenue															
Service charges - Electricity	45 559	45 559	(73 533)	(161.4%)	(1 071 800)	(2 352.5%)	(55 140)	(121.0%)	(17 887)	(39.3%)	(1 218 360)	(2 674.2%)	-	40.9%	(100.0%)
Service charges - Water	8 305	8 305	562	6.8%	(200 883)	(2 418.9%)	1 903	22.9%	1 573	18.9%	(196 846)	(2 370.3%)	-	45.2%	(100.0%)
Service charges - Waste Water Management	19 420	19 420	1 929	9.9%	3 861	19.9%	(50 395)	(259.5%)	4 030	20.8%	(40 574)	(208.9%)	-	48.5%	(100.0%)
Service charges - Waste Management	12 207	12 207	1 181	9.7%	2 362	19.3%	3 552	29.1%	2 837	23.2%	9 932	81.4%	-	45.2%	(100.0%)
Sale of Goods and Rendering of Services	924	924	44	4.7%	209	22.7%	317	34.3%	115	12.5%	686	74.2%	-	48.4%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 358	24 358	2 250	9.2%	5 401	22.2%	7 834	32.2%	5 038	20.7%	20 523	84.3%	-	50.5%	(100.0%)
Interest earned from Current and Non Current Assets	85	85	-	-	2	2.0%	66	77.0%	1 018	1 191.5%	1 086	1 270.5%	-	18.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	854	854	20	2.4%	18	2.1%	37	4.3%	892	104.4%	966	113.1%	-	42.0%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	33 818	33 818	1	-	26	.1%	(450)	(1.3%)	830	2.5%	407	1.2%	-	1.2%	(100.0%)
Non-Exchange Revenue															
Property rates	17 798	17 798	716	4.0%	(149)	(.8%)	2 071	11.6%	221	1.2%	2 860	16.1%	-	14.3%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	77	77	13	16.6%	55	71.7%	119	155.4%	97	126.1%	284	369.8%	-	1.3%	(100.0%)
Licences or permits	1 014	1 014	96	9.5%	117	11.5%	158	15.6%	67	6.6%	438	43.2%	-	42.7%	(100.0%)
Transfer and subsidies - Operational	82 604	82 604	-	-	31 279	37.9%	20 146	24.4%	(1 772)	(2.1%)	49 653	60.1%	-	39.5%	(100.0%)
Interest Receivables	3 506	3 506	343	9.8%	687	19.6%	1 039	29.6%	629	18.0%	2 698	76.9%	-	51.0%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**272 605**	**272 605**	**-**	**-**	**71 338**	**26.2%**	**96 058**	**35.2%**	**32 309**	**11.9%**	**199 706**	**73.3%**	**-**	**48.1%**	**(100.0%)**
Employee related costs	95 151	95 151	-	-	45 879	48.2%	18 957	19.9%	19 327	20.3%	84 163	88.5%	-	71.4%	(100.0%)
Remuneration of councillors	6 578	6 578	-	-	2 269	34.5%	2 948	44.8%	1 342	20.4%	6 559	99.7%	-	41.2%	(100.0%)
Bulk purchases - electricity	63 111	63 111	-	-	9 956	15.8%	15 438	24.5%	4 735	7.5%	30 129	47.7%	-	42.9%	(100.0%)
Inventory consumed	3 778	3 778	-	-	593	15.7%	2 317	61.3%	173	4.6%	3 083	81.6%	-	44.4%	(100.0%)
Debt impairment	26 710	26 710	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	12 748	12 748	-	-	-	-	17 400	136.5%	1 970	15.5%	19 370	151.9%	-	-	(100.0%)
Interest,Dividends and Rent on Land	10 209	10 209	-	-	3 654	35.8%	7 674	75.2%	2 627	25.7%	13 954	136.7%	-	117.3%	(100.0%)
Contracted services	32 408	32 408	-	-	7 951	24.5%	14 079	43.4%	2 246	6.9%	24 276	74.9%	-	45.0%	(100.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	(366)	-	9 989	-	(3 424)	-	6 200	-	-	-	(100.0%)
Operational Cost and Other Cost	21 913	21 913	-	-	1 403	6.4%	7 255	33.1%	3 314	15.1%	11 973	54.6%	-	47.6%	(100.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(22 074)**	**(22 074)**	**(66 379)**		**(1 300 152)**		**(164 800)**		**(34 622)**		**(1 565 953)**		**-**		
Transfers and subsidies - capital (monetary allocations)	22 598	22 598	-	-	2 554	11.3%	1 480	6.6%	-	-	4 035	17.9%	-	7.9%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**524**	**524**	**(66 379)**		**(1 297 598)**		**(163 320)**		**(34 622)**		**(1 561 919)**		**-**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**524**	**524**	**(66 379)**		**(1 297 598)**		**(163 320)**		**(34 622)**		**(1 561 919)**		**-**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**524**	**524**	**(66 379)**		**(1 297 598)**		**(163 320)**		**(34 622)**		**(1 561 919)**		**-**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**524**	**524**	**(66 379)**		**(1 297 598)**		**(163 320)**		**(34 622)**		**(1 561 919)**		**-**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**19 573**	**19 573**	**-**	**-**	**1 477**	**7.5%**	**10 511**	**53.7%**	**(2 397)**	**(12.2%)**	**9 591**	**49.0%**	**-**	**15.6%**	**(100.0%)**
National Government	18 473	18 473	-	-	1 477	8.0%	9 701	52.5%	(2 917)	(15.8%)	8 260	44.7%	-	14.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 473**	**18 473**	**-**	**-**	**1 477**	**8.0%**	**9 701**	**52.5%**	**(2 917)**	**(15.8%)**	**8 260**	**44.7%**	**-**	**14.3%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 100	1 100	-	-	-	-	811	73.7%	520	47.2%	1 330	120.9%	-	21.8%	(100.0%)
Capital Expenditure Functional	**23 698**	**23 698**	**-**	**-**	**2 128**	**9.0%**	**10 743**	**45.3%**	**5 634**	**23.8%**	**18 504**	**78.1%**	**-**	**11.1%**	**(100.0%)**
Municipal governance and administration	**1 100**	**1 100**	**-**	**-**	**-**	**-**	**811**	**73.7%**	**520**	**47.2%**	**1 330**	**120.9%**	**-**	**20.3%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 100	1 100	-	-	-	-	811	73.7%	520	47.2%	1 330	120.9%	-	20.3%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**651**	**-**	**3 157**	**-**	**2 530**	**-**	**6 337**	**-**	**-**	**5.7%**	**(100.0%)**
Community and Social Services	-	-	-	-	199	-	-	-	-	-	199	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	3 157	-	2 530	-	5 686	-	-	6.2%	(100.0%)
Public Safety	-	-	-	-	452	-	-	-	-	-	452	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 473**	**18 473**	**-**	**-**	**1 477**	**8.0%**	**316**	**1.7%**	**1 280**	**6.9%**	**3 074**	**16.6%**	**-**	**11.8%**	**(100.0%)**
Planning and Development	6 129	6 129	-	-	-	-	-	-	-	-	-	-	-	385.2%	-
Road Transport	12 344	12 344	-	-	1 477	12.0%	316	2.6%	1 280	10.4%	3 074	24.9%	-	8.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 125**	**4 125**	**-**	**-**	**-**	**-**	**6 459**	**156.6%**	**1 304**	**31.6%**	**7 763**	**188.2%**	**-**	**7.5%**	**(100.0%)**
Energy sources	4 125	4 125	-	-	-	-	6 459	156.6%	1 304	31.6%	7 763	188.2%	-	7.5%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**270 589**	**270 589**	**3 683**	**1.4%**	**54 064**	**20.0%**	**49 291**	**18.2%**	**18 544**	**6.9%**	**125 582**	**46.4%**	**-**	**28.8%**	**(100.0%)**
Property rates	11 569	11 569	228	2.0%	816	7.1%	657	5.7%	2 915	25.2%	4 617	39.9%	-	40.5%	(100.0%)
Service charges	118 087	118 087	2 272	1.9%	8 893	7.5%	18 404	15.6%	14 761	12.5%	44 329	37.5%	-	24.5%	(100.0%)
Other revenue	35 646	35 646	1 154	3.2%	5 103	14.3%	783	2.2%	(372)	(1.0%)	6 667	18.7%	-	21.3%	(100.0%)
Transfers and Subsidies - Operational	82 604	82 604	-	-	31 549	38.2%	19 967	24.2%	934	1.1%	52 450	63.5%	-	45.4%	(100.0%)
Transfers and Subsidies - Capital	22 598	22 598	-	-	7 538	33.4%	9 355	41.4%	-	-	16 893	74.8%	-	-	-
Interest	85	85	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	29	-	166	-	125	-	306	-	626	-	-	-	(100.0%)
Payments	**(243 357)**	**(243 357)**	**-**	**-**	**(13 557)**	**5.6%**	**(27 379)**	**11.3%**	**(2 909)**	**1.2%**	**(43 844)**	**18.0%**	**-**	**9.6%**	**(100.0%)**
Suppliers and employees	(233 148)	(233 148)	-	-	(13 557)	5.8%	(27 379)	11.7%	(2 909)	1.2%	(43 844)	18.8%	-	9.9%	(100.0%)

Finance charges	(10 209)	(10 209)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**27 232**	**27 232**	**3 683**	**13.5%**	**40 507**	**148.7%**	**21 912**	**80.5%**	**15 636**	**57.4%**	**81 738**	**300.2%**	**-**	**128.1%**	**(100.0%)**
Cash Flow from Investing Activities															
Receipts	**26**	**26**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**665.0%**	**-**
Proceeds on disposal of PPE	26	26	-	-	-	-	-	-	-	-	-	-	-	665.0%	-
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	**(23 698)**	**(23 698)**	**-**	**-**	**(3 144)**	**13.3%**	**(12 115)**	**51.1%**	**(3 772)**	**15.9%**	**(19 030)**	**80.3%**	**-**	**16.3%**	**(100.0%)**
Capital assets	(23 698)	(23 698)	-	-	(3 144)	13.3%	(12 115)	51.1%	(3 772)	15.9%	(19 030)	80.3%	-	16.3%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(23 672)**	**(23 672)**	**-**	**-**	**(3 144)**	**13.3%**	**(12 115)**	**51.2%**	**(3 772)**	**15.9%**	**(19 030)**	**80.4%**	**-**	**15.7%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 560**	**3 560**	**3 683**	**103.5%**	**37 363**	**1 049.5%**	**9 797**	**275.2%**	**11 864**	**333.3%**	**62 708**	**1 761.4%**	**-**	**1 063.3%**	**(100.0%)**
Cash/cash equivalents at the year begin:	(441)	(441)	-	-	3 683	(835.5%)	41 046	(9 312.2%)	50 844	(11 534.8%)	-	-	53 152	-	(4.3%)
Cash/cash equivalents at the year end:	**3 119**	**3 119**	**3 683**	**118.1%**	**41 046**	**1 315.9%**	**50 844**	**1 630.0%**	**62 708**	**2 010.3%**	**62 708**	**2 010.3%**	**53 152**	**1 119.1%**	**18.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	(17 114)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(48 366)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	2 521	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(3 500)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(1 908)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(127 460)	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(195 827)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	(2 757)	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(146 462)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(46 608)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(195 827)**	**-**	**-**	**-**

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 Rantsho Gincane	053 963 1331
Chief Financial Officer	Mr Sello Mokwepa (Acting)	053 963 1331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**372 122**	**372 122**	**140 600**	**37.8%**	**98 982**	**26.6%**	**75 396**	**20.3%**	**10 995**	**3.0%**	**325 973**	**87.6%**	**17 437**	**92.9%**	**(36.9%)**
Exchange Revenue															
Service charges - Electricity	5 072	5 072	1 060	20.9%	972	19.2%	1 006	19.8%	964	19.0%	4 003	78.9%	979	56.5%	(1.5%)
Service charges - Water	1 683	1 683	226	13.4%	233	13.8%	216	12.8%	79	4.7%	753	44.8%	161	47.5%	(51.2%)
Service charges - Waste Water Management	3 544	3 544	780	22.0%	875	24.7%	868	24.5%	836	23.6%	3 358	94.8%	744	67.0%	12.3%
Service charges - Waste Management	6 056	6 056	1 314	21.7%	1 317	21.7%	1 315	21.7%	1 313	21.7%	5 259	86.8%	1 242	74.0%	5.7%
Sale of Goods and Rendering of Services	6 512	6 512	302	4.6%	68	1.1%	81	1.2%	286	4.4%	737	11.3%	62	49.6%	358.4%
Agency services	418	418	-	-	-	-	93	22.3%	35	8.3%	128	30.6%	134	33.6%	(74.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 021	3 021	672	22.2%	693	22.9%	714	23.6%	586	19.4%	2 665	88.2%	679	82.6%	(13.8%)
Interest earned from Current and Non Current Assets	8 000	8 000	1 947	24.3%	1 327	16.6%	1 234	15.4%	1 338	16.7%	5 847	73.1%	3 450	72.8%	(61.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	383	383	110	28.6%	140	36.5%	70	18.4%	36	9.4%	356	92.9%	89	145.9%	(59.9%)
Licences or permits	1 308	1 308	19	1.5%	2	.2%	4	.3%	45	3.4%	70	5.4%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	28 825	28 825	290	1.0%	149	.5%	130	.4%	2 236	7.8%	2 805	9.7%	387	98.4%	477.6%
Non-Exchange Revenue															
Property rates	39 048	39 048	23 857	61.1%	2 401	6.1%	1 953	5.0%	2 200	5.6%	30 410	77.9%	1 783	52.3%	23.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	265 257	265 257	109 728	41.4%	90 473	34.1%	67 367	25.4%	692	.3%	268 261	101.1%	7 387	102.2%	(90.6%)
Interest Receivables	2 995	2 995	294	9.8%	331	11.0%	346	11.5%	350	11.7%	1 320	44.1%	338	42.2%	3.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**371 044**	**370 628**	**89 519**	**24.1%**	**83 084**	**22.4%**	**124 660**	**33.6%**	**100 135**	**27.0%**	**397 397**	**107.2%**	**98 177**	**94.2%**	**2.0%**
Employee related costs	148 435	148 435	36 656	24.7%	37 953	25.6%	40 195	27.1%	35 020	23.6%	149 825	100.9%	38 485	97.3%	(9.0%)
Remuneration of councillors	26 091	26 091	5 675	21.7%	5 642	21.6%	6 271	24.0%	5 867	22.5%	23 455	89.9%	5 772	96.1%	1.6%
Bulk purchases - electricity	6 000	6 000	1 194	19.9%	1 697	28.3%	1 219	20.3%	1 706	28.4%	5 815	96.9%	1 293	82.2%	31.9%
Inventory consumed	11 640	9 690	852	7.3%	1 459	12.5%	1 607	16.6%	2 628	27.1%	6 546	67.6%	4 243	84.1%	(38.1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 274	20 274	(89)	(.4%)	-	-	36 491	180.0%	12 100	59.7%	48 502	239.2%	9 760	107.5%	24.0%
Interest,Dividends and Rent on Land	417	417	37	8.9%	31	7.3%	35	8.4%	129	30.9%	232	55.5%	11	22.7%	1 113.8%
Contracted services	64 320	70 611	16 113	25.1%	14 958	23.3%	20 434	28.9%	20 542	29.1%	72 047	102.0%	19 076	89.8%	7.7%
Transfers and subsidies	700	700	-	-	-	-	60	8.6%	305	43.6%	365	52.1%	-	102.4%	(100.0%)
Irrecoverable debts written off	6 000	6 000	8 991	149.8%	148	2.5%	2 324	38.7%	561	9.3%	12 023	200.4%	1 669	-	(66.4%)
Operational Cost and Other Cost	87 167	82 410	20 089	23.0%	21 197	24.3%	16 023	19.4%	21 154	25.7%	78 464	95.2%	17 844	89.4%	18.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	123	-	123	-	26	-	373.0%
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 078**	**1 494**	**51 081**		**15 898**		**(49 263)**		**(89 140)**		**(71 424)**		**(80 740)**		
Transfers and subsidies - capital (monetary allocations)	60 666	60 666	28 574	47.1%	31 849	52.5%	8 381	13.8%	7 134	11.8%	75 938	125.2%	20 641	97.1%	(65.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**61 744**	**62 160**	**79 655**		**47 747**		**(40 882)**		**(82 006)**		**4 513**		**(60 099)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**61 744**	**62 160**	**79 655**		**47 747**		**(40 882)**		**(82 006)**		**4 513**		**(60 099)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**61 744**	**62 160**	**79 655**		**47 747**		**(40 882)**		**(82 006)**		**4 513**		**(60 099)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**61 744**	**62 160**	**79 655**		**47 747**		**(40 882)**		**(82 006)**		**4 513**		**(60 099)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**81 016**	**61 666**	**23 809**	**29.4%**	**31 126**	**38.4%**	**1 561**	**2.5%**	**13 970**	**22.7%**	**70 465**	**114.3%**	**42 368**	**114.7%**	**(67.0%)**
National Government	60 666	60 666	23 808	39.2%	30 609	50.5%	1 366	2.3%	13 576	22.4%	69 360	114.3%	38 359	115.7%	(64.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	33	50.8%	(100.0%)
Transfers recognised - capital	**60 666**	**60 666**	**23 808**	**39.2%**	**30 609**	**50.5%**	**1 366**	**2.3%**	**13 576**	**22.4%**	**69 360**	**114.3%**	**38 392**	**115.7%**	**(64.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 350	1 000	1	-	516	2.5%	195	19.5%	393	39.3%	1 106	110.6%	3 975	104.9%	(90.1%)
Capital Expenditure Functional	**81 016**	**63 851**	**23 809**	**29.4%**	**31 471**	**38.8%**	**2 025**	**3.2%**	**14 421**	**22.6%**	**71 725**	**112.3%**	**42 368**	**114.7%**	**(66.0%)**
Municipal governance and administration	**15 050**	**1 000**	**1**	**-**	**516**	**3.4%**	**195**	**19.5%**	**393**	**39.3%**	**1 106**	**110.6%**	**3 980**	**92.5%**	**(90.1%)**
Executive and Council	200	-	-	-	-	-	-	-	-	-	-	-	147	769.3%	(100.0%)
Finance and administration	14 850	1 000	1	-	516	3.5%	195	19.5%	393	39.3%	1 106	110.6%	3 833	66.2%	(89.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 681**	**8 681**	**4 013**	**46.2%**	**4 958**	**57.1%**	**873**	**10.1%**	**(602)**	**(6.9%)**	**9 244**	**106.5%**	**7 550**	**83.7%**	**(108.0%)**
Community and Social Services	5 000	5 000	1 733	34.7%	2 378	47.6%	873	17.5%	2 713	54.3%	7 698	154.0%	7 188	87.4%	(62.3%)
Sport And Recreation	3 681	3 681	2 280	61.9%	2 580	70.1%	-	-	(3 315)	(90.0%)	1 546	42.0%	363	79.9%	(1 013.3%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**40 313**	**35 013**	**11 970**	**29.7%**	**19 639**	**48.7%**	**493**	**1.4%**	**17 689**	**50.5%**	**49 791**	**142.2%**	**26 045**	**146.5%**	**(32.1%)**
Planning and Development	700	-	-	-	-	-	-	-	-	-	-	-	(4)	-	(100.0%)
Road Transport	39 613	35 013	11 970	30.2%	19 639	49.6%	493	1.4%	17 689	50.5%	49 791	142.2%	26 050	146.5%	(32.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**16 972**	**19 157**	**7 825**	**46.1%**	**6 357**	**37.5%**	**463**	**2.4%**	**(3 060)**	**(16.0%)**	**11 585**	**60.5%**	**4 792**	**91.3%**	**(163.9%)**
Energy sources	-	2 185	-	-	345	-	463	21.2%	5 126	234.6%	5 935	271.6%	1 916	67.4%	167.6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	16 972	16 972	7 825	46.1%	6 012	35.4%	-	-	(8 186)	(48.2%)	5 651	33.3%	2 876	112.2%	(384.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	76.9%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**144 307**	**211 396**	**158 071**	**109.5%**	**130 978**	**90.8%**	**100 153**	**47.4%**	**7 999**	**3.8%**	**397 202**	**187.9%**	**12 860**	**94.7%**	**(37.8%)**
Property rates	25 520	25 479	2 638	10.3%	18 640	73.0%	1 996	7.8%	2 036	8.0%	25 310	99.3%	2 076	20.4%	(1.9%)
Service charges	6 287	9 287	3 434	54.6%	2 957	47.0%	2 521	27.1%	3 181	34.2%	12 093	130.2%	2 363	83.2%	34.6%
Other revenue	34 298	34 298	840	2.4%	979	2.9%	605	1.8%	652	1.9%	3 076	9.0%	(3 373)	45.7%	(119.3%)
Transfers and Subsidies - Operational	130 908	134 372	111 694	85.3%	90 266	69.0%	64 660	48.1%	565	.4%	267 184	198.8%	8 061	107.0%	(93.0%)
Transfers and Subsidies - Capital	(60 706)	(40)	37 243	(61.3%)	16 488	(27.2%)	28 865	(72 162.5%)	-	-	82 596	(206 490.0%)	-	103.9%	-
Interest	8 000	8 000	2 222	27.8%	1 648	20.6%	1 505	18.8%	1 567	19.6%	6 943	86.8%	3 733	80.3%	(58.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(344 770)**	**(344 355)**	**(49 018)**	**14.2%**	**(41 724)**	**12.1%**	**(27 789)**	**8.1%**	**19 740**	**(5.7%)**	**(98 791)**	**28.7%**	**(37 651)**	**56.1%**	**(152.4%)**
Suppliers and employees	(344 770)	(344 355)	(49 018)	14.2%	(41 724)	12.1%	(27 789)	8.1%	19 740	(5.7%)	(98 791)	28.7%	(37 651)	56.1%	(152.4%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(200 463)**	**(132 959)**	**109 054**	**(54.4%)**	**89 254**	**(44.5%)**	**72 364**	**(54.4%)**	**27 739**	**(20.9%)**	**298 411**	**(224.4%)**	**(24 791)**	**293.9%**	**(211.9%)**
Cash Flow from Investing Activities															
Receipts	**2 000**	**2 000**	**251**	**12.6%**	**101**	**5.0%**	**104**	**5.2%**	**302**	**15.1%**	**757**	**37.9%**	**359**	**-**	**(15.9%)**
Proceeds on disposal of PPE	2 000	2 000	251	12.6%	101	5.0%	104	5.2%	302	15.1%	757	37.9%	359	-	(15.9%)
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	**-**	**-**	**(29 020)**	**-**	**(35 690)**	**-**	**(181)**	**-**	**(7 517)**	**-**	**(72 408)**	**-**	**(19 932)**	**86.7%**	**(62.3%)**
Capital assets	-	-	(29 020)	-	(35 690)	-	(181)	-	(7 517)	-	(72 408)	-	(19 932)	86.7%	(62.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**2 000**	**2 000**	**(28 769)**	**(1 438.4%)**	**(35 590)**	**(1 779.5%)**	**(77)**	**(3.8%)**	**(7 216)**	**(360.8%)**	**(71 651)**	**(3 582.5%)**	**(19 573)**	**77.3%**	**(63.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(198 463)**	**(130 959)**	**80 285**	**(40.5%)**	**53 664**	**(27.0%)**	**72 287**	**(55.2%)**	**20 523**	**(15.7%)**	**226 760**	**(173.2%)**	**(44 363)**	**(1 427.9%)**	**(146.3%)**
Cash/cash equivalents at the year begin:	20 260	122 260	39 050	192.7%	116 444	574.7%	170 109	139.1%	242 396	198.3%	39 050	31.9%	202 178	106.9%	19.9%
Cash/cash equivalents at the year end:	**(178 203)**	**(8 698)**	**116 444**	**(65.3%)**	**170 109**	**(95.5%)**	**242 396**	**(2 786.7%)**	**262 920**	**(3 022.6%)**	**262 920**	**(3 022.6%)**	**157 814**	**1 485.0%**	**66.6%**

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	95	1.7%	69	1.2%	100	1.8%	5 429	95.4%	5 692	4.4%	24	.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	133	5.1%	103	4.0%	86	3.3%	2 294	87.7%	2 617	2.0%	185	7.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	739	1.2%	374	.6%	327	.5%	61 972	97.7%	63 412	49.0%	(9 218)	(14.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	319	2.4%	246	1.8%	212	1.6%	12 676	94.2%	13 453	10.4%	(198)	(1.5%)	-	-
Receivables from Exchange Transactions - Waste Management	514	3.4%	431	2.8%	408	2.7%	13 865	91.1%	15 219	11.8%	(909)	(6.0%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	390	1.5%	354	1.3%	349	1.3%	25 392	95.9%	26 484	20.5%	3 388	12.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	27	1.1%	35	1.5%	6	.2%	2 337	97.2%	2 405	1.9%	(748)	(31.1%)	-	-
Total By Income Source	**2 216**	**1.7%**	**1 612**	**1.2%**	**1 488**	**1.2%**	**123 966**	**95.9%**	**129 282**	**100.0%**	**(7 476)**	**(5.8%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	518	2.9%	503	2.8%	479	2.7%	16 368	91.6%	17 868	13.8%	1 108	6.2%	-	-
Commercial	628	1.3%	195	.4%	153	.3%	48 168	98.0%	49 144	38.0%	(10 004)	(20.4%)	-	-
Households	1 071	1.7%	913	1.5%	856	1.4%	59 430	95.4%	62 269	48.2%	1 421	2.3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 216**	**1.7%**	**1 612**	**1.2%**	**1 488**	**1.2%**	**123 966**	**95.9%**	**129 282**	**100.0%**	**(7 476)**	**(5.8%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	573	100.0%	-	-	-	-	-	-	573	2.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 703	99.9%	-	-	16	.1%	-	-	25 719	97.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**26 276**	**99.9%**	**-**	**-**	**16**	**.1%**	**-**	**-**	**26 291**	**100.0%**

Contact Details

Municipal Manager	Mr Motlhaletsimang Makuapane	053 994 9400
Chief Financial Officer	Ms Neo Dibelane	053 994 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**471 702**	**438 211**	**110 496**	**23.4%**	**78 997**	**16.7%**	**94 976**	**21.7%**	**84 023**	**19.2%**	**368 492**	**84.1%**	**77 130**	**74.7%**	**8.9%**
Exchange Revenue															
Service charges - Electricity	136 454	116 681	29 014	21.3%	27 920	20.5%	28 286	24.2%	31 144	26.7%	116 365	99.7%	28 079	89.1%	10.9%
Service charges - Water	27 574	18 433	4 314	15.6%	4 902	17.8%	3 824	20.7%	3 622	19.7%	16 663	90.4%	4 429	68.3%	(18.2%)
Service charges - Waste Water Management	17 761	19 107	4 775	26.9%	4 778	26.9%	4 789	25.1%	4 812	25.2%	19 155	100.3%	4 558	127.0%	5.6%
Service charges - Waste Management	13 904	15 707	3 925	28.2%	3 928	28.3%	3 939	25.1%	3 959	25.2%	15 751	100.3%	3 741	134.4%	5.8%
Sale of Goods and Rendering of Services	712	669	151	21.2%	180	25.3%	108	16.2%	916	137.0%	1 355	202.6%	237	115.2%	286.6%
Agency services	4 499	6 500	-	-	(97)	(2.2%)	-	-	2 058	31.7%	1 961	30.2%	-	89.3%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 705	56 705	18 506	32.6%	19 435	34.3%	19 718	34.8%	20 457	36.1%	78 117	137.8%	17 809	64.1%	14.9%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	18	28	3	14.4%	8	45.1%	3	11.8%	1	3.1%	15	52.3%	4	152.1%	(76.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	107	668	0	.5%	0	.4%	14	2.1%	0	-	15	2.3%	0	13.3%	(76.1%)
Non-Exchange Revenue															
Property rates	54 064	43 315	10 283	19.0%	9 794	18.1%	8 640	19.9%	8 787	20.3%	37 505	86.6%	9 479	69.5%	(7.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 737	6 229	1 726	30.1%	1 072	18.7%	1 610	25.9%	540	8.7%	4 948	79.4%	1 811	1 988.9%	(70.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	75 577	75 577	31 125	41.2%	291	.4%	17 461	23.1%	769	1.0%	49 646	65.7%	296	97.3%	159.4%
Interest Receivables	22 173	22 173	6 672	30.1%	6 785	30.6%	6 582	29.7%	6 958	31.4%	26 998	121.8%	6 686	59.6%	4.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	56 419	56 419	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**403 386**	**463 643**	**82 695**	**20.5%**	**78 395**	**19.4%**	**53 560**	**11.6%**	**79 162**	**17.1%**	**293 813**	**63.4%**	**106 651**	**85.7%**	**(25.8%)**
Employee related costs	107 815	108 365	24 897	23.1%	25 300	23.5%	24 496	22.6%	24 003	22.2%	98 696	91.1%	23 076	99.5%	4.0%
Remuneration of councillors	8 182	8 182	1 825	22.3%	1 781	21.8%	1 980	24.2%	1 848	22.6%	7 435	90.9%	1 162	90.0%	59.0%
Bulk purchases - electricity	74 356	97 671	30 039	40.4%	22 536	30.3%	973	1.0%	27 226	27.9%	80 775	82.7%	19 826	90.5%	37.3%
Inventory consumed	1 263	560	752	59.5%	825	65.3%	1 249	223.0%	788	140.7%	3 614	645.4%	11 014	867.5%	(92.8%)
Debt impairment	124 878	124 878	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	33 024	33 024	-	-	-	-	12 807	38.8%	9 498	28.8%	22 305	67.5%	-	-	(100.0%)
Interest,Dividends and Rent on Land	2 300	23 924	6 733	292.7%	8 565	372.4%	227	.9%	3 531	14.8%	19 055	79.6%	30 698	2 264.0%	(88.5%)
Contracted services	34 930	29 257	4 310	12.3%	10 667	30.5%	6 022	20.6%	6 147	21.0%	27 146	92.8%	11 120	110.7%	(44.7%)
Transfers and subsidies	1 000	1 617	282	28.2%	165	16.5%	269	16.6%	254	15.7%	970	60.0%	866	276.4%	(70.7%)
Irrecoverable debts written off	-	150	661	-	735	-	1 878	1 252.3%	893	595.6%	4 168	2 778.9%	190	-	369.8%
Operational Cost and Other Cost	15 637	36 014	13 196	84.4%	7 820	50.0%	3 659	10.2%	4 974	13.8%	29 649	82.3%	8 698	127.8%	(42.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**68 316**	**(25 432)**	**27 801**		**602**		**41 416**		**4 861**		**74 679**		**(29 521)**		
Transfers and subsidies - capital (monetary allocations)	20 993	20 993	4 701	22.4%	11 114	52.9%	-	-	7 891	37.6%	23 705	112.9%	7 675	67.3%	2.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**89 309**	**(4 439)**	**32 501**		**11 716**		**41 416**		**12 751**		**98 385**		**(21 846)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**89 309**	**(4 439)**	**32 501**		**11 716**		**41 416**		**12 751**		**98 385**		**(21 846)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**89 309**	**(4 439)**	**32 501**		**11 716**		**41 416**		**12 751**		**98 385**		**(21 846)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**89 309**	**(4 439)**	**32 501**		**11 716**		**41 416**		**12 751**		**98 385**		**(21 846)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**21 093**	**23 193**	**4 293**	**20.4%**	**10 213**	**48.4%**	**7 130**	**30.7%**	**9 015**	**38.9%**	**30 652**	**132.2%**	**12 776**	**74.1%**	**(29.4%)**
National Government	20 483	20 483	3 843	18.8%	9 848	48.1%	6 310	30.8%	8 405	41.0%	28 406	138.7%	12 180	71.8%	(31.0%)
Provincial Government	510	510	-	-	-	-	-	-	-	-	-	-	-	8.7%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 993**	**20 993**	**3 843**	**18.3%**	**9 848**	**46.9%**	**6 310**	**30.1%**	**8 405**	**40.0%**	**28 406**	**135.3%**	**12 180**	**71.3%**	**(31.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	2 200	450	450.1%	365	365.5%	820	37.3%	610	27.7%	2 246	102.1%	596	134.4%	2.3%
Capital Expenditure Functional	**21 093**	**23 193**	**4 293**	**20.4%**	**10 213**	**48.4%**	**7 130**	**30.7%**	**9 015**	**38.9%**	**30 652**	**132.2%**	**12 776**	**74.3%**	**(29.4%)**
Municipal governance and administration	**-**	**-**	**57**	**-**	**111**	**-**	**636**	**-**	**321**	**-**	**1 126**	**-**	**596**	**-**	**(46.1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	57	-	111	-	636	-	321	-	1 126	-	596	-	(46.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 882**	**5 982**	**1 639**	**27.9%**	**1 531**	**26.0%**	**98**	**1.6%**	**2 127**	**35.5%**	**5 395**	**90.2%**	**3 783**	**20.5%**	**(43.8%)**
Community and Social Services	3 446	3 446	-	-	9	.3%	-	-	1 345	39.0%	1 354	39.3%	-	1.6%	(100.0%)
Sport And Recreation	2 336	2 336	1 639	70.2%	1 523	65.2%	98	4.2%	654	28.0%	3 914	167.6%	3 783	23.4%	(82.7%)
Public Safety	100	200	-	-	-	-	-	-	127	63.5%	127	63.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 210**	**11 210**	**2 204**	**19.7%**	**6 698**	**59.7%**	**3 601**	**32.1%**	**6 405**	**57.1%**	**18 908**	**168.7%**	**3 248**	**292.9%**	**97.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 210	11 210	2 204	19.7%	6 698	59.7%	3 601	32.1%	6 405	57.1%	18 908	168.7%	3 248	292.9%	97.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 000**	**6 000**	**393**	**9.8%**	**1 873**	**46.8%**	**2 795**	**46.6%**	**162**	**2.7%**	**5 222**	**87.0%**	**5 149**	**76.8%**	**(96.9%)**
Energy sources	4 000	6 000	393	9.8%	1 873	46.8%	2 795	46.6%	162	2.7%	5 222	87.0%	5 149	76.6%	(96.9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**277 954**	**229 431**	**149 193**	**53.7%**	**96 678**	**34.8%**	**73 043**	**31.8%**	**56 589**	**24.7%**	**375 502**	**163.7%**	**66 501**	**99.6%**	**(14.9%)**
Property rates	32 439	32 325	3 894	12.0%	5 261	16.2%	4 409	13.6%	3 921	12.1%	17 485	54.1%	468	34.7%	738.0%
Service charges	137 743	86 457	18 819	13.7%	17 665	12.8%	21 523	24.9%	16 752	19.4%	74 760	86.5%	190	32.8%	8 713.6%
Other revenue	11 202	14 079	72 886	650.6%	46 722	417.1%	2 752	19.5%	8 440	59.9%	130 800	929.0%	40 930	5 552.3%	(79.4%)
Transfers and Subsidies - Operational	75 577	75 577	27 797	36.8%	-	-	17 461	23.1%	-	-	45 258	59.9%	-	35.0%	-
Transfers and Subsidies - Capital	20 993	20 993	-	-	-	-	-	-	-	-	-	-	-	5.0%	-
Interest	-	-	25 798	-	27 029	-	26 897	-	27 476	-	107 200	-	24 913	-	10.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(262 959)**	**(212 249)**	**(47 454)**	**18.0%**	**(25 384)**	**9.7%**	**(31 742)**	**15.0%**	**(34 896)**	**16.4%**	**(139 476)**	**65.7%**	**(39 462)**	**23.5%**	**(11.6%)**
Suppliers and employees	(259 659)	(212 877)	(47 454)	18.3%	(25 384)	9.8%	(31 742)	14.9%	(34 896)	16.4%	(139 476)	65.5%	(39 462)	23.9%	(11.6%)

Finance charges	(2 300)	2 245	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 000)	(1 617)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**14 995**	**17 182**	**101 739**	**678.5%**	**71 294**	**475.4%**	**41 301**	**240.4%**	**21 693**	**126.3%**	**236 026**	**1 373.7%**	**27 040**	**478.3%**	**(19.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(21 108)**	**(26 671)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(21 108)	(26 671)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(21 108)**	**(26 671)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(6 112)**	**(9 490)**	**101 739**	**(1 664.5%)**	**71 294**	**(1 166.4%)**	**41 301**	**(435.2%)**	**21 693**	**(228.6%)**	**236 026**	**(2 487.2%)**	**27 040**	**2 555.9%**	**(19.8%)**
Cash/cash equivalents at the year begin:	8 970	8 970	-	-	125 787	1 402.3%	197 081	2 197.2%	238 382	2 657.6%	-	-	229 080	154.1%	4.1%
Cash/cash equivalents at the year end:	**2 857**	**(520)**	**101 739**	**3 560.4%**	**197 081**	**6 897.0%**	**238 382**	**(45 857.7%)**	**260 074**	**(50 030.7%)**	**260 074**	**(50 030.7%)**	**256 120**	**1 215.0%**	**1.5%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 131	1.7%	(179)	(.1%)	1 813	1.0%	174 295	97.3%	179 061	11.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 052	5.9%	(10)	-	5 278	1.8%	268 234	92.3%	290 554	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 804	4.4%	(2)	-	2 383	1.8%	123 217	93.8%	131 402	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 219	3.1%	-	-	3 244	1.9%	157 942	94.9%	166 404	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 305	3.3%	(0)	-	2 677	2.1%	122 739	94.6%	129 720	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	57	100.0%	57	-	-	-	-	-
Interest on Arrear Debtor Accounts	18 359	3.1%	-	-	9 021	1.5%	574 465	95.5%	601 845	40.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(2)	8.5%	(8)	41.1%	(10)	50.5%	(20)	-	-	-	-	-
Total By Income Source	**53 870**	**3.6%**	**(193)**	**-**	**24 408**	**1.6%**	**1 420 938**	**94.8%**	**1 499 023**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 926	4.9%	(38)	-	2 276	2.3%	93 576	92.9%	100 740	6.7%	-	-	-	-
Commercial	18 151	4.9%	(12)	-	6 084	1.6%	348 226	93.5%	372 450	24.8%	-	-	-	-
Households	27 540	2.8%	(121)	-	14 886	1.5%	947 253	95.7%	989 558	66.0%	-	-	-	-
Other	3 252	9.0%	(22)	(.1%)	1 162	3.2%	31 883	87.9%	36 275	2.4%	-	-	-	-
Total By Customer Group	**53 870**	**3.6%**	**(193)**	**-**	**24 408**	**1.6%**	**1 420 938**	**94.8%**	**1 499 023**	**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	-	-	(200)	-	33 188	7.4%	416 540	92.7%	449 528	95.5%
Bulk Water	-	-	-	-	-	-	0	100.0%	0	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	413	31.2%	(274)	(20.7%)	1 185	89.5%	1 323	.3%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7	.2%	259	7.2%	(263)	(7.4%)	3 572	99.9%	3 576	.8%
Auditor-General	-	-	(600)	(15.6%)	(600)	(15.6%)	5 036	131.3%	3 836	.8%
Other	291	2.3%	(884)	(7.1%)	(3 407)	(27.4%)	16 444	132.1%	12 444	2.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**298**	**.1%**	**(1 012)**	**(.2%)**	**28 643**	**6.1%**	**442 777**	**94.1%**	**470 706**	**100.0%**

Contact Details

Municipal Manager	Ms Zingisa Kgatlha	053 285 0850
Chief Financial Officer	Mr Thapelo Moseki	053 285 0850

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KAGISANO-MOLOPO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**198 730**	**208 265**	**68 788**	**34.6%**	**56 416**	**28.4%**	**63 316**	**30.4%**	**2 643**	**1.3%**	**191 162**	**91.8%**	**10 410**	**50.4%**	**(74.6%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	7	-	-	-	7	-	2	-	(100.0%)
Sale of Goods and Rendering of Services	155	155	24	15.7%	29	18.5%	14	9.3%	109	70.2%	176	113.7%	55	116.0%	98.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	124	124	-	-	-	-	(283)	(229.0%)	(181)	(146.3%)	(464)	(375.3%)	-	-	(100.0%)
Interest earned from Current and Non Current Assets	60	1 200	131	218.4%	12	20.8%	35	2.9%	143	11.9%	321	26.8%	95	21.4%	50.4%
Dividends	-	-	-	-	-	-	197	-	-	-	197	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 235	1 235	1 630	131.9%	346	28.0%	321	26.0%	429	34.7%	2 726	220.6%	230	58.0%	86.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	112	500	136	121.7%	334	297.7%	-	-	-	-	470	94.0%	(44)	250.3%	(100.0%)
Non-Exchange Revenue															
Property rates	13 836	22 906	-	-	-	-	22 906	100.0%	-	-	22 906	100.0%	10 543	94.0%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	168 609	167 547	66 866	39.7%	55 694	33.0%	40 120	23.9%	2 144	1.3%	164 824	98.4%	(475)	52.6%	(551.0%)
Interest Receivables	14 600	14 600	-	-	-	-	-	-	-	-	-	-	5	.8%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**206 794**	**193 543**	**37 966**	**18.4%**	**43 269**	**20.9%**	**33 745**	**17.4%**	**10 108**	**5.2%**	**125 088**	**64.6%**	**16 767**	**43.3%**	**(39.7%)**
Employee related costs	79 611	73 641	16 033	20.1%	18 711	23.5%	12 672	17.2%	15 621	21.2%	63 038	85.6%	14 281	75.0%	9.4%
Remuneration of councillors	15 436	13 163	3 292	21.3%	3 752	24.3%	3 368	25.6%	3 433	26.1%	13 846	105.2%	3 308	97.6%	3.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	9 103	9 103	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	27 934	26 867	-	-	-	-	11 452	42.6%	1 223	4.6%	12 676	47.2%	-	-	(100.0%)
Interest,Dividends and Rent on Land	250	250	-	-	-	-	(85)	(33.9%)	0	.2%	(84)	(33.8%)	273	114.4%	(99.8%)
Contracted services	38 382	36 004	8 140	21.2%	15 135	39.4%	9 625	26.7%	11 843	32.9%	44 743	124.3%	5 475	51.9%	116.3%
Transfers and subsidies	-	-	-	-	140	-	43	-	142	-	325	-	90	1.1%	57.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	36 077	34 515	10 501	29.1%	5 530	15.3%	(3 332)	(9.7%)	(22 155)	(64.2%)	(9 456)	(27.4%)	(6 660)	14.1%	232.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 063)**	**14 722**	**30 822**		**13 146**		**29 571**		**(7 465)**		**66 074**		**(6 357)**		
Transfers and subsidies - capital (monetary allocations)	37 704	40 204	-	-	24 517	65.0%	7 480	18.6%	42 031	104.5%	74 028	184.1%	4 000	12.1%	950.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29 641**	**54 927**	**30 822**		**37 663**		**37 052**		**34 566**		**140 102**		**(2 357)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**29 641**	**54 927**	**30 822**		**37 663**		**37 052**		**34 566**		**140 102**		**(2 357)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29 641**	**54 927**	**30 822**		**37 663**		**37 052**		**34 566**		**140 102**		**(2 357)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29 641**	**54 927**	**30 822**		**37 663**		**37 052**		**34 566**		**140 102**		**(2 357)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**37 954**	**40 454**	**4 131**	**10.9%**	**8 061**	**21.2%**	**1 016**	**2.5%**	**7 879**	**19.5%**	**21 088**	**52.1%**	**3 097**	**26.0%**	**154.4%**
National Government	37 704	40 204	4 131	11.0%	8 061	21.4%	1 016	2.5%	7 660	19.1%	20 869	51.9%	3 097	35.3%	147.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 704**	**40 204**	**4 131**	**11.0%**	**8 061**	**21.4%**	**1 016**	**2.5%**	**7 660**	**19.1%**	**20 869**	**51.9%**	**3 097**	**35.3%**	**147.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	250	250	-	-	-	-	-	-	219	87.5%	219	87.5%	-	3.0%	(100.0%)
Capital Expenditure Functional	**37 954**	**40 454**	**4 131**	**10.9%**	**8 061**	**21.2%**	**1 016**	**2.5%**	**7 879**	**19.5%**	**21 088**	**52.1%**	**3 097**	**28.6%**	**154.4%**
Municipal governance and administration	**250**	**250**	**-**	**-**	**-**	**-**	**-**	**-**	**219**	**87.5%**	**219**	**87.5%**	**-**	**8.5%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	250	250	-	-	-	-	-	-	219	87.5%	219	87.5%	-	8.5%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 704**	**40 204**	**4 131**	**11.0%**	**8 061**	**21.4%**	**1 016**	**2.5%**	**7 660**	**19.1%**	**20 869**	**51.9%**	**3 097**	**27.5%**	**147.4%**
Planning and Development	37 704	40 204	4 131	11.0%	8 061	21.4%	1 016	2.5%	7 660	19.1%	20 869	51.9%	3 097	27.5%	147.4%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**232 485**	**233 411**	**71 659**	**30.8%**	**80 796**	**34.8%**	**45 548**	**19.5%**	**89 826**	**38.5%**	**287 829**	**123.3%**	**2 988**	**1.3%**	**2 906.3%**
Property rates	8 134	12 158	0	-	428	5.3%	6 553	53.9%	281	2.3%	7 261	59.7%	(35)	-	(891.2%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	10 679	12 302	(170)	(1.6%)	4 773	44.7%	4 244	34.5%	2 230	18.1%	11 076	90.0%	-	-	(100.0%)
Transfers and Subsidies - Operational	168 609	167 547	71 828	42.6%	56 987	33.8%	27 208	16.2%	88 515	52.8%	244 539	146.0%	3 000	1.8%	2 850.3%
Transfers and Subsidies - Capital	37 704	40 204	-	-	18 608	49.4%	7 544	18.8%	-	-	26 152	65.0%	-	-	-
Interest	7 360	1 200	-	-	-	-	0	-	(1 200)	(100.0%)	(1 200)	(100.0%)	23	2.8%	(5 284.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(173 709)**	**(159 022)**	**(42 458)**	**24.4%**	**(1 510)**	**.9%**	**(11 060)**	**7.0%**	**(19 027)**	**12.0%**	**(74 056)**	**46.6%**	**12 257**	**9.2%**	**(255.2%)**
Suppliers and employees	(173 459)	(158 772)	(42 458)	24.5%	(1 510)	.9%	(4 719)	3.0%	(8 113)	5.1%	(56 800)	35.8%	12 257	(5.9%)	(166.2%)

Finance charges	(250)	(250)	-	-	-	-	-	-	1	(.4%)	1	(.4%)	-	-	(100.0%)
Transfers and Subsidies	-	-	-	-	-	-	(6 341)	-	(10 915)	-	(17 256)	-	-	330.7%	(100.0%)
Net Cash from/(used) Operating Activities	**58 776**	**74 389**	**29 201**	**49.7%**	**79 286**	**134.9%**	**34 488**	**46.4%**	**70 799**	**95.2%**	**213 773**	**287.4%**	**15 245**	**(27.0%)**	**364.4%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**12 500**	**-**	**43 386**	**-**	**55 886**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	12 500	-	43 386	-	55 886	-	-	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(37 954)**	**(40 454)**	**-**	**-**	**1 818**	**(4.8%)**	**(2 516)**	**6.2%**	**1 146**	**(2.8%)**	**447**	**(1.1%)**	**-**	**-**	**(100.0%)**
Capital assets	(37 954)	(40 454)	-	-	1 818	(4.8%)	(2 516)	6.2%	1 146	(2.8%)	447	(1.1%)	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(37 954)**	**(40 454)**	**-**	**-**	**1 818**	**(4.8%)**	**9 984**	**(24.7%)**	**44 532**	**(110.1%)**	**56 333**	**(139.3%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**20 822**	**33 935**	**29 201**	**140.2%**	**81 103**	**389.5%**	**44 472**	**131.1%**	**115 331**	**339.9%**	**270 106**	**796.0%**	**15 245**	**(196.6%)**	**656.5%**
Cash/cash equivalents at the year begin:	1 120	10 948	1 806	161.3%	31 007	2 768.5%	112 110	1 024.0%	93 364	852.8%	1 806	16.5%	(29 466)	-	(416.9%)
Cash/cash equivalents at the year end:	**21 942**	**44 883**	**31 007**	**141.3%**	**112 110**	**511.0%**	**155 630**	**346.7%**	**160 245**	**357.0%**	**160 245**	**357.0%**	**1 469**	**14.1%**	**10 807.5%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(8 856)	(12.0%)	(118)	(.2%)	7 680	10.4%	75 038	101.8%	73 743	98.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	95	7.4%	-	-	3	.2%	1 186	92.3%	1 284	1.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**(8 761)**	**(11.7%)**	**(118)**	**(.2%)**	**7 683**	**10.2%**	**76 224**	**101.6%**	**75 028**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(8 856)	(12.0%)	(118)	(.2%)	7 680	10.4%	75 038	101.8%	73 743	98.3%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	95	7.4%	-	-	3	.2%	1 186	92.3%	1 284	1.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**(8 761)**	**(11.7%)**	**(118)**	**(.2%)**	**7 683**	**10.2%**	**76 224**	**101.6%**	**75 028**	**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	-	-	3 726	24.8%	(330)	(2.2%)	11 651	77.4%	15 047	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**3 726**	**24.8%**	**(330)**	**(2.2%)**	**11 651**	**77.4%**	**15 047**	**100.0%**

Contact Details

Municipal Manager	Mr Olebile Ntsimane	053 998 4455
Chief Financial Officer	Ms Keaoleboga Sekgome	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR RUTH SEGOMOTSI MOMPATI (DC39)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**581 329**	**581 447**	**227 303**	**39.1%**	**187 246**	**32.2%**	**145 416**	**25.0%**	**10 215**	**1.8%**	**570 180**	**98.1%**	**9 072**	**99.7%**	**12.6%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	55	155	9	16.7%	25	45.0%	144	92.5%	40	26.0%	218	140.4%	238	140.7%	(83.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	26 472	26 472	2 743	10.4%	5 166	19.5%	7 060	26.7%	8 095	30.6%	23 064	87.1%	4 090	67.6%	97.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 631	1 631	446	27.4%	446	27.4%	446	27.4%	446	27.4%	1 785	109.4%	311	95.4%	43.5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	200	218	49	24.7%	153	76.2%	205	94.0%	-	-	407	186.6%	87	145.2%	(100.0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	552 971	552 971	224 056	40.5%	181 456	32.8%	137 561	24.9%	1 634	.3%	544 707	98.5%	4 346	101.0%	(62.4%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**617 765**	**626 001**	**76 246**	**12.3%**	**91 266**	**14.8%**	**90 935**	**14.5%**	**91 221**	**14.6%**	**349 667**	**55.9%**	**84 038**	**54.7%**	**8.5%**
Employee related costs	223 840	215 199	42 557	19.0%	51 599	23.1%	45 845	21.3%	43 571	20.2%	183 571	85.3%	40 195	88.7%	8.4%
Remuneration of councillors	8 441	9 382	2 677	31.7%	2 361	28.0%	2 346	25.0%	2 295	24.5%	9 679	103.2%	3 315	142.8%	(30.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	0	-	488	-	-	-	24	-	512	-	0	46.7%	16 314.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	103 482	103 482	182	.2%	-	-	-	-	-	-	182	.2%	-	.2%	-
Interest,Dividends and Rent on Land	-	6 189	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Contracted services	190 235	195 425	12 026	6.3%	19 055	10.0%	34 898	17.9%	29 067	14.9%	95 047	48.6%	22 532	42.2%	29.0%
Transfers and subsidies	31 450	31 450	7 680	24.4%	6 291	20.0%	736	2.3%	1 806	5.7%	16 513	52.5%	6 093	91.7%	(70.4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	60 316	64 875	11 124	18.4%	11 471	19.0%	7 109	11.0%	14 460	22.3%	44 163	68.1%	11 898	59.3%	21.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(36 436)**	**(44 554)**	**151 058**		**95 980**		**54 482**		**(81 006)**		**220 513**		**(74 966)**		
Transfers and subsidies - capital (monetary allocations)	737 767	737 767	207 110	28.1%	173 945	23.6%	112 459	15.2%	233 197	31.6%	726 711	98.5%	231 684	102.1%	.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**701 331**	**693 213**	**358 168**		**269 926**		**166 941**		**152 190**		**947 225**		**156 718**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**701 331**	**693 213**	**358 168**		**269 926**		**166 941**		**152 190**		**947 225**		**156 718**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**701 331**	**693 213**	**358 168**		**269 926**		**166 941**		**152 190**		**947 225**		**156 718**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**701 331**	**693 213**	**358 168**		**269 926**		**166 941**		**152 190**		**947 225**		**156 718**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**708 380**	**695 170**	**113 269**	**16.0%**	**119 723**	**16.9%**	**31 511**	**4.5%**	**101 519**	**14.6%**	**366 021**	**52.7%**	**77 943**	**37.7%**	**30.2%**
National Government	691 380	691 180	99 640	14.4%	110 223	15.9%	28 984	4.2%	85 783	12.4%	324 629	47.0%	69 840	35.1%	22.8%
Provincial Government	-	-	-	-	58	-	278	-	-	-	336	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**691 380**	**691 180**	**99 640**	**14.4%**	**110 281**	**16.0%**	**29 262**	**4.2%**	**85 783**	**12.4%**	**324 965**	**47.0%**	**69 840**	**35.1%**	**22.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 000	3 990	13 630	80.2%	9 442	55.5%	2 249	56.4%	15 736	394.4%	41 056	1 029.0%	8 103	79.2%	94.2%
Capital Expenditure Functional	**708 380**	**695 170**	**113 269**	**16.0%**	**119 723**	**16.9%**	**31 511**	**4.5%**	**101 519**	**14.6%**	**366 021**	**52.7%**	**77 943**	**37.7%**	**30.2%**
Municipal governance and administration	**5 250**	**1 440**	**58**	**1.1%**	**87**	**1.7%**	**322**	**22.4%**	**252**	**17.5%**	**719**	**50.0%**	**29**	**5.5%**	**765.1%**
Executive and Council	2 980	470	29	1.0%	-	-	-	-	242	51.5%	271	57.7%	-	4.7%	(100.0%)
Finance and administration	1 970	670	29	1.5%	87	4.4%	322	48.1%	10	1.5%	448	66.9%	29	6.0%	(66.0%)
Internal audit	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 400**	**1 000**	**4**	**-**	**-**	**-**	**59**	**5.9%**	**-**	**-**	**63**	**6.3%**	**-**	**5.7%**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	10 400	1 000	4	-	-	-	59	5.9%	-	-	63	6.3%	-	5.7%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 420**	**1 420**	**-**	**-**	**1**	**-**	**-**	**-**	**106**	**7.5%**	**107**	**7.5%**	**1**	**10.8%**	**10 242.0%**
Planning and Development	1 130	1 130	-	-	1	-	-	-	106	9.4%	107	9.4%	-	13.1%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	290	290	-	-	-	-	-	-	-	-	-	-	1	.4%	(100.0%)
Trading Services	**691 310**	**691 310**	**113 207**	**16.4%**	**119 635**	**17.3%**	**31 130**	**4.5%**	**101 161**	**14.6%**	**365 132**	**52.8%**	**77 913**	**39.8%**	**29.8%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	553 655	553 655	70 206	12.7%	86 096	15.6%	14 312	2.6%	71 556	12.9%	242 170	43.7%	62 431	39.4%	14.6%
Waste Water Management	125 563	125 563	43 001	34.2%	33 539	26.7%	16 818	13.4%	29 604	23.6%	122 963	97.9%	15 482	42.5%	91.2%
Waste Management	12 093	12 093	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 319 369**	**1 298 985**	**150 349**	**11.4%**	**38 690**	**2.9%**	**5 192**	**.4%**	**3 173**	**.2%**	**197 404**	**15.2%**	**20 709**	**28.2%**	**(84.7%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 160	2 278	24 147	1 118.0%	624	28.9%	193	8.5%	-	-	24 963	1 095.9%	636	991.8%	(100.0%)
Transfers and Subsidies - Operational	552 971	532 469	148 350	26.8%	(75)	-	-	-	-	-	148 276	27.8%	-	28.4%	-
Transfers and Subsidies - Capital	737 767	737 767	(24 891)	(3.4%)	32 974	4.5%	2 482	.3%	3 173	.4%	13 738	1.9%	15 983	22.7%	(80.1%)
Interest	26 472	26 472	2 743	10.4%	5 166	19.5%	2 518	9.5%	-	-	10 427	39.4%	4 090	67.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(687 670)**	**(696 514)**	**3**	**-**	**52**	**-**	**(3)**	**-**	**174**	**-**	**226**	**-**	**127**	**1.6%**	**37.0%**
Suppliers and employees	(656 220)	(658 875)	3	-	52	-	(3)	-	174	-	226	-	127	1.7%	37.0%

Finance charges	-	(6 189)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(31 450)	(31 450)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**631 699**	**602 471**	**150 353**	**23.8%**	**38 741**	**6.1%**	**5 190**	**.9%**	**3 347**	**.6%**	**197 631**	**32.8%**	**20 836**	**39.6%**	**(83.9%)**
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	**(814 637)**	**(799 446)**	**-**	**-**	**5**	**-**	**-**	**-**	**-**	**-**	**5**	**-**	**-**	**-**	**-**
Capital assets	(814 637)	(799 446)	-	-	5	-	-	-	-	-	5	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(814 637)**	**(799 446)**	**-**	**-**	**5**	**-**	**-**	**-**	**-**	**-**	**5**	**-**	**-**	**-**	**-**
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	**(182 938)**	**(196 975)**	**150 353**	**(82.2%)**	**38 746**	**(21.2%)**	**5 190**	**(2.6%)**	**3 347**	**(1.7%)**	**197 636**	**(100.3%)**	**20 836**	**533.1%**	**(83.9%)**
Cash/cash equivalents at the year begin:	194 341	194 341	-	-	150 353	77.4%	189 099	97.3%	194 288	100.0%	-	-	504 319	-	(61.5%)
Cash/cash equivalents at the year end:	**11 402**	**(2 634)**	**150 353**	**1 318.6%**	**189 099**	**1 658.4%**	**194 288**	**(7 376.0%)**	**197 636**	**(7 503.1%)**	**197 636**	**(7 503.1%)**	**525 155**	**141.7%**	**(62.4%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	20 772	100.0%	20 772	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**20 772**	**100.0%**	**20 772**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	9 398	100.0%	9 398	45.2%	-	-	-	-
Commercial	-	-	-	-	-	-	6 940	100.0%	6 940	33.4%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4 434	100.0%	4 434	21.3%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**20 772**	**100.0%**	**20 772**	**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	(31 436)	(24.6%)	(3 712)	(2.9%)	23 464	18.3%	139 711	109.1%	128 027	72.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	(6)	(4.7%)	135	104.7%	129	.1%
Other	(81 667)	(170.8%)	28 984	60.6%	13 936	29.1%	86 559	181.0%	47 813	27.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(113 103)**	**(64.3%)**	**25 272**	**14.4%**	**37 394**	**21.3%**	**226 405**	**128.7%**	**175 969**	**100.0%**

Contact Details

Municipal Manager	Mr Itumeleng Jonas	053 928 6400
Chief Financial Officer	Mr Letlhogonolo Chacha	079 498 4969

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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**615 312**	**13.5%**	**4 394 295**	**96.1%**	**590 081**	**92.9%**	**4.3%**
Exchange Revenue															
Service charges - Electricity	1 220 696	1 220 696	319 974	26.2%	301 297	24.7%	344 178	28.2%	132 696	10.9%	1 098 145	90.0%	164 328	93.6%	(19.2%)
Service charges - Water	883 876	883 876	219 633	24.8%	221 264	25.0%	275 295	31.1%	144 024	16.3%	860 216	97.3%	134 673	91.7%	6.9%
Service charges - Waste Water Management	184 570	184 570	37 921	20.5%	37 882	20.5%	38 100	20.6%	25 427	13.8%	139 330	75.5%	24 458	75.4%	4.0%
Service charges - Waste Management	229 597	229 597	50 558	22.0%	50 311	21.9%	50 297	21.9%	33 465	14.6%	184 631	80.4%	32 564	83.2%	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%	1 471	14.2%	9 173	88.3%	1 542	102.7%	(4.6%)
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%	151 908	22.7%	730 784	109.2%	122 138	91.6%	24.4%
Interest earned from Current and Non Current Assets	11 138	11 138	2 587	23.2%	2 670	24.0%	5 148	46.2%	1 740	15.6%	12 144	109.0%	1 494	92.9%	16.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 890	9 890	1 777	18.0%	1 697	17.2%	2 000	20.2%	1 695	17.1%	7 168	72.5%	932	70.5%	81.7%
Licences or permits	7 769	7 769	2 048	26.4%	2 052	26.4%	2 123	27.3%	1 265	16.3%	7 488	96.4%	1 028	91.7%	23.0%
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%	6 679	12.3%	35 122	64.8%	5 946	80.3%	12.3%
Non-Exchange Revenue															
Property rates	522 318	522 318	187 467	35.9%	131 220	25.1%	129 120	24.7%	88 376	16.9%	536 183	102.7%	80 694	98.3%	9.5%
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%	1 158	9.2%	12 475	99.3%	6 677	164.5%	(82.7%)
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%	8 988	1.3%	691 175	98.9%	1 839	96.9%	388.6%
Interest Receivables	54 756	54 756	19 144	35.0%	18 988	34.7%	15 687	28.6%	16 422	30.0%	70 240	128.3%	11 765	106.8%	39.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	20	-	-	-	20	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 083 260**	**5 076 063**	**678 735**	**13.4%**	**1 003 548**	**19.7%**	**1 766 783**	**34.8%**	**199 925**	**3.9%**	**3 648 990**	**71.9%**	**739 544**	**75.1%**	**(73.0%)**
Employee related costs	853 770	853 837	195 240	22.9%	200 991	23.5%	206 510	24.2%	131 986	15.5%	734 727	86.1%	128 868	86.8%	2.4%
Remuneration of councillors	48 505	48 505	9 932	20.5%	9 964	20.5%	9 960	20.5%	7 886	16.3%	37 741	77.8%	7 268	80.2%	8.5%
Bulk purchases - electricity	1 042 475	1 042 475	217 337	20.8%	352 114	33.8%	228 614	21.9%	92 430	8.9%	890 495	85.4%	163 329	92.4%	(43.4%)
Inventory consumed	731 789	680 679	100 876	13.8%	207 977	28.4%	150 831	22.2%	(102 261)	(15.0%)	357 424	52.5%	91 704	91.7%	(211.5%)
Debt impairment	-	1 330 878	-	-	-	-	998 158	75.0%	-	-	998 158	75.0%	171 720	-	(100.0%)
Depreciation, Amortisation and Impairment	401 098	393 261	73 461	18.3%	73 461	18.3%	73 461	18.7%	-	-	220 383	56.0%	81 874	74.8%	(100.0%)
Interest,Dividends and Rent on Land	10 591	10 591	31	.3%	3	-	-	-	-	-	35	.3%	37	67.7%	(100.0%)
Contracted services	399 736	436 987	45 069	11.3%	105 495	26.4%	56 978	13.0%	44 439	10.2%	251 981	57.7%	63 432	65.2%	(29.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 330 878	-	2 056	.2%	2 305	.2%	955	-	661	-	5 976	-	1 326	.2%	(50.2%)
Operational Cost and Other Cost	264 419	278 849	34 732	13.1%	51 238	19.4%	41 316	14.8%	24 783	8.9%	152 069	54.5%	29 985	58.9%	(17.3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(511 454)**	**(504 711)**	**650 417**		**200 652**		**(521 151)**		**415 388**		**745 306**		**(149 463)**		
Transfers and subsidies - capital (monetary allocations)	217 985	239 985	2 745	1.3%	13 247	6.1%	45 807	19.1%	12 075	5.0%	73 873	30.8%	14 417	51.9%	(16.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(293 469)**	**(264 726)**	**653 161**		**213 899**		**(475 344)**		**427 463**		**819 179**		**(135 046)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(293 469)**	**(264 726)**	**653 161**		**213 899**		**(475 344)**		**427 463**		**819 179**		**(135 046)**		
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)**		**427 463**		**819 179**		**(135 046)**		
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)**		**427 463**		**819 179**		**(135 046)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**12 297**	**4.2%**	**104 879**	**36.1%**	**19 370**	**50.9%**	**(36.5%)**
National Government	217 985	220 843	5 135	2.4%	37 719	17.3%	40 771	18.5%	8 430	3.8%	92 056	41.7%	9 774	56.2%	(13.7%)
Provincial Government	-	22 000	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**217 985**	**242 843**	**5 135**	**2.4%**	**37 719**	**17.3%**	**40 771**	**16.8%**	**8 430**	**3.5%**	**92 056**	**37.9%**	**9 774**	**56.2%**	**(13.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	48 000	48 000	3 923	8.2%	1 424	3.0%	3 609	7.5%	3 867	8.1%	12 824	26.7%	9 596	31.1%	(59.7%)
Capital Expenditure Functional	**265 985**	**290 843**	**9 059**	**3.4%**	**39 143**	**14.7%**	**44 380**	**15.3%**	**12 297**	**4.2%**	**104 879**	**36.1%**	**19 370**	**50.9%**	**(36.5%)**
Municipal governance and administration	**36 500**	**36 500**	**3 923**	**10.7%**	**1 424**	**3.9%**	**3 609**	**9.9%**	**3 867**	**10.6%**	**12 824**	**35.1%**	**4 062**	**14.9%**	**(4.8%)**
Executive and Council	33 500	33 500	3 618	10.8%	848	2.5%	3 425	10.2%	3 844	11.5%	11 736	35.0%	3 963	14.5%	(3.0%)
Finance and administration	3 000	3 000	305	10.2%	576	19.2%	184	6.1%	23	.8%	1 088	36.3%	99	18.6%	(77.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 850**	**5 562**	**-**	**-**	**-**	**-**	**925**	**16.6%**	**-**	**-**	**925**	**16.6%**	**80**	**27.6%**	**(100.0%)**
Community and Social Services	1 000	244	-	-	-	-	212	87.0%	-	-	212	87.0%	-	-	-
Sport And Recreation	19 850	5 317	-	-	-	-	712	13.4%	-	-	712	13.4%	80	27.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 000**	**67 525**	**-**	**-**	**7 933**	**72.1%**	**7 903**	**11.7%**	**3 733**	**5.5%**	**19 569**	**29.0%**	**3 137**	**55.8%**	**19.0%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 000	67 525	-	-	7 933	72.1%	7 903	11.7%	3 733	5.5%	19 569	29.0%	3 137	55.8%	19.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**197 636**	**181 256**	**5 135**	**2.6%**	**29 786**	**15.1%**	**31 944**	**17.6%**	**4 697**	**2.6%**	**71 562**	**39.5%**	**12 091**	**57.7%**	**(61.2%)**
Energy sources	33 110	33 394	-	-	2 631	7.9%	7 330	21.9%	160	.5%	10 120	30.3%	5 104	31.1%	(96.9%)
Water Management	52 518	74 381	2 239	4.3%	6 533	12.4%	5 907	7.9%	8 053	10.8%	22 733	30.6%	1 386	67.8%	481.1%
Waste Water Management	65 434	62 696	2 896	4.4%	13 482	20.6%	6 071	9.7%	1 279	2.0%	23 728	37.8%	4 601	53.2%	(72.2%)
Waste Management	46 573	10 785	-	-	7 141	15.3%	12 635	117.2%	(4 795)	(44.5%)	14 981	138.9%	1 001	73.8%	(579.2%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**77.4%**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**629 116**	**18.8%**	**5 224 950**	**155.9%**	**248 694**	**143.6%**	**153.0%**
Property rates	365 623	365 623	110 788	30.3%	146 841	40.2%	111 229	30.4%	76 216	20.8%	445 074	121.7%	66 395	116.1%	14.8%
Service charges	1 770 510	1 770 510	347 951	19.7%	364 271	20.6%	352 886	19.9%	226 636	12.8%	1 291 743	73.0%	223 989	91.9%	1.2%
Other revenue	85 139	85 139	916 557	1 076.5%	293 792	345.1%	1 103 223	1 295.8%	278 178	326.7%	2 591 751	3 044.1%	(45 146)	758.8%	(716.2%)
Transfers and Subsidies - Operational	694 663	694 663	289 468	41.7%	223 080	32.1%	173 570	25.0%	7 045	1.0%	693 163	99.8%	-	96.9%	(100.0%)
Transfers and Subsidies - Capital	223 399	223 399	115 544	51.7%	-	-	24 357	10.9%	36 601	16.4%	176 502	79.0%	-	93.5%	(100.0%)
Interest	211 938	211 938	5 795	2.7%	9 165	4.3%	7 317	3.5%	4 440	2.1%	26 717	12.6%	3 456	13.9%	28.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 351 284)**	**(3 351 284)**	**(642 945)**	**19.2%**	**(703 949)**	**21.0%**	**(1 066 738)**	**31.8%**	**(332 118)**	**9.9%**	**(2 745 751)**	**81.9%**	**(458 814)**	**70.6%**	**(27.6%)**
Suppliers and employees	(3 351 284)	(3 351 284)	(642 945)	19.2%	(703 949)	21.0%	(1 066 738)	31.8%	(332 118)	9.9%	(2 745 751)	81.9%	(458 814)	70.6%	(27.6%)

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%)**	**296 998**	**(2 428 634.8%)**	**2 479 199**	**(20 273 112.2%)**	**(210 120)**	**(881.6%)**	**(241.3%)**
Cash Flow from Investing Activities															
Receipts	**10 856**	**10 856**	**1 180**	**10.9%**	**3 710**	**34.2%**	**2 190**	**20.2%**	**35**	**.3%**	**7 115**	**65.5%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	10 856	10 856	1 180	10.9%	3 710	34.2%	2 190	20.2%	35	.3%	7 115	65.5%	-	-	(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%**	**(12 297)**	**4.6%**	**(104 879)**	**39.4%**	**(19 370)**	**50.9%**	**(36.5%)**
Capital assets	(265 985)	(265 985)	(9 059)	3.4%	(39 143)	14.7%	(44 380)	16.7%	(12 297)	4.6%	(104 879)	39.4%	(19 370)	50.9%	(36.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(255 129)**	**(255 129)**	**(7 879)**	**3.1%**	**(35 433)**	**13.9%**	**(42 190)**	**16.5%**	**(12 263)**	**4.8%**	**(97 765)**	**38.3%**	**(19 370)**	**50.9%**	**(36.7%)**
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%)**	**284 735**	**(112.2%)**	**2 381 434**	**(938.2%)**	**(229 491)**	**(401.3%)**	**(224.1%)**
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%	2 253 458	1 051.8%	43 645	20.4%	2 255 447	69.4%	(.1%)
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%)**	**2 538 193**	**(6 415.7%)**	**2 538 193**	**(6 415.7%)**	**2 025 956**	**(552.3%)**	**25.3%**

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	124 160	2.9%	77 659	1.8%	78 951	1.9%	3 957 782	93.4%	4 238 552	34.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	95 935	9.9%	34 499	3.6%	30 227	3.1%	808 644	83.4%	969 305	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	41 342	6.2%	16 102	2.4%	13 714	2.0%	599 546	89.4%	670 703	5.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 557	2.3%	7 077	1.4%	6 501	1.3%	485 388	95.1%	510 522	4.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 975	1.8%	14 152	1.4%	13 356	1.3%	996 291	95.5%	1 042 773	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	83 035	1.9%	79 456	1.8%	92 137	2.1%	4 172 332	94.2%	4 426 960	35.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	46 346	9.3%	7 097	1.4%	9 550	1.9%	436 704	87.4%	499 698	4.0%	-	-	-	-
Total By Income Source	**421 349**	**3.4%**	**236 042**	**1.9%**	**244 435**	**2.0%**	**11 456 687**	**92.7%**	**12 358 513**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	39 917	15.9%	8 445	3.4%	10 040	4.0%	192 478	76.7%	250 880	2.0%	-	-	-	-
Commercial	99 828	10.2%	28 485	2.9%	29 619	3.0%	820 323	83.9%	978 255	7.9%	-	-	-	-
Households	281 603	2.5%	199 112	1.8%	204 777	1.8%	10 443 886	93.8%	11 129 379	90.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**421 349**	**3.4%**	**236 042**	**1.9%**	**244 435**	**2.0%**	**11 456 687**	**92.7%**	**12 358 513**	**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	346 760	11.3%	127 228	4.2%	-	-	2 583 616	84.5%	3 057 604	47.3%
Bulk Water	108 858	3.5%	57 795	1.8%	80 498	2.6%	2 881 014	92.1%	3 128 165	48.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	88 077	31.6%	76 522	27.5%	3 632	1.3%	110 270	39.6%	278 500	4.3%
Auditor-General	46	4.4%	8	.8%	41	3.9%	957	91.0%	1 053	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**543 741**	**8.4%**	**261 553**	**4.0%**	**84 170**	**1.3%**	**5 575 858**	**86.2%**	**6 465 322**	**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: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**698 955**	**698 955**	**203 657**	**29.1%**	**137 618**	**19.7%**	**166 783**	**23.9%**	**117 471**	**16.8%**	**625 528**	**89.5%**	**130 683**	**99.9%**	**(10.1%)**
Exchange Revenue															
Service charges - Electricity	83 860	83 860	20 344	24.3%	16 901	20.2%	20 647	24.6%	20 063	23.9%	77 955	93.0%	13 348	89.1%	50.3%
Service charges - Water	67 320	67 320	15 952	23.7%	16 704	24.8%	16 508	24.5%	20 004	29.7%	69 168	102.7%	12 428	92.6%	61.0%
Service charges - Waste Water Management	43 809	43 809	10 297	23.5%	9 600	21.9%	9 598	21.9%	9 580	21.9%	39 075	89.2%	7 551	90.0%	26.9%
Service charges - Waste Management	21 824	21 824	5 053	23.2%	4 717	21.6%	4 728	21.7%	4 724	21.6%	19 221	88.1%	3 664	89.6%	28.9%
Sale of Goods and Rendering of Services	132	132	148	112.0%	96	72.7%	62	46.6%	106	80.6%	412	311.9%	210	12.2%	(49.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	31 043	-	32 092	-	32 277	-	33 815	-	129 227	-	40 201	100.2%	(15.9%)
Interest earned from Current and Non Current Assets	800	800	-	-	-	-	49	6.1%	92	11.5%	141	17.7%	68	8.5%	36.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	1 076	-	988	-	988	-	988	-	4 040	-	950	-	4.0%
Rental from Fixed Assets	350	350	77	21.9%	86	24.7%	77	22.1%	71	20.3%	311	88.9%	68	87.9%	3.8%
Licences or permits	7 110	7 110	8	.1%	20	.3%	12	.2%	32	.4%	72	1.0%	10	.4%	230.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	144	144	44	30.8%	64	44.7%	68	47.5%	242	167.8%	419	290.9%	75	223.5%	221.2%
Non-Exchange Revenue															
Property rates	82 925	82 925	14 927	18.0%	16 948	20.4%	16 855	20.3%	19 808	23.9%	68 538	82.7%	38 928	84.1%	(49.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 500	5 500	34	.6%	17	.3%	-	-	-	-	51	.9%	-	1.3%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	197 877	197 877	99 462	50.3%	33 064	16.7%	58 437	29.5%	-	-	190 963	96.5%	114	114.1%	(100.0%)
Interest Receivables	187 302	187 302	5 192	2.8%	6 320	3.4%	6 478	3.5%	7 945	4.2%	25 935	13.8%	13 067	-	(39.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**744 156**	**744 156**	**57 476**	**7.7%**	**103 798**	**13.9%**	**91 468**	**12.3%**	**158 928**	**21.4%**	**411 670**	**55.3%**	**435 241**	**103.3%**	**(63.5%)**
Employee related costs	137 639	137 639	31 249	22.7%	29 593	21.5%	25 604	18.6%	30 862	22.4%	117 309	85.2%	31 517	88.3%	(2.1%)
Remuneration of councillors	11 576	11 576	2 431	21.0%	2 576	22.3%	3 352	29.0%	2 677	23.1%	11 037	95.3%	2 462	97.0%	8.7%
Bulk purchases - electricity	71 604	71 604	-	-	22 932	32.0%	14 196	19.8%	19 027	26.6%	56 156	78.4%	2 464	99.8%	672.2%
Inventory consumed	84 691	84 691	15 365	18.1%	22 544	26.6%	22 616	26.7%	48 851	57.7%	109 377	129.1%	74 689	96.5%	(34.6%)
Debt impairment	286 056	286 056	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	51 627	51 627	526	1.0%	-	-	-	-	12 459	24.1%	12 984	25.2%	-	-	(100.0%)
Interest,Dividends and Rent on Land	5 807	5 807	-	-	3 469	59.7%	673	11.6%	4 210	72.5%	8 352	143.8%	1 732	65.8%	143.1%
Contracted services	54 951	54 951	2 597	4.7%	16 707	30.4%	9 957	18.1%	30 581	55.7%	59 842	108.9%	15 803	75.3%	93.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	893	-	642	-	1 042	-	1 289	-	3 866	-	299 535	-	(99.6%)
Operational Cost and Other Cost	40 204	40 204	4 414	11.0%	5 334	13.3%	14 028	34.9%	8 972	22.3%	32 748	81.5%	7 039	38.0%	27.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(45 201)**	**(45 201)**	**146 181**		**33 819**		**75 315**		**(41 457)**		**213 858**		**(304 558)**		
Transfers and subsidies - capital (monetary allocations)	85 991	85 991	40 000	46.5%	-	-	-	-	-	-	40 000	46.5%	-	99.7%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 790**	**40 790**	**186 181**		**33 819**		**75 315**		**(41 457)**		**253 858**		**(304 558)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**40 790**	**40 790**	**186 181**		**33 819**		**75 315**		**(41 457)**		**253 858**		**(304 558)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 790**	**40 790**	**186 181**		**33 819**		**75 315**		**(41 457)**		**253 858**		**(304 558)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 790**	**40 790**	**186 181**		**33 819**		**75 315**		**(41 457)**		**253 858**		**(304 558)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**101 472**	**101 472**	**12 756**	**12.6%**	**21 235**	**20.9%**	**24 134**	**23.8%**	**44 500**	**43.9%**	**102 624**	**101.1%**	**11 926**	**73.0%**	**273.1%**
National Government	97 662	97 662	12 236	12.5%	20 510	21.0%	23 961	24.5%	44 445	45.5%	101 152	103.6%	11 654	77.3%	281.4%
Provincial Government	50	50	-	-	-	-	-	-	-	-	-	-	98	98.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	60	60	-	-	-	-	-	-	54	90.4%	54	90.4%	-	-	(100.0%)
Transfers recognised - capital	**97 772**	**97 772**	**12 236**	**12.5%**	**20 510**	**21.0%**	**23 961**	**24.5%**	**44 500**	**45.5%**	**101 207**	**103.5%**	**11 752**	**77.3%**	**278.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 700	3 700	519	14.0%	725	19.6%	173	4.7%	-	-	1 417	38.3%	174	12.5%	(100.0%)
Capital Expenditure Functional	**101 472**	**101 472**	**12 756**	**12.6%**	**21 235**	**20.9%**	**24 134**	**23.8%**	**44 500**	**43.9%**	**102 624**	**101.1%**	**11 926**	**73.0%**	**273.1%**
Municipal governance and administration	**1 500**	**1 500**	**215**	**14.3%**	**81**	**5.4%**	**173**	**11.5%**	**-**	**-**	**469**	**31.3%**	**899**	**36.5%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	114	71.4%	(100.0%)
Finance and administration	1 500	1 500	215	14.3%	81	5.4%	173	11.5%	-	-	469	31.3%	786	34.0%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**110**	**110**	**-**	**-**	**-**	**-**	**-**	**-**	**54**	**49.3%**	**54**	**49.3%**	**98**	**61.7%**	**(44.9%)**
Community and Social Services	110	110	-	-	-	-	-	-	54	49.3%	54	49.3%	98	98.9%	(44.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**19 100**	**19 100**	**1 631**	**8.5%**	**4 661**	**24.4%**	**9 442**	**49.4%**	**9 787**	**51.2%**	**25 521**	**133.6%**	**4 169**	**92.6%**	**134.7%**
Planning and Development	3 500	3 500	-	-	574	16.4%	688	19.6%	888	25.4%	2 149	61.4%	434	54.2%	104.8%
Road Transport	15 600	15 600	1 631	10.5%	4 087	26.2%	8 754	56.1%	8 899	57.0%	23 371	149.8%	3 736	93.7%	138.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**80 762**	**80 762**	**10 909**	**13.5%**	**16 493**	**20.4%**	**14 519**	**18.0%**	**34 659**	**42.9%**	**76 580**	**94.8%**	**6 759**	**60.8%**	**412.8%**
Energy sources	4 000	4 000	-	-	2 899	72.5%	-	-	-	-	2 899	72.5%	-	.8%	-
Water Management	35 493	35 493	2 170	6.1%	3 259	9.2%	607	1.7%	11 313	31.9%	17 350	48.9%	6 759	65.2%	67.4%
Waste Water Management	41 269	41 269	8 739	21.2%	10 335	25.0%	13 912	33.7%	23 346	56.6%	56 332	136.5%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**-**	**-**	**172 990**	**-**	**95 433**	**-**	**136 097**	**-**	**300 547**	**-**	**705 068**	**-**	**550 064**	**295.7%**	**(45.4%)**
Property rates	-	-	5 493	-	6 182	-	5 278	-	5 663	-	22 616	-	5 940	-	(4.7%)
Service charges	-	-	24 057	-	22 038	-	25 785	-	27 654	-	99 535	-	20 226	-	36.7%
Other revenue	-	-	63 324	-	33 159	-	45 944	-	266 149	-	408 577	-	523 898	607.6%	(49.2%)
Transfers and Subsidies - Operational	-	-	79 155	-	33 064	-	58 224	-	-	-	170 443	-	-	99.8%	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	961	-	989	-	866	-	1 082	-	3 897	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(11 722)**	**(11 722)**	**(16 295)**	**139.0%**	**(24 795)**	**211.5%**	**(65 133)**	**555.7%**	**(313 144)**	**2 671.5%**	**(419 367)**	**3 577.7%**	**(311 685)**	**947.9%**	**.5%**
Suppliers and employees	(11 722)	(11 722)	(16 295)	139.0%	(24 795)	211.5%	(65 133)	555.7%	(313 144)	2 671.5%	(419 367)	3 577.7%	(311 685)	947.9%	.5%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(11 722)**	**(11 722)**	**156 695**	**(1 336.8%)**	**70 638**	**(602.6%)**	**70 964**	**(605.4%)**	**(12 596)**	**107.5%**	**285 700**	**(2 437.3%)**	**238 379**	**200.5%**	**(105.3%)**
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	**(101 472)**	**(101 472)**	**(12 756)**	**12.6%**	**(21 235)**	**20.9%**	**(24 134)**	**23.8%**	**(44 500)**	**43.9%**	**(102 624)**	**101.1%**	**(11 926)**	**73.1%**	**273.1%**
Capital assets	(101 472)	(101 472)	(12 756)	12.6%	(21 235)	20.9%	(24 134)	23.8%	(44 500)	43.9%	(102 624)	101.1%	(11 926)	73.1%	273.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(101 472)**	**(101 472)**	**(12 756)**	**12.6%**	**(21 235)**	**20.9%**	**(24 134)**	**23.8%**	**(44 500)**	**43.9%**	**(102 624)**	**101.1%**	**(11 926)**	**73.1%**	**273.1%**
Cash Flow from Financing Activities															
Receipts	**(114 671)**	**(114 671)**	**68**	**(.1%)**	**120**	**(.1%)**	**33**	**-**	**49**	**-**	**270**	**(.2%)**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(114 671)	(114 671)	68	(.1%)	120	(.1%)	33	-	49	-	270	(.2%)	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(114 671)**	**(114 671)**	**68**	**(.1%)**	**120**	**(.1%)**	**33**	**-**	**49**	**-**	**270**	**(.2%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(227 865)**	**(227 865)**	**144 007**	**(63.2%)**	**49 523**	**(21.7%)**	**46 863**	**(20.6%)**	**(57 047)**	**25.0%**	**183 346**	**(80.5%)**	**226 453**	**240.7%**	**(125.2%)**
Cash/cash equivalents at the year begin:	-	-	22 570	-	162 715	-	212 238	-	259 103	-	22 570	-	279 447	-	(7.3%)
Cash/cash equivalents at the year end:	**(227 865)**	**(227 865)**	**162 715**	**(71.4%)**	**212 238**	**(93.1%)**	**259 101**	**(113.7%)**	**202 056**	**(88.7%)**	**202 056**	**(88.7%)**	**505 904**	**242.3%**	**(60.1%)**

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	12 109	1.5%	5 641	.7%	6 103	.8%	787 741	97.1%	811 594	28.4%	884 010	108.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 858	6.5%	1 968	1.9%	1 525	1.4%	94 958	90.2%	105 310	3.7%	119 259	113.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 309	1.9%	4 393	1.6%	4 197	1.5%	263 856	95.0%	277 755	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 595	.9%	3 337	.8%	3 253	.8%	401 579	97.5%	411 764	14.4%	445 095	108.1%	-	-
Receivables from Exchange Transactions - Waste Management	1 775	.8%	1 656	.8%	1 620	.8%	205 375	97.6%	210 427	7.4%	228 016	108.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	23 897	2.3%	3 071	.3%	13 026	1.3%	983 811	96.1%	1 023 805	35.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	471	2.9%	444	2.8%	489	3.0%	14 667	91.3%	16 070	.6%	12 237	76.1%	-	-
Total By Income Source	**54 013**	**1.9%**	**20 511**	**.7%**	**30 214**	**1.1%**	**2 751 987**	**96.3%**	**2 856 725**	**100.0%**	**1 688 617**	**59.1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 464	6.9%	923	4.4%	771	3.7%	17 976	85.1%	21 133	.7%	12 816	60.6%	-	-
Commercial	5 183	3.7%	1 936	1.4%	2 082	1.5%	129 783	93.4%	138 984	4.9%	110 705	79.7%	-	-
Households	47 366	1.8%	17 652	.7%	27 361	1.0%	2 604 229	96.6%	2 696 608	94.4%	1 565 096	58.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**54 013**	**1.9%**	**20 511**	**.7%**	**30 214**	**1.1%**	**2 751 987**	**96.3%**	**2 856 725**	**100.0%**	**1 688 617**	**59.1%**	**-**	**-**

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	23 079	8.8%	-	-	11 822	4.5%	228 231	86.7%	263 131	25.5%
Bulk Water	21 612	8.3%	-	-	15	-	237 990	91.7%	259 616	25.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 055	8.6%	596	1.7%	1 821	5.1%	30 242	84.7%	35 713	3.5%
Auditor-General	138	3.2%	-	-	-	-	4 139	96.8%	4 277	.4%
Other	240 382	51.0%	3 145	.7%	1 939	.4%	225 557	47.9%	471 023	45.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**288 266**	**27.9%**	**3 741**	**.4%**	**15 596**	**1.5%**	**726 158**	**70.2%**	**1 033 760**	**100.0%**

Contact Details

Municipal Manager	Mrs Nokuthula Mbonani	018 596 1074
Chief Financial Officer	Mrs Nokuthula Mbonani	018 596 1074

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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**527 921**	**20.5%**	**2 688 458**	**104.2%**	**420 612**	**95.3%**	**25.5%**
Exchange Revenue															
Service charges - Electricity	1 090 384	1 234 494	352 998	32.4%	238 814	21.9%	154 512	12.5%	253 036	20.5%	999 360	81.0%	202 008	88.0%	25.3%
Service charges - Water	138 771	158 097	39 962	28.8%	47 321	34.1%	16 560	10.5%	101 475	64.2%	205 318	129.9%	57 511	108.3%	76.4%
Service charges - Waste Water Management	108 819	136 995	30 107	27.7%	36 831	33.8%	13 661	10.0%	27 003	19.7%	107 603	78.5%	15 458	87.9%	74.7%
Service charges - Waste Management	68 420	79 896	17 249	25.2%	17 249	25.2%	17 145	21.5%	17 961	22.5%	69 604	87.1%	16 255	99.4%	10.5%
Sale of Goods and Rendering of Services	4 368	5 044	1 074	24.6%	926	21.2%	1 446	28.7%	1 684	33.4%	5 131	101.7%	1 694	140.0%	(.6%)
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%	27 284	21.1%	486 940	376.5%	17 554	96.6%	55.4%
Interest earned from Current and Non Current Assets	16 941	20 159	5 526	32.6%	4 392	25.9%	4 004	19.9%	6 296	31.2%	20 218	100.3%	5 037	105.9%	25.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 786	4 480	831	22.0%	1 065	28.1%	1 025	22.9%	887	19.8%	3 807	85.0%	909	101.1%	(2.4%)
Licences or permits	9	9	-	-	-	-	-	-	-	-	-	-	3	133.4%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	41	74	1	2.0%	28	68.1%	(16)	(21.8%)	26	35.1%	38	51.8%	(31)	(926.2%)	(184.6%)
Non-Exchange Revenue															
Property rates	299 273	305 133	76 910	25.7%	78 067	26.1%	69 310	22.7%	80 808	26.5%	305 095	100.0%	92 381	106.7%	(12.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 963	10 964	-	-	1	-	0	-	1	-	2	-	103	75.1%	(98.9%)
Licences or permits	15 557	16 176	4 324	27.8%	3 174	20.4%	3 707	22.9%	3 822	23.6%	15 026	92.9%	4 952	116.8%	(22.8%)
Transfer and subsidies - Operational	445 267	447 485	182 770	41.0%	3 207	.7%	256 356	57.3%	315	.1%	442 647	98.9%	-	100.1%	(100.0%)
Interest Receivables	27 070	30 678	7 060	26.1%	6 548	24.2%	6 737	22.0%	7 324	23.9%	27 669	90.2%	6 777	101.6%	8.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	(24.8%)	-
Operating Expenditure	**2 481 714**	**2 630 714**	**538 395**	**21.7%**	**562 264**	**22.7%**	**(42 737)**	**(1.6%)**	**693 718**	**26.4%**	**1 751 639**	**66.6%**	**491 468**	**84.5%**	**41.2%**
Employee related costs	642 582	660 149	155 697	24.2%	158 977	24.7%	150 621	22.8%	158 141	24.0%	623 436	94.4%	144 206	99.3%	9.7%
Remuneration of councillors	37 880	37 880	5 239	13.8%	7 913	20.9%	7 937	21.0%	9 081	24.0%	30 170	79.6%	7 484	96.0%	21.3%
Bulk purchases - electricity	1 065 828	1 106 828	273 978	25.7%	278 464	26.1%	246 141	22.2%	259 738	23.5%	1 058 322	95.6%	221 385	98.4%	17.3%
Inventory consumed	46 668	55 046	11 026	23.6%	8 799	18.9%	17 542	31.9%	25 860	47.0%	63 227	114.9%	13 711	108.3%	88.6%
Debt impairment	99 019	99 019	-	-	-	-	(571 099)	(576.8%)	343	.3%	(570 756)	(576.4%)	-	-	(100.0%)
Depreciation, Amortisation and Impairment	192 717	192 717	-	-	-	-	-	-	129 500	67.2%	129 500	67.2%	-	-	(100.0%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	286 495	343 800	58 178	20.3%	81 670	28.5%	85 297	24.8%	85 373	24.8%	310 518	90.3%	81 395	92.3%	4.9%
Transfers and subsidies	650	715	118	18.1%	159	24.5%	109	15.2%	54	7.5%	439	61.5%	282	48.4%	(80.9%)
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%	24 974	21.8%	106 075	92.6%	22 318	109.9%	11.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	653	-	653	-	687	-	(4.9%)
Surplus/(Deficit)	**(150 851)**	**(51 680)**	**203 690**		**(104 363)**		**1 003 288**		**(165 797)**		**936 819**		**(70 856)**		
Transfers and subsidies - capital (monetary allocations)	210 364	232 630	-	-	68 243	32.4%	54 046	23.2%	32 624	14.0%	154 913	66.6%	-	39.4%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**59 513**	**180 950**	**203 690**		**(36 120)**		**1 057 334**		**(133 173)**		**1 091 732**		**(70 856)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**59 513**	**180 950**	**203 690**		**(36 120)**		**1 057 334**		**(133 173)**		**1 091 732**		**(70 856)**		
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**		**(133 173)**		**1 091 732**		**(70 856)**		
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**		**(133 173)**		**1 091 732**		**(70 856)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**63 853**	**21.7%**	**200 879**	**68.2%**	**80 758**	**83.8%**	**(20.9%)**
National Government	206 288	259 249	31 622	15.3%	61 497	29.8%	43 928	16.9%	59 288	22.9%	196 335	75.7%	71 911	97.5%	(17.6%)
Provincial Government	1 200	1 200	-	-	-	-	1 038	86.5%	-	-	1 038	86.5%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**207 488**	**260 449**	**31 622**	**15.2%**	**61 497**	**29.6%**	**44 966**	**17.3%**	**59 288**	**22.8%**	**197 373**	**75.8%**	**71 911**	**97.5%**	**(17.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 710	34 191	(6 392)	(23.9%)	1 653	6.2%	3 680	10.8%	4 565	13.4%	3 507	10.3%	8 847	34.5%	(48.4%)
Capital Expenditure Functional	**234 198**	**294 641**	**25 230**	**10.8%**	**63 150**	**27.0%**	**48 646**	**16.5%**	**63 853**	**21.7%**	**200 879**	**68.2%**	**80 758**	**83.8%**	**(20.9%)**
Municipal governance and administration	**4 640**	**4 908**	**(2 528)**	**(54.5%)**	**130**	**2.8%**	**1 430**	**29.1%**	**823**	**16.8%**	**(145)**	**(3.0%)**	**331**	**12.0%**	**148.5%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 640	4 908	(2 528)	(54.5%)	130	2.8%	1 430	29.1%	823	16.8%	(145)	(3.0%)	331	12.0%	148.5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**30 999**	**32 186**	**4 298**	**13.9%**	**2 735**	**8.8%**	**1 734**	**5.4%**	**5 451**	**16.9%**	**14 217**	**44.2%**	**52**	**84.4%**	**10 370.2%**
Community and Social Services	1 200	1 200	-	-	-	-	1 038	86.5%	1 117	93.1%	2 154	179.5%	-	-	(100.0%)
Sport And Recreation	22 799	25 986	4 292	18.8%	2 733	12.0%	644	2.5%	3 486	13.4%	11 156	42.9%	(101)	82.4%	(3 561.4%)
Public Safety	7 000	5 000	6	.1%	1	-	52	1.0%	848	17.0%	907	18.1%	153	156.7%	455.1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 220**	**31 754**	**3 211**	**19.8%**	**1 488**	**9.2%**	**3 378**	**10.6%**	**12 692**	**40.0%**	**20 769**	**65.4%**	**1 760**	**41.6%**	**621.1%**
Planning and Development	10 100	11 634	1 991	19.7%	-	-	28	.2%	8 729	75.0%	10 748	92.4%	1 318	55.3%	562.3%
Road Transport	6 000	20 000	1 221	20.3%	1 488	24.8%	3 330	16.6%	3 880	19.4%	9 919	49.6%	442	34.2%	777.5%
Environmental Protection	120	120	-	-	-	-	20	16.7%	82	68.5%	102	85.1%	-	-	(100.0%)
Trading Services	**182 339**	**225 793**	**20 250**	**11.1%**	**58 797**	**32.2%**	**42 104**	**18.6%**	**44 888**	**19.9%**	**166 038**	**73.5%**	**78 615**	**87.2%**	**(42.9%)**
Energy sources	10 000	25 123	2 758	27.6%	3 060	30.6%	4 825	19.2%	45	.2%	10 689	42.5%	3 016	53.5%	(98.5%)
Water Management	62 490	121 404	13 218	21.2%	36 065	57.7%	26 622	21.9%	18 551	15.3%	94 456	77.8%	50 406	89.1%	(63.2%)
Waste Water Management	109 849	79 266	4 274	3.9%	19 672	17.9%	10 657	13.4%	26 291	33.2%	60 894	76.8%	19 720	97.2%	33.3%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	5 473	90.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**189 458**	**7.3%**	**1 595 471**	**61.7%**	**554 457**	**151.1%**	**(65.8%)**
Property rates	291 782	298 115	80 509	27.6%	80 509	27.6%	65 342	21.9%	56 382	18.9%	282 742	94.8%	63 505	88.2%	(11.2%)
Service charges	1 232 137	1 410 317	390 772	31.7%	364 822	29.6%	327 137	23.2%	312 212	22.1%	1 394 943	98.9%	296 989	117.1%	5.1%
Other revenue	39 729	36 752	(141 023)	(355.0%)	(92 293)	(232.3%)	(382 634)	(1 041.1%)	(194 462)	(529.1%)	(810 411)	(2 205.1%)	96 099	7 853.3%	(302.4%)
Transfers and Subsidies - Operational	445 267	447 485	186 425	41.9%	-	-	257 842	57.6%	348	.1%	444 615	99.4%	8 129	109.3%	(95.7%)
Transfers and Subsidies - Capital	210 364	232 630	84 969	40.4%	59 422	28.2%	93 888	40.4%	4 799	2.1%	243 077	104.5%	80 329	100.2%	(94.0%)
Interest	123 264	160 028	9 252	7.5%	10 560	8.6%	8 619	5.4%	9 810	6.1%	38 242	23.9%	8 528	16.4%	15.0%
Dividends	-	-	921	-	528	-	446	-	368	-	2 263	-	679	118 720.2%	(58.1%)
Payments	**(2 168 780)**	**(2 317 651)**	**(723 220)**	**33.3%**	**(581 601)**	**26.8%**	**(508 708)**	**21.9%**	**(420 407)**	**18.1%**	**(2 233 935)**	**96.4%**	**(404 731)**	**116.2%**	**3.9%**
Suppliers and employees	(2 169 280)	(2 318 216)	(723 220)	33.3%	(581 601)	26.8%	(508 708)	21.9%	(420 407)	18.1%	(2 233 935)	96.4%	(404 731)	116.2%	3.9%

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%)**	**(230 949)**	**(86.3%)**	**(638 464)**	**(238.5%)**	**149 726**	**304.8%**	**(254.2%)**
Cash Flow from Investing Activities															
Receipts	**(6)**	**(6)**	**(2 088)**	**36 255.1%**	**(2 147)**	**37 279.9%**	**(2 141)**	**37 184.1%**	**(3 010)**	**52 280.5%**	**(9 386)**	**162 999.6%**	**(2 076)**	**794 448.1%**	**45.0%**
Proceeds on disposal of PPE	(6)	(6)	75	(1 310.6%)	66	(1 145.8%)	72	(1 257.3%)	38	(664.0%)	252	(4 377.8%)	23	2 365.5%	66.5%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(2 163)	-	(2 213)	-	(2 213)	-	(3 049)	-	(9 638)	-	(2 099)	-	45.2%
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%**	**(65 254)**	**22.1%**	**(234 887)**	**79.7%**	**(81 862)**	**94.4%**	**(20.3%)**
Capital assets	(234 198)	(294 641)	(48 618)	20.8%	(63 155)	27.0%	(57 860)	19.6%	(65 254)	22.1%	(234 887)	79.7%	(81 862)	94.4%	(20.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(234 204)**	**(294 646)**	**(50 706)**	**21.7%**	**(65 302)**	**27.9%**	**(60 001)**	**20.4%**	**(68 264)**	**23.2%**	**(244 273)**	**82.9%**	**(83 938)**	**62.9%**	**(18.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**2 266**	**-**	**3 168**	**-**	**1 479**	**-**	**1 050**	**-**	**7 963**	**-**	**353**	**-**	**197.5%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2 266	-	3 168	-	1 479	-	1 050	-	7 963	-	353	-	197.5%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**2 266**	**-**	**3 168**	**-**	**1 479**	**-**	**1 050**	**-**	**7 963**	**-**	**353**	**-**	**197.5%**
Net Increase/(Decrease) in cash held	**(60 441)**	**(26 970)**	**(159 836)**	**264.4%**	**(220 186)**	**364.3%**	**(196 589)**	**728.9%**	**(298 164)**	**1 105.5%**	**(874 774)**	**3 243.5%**	**66 141**	**766.1%**	**(550.8%)**
Cash/cash equivalents at the year begin:	158 679	126 369	76 088	48.0%	(33 467)	(21.1%)	(253 686)	(200.8%)	(450 275)	(356.3%)	76 088	60.2%	948 756	124.1%	(147.5%)
Cash/cash equivalents at the year end:	**98 238**	**99 399**	**(33 467)**	**(34.1%)**	**(253 686)**	**(258.2%)**	**(450 275)**	**(453.0%)**	**(748 439)**	**(753.0%)**	**(748 439)**	**(753.0%)**	**1 014 928**	**604.7%**	**(173.7%)**

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	(110)	-	24 783	8.4%	70 984	24.2%	197 702	67.4%	293 358	15.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	67 633	17.1%	32 819	8.3%	17 219	4.4%	277 315	70.2%	394 986	21.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	670	.3%	11 013	4.6%	8 927	3.8%	216 459	91.3%	237 069	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 430	2.9%	5 779	3.1%	5 444	2.9%	171 660	91.2%	188 314	10.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 848	2.9%	3 905	2.3%	3 157	1.9%	155 387	92.9%	167 297	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	90	10.3%	74	8.5%	65	7.5%	643	73.7%	872	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 208	2.2%	12 242	2.2%	11 653	2.1%	518 034	93.5%	554 137	30.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(27 395)	(821.7%)	355	10.6%	293	8.8%	30 081	902.3%	3 334	.2%	-	-	-	-
Total By Income Source	**63 374**	**3.4%**	**90 970**	**4.9%**	**117 742**	**6.4%**	**1 567 281**	**85.2%**	**1 839 367**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 500	5.3%	14 474	9.1%	13 323	8.3%	123 503	77.3%	159 800	8.7%	-	-	-	-
Commercial	35 747	6.7%	28 339	5.3%	15 621	2.9%	451 524	85.0%	531 230	28.9%	-	-	-	-
Households	18 699	1.7%	47 219	4.2%	88 230	7.8%	975 221	86.4%	1 129 369	61.4%	-	-	-	-
Other	428	2.3%	938	4.9%	568	3.0%	17 034	89.8%	18 968	1.0%	-	-	-	-
Total By Customer Group	**63 374**	**3.4%**	**90 970**	**4.9%**	**117 742**	**6.4%**	**1 567 281**	**85.2%**	**1 839 367**	**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	890	.1%	182 008	19.3%	76 650	8.1%	685 256	72.5%	944 804	92.7%
Bulk Water	321	.7%	-	-	-	-	46 367	99.3%	46 688	4.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 493	91.6%	-	-	-	-	690	8.4%	8 183	.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14 649	77.2%	14	.1%	22	.1%	4 298	22.6%	18 983	1.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**23 352**	**2.3%**	**182 022**	**17.9%**	**76 672**	**7.5%**	**736 612**	**72.3%**	**1 018 658**	**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.

NORTH WEST: DR KENNETH KAUNDA (DC40)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**248 471**	**244 391**	**95 483**	**38.4%**	**78 313**	**31.5%**	**61 433**	**25.1%**	**8 809**	**3.6%**	**244 038**	**99.9%**	**7 612**	**94.1%**	**15.7%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	120	1 277	-	-	-	-	-	-	-	-	-	-	(1)	49.5%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9 500	5 140	1 027	10.8%	1 394	14.7%	1 552	30.2%	1 102	21.4%	5 074	98.7%	1 267	(55.8%)	(13.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	30	30	-	-	4	13.4%	4	13.1%	-	-	8	26.5%	-	95.2%	-
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	924	-	-	-	-	-	-	924	100.0%	924	100.0%	-	-	(100.0%)
Licences or permits	1 300	1 000	232	17.8%	221	17.0%	255	25.5%	234	23.4%	942	94.2%	143	184.1%	63.3%
Transfer and subsidies - Operational	45 176	43 926	14 185	31.4%	12 663	28.0%	11 598	26.4%	5 439	12.4%	43 885	99.9%	6 112	100.7%	(11.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	192 095	192 095	80 040	41.7%	64 031	33.3%	48 024	25.0%	-	-	192 095	100.0%	141	100.0%	(100.0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	1 109	-	1 109	-	(51)	-	(2 293.9%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**247 430**	**240 401**	**51 000**	**20.6%**	**56 825**	**23.0%**	**49 040**	**20.4%**	**79 354**	**33.0%**	**236 219**	**98.3%**	**73 282**	**106.6%**	**8.3%**
Employee related costs	144 713	144 713	36 702	25.4%	30 888	21.3%	34 622	23.9%	35 353	24.4%	137 564	95.1%	38 191	111.9%	(7.4%)
Remuneration of councillors	13 588	13 588	3 001	22.1%	2 816	20.7%	3 005	22.1%	3 634	26.7%	12 456	91.7%	3 091	111.7%	17.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 200	2 320	515	12.3%	509	12.1%	324	14.0%	725	31.2%	2 073	89.3%	614	71.1%	18.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	7 184	8 330	260	3.6%	369	5.1%	1 341	16.1%	4 425	53.1%	6 395	76.8%	5 510	76.7%	(19.7%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	43 795	44 616	6 785	15.5%	13 166	30.1%	6 334	14.2%	16 499	37.0%	42 784	95.9%	16 281	103.1%	1.3%
Transfers and subsidies	4 250	3 917	90	2.1%	171	4.0%	716	18.3%	2 931	74.8%	3 908	99.8%	436	99.7%	572.3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	29 701	22 917	3 647	12.3%	8 906	30.0%	2 699	11.8%	5 585	24.4%	20 836	90.9%	9 159	93.1%	(39.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	10 203	-	10 203	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 041**	**3 990**	**44 483**		**21 488**		**12 393**		**(70 545)**		**7 819**		**(65 670)**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 041**	**3 990**	**44 483**		**21 488**		**12 393**		**(70 545)**		**7 819**		**(65 670)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 041**	**3 990**	**44 483**		**21 488**		**12 393**		**(70 545)**		**7 819**		**(65 670)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 041**	**3 990**	**44 483**		**21 488**		**12 393**		**(70 545)**		**7 819**		**(65 670)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 041**	**3 990**	**44 483**		**21 488**		**12 393**		**(70 545)**		**7 819**		**(65 670)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**13 850**	**8 398**	**1 126**	**8.1%**	**2 611**	**18.9%**	**1 545**	**18.4%**	**2 989**	**35.6%**	**8 271**	**98.5%**	**7 365**	**92.8%**	**(59.4%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 850	8 398	1 126	8.1%	2 611	18.9%	1 545	18.4%	2 989	35.6%	8 271	98.5%	7 365	92.8%	(59.4%)
Capital Expenditure Functional	**13 850**	**8 398**	**1 126**	**8.1%**	**2 611**	**18.9%**	**1 545**	**18.4%**	**2 989**	**35.6%**	**8 271**	**98.5%**	**7 365**	**92.8%**	**(59.4%)**
Municipal governance and administration	**6 350**	**6 698**	**1 157**	**18.2%**	**1 906**	**30.0%**	**1 545**	**23.1%**	**1 994**	**29.8%**	**6 602**	**98.6%**	**2 592**	**87.6%**	**(23.1%)**
Executive and Council	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 150	6 698	1 162	18.9%	1 906	31.0%	1 545	23.1%	1 994	29.8%	6 607	98.6%	2 592	87.6%	(23.1%)
Internal audit	-	-	(5)	-	-	-	-	-	-	-	(5)	-	-	-	-
Community and Public Safety	**2 800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4 773**	**100.0%**	**(100.0%)**
Community and Social Services	2 800	-	-	-	-	-	-	-	-	-	-	-	4 773	100.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 700**	**1 700**	**(31)**	**(.7%)**	**706**	**15.0%**	**-**	**-**	**994**	**58.5%**	**1 669**	**98.2%**	**-**	**-**	**(100.0%)**
Planning and Development	4 700	1 700	(31)	(.7%)	706	15.0%	-	-	994	58.5%	1 669	98.2%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**248 471**	**250 576**	**33 744**	**13.6%**	**89 061**	**35.8%**	**(38 953)**	**(15.5%)**	**26 016**	**10.4%**	**109 868**	**43.8%**	**30 000**	**(3.9%)**	**(13.3%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	193 795	201 510	87	-	64 286	33.2%	53 653	26.6%	2 068	1.0%	120 094	59.6%	-	-	(100.0%)
Transfers and Subsidies - Operational	45 176	43 926	3 657	8.1%	(5 225)	(11.6%)	(2 607)	(5.9%)	(6 053)	(13.8%)	(10 227)	(23.3%)	-	-	(100.0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	9 500	5 140	30 000	315.8%	30 000	315.8%	(90 000)	(1 751.0%)	30 000	583.7%	-	-	30 000	(93.6%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(240 247)**	**(232 071)**	**(2 639)**	**1.1%**	**22 685**	**(9.4%)**	**(18 289)**	**7.9%**	**6 621**	**(2.9%)**	**8 379**	**(3.6%)**	**16 275**	**(20.6%)**	**(59.3%)**
Suppliers and employees	(235 997)	(228 154)	(2 639)	1.1%	22 685	(9.6%)	(18 289)	8.0%	6 621	(2.9%)	8 379	(3.7%)	16 275	(20.7%)	(59.3%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 250)	(3 917)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 224**	**18 505**	**31 105**	**378.2%**	**111 747**	**1 358.7%**	**(57 242)**	**(309.3%)**	**32 637**	**176.4%**	**118 246**	**639.0%**	**46 275**	**7 396.8%**	**(29.5%)**
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	**(13 850)**	**(8 398)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(13 850)	(8 398)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(13 850)**	**(8 398)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(5 626)**	**10 107**	**31 105**	**(552.9%)**	**111 747**	**(1 986.3%)**	**(57 242)**	**(566.3%)**	**32 637**	**322.9%**	**118 246**	**1 169.9%**	**46 275**	**(2 429.1%)**	**(29.5%)**
Cash/cash equivalents at the year begin:	20 962	43 434	4 929	23.5%	36 037	171.9%	147 784	340.3%	90 542	208.5%	4 929	11.3%	(5 863)	-	(1 644.3%)
Cash/cash equivalents at the year end:	**15 336**	**53 541**	**36 037**	**235.0%**	**147 784**	**963.7%**	**90 542**	**169.1%**	**123 179**	**230.1%**	**123 179**	**230.1%**	**40 412**	**98.5%**	**204.8%**

Part 4: Debtor Age Analysis

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

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	-	-	-	-	9 629	96.8%	318	3.2%	9 947	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**9 629**	**96.8%**	**318**	**3.2%**	**9 947**	**100.0%**

Contact Details

Municipal Manager	Mr M Ratlhogo	018 473 8015
Chief Financial Officer	Ms JM Brown	

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**71 161 512**	**71 830 365**	**18 845 092**	**26.5%**	**18 779 300**	**26.4%**	**18 583 737**	**25.9%**	**16 398 963**	**22.8%**	**72 607 092**	**101.1%**	**16 679 233**	**103.4%**	**(1.7%)**
Exchange Revenue															
Service charges - Electricity	23 610 833	23 614 978	6 835 534	29.0%	5 713 528	24.2%	5 608 703	23.8%	6 034 873	25.6%	24 192 638	102.4%	7 053 911	109.1%	(14.4%)
Service charges - Water	5 771 137	5 863 442	1 279 934	22.2%	1 513 525	26.2%	1 685 984	28.8%	1 428 467	24.4%	5 907 911	100.8%	1 648 253	108.0%	(13.3%)
Service charges - Waste Water Management	2 966 006	2 963 426	686 868	23.2%	791 391	26.7%	846 817	28.6%	742 131	25.0%	3 067 207	103.5%	831 439	108.0%	(10.7%)
Service charges - Waste Management	1 658 640	1 610 811	402 854	24.3%	378 532	22.8%	420 697	26.1%	392 624	24.4%	1 594 707	99.0%	474 684	102.3%	(17.3%)
Sale of Goods and Rendering of Services	815 257	731 902	204 636	25.1%	208 516	25.6%	179 537	24.5%	190 889	26.1%	783 579	107.1%	195 733	119.1%	(2.5%)
Agency services	302 874	302 874	70 488	23.3%	76 124	25.1%	78 857	26.0%	74 208	24.5%	299 677	98.9%	88 555	103.6%	(16.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	339 731	329 033	87 334	25.7%	85 018	25.0%	88 031	26.8%	76 019	23.1%	336 403	102.2%	84 465	110.9%	(10.0%)
Interest earned from Current and Non Current Assets	778 395	1 331 698	395 849	50.9%	523 347	67.2%	266 916	20.0%	279 505	21.0%	1 465 617	110.1%	323 693	139.8%	(13.7%)
Dividends	-	-	-	-	-	-	-	-	3 807	-	3 807	-	-	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	744 999	750 174	193 660	26.0%	196 207	26.3%	191 119	25.5%	231 288	30.8%	812 274	108.3%	221 111	112.3%	4.6%
Licences or permits	205	205	267	130.3%	249	121.6%	175	85.3%	307	149.7%	999	486.9%	358	781.1%	(14.2%)
Special rating levies	494 107	486 882	121 914	24.7%	125 629	25.4%	123 685	25.4%	126 583	26.0%	497 812	102.2%	-	-	(100.0%)
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	206 835	201 912	50 771	24.5%	83 990	40.6%	67 407	33.4%	81 048	40.1%	283 216	140.3%	60 615	101.6%	33.7%
Operational Revenue	440 837	410 224	89 163	20.2%	104 433	23.7%	103 877	25.3%	151 120	36.8%	448 593	109.4%	134 048	112.8%	12.7%
Non-Exchange Revenue															
Property rates	13 761 592	13 911 508	3 367 095	24.5%	3 462 052	25.2%	3 466 293	24.9%	3 493 466	25.1%	13 788 906	99.1%	3 213 166	100.1%	8.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	147 817	110.4%	(100.0%)
Fines, penalties and forfeits	1 878 556	1 905 299	465 764	24.8%	617 320	32.9%	702 775	36.9%	639 133	33.5%	2 424 991	127.3%	544 496	113.8%	17.4%
Licences or permits	50 301	47 909	12 692	25.2%	10 023	19.9%	11 044	23.1%	12 041	25.1%	45 800	95.6%	14 731	103.0%	(18.3%)
Transfer and subsidies - Operational	7 329 561	7 337 594	2 425 973	33.1%	2 145 476	29.3%	1 755 701	23.9%	481 479	6.6%	6 808 630	92.8%	476 101	90.4%	1.1%
Interest Receivables	98 675	98 675	31 461	31.9%	32 408	32.8%	35 613	36.1%	29 729	30.1%	129 211	130.9%	35 362	153.1%	(15.9%)
Fuel Levy	2 851 776	2 851 776	950 592	33.3%	950 592	33.3%	950 592	33.3%	-	-	2 851 776	100.0%	-	100.0%	-
Operational Revenue	906 078	769 510	191 596	21.1%	206 056	22.7%	190 940	24.8%	194 317	25.3%	782 908	101.7%	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	70 772	84 226	-	-	14 269	20.2%	117 107	139.0%	16 806	20.0%	148 181	175.9%	7 878	23.2%	113.3%
Other Gains	6 084 343	6 226 308	980 648	16.1%	1 540 614	25.3%	1 691 866	27.2%	1 719 123	27.6%	5 932 251	95.3%	1 122 817	86.8%	53.1%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**71 183 941**	**71 335 905**	**14 439 394**	**20.3%**	**17 748 491**	**24.9%**	**16 109 159**	**22.6%**	**17 819 146**	**25.0%**	**66 116 190**	**92.7%**	**17 361 518**	**94.1%**	**2.6%**
Employee related costs	21 003 489	20 932 000	4 497 700	21.4%	5 594 214	26.6%	4 809 706	23.0%	4 794 963	22.9%	19 696 584	94.1%	4 440 891	93.2%	8.0%
Remuneration of councillors	197 729	198 376	47 061	23.8%	47 016	23.8%	46 356	23.4%	53 700	27.1%	194 133	97.9%	46 532	98.7%	15.4%
Bulk purchases - electricity	17 755 086	17 755 086	4 057 316	22.9%	4 090 507	23.0%	3 840 750	21.6%	4 006 958	22.6%	15 995 531	90.1%	5 255 679	102.2%	(23.8%)
Inventory consumed	7 970 354	7 893 408	1 283 142	16.1%	1 934 873	24.3%	2 085 987	26.4%	2 099 875	26.6%	7 403 877	93.8%	1 427 548	86.0%	47.1%
Debt impairment	3 217 478	3 178 514	683 867	21.3%	662 265	20.6%	752 284	23.7%	639 905	20.1%	2 738 321	86.2%	(896 708)	20.4%	(171.4%)
Depreciation, Amortisation and Impairment	4 025 354	4 032 488	976 352	24.3%	992 002	24.6%	1 005 454	24.9%	1 022 899	25.4%	3 996 707	99.1%	961 851	99.2%	6.3%
Interest,Dividends and Rent on Land	1 428 206	1 069 928	221 743	15.5%	251 327	17.6%	249 292	23.3%	251 730	23.5%	974 092	91.0%	158 580	73.8%	58.7%
Contracted services	11 229 839	11 309 371	1 552 642	13.8%	2 917 599	26.0%	2 470 104	21.8%	3 715 418	32.9%	10 655 762	94.2%	3 185 196	89.7%	16.6%
Transfers and subsidies	346 993	369 831	72 568	20.9%	73 717	21.2%	61 730	16.7%	96 689	26.1%	304 703	82.4%	119 620	90.3%	(19.2%)
Irrecoverable debts written off	123 382	197 945	130 470	105.7%	152 430	123.5%	157 297	79.5%	211 829	107.0%	652 025	329.4%	1 822 890	1 028.8%	(88.4%)
Operational Cost and Other Cost	3 351 438	3 914 428	833 126	24.9%	746 653	22.3%	679 306	17.4%	800 651	20.5%	3 059 737	78.2%	782 627	90.8%	2.3%
Disposal of Fixed and Intangible Assets	2 500	2 582	-	-	7 592	303.6%	7 850	304.0%	232	9.0%	15 674	607.0%	8 666	563.1%	(97.3%)
Other Losses	532 092	481 948	83 406	15.7%	278 295	52.3%	(56 956)	(11.8%)	124 297	25.8%	429 043	89.0%	48 146	65.6%	158.2%
Surplus/(Deficit)	**(22 429)**	**494 460**	**4 405 698**		**1 030 810**		**2 474 577**		**(1 420 183)**		**6 490 902**		**(682 284)**		
Transfers and subsidies - capital (monetary allocations)	3 855 190	4 344 729	493 347	12.8%	1 039 852	27.0%	924 783	21.3%	569 054	13.1%	3 027 037	69.7%	553 467	62.2%	2.8%
Transfers and subsidies - capital (in-kind)	-	-	217	-	-	-	-	-	14	-	231	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**3 832 761**	**4 839 189**	**4 899 262**		**2 070 662**		**3 399 361**		**(851 115)**		**9 518 170**		**(128 817)**		
Income Tax	11 407	19 586	1 964	17.2%	3 227	28.3%	2 005	10.2%	13 670	69.8%	20 867	106.5%	1 380	140.8%	890.8%
Surplus/(Deficit) after income tax	**3 821 353**	**4 819 602**	**4 897 298**		**2 067 436**		**3 397 355**		**(864 786)**		**9 497 303**		**(130 197)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	8 621	1 450	16.8%	2 382	27.6%	1 480	17.2%	26 299	305.1%	31 611	366.7%	1 018	140.8%	2 482.5%
Surplus/(Deficit) attributable to municipality	**3 829 975**	**4 828 224**	**4 898 748**		**2 069 817**		**3 398 835**		**(838 486)**		**9 528 914**		**(129 179)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	479 283	-	116 515	24.3%	117 235	24.5%	116 875	-	126 202	-	476 826	-	104 624	100.0%	20.6%
Surplus/(Deficit) for the year	**4 309 258**	**4 828 224**	**5 015 263**		**2 187 053**		**3 515 710**		**(712 285)**		**10 005 741**		**(24 555)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**12 937 678**	**13 558 630**	**1 817 080**	**14.0%**	**3 272 580**	**25.3%**	**2 414 760**	**17.8%**	**4 031 009**	**29.7%**	**11 535 430**	**85.1%**	**3 155 749**	**79.3%**	**27.7%**
National Government	3 735 882	4 226 332	475 531	12.7%	1 029 105	27.5%	912 267	21.6%	1 105 689	26.2%	3 522 592	83.3%	1 013 506	78.3%	9.1%
Provincial Government	6 657	10 690	2 319	34.8%	3 030	45.5%	1	-	5 340	50.0%	10 690	100.0%	7 791	68.8%	(31.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	112 651	107 707	15 497	13.8%	17 299	15.4%	12 501	11.6%	11 916	11.1%	57 213	53.1%	17 400	58.2%	(31.5%)
Transfers recognised - capital	**3 855 190**	**4 344 729**	**493 347**	**12.8%**	**1 049 434**	**27.2%**	**924 768**	**21.3%**	**1 122 944**	**25.8%**	**3 590 494**	**82.6%**	**1 038 697**	**77.6%**	**8.1%**
Borrowing	5 000 000	5 000 000	439 490	8.8%	1 227 368	24.5%	817 435	16.3%	1 701 412	34.0%	4 185 705	83.7%	1 734 916	84.3%	(1.9%)
Internally generated funds	4 082 488	4 213 902	884 243	21.7%	995 778	24.4%	672 556	16.0%	1 206 653	28.6%	3 759 231	89.2%	382 136	66.3%	215.8%
Capital Expenditure Functional	**12 937 678**	**13 558 630**	**1 817 080**	**14.0%**	**3 272 580**	**25.3%**	**2 414 760**	**17.8%**	**4 031 009**	**29.7%**	**11 535 430**	**85.1%**	**3 155 749**	**79.3%**	**27.7%**
Municipal governance and administration	**1 338 710**	**1 817 546**	**366 021**	**27.3%**	**349 541**	**26.1%**	**331 507**	**18.2%**	**756 806**	**41.6%**	**1 803 876**	**99.2%**	**300 789**	**93.0%**	**151.6%**
Executive and Council	27 948	30 156	294	1.1%	1 892	6.8%	16 006	53.1%	11 888	39.4%	30 080	99.7%	642	114.0%	1 752.5%
Finance and administration	1 310 672	1 787 383	365 720	27.9%	347 649	26.5%	315 502	17.7%	744 918	41.7%	1 773 789	99.2%	300 147	92.9%	148.2%
Internal audit	90	7	7	7.9%	-	-	-	-	-	-	7	100.0%	-	100.0%	-
Community and Public Safety	**1 864 454**	**2 189 401**	**336 643**	**18.1%**	**522 231**	**28.0%**	**465 750**	**21.3%**	**656 695**	**30.0%**	**1 981 319**	**90.5%**	**616 896**	**89.9%**	**6.5%**
Community and Social Services	138 247	149 094	24 892	18.0%	42 118	30.5%	21 650	14.5%	45 790	30.7%	134 450	90.2%	35 670	87.6%	28.4%
Sport And Recreation	235 626	264 382	15 692	6.7%	57 519	24.4%	52 612	19.9%	109 260	41.3%	235 084	88.9%	67 680	83.8%	61.4%
Public Safety	231 780	325 485	51 351	22.2%	45 365	19.6%	21 979	6.8%	124 328	38.2%	243 023	74.7%	73 504	97.2%	69.1%
Housing	1 202 911	1 415 142	240 945	20.0%	365 879	30.4%	363 614	25.7%	364 961	25.8%	1 335 400	94.4%	425 335	90.2%	(14.2%)
Health	55 890	35 298	3 763	6.7%	11 349	20.3%	5 895	16.7%	12 356	35.0%	33 362	94.5%	14 707	87.8%	(16.0%)
Economic and Environmental Services	**3 604 890**	**3 454 922**	**437 604**	**12.1%**	**757 821**	**21.0%**	**529 151**	**15.3%**	**918 798**	**26.6%**	**2 643 375**	**76.5%**	**723 181**	**71.0%**	**27.0%**
Planning and Development	280 769	236 247	12 801	4.6%	47 348	16.9%	39 842	16.9%	75 985	32.2%	175 976	74.5%	82 347	70.8%	(7.7%)
Road Transport	3 013 970	2 894 667	353 476	11.7%	658 792	21.9%	434 794	15.0%	728 643	25.2%	2 175 706	75.2%	569 468	70.2%	28.0%
Environmental Protection	310 151	324 009	71 328	23.0%	51 681	16.7%	54 515	16.8%	114 170	35.2%	291 693	90.0%	71 366	80.9%	60.0%
Trading Services	**6 052 141**	**6 010 835**	**662 025**	**10.9%**	**1 629 045**	**26.9%**	**1 076 412**	**17.9%**	**1 663 241**	**27.7%**	**5 030 722**	**83.7%**	**1 506 180**	**77.4%**	**10.4%**
Energy sources	1 228 075	1 334 700	257 735	21.0%	364 674	29.7%	234 013	17.5%	361 721	27.1%	1 218 144	91.3%	403 839	86.9%	(10.4%)
Water Management	1 478 230	1 428 297	110 579	7.5%	296 976	20.1%	250 095	17.5%	418 038	29.3%	1 075 687	75.3%	278 277	75.1%	50.2%
Waste Water Management	3 258 361	3 156 197	281 636	8.6%	940 428	28.9%	577 451	18.3%	861 494	27.3%	2 661 010	84.3%	772 263	74.0%	11.6%
Waste Management	87 476	91 641	12 074	13.8%	26 968	30.8%	14 852	16.2%	21 987	24.0%	75 881	82.8%	51 801	90.7%	(57.6%)
Other	**77 484**	**85 926**	**14 788**	**19.1%**	**13 941**	**18.0%**	**11 940**	**13.9%**	**35 469**	**41.3%**	**76 138**	**88.6%**	**8 702**	**57.9%**	**307.6%**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**65 088 044**	**66 065 643**	**19 343 314**	**29.7%**	**18 094 224**	**27.8%**	**18 833 297**	**28.5%**	**13 800 258**	**20.9%**	**70 071 094**	**106.1%**	**12 724 265**	**106.4%**	**8.5%**
Property rates	13 655 731	13 792 264	3 734 056	27.3%	3 588 664	26.3%	3 227 752	23.4%	3 460 530	25.1%	14 011 003	101.6%	3 179 745	104.1%	8.8%
Service charges	33 822 077	33 701 279	8 833 147	26.1%	8 563 746	25.3%	8 764 158	26.0%	8 759 991	26.0%	34 921 041	103.6%	7 647 052	102.3%	14.6%
Other revenue	5 648 650	5 559 079	2 550 609	45.2%	2 450 556	43.4%	2 042 819	36.7%	928 536	16.7%	7 972 519	143.4%	1 380 417	147.9%	(32.7%)
Transfers and Subsidies - Operational	7 117 374	7 337 594	3 819 667	53.7%	3 638 576	51.1%	3 809 511	51.9%	124 523	1.7%	11 392 276	155.3%	256 342	135.7%	(51.4%)
Transfers and Subsidies - Capital	4 066 817	4 344 729	26 824	.7%	8 658	.2%	34 550	.8%	87 921	2.0%	157 953	3.6%	-	11.0%	(100.0%)
Interest	777 395	1 330 698	379 012	48.8%	(155 974)	(20.1%)	954 507	71.7%	438 757	33.0%	1 616 301	121.5%	260 710	134.5%	68.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(58 202 800)**	**(57 416 512)**	**(15 682 018)**	**26.9%**	**(16 008 290)**	**27.5%**	**(13 008 005)**	**22.7%**	**(14 293 923)**	**24.9%**	**(58 992 236)**	**102.7%**	**(12 650 113)**	**100.7%**	**13.0%**
Suppliers and employees	(58 202 800)	(57 416 512)	(15 682 018)	26.9%	(16 008 290)	27.5%	(13 008 005)	22.7%	(14 293 923)	24.9%	(58 992 236)	102.7%	(12 650 113)	100.7%	13.0%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 885 244**	**8 649 131**	**3 661 296**	**53.2%**	**2 085 934**	**30.3%**	**5 825 293**	**67.4%**	**(493 665)**	**(5.7%)**	**11 078 858**	**128.1%**	**74 152**	**152.5%**	**(765.7%)**
Cash Flow from Investing Activities															
Receipts	**248 007**	**(353 015)**	**(4 521 262)**	**(1 823.0%)**	**444 119**	**179.1%**	**(3 029 011)**	**858.0%**	**3 715 527**	**(1 052.5%)**	**(3 390 627)**	**960.5%**	**2 521 867**	**(50.2%)**	**47.3%**
Proceeds on disposal of PPE	70 772	84 226	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	3 029	(190 274)	38	1.3%	19	.6%	6	-	2	-	64	-	71	(.2%)	(97.8%)
Decrease (increase) in non-current investments	174 207	(246 967)	(4 521 300)	(2 595.4%)	444 100	254.9%	(3 029 016)	1 226.5%	3 715 525	(1 504.5%)	(3 390 691)	1 372.9%	2 521 796	(50.3%)	47.3%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(12 937 678)**	**(13 558 630)**	**(2 260 269)**	**17.5%**	**(3 062 040)**	**23.7%**	**(2 368 174)**	**17.5%**	**(3 717 457)**	**27.4%**	**(11 407 940)**	**84.1%**	**478 335**	**61.5%**	**(877.2%)**
Capital assets	(12 937 678)	(13 558 630)	(2 260 269)	17.5%	(3 062 040)	23.7%	(2 368 174)	17.5%	(3 717 457)	27.4%	(11 407 940)	84.1%	478 335	61.5%	(877.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(12 689 670)**	**(13 911 645)**	**(6 781 532)**	**53.4%**	**(2 617 921)**	**20.6%**	**(5 397 184)**	**38.8%**	**(1 930)**	**-**	**(14 798 567)**	**106.4%**	**3 000 202**	**83.2%**	**(100.1%)**
Cash Flow from Financing Activities															
Receipts	**5 022 041**	**5 068 176**	**2 879 653**	**57.3%**	**36 670**	**.7%**	**23 511**	**.5%**	**780 020**	**15.4%**	**3 719 854**	**73.4%**	**1 943 268**	**49.6%**	**(59.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 000 000	5 000 000	2 800 000	56.0%	-	-	-	-	748 320	15.0%	3 548 320	71.0%	1 907 400	48.3%	(60.8%)
Increase (decrease) in consumer deposits	22 041	68 176	79 653	361.4%	36 670	166.4%	23 511	34.5%	31 700	46.5%	171 534	251.6%	35 868	456.0%	(11.6%)
Payments	**(1 139 343)**	**(761 578)**	**(129 481)**	**11.4%**	**(410 976)**	**36.1%**	**(129 481)**	**17.0%**	**(410 976)**	**54.0%**	**(1 080 913)**	**141.9%**	**(4 619 589)**	**89.0%**	**(91.1%)**
Repayment of borrowing	(1 139 343)	(761 578)	(129 481)	11.4%	(410 976)	36.1%	(129 481)	17.0%	(410 976)	54.0%	(1 080 913)	141.9%	(4 619 589)	89.0%	(91.1%)
Net Cash from/(used) Financing Activities	**3 882 699**	**4 306 598**	**2 750 173**	**70.8%**	**(374 306)**	**(9.6%)**	**(105 970)**	**(2.5%)**	**369 044**	**8.6%**	**2 638 941**	**61.3%**	**(2 676 322)**	**23.6%**	**(113.8%)**
Net Increase/(Decrease) in cash held	**(1 921 728)**	**(955 916)**	**(370 063)**	**19.3%**	**(906 292)**	**47.2%**	**322 138**	**(33.7%)**	**(126 551)**	**13.2%**	**(1 080 768)**	**113.1%**	**398 033**	**246.3%**	**(131.8%)**
Cash/cash equivalents at the year begin:	15 968 628	14 246 331	-	-	13 876 268	86.9%	12 969 975	91.0%	13 292 114	93.3%	-	-	15 367 149	-	(13.5%)
Cash/cash equivalents at the year end:	**14 046 900**	**13 290 415**	**(370 063)**	**(2.6%)**	**12 969 975**	**92.3%**	**13 292 114**	**100.0%**	**13 165 563**	**99.1%**	**13 165 563**	**99.1%**	**15 765 182**	**113.0%**	**(16.5%)**

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	488 075	18.8%	93 394	3.6%	62 593	2.4%	1 945 542	75.1%	2 589 604	28.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	861 985	52.6%	70 027	4.3%	19 662	1.2%	686 279	41.9%	1 637 953	17.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	818 585	36.2%	107 671	4.8%	60 980	2.7%	1 273 805	56.3%	2 261 040	24.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	250 623	24.2%	39 638	3.8%	26 592	2.6%	717 900	69.4%	1 034 753	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	175 440	26.1%	25 045	3.7%	16 414	2.4%	455 235	67.7%	672 135	7.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	124 673	12.4%	14 415	1.4%	13 700	1.4%	850 491	84.8%	1 003 279	10.9%	-	-	-	-
Interest on Arrear Debtor Accounts	91 865	20.6%	40 880	9.2%	38 591	8.7%	273 689	61.5%	445 025	4.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(101 054)	22.6%	(68 120)	15.2%	(22 397)	5.0%	(256 442)	57.2%	(448 012)	(4.9%)	-	-	-	-
Total By Income Source	**2 710 193**	**29.5%**	**322 950**	**3.5%**	**216 134**	**2.4%**	**5 946 499**	**64.7%**	**9 195 776**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	190 254	47.3%	42 237	10.5%	21 606	5.4%	147 747	36.8%	401 845	4.4%	-	-	-	-
Commercial	1 081 172	66.6%	69 390	4.3%	43 705	2.7%	430 148	26.5%	1 624 414	17.7%	-	-	-	-
Households	1 298 020	20.6%	214 990	3.4%	150 182	2.4%	4 629 896	73.6%	6 293 087	68.4%	-	-	-	-
Other	140 747	16.1%	(3 666)	(.4%)	641	.1%	738 708	84.3%	876 430	9.5%	-	-	-	-
Total By Customer Group	**2 710 193**	**29.5%**	**322 950**	**3.5%**	**216 134**	**2.4%**	**5 946 499**	**64.7%**	**9 195 776**	**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	(112 819)	96.6%	(822)	.7%	(775)	.7%	(2 417)	2.1%	(116 834)	67.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(55 662)	100.0%	-	-	-	-	-	-	(55 662)	32.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(168 481)**	**97.7%**	**(822)**	**.5%**	**(775)**	**.4%**	**(2 417)**	**1.4%**	**(172 496)**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**620 244**	**649 703**	**150 735**	**24.3%**	**151 251**	**24.4%**	**139 596**	**21.5%**	**120 118**	**18.5%**	**561 700**	**86.5%**	**101 250**	**93.8%**	**18.6%**
Exchange Revenue															
Service charges - Electricity	215 761	215 761	48 701	22.6%	48 289	22.4%	51 874	24.0%	48 526	22.5%	197 391	91.5%	43 105	92.9%	12.6%
Service charges - Water	46 445	44 385	8 263	17.8%	11 030	23.7%	14 530	32.7%	11 117	25.0%	44 940	101.3%	10 236	96.7%	8.6%
Service charges - Waste Water Management	34 752	35 667	8 982	25.8%	8 912	25.6%	8 875	24.9%	8 848	24.8%	35 617	99.9%	8 274	99.9%	6.9%
Service charges - Waste Management	43 083	44 132	11 060	25.7%	11 007	25.5%	10 980	24.9%	10 985	24.9%	44 032	99.8%	10 163	100.1%	8.1%
Sale of Goods and Rendering of Services	4 651	4 651	2 066	44.4%	456	9.8%	796	17.1%	495	10.6%	3 813	82.0%	642	92.7%	(23.0%)
Agency services	4 940	4 002	883	17.9%	1 325	26.8%	1 119	28.0%	1 452	36.3%	4 779	119.4%	886	98.5%	63.9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	20 971	20 971	4 632	22.1%	5 095	24.3%	5 343	25.5%	5 709	27.2%	20 779	99.1%	4 547	99.0%	25.6%
Interest earned from Current and Non Current Assets	1 954	1 954	617	31.6%	560	28.7%	282	14.4%	485	24.8%	1 944	99.5%	316	71.9%	53.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 123	2 123	469	22.1%	686	32.3%	734	34.6%	548	25.8%	2 437	114.8%	455	92.4%	20.5%
Licences or permits	68	68	30	44.5%	17	25.2%	23	34.0%	24	35.6%	95	139.3%	25	99.7%	(3.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 381	7 381	55	.7%	847	11.5%	73	1.0%	83	1.1%	1 059	14.3%	150	18.5%	(44.3%)
Non-Exchange Revenue															
Property rates	55 068	57 548	20 414	37.1%	12 419	22.6%	12 470	21.7%	11 726	20.4%	57 029	99.1%	11 392	100.0%	2.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 328	21 473	604	5.8%	421	4.1%	1 283	6.0%	1 864	8.7%	4 172	19.4%	402	21.6%	363.2%
Licences or permits	1 168	1 168	497	42.6%	238	20.3%	284	24.3%	152	13.0%	1 171	100.3%	203	95.1%	(25.2%)
Transfer and subsidies - Operational	125 959	135 946	41 131	32.7%	47 548	37.7%	28 435	20.9%	15 531	11.4%	132 646	97.6%	7 242	92.7%	114.5%
Interest Receivables	4 177	4 177	1 080	25.9%	1 147	27.5%	1 190	28.5%	1 245	29.8%	4 663	111.6%	1 010	100.3%	23.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 990	4 990	1 229	24.6%	1 216	24.4%	1 295	26.0%	1 323	26.5%	5 063	101.5%	1 231	100.5%	7.5%
Gains on Disposal of Fixed and Intangible Assets	492	492	21	4.3%	36	7.3%	9	1.8%	5	1.0%	70	14.3%	973	903.7%	(99.5%)
Other Gains	35 933	42 814	-	-	-	-	-	-	-	-	-	-	-	97.0%	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**580 111**	**647 224**	**111 306**	**19.2%**	**124 805**	**21.5%**	**157 310**	**24.3%**	**115 605**	**17.9%**	**509 027**	**78.6%**	**104 106**	**73.2%**	**11.0%**
Employee related costs	204 241	200 503	43 195	21.1%	56 023	27.4%	46 453	23.2%	45 024	22.5%	190 696	95.1%	42 483	94.5%	6.0%
Remuneration of councillors	8 693	8 599	1 941	22.3%	2 039	23.5%	2 403	27.9%	2 161	25.1%	8 543	99.3%	1 978	99.2%	9.3%
Bulk purchases - electricity	165 056	170 537	49 860	30.2%	38 934	23.6%	43 090	25.3%	41 409	24.3%	173 294	101.6%	37 923	102.3%	9.2%
Inventory consumed	35 851	41 000	4 913	13.7%	16 570	46.2%	5 315	13.0%	9 695	23.6%	36 493	89.0%	6 539	67.1%	48.3%
Debt impairment	47 271	95 853	-	-	-	-	27 575	28.8%	-	-	27 575	28.8%	-	-	-
Depreciation, Amortisation and Impairment	32 483	29 106	-	-	-	-	18 948	65.1%	-	-	18 948	65.1%	-	-	-
Interest,Dividends and Rent on Land	19 265	19 808	380	2.0%	813	4.2%	106	.5%	254	1.3%	1 553	7.8%	360	8.9%	(29.5%)
Contracted services	17 804	24 742	1 816	10.2%	1 399	7.9%	4 883	19.7%	6 369	25.7%	14 468	58.5%	5 003	64.8%	27.3%
Transfers and subsidies	2 312	2 529	419	18.1%	879	38.0%	2	.1%	632	25.0%	1 932	76.4%	753	87.3%	(16.1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	46 989	47 930	8 760	18.6%	8 147	17.3%	8 535	17.8%	10 061	21.0%	35 503	74.1%	9 067	79.1%	11.0%
Disposal of Fixed and Intangible Assets	145	145	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1	6 472	22	2 190.0%	-	-	-	-	-	-	22	.3%	-	-	-
Surplus/(Deficit)	**40 134**	**2 479**	**39 430**		**26 445**		**(17 715)**		**4 513**		**52 673**		**(2 856)**		
Transfers and subsidies - capital (monetary allocations)	45 530	62 728	7 910	17.4%	7 552	16.6%	17 158	27.4%	25 548	40.7%	58 168	92.7%	27 469	94.7%	(7.0%)
Transfers and subsidies - capital (in-kind)	46 000	80 234	-	-	-	-	-	-	80 234	100.0%	80 234	100.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**131 664**	**145 441**	**47 339**		**33 997**		**(556)**		**110 295**		**191 075**		**24 614**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**131 664**	**145 441**	**47 339**		**33 997**		**(556)**		**110 295**		**191 075**		**24 614**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**131 664**	**145 441**	**47 339**		**33 997**		**(556)**		**110 295**		**191 075**		**24 614**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**131 664**	**145 441**	**47 339**		**33 997**		**(556)**		**110 295**		**191 075**		**24 614**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**47 231**	**65 062**	**8 987**	**19.0%**	**7 564**	**16.0%**	**17 269**	**26.5%**	**26 549**	**40.8%**	**60 369**	**92.8%**	**30 122**	**94.5%**	**(11.9%)**
National Government	41 769	38 244	7 910	18.9%	7 417	17.8%	2 675	7.0%	18 083	47.3%	36 085	94.4%	2 675	98.4%	576.1%
Provincial Government	3 762	24 483	-	-	135	3.6%	14 416	58.9%	7 480	30.6%	22 031	90.0%	24 826	93.4%	(69.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 530**	**62 728**	**7 910**	**17.4%**	**7 552**	**16.6%**	**17 091**	**27.2%**	**25 563**	**40.8%**	**58 116**	**92.6%**	**27 500**	**94.7%**	**(7.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 701	2 334	1 078	63.4%	12	.7%	177	7.6%	986	42.2%	2 253	96.5%	2 622	91.7%	(62.4%)
Capital Expenditure Functional	**93 231**	**145 296**	**8 987**	**9.6%**	**7 564**	**8.1%**	**17 269**	**11.9%**	**106 783**	**73.5%**	**140 603**	**96.8%**	**30 122**	**94.4%**	**254.5%**
Municipal governance and administration	**1 043**	**442**	**-**	**-**	**-**	**-**	**123**	**27.7%**	**102**	**23.0%**	**224**	**50.8%**	**604**	**97.2%**	**(83.2%)**
Executive and Council	-	14	-	-	-	-	-	-	13	95.9%	13	95.9%	-	-	(100.0%)
Finance and administration	1 043	428	-	-	-	-	123	28.6%	89	20.7%	211	49.3%	604	97.2%	(85.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**153**	**181**	**-**	**-**	**-**	**-**	**101**	**55.9%**	**45**	**24.8%**	**146**	**80.7%**	**337**	**93.7%**	**(86.7%)**
Community and Social Services	153	146	-	-	-	-	101	69.3%	45	30.7%	146	100.0%	11	107.3%	300.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	326	96.9%	(100.0%)
Public Safety	-	35	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 810**	**21 265**	**2 799**	**16.6%**	**4 794**	**28.5%**	**6 411**	**30.1%**	**5 717**	**26.9%**	**19 721**	**92.7%**	**4 537**	**137.5%**	**26.0%**
Planning and Development	15	14	-	-	-	-	-	-	14	100.0%	14	100.0%	31	53.5%	(53.4%)
Road Transport	16 795	21 251	2 799	16.7%	4 794	28.5%	6 411	30.2%	5 703	26.8%	19 707	92.7%	4 506	137.8%	26.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**75 224**	**123 408**	**6 189**	**8.2%**	**2 771**	**3.7%**	**10 633**	**8.6%**	**100 919**	**81.8%**	**120 512**	**97.7%**	**24 644**	**78.3%**	**309.5%**
Energy sources	50 441	83 531	580	1.2%	(76)	(.2%)	2 824	3.4%	80 064	95.8%	83 392	99.8%	3 480	95.7%	2 201.0%
Water Management	16 301	19 455	2 594	15.9%	535	3.3%	1 310	6.7%	12 322	63.3%	16 761	86.2%	7 184	68.9%	71.5%
Waste Water Management	4 448	16 053	-	-	956	21.5%	6 499	40.5%	8 533	53.2%	15 989	99.6%	13 981	70.2%	(39.0%)
Waste Management	4 034	4 369	3 014	74.7%	1 355	33.6%	-	-	-	-	4 369	100.0%	-	100.0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**568 604**	**576 563**	**153 885**	**27.1%**	**148 724**	**26.2%**	**131 915**	**22.9%**	**100 047**	**17.4%**	**534 571**	**92.7%**	**113 872**	**103.0%**	**(12.1%)**
Property rates	49 591	46 752	13 873	28.0%	11 931	24.1%	10 570	22.6%	10 404	22.3%	46 777	100.1%	10 150	112.2%	2.5%
Service charges	306 311	283 168	66 949	21.9%	69 057	22.5%	75 845	26.8%	74 407	26.3%	286 258	101.1%	69 806	101.1%	6.6%
Other revenue	22 807	23 566	(12 588)	(55.2%)	5 116	22.4%	(2 263)	(9.6%)	10 669	45.3%	934	4.0%	18 282	259.1%	(41.6%)
Transfers and Subsidies - Operational	125 959	135 396	44 784	35.6%	45 494	36.1%	31 531	23.3%	1 741	1.3%	123 550	91.3%	47	88.5%	3 568.6%
Transfers and Subsidies - Capital	45 530	66 808	40 915	89.9%	16 752	36.8%	15 944	23.9%	2 555	3.8%	76 166	114.0%	15 118	103.4%	(83.1%)
Interest	18 405	20 873	(49)	(.3%)	375	2.0%	289	1.4%	270	1.3%	885	4.2%	468	10.8%	(42.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(490 431)**	**(501 615)**	**(191 422)**	**39.0%**	**(207 925)**	**42.4%**	**(177 447)**	**35.4%**	**(169 085)**	**33.7%**	**(745 879)**	**148.7%**	**(155 755)**	**160.5%**	**8.6%**
Suppliers and employees	(486 261)	(499 244)	(191 422)	39.4%	(207 925)	42.8%	(177 447)	35.5%	(169 085)	33.9%	(745 879)	149.4%	(155 755)	162.1%	8.6%

Finance charges	(2 186)	(2 371)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 984)	-	-	-	-	-	-	-	-	-	-	-	-	1.9%	-
Net Cash from/(used) Operating Activities	**78 173**	**74 948**	**(37 538)**	**(48.0%)**	**(59 201)**	**(75.7%)**	**(45 532)**	**(60.8%)**	**(69 038)**	**(92.1%)**	**(211 309)**	**(281.9%)**	**(41 883)**	**(133.8%)**	**64.8%**
Cash Flow from Investing Activities															
Receipts	**3 860**	**547**	**-**	**-**	**0**	**-**	**-**	**-**	**0**	**-**	**0**	**-**	**0**	**.3%**	**(25.6%)**
Proceeds on disposal of PPE	3 860	547	-	-	0	-	-	-	0	-	0	-	0	.3%	(25.6%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 231)**	**(65 062)**	**(29 285)**	**62.0%**	**(9 366)**	**19.8%**	**(4 691)**	**7.2%**	**(8 829)**	**13.6%**	**(52 171)**	**80.2%**	**(11 839)**	**95.9%**	**(25.4%)**
Capital assets	(47 231)	(65 062)	(29 285)	62.0%	(9 366)	19.8%	(4 691)	7.2%	(8 829)	13.6%	(52 171)	80.2%	(11 839)	95.9%	(25.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(43 371)**	**(64 515)**	**(29 285)**	**67.5%**	**(9 366)**	**21.6%**	**(4 691)**	**7.3%**	**(8 829)**	**13.7%**	**(52 170)**	**80.9%**	**(11 838)**	**99.8%**	**(25.4%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**19**	**-**	**(25)**	**-**	**6**	**-**	**5**	**-**	**4**	**-**	**(4)**	**-**	**(234.8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	19	-	(25)	-	6	-	5	-	4	-	(4)	-	(234.8%)
Payments	**(1 709)**	**(1 709)**	**-**	**-**	**(693)**	**40.5%**	**-**	**-**	**(693)**	**40.5%**	**(1 386)**	**81.1%**	**(693)**	**75.7%**	**-**
Repayment of borrowing	(1 709)	(1 709)	-	-	(693)	40.5%	-	-	(693)	40.5%	(1 386)	81.1%	(693)	75.7%	-
Net Cash from/(used) Financing Activities	**(1 709)**	**(1 709)**	**19**	**(1.1%)**	**(718)**	**42.0%**	**6**	**(.4%)**	**(688)**	**40.3%**	**(1 381)**	**80.8%**	**(696)**	**74.9%**	**(1.2%)**
Net Increase/(Decrease) in cash held	**33 093**	**8 724**	**(66 804)**	**(201.9%)**	**(69 285)**	**(209.4%)**	**(50 217)**	**(575.6%)**	**(78 555)**	**(900.5%)**	**(264 860)**	**(3 036.1%)**	**(54 418)**	**(1 351.5%)**	**44.4%**
Cash/cash equivalents at the year begin:	(18 437)	14 373	14 373	(78.0%)	(52 431)	284.4%	(121 716)	(846.8%)	(171 932)	(1 196.2%)	14 373	100.0%	(174 598)	100.0%	(1.5%)
Cash/cash equivalents at the year end:	**14 655**	**23 097**	**(52 431)**	**(357.8%)**	**(121 716)**	**(830.5%)**	**(171 932)**	**(744.4%)**	**(250 487)**	**(1 084.5%)**	**(250 487)**	**(1 084.5%)**	**(229 016)**	**(1 171.4%)**	**9.4%**

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	4 375	7.2%	2 990	5.0%	2 112	3.5%	50 888	84.3%	60 365	18.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 646	42.0%	4 103	13.6%	1 632	5.4%	11 698	38.9%	30 080	9.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 257	12.1%	1 776	5.1%	1 135	3.2%	27 934	79.6%	35 102	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 723	5.9%	2 677	4.2%	2 124	3.3%	55 081	86.6%	63 605	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 359	6.3%	3 013	4.3%	2 320	3.3%	59 635	86.0%	69 326	21.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	122	7.5%	160	9.8%	61	3.7%	1 286	79.0%	1 628	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 465	3.9%	2 387	3.8%	2 273	3.6%	55 879	88.7%	63 003	19.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 745)	(94.5%)	28	1.0%	12	.4%	5 608	193.1%	2 904	.9%	-	-	-	-
Total By Income Source	**29 202**	**9.0%**	**17 134**	**5.3%**	**11 668**	**3.6%**	**268 009**	**82.2%**	**326 013**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 843	22.3%	1 401	17.0%	296	3.6%	4 708	57.1%	8 248	2.5%	-	-	-	-
Commercial	12 004	25.4%	3 909	8.3%	1 918	4.1%	29 497	62.3%	47 328	14.5%	-	-	-	-
Households	15 358	5.7%	11 824	4.4%	9 454	3.5%	233 803	86.5%	270 439	83.0%	-	-	-	-
Other	(4)	111.3%	-	-	-	-	0	(11.3%)	(3)	-	-	-	-	-
Total By Customer Group	**29 202**	**9.0%**	**17 134**	**5.3%**	**11 668**	**3.6%**	**268 009**	**82.2%**	**326 013**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	20 411	21.8%	2 656	2.8%	-	-	70 729	75.4%	93 797	68.9%
Bulk Water	1 183	100.0%	-	-	-	-	-	-	1 183	.9%
PAYE deductions	4 413	100.0%	-	-	-	-	-	-	4 413	3.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 655	100.0%	-	-	-	-	-	-	2 655	2.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 845	63.7%	5 673	30.5%	1 072	5.8%	5	-	18 596	13.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 987	91.1%	1 265	8.9%	-	-	-	-	14 252	10.5%
Medical Aid deductions	1 144	100.0%	-	-	-	-	-	-	1 144	.8%
Total	**54 638**	**40.2%**	**9 595**	**7.1%**	**1 072**	**.8%**	**70 734**	**52.0%**	**136 040**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**514 610**	**539 630**	**138 578**	**26.9%**	**135 383**	**26.3%**	**130 253**	**24.1%**	**112 447**	**20.8%**	**516 662**	**95.7%**	**136 338**	**101.5%**	**(17.5%)**
Exchange Revenue															
Service charges - Electricity	168 694	175 977	45 378	26.9%	39 045	23.1%	42 405	24.1%	44 800	25.5%	171 627	97.5%	38 142	97.7%	17.5%
Service charges - Water	34 221	34 944	7 676	22.4%	8 847	25.9%	10 154	29.1%	7 334	21.0%	34 011	97.3%	7 811	98.0%	(6.1%)
Service charges - Waste Water Management	15 309	15 914	4 252	27.8%	3 986	26.0%	3 830	24.1%	3 792	23.8%	15 859	99.7%	3 723	101.0%	1.8%
Service charges - Waste Management	14 318	14 677	3 834	26.8%	3 656	25.5%	3 642	24.8%	3 610	24.6%	14 742	100.4%	3 525	101.7%	2.4%
Sale of Goods and Rendering of Services	4 781	5 008	1 599	33.4%	1 819	38.1%	1 426	28.5%	971	19.4%	5 814	116.1%	1 038	115.3%	(6.5%)
Agency services	4 171	4 158	1 166	28.0%	1 125	27.0%	1 194	28.7%	965	23.2%	4 450	107.0%	917	100.4%	5.3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 265	6 511	1 719	23.7%	1 559	21.5%	1 478	22.7%	1 511	23.2%	6 267	96.2%	2 256	81.3%	(33.0%)
Interest earned from Current and Non Current Assets	7 788	10 853	2 835	36.4%	2 833	36.4%	3 185	29.3%	3 247	29.9%	12 099	111.5%	2 863	126.4%	13.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	781	966	287	36.7%	190	24.4%	322	33.4%	585	60.6%	1 385	143.3%	526	143.0%	11.2%
Licences or permits	2	2	0	9.9%	1	32.9%	-	-	-	-	1	51.2%	-	118.5%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	55	55	-	-	-	-	-	-	-	-	-	-	-	99.4%	-
Operational Revenue	356	401	350	98.4%	355	99.9%	(245)	(61.0%)	76	19.0%	537	133.8%	(86)	184.6%	(189.1%)
Non-Exchange Revenue															
Property rates	76 578	80 951	24 217	31.6%	18 944	24.7%	18 912	23.4%	18 923	23.4%	80 995	100.1%	16 497	100.0%	14.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	45 587	54 330	9 666	21.2%	13 770	30.2%	14 843	27.3%	10 589	19.5%	48 868	89.9%	32 130	129.2%	(67.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 882	110 390	33 362	30.4%	37 131	33.8%	26 960	24.4%	14 007	12.7%	111 460	101.0%	9 156	92.3%	53.0%
Interest Receivables	4 743	4 222	1 105	23.3%	997	21.0%	983	23.3%	1 001	23.7%	4 085	96.8%	1 185	101.8%	(15.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 431	4 493	1 132	20.9%	1 112	20.5%	1 090	24.3%	1 036	23.1%	4 371	97.3%	2 135	218.8%	(51.5%)
Gains on Disposal of Fixed and Intangible Assets	400	400	-	-	15	3.7%	-	-	-	-	15	3.7%	2 331	582.8%	(100.0%)
Other Gains	14 248	15 377	-	-	-	-	76	.5%	-	-	76	.5%	12 188	85.5%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**514 020**	**538 419**	**111 740**	**21.7%**	**116 184**	**22.6%**	**130 264**	**24.2%**	**135 763**	**25.2%**	**493 951**	**91.7%**	**133 251**	**93.5%**	**1.9%**
Employee related costs	164 632	160 570	34 851	21.2%	44 145	26.8%	36 941	23.0%	38 014	23.7%	153 951	95.9%	33 130	96.2%	14.7%
Remuneration of councillors	6 831	6 634	1 615	23.6%	1 547	22.7%	1 728	26.0%	1 644	24.8%	6 534	98.5%	1 581	98.3%	3.9%
Bulk purchases - electricity	141 209	148 477	37 402	26.5%	20 885	14.8%	41 602	28.0%	34 554	23.3%	134 444	90.5%	31 772	91.8%	8.8%
Inventory consumed	14 186	17 001	2 855	20.1%	4 524	31.9%	2 813	16.5%	5 986	35.2%	16 179	95.2%	3 944	98.4%	51.8%
Debt impairment	52 790	64 529	13 204	25.0%	13 207	25.0%	17 896	27.7%	19 817	30.7%	64 123	99.4%	36 216	126.0%	(45.3%)
Depreciation, Amortisation and Impairment	33 534	36 371	7 507	22.4%	7 507	22.4%	7 388	20.3%	7 563	20.8%	29 965	82.4%	6 021	84.8%	25.6%
Interest,Dividends and Rent on Land	12 415	12 719	2 716	21.9%	2 760	22.2%	2 840	22.3%	2 884	22.7%	11 200	88.1%	4 544	99.2%	(36.5%)
Contracted services	45 175	51 290	4 510	10.0%	11 895	26.3%	12 186	23.8%	18 228	35.5%	46 818	91.3%	9 953	76.6%	83.1%
Transfers and subsidies	750	755	6	.7%	-	-	30	4.0%	94	12.5%	130	17.2%	131	68.9%	(27.8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	40 037	36 486	7 074	17.7%	9 715	24.3%	6 838	18.7%	6 979	19.1%	30 606	83.9%	5 959	69.1%	17.1%
Disposal of Fixed and Intangible Assets	400	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 060	3 188	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**590**	**1 211**	**26 838**		**19 199**		**(11)**		**(23 315)**		**22 711**		**3 087**		
Transfers and subsidies - capital (monetary allocations)	39 848	33 896	584	1.5%	10 939	27.5%	7 370	21.7%	10 489	30.9%	29 381	86.7%	22 021	57.0%	(52.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	28 602	-	28 602	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**40 438**	**35 107**	**27 422**		**30 138**		**7 359**		**15 776**		**80 694**		**25 108**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**40 438**	**35 107**	**27 422**		**30 138**		**7 359**		**15 776**		**80 694**		**25 108**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 438**	**35 107**	**27 422**		**30 138**		**7 359**		**15 776**		**80 694**		**25 108**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 438**	**35 107**	**27 422**		**30 138**		**7 359**		**15 776**		**80 694**		**25 108**		
				-		-		-		-		-	0	0	

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**78 459**	**73 864**	**2 008**	**2.6%**	**11 762**	**15.0%**	**8 225**	**11.1%**	**27 059**	**36.6%**	**49 054**	**66.4%**	**34 040**	**59.2%**	**(20.5%)**
National Government	29 014	22 300	1 196	4.1%	8 373	28.9%	2 913	13.1%	8 737	39.2%	21 219	95.2%	13 416	52.1%	(34.9%)
Provincial Government	10 834	11 597	584	5.4%	1 289	11.9%	4 538	39.1%	1 766	15.2%	8 176	70.5%	8 467	69.8%	(79.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 848**	**33 896**	**1 779**	**4.5%**	**9 662**	**24.2%**	**7 451**	**22.0%**	**10 503**	**31.0%**	**29 395**	**86.7%**	**21 883**	**57.0%**	**(52.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 611	39 968	229	.6%	2 100	5.4%	774	1.9%	16 556	41.4%	19 659	49.2%	12 157	65.2%	36.2%
Capital Expenditure Functional	**78 459**	**73 864**	**2 008**	**2.6%**	**11 762**	**15.0%**	**8 225**	**11.1%**	**55 661**	**75.4%**	**77 656**	**105.1%**	**34 040**	**59.2%**	**63.5%**
Municipal governance and administration	**990**	**901**	**13**	**1.3%**	**17**	**1.7%**	**67**	**7.5%**	**457**	**50.7%**	**554**	**61.6%**	**1 014**	**85.2%**	**(54.9%)**
Executive and Council	30	61	11	37.6%	-	-	-	-	-	-	11	18.5%	-	-	-
Finance and administration	960	840	2	.2%	17	1.8%	67	8.0%	457	54.4%	543	64.7%	1 014	85.2%	(54.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**23 923**	**18 748**	**733**	**3.1%**	**4 374**	**18.3%**	**1 156**	**6.2%**	**5 096**	**27.2%**	**11 359**	**60.6%**	**6 444**	**57.0%**	**(20.9%)**
Community and Social Services	15 456	14 372	534	3.5%	3 610	23.4%	1 583	11.0%	3 243	22.6%	8 970	62.4%	4 935	66.1%	(34.3%)
Sport And Recreation	1 200	1 200	-	-	-	-	-	-	1 243	103.6%	1 243	103.6%	-	-	(100.0%)
Public Safety	2 750	3 161	200	7.3%	224	8.2%	113	3.6%	610	19.3%	1 147	36.3%	1 509	61.7%	(59.6%)
Housing	4 517	16	-	-	540	12.0%	(540)	(3 483.5%)	-	-	-	-	-	46.1%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 711**	**12 925**	**666**	**5.7%**	**4 027**	**34.4%**	**1 759**	**13.6%**	**8 272**	**64.0%**	**14 724**	**113.9%**	**2 260**	**60.9%**	**266.0%**
Planning and Development	5 711	6 925	666	11.7%	4 027	70.5%	1 759	25.4%	445	6.4%	6 897	99.6%	264	17.8%	68.4%
Road Transport	6 000	6 000	-	-	-	-	-	-	7 827	130.5%	7 827	130.5%	1 996	82.6%	292.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 835**	**41 290**	**596**	**1.4%**	**3 344**	**8.0%**	**5 243**	**12.7%**	**41 836**	**101.3%**	**51 018**	**123.6%**	**24 321**	**59.1%**	**72.0%**
Energy sources	7 450	10 163	-	-	-	-	30	.3%	37 366	367.7%	37 397	368.0%	5 737	64.8%	551.3%
Water Management	18 775	15 836	584	3.1%	63	.3%	3 120	19.7%	2 233	14.1%	5 999	37.9%	8 617	38.7%	(74.1%)
Waste Water Management	1 625	7 902	12	.8%	2 590	159.4%	2 093	26.5%	1 870	23.7%	6 566	83.1%	6 956	76.7%	(73.1%)
Waste Management	13 986	7 390	-	-	691	4.9%	-	-	366	5.0%	1 057	14.3%	3 011	60.8%	(87.8%)
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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**469 981**	**478 402**	**179 217**	**38.1%**	**153 194**	**32.6%**	**137 773**	**28.8%**	**100 826**	**21.1%**	**571 010**	**119.4%**	**99 219**	**114.9%**	**1.6%**
Property rates	70 140	76 519	16 586	23.6%	16 063	22.9%	16 016	20.9%	15 463	20.2%	64 129	83.8%	16 678	96.7%	(7.3%)
Service charges	224 312	229 382	76 063	33.9%	65 852	29.4%	69 485	30.3%	65 810	28.7%	277 211	120.9%	62 540	121.4%	5.2%
Other revenue	13 672	14 842	31 704	231.9%	18 466	135.1%	17 137	115.5%	15 460	104.2%	82 767	557.6%	16 135	521.2%	(4.2%)
Transfers and Subsidies - Operational	108 060	110 657	38 649	35.8%	28 446	26.3%	22 604	20.4%	-	-	89 699	81.1%	39	82.3%	(100.0%)
Transfers and Subsidies - Capital	41 937	33 896	12 182	29.0%	20 560	49.0%	8 703	25.7%	214	.6%	41 659	122.9%	-	83.1%	(100.0%)
Interest	11 861	13 106	4 033	34.0%	3 805	32.1%	3 829	29.2%	3 879	29.6%	15 546	118.6%	3 827	143.0%	1.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(422 508)**	**(430 723)**	**(71 466)**	**16.9%**	**(115 397)**	**27.3%**	**(97 132)**	**22.6%**	**(100 082)**	**23.2%**	**(384 077)**	**89.2%**	**(50 952)**	**54.8%**	**96.4%**
Suppliers and employees	(422 753)	(430 928)	(71 466)	16.9%	(115 397)	27.3%	(97 132)	22.5%	(100 082)	23.2%	(384 077)	89.1%	(50 952)	54.9%	96.4%

Finance charges	(84)	(100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	330	305	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**47 473**	**47 679**	**107 751**	**227.0%**	**37 796**	**79.6%**	**40 642**	**85.2%**	**744**	**1.6%**	**186 933**	**392.1%**	**48 267**	**406.2%**	**(98.5%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(633)**	**-**	**(967)**	**-**	**(1 386)**	**-**	**(1 261)**	**-**	**(4 248)**	**-**	**(835)**	**-**	**51.0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(633)	-	(967)	-	(1 386)	-	(1 261)	-	(4 248)	-	(835)	-	51.0%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(78 459)**	**(73 864)**	**(2 576)**	**3.3%**	**(13 445)**	**17.1%**	**(9 480)**	**12.8%**	**(28 341)**	**38.4%**	**(53 842)**	**72.9%**	**(37 863)**	**81.7%**	**(25.1%)**
Capital assets	(78 459)	(73 864)	(2 576)	3.3%	(13 445)	17.1%	(9 480)	12.8%	(28 341)	38.4%	(53 842)	72.9%	(37 863)	81.7%	(25.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(78 459)**	**(73 864)**	**(3 210)**	**4.1%**	**(14 412)**	**18.4%**	**(10 866)**	**14.7%**	**(29 601)**	**40.1%**	**(58 090)**	**78.6%**	**(38 698)**	**81.6%**	**(23.5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**67**	**-**	**32**	**-**	**6**	**-**	**85**	**-**	**190**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	67	-	32	-	6	-	85	-	190	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**67**	**-**	**32**	**-**	**6**	**-**	**85**	**-**	**190**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(30 986)**	**(26 185)**	**104 608**	**(337.6%)**	**23 416**	**(75.6%)**	**29 781**	**(113.7%)**	**(28 772)**	**109.9%**	**129 033**	**(492.8%)**	**9 569**	**(3 149.4%)**	**(400.7%)**
Cash/cash equivalents at the year begin:	62 756	104 598	104 616	166.7%	209 206	333.4%	232 622	222.4%	262 403	250.9%	104 616	100.0%	306 848	99.3%	(14.5%)
Cash/cash equivalents at the year end:	**31 770**	**78 413**	**209 206**	**658.5%**	**232 622**	**732.2%**	**262 403**	**334.6%**	**233 631**	**297.9%**	**233 631**	**297.9%**	**316 417**	**595.3%**	**(26.2%)**

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	2 938	12.6%	1 159	5.0%	883	3.8%	18 375	78.7%	23 356	15.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 354	50.2%	2 202	8.3%	1 006	3.8%	10 065	37.8%	26 628	18.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 771	12.9%	2 251	5.0%	1 463	3.3%	35 223	78.8%	44 707	30.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 507	9.0%	772	4.6%	525	3.1%	14 019	83.3%	16 822	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 427	12.1%	696	5.9%	464	3.9%	9 233	78.1%	11 820	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	200	75.4%	-	-	-	-	65	24.6%	266	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	874	3.4%	857	3.3%	812	3.2%	23 057	90.1%	25 600	17.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 901)	130.8%	66	(3.0%)	51	(2.3%)	566	(25.5%)	(2 218)	(1.5%)	-	-	-	-
Total By Income Source	**23 170**	**15.8%**	**8 004**	**5.4%**	**5 204**	**3.5%**	**110 603**	**75.2%**	**146 981**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 831	17.8%	554	5.4%	462	4.5%	7 412	72.2%	10 260	7.0%	-	-	-	-
Commercial	13 347	31.5%	2 571	6.1%	1 388	3.3%	25 080	59.2%	42 386	28.8%	-	-	-	-
Households	7 992	8.5%	4 878	5.2%	3 354	3.6%	78 111	82.8%	94 335	64.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**23 170**	**15.8%**	**8 004**	**5.4%**	**5 204**	**3.5%**	**110 603**	**75.2%**	**146 981**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	15 331	100.0%	-	-	-	-	-	-	15 331	70.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 262	35.1%	-	-	-	-	4 174	64.9%	6 437	29.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**17 593**	**80.8%**	**-**	**-**	**-**	**-**	**4 174**	**19.2%**	**21 768**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**649 658**	**647 704**	**180 364**	**27.8%**	**163 401**	**25.2%**	**163 599**	**25.3%**	**140 066**	**21.6%**	**647 431**	**100.0%**	**184 952**	**98.5%**	**(24.3%)**
Exchange Revenue															
Service charges - Electricity	211 597	210 434	51 773	24.5%	52 045	24.6%	57 925	27.5%	56 784	27.0%	218 527	103.8%	42 373	101.3%	34.0%
Service charges - Water	50 177	52 712	11 060	22.0%	13 306	26.5%	16 795	31.9%	12 213	23.2%	53 374	101.3%	11 818	104.1%	3.3%
Service charges - Waste Water Management	19 762	19 300	4 804	24.3%	4 825	24.4%	4 715	24.4%	4 968	25.7%	19 312	100.1%	4 657	100.5%	6.7%
Service charges - Waste Management	47 323	47 058	11 759	24.8%	12 082	25.5%	12 108	25.7%	11 869	25.2%	47 818	101.6%	11 185	99.8%	6.1%
Sale of Goods and Rendering of Services	10 020	9 810	2 463	24.6%	3 026	30.2%	3 011	30.7%	2 355	24.0%	10 855	110.7%	1 894	110.9%	24.4%
Agency services	5 180	5 180	1 040	20.1%	948	18.3%	1 846	35.6%	728	14.1%	4 562	88.1%	750	87.5%	(2.9%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 382	4 129	863	11.7%	986	13.4%	1 176	28.5%	1 250	30.3%	4 275	103.5%	830	76.9%	50.6%
Interest earned from Current and Non Current Assets	24 450	21 040	5 153	21.1%	4 855	19.9%	4 705	22.4%	4 715	22.4%	19 429	92.3%	4 997	92.1%	(5.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 986	1 976	201	10.1%	872	43.9%	214	10.8%	187	9.4%	1 474	74.6%	233	78.4%	(19.9%)
Licences or permits	21	20	0	1.7%	13	62.4%	1	6.2%	1	4.9%	16	78.4%	2	28.2%	(54.9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	519	1 400	1 174	226.2%	154	29.6%	52	3.7%	26	1.8%	1 406	100.4%	198	86.0%	(86.9%)
Operational Revenue	1 196	2 176	334	27.9%	741	62.0%	79	3.6%	579	26.6%	1 733	79.6%	166	44.9%	249.5%
Non-Exchange Revenue															
Property rates	127 126	128 256	38 634	30.4%	29 598	23.3%	29 971	23.4%	30 125	23.5%	128 328	100.1%	27 799	100.7%	8.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22 812	22 812	5 508	24.1%	5 484	24.0%	5 504	24.1%	5 493	24.1%	21 990	96.4%	5 044	105.5%	8.9%
Licences or permits	10	10	-	-	-	-	2	23.8%	-	-	2	23.8%	-	-	-
Transfer and subsidies - Operational	101 109	102 229	40 688	40.2%	30 603	30.3%	21 801	21.3%	5 257	5.1%	98 349	96.2%	69 634	95.5%	(92.5%)
Interest Receivables	4 298	2 984	643	14.9%	747	17.4%	804	26.9%	616	20.7%	2 809	94.1%	661	82.3%	(6.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 626	11 606	2 970	25.5%	2 897	24.9%	2 836	24.4%	2 807	24.2%	11 509	99.2%	2 711	98.8%	3.5%
Gains on Disposal of Fixed and Intangible Assets	-	1 570	1 297	-	219	-	52	3.3%	94	6.0%	1 662	105.8%	-	.6%	(100.0%)
Other Gains	3 064	3 001	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**663 115**	**670 391**	**140 494**	**21.2%**	**157 379**	**23.7%**	**146 771**	**21.9%**	**166 333**	**24.8%**	**610 978**	**91.1%**	**233 303**	**93.3%**	**(28.7%)**
Employee related costs	214 065	212 727	45 795	21.4%	56 555	26.4%	49 446	23.2%	49 555	23.3%	201 351	94.7%	45 043	95.4%	10.0%
Remuneration of councillors	8 012	8 012	1 869	23.3%	1 887	23.6%	2 094	26.1%	1 938	24.2%	7 788	97.2%	1 828	98.9%	6.0%
Bulk purchases - electricity	188 520	187 020	41 691	22.1%	43 000	22.8%	43 299	23.2%	44 256	23.7%	172 246	92.1%	54 485	97.0%	(18.8%)
Inventory consumed	28 351	28 886	4 071	14.4%	6 335	22.3%	6 052	21.0%	8 217	28.4%	24 674	85.4%	7 735	89.4%	6.2%
Debt impairment	45 494	47 512	11 374	25.0%	11 374	25.0%	12 181	25.6%	12 584	26.5%	47 512	100.0%	14 753	100.0%	(14.7%)
Depreciation, Amortisation and Impairment	29 637	29 515	7 409	25.0%	7 409	25.0%	7 360	24.9%	7 336	24.9%	29 515	100.0%	5 473	100.0%	34.0%
Interest,Dividends and Rent on Land	30 875	29 632	4 250	13.8%	4 250	13.8%	9 168	30.9%	11 180	37.7%	28 847	97.4%	9 704	100.0%	15.2%
Contracted services	53 229	59 024	12 028	22.6%	10 070	18.9%	9 414	15.9%	15 175	25.7%	46 687	79.1%	82 368	88.9%	(81.6%)
Transfers and subsidies	10 744	11 062	2 668	24.8%	3 838	35.7%	970	8.8%	2 928	26.5%	10 403	94.0%	1 861	89.6%	57.3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	51 118	53 993	9 340	18.3%	12 662	24.8%	6 788	12.6%	13 165	24.4%	41 954	77.7%	10 299	78.7%	27.8%
Disposal of Fixed and Intangible Assets	-	3	-	-	-	-	-	-	-	-	-	-	(246)	-	(100.0%)
Other Losses	3 069	3 005	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(13 456)**	**(22 688)**	**39 871**		**6 022**		**16 828**		**(26 267)**		**36 454**		**(48 351)**		
Transfers and subsidies - capital (monetary allocations)	27 012	25 582	4 538	16.8%	7 063	26.1%	3 801	14.9%	9 803	38.3%	25 205	98.5%	13 738	87.4%	(28.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 556**	**2 894**	**44 409**		**13 085**		**20 628**		**(16 464)**		**61 659**		**(34 613)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**13 556**	**2 894**	**44 409**		**13 085**		**20 628**		**(16 464)**		**61 659**		**(34 613)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 556**	**2 894**	**44 409**		**13 085**		**20 628**		**(16 464)**		**61 659**		**(34 613)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 556**	**2 894**	**44 409**		**13 085**		**20 628**		**(16 464)**		**61 659**		**(34 613)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**96 547**	**95 696**	**11 134**	**11.5%**	**15 603**	**16.2%**	**12 989**	**13.6%**	**53 039**	**55.4%**	**92 764**	**96.9%**	**41 221**	**89.8%**	**28.7%**
National Government	22 927	22 927	1 814	7.9%	6 560	28.6%	5 641	24.6%	8 506	37.1%	22 521	98.2%	3 382	99.6%	151.6%
Provincial Government	4 085	2 545	2 656	65.0%	503	12.3%	(1 840)	(72.3%)	1 197	47.0%	2 516	98.9%	9 607	68.9%	(87.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	7	82.3%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	110	-	-	-	-	-	-	100	90.8%	100	90.8%	41	40.5%	146.4%
Transfers recognised - capital	**27 012**	**25 582**	**4 470**	**16.5%**	**7 063**	**26.1%**	**3 801**	**14.9%**	**9 803**	**38.3%**	**25 137**	**98.3%**	**13 036**	**87.4%**	**(24.8%)**
Borrowing	34 300	39 393	2 402	7.0%	3 007	8.8%	2 670	6.8%	31 240	79.3%	39 319	99.8%	12 551	91.4%	148.9%
Internally generated funds	35 235	30 721	4 262	12.1%	5 533	15.7%	6 518	21.2%	11 996	39.0%	28 308	92.1%	15 634	92.5%	(23.3%)
Capital Expenditure Functional	**96 547**	**95 696**	**11 134**	**11.5%**	**15 603**	**16.2%**	**12 989**	**13.6%**	**53 039**	**55.4%**	**92 764**	**96.9%**	**41 221**	**89.8%**	**28.7%**
Municipal governance and administration	**9 140**	**12 225**	**3 231**	**35.4%**	**2 568**	**28.1%**	**2 373**	**19.4%**	**3 770**	**30.8%**	**11 943**	**97.7%**	**711**	**99.1%**	**430.6%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Finance and administration	9 140	12 225	3 231	35.4%	2 568	28.1%	2 373	19.4%	3 770	30.8%	11 943	97.7%	711	99.1%	430.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 265**	**3 912**	**138**	**1.3%**	**615**	**6.0%**	**507**	**13.0%**	**2 650**	**67.7%**	**3 910**	**100.0%**	**2 573**	**99.9%**	**3.0%**
Community and Social Services	1 367	893	-	-	64	4.7%	90	10.1%	739	82.7%	893	100.0%	674	100.0%	9.6%
Sport And Recreation	7 869	2 016	25	.3%	459	5.8%	278	13.8%	1 251	62.1%	2 014	99.9%	1 655	100.0%	(24.4%)
Public Safety	1 030	1 003	113	11.0%	92	8.9%	138	13.8%	660	65.8%	1 003	100.0%	245	99.7%	169.4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 550**	**6 966**	**803**	**9.4%**	**1 263**	**14.8%**	**2 072**	**29.8%**	**2 732**	**39.2%**	**6 871**	**98.6%**	**5 853**	**71.9%**	**(53.3%)**
Planning and Development	800	2 992	456	57.0%	299	37.4%	1 445	48.3%	737	24.6%	2 937	98.2%	1 276	66.1%	(42.3%)
Road Transport	7 750	3 974	347	4.5%	964	12.4%	628	15.8%	1 995	50.2%	3 934	99.0%	4 577	73.8%	(56.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**68 592**	**72 594**	**6 961**	**10.1%**	**11 156**	**16.3%**	**8 036**	**11.1%**	**43 887**	**60.5%**	**70 041**	**96.5%**	**32 084**	**91.5%**	**36.8%**
Energy sources	17 507	13 517	1 998	11.4%	4 066	23.2%	913	6.8%	5 192	38.4%	12 169	90.0%	26 047	90.9%	(80.1%)
Water Management	34 506	39 107	2 284	6.6%	4 801	13.9%	3 765	9.6%	27 331	69.9%	38 182	97.6%	2 003	90.4%	1 264.8%
Waste Water Management	15 580	19 105	2 679	17.2%	1 837	11.8%	3 329	17.4%	11 003	57.6%	18 849	98.7%	3 485	93.8%	215.7%
Waste Management	1 000	865	-	-	452	45.2%	29	3.4%	360	41.7%	841	97.3%	549	92.4%	(34.4%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**621 901**	**619 105**	**185 438**	**29.8%**	**167 773**	**27.0%**	**165 664**	**26.8%**	**136 708**	**22.1%**	**655 584**	**105.9%**	**142 402**	**90.3%**	**(4.0%)**
Property rates	121 170	122 257	25 947	21.4%	28 134	23.2%	27 205	22.3%	26 768	21.9%	108 054	88.4%	25 299	85.1%	5.8%
Service charges	320 386	320 108	81 016	25.3%	83 698	26.1%	89 023	27.8%	90 377	28.2%	344 115	107.5%	77 619	105.4%	16.4%
Other revenue	23 608	25 361	25 425	107.7%	14 337	60.7%	13 577	53.5%	14 815	58.4%	68 153	268.7%	22 282	317.6%	(33.5%)
Transfers and Subsidies - Operational	99 765	100 886	35 584	35.7%	28 033	28.1%	21 721	21.5%	95	.1%	85 433	84.7%	-	40.8%	(100.0%)
Transfers and Subsidies - Capital	28 356	26 926	12 860	45.4%	8 862	31.3%	9 640	35.8%	-	-	31 362	116.5%	11 102	81.6%	(100.0%)
Interest	28 616	23 568	4 606	16.1%	4 709	16.5%	4 499	19.1%	4 654	19.7%	18 467	78.4%	6 101	92.5%	(23.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(568 458)**	**(574 685)**	**(202 224)**	**35.6%**	**(213 208)**	**37.5%**	**(175 593)**	**30.6%**	**(188 367)**	**32.8%**	**(779 392)**	**135.6%**	**(312 531)**	**144.2%**	**(39.7%)**
Suppliers and employees	(543 295)	(549 662)	(202 224)	37.2%	(213 184)	39.2%	(175 593)	31.9%	(188 367)	34.3%	(779 369)	141.8%	(312 531)	149.8%	(39.7%)

Finance charges	(14 618)	(14 161)	-	-	(23)	.2%	-	-	-	-	(23)	.2%	-	-	-
Transfers and Subsidies	(10 544)	(10 862)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**53 444**	**44 420**	**(16 786)**	**(31.4%)**	**(45 434)**	**(85.0%)**	**(9 929)**	**(22.4%)**	**(51 659)**	**(116.3%)**	**(123 808)**	**(278.7%)**	**(170 128)**	**(393.4%)**	**(69.6%)**
Cash Flow from Investing Activities															
Receipts	**7 439**	**8 789**	**1 363**	**18.3%**	**1 037**	**13.9%**	**279**	**3.2%**	**684**	**7.8%**	**3 364**	**38.3%**	**(5 824)**	**21.1%**	**(111.7%)**
Proceeds on disposal of PPE	-	1 350	1 494	-	2	-	62	4.6%	2	.1%	1 559	115.5%	-	.7%	(100.0%)
Decrease (increase) in non-current receivables	7 439	7 439	(130)	(1.7%)	1 035	13.9%	218	2.9%	682	9.2%	1 805	24.3%	(5 824)	24.0%	(111.7%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(96 547)**	**(95 696)**	**(13 128)**	**13.6%**	**(18 438)**	**19.1%**	**(12 993)**	**13.6%**	**(46 514)**	**48.6%**	**(91 073)**	**95.2%**	**(44 476)**	**106.6%**	**4.6%**
Capital assets	(96 547)	(95 696)	(13 128)	13.6%	(18 438)	19.1%	(12 993)	13.6%	(46 514)	48.6%	(91 073)	95.2%	(44 476)	106.6%	4.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(89 108)**	**(86 907)**	**(11 765)**	**13.2%**	**(17 401)**	**19.5%**	**(12 714)**	**14.6%**	**(45 829)**	**52.7%**	**(87 709)**	**100.9%**	**(50 300)**	**115.6%**	**(8.9%)**
Cash Flow from Financing Activities															
Receipts	**28 300**	**42 370**	**-**	**-**	**-**	**-**	**-**	**-**	**32 777**	**77.4%**	**32 777**	**77.4%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	32 777	-	32 777	-	-	-	(100.0%)
Borrowing long term/refinancing	28 300	42 370	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(13 464)**	**(16 675)**	**-**	**-**	**-**	**-**	**-**	**-**	**(9 851)**	**59.1%**	**(9 851)**	**59.1%**	**293**	**(2.0%)**	**(3 456.7%)**
Repayment of borrowing	(13 464)	(16 675)	-	-	-	-	-	-	(9 851)	59.1%	(9 851)	59.1%	293	(2.0%)	(3 456.7%)
Net Cash from/(used) Financing Activities	**14 836**	**25 695**	**-**	**-**	**-**	**-**	**-**	**-**	**22 926**	**89.2%**	**22 926**	**89.2%**	**293**	**2.8%**	**7 712.1%**
Net Increase/(Decrease) in cash held	**(20 829)**	**(16 792)**	**(28 551)**	**137.1%**	**(62 835)**	**301.7%**	**(22 643)**	**134.8%**	**(74 562)**	**444.0%**	**(188 591)**	**1 123.1%**	**(220 135)**	**12 216.7%**	**(66.1%)**
Cash/cash equivalents at the year begin:	184 406	221 493	223 240	121.1%	192 942	104.6%	130 107	58.7%	107 464	48.5%	223 240	100.8%	54 438	99.6%	97.4%
Cash/cash equivalents at the year end:	**163 578**	**204 700**	**192 942**	**118.0%**	**130 107**	**79.5%**	**107 464**	**52.5%**	**32 902**	**16.1%**	**32 902**	**16.1%**	**(165 697)**	**(86.6%)**	**(119.9%)**

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	4 190	19.9%	1 812	8.6%	1 458	6.9%	13 614	64.6%	21 073	15.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 098	55.6%	3 599	18.0%	688	3.4%	4 574	22.9%	19 959	14.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 150	22.9%	3 764	8.5%	1 367	3.1%	29 136	65.6%	44 417	33.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 068	17.5%	956	8.1%	589	5.0%	8 182	69.4%	11 795	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 924	18.1%	2 090	7.7%	1 411	5.2%	18 729	69.0%	27 153	20.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	823	6.5%	845	6.7%	655	5.2%	10 331	81.6%	12 654	9.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 984)	176.8%	88	(3.1%)	33	(1.2%)	2 045	(72.5%)	(2 819)	(2.1%)	-	-	-	-
Total By Income Source	**28 269**	**21.1%**	**13 153**	**9.8%**	**6 200**	**4.6%**	**86 611**	**64.5%**	**134 232**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 030	6.2%	647	3.9%	712	4.3%	14 150	85.6%	16 539	12.3%	-	-	-	-
Commercial	12 599	33.4%	5 351	14.2%	1 178	3.1%	18 626	49.3%	37 754	28.1%	-	-	-	-
Households	14 634	18.4%	6 584	8.3%	4 309	5.4%	53 834	67.8%	79 361	59.1%	-	-	-	-
Other	6	1.0%	572	99.0%	-	-	0	-	578	.4%	-	-	-	-
Total By Customer Group	**28 269**	**21.1%**	**13 153**	**9.8%**	**6 200**	**4.6%**	**86 611**	**64.5%**	**134 232**	**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	752	100.0%	-	-	-	-	-	-	752	3.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 795	100.0%	-	-	-	-	-	-	8 795	40.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 433	100.0%	-	-	-	-	-	-	12 433	56.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**21 980**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**21 980**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 889 743**	**1 884 754**	**444 905**	**23.5%**	**506 974**	**26.8%**	**463 776**	**24.6%**	**431 286**	**22.9%**	**1 846 941**	**98.0%**	**396 674**	**97.2%**	**8.7%**
Exchange Revenue															
Service charges - Electricity	653 809	639 408	138 390	21.2%	175 584	26.9%	145 296	22.7%	153 740	24.0%	613 011	95.9%	139 048	94.9%	10.6%
Service charges - Water	199 665	214 800	32 667	16.4%	69 638	34.9%	66 886	31.1%	57 986	27.0%	227 177	105.8%	51 786	101.6%	12.0%
Service charges - Waste Water Management	110 365	109 131	27 008	24.5%	27 140	24.6%	27 619	25.3%	27 249	25.0%	109 016	99.9%	23 991	97.4%	13.6%
Service charges - Waste Management	102 029	102 352	25 313	24.8%	25 582	25.1%	25 368	24.8%	25 259	24.7%	101 522	99.2%	24 085	100.3%	4.9%
Sale of Goods and Rendering of Services	10 795	10 414	2 142	19.8%	2 447	22.7%	2 162	20.8%	3 146	30.2%	9 898	95.0%	3 051	96.8%	3.1%
Agency services	11 580	11 500	2 670	23.1%	2 612	22.6%	2 496	21.7%	2 310	20.1%	10 088	87.7%	2 297	91.0%	.6%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 346	13 252	3 191	22.2%	3 443	24.0%	3 579	27.0%	3 788	28.6%	14 001	105.6%	3 303	96.7%	14.7%
Interest earned from Current and Non Current Assets	74 022	74 022	18 139	24.5%	19 342	26.1%	18 716	25.3%	20 215	27.3%	76 412	103.2%	20 166	101.9%	.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16 839	16 960	4 046	24.0%	5 560	33.0%	5 181	30.6%	3 068	18.1%	17 855	105.3%	2 697	98.4%	13.8%
Licences or permits	1 698	1 352	334	19.7%	304	17.9%	392	29.0%	347	25.7%	1 378	102.0%	314	82.2%	10.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	60 507	30 394	189	.3%	5 995	9.9%	8 941	29.4%	11 669	38.4%	26 794	88.2%	184	9.1%	6 241.8%
Development Charges	6 326	38 836	2 071	32.7%	3 247	51.3%	4 563	11.7%	8 031	20.7%	17 912	46.1%	5 980	211.3%	34.3%
Operational Revenue	2 993	2 760	517	17.3%	470	15.7%	626	22.7%	1 254	45.4%	2 867	103.9%	958	96.0%	30.9%
Non-Exchange Revenue															
Property rates	382 404	384 763	105 262	27.5%	93 164	24.4%	93 903	24.4%	94 117	24.5%	386 447	100.4%	86 946	99.8%	8.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 898	21 337	4 041	14.5%	6 452	23.1%	6 368	29.8%	4 102	19.2%	20 964	98.2%	13 159	83.1%	(68.8%)
Licences or permits	5	3	0	7.9%	1	9.9%	1	20.8%	-	-	1	58.3%	-	41.0%	-
Transfer and subsidies - Operational	166 153	166 561	66 503	40.0%	54 802	33.0%	40 469	24.3%	2 026	1.2%	163 800	98.3%	4 653	97.0%	(56.4%)
Interest Receivables	9 649	8 750	2 205	22.8%	2 102	21.8%	2 202	25.2%	2 402	27.4%	8 910	101.8%	2 246	101.3%	6.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	38 659	38 159	10 217	26.4%	9 086	23.5%	9 008	23.6%	9 144	24.0%	37 455	98.2%	8 320	93.7%	9.9%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	1 432	-	1 432	-	3 489	-	(59.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 943 259**	**1 885 325**	**403 101**	**20.7%**	**463 994**	**23.9%**	**399 368**	**21.2%**	**439 574**	**23.3%**	**1 706 037**	**90.5%**	**423 577**	**87.3%**	**3.8%**
Employee related costs	603 330	601 348	139 911	23.2%	140 831	23.3%	143 485	23.9%	143 964	23.9%	568 191	94.5%	133 782	93.5%	7.6%
Remuneration of councillors	17 063	17 063	3 526	20.7%	3 514	20.6%	3 541	20.8%	3 612	21.2%	14 194	83.2%	3 504	89.4%	3.1%
Bulk purchases - electricity	545 740	535 740	114 714	21.0%	146 834	26.9%	104 634	19.5%	112 699	21.0%	478 882	89.4%	101 087	87.0%	11.5%
Inventory consumed	145 111	133 936	29 493	20.3%	26 746	18.4%	34 547	25.8%	34 761	26.0%	125 547	93.7%	35 563	85.7%	(2.3%)
Debt impairment	10 153	18 425	16 430	161.8%	14 583	143.6%	437	2.4%	2 542	13.8%	33 991	184.5%	3 199	144.2%	(20.6%)
Depreciation, Amortisation and Impairment	194 581	194 581	45 127	23.2%	45 156	23.2%	44 208	22.7%	45 141	23.2%	179 633	92.3%	43 614	88.7%	3.5%
Interest,Dividends and Rent on Land	15 815	15 811	3 954	25.0%	3 954	25.0%	4 023	25.4%	3 971	25.1%	15 902	100.6%	4 882	100.0%	(18.7%)
Contracted services	237 615	203 787	18 646	7.8%	38 273	16.1%	41 265	20.2%	55 850	27.4%	154 033	75.6%	57 969	70.0%	(3.7%)
Transfers and subsidies	1 568	1 568	342	21.8%	98	6.2%	279	17.8%	117	7.4%	835	53.2%	38	36.4%	210.4%
Irrecoverable debts written off	31 147	22 096	3 948	12.7%	8 556	27.5%	1 989	9.0%	9 205	41.7%	23 699	107.3%	17 290	91.6%	(46.8%)
Operational Cost and Other Cost	117 150	120 786	26 579	22.7%	29 657	25.3%	13 897	11.5%	24 329	20.1%	94 462	78.2%	17 959	78.4%	35.5%
Disposal of Fixed and Intangible Assets	-	38	22	-	16	-	60	159.0%	751	1 989.4%	849	2 248.4%	1 036	1 521.2%	(27.5%)
Other Losses	23 984	20 145	411	1.7%	5 778	24.1%	7 002	34.8%	2 631	13.1%	15 822	78.5%	3 652	130.7%	(28.0%)
Surplus/(Deficit)	**(53 516)**	**(571)**	**41 804**		**42 980**		**64 408**		**(8 287)**		**140 904**		**(26 903)**		
Transfers and subsidies - capital (monetary allocations)	76 888	40 147	4 713	6.1%	7 186	9.3%	12 808	31.9%	12 716	31.7%	37 424	93.2%	19 617	71.3%	(35.2%)
Transfers and subsidies - capital (in-kind)	-	606	-	-	570	-	36	5.9%	41 226	6 801.9%	41 832	6 901.9%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**23 372**	**40 182**	**46 517**		**50 736**		**77 252**		**45 654**		**220 160**		**(7 286)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**23 372**	**40 182**	**46 517**		**50 736**		**77 252**		**45 654**		**220 160**		**(7 286)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 372**	**40 182**	**46 517**		**50 736**		**77 252**		**45 654**		**220 160**		**(7 286)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 372**	**40 182**	**46 517**		**50 736**		**77 252**		**45 654**		**220 160**		**(7 286)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**361 462**	**248 410**	**18 599**	**5.1%**	**32 569**	**9.0%**	**30 568**	**12.3%**	**75 842**	**30.5%**	**157 577**	**63.4%**	**79 884**	**59.9%**	**(5.1%)**
National Government	21 944	26 480	3 736	17.0%	5 598	25.5%	8 146	30.8%	6 138	23.2%	23 618	89.2%	12 933	71.2%	(52.5%)
Provincial Government	54 943	13 667	478	.9%	864	1.6%	4 088	29.9%	5 414	39.6%	10 844	79.3%	4 790	56.2%	13.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	606	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**76 888**	**40 753**	**4 213**	**5.5%**	**6 462**	**8.4%**	**12 234**	**30.0%**	**11 552**	**28.3%**	**34 462**	**84.6%**	**17 723**	**65.3%**	**(34.8%)**
Borrowing	1 021	3 696	-	-	317	31.1%	-	-	428	11.6%	745	20.2%	26	.5%	1 515.6%
Internally generated funds	283 553	203 961	14 386	5.1%	25 789	9.1%	18 334	9.0%	63 862	31.3%	122 370	60.0%	62 134	59.7%	2.8%
Capital Expenditure Functional	**361 462**	**248 410**	**18 599**	**5.1%**	**33 139**	**9.2%**	**30 603**	**12.3%**	**104 351**	**42.0%**	**186 692**	**75.2%**	**79 884**	**59.9%**	**30.6%**
Municipal governance and administration	**87 322**	**39 221**	**1 435**	**1.6%**	**5 478**	**6.3%**	**3 046**	**7.8%**	**13 061**	**33.3%**	**23 020**	**58.7%**	**12 472**	**57.1%**	**4.7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	87 322	39 221	1 435	1.6%	5 478	6.3%	3 046	7.8%	13 061	33.3%	23 020	58.7%	12 472	57.1%	4.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 216**	**20 264**	**923**	**6.1%**	**2 122**	**13.9%**	**3 563**	**17.6%**	**9 771**	**48.2%**	**16 379**	**80.8%**	**7 665**	**65.4%**	**27.5%**
Community and Social Services	2 490	3 164	401	16.1%	428	17.2%	404	12.8%	1 397	44.2%	2 629	83.1%	2 814	85.7%	(50.4%)
Sport And Recreation	7 597	9 782	449	5.9%	1 142	15.0%	1 757	18.0%	4 333	44.3%	7 682	78.5%	4 607	74.0%	(5.9%)
Public Safety	4 572	6 660	73	1.6%	552	12.1%	1 373	20.6%	3 827	57.5%	5 825	87.5%	229	33.6%	1 568.5%
Housing	557	659	-	-	-	-	28	4.3%	214	32.5%	242	36.8%	15	38.8%	1 325.0%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**88 502**	**63 627**	**4 889**	**5.5%**	**5 741**	**6.5%**	**5 346**	**8.4%**	**22 253**	**35.0%**	**38 228**	**60.1%**	**15 478**	**54.8%**	**43.8%**
Planning and Development	15 169	16 456	4 513	29.8%	4 095	27.0%	-	-	1 254	7.6%	9 863	59.9%	5 440	45.3%	(76.9%)
Road Transport	72 834	45 541	375	.5%	1 646	2.3%	4 383	9.6%	21 099	46.3%	27 503	60.4%	10 038	57.5%	110.2%
Environmental Protection	500	1 630	-	-	-	-	962	59.0%	(100)	(6.1%)	863	52.9%	-	17.4%	(100.0%)
Trading Services	**170 022**	**124 898**	**11 352**	**6.7%**	**19 799**	**11.6%**	**18 649**	**14.9%**	**59 176**	**47.4%**	**108 975**	**87.3%**	**44 269**	**62.3%**	**33.7%**
Energy sources	21 912	39 703	5 381	24.6%	6 334	28.9%	6 038	15.2%	14 223	35.8%	31 975	80.5%	17 046	57.5%	(16.6%)
Water Management	48 930	18 923	48	.1%	65	.1%	445	2.4%	16 327	86.3%	16 885	89.2%	4 764	80.0%	242.7%
Waste Water Management	91 867	51 756	2 803	3.1%	9 816	10.7%	10 752	20.8%	23 118	44.7%	46 489	89.8%	11 615	62.3%	99.0%
Waste Management	7 313	14 516	3 121	42.7%	3 584	49.0%	1 414	9.7%	5 507	37.9%	13 626	93.9%	10 845	54.1%	(49.2%)
Other	**400**	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**90**	**22.6%**	**90**	**22.6%**	**-**	**41.0%**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**2 243 407**	**2 140 526**	**541 560**	**24.1%**	**505 820**	**22.5%**	**516 855**	**24.1%**	**472 987**	**22.1%**	**2 037 221**	**95.2%**	**433 021**	**113.2%**	**9.2%**
Property rates	372 976	378 195	102 036	27.4%	95 579	25.6%	91 066	24.1%	91 925	24.3%	380 606	100.6%	85 587	101.0%	7.4%
Service charges	1 252 706	1 250 946	301 994	24.1%	302 532	24.2%	302 650	24.2%	321 154	25.7%	1 228 330	98.2%	285 240	114.0%	12.6%
Other revenue	239 855	220 756	35 675	14.9%	33 622	14.0%	31 245	14.2%	34 352	15.6%	134 894	61.1%	27 819	214.7%	23.5%
Transfers and Subsidies - Operational	226 660	185 314	71 683	31.6%	54 283	23.9%	56 106	30.3%	4 304	2.3%	186 375	100.6%	860	110.2%	400.6%
Transfers and Subsidies - Capital	77 188	31 294	12 034	15.6%	462	.6%	17 072	54.6%	1 038	3.3%	30 605	97.8%	13 350	96.0%	(92.2%)
Interest	74 022	74 022	18 139	24.5%	19 342	26.1%	18 716	25.3%	20 215	27.3%	76 412	103.2%	20 166	101.9%	.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 968 870)**	**(1 935 997)**	**(491 972)**	**25.0%**	**(461 401)**	**23.4%**	**(398 703)**	**20.6%**	**(450 349)**	**23.3%**	**(1 802 425)**	**93.1%**	**(402 282)**	**114.6%**	**11.9%**
Suppliers and employees	(1 959 220)	(1 926 347)	(491 746)	25.1%	(456 314)	23.3%	(398 423)	20.7%	(445 623)	23.1%	(1 792 106)	93.0%	(396 948)	114.7%	12.3%

Finance charges	(9 650)	(9 650)	-	-	(5 041)	52.2%	-	-	(4 609)	47.8%	(9 650)	100.0%	(5 296)	100.0%	(13.0%)
Transfers and Subsidies	-	-	(226)	-	(47)	-	(279)	-	(117)	-	(669)	-	(38)	-	210.4%
Net Cash from/(used) Operating Activities	**274 537**	**204 530**	**49 588**	**18.1%**	**44 418**	**16.2%**	**118 153**	**57.8%**	**22 638**	**11.1%**	**234 796**	**114.8%**	**30 739**	**99.6%**	**(26.4%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**105**	**-**	**758**	**-**	**1 026**	**-**	**1 890**	**-**	**11**	**-**	**8 941.7%**
Proceeds on disposal of PPE	-	-	-	-	105	-	758	-	1 026	-	1 890	-	11	-	8 941.7%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(405 823)**	**(282 739)**	**(34 439)**	**8.5%**	**(36 117)**	**8.9%**	**(29 710)**	**10.5%**	**(80 877)**	**28.6%**	**(181 142)**	**64.1%**	**(74 875)**	**61.0%**	**8.0%**
Capital assets	(405 823)	(282 739)	(34 439)	8.5%	(36 117)	8.9%	(29 710)	10.5%	(80 877)	28.6%	(181 142)	64.1%	(74 875)	61.0%	8.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(405 823)**	**(282 739)**	**(34 439)**	**8.5%**	**(36 012)**	**8.9%**	**(28 951)**	**10.2%**	**(79 851)**	**28.2%**	**(179 252)**	**63.4%**	**(74 864)**	**59.7%**	**6.7%**
Cash Flow from Financing Activities															
Receipts	**3 000**	**3 000**	**997**	**33.2%**	**1 142**	**38.1%**	**1 390**	**46.3%**	**838**	**27.9%**	**4 366**	**145.5%**	**1 107**	**96.6%**	**(24.4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 000	3 000	997	33.2%	1 142	38.1%	1 390	46.3%	838	27.9%	4 366	145.5%	1 107	96.6%	(24.4%)
Payments	**(13 871)**	**(13 871)**	**-**	**-**	**(6 719)**	**48.4%**	**-**	**-**	**(7 152)**	**51.6%**	**(13 871)**	**100.0%**	**(6 465)**	**100.0%**	**10.6%**
Repayment of borrowing	(13 871)	(13 871)	-	-	(6 719)	48.4%	-	-	(7 152)	51.6%	(13 871)	100.0%	(6 465)	100.0%	10.6%
Net Cash from/(used) Financing Activities	**(10 871)**	**(10 871)**	**997**	**(9.2%)**	**(5 577)**	**51.3%**	**1 390**	**(12.8%)**	**(6 315)**	**58.1%**	**(9 505)**	**87.4%**	**(5 357)**	**101.3%**	**17.9%**
Net Increase/(Decrease) in cash held	**(142 158)**	**(89 081)**	**16 146**	**(11.4%)**	**2 829**	**(2.0%)**	**90 591**	**(101.7%)**	**(63 528)**	**71.3%**	**46 039**	**(51.7%)**	**(49 482)**	**27.5%**	**28.4%**
Cash/cash equivalents at the year begin:	815 424	946 922	946 922	116.1%	963 068	118.1%	965 897	102.0%	1 056 488	111.6%	946 922	100.0%	847 400	100.0%	24.7%
Cash/cash equivalents at the year end:	**673 266**	**857 841**	**963 068**	**143.0%**	**965 897**	**143.5%**	**1 056 488**	**123.2%**	**992 961**	**115.8%**	**992 961**	**115.8%**	**797 918**	**119.9%**	**24.4%**

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	15 622	18.3%	2 787	3.3%	1 757	2.1%	64 976	76.3%	85 141	21.1%	(6 351)	(7.5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 058	77.9%	1 835	3.9%	796	1.7%	7 860	16.5%	47 548	11.8%	(907)	(1.9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	22 008	27.2%	3 462	4.3%	2 884	3.6%	52 654	65.0%	81 009	20.1%	(2 175)	(2.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	8 708	19.0%	1 509	3.3%	1 084	2.4%	34 495	75.3%	45 796	11.4%	(1 884)	(4.1%)	-	-
Receivables from Exchange Transactions - Waste Management	7 445	13.4%	1 741	3.1%	1 172	2.1%	45 042	81.3%	55 401	13.7%	(3 414)	(6.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.1%	0	.1%	0	.1%	521	99.8%	522	.1%	(28)	(5.4%)	-	-
Interest on Arrear Debtor Accounts	2 118	2.5%	1 942	2.3%	1 835	2.2%	79 432	93.1%	85 328	21.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	259	9.7%	56	2.1%	24	.9%	2 327	87.3%	2 666	.7%	(1 110)	(41.6%)	-	-
Total By Income Source	**93 218**	**23.1%**	**13 332**	**3.3%**	**9 552**	**2.4%**	**287 306**	**71.2%**	**403 409**	**100.0%**	**(15 869)**	**(3.9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 326	20.3%	2 425	7.8%	2 075	6.6%	20 394	65.3%	31 220	7.7%	(106)	(.3%)	-	-
Commercial	41 593	54.1%	1 769	2.3%	1 063	1.4%	32 451	42.2%	76 876	19.1%	(1 634)	(2.1%)	-	-
Households	45 300	15.3%	9 139	3.1%	6 414	2.2%	234 461	79.4%	295 313	73.2%	(14 129)	(4.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**93 218**	**23.1%**	**13 332**	**3.3%**	**9 552**	**2.4%**	**287 306**	**71.2%**	**403 409**	**100.0%**	**(15 869)**	**(3.9%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	8 167	100.0%	-	-	-	-	-	-	8 167	37.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 740	100.0%	-	-	-	-	-	-	13 740	62.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**21 907**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**21 907**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 485 925**	**1 583 700**	**352 421**	**23.7%**	**424 857**	**28.6%**	**405 876**	**25.6%**	**470 959**	**29.7%**	**1 654 113**	**104.4%**	**330 862**	**101.4%**	**42.3%**
Exchange Revenue															
Service charges - Electricity	548 246	572 557	151 119	27.6%	141 093	25.7%	141 786	24.8%	155 025	27.1%	589 022	102.9%	127 605	108.5%	21.5%
Service charges - Water	103 605	107 755	21 799	21.0%	30 962	29.9%	33 846	31.4%	25 481	23.6%	112 087	104.0%	24 596	103.7%	3.6%
Service charges - Waste Water Management	61 128	63 518	16 591	27.1%	17 432	28.5%	17 355	27.3%	16 964	26.7%	68 343	107.6%	16 286	109.6%	4.2%
Service charges - Waste Management	42 709	44 665	11 237	26.3%	11 360	26.6%	11 351	25.4%	11 288	25.3%	45 236	101.3%	9 887	102.0%	14.2%
Sale of Goods and Rendering of Services	14 664	15 776	5 284	36.0%	4 930	33.6%	4 677	29.6%	3 965	25.1%	18 856	119.5%	3 124	107.2%	26.9%
Agency services	7 194	7 194	1 828	25.4%	1 566	21.8%	1 516	21.1%	1 153	16.0%	6 063	84.3%	1 057	83.4%	9.1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 821	3 749	864	22.6%	976	25.5%	1 032	27.5%	996	26.6%	3 868	103.2%	1 094	98.8%	(9.0%)
Interest earned from Current and Non Current Assets	81 529	104 459	2 772	3.4%	4 869	6.0%	3 004	2.9%	87 583	83.8%	98 228	94.0%	82 942	104.5%	5.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 759	1 921	689	39.2%	435	24.7%	483	25.1%	444	23.1%	2 052	106.8%	404	96.6%	9.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	170 304	-	-	-	-	3 676	2.2%	254 191	149.3%	257 867	151.4%	-	-	(100.0%)
Development Charges	3 000	3 462	889	29.6%	1 462	48.7%	708	20.4%	761	22.0%	3 820	110.4%	6 740	137.2%	(88.7%)
Operational Revenue	1 885	1 885	416	22.1%	316	16.8%	340	18.0%	1 060	56.2%	2 132	113.1%	368	101.3%	188.5%
Non-Exchange Revenue															
Property rates	212 727	215 090	54 810	25.8%	53 616	25.2%	55 007	25.6%	52 625	24.5%	216 058	100.5%	48 602	100.0%	8.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	38 363	39 146	87	.2%	71	.2%	299	.8%	329	.8%	786	2.0%	2 628	9.1%	(87.5%)
Licences or permits	5 669	5 669	1 255	22.1%	1 226	21.6%	1 344	23.7%	1 133	20.0%	4 958	87.5%	1 101	88.5%	2.9%
Transfer and subsidies - Operational	342 208	208 818	78 907	23.1%	151 036	44.1%	124 353	59.6%	(146 621)	(70.2%)	207 676	99.5%	1 078	95.0%	(13 704.9%)
Interest Receivables	2 253	2 193	537	23.8%	559	24.8%	566	25.8%	624	28.5%	2 287	104.3%	498	106.7%	25.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 484	12 394	3 122	25.0%	3 073	24.6%	3 166	25.5%	2 863	23.1%	12 224	98.6%	2 736	102.3%	4.6%
Gains on Disposal of Fixed and Intangible Assets	2 680	3 145	214	8.0%	(125)	(4.7%)	1 368	43.5%	1 093	34.8%	2 550	81.1%	115	57.6%	854.7%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 458 809**	**1 515 385**	**256 944**	**17.6%**	**357 058**	**24.5%**	**371 575**	**24.5%**	**429 739**	**28.4%**	**1 415 316**	**93.4%**	**280 180**	**82.8%**	**53.4%**
Employee related costs	368 788	375 844	77 539	21.0%	96 570	26.2%	83 971	22.3%	85 765	22.8%	343 844	91.5%	78 020	92.5%	9.9%
Remuneration of councillors	12 630	12 850	3 073	24.3%	3 073	24.3%	3 418	26.6%	3 110	24.2%	12 675	98.6%	3 073	94.9%	1.2%
Bulk purchases - electricity	479 999	495 451	109 261	22.8%	109 446	22.8%	106 335	21.5%	174 667	35.3%	499 709	100.9%	131 543	100.6%	32.8%
Inventory consumed	72 865	71 123	6 215	8.5%	6 483	8.9%	34 322	48.3%	(20 154)	(28.3%)	26 866	37.8%	6 432	40.3%	(413.4%)
Debt impairment	5 959	35 581	-	-	-	-	-	-	-	-	-	-	(3 410)	(28.4%)	(100.0%)
Depreciation, Amortisation and Impairment	133 697	125 306	28 095	21.0%	28 053	21.0%	27 164	21.7%	27 026	21.6%	110 336	88.1%	26 154	83.8%	3.3%
Interest,Dividends and Rent on Land	9 954	8 836	-	-	2 156	21.7%	432	4.9%	-	-	2 588	29.3%	1 831	36.6%	(100.0%)
Contracted services	231 960	262 960	13 907	6.0%	93 779	40.4%	88 134	33.5%	145 510	55.3%	341 330	129.8%	19 009	78.7%	665.5%
Transfers and subsidies	4 073	3 666	581	14.3%	1 411	34.7%	47	1.3%	893	24.4%	2 933	80.0%	840	81.3%	6.3%
Irrecoverable debts written off	41 008	22 797	105	.3%	-	-	12 200	53.5%	7 104	31.2%	19 410	85.1%	5 368	33.9%	32.4%
Operational Cost and Other Cost	67 124	71 228	18 167	27.1%	13 810	20.6%	8 796	12.3%	12 421	17.4%	53 195	74.7%	11 253	69.5%	10.4%
Disposal of Fixed and Intangible Assets	17 260	12 840	-	-	2 277	13.2%	125	1.0%	28	.2%	2 430	18.9%	68	6.6%	(59.0%)
Other Losses	13 490	16 903	-	-	-	-	6 631	39.2%	(6 631)	(39.2%)	-	-	-	-	(100.0%)
Surplus/(Deficit)	**27 116**	**68 316**	**95 477**		**67 799**		**34 301**		**41 220**		**238 797**		**50 681**		
Transfers and subsidies - capital (monetary allocations)	120 566	141 797	13 134	10.9%	59 255	49.1%	17 085	12.0%	39 639	28.0%	129 114	91.1%	56 420	77.9%	(29.7%)
Transfers and subsidies - capital (in-kind)	-	41	41	-	-	-	2	5.0%	-	-	43	105.0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**147 681**	**210 154**	**108 652**		**127 054**		**51 389**		**80 859**		**367 954**		**107 101**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**147 681**	**210 154**	**108 652**		**127 054**		**51 389**		**80 859**		**367 954**		**107 101**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**147 681**	**210 154**	**108 652**		**127 054**		**51 389**		**80 859**		**367 954**		**107 101**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**147 681**	**210 154**	**108 652**		**127 054**		**51 389**		**80 859**		**367 954**		**107 101**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**293 799**	**280 050**	**24 466**	**8.3%**	**86 824**	**29.6%**	**41 670**	**14.9%**	**111 994**	**40.0%**	**264 954**	**94.6%**	**132 985**	**91.3%**	**(15.8%)**
National Government	60 270	49 893	3 805	6.3%	21 278	35.3%	13 873	27.8%	10 078	20.2%	49 034	98.3%	12 002	88.7%	(16.0%)
Provincial Government	60 016	91 310	7 929	13.2%	30 665	51.1%	9 886	10.8%	39 063	42.8%	87 543	95.9%	79 191	88.0%	(50.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	318	-	-	-	-	308	97.0%	7	2.3%	316	99.3%	9 037	98.3%	(99.9%)
Transfers recognised - capital	**120 287**	**141 520**	**11 734**	**9.8%**	**51 943**	**43.2%**	**24 068**	**17.0%**	**49 149**	**34.7%**	**136 893**	**96.7%**	**100 230**	**89.0%**	**(51.0%)**
Borrowing	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	143 512	138 530	12 732	8.9%	34 881	24.3%	17 602	12.7%	62 846	45.4%	128 061	92.4%	32 755	98.7%	91.9%
Capital Expenditure Functional	**293 799**	**280 050**	**24 466**	**8.3%**	**86 824**	**29.6%**	**41 670**	**14.9%**	**111 994**	**40.0%**	**264 954**	**94.6%**	**132 985**	**91.3%**	**(15.8%)**
Municipal governance and administration	**4 267**	**2 685**	**892**	**20.9%**	**222**	**5.2%**	**680**	**25.3%**	**521**	**19.4%**	**2 315**	**86.2%**	**1 128**	**119.2%**	**(53.8%)**
Executive and Council	24	34	-	-	-	-	-	-	32	96.3%	32	96.3%	524	102.2%	(93.8%)
Finance and administration	4 243	2 651	892	21.0%	222	5.2%	680	25.6%	489	18.4%	2 282	86.1%	604	128.6%	(19.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**14 390**	**14 093**	**169**	**1.2%**	**2 851**	**19.8%**	**2 087**	**14.8%**	**7 860**	**55.8%**	**12 968**	**92.0%**	**3 783**	**97.9%**	**107.8%**
Community and Social Services	10 343	9 922	39	.4%	611	5.9%	1 628	16.4%	7 010	70.7%	9 289	93.6%	460	99.2%	1 425.0%
Sport And Recreation	2 247	2 327	89	3.9%	1 245	55.4%	344	14.8%	293	12.6%	1 970	84.7%	2 102	97.8%	(86.1%)
Public Safety	1 800	1 844	41	2.3%	996	55.3%	115	6.3%	557	30.2%	1 709	92.7%	1 220	98.3%	(54.4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**97 186**	**132 780**	**13 310**	**13.7%**	**37 432**	**38.5%**	**21 383**	**16.1%**	**64 242**	**48.4%**	**136 367**	**102.7%**	**68 389**	**87.0%**	**(6.1%)**
Planning and Development	12 760	24 188	1 058	8.3%	1 095	8.6%	2 235	9.2%	19 095	78.9%	23 483	97.1%	3 832	45.5%	398.3%
Road Transport	84 426	108 592	12 252	14.5%	36 337	43.0%	19 147	17.6%	45 147	41.6%	112 883	104.0%	64 557	96.1%	(30.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**177 955**	**130 492**	**10 095**	**5.7%**	**46 318**	**26.0%**	**17 521**	**13.4%**	**39 371**	**30.2%**	**113 305**	**86.8%**	**59 686**	**93.6%**	**(34.0%)**
Energy sources	86 083	33 983	3 849	4.5%	12 956	15.1%	3 990	11.7%	12 774	37.6%	33 569	98.8%	14 023	103.2%	(8.9%)
Water Management	31 588	30 955	936	3.0%	9 603	30.4%	4 488	14.5%	8 635	27.9%	23 661	76.4%	21 500	92.7%	(59.8%)
Waste Water Management	21 338	26 563	1 028	4.8%	6 240	29.2%	1 785	6.7%	9 507	35.8%	18 559	69.9%	14 390	81.8%	(33.9%)
Waste Management	38 946	38 992	4 283	11.0%	17 519	45.0%	7 259	18.6%	8 456	21.7%	37 516	96.2%	9 773	98.1%	(13.5%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 809 184**	**1 943 420**	**502 688**	**27.8%**	**551 329**	**30.5%**	**442 247**	**22.8%**	**1 215 622**	**62.6%**	**2 711 886**	**139.5%**	**976 282**	**186.7%**	**24.5%**
Property rates	203 845	206 090	49 837	24.4%	51 696	25.4%	78 842	38.3%	54 251	26.3%	234 627	113.8%	129 495	563.8%	(58.1%)
Service charges	741 336	772 802	178 494	24.1%	202 798	27.4%	188 755	24.4%	194 405	25.2%	764 453	98.9%	185 148	115.8%	5.0%
Other revenue	323 218	530 749	94 158	29.1%	110 459	34.2%	55 565	10.5%	805 164	151.7%	1 065 346	200.7%	649 796	273.4%	23.9%
Transfers and Subsidies - Operational	343 708	209 337	121 121	35.2%	142 848	41.6%	84 484	40.4%	5 493	2.6%	353 945	169.1%	7 933	100.6%	(30.8%)
Transfers and Subsidies - Capital	115 548	119 984	55 166	47.7%	37 367	32.3%	30 250	25.2%	620	.5%	123 404	102.9%	-	97.7%	(100.0%)
Interest	81 529	104 459	3 911	4.8%	6 161	7.6%	4 351	4.2%	155 690	149.0%	170 112	162.9%	3 909	25.5%	3 882.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 467 581)**	**(1 570 062)**	**(287 736)**	**19.6%**	**(426 731)**	**29.1%**	**(322 912)**	**20.6%**	**(396 150)**	**25.2%**	**(1 433 529)**	**91.3%**	**(320 196)**	**94.2%**	**23.7%**
Suppliers and employees	(1 460 203)	(1 564 240)	(287 736)	19.7%	(424 575)	29.1%	(322 912)	20.6%	(396 150)	25.3%	(1 431 373)	91.5%	(318 342)	94.6%	24.4%

Finance charges	(3 305)	(2 156)	-	-	(2 156)	65.2%	-	-	-	-	(2 156)	100.0%	(1 853)	100.1%	(100.0%)
Transfers and Subsidies	(4 073)	(3 666)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**341 602**	**373 358**	**214 952**	**62.9%**	**124 598**	**36.5%**	**119 335**	**32.0%**	**819 472**	**219.5%**	**1 278 356**	**342.4%**	**656 086**	**443.1%**	**24.9%**
Cash Flow from Investing Activities															
Receipts	**335 799**	**369 474**	**214**	**.1%**	**-**	**-**	**1 218**	**.3%**	**367 608**	**99.5%**	**369 040**	**99.9%**	**(33 096)**	**(1 075.9%)**	**(1 210.7%)**
Proceeds on disposal of PPE	2 680	3 145	214	8.0%	-	-	1 218	38.7%	1 279	40.7%	2 711	86.2%	115	57.6%	1 017.1%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	333 119	366 329	-	-	-	-	-	-	366 329	100.0%	366 329	100.0%	(33 210)	-	(1 203.1%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(335 652)**	**(322 067)**	**(23 598)**	**7.0%**	**(84 118)**	**25.1%**	**(41 059)**	**12.7%**	**(98 028)**	**30.4%**	**(246 802)**	**76.6%**	**(103 486)**	**71.7%**	**(5.3%)**
Capital assets	(335 652)	(322 067)	(23 598)	7.0%	(84 118)	25.1%	(41 059)	12.7%	(98 028)	30.4%	(246 802)	76.6%	(103 486)	71.7%	(5.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**148**	**47 407**	**(23 384)**	**(15 852.9%)**	**(84 118)**	**(57 027.3%)**	**(39 840)**	**(84.0%)**	**269 580**	**568.7%**	**122 238**	**257.8%**	**(136 582)**	**80.8%**	**(297.4%)**
Cash Flow from Financing Activities															
Receipts	**30 000**	**625**	**927**	**3.1%**	**523**	**1.7%**	**601**	**96.1%**	**458**	**73.3%**	**2 509**	**401.2%**	**423**	**393.4%**	**8.2%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	625	927	-	523	-	601	96.1%	458	73.3%	2 509	401.2%	423	393.4%	8.2%
Payments	**(6 044)**	**(33 336)**	**-**	**-**	**-**	**-**	**-**	**-**	**(33 336)**	**100.0%**	**(33 336)**	**100.0%**	**(2 821)**	**100.0%**	**1 081.6%**
Repayment of borrowing	(6 044)	(33 336)	-	-	-	-	-	-	(33 336)	100.0%	(33 336)	100.0%	(2 821)	100.0%	1 081.6%
Net Cash from/(used) Financing Activities	**23 956**	**(32 711)**	**927**	**3.9%**	**523**	**2.2%**	**601**	**(1.8%)**	**(32 878)**	**100.5%**	**(30 827)**	**94.2%**	**(2 398)**	**70.4%**	**1 271.2%**
Net Increase/(Decrease) in cash held	**365 706**	**388 054**	**192 495**	**52.6%**	**41 003**	**11.2%**	**80 095**	**20.6%**	**1 056 174**	**272.2%**	**1 369 767**	**353.0%**	**517 107**	**2 733.6%**	**104.2%**
Cash/cash equivalents at the year begin:	529 629	677 020	677 020	127.8%	869 515	164.2%	910 518	134.5%	990 613	146.3%	677 020	100.0%	1 569 980	100.0%	(36.9%)
Cash/cash equivalents at the year end:	**895 335**	**1 065 074**	**869 515**	**97.1%**	**910 518**	**101.7%**	**990 613**	**93.0%**	**2 046 787**	**192.2%**	**2 046 787**	**192.2%**	**2 087 087**	**394.1%**	**(1.9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 296	35.8%	4 279	14.9%	1 007	3.5%	13 159	45.8%	28 741	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 995	79.6%	4 285	7.3%	628	1.1%	7 126	12.1%	59 034	37.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 972	41.4%	3 399	8.8%	714	1.8%	18 522	48.0%	38 606	24.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 918	33.0%	1 850	12.4%	437	2.9%	7 693	51.6%	14 898	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 329	32.1%	1 473	10.9%	409	3.0%	7 278	54.0%	13 489	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	46.0%	25	31.2%	3	3.3%	16	19.6%	81	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 965	195.4%	311	30.9%	205	20.4%	(1 476)	(146.8%)	1 005	.6%	-	-	-	-
Total By Income Source	**84 513**	**54.2%**	**15 621**	**10.0%**	**3 403**	**2.2%**	**52 318**	**33.6%**	**155 855**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 544	31.6%	1 916	23.8%	820	10.2%	2 768	34.4%	8 047	5.2%	-	-	-	-
Commercial	40 226	82.3%	1 476	3.0%	191	.4%	7 004	14.3%	48 896	31.4%	-	-	-	-
Households	41 744	42.2%	12 229	12.4%	2 392	2.4%	42 546	43.0%	98 912	63.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**84 513**	**54.2%**	**15 621**	**10.0%**	**3 403**	**2.2%**	**52 318**	**33.6%**	**155 855**	**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	2 047	97.8%	46	2.2%	-	-	-	-	2 092	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 047**	**97.8%**	**46**	**2.2%**	**-**	**-**	**-**	**-**	**2 092**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**606 729**	**602 886**	**124 017**	**20.4%**	**173 998**	**28.7%**	**172 860**	**28.7%**	**84 706**	**14.1%**	**555 581**	**92.2%**	**118 251**	**93.0%**	**(28.4%)**
Exchange Revenue															
Service charges - Electricity	1 756	1 756	584	33.3%	454	25.9%	418	23.8%	472	26.9%	1 929	109.9%	404	133.0%	16.8%
Service charges - Water	184 852	184 852	36 636	19.8%	48 537	26.3%	51 830	28.0%	39 252	21.2%	176 255	95.3%	41 139	95.0%	(4.6%)
Service charges - Waste Water Management	133	133	33	24.6%	32	24.2%	32	23.9%	32	24.4%	129	97.0%	30	100.5%	7.0%
Service charges - Waste Management	8 444	1 264	197	2.3%	223	2.6%	6 385	505.2%	380	30.1%	7 186	568.5%	22	4.1%	1 648.7%
Sale of Goods and Rendering of Services	41 564	39 064	7 693	18.5%	8 267	19.9%	10 766	27.6%	5 560	14.2%	32 286	82.6%	7 027	102.6%	(20.9%)
Agency services	202 295	202 295	24 390	12.1%	68 132	33.7%	65 117	32.2%	21 037	10.4%	178 676	88.3%	57 418	90.7%	(63.4%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	255	255	192	75.2%	539	211.5%	(234)	(91.7%)	194	76.1%	691	271.2%	153	196.6%	26.8%
Interest earned from Current and Non Current Assets	18 442	22 990	4 754	25.8%	6 300	34.2%	5 927	25.8%	7 746	33.7%	24 727	107.6%	9 574	191.7%	(19.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 770	5 394	1 519	31.8%	1 369	28.7%	1 258	23.3%	947	17.6%	5 093	94.4%	920	111.3%	3.0%
Licences or permits	558	558	109	19.5%	93	16.7%	135	24.2%	115	20.7%	452	81.1%	107	201.7%	7.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 454	13 454	127	.9%	214	1.6%	282	2.1%	6 034	44.9%	6 657	49.5%	83	4.6%	7 142.1%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 609	33 275	9 560	29.3%	10 223	31.3%	10 041	30.2%	2 862	8.6%	32 685	98.2%	1 141	90.7%	150.9%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	87 598	87 598	38 214	43.6%	28 481	32.5%	20 903	23.9%	-	-	87 598	100.0%	-	100.0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	10	-	1 133	-	-	-	74	-	1 217	-	233	-	(68.1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**609 032**	**665 236**	**109 276**	**17.9%**	**150 495**	**24.7%**	**149 986**	**22.5%**	**164 448**	**24.7%**	**574 205**	**86.3%**	**151 734**	**90.1%**	**8.4%**
Employee related costs	287 595	266 094	60 896	21.2%	73 920	25.7%	62 343	23.4%	60 906	22.9%	258 066	97.0%	58 229	93.5%	4.6%
Remuneration of councillors	8 027	8 027	1 767	22.0%	1 815	22.6%	1 917	23.9%	1 787	22.3%	7 285	90.8%	1 797	93.3%	(.6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	88 327	101 151	11 128	12.6%	23 120	26.2%	36 140	35.7%	25 917	25.6%	96 305	95.2%	23 978	84.9%	8.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	12 468	18 047	-	-	-	-	-	-	18 013	99.8%	18 013	99.8%	11 008	115.2%	63.6%
Interest,Dividends and Rent on Land	11 855	11 888	37	.3%	5 976	50.4%	(8)	(.1%)	5 879	49.4%	11 884	100.0%	5 940	87.4%	(1.0%)
Contracted services	50 726	64 818	6 321	12.5%	10 492	20.7%	16 907	26.1%	17 025	26.3%	50 746	78.3%	17 017	92.3%	-
Transfers and subsidies	839	1 360	-	-	91	10.8%	390	28.7%	620	45.6%	1 101	80.9%	117	57.5%	429.7%
Irrecoverable debts written off	6 170	43 102	-	-	-	-	-	-	5 916	13.7%	5 916	13.7%	1 502	72.5%	293.9%
Operational Cost and Other Cost	141 308	149 031	29 123	20.6%	33 966	24.0%	32 298	21.7%	28 310	19.0%	123 697	83.0%	31 846	89.8%	(11.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 717	1 717	3	.2%	1 115	64.9%	-	-	76	4.4%	1 194	69.5%	301	18.4%	(74.8%)
Surplus/(Deficit)	**(2 303)**	**(62 350)**	**14 741**		**23 503**		**22 874**		**(79 742)**		**(18 625)**		**(33 483)**		
Transfers and subsidies - capital (monetary allocations)	2 840	2 840	722	25.4%	722	25.4%	-	-	1 396	49.1%	2 840	100.0%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**537**	**(59 510)**	**15 463**		**24 225**		**22 874**		**(78 346)**		**(15 785)**		**(33 483)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**537**	**(59 510)**	**15 463**		**24 225**		**22 874**		**(78 346)**		**(15 785)**		**(33 483)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**537**	**(59 510)**	**15 463**		**24 225**		**22 874**		**(78 346)**		**(15 785)**		**(33 483)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**537**	**(59 510)**	**15 463**		**24 225**		**22 874**		**(78 346)**		**(15 785)**		**(33 483)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**15 340**	**12 354**	**1 451**	**9.5%**	**3 426**	**22.3%**	**721**	**5.8%**	**4 268**	**34.5%**	**9 865**	**79.8%**	**15 269**	**84.7%**	**(72.0%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	2 840	2 719	722	25.4%	722	25.4%	-	-	2 719	100.0%	4 163	153.1%	65	9.2%	4 110.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 840**	**2 719**	**722**	**25.4%**	**722**	**25.4%**	**-**	**-**	**2 719**	**100.0%**	**4 163**	**153.1%**	**65**	**9.2%**	**4 110.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	9 283	107.5%	(100.0%)
Internally generated funds	12 500	9 635	729	5.8%	2 704	21.6%	721	7.5%	1 549	16.1%	5 702	59.2%	5 921	47.5%	(73.8%)
Capital Expenditure Functional	**15 340**	**12 354**	**1 451**	**9.5%**	**3 426**	**22.3%**	**721**	**5.8%**	**4 268**	**34.5%**	**9 865**	**79.8%**	**15 269**	**84.7%**	**(72.0%)**
Municipal governance and administration	**4 415**	**4 011**	**607**	**13.7%**	**804**	**18.2%**	**30**	**.7%**	**828**	**20.6%**	**2 268**	**56.5%**	**1 009**	**39.6%**	**(18.0%)**
Executive and Council	1 600	100	-	-	54	3.4%	-	-	77	77.5%	131	131.1%	533	41.1%	(85.5%)
Finance and administration	2 815	3 911	607	21.6%	750	26.7%	30	.8%	750	19.2%	2 137	54.6%	477	39.1%	57.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 790**	**5 108**	**821**	**10.5%**	**1 004**	**12.9%**	**41**	**.8%**	**2 752**	**53.9%**	**4 618**	**90.4%**	**2 236**	**52.4%**	**23.1%**
Community and Social Services	3 350	656	-	-	41	1.2%	4	.6%	237	36.2%	282	43.0%	272	66.3%	(12.9%)
Sport And Recreation	500	702	10	2.1%	130	26.0%	9	1.3%	533	76.0%	683	97.3%	330	28.9%	61.6%
Public Safety	3 740	3 550	778	20.8%	722	19.3%	-	-	1 949	54.9%	3 449	97.1%	1 631	71.3%	19.5%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	200	200	32	16.1%	111	55.4%	28	13.9%	33	16.7%	204	102.1%	3	94.9%	957.9%
Economic and Environmental Services	**135**	**235**	**-**	**-**	**4**	**2.8%**	**18**	**7.5%**	**123**	**52.5%**	**145**	**61.5%**	**702**	**48.5%**	**(82.4%)**
Planning and Development	135	235	-	-	4	2.8%	18	7.5%	123	52.5%	145	61.5%	702	48.5%	(82.4%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 000**	**3 000**	**23**	**.8%**	**1 614**	**53.8%**	**632**	**21.1%**	**565**	**18.8%**	**2 834**	**94.5%**	**11 321**	**96.2%**	**(95.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	3 000	3 000	23	.8%	1 614	53.8%	632	21.1%	565	18.8%	2 834	94.5%	1 303	81.8%	(56.7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	10 018	97.5%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**619 113**	**625 344**	**64 308**	**10.4%**	**64 473**	**10.4%**	**36 599**	**5.9%**	**66 761**	**10.7%**	**232 142**	**37.1%**	**46 535**	**45.6%**	**43.5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	222 959	222 959	8 639	3.9%	10 963	4.9%	13 911	6.2%	12 331	5.5%	45 844	20.6%	9 447	20.9%	30.5%
Other revenue	352 753	353 470	52 154	14.8%	48 898	13.9%	20 823	5.9%	54 067	15.3%	175 942	49.8%	37 035	61.4%	46.0%
Transfers and Subsidies - Operational	24 959	25 925	3 494	14.0%	1 751	7.0%	1 840	7.1%	334	1.3%	7 419	28.6%	33	16.9%	908.0%
Transfers and Subsidies - Capital	-	-	-	-	2 840	-	-	-	-	-	2 840	-	-	-	-
Interest	18 442	22 990	21	.1%	20	.1%	26	.1%	30	.1%	97	.4%	19	18.7%	52.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(581 644)**	**(576 153)**	**(96 702)**	**16.6%**	**(136 768)**	**23.5%**	**(146 029)**	**25.3%**	**(134 249)**	**23.3%**	**(513 748)**	**89.2%**	**(141 270)**	**60.5%**	**(5.0%)**
Suppliers and employees	(566 492)	(560 479)	(96 702)	17.1%	(136 768)	24.1%	(146 029)	26.1%	(134 249)	24.0%	(513 748)	91.7%	(141 270)	61.9%	(5.0%)

Finance charges	(13 633)	(13 633)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 520)	(2 041)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**37 469**	**49 190**	**(32 394)**	**(86.5%)**	**(72 295)**	**(192.9%)**	**(109 430)**	**(222.5%)**	**(67 487)**	**(137.2%)**	**(281 607)**	**(572.5%)**	**(94 735)**	**(5 360.2%)**	**(28.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(17 641)**	**(13 934)**	**(3 248)**	**18.4%**	**(3 847)**	**21.8%**	**(887)**	**6.4%**	**(4 735)**	**34.0%**	**(12 718)**	**91.3%**	**19 566**	**69.0%**	**(124.2%)**
Capital assets	(17 641)	(13 934)	(3 248)	18.4%	(3 847)	21.8%	(887)	6.4%	(4 735)	34.0%	(12 718)	91.3%	19 566	69.0%	(124.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(17 641)**	**(13 934)**	**(3 248)**	**18.4%**	**(3 847)**	**21.8%**	**(887)**	**6.4%**	**(4 735)**	**34.0%**	**(12 718)**	**91.3%**	**19 566**	**69.0%**	**(124.2%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**46 893**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	46 893	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**46 893**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**19 828**	**35 256**	**(35 642)**	**(179.8%)**	**(76 143)**	**(384.0%)**	**(110 318)**	**(312.9%)**	**(72 223)**	**(204.8%)**	**(294 325)**	**(834.8%)**	**(28 276)**	**131.4%**	**155.4%**
Cash/cash equivalents at the year begin:	397 905	364 377	364 377	91.6%	328 735	82.6%	252 593	69.3%	142 275	39.0%	364 377	100.0%	303 335	-	(53.1%)
Cash/cash equivalents at the year end:	**417 733**	**399 633**	**328 735**	**78.7%**	**252 593**	**60.5%**	**142 275**	**35.6%**	**70 052**	**17.5%**	**70 052**	**17.5%**	**275 059**	**119.0%**	**(74.5%)**

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	11 835	94.5%	343	2.7%	204	1.6%	143	1.1%	12 525	23.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	250	88.9%	14	4.9%	12	4.2%	5	1.9%	281	.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	17	77.9%	2	9.3%	2	9.3%	1	3.6%	21	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11	96.6%	0	1.1%	0	1.1%	0	1.1%	11	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	568	36.2%	87	5.6%	87	5.6%	824	52.6%	1 566	3.0%	-	-	-	-
Interest on Arrear Debtor Accounts	13	4.9%	9	3.5%	14	5.4%	229	86.2%	266	.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 069	21.0%	130	.3%	6 694	17.4%	23 483	61.2%	38 376	72.3%	-	-	-	-
Total By Income Source	**20 761**	**39.1%**	**585**	**1.1%**	**7 014**	**13.2%**	**24 686**	**46.5%**	**53 047**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 199	67.1%	233	1.5%	570	3.7%	4 192	27.6%	15 193	28.6%	-	-	-	-
Commercial	5 418	23.5%	12	.1%	4 010	17.4%	13 601	59.0%	23 041	43.4%	-	-	-	-
Households	2 351	64.5%	147	4.0%	149	4.1%	999	27.4%	3 647	6.9%	-	-	-	-
Other	2 794	25.0%	193	1.7%	2 285	20.5%	5 894	52.8%	11 166	21.0%	-	-	-	-
Total By Customer Group	**20 761**	**39.1%**	**585**	**1.1%**	**7 014**	**13.2%**	**24 686**	**46.5%**	**53 047**	**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	1 691	85.8%	246	12.5%	34	1.7%	0	-	1 971	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 691**	**85.8%**	**246**	**12.5%**	**34**	**1.7%**	**0**	**-**	**1 971**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**982 936**	**1 004 045**	**293 161**	**29.8%**	**216 480**	**22.0%**	**259 251**	**25.8%**	**212 022**	**21.1%**	**980 914**	**97.7%**	**190 852**	**94.9%**	**11.1%**
Exchange Revenue															
Service charges - Electricity	442 689	477 889	121 264	27.4%	79 051	17.9%	146 500	30.7%	120 971	25.3%	467 785	97.9%	117 074	91.6%	3.3%
Service charges - Water	53 401	53 401	12 530	23.5%	12 682	23.7%	16 536	31.0%	14 144	26.5%	55 892	104.7%	12 544	104.3%	12.8%
Service charges - Waste Water Management	54 590	33 590	9 602	17.6%	9 106	16.7%	8 109	24.1%	16 820	50.1%	43 637	129.9%	9 596	116.9%	75.3%
Service charges - Waste Management	36 276	36 276	10 156	28.0%	9 341	25.8%	9 574	26.4%	8 962	24.7%	38 033	104.8%	9 728	107.0%	(7.9%)
Sale of Goods and Rendering of Services	5 813	5 813	1 742	30.0%	1 950	33.6%	1 318	22.7%	2 600	44.7%	7 610	130.9%	3 500	95.1%	(25.7%)
Agency services	4 918	4 918	1 131	23.0%	1 751	35.6%	815	16.6%	1 518	30.9%	5 215	106.0%	1 196	105.5%	26.9%
Interest - Deemed Interest	11	11	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 727	24 727	6 054	24.5%	5 898	23.9%	6 630	26.8%	5 611	22.7%	24 193	97.8%	7 292	115.3%	(23.1%)
Interest earned from Current and Non Current Assets	23 567	23 567	4 937	20.9%	4 043	17.2%	3 510	14.9%	2 720	11.5%	15 210	64.5%	4 237	83.3%	(35.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	29	29	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 316	6 316	1 225	19.4%	1 461	23.1%	1 050	16.6%	1 125	17.8%	4 861	77.0%	1 495	93.4%	(24.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	480	480	152	31.7%	152	31.7%	85	17.6%	1 467	305.6%	1 855	386.6%	821	470.6%	78.7%
Operational Revenue	1 372	1 372	(8 580)	(625.4%)	11 912	868.3%	(33)	(2.4%)	(232)	(16.9%)	3 068	223.6%	27	914.3%	(961.9%)
Non-Exchange Revenue															
Property rates	120 291	120 291	61 136	50.8%	18 583	15.4%	18 863	15.7%	18 209	15.1%	116 790	97.1%	17 233	94.6%	5.7%
Surcharges and Taxes	4 849	5 918	253	5.2%	505	10.4%	220	3.7%	2 639	44.6%	3 618	61.1%	1 496	51.3%	76.4%
Fines, penalties and forfeits	11 816	11 816	2 508	21.2%	5 449	46.1%	4 088	34.6%	5 311	44.9%	17 356	146.9%	3 312	149.3%	60.4%
Licences or permits	2 566	2 566	310	12.1%	281	10.9%	149	5.8%	418	16.3%	1 157	45.1%	267	43.7%	56.6%
Transfer and subsidies - Operational	182 230	188 070	66 747	36.6%	51 979	28.5%	39 838	21.2%	7 622	4.1%	166 186	88.4%	(971)	86.0%	(884.8%)
Interest Receivables	3 744	3 744	1 042	27.8%	1 346	35.9%	1 007	26.9%	1 158	30.9%	4 553	121.6%	1 212	136.9%	(4.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 250	3 250	951	29.3%	990	30.5%	994	30.6%	959	29.5%	3 894	119.8%	793	91.3%	20.9%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 019 335**	**1 056 377**	**193 400**	**19.0%**	**224 360**	**22.0%**	**215 725**	**20.4%**	**423 114**	**40.1%**	**1 056 599**	**100.0%**	**274 170**	**85.4%**	**54.3%**
Employee related costs	309 360	308 376	69 420	22.4%	76 327	24.7%	73 009	23.7%	73 547	23.8%	292 304	94.8%	67 098	97.3%	9.6%
Remuneration of councillors	13 228	13 228	3 001	22.7%	3 034	22.9%	3 358	25.4%	3 111	23.5%	12 504	94.5%	3 036	96.9%	2.5%
Bulk purchases - electricity	396 245	431 429	90 288	22.8%	81 376	20.5%	107 808	25.0%	112 980	26.2%	392 453	91.0%	76 269	82.9%	48.1%
Inventory consumed	28 145	24 754	4 213	15.0%	6 650	23.6%	6 652	26.9%	8 879	35.9%	26 393	106.6%	7 150	92.0%	24.2%
Debt impairment	76 891	46 891	-	-	-	-	-	-	-	-	-	-	52 209	106.4%	(100.0%)
Depreciation, Amortisation and Impairment	34 090	34 090	0	-	18 603	54.6%	-	-	18 168	53.3%	36 771	107.9%	34 494	63.6%	(47.3%)
Interest,Dividends and Rent on Land	10 794	10 638	-	-	757	7.0%	498	4.7%	556	5.2%	1 811	17.0%	-	.5%	(100.0%)
Contracted services	76 979	76 596	8 646	11.2%	12 923	16.8%	12 526	16.4%	24 595	32.1%	58 690	76.6%	17 218	70.3%	42.8%
Transfers and subsidies	4 931	12 825	205	4.2%	663	13.4%	665	5.2%	8 547	66.6%	10 080	78.6%	1 494	51.2%	472.2%
Irrecoverable debts written off	0	30 000	327	10 898 466.7%	8 909	296 958 600.0%	86	.3%	151 326	504.4%	160 648	535.5%	111	354.0%	136 367.8%
Operational Cost and Other Cost	68 670	67 551	17 299	25.2%	15 119	22.0%	11 124	16.5%	21 404	31.7%	64 946	96.1%	14 625	83.9%	46.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	466	13.3%	(100.0%)
Surplus/(Deficit)	**(36 399)**	**(52 332)**	**99 761**		**(7 880)**		**43 526**		**(211 092)**		**(75 685)**		**(83 318)**		
Transfers and subsidies - capital (monetary allocations)	27 535	27 535	(8)	-	1 333	4.8%	-	-	25 408	92.3%	26 732	97.1%	37 189	99.6%	(31.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(8 865)**	**(24 798)**	**99 752**		**(6 548)**		**43 526**		**(185 684)**		**(48 953)**		**(46 130)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(8 865)**	**(24 798)**	**99 752**		**(6 548)**		**43 526**		**(185 684)**		**(48 953)**		**(46 130)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(8 865)**	**(24 798)**	**99 752**		**(6 548)**		**43 526**		**(185 684)**		**(48 953)**		**(46 130)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(8 865)**	**(24 798)**	**99 752**		**(6 548)**		**43 526**		**(185 684)**		**(48 953)**		**(46 130)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**80 047**	**91 670**	**3 741**	**4.7%**	**31 290**	**39.1%**	**21 512**	**23.5%**	**40 394**	**44.1%**	**96 937**	**105.7%**	**43 728**	**93.8%**	**(7.6%)**
National Government	25 887	25 887	911	3.5%	9 312	36.0%	3 550	13.7%	11 635	44.9%	25 408	98.2%	18 814	99.8%	(38.2%)
Provincial Government	1 702	1 702	-	-	-	-	607	35.7%	1 095	64.3%	1 702	100.0%	223	26.9%	389.9%
District Municipality	185	185	-	-	141	76.2%	38	20.7%	-	-	179	96.8%	433	99.7%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	2 239	2 239	-	-	-	-	-	-	1 452	64.8%	1 452	64.8%	-	-	(100.0%)
Transfers recognised - capital	**30 013**	**30 013**	**911**	**3.0%**	**9 453**	**31.5%**	**4 195**	**14.0%**	**14 182**	**47.3%**	**28 741**	**95.8%**	**19 471**	**98.3%**	**(27.2%)**
Borrowing	15 000	16 303	1 398	9.3%	6 616	44.1%	4 509	27.7%	2 929	18.0%	15 452	94.8%	7 773	83.3%	(62.3%)
Internally generated funds	35 034	45 355	1 432	4.1%	15 221	43.4%	12 808	28.2%	23 283	51.3%	52 744	116.3%	16 484	91.3%	41.2%
Capital Expenditure Functional	**80 047**	**101 670**	**3 741**	**4.7%**	**31 290**	**39.1%**	**21 512**	**21.2%**	**40 754**	**40.1%**	**97 297**	**95.7%**	**43 753**	**93.8%**	**(6.9%)**
Municipal governance and administration	**3 094**	**18 964**	**588**	**19.0%**	**681**	**22.0%**	**5 900**	**31.1%**	**12 752**	**67.2%**	**19 922**	**105.1%**	**8 266**	**126.9%**	**54.3%**
Executive and Council	764	965	21	2.7%	127	16.6%	220	22.8%	1 060	109.8%	1 427	147.8%	187	126.1%	465.4%
Finance and administration	2 330	17 999	568	24.4%	555	23.8%	5 680	31.6%	11 692	65.0%	18 495	102.8%	8 079	126.9%	44.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 258**	**16 724**	**64**	**.3%**	**1 545**	**7.6%**	**1 272**	**7.6%**	**8 628**	**51.6%**	**11 508**	**68.8%**	**708**	**53.7%**	**1 118.3%**
Community and Social Services	11 965	6 517	-	-	-	-	84	1.3%	1 925	29.5%	2 009	30.8%	183	61.8%	949.6%
Sport And Recreation	6 974	8 691	64	.9%	1 376	19.7%	400	4.6%	6 368	73.3%	8 208	94.4%	371	56.2%	1 616.4%
Public Safety	1 320	1 516	-	-	169	12.8%	787	52.0%	335	22.1%	1 291	85.1%	154	32.4%	117.7%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 245**	**24 196**	**45**	**.3%**	**17 428**	**107.3%**	**5 143**	**21.3%**	**967**	**4.0%**	**23 583**	**97.5%**	**2 599**	**109.9%**	**(62.8%)**
Planning and Development	275	265	-	-	141	51.2%	38	14.4%	49	18.4%	228	86.0%	-	66.3%	(100.0%)
Road Transport	15 750	23 711	45	.3%	17 287	109.8%	5 105	21.5%	919	3.9%	23 356	98.5%	2 573	110.5%	(64.3%)
Environmental Protection	220	220	-	-	-	-	-	-	-	-	-	-	26	-	(100.0%)
Trading Services	**40 449**	**41 786**	**3 044**	**7.5%**	**11 636**	**28.8%**	**9 197**	**22.0%**	**18 407**	**44.0%**	**42 284**	**101.2%**	**32 181**	**89.2%**	**(42.8%)**
Energy sources	24 568	25 881	1 442	5.9%	9 555	38.9%	8 213	31.7%	5 430	21.0%	24 641	95.2%	9 273	68.7%	(41.4%)
Water Management	12 881	10 741	1 434	11.1%	1 357	10.5%	464	4.3%	10 442	97.2%	13 697	127.5%	12 260	105.1%	(14.8%)
Waste Water Management	2 000	4 163	-	-	725	36.2%	519	12.5%	1 760	42.3%	3 003	72.1%	10 423	85.9%	(83.1%)
Waste Management	1 000	1 000	168	16.8%	-	-	-	-	775	77.5%	943	94.3%	223	82.5%	246.7%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 053 863**	**1 062 238**	**308 669**	**29.3%**	**212 322**	**20.1%**	**63 799**	**6.0%**	**415 163**	**39.1%**	**999 953**	**94.1%**	**193 536**	**92.7%**	**114.5%**
Property rates	114 277	114 277	512	.4%	1 478	1.3%	600	.5%	571	.5%	3 161	2.8%	695	3.3%	(17.9%)
Service charges	650 336	650 336	225 396	34.7%	141 287	21.7%	54 250	8.3%	356 397	54.8%	777 330	119.5%	187 851	112.1%	89.7%
Other revenue	38 334	38 334	4 455	11.6%	4 876	12.7%	679	1.8%	5 705	14.9%	15 716	41.0%	3 727	91.3%	53.1%
Transfers and Subsidies - Operational	175 756	184 131	71 904	40.9%	55 887	31.8%	1	-	45 091	24.5%	172 883	93.9%	1 163	88.5%	3 776.4%
Transfers and Subsidies - Capital	35 189	35 189	6 402	18.2%	8 793	25.0%	8 268	23.5%	7 399	21.0%	30 862	87.7%	100	88.4%	7 298.8%
Interest	39 970	39 970	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(941 929)**	**(941 929)**	**(199 671)**	**21.2%**	**(131 366)**	**13.9%**	**(156 510)**	**16.6%**	**(199 306)**	**21.2%**	**(686 853)**	**72.9%**	**(155 885)**	**65.2%**	**27.9%**
Suppliers and employees	(941 929)	(941 929)	(199 671)	21.2%	(131 366)	13.9%	(156 510)	16.6%	(199 306)	21.2%	(686 853)	72.9%	(155 885)	65.2%	27.9%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**111 934**	**120 309**	**108 998**	**97.4%**	**80 956**	**72.3%**	**(92 712)**	**(77.1%)**	**215 858**	**179.4%**	**313 100**	**260.2%**	**37 651**	**587.7%**	**473.3%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**436**	**-**	**9 772**	**-**	**-**	**-**	**-**	**-**	**10 208**	**-**	**3 080**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	436	-	9 772	-	-	-	-	-	10 208	-	3 080	-	(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	**(80 047)**	**(91 670)**	**(12 191)**	**15.2%**	**(33 446)**	**41.8%**	**(23 811)**	**26.0%**	**(27 597)**	**30.1%**	**(97 045)**	**105.9%**	**(35 148)**	**88.4%**	**(21.5%)**
Capital assets	(80 047)	(91 670)	(12 191)	15.2%	(33 446)	41.8%	(23 811)	26.0%	(27 597)	30.1%	(97 045)	105.9%	(35 148)	88.4%	(21.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(80 047)**	**(91 670)**	**(11 755)**	**14.7%**	**(23 674)**	**29.6%**	**(23 811)**	**26.0%**	**(27 597)**	**30.1%**	**(86 837)**	**94.7%**	**(32 068)**	**84.8%**	**(13.9%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**(572)**	**-**	**47**	**-**	**113**	**-**	**318**	**-**	**(94)**	**-**	**(37 892)**	**(147.6%)**	**(100.8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(572)	-	47	-	113	-	318	-	(94)	-	(37 892)	-	(100.8%)
Payments	**(6 369)**	**(6 369)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(6 369)	(6 369)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(6 369)**	**(6 369)**	**(572)**	**9.0%**	**47**	**(.7%)**	**113**	**(1.8%)**	**318**	**(5.0%)**	**(94)**	**1.5%**	**(37 892)**	**(175.8%)**	**(100.8%)**
Net Increase/(Decrease) in cash held	**25 518**	**22 270**	**96 671**	**378.8%**	**57 329**	**224.7%**	**(116 410)**	**(522.7%)**	**188 579**	**846.8%**	**226 169**	**1 015.6%**	**(32 308)**	**(1 706.1%)**	**(683.7%)**
Cash/cash equivalents at the year begin:	209 837	198 636	200 384	95.5%	297 055	141.6%	354 384	178.4%	237 974	119.8%	200 384	100.9%	419 748	100.9%	(43.3%)
Cash/cash equivalents at the year end:	**235 355**	**220 906**	**297 055**	**126.2%**	**354 384**	**150.6%**	**237 974**	**107.7%**	**426 553**	**193.1%**	**426 553**	**193.1%**	**387 439**	**220.6%**	**10.1%**

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	23 343	21.8%	1 960	1.8%	2 202	2.1%	79 492	74.3%	106 997	27.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 949	60.3%	807	2.0%	580	1.5%	14 407	36.2%	39 743	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 362	13.2%	984	2.0%	702	1.5%	40 151	83.3%	48 198	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 063	12.6%	1 441	2.3%	1 377	2.2%	53 000	83.0%	63 881	16.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 497	13.9%	1 544	2.5%	1 373	2.2%	49 635	81.3%	61 049	15.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	160	13.3%	14	1.2%	14	1.2%	1 010	84.3%	1 198	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 707	2.2%	143	.2%	188	.2%	74 464	97.3%	76 502	19.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 451)	148.7%	48	(1.1%)	45	(1.0%)	2 020	(46.6%)	(4 337)	(1.1%)	-	-	-	-
Total By Income Source	**65 629**	**16.7%**	**6 941**	**1.8%**	**6 482**	**1.6%**	**314 179**	**79.9%**	**393 231**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 113	14.8%	689	4.8%	560	3.9%	10 874	76.4%	14 237	3.6%	-	-	-	-
Commercial	20 807	35.2%	534	.9%	389	.7%	37 464	63.3%	59 194	15.1%	-	-	-	-
Households	42 156	13.8%	5 517	1.8%	5 299	1.7%	251 773	82.6%	304 745	77.5%	-	-	-	-
Other	553	3.7%	200	1.3%	234	1.6%	14 068	93.4%	15 055	3.8%	-	-	-	-
Total By Customer Group	**65 629**	**16.7%**	**6 941**	**1.8%**	**6 482**	**1.6%**	**314 179**	**79.9%**	**393 231**	**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	13 054	99.6%	52	.4%	-	-	-	-	13 106	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**13 054**	**99.6%**	**52**	**.4%**	**-**	**-**	**-**	**-**	**13 106**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**903 346**	**24.0%**	**3 805 561**	**101.1%**	**816 541**	**98.8%**	**10.6%**
Exchange Revenue															
Service charges - Electricity	1 823 805	1 851 214	507 584	27.8%	461 171	25.3%	495 099	26.7%	486 911	26.3%	1 950 765	105.4%	443 144	102.8%	9.9%
Service charges - Water	295 928	295 928	51 953	17.6%	71 525	24.2%	102 774	34.7%	67 779	22.9%	294 031	99.4%	60 292	100.9%	12.4%
Service charges - Waste Water Management	185 368	181 708	44 239	23.9%	45 289	24.4%	45 623	25.1%	46 625	25.7%	181 776	100.0%	42 524	97.2%	9.6%
Service charges - Waste Management	195 619	196 961	50 194	25.7%	51 427	26.3%	51 908	26.4%	52 165	26.5%	205 694	104.4%	47 170	100.1%	10.6%
Sale of Goods and Rendering of Services	37 416	37 426	3 794	10.1%	5 503	14.7%	28 562	76.3%	6 380	17.0%	44 239	118.2%	4 954	103.1%	28.8%
Agency services	19 551	19 551	4 946	25.3%	4 949	25.3%	4 998	25.6%	4 459	22.8%	19 352	99.0%	4 511	97.8%	(1.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 841	18 841	5 000	26.5%	4 813	25.5%	5 268	28.0%	5 731	30.4%	20 812	110.5%	5 247	114.3%	9.2%
Interest earned from Current and Non Current Assets	75 000	85 000	23 587	31.4%	26 730	35.6%	27 214	32.0%	36 688	43.2%	114 219	134.4%	30 215	110.6%	21.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	9	9	2	24.2%	2	22.8%	2	25.1%	2	19.1%	9	91.1%	2	90.8%	(14.4%)
Rental from Fixed Assets	6 577	7 368	2 075	31.5%	1 521	23.1%	1 926	26.1%	1 743	23.7%	7 265	98.6%	2 039	115.9%	(14.5%)
Licences or permits	4 169	4 231	899	21.6%	967	23.2%	922	21.8%	844	20.0%	3 633	85.9%	747	94.2%	13.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	11 602	-	(100.0%)
Operational Revenue	86 702	85 602	5 936	6.8%	21 255	24.5%	10 268	12.0%	50 582	59.1%	88 042	102.9%	(34)	179.3%	(149 522.0%)
Non-Exchange Revenue															
Property rates	538 383	548 451	161 344	30.0%	127 625	23.7%	130 717	23.8%	134 153	24.5%	553 839	101.0%	117 912	100.3%	13.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	37 875	95.5%	(100.0%)
Fines, penalties and forfeits	124 676	133 956	1 147	.9%	50 081	40.2%	1 108	.8%	1 221	.9%	53 556	40.0%	909	34.0%	34.3%
Licences or permits	12	19	894	7 635.9%	(880)	(7 521.2%)	28	148.5%	(23)	(119.9%)	19	99.7%	1	85.7%	(2 199.6%)
Transfer and subsidies - Operational	269 125	271 135	104 138	38.7%	86 027	32.0%	67 571	24.9%	5 795	2.1%	263 531	97.2%	6 628	94.9%	(12.6%)
Interest Receivables	3 303	3 303	751	22.7%	730	22.1%	852	25.8%	854	25.8%	3 186	96.5%	790	100.3%	8.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	3 000	3 000	-	-	-	-	-	-	244	8.1%	244	8.1%	-	-	(100.0%)
Other Gains	18 700	18 700	-	-	-	-	158	.8%	1 193	6.4%	1 350	7.2%	15	.1%	7 878.3%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 677 015**	**3 738 407**	**832 218**	**22.6%**	**868 679**	**23.6%**	**809 669**	**21.7%**	**900 810**	**24.1%**	**3 411 376**	**91.3%**	**809 286**	**93.3%**	**11.3%**
Employee related costs	963 942	960 865	197 042	20.4%	245 648	25.5%	204 762	21.3%	208 668	21.7%	856 121	89.1%	191 846	92.5%	8.8%
Remuneration of councillors	41 280	36 588	8 700	21.1%	8 867	21.5%	9 003	24.6%	10 076	27.5%	36 646	100.2%	8 698	88.7%	15.9%
Bulk purchases - electricity	1 463 347	1 511 760	426 909	29.2%	329 137	22.5%	358 981	23.7%	373 281	24.7%	1 488 307	98.4%	318 120	100.1%	17.3%
Inventory consumed	131 411	127 470	13 357	10.2%	25 644	19.5%	24 534	19.2%	53 920	42.3%	117 455	92.1%	40 173	79.0%	34.2%
Debt impairment	78 676	62 956	(4 148)	(5.3%)	56 403	71.7%	16 426	26.1%	10 924	17.4%	79 605	126.4%	7 136	136.9%	53.1%
Depreciation, Amortisation and Impairment	283 543	283 543	67 518	23.8%	65 709	23.2%	65 709	23.2%	65 709	23.2%	264 646	93.3%	68 423	100.0%	(4.0%)
Interest,Dividends and Rent on Land	147 210	147 210	37 379	25.4%	37 790	25.7%	36 910	25.1%	35 906	24.4%	147 985	100.5%	38 607	100.0%	(7.0%)
Contracted services	275 369	286 001	32 149	11.7%	57 741	21.0%	57 603	20.1%	88 862	31.1%	236 356	82.6%	84 254	80.2%	5.5%
Transfers and subsidies	6 190	10 653	467	7.5%	3 660	59.1%	750	7.0%	2 981	28.0%	7 859	73.8%	3 088	96.1%	(3.5%)
Irrecoverable debts written off	108 466	119 306	19 358	17.8%	2 090	1.9%	3 998	3.4%	2 738	2.3%	28 184	23.6%	8 062	32.3%	(66.0%)
Operational Cost and Other Cost	170 481	184 144	33 486	19.6%	35 989	21.1%	30 993	16.8%	47 744	25.9%	148 212	80.5%	40 479	82.2%	17.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	7 100	7 912	-	-	-	-	-	-	-	-	-	-	403	5.7%	(100.0%)
Surplus/(Deficit)	**29 169**	**23 996**	**136 264**		**90 056**		**165 330**		**2 537**		**394 186**		**7 255**		
Transfers and subsidies - capital (monetary allocations)	571 153	578 851	27 074	4.7%	134 015	23.5%	60 054	10.4%	307 159	53.1%	528 301	91.3%	276 702	93.8%	11.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**600 322**	**602 848**	**163 337**		**224 071**		**225 383**		**309 695**		**922 487**		**283 957**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**600 322**	**602 848**	**163 337**		**224 071**		**225 383**		**309 695**		**922 487**		**283 957**		
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**		**309 695**		**922 487**		**283 957**		
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**		**309 695**		**922 487**		**283 957**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**381 285**	**51.4%**	**695 818**	**93.8%**	**299 872**	**96.3%**	**27.1%**
National Government	509 719	517 719	25 692	5.0%	131 625	25.8%	46 604	9.0%	298 482	57.7%	502 402	97.0%	230 548	97.6%	29.5%
Provincial Government	33 434	33 132	1 382	4.1%	2 391	7.2%	14 180	42.8%	8 677	26.2%	26 629	80.4%	(981)	52.0%	(984.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	20 000	28 000	3 926	19.6%	8 238	41.2%	5 083	18.2%	10 737	38.3%	27 984	99.9%	18 883	96.3%	(43.1%)
Transfers recognised - capital	**563 153**	**578 851**	**31 000**	**5.5%**	**142 253**	**25.3%**	**65 866**	**11.4%**	**317 895**	**54.9%**	**557 015**	**96.2%**	**248 450**	**95.6%**	**28.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	151 013	163 103	8 833	5.8%	30 598	20.3%	35 983	22.1%	63 389	38.9%	138 803	85.1%	51 422	99.1%	23.3%
Capital Expenditure Functional	**714 166**	**741 954**	**39 833**	**5.6%**	**172 851**	**24.2%**	**101 849**	**13.7%**	**381 285**	**51.4%**	**695 818**	**93.8%**	**299 872**	**96.3%**	**27.1%**
Municipal governance and administration	**39 804**	**53 819**	**2 371**	**6.0%**	**13 081**	**32.9%**	**13 099**	**24.3%**	**19 616**	**36.4%**	**48 167**	**89.5%**	**17 766**	**93.1%**	**10.4%**
Executive and Council	-	35	-	-	4	-	4	11.4%	25	71.3%	33	94.2%	-	66.1%	(100.0%)
Finance and administration	39 804	53 729	2 371	6.0%	13 077	32.9%	13 095	24.4%	19 535	36.4%	48 078	89.5%	17 764	93.2%	10.0%
Internal audit	-	55	-	-	-	-	-	-	56	101.7%	56	101.7%	3	16.9%	2 111.1%
Community and Public Safety	**79 967**	**82 843**	**120**	**.2%**	**5 159**	**6.5%**	**23 073**	**27.9%**	**30 785**	**37.2%**	**59 138**	**71.4%**	**22 449**	**70.2%**	**37.1%**
Community and Social Services	4 925	7 417	12	.3%	558	11.3%	575	7.8%	2 336	31.5%	3 481	46.9%	1 964	83.5%	18.9%
Sport And Recreation	12 847	15 371	68	.5%	1 889	14.7%	2 084	13.6%	3 742	24.3%	7 782	50.6%	7 611	93.0%	(50.8%)
Public Safety	7 725	5 751	16	.2%	289	3.7%	1 696	29.5%	3 064	53.3%	5 065	88.1%	11 039	87.7%	(72.2%)
Housing	54 470	54 303	24	-	2 424	4.4%	18 717	34.5%	21 644	39.9%	42 809	78.8%	1 835	30.9%	1 079.4%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 990**	**59 999**	**5 450**	**10.5%**	**37 886**	**72.9%**	**7 744**	**12.9%**	**8 581**	**14.3%**	**59 661**	**99.4%**	**21 332**	**100.1%**	**(59.8%)**
Planning and Development	315	510	31	9.8%	157	49.7%	70	13.7%	75	14.8%	333	65.2%	58	93.5%	29.7%
Road Transport	51 675	59 488	5 419	10.5%	37 729	73.0%	7 674	12.9%	8 506	14.3%	59 328	99.7%	21 274	100.1%	(60.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**541 180**	**545 208**	**31 892**	**5.9%**	**116 703**	**21.6%**	**57 933**	**10.6%**	**322 289**	**59.1%**	**528 817**	**97.0%**	**238 325**	**98.5%**	**35.2%**
Energy sources	65 782	77 284	15 821	24.1%	17 388	26.4%	15 098	19.5%	30 747	39.8%	79 055	102.3%	26 068	103.8%	17.9%
Water Management	27 057	25 203	1 203	4.4%	11 342	41.9%	5 128	20.3%	8 148	32.3%	25 822	102.5%	3 804	100.8%	114.2%
Waste Water Management	438 342	435 921	14 838	3.4%	85 920	19.6%	36 756	8.4%	281 699	64.6%	419 213	96.2%	206 785	97.0%	36.2%
Waste Management	10 000	6 800	30	.3%	2 053	20.5%	950	14.0%	1 695	24.9%	4 727	69.5%	1 668	112.9%	1.6%
Other	**1 225**	**85**	**-**	**-**	**22**	**1.8%**	**-**	**-**	**14**	**16.2%**	**36**	**42.3%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**1 545 720**	**37.6%**	**5 414 331**	**131.6%**	**1 199 946**	**138.0%**	**28.8%**
Property rates	522 231	531 998	131 513	25.2%	132 677	25.4%	116 045	21.8%	121 334	22.8%	501 568	94.3%	109 837	95.8%	10.5%
Service charges	2 425 699	2 450 037	661 867	27.3%	688 596	28.4%	712 542	29.1%	743 248	30.3%	2 806 252	114.5%	677 307	110.4%	9.7%
Other revenue	176 874	178 315	394 895	223.3%	112 793	63.8%	(62 743)	(35.2%)	602 958	338.1%	1 047 902	587.7%	331 930	804.6%	81.7%
Transfers and Subsidies - Operational	269 125	269 312	106 484	39.6%	88 210	32.8%	63 470	23.6%	5 276	2.0%	263 440	97.8%	(9 834)	96.5%	(153.6%)
Transfers and Subsidies - Capital	571 153	578 851	99 751	17.5%	152 211	26.6%	411 285	71.1%	17 638	3.0%	680 884	117.6%	55 830	117.2%	(68.4%)
Interest	97 144	107 144	23 520	24.2%	15 063	15.5%	20 434	19.1%	55 267	51.6%	114 285	106.7%	34 876	86.9%	58.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 199 230)**	**(3 264 690)**	**(841 490)**	**26.3%**	**144 506**	**(4.5%)**	**(468 566)**	**14.4%**	**(420 032)**	**12.9%**	**(1 585 583)**	**48.6%**	**(545 872)**	**62.2%**	**(23.1%)**
Suppliers and employees	(3 045 830)	(3 106 827)	(841 080)	27.6%	269 197	(8.8%)	(468 566)	15.1%	(295 341)	9.5%	(1 335 791)	43.0%	(421 181)	57.6%	(29.9%)

Finance charges	(147 210)	(147 210)	(411)	.3%	(124 691)	84.7%	-	-	(124 691)	84.7%	(249 792)	169.7%	(124 691)	157.2%	-
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%**	**1 125 688**	**132.3%**	**3 828 748**	**449.9%**	**654 075**	**444.3%**	**72.1%**
Cash Flow from Investing Activities															
Receipts	**3 003**	**3 003**	**-**	**-**	**-**	**-**	**-**	**-**	**244**	**8.1%**	**244**	**8.1%**	**8**	**.4%**	**2 857.4%**
Proceeds on disposal of PPE	3 003	3 003	-	-	-	-	-	-	244	8.1%	244	8.1%	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	8	-	(100.0%)
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%**	**(381 285)**	**51.4%**	**(695 818)**	**93.8%**	**(299 872)**	**96.3%**	**27.1%**
Capital assets	(714 166)	(741 954)	(39 833)	5.6%	(172 851)	24.2%	(101 849)	13.7%	(381 285)	51.4%	(695 818)	93.8%	(299 872)	96.3%	27.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(711 163)**	**(738 951)**	**(39 833)**	**5.6%**	**(172 851)**	**24.3%**	**(101 849)**	**13.8%**	**(381 041)**	**51.6%**	**(695 574)**	**94.1%**	**(299 864)**	**96.8%**	**27.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**422**	**-**	**(86)**	**-**	**13 250**	**-**	**431**	**-**	**14 018**	**-**	**1 323**	**-**	**(67.4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	11 533	-	419	-	11 952	-	1 132	-	(63.0%)
Increase (decrease) in consumer deposits	-	-	422	-	(86)	-	1 717	-	13	-	2 066	-	191	-	(93.4%)
Payments	**(102 172)**	**(102 172)**	**-**	**-**	**-**	**-**	**(3 311)**	**3.2%**	**3 311**	**(3.2%)**	**-**	**-**	**(529)**	**.6%**	**(726.5%)**
Repayment of borrowing	(102 172)	(102 172)	-	-	-	-	(3 311)	3.2%	3 311	(3.2%)	-	-	(529)	.6%	(726.5%)
Net Cash from/(used) Financing Activities	**(102 172)**	**(102 172)**	**422**	**(.4%)**	**(86)**	**.1%**	**9 939**	**(9.7%)**	**3 742**	**(3.7%)**	**14 018**	**(13.7%)**	**794**	**(2.7%)**	**371.1%**
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%**	**748 390**	**7 602.1%**	**3 147 192**	**31 968.8%**	**355 005**	**4 285.2%**	**110.8%**
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%	3 427 735	333.1%	1 028 889	100.0%	3 046 838	102.6%	12.5%
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%**	**4 176 125**	**402.0%**	**4 176 125**	**402.0%**	**3 401 843**	**457.9%**	**22.8%**

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	21 413	14.0%	9 046	5.9%	7 578	5.0%	114 439	75.1%	152 476	23.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	100 002	65.5%	9 735	6.4%	4 696	3.1%	38 293	25.1%	152 726	23.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 381	45.0%	4 569	6.4%	2 261	3.1%	32 704	45.5%	71 914	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 443	18.0%	3 454	4.6%	2 325	3.1%	55 438	74.3%	74 660	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 738	14.1%	4 718	4.2%	3 331	3.0%	87 614	78.6%	111 402	17.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	402	4.3%	314	3.3%	218	2.3%	8 456	90.0%	9 390	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30 363	40.3%	4 201	5.6%	1 824	2.4%	38 935	51.7%	75 323	11.6%	-	-	-	-
Total By Income Source	**213 742**	**33.0%**	**36 037**	**5.6%**	**22 233**	**3.4%**	**375 879**	**58.0%**	**647 891**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	13 123	38.0%	2 906	8.4%	1 771	5.1%	16 760	48.5%	34 560	5.3%	-	-	-	-
Commercial	92 774	66.4%	7 304	5.2%	2 699	1.9%	36 863	26.4%	139 641	21.6%	-	-	-	-
Households	79 588	19.3%	22 132	5.4%	16 179	3.9%	293 763	71.4%	411 662	63.5%	-	-	-	-
Other	28 257	45.6%	3 695	6.0%	1 583	2.6%	28 492	45.9%	62 028	9.6%	-	-	-	-
Total By Customer Group	**213 742**	**33.0%**	**36 037**	**5.6%**	**22 233**	**3.4%**	**375 879**	**58.0%**	**647 891**	**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	152 338	100.0%	-	-	-	-	-	-	152 338	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**152 338**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**152 338**	**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 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**449 197**	**15.4%**	**2 527 008**	**86.6%**	**559 323**	**98.6%**	**(19.7%)**
Exchange Revenue															
Service charges - Electricity	1 215 949	1 240 949	249 574	20.5%	248 729	20.5%	252 118	20.3%	271 165	21.9%	1 021 586	82.3%	247 145	93.9%	9.7%
Service charges - Water	201 453	213 953	17 361	8.6%	56 572	28.1%	79 451	37.1%	76 247	35.6%	229 630	107.3%	62 489	115.7%	22.0%
Service charges - Waste Water Management	132 113	132 113	38 731	29.3%	31 813	24.1%	31 429	23.8%	31 054	23.5%	133 027	100.7%	30 913	103.9%	.5%
Service charges - Waste Management	112 789	117 789	34 595	30.7%	25 080	22.2%	25 183	21.4%	25 201	21.4%	110 058	93.4%	22 736	92.2%	10.8%
Sale of Goods and Rendering of Services	25 591	32 591	9 202	36.0%	12 793	50.0%	4 905	15.0%	10 636	32.6%	37 536	115.2%	8 997	119.7%	18.2%
Agency services	3 961	3 961	840	21.2%	1 051	26.5%	1 082	27.3%	1 213	30.6%	4 186	105.7%	1 337	100.6%	(9.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 972	18 972	5 430	28.6%	5 763	30.4%	5 744	30.3%	5 516	29.1%	22 453	118.3%	5 288	134.0%	4.3%
Interest earned from Current and Non Current Assets	63 980	52 980	14 022	21.9%	12 465	19.5%	12 259	23.1%	12 683	23.9%	51 430	97.1%	15 762	113.7%	(19.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 249	14 249	2 878	20.2%	2 073	14.6%	4 708	33.0%	2 254	15.8%	11 913	83.6%	2 283	86.0%	(1.3%)
Licences or permits	8 754	8 754	1 594	18.2%	1 876	21.4%	2 751	31.4%	1 861	21.3%	8 081	92.3%	2 482	94.2%	(25.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	48 704	48 704	1 180	2.4%	7 107	14.6%	15 954	32.8%	27 553	56.6%	51 794	106.3%	18 245	112.5%	51.0%
Operational Revenue	10 528	10 528	2 191	20.8%	1 582	15.0%	2 848	27.1%	3 152	29.9%	9 773	92.8%	1 096	88.2%	187.6%
Non-Exchange Revenue															
Property rates	571 651	577 763	200 530	35.1%	123 814	21.7%	124 573	21.6%	127 280	22.0%	576 198	99.7%	114 582	104.2%	11.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	173 403	173 403	47	-	63 092	36.4%	87 952	50.7%	(152 651)	(88.0%)	(1 560)	(.9%)	20 423	84.0%	(847.4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 585	265 780	97 170	37.3%	84 369	32.4%	65 963	24.8%	3 518	1.3%	251 021	94.4%	4 525	95.2%	(22.2%)
Interest Receivables	3 426	3 426	1 008	29.4%	677	19.8%	1 140	33.3%	1 193	34.8%	4 018	117.3%	1 020	134.7%	17.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 214	3 214	1 611	50.1%	1 228	38.2%	1 378	42.9%	1 323	41.2%	5 540	172.4%	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	325	-	0	-	325	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 741 081**	**2 831 662**	**341 000**	**12.4%**	**751 978**	**27.4%**	**527 925**	**18.6%**	**745 653**	**26.3%**	**2 366 556**	**83.6%**	**601 870**	**84.6%**	**23.9%**
Employee related costs	729 635	729 635	0	-	350 780	48.1%	167 862	23.0%	169 591	23.2%	688 233	94.3%	149 002	94.8%	13.8%
Remuneration of councillors	24 593	24 593	-	-	11 457	46.6%	9 084	36.9%	6 778	27.6%	27 319	111.1%	5 586	98.1%	21.3%
Bulk purchases - electricity	805 126	875 126	192 356	23.9%	184 692	22.9%	173 422	19.8%	198 821	22.7%	749 291	85.6%	166 965	94.4%	19.1%
Inventory consumed	122 965	120 281	17 075	13.9%	22 038	17.9%	27 672	23.0%	28 835	24.0%	95 620	79.5%	23 727	78.7%	21.5%
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%	52 851	23.4%	183 329	81.1%	41 784	87.3%	26.5%
Interest,Dividends and Rent on Land	77 649	70 951	-	-	25 340	32.6%	-	-	22 904	32.3%	48 244	68.0%	27 047	68.6%	(15.3%)
Contracted services	328 381	364 877	36 935	11.2%	68 377	20.8%	69 660	19.1%	84 460	23.1%	259 432	71.1%	80 731	73.5%	4.6%
Transfers and subsidies	22 631	14 048	3 578	15.8%	1 695	7.5%	2 557	18.2%	2 204	15.7%	10 034	71.4%	1 755	79.9%	25.6%
Irrecoverable debts written off	126 724	274 163	21	-	363	.3%	5	-	135 270	49.3%	135 660	49.5%	58 142	61.6%	132.7%
Operational Cost and Other Cost	199 498	224 757	41 716	20.9%	54 455	27.3%	29 284	13.0%	43 938	19.5%	169 394	75.4%	46 831	84.0%	(6.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	630	630	-	-	-	-	-	-	-	-	-	-	300	159.8%	(100.0%)
Surplus/(Deficit)	**128 240**	**87 465**	**336 965**		**(71 894)**		**191 837**		**(296 456)**		**160 452**		**(42 547)**		
Transfers and subsidies - capital (monetary allocations)	98 415	96 121	15 664	15.9%	22 167	22.5%	17 559	18.3%	17 425	18.1%	72 815	75.8%	44 681	80.1%	(61.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**226 656**	**183 587**	**352 629**		**(49 727)**		**209 396**		**(279 031)**		**233 267**		**2 134**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**226 656**	**183 587**	**352 629**		**(49 727)**		**209 396**		**(279 031)**		**233 267**		**2 134**		
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**		**(279 031)**		**233 267**		**2 134**		
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**		**(279 031)**		**233 267**		**2 134**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**183 628**	**30.9%**	**436 739**	**73.4%**	**184 864**	**74.5%**	**(.7%)**
National Government	63 693	63 693	14 612	22.9%	20 864	32.8%	13 408	21.1%	9 608	15.1%	58 492	91.8%	36 598	87.3%	(73.7%)
Provincial Government	21 885	19 890	1 053	4.8%	1 304	6.0%	4 151	20.9%	5 177	26.0%	11 684	58.7%	7 007	59.6%	(26.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	33 057	19 000	6 113	18.5%	5 058	15.3%	821	4.3%	3 845	20.2%	15 836	83.3%	13 081	95.4%	(70.6%)
Transfers recognised - capital	**118 636**	**102 584**	**21 777**	**18.4%**	**27 225**	**22.9%**	**18 380**	**17.9%**	**18 630**	**18.2%**	**86 012**	**83.8%**	**56 687**	**83.4%**	**(67.1%)**
Borrowing	198 019	198 019	6 200	3.1%	18 091	9.1%	40 491	20.4%	81 202	41.0%	145 984	73.7%	46 341	79.9%	75.2%
Internally generated funds	325 835	294 391	23 121	7.1%	75 436	23.2%	22 389	7.6%	83 797	28.5%	204 743	69.5%	81 837	65.3%	2.4%
Capital Expenditure Functional	**642 490**	**594 994**	**51 099**	**8.0%**	**120 752**	**18.8%**	**81 000**	**13.6%**	**183 628**	**30.9%**	**436 479**	**73.4%**	**184 864**	**74.5%**	**(.7%)**
Municipal governance and administration	**55 320**	**36 064**	**2 385**	**4.3%**	**9 629**	**17.4%**	**4 331**	**12.0%**	**8 535**	**23.7%**	**24 881**	**69.0%**	**23 149**	**68.0%**	**(63.1%)**
Executive and Council	100	100	-	-	35	35.0%	49	48.7%	5	5.3%	89	89.0%	3	97.3%	80.6%
Finance and administration	55 220	35 964	2 385	4.3%	9 594	17.4%	4 282	11.9%	8 530	23.7%	24 792	68.9%	23 146	67.9%	(63.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**106 629**	**141 941**	**18 691**	**17.5%**	**30 936**	**29.0%**	**15 442**	**10.9%**	**31 239**	**22.0%**	**96 309**	**67.9%**	**34 653**	**59.8%**	**(9.9%)**
Community and Social Services	56 631	76 018	11 352	20.0%	19 915	35.2%	8 279	10.9%	11 112	14.6%	50 658	66.6%	13 475	52.0%	(17.5%)
Sport And Recreation	10 093	16 434	1 438	14.2%	4 761	47.2%	3 353	20.4%	3 436	20.9%	12 988	79.0%	4 422	54.5%	(22.3%)
Public Safety	8 261	19 230	3 138	38.0%	1 808	21.9%	2 866	14.9%	4 694	24.4%	12 506	65.0%	2 155	49.9%	117.8%
Housing	31 644	30 259	2 764	8.7%	4 452	14.1%	945	3.1%	11 997	39.6%	20 157	66.6%	14 601	75.0%	(17.8%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**99 849**	**72 370**	**8 347**	**8.4%**	**12 588**	**12.6%**	**12 679**	**17.5%**	**30 103**	**41.6%**	**63 717**	**88.0%**	**43 806**	**90.9%**	**(31.3%)**
Planning and Development	5 135	5 878	2 606	50.7%	985	19.2%	255	4.3%	1 161	19.7%	5 007	85.2%	7 085	86.5%	(83.6%)
Road Transport	94 464	66 242	5 729	6.1%	11 491	12.2%	12 353	18.6%	28 917	43.7%	58 490	88.3%	34 230	92.1%	(15.5%)
Environmental Protection	250	250	12	4.9%	112	44.9%	71	28.4%	24	9.8%	220	87.9%	2 491	97.2%	(99.0%)
Trading Services	**380 693**	**344 620**	**21 675**	**5.7%**	**67 598**	**17.8%**	**48 548**	**14.1%**	**113 751**	**33.0%**	**251 572**	**73.0%**	**83 256**	**73.8%**	**36.6%**
Energy sources	126 332	147 346	3 242	2.6%	5 885	4.7%	34 689	23.5%	62 111	42.2%	105 928	71.9%	33 543	83.9%	85.2%
Water Management	148 159	107 328	13 137	8.9%	35 137	23.7%	6 499	6.1%	31 447	29.3%	86 219	80.3%	29 507	68.6%	6.6%
Waste Water Management	87 200	62 588	5 296	6.1%	20 201	23.2%	7 077	11.3%	15 139	24.2%	47 713	76.2%	16 513	68.0%	(8.3%)
Waste Management	19 002	27 359	-	-	6 376	33.6%	283	1.0%	5 053	18.5%	11 712	42.8%	3 695	76.4%	36.8%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 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%**	**532 301**	**17.2%**	**2 637 795**	**85.2%**	**511 826**	**89.1%**	**4.0%**
Property rates	548 788	554 656	347 110	63.3%	280 106	51.0%	247 188	44.6%	197 300	35.6%	1 071 704	193.2%	183 414	235.2%	7.6%
Service charges	1 858 920	1 903 096	385 430	20.7%	353 019	19.0%	298 022	15.7%	308 924	16.2%	1 345 395	70.7%	293 939	72.7%	5.1%
Other revenue	230 996	236 346	40 384	17.5%	23 302	10.1%	16 996	7.2%	20 116	8.5%	100 798	42.6%	34 411	54.7%	(41.5%)
Transfers and Subsidies - Operational	262 139	259 889	2 515	1.0%	5 342	2.0%	5 314	2.0%	18	-	13 189	5.1%	62	.7%	(70.8%)
Transfers and Subsidies - Capital	98 415	89 921	42 192	42.9%	30 271	30.8%	16 534	18.4%	2 865	3.2%	91 862	102.2%	-	7.3%	(100.0%)
Interest	63 980	52 980	4 272	6.7%	4 190	6.5%	3 305	6.2%	3 079	5.8%	14 846	28.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 490 240)**	**(2 641 543)**	**(384 487)**	**15.4%**	**(97 559)**	**3.9%**	**(702 124)**	**26.6%**	**(579 548)**	**21.9%**	**(1 763 719)**	**66.8%**	**(190 677)**	**38.4%**	**203.9%**
Suppliers and employees	(2 405 393)	(2 556 697)	(384 487)	16.0%	(97 559)	4.1%	(702 124)	27.5%	(579 548)	22.7%	(1 763 719)	69.0%	(190 677)	40.0%	203.9%

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%)**	**(47 247)**	**(10.4%)**	**874 076**	**192.0%**	**321 149**	**277.8%**	**(114.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(738 582)**	**(694 702)**	**(130 026)**	**17.6%**	**(135 688)**	**18.4%**	**(88 917)**	**12.8%**	**(165 542)**	**23.8%**	**(520 173)**	**74.9%**	**(202 435)**	**81.0%**	**(18.2%)**
Capital assets	(738 582)	(694 702)	(130 026)	17.6%	(135 688)	18.4%	(88 917)	12.8%	(165 542)	23.8%	(520 173)	74.9%	(202 435)	81.0%	(18.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(738 582)**	**(694 702)**	**(130 026)**	**17.6%**	**(135 688)**	**18.4%**	**(88 917)**	**12.8%**	**(165 542)**	**23.8%**	**(520 173)**	**74.9%**	**(202 435)**	**81.0%**	**(18.2%)**
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%**	**-**	**-**	**(21 308)**	**34.2%**	**(41 633)**	**66.9%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(62 215)	(62 215)	-	-	(20 325)	32.7%	-	-	(21 308)	34.2%	(41 633)	66.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**135 804**	**135 804**	**-**	**-**	**(20 325)**	**(15.0%)**	**-**	**-**	**(21 308)**	**(15.7%)**	**(41 633)**	**(30.7%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(29 780)**	**(103 553)**	**307 391**	**(1 032.2%)**	**442 658**	**(1 486.5%)**	**(203 682)**	**196.7%**	**(234 096)**	**226.1%**	**312 271**	**(301.6%)**	**118 714**	**2 104.4%**	**(297.2%)**
Cash/cash equivalents at the year begin:	678 807	678 807	-	-	853 871	125.8%	1 296 529	191.0%	1 095 870	161.4%	-	-	1 621 814	99.1%	(32.4%)
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%**	**861 774**	**149.8%**	**861 774**	**149.8%**	**1 740 529**	**256.7%**	**(50.5%)**

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	28 514	22.7%	3 593	2.9%	3 695	2.9%	89 744	71.5%	125 546	31.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	62 587	82.0%	1 626	2.1%	566	.7%	11 511	15.1%	76 291	19.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 157	48.9%	1 393	2.3%	1 223	2.1%	27 895	46.8%	59 668	15.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 867	29.1%	721	2.1%	653	1.9%	22 710	66.9%	33 951	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 874	17.5%	918	2.0%	873	1.9%	35 406	78.6%	45 070	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 127	9.7%	233	2.0%	230	2.0%	10 035	86.3%	11 625	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	113	.2%	134	.2%	172	.3%	54 933	99.2%	55 353	13.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(22 596)	237.1%	81	(.8%)	242	(2.5%)	12 743	(133.7%)	(9 531)	(2.4%)	-	-	-	-
Total By Income Source	**116 643**	**29.3%**	**8 699**	**2.2%**	**7 655**	**1.9%**	**264 977**	**66.6%**	**397 974**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 647	23.2%	1 413	7.1%	631	3.2%	13 339	66.6%	20 031	5.0%	-	-	-	-
Commercial	44 958	50.9%	914	1.0%	534	.6%	41 973	47.5%	88 379	22.2%	-	-	-	-
Households	59 746	22.3%	6 136	2.3%	6 165	2.3%	196 050	73.1%	268 098	67.4%	-	-	-	-
Other	7 291	34.0%	237	1.1%	324	1.5%	13 615	63.4%	21 466	5.4%	-	-	-	-
Total By Customer Group	**116 643**	**29.3%**	**8 699**	**2.2%**	**7 655**	**1.9%**	**264 977**	**66.6%**	**397 974**	**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	10 303	100.0%	-	-	-	-	-	-	10 303	47.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 332	100.0%	-	-	-	-	-	-	11 332	52.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**21 635**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**21 635**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 833 296**	**1 748 070**	**480 584**	**26.2%**	**399 894**	**21.8%**	**403 093**	**23.1%**	**340 073**	**19.5%**	**1 623 645**	**92.9%**	**375 390**	**88.1%**	**(9.4%)**
Exchange Revenue															
Service charges - Electricity	721 887	721 481	198 195	27.5%	167 173	23.2%	178 297	24.7%	178 130	24.7%	721 795	100.0%	193 439	100.4%	(7.9%)
Service charges - Water	127 877	128 027	26 513	20.7%	38 086	29.8%	41 206	32.2%	36 275	28.3%	142 080	111.0%	40 248	104.8%	(9.9%)
Service charges - Waste Water Management	120 306	121 485	33 910	28.2%	27 808	23.1%	32 642	26.9%	29 083	23.9%	123 442	101.6%	24 501	104.8%	18.7%
Service charges - Waste Management	76 326	76 326	21 671	28.4%	18 042	23.6%	17 992	23.6%	17 914	23.5%	75 619	99.1%	13 944	104.1%	28.5%
Sale of Goods and Rendering of Services	6 315	6 315	1 246	19.7%	1 883	29.8%	2 249	35.6%	2 648	41.9%	8 025	127.1%	3 717	148.5%	(28.8%)
Agency services	9 823	9 823	2 656	27.0%	2 654	27.0%	2 653	27.0%	2 120	21.6%	10 084	102.7%	2 231	99.9%	(4.9%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 768	16 768	4 375	26.1%	4 385	26.2%	4 714	28.1%	4 885	29.1%	18 359	109.5%	4 403	100.3%	10.9%
Interest earned from Current and Non Current Assets	20 420	20 420	4 490	22.0%	5 543	27.1%	6 335	31.0%	6 538	32.0%	22 906	112.2%	4 683	92.6%	39.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 529	11 529	3 763	39.5%	3 477	36.5%	3 108	27.0%	2 901	25.2%	13 249	114.9%	2 499	115.9%	16.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	400	189	-	60	-	25	6.3%	1 480	370.0%	1 755	438.6%	145	31.4%	919.9%
Operational Revenue	8 056	6 562	1 428	17.7%	405	5.0%	242	3.7%	1 308	19.9%	3 382	51.5%	401	67.5%	226.5%
Non-Exchange Revenue															
Property rates	226 949	226 949	89 889	39.6%	46 392	20.4%	48 198	21.2%	44 870	19.8%	229 350	101.1%	41 538	101.0%	8.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	242 897	163 645	5 323	2.2%	12 088	5.0%	8 734	5.3%	3 838	2.3%	29 983	18.3%	37 162	15.4%	(89.7%)
Licences or permits	4 674	4 674	860	18.4%	650	13.9%	692	14.8%	662	14.2%	2 864	61.3%	798	98.3%	(17.0%)
Transfer and subsidies - Operational	217 912	210 109	83 020	38.1%	68 060	31.2%	52 740	25.1%	4 045	1.9%	207 865	98.9%	2 607	97.4%	55.1%
Interest Receivables	3 811	3 811	854	22.4%	982	25.8%	1 023	26.8%	995	26.1%	3 854	101.1%	875	97.8%	13.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 120	8 120	2 201	27.1%	2 207	27.2%	2 244	27.6%	2 261	27.9%	8 914	109.8%	1 990	103.1%	13.6%
Gains on Disposal of Fixed and Intangible Assets	1 627	1 627	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	10 000	10 000	-	-	-	-	-	-	121	1.2%	121	1.2%	208	(52 090.0%)	(42.1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 797 137**	**1 752 628**	**310 468**	**17.3%**	**283 775**	**15.8%**	**455 699**	**26.0%**	**369 884**	**21.1%**	**1 419 825**	**81.0%**	**325 823**	**85.3%**	**13.5%**
Employee related costs	469 245	466 677	96 572	20.6%	99 033	21.1%	99 765	21.4%	121 687	26.1%	417 058	89.4%	96 563	88.0%	26.0%
Remuneration of councillors	21 653	21 653	5 178	23.9%	5 178	23.9%	5 756	26.6%	5 371	24.8%	21 484	99.2%	5 178	97.6%	3.7%
Bulk purchases - electricity	598 611	598 611	128 426	21.5%	127 407	21.3%	128 320	21.4%	132 127	22.1%	516 281	86.2%	116 749	90.1%	13.2%
Inventory consumed	69 008	61 140	8 494	12.3%	14 478	21.0%	12 672	20.7%	17 395	28.5%	53 039	86.7%	14 389	99.4%	20.9%
Debt impairment	86 508	42 008	-	-	(31 597)	(36.5%)	60 542	144.1%	(30 071)	(71.6%)	(1 126)	(2.7%)	-	75.0%	(100.0%)
Depreciation, Amortisation and Impairment	110 079	110 079	(1)	-	-	-	82 560	75.0%	29 601	26.9%	112 160	101.9%	27 749	106.0%	6.7%
Interest,Dividends and Rent on Land	41 676	41 676	9 524	22.9%	9 472	22.7%	10 117	24.3%	9 066	21.8%	38 178	91.6%	9 260	92.8%	(2.1%)
Contracted services	148 230	157 574	12 078	8.1%	31 348	21.1%	30 457	19.3%	21 377	13.6%	95 260	60.5%	37 393	84.4%	(42.8%)
Transfers and subsidies	13 606	6 185	1 055	7.8%	500	3.7%	993	16.0%	525	8.5%	3 073	49.7%	565	40.4%	(6.9%)
Irrecoverable debts written off	122 522	122 522	23 938	19.5%	7 706	6.3%	7 264	5.9%	42 644	34.8%	81 551	66.6%	914	37.9%	4 565.4%
Operational Cost and Other Cost	111 609	120 112	25 203	22.6%	20 251	18.1%	17 253	14.4%	20 064	16.7%	82 771	68.9%	16 909	76.9%	18.7%
Disposal of Fixed and Intangible Assets	4 320	4 320	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Other Losses	70	70	-	-	-	-	-	-	98	139.7%	98	139.7%	153	230.6%	(36.2%)
Surplus/(Deficit)	**36 159**	**(4 558)**	**170 117**		**116 120**		**(52 606)**		**(29 811)**		**203 820**		**49 567**		
Transfers and subsidies - capital (monetary allocations)	77 246	89 323	-	-	(8)	-	47 742	53.4%	8 627	9.7%	56 361	63.1%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**113 405**	**84 778**	**170 117**		**116 112**		**(4 864)**		**(21 183)**		**260 181**		**49 567**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**113 405**	**84 778**	**170 117**		**116 112**		**(4 864)**		**(21 183)**		**260 181**		**49 567**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**113 405**	**84 778**	**170 117**		**116 112**		**(4 864)**		**(21 183)**		**260 181**		**49 567**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**113 405**	**84 778**	**170 117**		**116 112**		**(4 864)**		**(21 183)**		**260 181**		**49 567**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**186 345**	**214 973**	**31 400**	**16.9%**	**39 386**	**21.1%**	**25 301**	**11.8%**	**47 325**	**22.0%**	**143 411**	**66.7%**	**55 153**	**77.4%**	**(14.2%)**
National Government	77 246	84 165	21 394	27.7%	18 278	23.7%	10 273	12.2%	13 166	15.6%	63 111	75.0%	13 368	76.4%	(1.5%)
Provincial Government	-	4 658	-	-	848	-	478	10.3%	670	14.4%	1 996	42.9%	16 696	77.6%	(96.0%)
District Municipality	-	500	-	-	-	-	-	-	-	-	-	-	491	98.1%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**77 246**	**89 323**	**21 394**	**27.7%**	**19 126**	**24.8%**	**10 751**	**12.0%**	**13 836**	**15.5%**	**65 108**	**72.9%**	**30 555**	**76.9%**	**(54.7%)**
Borrowing	25 400	22 532	3 278	12.9%	1 761	6.9%	(42)	(.2%)	4 280	19.0%	9 277	41.2%	13 417	75.2%	(68.1%)
Internally generated funds	83 699	103 118	6 729	8.0%	18 499	22.1%	14 591	14.2%	29 208	28.3%	69 027	66.9%	11 181	79.0%	161.2%
Capital Expenditure Functional	**186 345**	**214 986**	**31 400**	**16.9%**	**39 386**	**21.1%**	**25 301**	**11.8%**	**47 325**	**22.0%**	**143 411**	**66.7%**	**55 153**	**77.4%**	**(14.2%)**
Municipal governance and administration	**12 460**	**31 441**	**3 643**	**29.2%**	**4 308**	**34.6%**	**2 434**	**7.7%**	**10 605**	**33.7%**	**20 990**	**66.8%**	**495**	**50.0%**	**2 043.7%**
Executive and Council	20	56	-	-	-	-	-	-	22	39.3%	22	39.3%	2	23.3%	845.4%
Finance and administration	12 440	31 385	3 643	29.3%	4 308	34.6%	2 434	7.8%	10 583	33.7%	20 968	66.8%	492	50.0%	2 049.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**36 443**	**41 623**	**4 906**	**13.5%**	**9 288**	**25.5%**	**4 459**	**10.7%**	**5 967**	**14.3%**	**24 620**	**59.2%**	**5 216**	**56.4%**	**14.4%**
Community and Social Services	1 825	1 863	-	-	51	2.8%	1 220	65.5%	35	1.9%	1 307	70.1%	1 208	74.4%	(97.1%)
Sport And Recreation	11 818	21 353	4 098	34.7%	7 275	61.6%	1 256	5.9%	1 018	4.8%	13 647	63.9%	1 773	58.0%	(42.6%)
Public Safety	9 800	1 608	-	-	-	-	760	47.2%	7	.5%	767	47.7%	1 907	66.4%	(99.6%)
Housing	13 000	16 800	807	6.2%	1 963	15.1%	1 224	7.3%	4 906	29.2%	8 900	53.0%	328	16.3%	1 394.1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**36 819**	**38 813**	**10 391**	**28.2%**	**9 638**	**26.2%**	**4 449**	**11.5%**	**8 674**	**22.3%**	**33 153**	**85.4%**	**22 306**	**115.4%**	**(61.1%)**
Planning and Development	505	5	-	-	2	.4%	-	-	-	-	2	36.5%	-	-	-
Road Transport	36 314	38 808	10 391	28.6%	9 637	26.5%	4 449	11.5%	8 674	22.4%	33 151	85.4%	22 306	115.4%	(61.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**100 624**	**103 109**	**12 460**	**12.4%**	**16 151**	**16.1%**	**13 958**	**13.5%**	**22 079**	**21.4%**	**64 648**	**62.7%**	**27 136**	**64.5%**	**(18.6%)**
Energy sources	45 199	40 978	1 132	2.5%	12 113	26.8%	10 509	25.6%	6 352	15.5%	30 105	73.5%	11 953	50.9%	(46.9%)
Water Management	20 219	9 060	69	.3%	516	2.6%	1 130	12.5%	5 725	63.2%	7 440	82.1%	1 924	91.4%	197.6%
Waste Water Management	34 206	51 851	11 259	32.9%	3 523	10.3%	2 320	4.5%	9 082	17.5%	26 184	50.5%	13 048	67.6%	(30.4%)
Waste Management	1 000	1 220	-	-	-	-	-	-	920	75.4%	920	75.4%	211	55.4%	335.3%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 609 927**	**1 612 212**	**475 387**	**29.5%**	**402 136**	**25.0%**	**404 467**	**25.1%**	**350 062**	**21.7%**	**1 632 053**	**101.2%**	**327 698**	**99.6%**	**6.8%**
Property rates	212 604	212 499	23 766	11.2%	15 197	7.1%	16 912	8.0%	20 436	9.6%	76 310	35.9%	15 290	32.3%	33.7%
Service charges	989 911	989 911	336 108	34.0%	280 966	28.4%	304 900	30.8%	304 362	30.7%	1 226 335	123.9%	275 957	119.2%	10.3%
Other revenue	75 065	85 598	12 102	16.1%	7 398	9.9%	10 766	12.6%	14 833	17.3%	45 100	52.7%	10 469	65.4%	41.7%
Transfers and Subsidies - Operational	217 912	209 770	59 355	27.2%	69 276	31.8%	54 401	25.9%	1 072	.5%	184 104	87.8%	1 527	98.9%	(29.8%)
Transfers and Subsidies - Capital	77 246	77 246	38 098	49.3%	20 519	26.6%	8 543	11.1%	3	-	67 163	86.9%	16 467	84.6%	(100.0%)
Interest	37 188	37 188	5 958	16.0%	8 780	23.6%	8 945	24.1%	9 357	25.2%	33 042	88.8%	7 987	87.3%	17.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 474 188)**	**(1 474 188)**	**(276 981)**	**18.8%**	**(215 854)**	**14.6%**	**(231 251)**	**15.7%**	**(238 754)**	**16.2%**	**(962 841)**	**65.3%**	**(208 120)**	**67.4%**	**14.7%**
Suppliers and employees	(1 422 746)	(1 422 746)	(267 457)	18.8%	(215 233)	15.1%	(212 285)	14.9%	(238 754)	16.8%	(933 729)	65.6%	(208 120)	67.5%	14.7%

Finance charges	(37 837)	(37 837)	(9 524)	25.2%	(622)	1.6%	(18 967)	50.1%	-	-	(29 112)	76.9%	-	76.6%	-
Transfers and Subsidies	(13 606)	(13 606)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**135 739**	**138 024**	**198 406**	**146.2%**	**186 282**	**137.2%**	**173 216**	**125.5%**	**111 308**	**80.6%**	**669 212**	**484.9%**	**119 578**	**414.4%**	**(6.9%)**
Cash Flow from Investing Activities															
Receipts	**100**	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(186 345)**	**(187 917)**	**(48 962)**	**26.3%**	**(44 941)**	**24.1%**	**(28 472)**	**15.2%**	**(51 962)**	**27.7%**	**(174 337)**	**92.8%**	**(62 733)**	**90.7%**	**(17.2%)**
Capital assets	(186 345)	(187 917)	(48 962)	26.3%	(44 941)	24.1%	(28 472)	15.2%	(51 962)	27.7%	(174 337)	92.8%	(62 733)	90.7%	(17.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(186 245)**	**(187 817)**	**(48 962)**	**26.3%**	**(44 941)**	**24.1%**	**(28 472)**	**15.2%**	**(51 962)**	**27.7%**	**(174 337)**	**92.8%**	**(62 733)**	**90.7%**	**(17.2%)**
Cash Flow from Financing Activities															
Receipts	**71 100**	**71 100**	**86**	**.1%**	**(38)**	**(.1%)**	**108**	**.2%**	**(26)**	**-**	**130**	**.2%**	**(18)**	**.3%**	**46.1%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	70 950	70 950	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	150	150	86	57.0%	(38)	(25.3%)	108	72.1%	(26)	(17.0%)	130	86.8%	(18)	84.0%	46.1%
Payments	**(27 593)**	**(27 593)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(27 593)	(27 593)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**43 507**	**43 507**	**86**	**.2%**	**(38)**	**(.1%)**	**108**	**.2%**	**(26)**	**(.1%)**	**130**	**.3%**	**(18)**	**.6%**	**46.1%**
Net Increase/(Decrease) in cash held	**(7 000)**	**(6 286)**	**149 530**	**(2 136.2%)**	**141 303**	**(2 018.7%)**	**144 852**	**(2 304.5%)**	**59 320**	**(943.7%)**	**495 005**	**(7 875.2%)**	**56 827**	**(573.4%)**	**4.4%**
Cash/cash equivalents at the year begin:	135 014	135 014	214 152	158.6%	388 184	287.5%	529 475	392.2%	674 327	499.4%	214 152	158.6%	519 147	90.0%	29.9%
Cash/cash equivalents at the year end:	**128 014**	**128 728**	**388 184**	**303.2%**	**529 475**	**413.6%**	**674 327**	**523.8%**	**733 647**	**569.9%**	**733 647**	**569.9%**	**575 974**	**368.7%**	**27.4%**

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	15 104	18.8%	3 166	3.9%	3 393	4.2%	58 796	73.1%	80 459	21.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20 805	78.6%	727	2.7%	436	1.6%	4 517	17.1%	26 485	7.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 556	23.3%	1 276	2.6%	2 120	4.3%	34 732	69.9%	49 684	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 419	17.6%	2 278	3.2%	2 152	3.0%	53 799	76.2%	70 648	18.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 369	18.2%	1 613	3.5%	1 542	3.3%	34 534	75.0%	46 058	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 689	10.8%	467	3.0%	462	2.9%	13 070	83.3%	15 688	4.1%	-	-	-	-
Interest on Arrear Debtor Accounts	3 187	5.1%	108	.2%	187	.3%	59 542	94.5%	63 025	16.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 561)	(21.2%)	671	2.6%	717	2.7%	30 441	115.9%	26 268	6.9%	-	-	-	-
Total By Income Source	**67 567**	**17.9%**	**10 306**	**2.7%**	**11 011**	**2.9%**	**289 430**	**76.5%**	**378 315**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 243	32.6%	459	4.6%	429	4.3%	5 821	58.5%	9 953	2.6%	-	-	-	-
Commercial	7 158	59.1%	175	1.4%	165	1.4%	4 616	38.1%	12 114	3.2%	-	-	-	-
Households	52 859	15.7%	8 992	2.7%	10 093	3.0%	264 069	78.6%	336 012	88.8%	-	-	-	-
Other	4 308	21.3%	679	3.4%	324	1.6%	14 924	73.8%	20 235	5.3%	-	-	-	-
Total By Customer Group	**67 567**	**17.9%**	**10 306**	**2.7%**	**11 011**	**2.9%**	**289 430**	**76.5%**	**378 315**	**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	-	-	11	41.2%	5	18.7%	11	40.1%	27	62.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	16	100.0%	-	-	-	-	16	37.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**27**	**63.5%**	**5**	**11.6%**	**11**	**24.9%**	**43**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 181 765**	**1 313 130**	**323 492**	**27.4%**	**311 832**	**26.4%**	**348 478**	**26.5%**	**270 501**	**20.6%**	**1 254 303**	**95.5%**	**285 601**	**103.7%**	**(5.3%)**
Exchange Revenue															
Service charges - Electricity	691 544	787 049	182 941	26.5%	186 085	26.9%	220 242	28.0%	181 592	23.1%	770 859	97.9%	192 652	107.2%	(5.7%)
Service charges - Water	69 574	75 455	17 986	25.9%	18 397	26.4%	23 180	30.7%	13 103	17.4%	72 665	96.3%	17 654	118.7%	(25.8%)
Service charges - Waste Water Management	32 962	37 149	9 977	30.3%	9 708	29.5%	9 890	26.6%	9 767	26.3%	39 343	105.9%	9 846	125.9%	(.8%)
Service charges - Waste Management	33 379	37 648	9 972	29.9%	9 880	29.6%	9 898	26.3%	9 799	26.0%	39 549	105.1%	9 381	98.5%	4.5%
Sale of Goods and Rendering of Services	5 220	5 220	1 806	34.6%	1 475	28.3%	1 686	32.3%	1 345	25.8%	6 312	120.9%	1 379	107.2%	(2.5%)
Agency services	6 107	6 107	1 680	27.5%	1 654	27.1%	1 569	25.7%	1 347	22.1%	6 249	102.3%	1 765	106.0%	(23.7%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 681	4 681	1 875	40.1%	2 485	53.1%	2 332	49.8%	3 190	68.2%	9 882	211.1%	3 866	119.7%	(17.5%)
Interest earned from Current and Non Current Assets	35 711	35 711	4 386	12.3%	3 716	10.4%	3 644	10.2%	4 156	11.6%	15 902	44.5%	4 879	68.6%	(14.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 163	4 163	1 479	35.5%	930	22.3%	1 094	26.3%	902	21.7%	4 404	105.8%	855	74.4%	5.5%
Licences or permits	2 514	2 514	283	11.2%	278	11.0%	45	1.8%	29	1.1%	634	25.2%	26	9.0%	11.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	6 176	6 104	-	-	-	-	319	5.2%	425	7.0%	744	12.2%	-	-	(100.0%)
Operational Revenue	1 507	1 579	498	33.0%	355	23.5%	191	12.1%	470	29.8%	1 513	95.8%	4 837	613.0%	(90.3%)
Non-Exchange Revenue															
Property rates	106 956	111 520	29 383	27.5%	28 425	26.6%	28 137	25.2%	28 357	25.4%	114 302	102.5%	26 738	107.7%	6.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 770	37 003	506	4.0%	482	3.8%	767	2.1%	1 126	3.0%	2 882	7.8%	1 152	29.9%	(2.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	166 208	151 422	56 655	34.1%	45 544	27.4%	41 493	27.4%	10 867	7.2%	154 559	102.1%	7 958	91.7%	36.6%
Interest Receivables	2 292	2 292	3 730	162.8%	2 926	127.7%	3 561	155.4%	3 511	153.2%	13 728	599.0%	2 614	274.4%	34.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	6 512	337	-	(506)	-	353	5.4%	514	7.9%	699	10.7%	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	75	-	-	-	75	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 131 330**	**1 390 518**	**302 125**	**26.7%**	**310 460**	**27.4%**	**312 181**	**22.5%**	**292 013**	**21.0%**	**1 216 779**	**87.5%**	**272 363**	**97.2%**	**7.2%**
Employee related costs	310 872	316 997	72 645	23.4%	96 888	31.2%	67 917	21.4%	76 759	24.2%	314 210	99.1%	69 332	99.4%	10.7%
Remuneration of councillors	13 716	13 716	3 022	22.0%	3 024	22.0%	3 344	24.4%	3 204	23.4%	12 594	91.8%	3 290	95.4%	(2.6%)
Bulk purchases - electricity	541 328	704 333	177 552	32.8%	157 483	29.1%	193 214	27.4%	148 735	21.1%	676 984	96.1%	141 103	110.8%	5.4%
Inventory consumed	55 533	41 365	6 043	10.9%	8 137	14.7%	7 009	16.9%	10 875	26.3%	32 064	77.5%	11 346	67.3%	(4.1%)
Debt impairment	15 623	43 862	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	52 355	56 532	14 304	27.3%	14 318	27.3%	13 929	24.6%	14 013	24.8%	56 564	100.1%	11 316	87.7%	23.8%
Interest,Dividends and Rent on Land	4 569	18 569	559	12.2%	559	12.2%	1 274	6.9%	523	2.8%	2 914	15.7%	584	82.8%	(10.5%)
Contracted services	69 322	92 456	14 052	20.3%	14 459	20.9%	10 986	11.9%	19 291	20.9%	58 788	63.6%	20 118	73.8%	(4.1%)
Transfers and subsidies	5 429	4 752	249	4.6%	2 273	41.9%	77	1.6%	548	11.5%	3 148	66.2%	172	79.1%	219.4%
Irrecoverable debts written off	16 514	28 079	1 157	7.0%	1 211	7.3%	796	2.8%	4 817	17.2%	7 981	28.4%	799	104.8%	502.8%
Operational Cost and Other Cost	46 069	69 859	12 542	27.2%	12 106	26.3%	13 634	19.5%	13 203	18.9%	51 485	73.7%	14 340	71.0%	(7.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	46	-	46	-	(36)	-	(226.2%)
Surplus/(Deficit)	**50 435**	**(77 389)**	**21 367**		**1 372**		**36 298**		**(21 513)**		**37 525**		**13 238**		
Transfers and subsidies - capital (monetary allocations)	60 048	94 281	7 268	12.1%	17 858	29.7%	2 015	2.1%	23 341	24.8%	50 482	53.5%	7 995	97.7%	192.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**110 483**	**16 893**	**28 636**		**19 231**		**38 312**		**1 828**		**88 007**		**21 233**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**110 483**	**16 893**	**28 636**		**19 231**		**38 312**		**1 828**		**88 007**		**21 233**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**110 483**	**16 893**	**28 636**		**19 231**		**38 312**		**1 828**		**88 007**		**21 233**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**110 483**	**16 893**	**28 636**		**19 231**		**38 312**		**1 828**		**88 007**		**21 233**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**136 176**	**224 704**	**17 908**	**13.2%**	**32 865**	**24.1%**	**30 565**	**13.6%**	**60 889**	**27.1%**	**142 227**	**63.3%**	**51 618**	**73.1%**	**18.0%**
National Government	49 938	60 704	6 397	12.8%	10 589	21.2%	4 875	8.0%	13 698	22.6%	35 559	58.6%	5 723	92.8%	139.4%
Provincial Government	2 277	22 237	-	-	1 596	70.1%	10 134	45.6%	4 861	21.9%	16 592	74.6%	-	100.0%	(100.0%)
District Municipality	-	1 600	-	-	-	-	-	-	55	3.5%	55	3.5%	66	75.8%	(16.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 216**	**84 542**	**6 397**	**12.3%**	**12 186**	**23.3%**	**15 009**	**17.8%**	**18 614**	**22.0%**	**52 207**	**61.8%**	**5 788**	**92.9%**	**221.6%**
Borrowing	21 960	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	62 000	140 163	11 510	18.6%	20 679	33.4%	15 556	11.1%	42 275	30.2%	90 020	64.2%	45 829	66.5%	(7.8%)
Capital Expenditure Functional	**136 176**	**224 704**	**17 908**	**13.2%**	**32 865**	**24.1%**	**30 565**	**13.6%**	**60 889**	**27.1%**	**142 227**	**63.3%**	**51 618**	**73.9%**	**18.0%**
Municipal governance and administration	**11 440**	**14 170**	**3 192**	**27.9%**	**3 152**	**27.5%**	**1 583**	**11.2%**	**3 047**	**21.5%**	**10 974**	**77.4%**	**11 376**	**104.0%**	**(73.2%)**
Executive and Council	500	1 500	41	8.2%	-	-	-	-	1 272	84.8%	1 313	87.6%	167	83.5%	660.3%
Finance and administration	10 940	12 670	3 152	28.8%	3 152	28.8%	1 583	12.5%	1 775	14.0%	9 661	76.2%	11 208	104.4%	(84.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 746**	**20 202**	**518**	**2.8%**	**2 071**	**11.0%**	**394**	**2.0%**	**2 534**	**12.5%**	**5 517**	**27.3%**	**8 845**	**92.2%**	**(71.4%)**
Community and Social Services	688	688	-	-	-	-	-	-	24	3.5%	24	3.5%	448	83.7%	(94.6%)
Sport And Recreation	14 448	15 376	513	3.6%	2 005	13.9%	394	2.6%	2 470	16.1%	5 381	35.0%	4 380	78.1%	(43.6%)
Public Safety	3 610	4 138	5	.1%	66	1.8%	-	-	40	1.0%	111	2.7%	4 017	104.9%	(99.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 502**	**56 183**	**1 482**	**12.9%**	**2 823**	**24.5%**	**11 089**	**19.7%**	**16 555**	**29.5%**	**31 949**	**56.9%**	**5 933**	**57.2%**	**179.0%**
Planning and Development	500	20 547	-	-	-	-	9 991	48.6%	4 917	23.9%	14 908	72.6%	168	109.4%	2 818.4%
Road Transport	11 002	35 636	1 482	13.5%	2 823	25.7%	1 098	3.1%	11 638	32.7%	17 041	47.8%	5 764	56.6%	101.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**94 487**	**134 149**	**12 715**	**13.5%**	**24 819**	**26.3%**	**17 499**	**13.0%**	**38 754**	**28.9%**	**93 787**	**69.9%**	**25 465**	**74.3%**	**52.2%**
Energy sources	26 333	35 689	1 607	6.1%	1 727	6.6%	9 041	25.3%	8 351	23.4%	20 726	58.1%	6 875	88.1%	21.5%
Water Management	29 777	54 438	4 166	14.0%	13 981	47.0%	5 847	10.7%	17 242	31.7%	41 236	75.7%	5 107	41.2%	237.6%
Waste Water Management	30 098	35 312	6 642	22.1%	9 111	30.3%	2 611	7.4%	10 662	30.2%	29 026	82.2%	11 587	91.0%	(8.0%)
Waste Management	8 280	8 710	300	3.6%	-	-	-	-	2 499	28.7%	2 799	32.1%	1 895	84.0%	31.9%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 376 260**	**1 543 689**	**302 585**	**22.0%**	**397 524**	**28.9%**	**494 747**	**32.0%**	**369 883**	**24.0%**	**1 564 738**	**101.4%**	**341 113**	**85.5%**	**8.4%**
Property rates	102 814	104 501	25 931	25.2%	26 906	26.2%	41 522	39.7%	31 261	29.9%	125 620	120.2%	26 673	88.3%	17.2%
Service charges	976 501	1 102 246	189 913	19.4%	285 936	29.3%	360 900	32.7%	318 801	28.9%	1 155 550	104.8%	292 237	93.0%	9.1%
Other revenue	34 827	59 143	6 924	19.9%	7 549	21.7%	11 418	19.3%	11 506	19.5%	37 396	63.2%	15 873	144.3%	(27.5%)
Transfers and Subsidies - Operational	166 208	150 622	58 701	35.3%	53 507	32.2%	47 687	31.7%	3 519	2.3%	163 414	108.5%	(2 414)	57.7%	(245.7%)
Transfers and Subsidies - Capital	60 048	91 465	17 875	29.8%	17 992	30.0%	29 581	32.3%	-	-	65 448	71.6%	6 751	48.3%	(100.0%)
Interest	35 862	35 711	3 240	9.0%	5 635	15.7%	3 639	10.2%	4 795	13.4%	17 309	48.5%	1 993	28.2%	140.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 130 475)**	**(1 378 107)**	**(306 095)**	**27.1%**	**(308 081)**	**27.3%**	**(331 472)**	**24.1%**	**(349 594)**	**25.4%**	**(1 295 241)**	**94.0%**	**(337 589)**	**103.2%**	**3.6%**
Suppliers and employees	(1 121 239)	(1 365 186)	(305 888)	27.3%	(305 805)	27.3%	(331 410)	24.3%	(348 008)	25.5%	(1 291 112)	94.6%	(337 589)	103.8%	3.1%

Finance charges	(4 586)	(8 948)	-	-	-	-	(1)	-	(1 038)	11.6%	(1 039)	11.6%	-	-	(100.0%)
Transfers and Subsidies	(4 650)	(3 973)	(207)	4.4%	(2 275)	48.9%	(60)	1.5%	(548)	13.8%	(3 091)	77.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**245 785**	**165 582**	**(3 510)**	**(1.4%)**	**89 443**	**36.4%**	**163 275**	**98.6%**	**20 289**	**12.3%**	**269 497**	**162.8%**	**3 524**	**(103.6%)**	**475.7%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(5 363)**	**-**	**(6 672)**	**-**	**4 065**	**-**	**4 685**	**-**	**(3 285)**	**-**	**580**	**-**	**707.7%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(5 363)	-	(6 672)	-	4 065	-	4 685	-	(3 285)	-	580	-	707.7%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(126 158)**	**(267 293)**	**(20 740)**	**16.4%**	**(36 054)**	**28.6%**	**(21 562)**	**8.1%**	**(54 943)**	**20.6%**	**(133 298)**	**49.9%**	**(54 788)**	**67.0%**	**.3%**
Capital assets	(126 158)	(267 293)	(20 740)	16.4%	(36 054)	28.6%	(21 562)	8.1%	(54 943)	20.6%	(133 298)	49.9%	(54 788)	67.0%	.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(126 158)**	**(267 293)**	**(26 104)**	**20.7%**	**(42 725)**	**33.9%**	**(17 497)**	**6.5%**	**(50 258)**	**18.8%**	**(136 583)**	**51.1%**	**(54 208)**	**66.1%**	**(7.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**(34)**	**-**	**(33)**	**-**	**(128)**	**-**	**(36)**	**-**	**(232)**	**-**	**(86)**	**-**	**(57.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(34)	-	(33)	-	(128)	-	(36)	-	(232)	-	(86)	-	(57.9%)
Payments	**(455)**	**(24)**	**(194)**	**42.6%**	**(338)**	**74.2%**	**(230)**	**937.8%**	**(375)**	**1 530.4%**	**(1 136)**	**4 637.5%**	**(278)**	**726.0%**	**34.6%**
Repayment of borrowing	(455)	(24)	(194)	42.6%	(338)	74.2%	(230)	937.8%	(375)	1 530.4%	(1 136)	4 637.5%	(278)	726.0%	34.6%
Net Cash from/(used) Financing Activities	**(455)**	**(24)**	**(228)**	**50.2%**	**(370)**	**81.4%**	**(358)**	**1 461.5%**	**(411)**	**1 679.0%**	**(1 368)**	**5 583.3%**	**(365)**	**735.5%**	**12.7%**
Net Increase/(Decrease) in cash held	**119 172**	**(101 735)**	**(29 842)**	**(25.0%)**	**46 348**	**38.9%**	**145 421**	**(142.9%)**	**(30 381)**	**29.9%**	**131 546**	**(129.3%)**	**(51 049)**	**266.1%**	**(40.5%)**
Cash/cash equivalents at the year begin:	262 000	216 032	182 982	69.8%	150 878	57.6%	197 225	91.3%	342 646	158.6%	182 982	84.7%	101 013	81.6%	239.2%
Cash/cash equivalents at the year end:	**381 172**	**114 297**	**150 878**	**39.6%**	**197 225**	**51.7%**	**342 646**	**299.8%**	**312 253**	**273.2%**	**312 253**	**273.2%**	**49 965**	**18.3%**	**524.9%**

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	10 877	16.6%	15	-	3 798	5.8%	50 895	77.6%	65 585	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	59 817	51.2%	528	.5%	10 241	8.8%	46 161	39.5%	116 747	33.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 291	20.0%	4	-	4 266	5.2%	60 845	74.7%	81 406	23.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 542	12.9%	0	-	1 599	3.7%	35 805	83.4%	42 946	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 479	14.9%	1	-	1 556	4.2%	29 766	80.9%	36 802	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	(322.9%)	(5)	468.0%	0	(17.5%)	0	(27.6%)	(1)	-	-	-	-	-
Interest on Arrear Debtor Accounts	21	.6%	36	1.0%	34	.9%	3 648	97.5%	3 740	1.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	252	4.1%	(718)	(11.6%)	237	3.8%	6 403	103.7%	6 174	1.7%	-	-	-	-
Total By Income Source	**98 283**	**27.8%**	**(139)**	**-**	**21 732**	**6.1%**	**233 523**	**66.1%**	**353 399**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 102	37.4%	(76)	(1.4%)	516	9.2%	3 071	54.7%	5 613	1.6%	-	-	-	-
Commercial	60 801	50.7%	681	.6%	9 756	8.1%	48 579	40.5%	119 817	33.9%	-	-	-	-
Households	29 483	15.3%	(702)	(.4%)	9 986	5.2%	153 535	79.8%	192 301	54.4%	-	-	-	-
Other	5 897	16.5%	(42)	(.1%)	1 474	4.1%	28 339	79.5%	35 669	10.1%	-	-	-	-
Total By Customer Group	**98 283**	**27.8%**	**(139)**	**-**	**21 732**	**6.1%**	**233 523**	**66.1%**	**353 399**	**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	67 125	100.0%	-	-	-	-	-	-	67 125	76.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	20 973	100.0%	-	-	-	-	-	-	20 973	23.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**88 097**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**88 097**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**483 177**	**492 374**	**151 623**	**31.4%**	**146 686**	**30.4%**	**121 038**	**24.6%**	**47 842**	**9.7%**	**467 189**	**94.9%**	**59 111**	**96.6%**	**(19.1%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	16 875	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	8 531	8 661	2 787	32.7%	4 107	48.1%	1 561	18.0%	2 490	28.7%	10 944	126.4%	3 132	96.5%	(20.5%)
Agency services	88 478	114 389	11 182	12.6%	28 696	32.4%	27 194	23.8%	22 936	20.1%	90 008	78.7%	31 110	87.4%	(26.3%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	85 000	85 000	22 226	26.1%	21 343	25.1%	20 889	24.6%	20 272	23.8%	84 729	99.7%	21 445	103.6%	(5.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	18	3	1.3%	5	1.9%	6	33.3%	5	25.0%	18	100.0%	70	117.0%	(93.6%)
Licences or permits	653	623	160	24.4%	177	27.1%	139	22.3%	292	46.9%	768	123.3%	264	122.3%	10.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 475	1 375	109	7.4%	109	7.4%	561	40.8%	156	11.4%	935	68.0%	167	73.0%	(6.5%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	281 571	281 953	115 157	40.9%	92 249	32.8%	70 690	25.1%	1 549	.5%	279 645	99.2%	2 922	99.0%	(47.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	142	-	142	-	-	-	(100.0%)
Other Gains	355	355	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**483 177**	**492 374**	**88 686**	**18.4%**	**125 556**	**26.0%**	**113 759**	**23.1%**	**104 976**	**21.3%**	**432 976**	**87.9%**	**104 225**	**89.5%**	**.7%**
Employee related costs	254 460	275 225	60 634	23.8%	72 745	28.6%	65 866	23.9%	62 978	22.9%	262 223	95.3%	57 760	92.9%	9.0%
Remuneration of councillors	16 268	15 665	3 740	23.0%	3 729	22.9%	3 962	25.3%	3 680	23.5%	15 111	96.5%	3 779	97.6%	(2.6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	16 434	21 325	2 230	13.6%	4 290	26.1%	9 171	43.0%	1 907	8.9%	17 598	82.5%	3 443	94.5%	(44.6%)
Debt impairment	100	100	-	-	-	-	-	-	(115)	(115.1%)	(115)	(115.1%)	-	-	(100.0%)
Depreciation, Amortisation and Impairment	11 557	10 242	-	-	3 942	34.1%	3 322	32.4%	2 739	26.7%	10 003	97.7%	2 561	101.7%	7.0%
Interest,Dividends and Rent on Land	9 591	7 682	2 457	25.6%	2 410	25.1%	326	4.2%	2 290	29.8%	7 482	97.4%	1 171	85.7%	95.6%
Contracted services	77 356	71 617	4 429	5.7%	14 072	18.2%	15 441	21.6%	17 511	24.5%	51 453	71.8%	15 445	81.4%	13.4%
Transfers and subsidies	15 190	9 302	249	1.6%	1 878	12.4%	3 282	35.3%	1 586	17.0%	6 995	75.2%	2 362	86.4%	(32.9%)
Irrecoverable debts written off	200	200	-	-	-	-	-	-	117	58.4%	117	58.4%	4	1.1%	2 574.3%
Operational Cost and Other Cost	77 467	76 448	14 945	19.3%	22 480	29.0%	12 385	16.2%	12 225	16.0%	62 035	81.1%	17 613	86.7%	(30.6%)
Disposal of Fixed and Intangible Assets	-	12	-	-	11	-	5	41.2%	30	254.0%	47	388.3%	0	476.9%	19 563.2%
Other Losses	4 555	4 555	-	-	-	-	-	-	28	.6%	28	.6%	86	1.6%	(67.6%)
Surplus/(Deficit)	**-**	**-**	**62 938**		**21 130**		**7 279**		**(57 133)**		**34 213**		**(45 114)**		
Transfers and subsidies - capital (monetary allocations)	4 321	2 335	-	-	-	-	-	-	442	18.9%	442	18.9%	294	9.1%	50.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 321**	**2 335**	**62 938**		**21 130**		**7 279**		**(56 691)**		**34 655**		**(44 820)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**4 321**	**2 335**	**62 938**		**21 130**		**7 279**		**(56 691)**		**34 655**		**(44 820)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 321**	**2 335**	**62 938**		**21 130**		**7 279**		**(56 691)**		**34 655**		**(44 820)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 321**	**2 335**	**62 938**		**21 130**		**7 279**		**(56 691)**		**34 655**		**(44 820)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**112 650**	**57 911**	**4 193**	**3.7%**	**6 652**	**5.9%**	**7 102**	**12.3%**	**22 994**	**39.7%**	**40 940**	**70.7%**	**33 408**	**70.6%**	**(31.2%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	4 321	2 335	-	-	64	1.5%	(64)	(2.7%)	1 762	75.5%	1 762	75.5%	387	23.7%	355.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**4 321**	**2 335**	**-**	**-**	**64**	**1.5%**	**(64)**	**(2.7%)**	**1 762**	**75.5%**	**1 762**	**75.5%**	**387**	**23.7%**	**355.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	26 254	91.6%	(100.0%)
Internally generated funds	108 329	55 576	4 193	3.9%	6 588	6.1%	7 166	12.9%	21 231	38.2%	39 178	70.5%	6 767	28.1%	213.8%
Capital Expenditure Functional	**112 650**	**57 911**	**4 193**	**3.7%**	**6 652**	**5.9%**	**7 102**	**12.3%**	**22 994**	**39.7%**	**40 940**	**70.7%**	**33 408**	**70.6%**	**(31.2%)**
Municipal governance and administration	**19 860**	**14 062**	**254**	**1.3%**	**4 597**	**23.1%**	**220**	**1.6%**	**7 124**	**50.7%**	**12 195**	**86.7%**	**3 324**	**53.7%**	**114.4%**
Executive and Council	162	182	-	-	-	-	-	-	157	86.0%	157	86.0%	60	45.2%	160.3%
Finance and administration	18 693	13 874	254	1.4%	4 597	24.6%	220	1.6%	6 968	50.2%	12 038	86.8%	3 238	53.7%	115.2%
Internal audit	1 005	5	-	-	-	-	-	-	-	-	-	-	25	84.2%	(100.0%)
Community and Public Safety	**58 477**	**21 484**	**1 306**	**2.2%**	**1 723**	**2.9%**	**3 686**	**17.2%**	**6 355**	**29.6%**	**13 070**	**60.8%**	**2 286**	**39.6%**	**178.0%**
Community and Social Services	24 675	9 148	4	-	570	2.3%	453	5.0%	4 166	45.5%	5 193	56.8%	454	23.1%	817.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	33 610	12 120	1 302	3.9%	1 154	3.4%	3 233	26.7%	2 056	17.0%	7 744	63.9%	1 832	53.5%	12.2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	192	216	-	-	-	-	-	-	134	62.0%	134	62.0%	-	-	(100.0%)
Economic and Environmental Services	**34 164**	**16 216**	**21**	**.1%**	**432**	**1.3%**	**1 184**	**7.3%**	**8 474**	**52.3%**	**10 111**	**62.4%**	**1 544**	**39.9%**	**448.9%**
Planning and Development	30 343	16 181	21	.1%	368	1.2%	1 248	7.7%	8 474	52.4%	10 111	62.5%	1 517	42.0%	458.7%
Road Transport	3 821	35	-	-	64	1.7%	(64)	(183.3%)	-	-	-	-	27	28.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**150**	**6 150**	**2 613**	**1 741.9%**	**(101)**	**(67.2%)**	**2 012**	**32.7%**	**1 040**	**16.9%**	**5 565**	**90.5%**	**26 254**	**77.9%**	**(96.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	150	6 150	2 613	1 741.9%	(101)	(67.2%)	2 012	32.7%	1 040	16.9%	5 565	90.5%	26 254	77.9%	(96.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**494 063**	**490 803**	**151 523**	**30.7%**	**132 262**	**26.8%**	**83 924**	**17.1%**	**24 623**	**5.0%**	**392 333**	**79.9%**	**28 499**	**81.7%**	**(13.6%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	9 703	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	150 348	160 477	21 519	14.3%	30 648	20.4%	6 666	4.2%	14 674	9.1%	73 507	45.8%	15 609	54.2%	(6.0%)
Transfers and Subsidies - Operational	281 571	281 671	117 694	41.8%	93 017	33.0%	69 914	24.8%	3	-	280 628	99.6%	3	100.7%	(8.9%)
Transfers and Subsidies - Capital	4 321	535	-	-	500	11.6%	-	-	-	-	500	93.5%	-	33.4%	-
Interest	48 120	48 120	12 310	25.6%	8 098	16.8%	7 343	15.3%	9 947	20.7%	37 698	78.3%	12 887	99.6%	(22.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(489 493)**	**(502 456)**	**(146 000)**	**29.8%**	**(132 224)**	**27.0%**	**(139 525)**	**27.8%**	**(142 938)**	**28.4%**	**(560 688)**	**111.6%**	**(189 113)**	**122.0%**	**(24.4%)**
Suppliers and employees	(466 608)	(487 388)	(146 000)	31.3%	(132 224)	28.3%	(139 525)	28.6%	(142 938)	29.3%	(560 688)	115.0%	(189 113)	126.4%	(24.4%)

Finance charges	(7 695)	(5 766)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(15 190)	(9 302)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 570**	**(11 653)**	**5 523**	**120.8%**	**39**	**.8%**	**(55 602)**	**477.1%**	**(118 315)**	**1 015.3%**	**(168 355)**	**1 444.7%**	**(160 615)**	**(1 080.4%)**	**(26.3%)**
Cash Flow from Investing Activities															
Receipts	**(20 000)**	**(80 000)**	**(40 000)**	**200.0%**	**(40 000)**	**200.0%**	**-**	**-**	**250**	**(.3%)**	**(79 750)**	**99.7%**	**40 000**	**-**	**(99.4%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	250	-	250	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(20 000)	(80 000)	(40 000)	200.0%	(40 000)	200.0%	-	-	-	-	(80 000)	100.0%	40 000	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(127 926)**	**(64 731)**	**(4 467)**	**3.5%**	**(7 438)**	**5.8%**	**(7 511)**	**11.6%**	**(25 293)**	**39.1%**	**(44 709)**	**69.1%**	**(34 109)**	**61.1%**	**(25.8%)**
Capital assets	(127 926)	(64 731)	(4 467)	3.5%	(7 438)	5.8%	(7 511)	11.6%	(25 293)	39.1%	(44 709)	69.1%	(34 109)	61.1%	(25.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(147 926)**	**(144 731)**	**(44 467)**	**30.1%**	**(47 438)**	**32.1%**	**(7 511)**	**5.2%**	**(25 043)**	**17.3%**	**(124 459)**	**86.0%**	**5 891**	**82.6%**	**(525.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**53 387**	**66.4%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	53 387	66.4%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 140)**	**(8 140)**	**(1 946)**	**23.9%**	**(1 994)**	**24.5%**	**(2 085)**	**25.6%**	**(2 114)**	**26.0%**	**(8 140)**	**100.0%**	**(2 793)**	**100.0%**	**(24.3%)**
Repayment of borrowing	(8 140)	(8 140)	(1 946)	23.9%	(1 994)	24.5%	(2 085)	25.6%	(2 114)	26.0%	(8 140)	100.0%	(2 793)	100.0%	(24.3%)
Net Cash from/(used) Financing Activities	**(8 140)**	**(8 140)**	**(1 946)**	**23.9%**	**(1 994)**	**24.5%**	**(2 085)**	**25.6%**	**(2 114)**	**26.0%**	**(8 140)**	**100.0%**	**50 594**	**63.5%**	**(104.2%)**
Net Increase/(Decrease) in cash held	**(151 496)**	**(164 525)**	**(40 890)**	**27.0%**	**(49 394)**	**32.6%**	**(65 198)**	**39.6%**	**(145 472)**	**88.4%**	**(300 954)**	**182.9%**	**(104 129)**	**677.2%**	**39.7%**
Cash/cash equivalents at the year begin:	391 294	410 384	410 384	104.9%	369 494	94.4%	320 100	78.0%	254 903	62.1%	410 384	100.0%	273 477	100.0%	(6.8%)
Cash/cash equivalents at the year end:	**239 798**	**245 860**	**369 494**	**154.1%**	**320 100**	**133.5%**	**254 903**	**103.7%**	**109 431**	**44.5%**	**109 431**	**44.5%**	**169 348**	**43.8%**	**(35.4%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	491	27.3%	95	5.3%	2	.1%	1 210	67.3%	1 798	100.0%	-	-	-	-
Total By Income Source	**491**	**27.3%**	**95**	**5.3%**	**2**	**.1%**	**1 210**	**67.3%**	**1 798**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	491	27.3%	95	5.3%	2	.1%	1 210	67.3%	1 798	100.0%	-	-	-	-
Total By Customer Group	**491**	**27.3%**	**95**	**5.3%**	**2**	**.1%**	**1 210**	**67.3%**	**1 798**	**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	2 431	100.0%	-	-	-	-	-	-	2 431	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 431**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 431**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**850 549**	**863 062**	**241 593**	**28.4%**	**207 406**	**24.4%**	**178 615**	**20.7%**	**167 680**	**19.4%**	**795 294**	**92.1%**	**149 723**	**92.9%**	**12.0%**
Exchange Revenue															
Service charges - Electricity	170 078	165 981	46 866	27.6%	43 337	25.5%	35 820	21.6%	40 231	24.2%	166 254	100.2%	36 468	97.9%	10.3%
Service charges - Water	103 720	115 999	30 497	29.4%	34 732	33.5%	27 348	23.6%	27 881	24.0%	120 458	103.8%	21 739	102.0%	28.3%
Service charges - Waste Water Management	49 742	49 988	13 726	27.6%	12 437	25.0%	11 497	23.0%	13 053	26.1%	50 713	101.5%	10 161	95.0%	28.5%
Service charges - Waste Management	46 549	46 603	12 370	26.6%	11 800	25.4%	11 170	24.0%	11 248	24.1%	46 589	100.0%	10 598	100.2%	6.1%
Sale of Goods and Rendering of Services	26 616	8 888	944	3.5%	1 025	3.9%	1 068	12.0%	1 607	18.1%	4 644	52.2%	1 184	30.3%	35.8%
Agency services	8 417	8 417	1 548	18.4%	2 644	31.4%	2 571	30.5%	1 948	23.1%	8 711	103.5%	1 791	78.9%	8.7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 661	26 380	6 084	22.0%	6 309	22.8%	6 109	23.2%	4 645	17.6%	23 147	87.7%	6 568	100.9%	(29.3%)
Interest earned from Current and Non Current Assets	6 169	3 300	491	8.0%	588	9.5%	876	26.6%	1 314	39.8%	3 269	99.1%	1 560	86.2%	(15.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 076	2 076	494	23.8%	476	22.9%	553	26.6%	558	26.9%	2 081	100.3%	177	37.1%	214.5%
Licences or permits	76	76	10	12.9%	25	32.4%	32	42.7%	24	31.1%	91	119.1%	19	289.8%	26.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	1 000	1 000	-	-	63	6.3%	222	22.2%	436	43.6%	722	72.2%	121	200.5%	261.5%
Operational Revenue	3 055	4 427	720	23.6%	1 418	46.4%	1 260	28.5%	1 094	24.7%	4 493	101.5%	1 698	124.7%	(35.6%)
Non-Exchange Revenue															
Property rates	173 070	170 753	71 948	41.6%	32 961	19.0%	33 216	19.5%	33 256	19.5%	171 382	100.4%	31 197	100.1%	6.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	449	99.3%	(100.0%)
Fines, penalties and forfeits	27 812	43 941	1 955	7.0%	2 119	7.6%	2 251	5.1%	2 488	5.7%	8 813	20.1%	1 497	16.7%	66.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	182 290	186 152	51 313	28.1%	55 087	30.2%	41 652	22.4%	26 468	14.2%	174 519	93.8%	22 442	96.6%	17.9%
Interest Receivables	4 554	3 679	857	18.8%	885	19.4%	840	22.8%	737	20.0%	3 319	90.2%	931	94.0%	(20.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 003	6 047	1 770	29.5%	1 458	24.3%	1 369	22.6%	1 452	24.0%	6 049	100.0%	1 310	100.9%	10.8%
Gains on Disposal of Fixed and Intangible Assets	114	114	-	-	-	-	58	50.5%	(1 028)	(900.5%)	(970)	(850.0%)	(187)	(427.4%)	450.8%
Other Gains	11 546	19 240	2	-	40	.3%	701	3.6%	267	1.4%	1 010	5.3%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**884 103**	**905 962**	**179 028**	**20.2%**	**209 140**	**23.7%**	**182 595**	**20.2%**	**194 110**	**21.4%**	**764 872**	**84.4%**	**184 112**	**92.2%**	**5.4%**
Employee related costs	315 821	313 696	71 718	22.7%	74 147	23.5%	72 520	23.1%	72 027	23.0%	290 412	92.6%	67 984	98.2%	5.9%
Remuneration of councillors	15 017	15 017	3 332	22.2%	3 273	21.8%	3 338	22.2%	3 300	22.0%	13 242	88.2%	3 350	91.6%	(1.5%)
Bulk purchases - electricity	139 207	139 207	25 431	18.3%	36 322	26.1%	31 018	22.3%	31 135	22.4%	123 906	89.0%	24 350	81.8%	27.9%
Inventory consumed	41 790	45 840	6 838	16.4%	10 408	24.9%	10 624	23.2%	9 876	21.5%	37 746	82.3%	11 701	84.5%	(15.6%)
Debt impairment	116 591	110 914	29 148	25.0%	19 654	16.9%	24 455	22.0%	(96 885)	(87.4%)	(23 628)	(21.3%)	18 503	100.0%	(623.6%)
Depreciation, Amortisation and Impairment	35 541	43 848	8 905	25.1%	8 640	24.3%	8 487	19.4%	8 270	18.9%	34 302	78.2%	8 126	91.9%	1.8%
Interest,Dividends and Rent on Land	47 551	54 459	2 347	4.9%	10 187	21.4%	4 799	8.8%	6 941	12.7%	24 273	44.6%	6 895	47.1%	.7%
Contracted services	60 429	64 090	5 883	9.7%	14 139	23.4%	8 614	13.4%	17 569	27.4%	46 205	72.1%	13 809	91.6%	27.2%
Transfers and subsidies	12 080	11 549	-	-	379	3.1%	704	6.1%	1 210	10.5%	2 294	19.9%	362	66.0%	234.7%
Irrecoverable debts written off	0	16 650	-	-	8 325	166 494 540.0%	11 236	67.5%	128 767	773.4%	148 328	890.9%	17 175	700 974 440.0%	649.7%
Operational Cost and Other Cost	94 466	86 948	25 426	26.9%	23 667	25.1%	6 758	7.8%	11 819	13.6%	67 670	77.8%	11 855	77.5%	(.3%)
Disposal of Fixed and Intangible Assets	64	64	-	-	-	-	-	-	80	124.4%	80	124.4%	0	-	31 450.4%
Other Losses	5 546	3 680	-	-	-	-	40	1.1%	-	-	40	1.1%	-	-	-
Surplus/(Deficit)	**(33 554)**	**(42 900)**	**62 566**		**(1 734)**		**(3 979)**		**(26 430)**		**30 423**		**(34 389)**		
Transfers and subsidies - capital (monetary allocations)	72 237	32 034	5 339	7.4%	14 953	20.7%	5 337	16.7%	6 396	20.0%	32 024	100.0%	15 411	56.2%	(58.5%)
Transfers and subsidies - capital (in-kind)	50	80 136	21	42.9%	-	-	7 509	9.4%	24 888	31.1%	32 418	40.5%	-	64.0%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**38 733**	**69 270**	**67 926**		**13 219**		**8 867**		**4 854**		**94 865**		**(18 978)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**38 733**	**69 270**	**67 926**		**13 219**		**8 867**		**4 854**		**94 865**		**(18 978)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 733**	**69 270**	**67 926**		**13 219**		**8 867**		**4 854**		**94 865**		**(18 978)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 733**	**69 270**	**67 926**		**13 219**		**8 867**		**4 854**		**94 865**		**(18 978)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**88 780**	**64 788**	**6 443**	**7.3%**	**15 298**	**17.2%**	**5 792**	**8.9%**	**7 528**	**11.6%**	**35 061**	**54.1%**	**15 760**	**54.0%**	**(52.2%)**
National Government	27 537	28 199	5 339	19.4%	7 408	26.9%	5 252	18.6%	9 218	32.7%	27 217	96.5%	14 807	72.0%	(37.7%)
Provincial Government	44 700	3 834	-	-	6 340	14.2%	(599)	(15.6%)	(3 441)	(89.7%)	2 300	60.0%	1 448	41.8%	(337.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	55	78.4%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**72 237**	**32 034**	**5 339**	**7.4%**	**13 748**	**19.0%**	**4 652**	**14.5%**	**5 777**	**18.0%**	**29 516**	**92.1%**	**16 311**	**58.4%**	**(64.6%)**
Borrowing	10 000	24 700	13	.1%	(1 028)	(10.3%)	(5 861)	(23.7%)	-	-	(6 877)	(27.8%)	(2 633)	-	(100.0%)
Internally generated funds	6 543	8 054	1 091	16.7%	2 578	39.4%	7 001	86.9%	1 751	21.7%	12 421	154.2%	2 082	52.7%	(15.9%)
Capital Expenditure Functional	**88 830**	**118 224**	**6 474**	**7.3%**	**15 298**	**17.2%**	**12 597**	**10.7%**	**33 728**	**28.5%**	**68 096**	**57.6%**	**15 760**	**59.6%**	**114.0%**
Municipal governance and administration	**6 874**	**8 032**	**33**	**.5%**	**(891)**	**(13.0%)**	**(3 614)**	**(45.0%)**	**4 010**	**49.9%**	**(461)**	**(5.7%)**	**7 586**	**501.5%**	**(47.1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 874	8 032	33	.5%	(891)	(13.0%)	(3 614)	(45.0%)	4 010	49.9%	(461)	(5.7%)	7 586	501.5%	(47.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**45 288**	**55 519**	**-**	**-**	**6 861**	**15.1%**	**4 199**	**7.6%**	**22 932**	**41.3%**	**33 992**	**61.2%**	**1 669**	**60.7%**	**1 273.8%**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	1.5%	-
Sport And Recreation	-	877	-	-	2	-	(687)	(78.3%)	501	57.1%	(184)	(21.0%)	843	37.3%	(40.5%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	8	-	(100.0%)
Housing	45 288	54 642	-	-	6 859	15.1%	4 886	8.9%	22 431	41.1%	34 176	62.5%	819	61.5%	2 638.7%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**1 334**	**-**	**-**	**1 890**	**-**	**-**	**-**	**186**	**13.9%**	**2 076**	**155.6%**	**(1 949)**	**7.7%**	**(109.5%)**
Planning and Development	-	1 334	-	-	686	-	-	-	186	13.9%	871	65.3%	684	33.0%	(72.8%)
Road Transport	-	-	-	-	1 205	-	-	-	-	-	1 205	-	(2 633)	3.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**36 668**	**53 338**	**6 440**	**17.6%**	**7 438**	**20.3%**	**12 012**	**22.5%**	**6 600**	**12.4%**	**32 490**	**60.9%**	**8 453**	**56.5%**	**(21.9%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	2 380	47.9%	(100.0%)
Water Management	12 281	29 589	1 102	9.0%	30	.2%	(14 505)	(49.0%)	1 419	4.8%	(11 954)	(40.4%)	2 152	75.4%	(34.1%)
Waste Water Management	24 387	23 749	5 339	21.9%	7 408	30.4%	26 517	111.7%	5 181	21.8%	44 444	187.1%	3 921	39.5%	32.1%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**726 504**	**754 952**	**199 773**	**27.5%**	**211 312**	**29.1%**	**193 913**	**25.7%**	**142 941**	**18.9%**	**747 939**	**99.1%**	**126 884**	**102.2%**	**12.7%**
Property rates	148 785	165 388	29 899	20.1%	34 609	23.3%	31 825	19.2%	29 960	18.1%	126 293	76.4%	29 564	84.8%	1.3%
Service charges	284 450	368 642	97 471	34.3%	96 446	33.9%	97 058	26.3%	101 167	27.4%	392 141	106.4%	89 029	134.2%	13.6%
Other revenue	43 994	32 287	11 120	25.3%	7 155	16.3%	6 489	20.1%	10 312	31.9%	35 076	108.6%	5 992	108.5%	72.1%
Transfers and Subsidies - Operational	168 560	157 407	52 917	31.4%	54 573	32.4%	48 967	31.1%	1	-	156 457	99.4%	495	74.5%	(99.8%)
Transfers and Subsidies - Capital	72 237	25 182	6 504	9.0%	17 140	23.7%	8 074	32.1%	-	-	31 718	126.0%	-	78.8%	-
Interest	8 477	6 046	1 862	22.0%	1 389	16.4%	1 501	24.8%	1 501	24.8%	6 253	103.4%	1 805	87.7%	(16.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(718 528)**	**(695 693)**	**(281 610)**	**39.2%**	**(275 326)**	**38.3%**	**(237 416)**	**34.1%**	**(263 517)**	**37.9%**	**(1 057 868)**	**152.1%**	**(26 295)**	**51.2%**	**902.2%**
Suppliers and employees	(669 212)	(662 071)	(277 387)	41.4%	(268 474)	40.1%	(236 553)	35.7%	(256 803)	38.8%	(1 039 218)	157.0%	(21 549)	52.4%	1 091.7%

Finance charges	(39 317)	(33 274)	(4 223)	10.7%	(6 851)	17.4%	(862)	2.6%	(6 714)	20.2%	(18 650)	56.1%	(4 745)	42.3%	41.5%
Transfers and Subsidies	(10 000)	(348)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**7 975**	**59 259**	**(81 837)**	**(1 026.2%)**	**(64 014)**	**(802.7%)**	**(43 503)**	**(73.4%)**	**(120 576)**	**(203.5%)**	**(309 929)**	**(523.0%)**	**100 590**	**(15 314.0%)**	**(219.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**(4 694)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 449**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	1 449	-	(100.0%)
Decrease (increase) in non-current receivables	-	(4 694)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(88 830)**	**(33 783)**	**(14 103)**	**15.9%**	**(11 107)**	**12.5%**	**(5 969)**	**17.7%**	**(11 901)**	**35.2%**	**(43 080)**	**127.5%**	**(11 182)**	**33.3%**	**6.4%**
Capital assets	(88 830)	(33 783)	(14 103)	15.9%	(11 107)	12.5%	(5 969)	17.7%	(11 901)	35.2%	(43 080)	127.5%	(11 182)	33.3%	6.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(88 830)**	**(38 478)**	**(14 103)**	**15.9%**	**(11 107)**	**12.5%**	**(5 969)**	**15.5%**	**(11 901)**	**30.9%**	**(43 080)**	**112.0%**	**(9 733)**	**32.5%**	**22.3%**
Cash Flow from Financing Activities															
Receipts	**10 000**	**-**	**171**	**1.7%**	**156**	**1.6%**	**183**	**-**	**191**	**-**	**701**	**-**	**174**	**71 830 100.0%**	**10.1%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	171	-	156	-	183	-	191	-	701	-	174	-	10.1%
Payments	**(21 257)**	**(33 477)**	**(15 511)**	**73.0%**	**(7 115)**	**33.5%**	**(3 302)**	**9.9%**	**(7 615)**	**22.7%**	**(33 543)**	**100.2%**	**(12 234)**	**116.3%**	**(37.8%)**
Repayment of borrowing	(21 257)	(33 477)	(15 511)	73.0%	(7 115)	33.5%	(3 302)	9.9%	(7 615)	22.7%	(33 543)	100.2%	(12 234)	116.3%	(37.8%)
Net Cash from/(used) Financing Activities	**(11 257)**	**(33 477)**	**(15 340)**	**136.3%**	**(6 959)**	**61.8%**	**(3 119)**	**9.3%**	**(7 424)**	**22.2%**	**(32 842)**	**98.1%**	**(12 060)**	**113.6%**	**(38.4%)**
Net Increase/(Decrease) in cash held	**(92 112)**	**(12 696)**	**(111 280)**	**120.8%**	**(82 080)**	**89.1%**	**(52 591)**	**414.2%**	**(139 900)**	**1 101.9%**	**(385 851)**	**3 039.1%**	**78 797**	**(118.0%)**	**(277.5%)**
Cash/cash equivalents at the year begin:	(58 160)	17 624	17 627	(30.3%)	(93 656)	161.0%	(175 736)	(997.1%)	(228 327)	(1 295.5%)	17 627	100.0%	201 250	52.8%	(213.5%)
Cash/cash equivalents at the year end:	**(150 273)**	**4 928**	**(93 656)**	**62.3%**	**(175 736)**	**116.9%**	**(228 327)**	**(4 633.1%)**	**(368 227)**	**(7 471.9%)**	**(368 227)**	**(7 471.9%)**	**280 046**	**(155.6%)**	**(231.5%)**

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	11 648	15.3%	3 930	5.2%	3 865	5.1%	56 612	74.4%	76 054	23.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 315	71.9%	1 909	13.3%	255	1.8%	1 858	13.0%	14 336	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 836	25.3%	3 512	8.2%	1 924	4.5%	26 541	62.0%	42 813	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 445	8.6%	1 939	3.8%	1 561	3.0%	43 601	84.6%	51 546	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 080	8.9%	2 388	4.2%	1 740	3.0%	47 921	83.9%	57 129	17.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	141	20.4%	47	6.7%	14	2.0%	490	70.8%	692	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	2 225	2.8%	2 435	3.0%	2 387	3.0%	73 308	91.2%	80 355	25.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 087)	333.7%	334	(18.3%)	80	(4.4%)	3 849	(211.0%)	(1 824)	(.6%)	-	-	-	-
Total By Income Source	**38 603**	**12.0%**	**16 494**	**5.1%**	**11 824**	**3.7%**	**254 180**	**79.2%**	**321 100**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 953	17.3%	1 346	11.9%	726	6.4%	7 296	64.4%	11 321	3.5%	-	-	-	-
Commercial	18 549	41.4%	3 869	8.6%	1 138	2.5%	21 196	47.4%	44 752	13.9%	-	-	-	-
Households	18 100	6.8%	11 278	4.3%	9 961	3.8%	225 688	85.2%	265 027	82.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**38 603**	**12.0%**	**16 494**	**5.1%**	**11 824**	**3.7%**	**254 180**	**79.2%**	**321 100**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	607	100.0%	-	-	-	-	-	-	607	5.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 551	81.0%	1 050	15.3%	209	3.0%	45	.7%	6 855	56.5%
Auditor-General	-	-	2	-	96	2.1%	4 401	97.8%	4 499	37.1%
Other	31	17.2%	62	34.3%	-	-	87	48.5%	180	1.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 189**	**51.0%**	**1 114**	**9.2%**	**305**	**2.5%**	**4 533**	**37.3%**	**12 141**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**2 017 871**	**1 991 205**	**542 639**	**26.9%**	**518 438**	**25.7%**	**501 603**	**25.2%**	**431 846**	**21.7%**	**1 994 527**	**100.2%**	**308 583**	**94.4%**	**39.9%**
Exchange Revenue															
Service charges - Electricity	745 540	718 135	197 299	26.5%	175 480	23.5%	178 955	24.9%	166 839	23.2%	718 573	100.1%	131 653	94.7%	26.7%
Service charges - Water	209 109	208 803	44 254	21.2%	56 214	26.9%	63 410	30.4%	50 470	24.2%	214 347	102.7%	32 730	94.3%	54.2%
Service charges - Waste Water Management	129 533	126 779	30 558	23.6%	33 871	26.1%	36 413	28.7%	31 794	25.1%	132 637	104.6%	21 233	92.4%	49.7%
Service charges - Waste Management	115 444	115 444	28 981	25.1%	27 030	23.4%	27 224	23.6%	27 331	23.7%	110 565	95.8%	17 857	91.2%	53.0%
Sale of Goods and Rendering of Services	20 935	21 280	6 001	28.7%	9 328	44.6%	6 283	29.5%	6 867	32.3%	28 479	133.8%	4 827	132.6%	42.3%
Agency services	7 500	7 500	1 975	26.3%	1 820	24.3%	1 921	25.6%	1 590	21.2%	7 306	97.4%	1 096	91.4%	45.1%
Interest - Deemed Interest	0	0	-	-	-	-	-	-	397	397 463.0%	397	397 463.0%	507	507 346.0%	(21.7%)
Interest earned from Receivables	12 500	12 500	1 955	15.6%	1 452	11.6%	2 544	20.4%	2 700	21.6%	8 651	69.2%	3 002	102.9%	(10.1%)
Interest earned from Current and Non Current Assets	55 000	68 000	10 497	19.1%	10 362	18.8%	20 628	30.3%	20 092	29.5%	61 580	90.6%	6 366	91.7%	215.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	452	452	317	70.2%	308	68.2%	233	51.5%	(740)	(163.8%)	118	26.2%	172	45.1%	(530.8%)
Rental from Fixed Assets	7 544	7 544	2 374	31.5%	2 263	30.0%	2 251	29.8%	2 327	30.9%	9 216	122.2%	1 458	106.0%	59.6%
Licences or permits	780	780	359	46.0%	335	42.9%	288	36.9%	183	23.4%	1 165	149.3%	251	139.2%	(27.2%)
Special rating levies	15 420	15 420	3 951	25.6%	3 864	25.1%	3 865	25.1%	3 863	25.1%	15 544	100.8%	-	-	(100.0%)
Construction Contract Revenue	42 790	42 790	16 143	37.7%	13 443	31.4%	478	1.1%	263	6%	30 327	70.9%	8 978	96.6%	(97.1%)
Development Charges	2 450	2 450	988	40.3%	544	22.2%	2 300	93.9%	1 386	56.6%	5 218	213.0%	418	245.1%	231.6%
Operational Revenue	3 104	3 170	2 113	68.1%	1 965	63.3%	2 679	84.5%	4 243	133.8%	11 001	347.0%	2 580	148.3%	64.5%
Non-Exchange Revenue															
Property rates	383 977	383 977	99 591	25.9%	95 431	24.9%	95 573	24.9%	95 435	24.9%	386 031	100.5%	60 863	91.8%	56.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	52 537	42 344	13 326	25.4%	13 508	25.7%	4 986	11.8%	10 417	24.6%	42 237	99.7%	9 020	93.5%	15.5%
Licences or permits	2 000	2 000	542	27.1%	459	22.9%	588	29.4%	487	24.3%	2 075	103.8%	326	88.2%	49.4%
Transfer and subsidies - Operational	205 957	206 537	79 684	38.7%	66 016	32.1%	50 894	24.6%	4 962	2.4%	201 556	97.6%	3 682	99.1%	34.8%
Interest Receivables	2 300	2 300	333	14.5%	339	14.8%	528	22.9%	520	22.6%	1 720	74.8%	457	97.1%	13.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	3 000	3 000	1 398	46.6%	4 405	146.8%	(439)	(14.6%)	419	14.0%	5 784	192.8%	1 105	79.6%	(62.1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 112 340**	**2 095 179**	**426 967**	**20.2%**	**556 136**	**26.3%**	**406 505**	**19.4%**	**501 551**	**23.9%**	**1 891 159**	**90.3%**	**358 226**	**83.0%**	**40.0%**
Employee related costs	618 840	594 907	125 619	20.3%	159 843	25.8%	140 955	23.7%	142 761	24.0%	569 179	95.7%	88 925	82.3%	60.5%
Remuneration of councillors	14 012	14 012	3 459	24.7%	3 459	24.7%	3 845	27.4%	3 587	25.6%	14 350	102.4%	2 064	89.9%	73.8%
Bulk purchases - electricity	556 160	553 190	125 368	22.5%	124 071	22.3%	126 602	22.9%	127 074	23.0%	503 115	90.9%	108 762	85.4%	16.8%
Inventory consumed	76 168	73 662	10 884	14.3%	17 859	23.4%	12 108	16.4%	16 804	22.8%	57 656	78.3%	12 011	71.7%	39.9%
Debt impairment	70 770	25 001	17 693	25.0%	17 693	25.0%	(16 634)	(66.5%)	6 250	25.0%	25 001	100.0%	11 233	91.7%	(44.4%)
Depreciation, Amortisation and Impairment	167 211	167 211	41 803	25.0%	41 803	25.0%	41 803	25.0%	41 803	25.0%	167 211	100.0%	26 407	91.7%	58.3%
Interest,Dividends and Rent on Land	51 227	45 040	769	1.5%	23 887	46.6%	1 648	3.7%	17 281	38.4%	43 586	96.8%	521	53.1%	3 218.7%
Contracted services	356 644	384 329	40 823	11.4%	88 247	24.7%	68 121	17.7%	112 337	29.2%	309 529	80.5%	71 166	79.9%	57.9%
Transfers and subsidies	16 770	16 770	5 205	31.0%	3 855	23.0%	3 855	23.0%	3 855	23.0%	16 770	100.0%	2 471	92.6%	56.0%
Irrecoverable debts written off	20 000	60 131	10 989	54.9%	44 059	220.3%	(54)	(.1%)	622	1.0%	55 616	92.5%	11 414	89.0%	(94.5%)
Operational Cost and Other Cost	164 539	160 927	44 356	27.0%	31 360	19.1%	24 256	15.1%	29 175	18.1%	129 147	80.3%	23 251	83.2%	25.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(94 469)**	**(103 973)**	**115 672**		**(37 698)**		**95 098**		**(69 705)**		**103 367**		**(49 643)**		
Transfers and subsidies - capital (monetary allocations)	101 549	101 549	8 678	8.5%	19 545	19.2%	13 286	13.1%	20 761	20.4%	62 270	61.3%	17 534	65.6%	18.4%
Transfers and subsidies - capital (in-kind)	-	44	-	-	-	-	-	-	44	100.0%	44	100.0%	3 658	100.0%	(98.8%)
Surplus/(Deficit) after capital transfers and contributions	**7 080**	**(2 381)**	**124 350**		**(18 154)**		**108 385**		**(48 900)**		**165 681**		**(28 452)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 080**	**(2 381)**	**124 350**		**(18 154)**		**108 385**		**(48 900)**		**165 681**		**(28 452)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 080**	**(2 381)**	**124 350**		**(18 154)**		**108 385**		**(48 900)**		**165 681**		**(28 452)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 080**	**(2 381)**	**124 350**		**(18 154)**		**108 385**		**(48 900)**		**165 681**		**(28 452)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**258 346**	**258 573**	**21 403**	**8.3%**	**58 138**	**22.5%**	**30 181**	**11.7%**	**119 684**	**46.3%**	**229 406**	**88.7%**	**43 224**	**57.1%**	**176.9%**
National Government	76 207	76 207	4 585	6.0%	15 326	20.1%	10 020	13.1%	46 093	60.5%	76 025	99.8%	11 785	77.5%	291.1%
Provincial Government	25 342	25 342	4 093	16.2%	4 218	16.6%	3 266	12.9%	15 463	61.0%	27 040	106.7%	7 107	50.3%	117.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	17	-	17	-	-	-	(100.0%)
Transfers recognised - capital	**101 549**	**101 549**	**8 678**	**8.5%**	**19 545**	**19.2%**	**13 286**	**13.1%**	**61 573**	**60.6%**	**103 082**	**101.5%**	**18 892**	**67.3%**	**225.9%**
Borrowing	106 337	104 918	10 252	9.6%	21 860	20.6%	8 438	8.0%	42 602	40.6%	83 152	79.3%	16 042	56.2%	165.6%
Internally generated funds	50 460	52 106	2 473	4.9%	16 734	33.2%	8 456	16.2%	15 510	29.8%	43 173	82.9%	8 289	38.6%	87.1%
Capital Expenditure Functional	**258 346**	**258 616**	**21 403**	**8.3%**	**58 138**	**22.5%**	**30 181**	**11.7%**	**119 728**	**46.3%**	**229 450**	**88.7%**	**46 987**	**57.8%**	**154.8%**
Municipal governance and administration	**3 500**	**3 573**	**2 434**	**69.5%**	**237**	**6.8%**	**255**	**7.1%**	**428**	**12.0%**	**3 355**	**93.9%**	**655**	**92.4%**	**(34.6%)**
Executive and Council	70	76	-	-	5	7.6%	7	9.2%	35	45.7%	47	61.8%	-	-	(100.0%)
Finance and administration	3 430	3 497	2 434	71.0%	232	6.8%	248	7.1%	394	11.3%	3 308	94.6%	655	94.3%	(39.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**72 520**	**72 908**	**7 878**	**10.9%**	**14 235**	**19.6%**	**16 400**	**22.5%**	**34 547**	**47.4%**	**73 060**	**100.2%**	**16 062**	**56.8%**	**115.1%**
Community and Social Services	6 625	6 077	-	-	2 721	41.1%	2 578	42.4%	349	5.7%	5 648	93.0%	406	39.2%	(14.1%)
Sport And Recreation	33 901	33 768	3 785	11.2%	7 238	21.4%	6 291	18.6%	15 877	47.0%	33 192	98.3%	6 787	67.7%	133.9%
Public Safety	7 452	8 521	-	-	57	.8%	4 265	50.0%	3 598	42.2%	7 920	92.9%	2 338	62.5%	53.9%
Housing	24 542	24 542	4 093	16.7%	4 218	17.2%	3 266	13.3%	14 722	60.0%	26 299	107.2%	6 531	50.2%	125.4%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 954**	**20 765**	**39**	**.2%**	**12 205**	**64.4%**	**1 358**	**6.5%**	**4 619**	**22.2%**	**18 221**	**87.7%**	**1 446**	**58.7%**	**219.3%**
Planning and Development	1 554	2 965	39	2.5%	25	1.6%	42	1.4%	1 157	39.0%	1 263	42.6%	726	34.8%	59.4%
Road Transport	17 400	17 800	-	-	12 180	70.0%	1 316	7.4%	3 462	19.5%	16 958	95.3%	721	73.5%	380.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**163 372**	**161 371**	**11 052**	**6.8%**	**31 461**	**19.3%**	**12 168**	**7.5%**	**80 133**	**49.7%**	**134 814**	**83.5%**	**28 823**	**57.4%**	**178.0%**
Energy sources	60 218	48 613	1 274	2.1%	11 392	18.9%	7 562	15.6%	28 425	58.5%	48 652	100.1%	11 260	59.7%	152.5%
Water Management	63 653	73 470	8 484	13.3%	14 303	22.5%	3 669	5.0%	38 087	51.8%	64 542	87.8%	9 162	55.9%	315.7%
Waste Water Management	34 560	34 348	1 295	3.7%	5 766	16.7%	937	2.7%	11 876	34.6%	19 874	57.9%	6 714	58.3%	76.9%
Waste Management	4 940	4 940	-	-	-	-	-	-	1 746	35.3%	1 746	35.3%	1 687	35.0%	3.5%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**2 238 051**	**2 217 115**	**8 317**	**.4%**	**9 277**	**.4%**	**8 349**	**.4%**	**6 751**	**.3%**	**32 694**	**1.5%**	**5 495**	**1.4%**	**22.9%**
Property rates	395 673	395 673	9	-	-	-	-	-	0	-	9	-	147	.1%	(99.8%)
Service charges	1 389 842	1 354 806	394	-	266	-	419	-	632	-	1 711	.1%	228	.1%	177.1%
Other revenue	90 030	91 130	7 242	8.0%	8 229	9.1%	7 310	8.0%	5 902	6.5%	28 683	31.5%	5 120	98.5%	15.3%
Transfers and Subsidies - Operational	205 457	205 457	672	.3%	282	.1%	620	.3%	217	.1%	1 791	.9%	-	-	(100.0%)
Transfers and Subsidies - Capital	102 049	102 049	-	-	500	.5%	-	-	-	-	500	.5%	-	-	-
Interest	55 000	68 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 945 851)**	**(1 939 427)**	**(300 708)**	**15.5%**	**(276 575)**	**14.2%**	**(236 653)**	**12.2%**	**(321 508)**	**16.6%**	**(1 135 445)**	**58.5%**	**(160 075)**	**51.8%**	**100.8%**
Suppliers and employees	(1 894 624)	(1 894 387)	(300 708)	15.9%	(276 575)	14.6%	(236 653)	12.5%	(321 508)	17.0%	(1 135 445)	59.9%	(160 075)	53.3%	100.8%

Finance charges	(51 227)	(45 040)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**292 200**	**277 688**	**(292 391)**	**(100.1%)**	**(267 298)**	**(91.5%)**	**(228 304)**	**(82.2%)**	**(314 757)**	**(113.3%)**	**(1 102 750)**	**(397.1%)**	**(154 580)**	**(460.2%)**	**103.6%**
Cash Flow from Investing Activities															
Receipts	**30 167**	**30 167**	**(2 643)**	**(8.8%)**	**(5 650)**	**(18.7%)**	**6 919**	**22.9%**	**(90)**	**(.3%)**	**(1 464)**	**(4.9%)**	**44 385**	**94.2%**	**(100.2%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 167	30 167	(2 643)	(8.8%)	(5 650)	(18.7%)	6 919	22.9%	(90)	(.3%)	(1 464)	(4.9%)	44 385	94.2%	(100.2%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(258 346)**	**(258 573)**	**(31 162)**	**12.1%**	**(65 334)**	**25.3%**	**(34 093)**	**13.2%**	**(131 058)**	**50.7%**	**(261 646)**	**101.2%**	**(42 409)**	**62.2%**	**209.0%**
Capital assets	(258 346)	(258 573)	(31 162)	12.1%	(65 334)	25.3%	(34 093)	13.2%	(131 058)	50.7%	(261 646)	101.2%	(42 409)	62.2%	209.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(228 178)**	**(228 406)**	**(33 805)**	**14.8%**	**(70 984)**	**31.1%**	**(27 173)**	**11.9%**	**(131 148)**	**57.4%**	**(263 110)**	**115.2%**	**1 976**	**54.3%**	**(6 736.0%)**
Cash Flow from Financing Activities															
Receipts	**90 000**	**90 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	90 000	90 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(154 654)**	**(154 654)**	**-**	**-**	**(1 547)**	**1.0%**	**(100 000)**	**64.7%**	**(1 680)**	**1.1%**	**(103 227)**	**66.7%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(154 654)	(154 654)	-	-	(1 547)	1.0%	(100 000)	64.7%	(1 680)	1.1%	(103 227)	66.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(64 654)**	**(64 654)**	**-**	**-**	**(1 547)**	**2.4%**	**(100 000)**	**154.7%**	**(1 680)**	**2.6%**	**(103 227)**	**159.7%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(632)**	**(15 372)**	**(326 196)**	**51 574.9%**	**(339 830)**	**53 730.6%**	**(355 478)**	**2 312.5%**	**(447 585)**	**2 911.7%**	**(1 469 088)**	**9 557.0%**	**(152 604)**	**(2 881.4%)**	**193.3%**
Cash/cash equivalents at the year begin:	787 000	854 064	934 965	118.8%	608 770	77.4%	268 940	31.5%	(86 538)	(10.1%)	934 965	109.5%	(171 983)	-	(49.7%)
Cash/cash equivalents at the year end:	**786 368**	**838 692**	**608 770**	**77.4%**	**268 940**	**34.2%**	**(86 538)**	**(10.3%)**	**(534 123)**	**(63.7%)**	**(534 123)**	**(63.7%)**	**(324 587)**	**(46.5%)**	**64.6%**

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	25 218	54.4%	1 502	3.2%	1 011	2.2%	18 593	40.1%	46 323	21.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	44 723	66.7%	2 019	3.0%	1 350	2.0%	18 996	28.3%	67 087	30.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 662	72.0%	770	1.6%	524	1.1%	11 791	25.2%	46 747	21.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 159	59.5%	721	3.3%	493	2.2%	7 757	35.1%	22 130	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 372	57.9%	634	3.0%	463	2.2%	7 895	37.0%	21 365	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	853	55.4%	69	4.5%	35	2.2%	584	37.9%	1 541	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	903	4.8%	146	.8%	131	.7%	17 507	93.7%	18 687	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 735)	340.1%	606	(10.4%)	710	(12.2%)	12 616	(217.4%)	(5 803)	(2.7%)	-	-	-	-
Total By Income Source	**111 156**	**51.0%**	**6 467**	**3.0%**	**4 715**	**2.2%**	**95 739**	**43.9%**	**218 077**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 229	20.2%	142	2.3%	123	2.0%	4 580	75.4%	6 075	2.8%	-	-	-	-
Commercial	15 736	77.0%	174	.9%	91	.4%	4 424	21.7%	20 425	9.4%	-	-	-	-
Households	96 432	50.4%	6 135	3.2%	4 496	2.4%	84 234	44.0%	191 297	87.7%	-	-	-	-
Other	(2 241)	(801.5%)	15	5.3%	4	1.6%	2 501	894.6%	280	.1%	-	-	-	-
Total By Customer Group	**111 156**	**51.0%**	**6 467**	**3.0%**	**4 715**	**2.2%**	**95 739**	**43.9%**	**218 077**	**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	7 137	100.0%	-	-	-	-	-	-	7 137	100.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	(133.4%)	(3)	233.4%	-	-	-	-	(1)	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 139**	**100.0%**	**(3)**	**-**	**-**	**-**	**-**	**-**	**7 136**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**558 404**	**557 466**	**160 566**	**28.8%**	**129 098**	**23.1%**	**123 258**	**22.1%**	**111 030**	**19.9%**	**523 951**	**94.0%**	**97 722**	**95.0%**	**13.6%**
Exchange Revenue															
Service charges - Electricity	219 513	220 362	54 600	24.9%	51 721	23.6%	53 291	24.2%	53 370	24.2%	212 982	96.7%	47 197	101.3%	13.1%
Service charges - Water	47 514	48 920	11 388	24.0%	13 041	27.4%	14 594	29.8%	11 967	24.5%	50 990	104.2%	11 106	101.5%	7.8%
Service charges - Waste Water Management	19 772	19 913	4 742	24.0%	4 845	24.5%	4 987	25.0%	4 764	23.9%	19 339	97.1%	4 201	96.6%	13.4%
Service charges - Waste Management	30 866	31 028	8 024	26.0%	7 733	25.1%	7 645	24.6%	7 605	24.5%	31 008	99.9%	6 211	101.4%	22.5%
Sale of Goods and Rendering of Services	12 839	13 661	3 647	28.4%	3 601	28.0%	2 215	16.2%	1 555	11.4%	11 017	80.6%	1 685	75.3%	(7.7%)
Agency services	4 581	4 581	957	20.9%	1 061	23.2%	1 095	23.9%	946	20.7%	4 060	88.6%	996	103.3%	(5.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	790	715	228	28.9%	15	1.9%	271	37.8%	(247)	(34.6%)	267	37.3%	0	14.5%	(127 576.3%)
Interest earned from Current and Non Current Assets	5 553	5 322	843	15.2%	1 057	19.0%	1 038	19.5%	1 195	22.5%	4 134	77.7%	2 054	75.9%	(41.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 365	2 880	675	28.5%	535	22.6%	1 481	51.4%	532	18.5%	3 223	111.9%	253	88.7%	110.6%
Licences or permits	63	63	1	2.1%	6	8.8%	1	.9%	-	-	7	11.8%	13	115.5%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	776	1 763	168	21.6%	980	126.2%	112	6.4%	252	14.3%	1 511	85.7%	104	117.2%	141.3%
Operational Revenue	2 034	3 312	673	33.1%	568	27.9%	533	16.1%	1 261	38.1%	3 035	91.6%	656	108.4%	92.2%
Non-Exchange Revenue															
Property rates	118 732	121 199	49 735	41.9%	19 323	16.3%	19 114	15.8%	19 554	16.1%	107 726	88.9%	17 883	96.3%	9.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 087	3 189	441	10.8%	275	6.7%	581	18.2%	528	16.6%	1 826	57.2%	368	38.4%	43.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	67 813	59 453	19 552	28.8%	19 220	28.3%	11 452	19.3%	2 221	3.7%	52 445	88.2%	330	82.0%	573.4%
Interest Receivables	4 919	4 919	886	18.0%	1 132	23.0%	818	16.6%	1 543	31.4%	4 378	89.0%	1 036	169.5%	48.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	16 185	16 185	4 006	24.8%	3 986	24.6%	4 027	24.9%	3 984	24.6%	16 003	98.9%	3 630	92.2%	9.8%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**544 816**	**541 150**	**120 137**	**22.1%**	**118 551**	**21.8%**	**128 606**	**23.8%**	**133 434**	**24.7%**	**500 728**	**92.5%**	**120 404**	**93.1%**	**10.8%**
Employee related costs	198 236	207 611	44 127	22.3%	54 007	27.2%	50 839	24.5%	47 102	22.7%	196 074	94.4%	42 885	97.4%	9.8%
Remuneration of councillors	7 670	7 882	1 723	22.5%	1 700	22.2%	1 915	24.3%	1 757	22.3%	7 096	90.0%	1 663	92.4%	5.6%
Bulk purchases - electricity	142 069	165 230	51 124	36.0%	29 076	20.5%	43 893	26.6%	41 134	24.9%	165 228	100.0%	34 975	99.5%	17.6%
Inventory consumed	41 949	31 509	4 179	10.0%	6 797	16.2%	9 983	31.7%	8 152	25.9%	29 110	92.4%	9 206	100.2%	(11.4%)
Debt impairment	14 154	5 959	(641)	(4.5%)	-	-	(646)	(10.8%)	-	-	(1 287)	(21.6%)	-	-	-
Depreciation, Amortisation and Impairment	12 463	16 218	3 116	25.0%	2 176	17.5%	3 075	19.0%	6 247	38.5%	14 614	90.1%	4 102	99.7%	52.3%
Interest,Dividends and Rent on Land	7 424	5 439	-	-	1 485	20.0%	861	15.8%	2 086	38.3%	4 431	81.5%	2 826	81.3%	(26.2%)
Contracted services	50 882	39 024	4 608	9.1%	8 265	16.2%	8 519	21.8%	12 849	32.9%	34 241	87.7%	12 248	86.4%	4.9%
Transfers and subsidies	2 919	2 011	240	8.2%	553	18.9%	133	6.6%	649	32.3%	1 575	78.3%	711	72.3%	(8.7%)
Irrecoverable debts written off	6 578	5 771	641	9.7%	1	-	649	11.3%	1 982	34.4%	3 273	56.7%	687	176.0%	188.5%
Operational Cost and Other Cost	60 461	54 487	11 019	18.2%	14 493	24.0%	9 385	17.2%	11 476	21.1%	46 373	85.1%	11 050	85.4%	3.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	9	9	-	-	-	-	-	-	-	-	-	-	52	1 055.9%	(100.0%)
Surplus/(Deficit)	**13 588**	**16 316**	**40 429**		**10 547**		**(5 348)**		**(22 404)**		**23 224**		**(22 682)**		
Transfers and subsidies - capital (monetary allocations)	11 860	11 860	-	-	3 569	30.1%	-	-	6 741	56.8%	10 310	86.9%	10 020	68.9%	(32.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 448**	**28 176**	**40 429**		**14 116**		**(5 348)**		**(15 663)**		**33 533**		**(12 662)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**25 448**	**28 176**	**40 429**		**14 116**		**(5 348)**		**(15 663)**		**33 533**		**(12 662)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 448**	**28 176**	**40 429**		**14 116**		**(5 348)**		**(15 663)**		**33 533**		**(12 662)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 448**	**28 176**	**40 429**		**14 116**		**(5 348)**		**(15 663)**		**33 533**		**(12 662)**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**41 826**	**34 672**	**1 560**	**3.7%**	**10 257**	**24.5%**	**10 611**	**30.6%**	**10 702**	**30.9%**	**33 130**	**95.6%**	**27 601**	**95.5%**	**(61.2%)**
National Government	11 860	10 310	599	5.1%	5 478	46.2%	4 233	41.1%	-	-	10 310	100.0%	6 476	101.2%	(100.0%)
Provincial Government	-	125	-	-	-	-	-	-	100	79.4%	100	79.4%	550	98.8%	(81.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**11 860**	**10 435**	**599**	**5.1%**	**5 478**	**46.2%**	**4 233**	**40.6%**	**100**	**1.0%**	**10 409**	**99.8%**	**7 026**	**101.0%**	**(98.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	10 211	97.7%	(100.0%)
Internally generated funds	29 966	24 237	961	3.2%	4 779	15.9%	6 378	26.3%	10 603	43.7%	22 721	93.7%	10 364	87.7%	2.3%
Capital Expenditure Functional	**41 826**	**34 672**	**1 560**	**3.7%**	**10 257**	**24.5%**	**10 611**	**30.6%**	**10 702**	**30.9%**	**33 130**	**95.6%**	**27 601**	**95.5%**	**(61.2%)**
Municipal governance and administration	**7 478**	**7 212**	**82**	**1.1%**	**2 236**	**29.9%**	**2 194**	**30.4%**	**2 387**	**33.1%**	**6 899**	**95.7%**	**510**	**98.8%**	**367.8%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 478	7 212	82	1.1%	2 236	29.9%	2 194	30.4%	2 387	33.1%	6 899	95.7%	510	98.8%	367.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 284**	**375**	**-**	**-**	**-**	**-**	**-**	**-**	**142**	**37.8%**	**142**	**37.8%**	**3 425**	**85.6%**	**(95.9%)**
Community and Social Services	250	375	-	-	-	-	-	-	142	37.8%	142	37.8%	1	79.4%	12 352.8%
Sport And Recreation	1 034	-	-	-	-	-	-	-	-	-	-	-	3 136	86.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	288	99.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 152**	**14 637**	**714**	**4.4%**	**5 905**	**36.6%**	**4 798**	**32.8%**	**3 220**	**22.0%**	**14 637**	**100.0%**	**12 396**	**100.0%**	**(74.0%)**
Planning and Development	43	40	1	3.4%	29	69.1%	5	12.8%	4	10.6%	40	100.0%	555	97.6%	(99.2%)
Road Transport	16 110	14 596	712	4.4%	5 875	36.5%	4 793	32.8%	3 216	22.0%	14 596	100.0%	11 802	100.1%	(72.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	40	99.8%	(100.0%)
Trading Services	**16 911**	**12 448**	**764**	**4.5%**	**2 116**	**12.5%**	**3 619**	**29.1%**	**4 953**	**39.8%**	**11 452**	**92.0%**	**11 270**	**94.6%**	**(56.1%)**
Energy sources	7 129	3 247	-	-	-	-	1 268	39.1%	1 492	45.9%	2 760	85.0%	4 201	91.2%	(64.5%)
Water Management	3 219	3 465	-	-	733	22.8%	1 186	34.2%	1 040	30.0%	2 960	85.4%	2 702	101.2%	(61.5%)
Waste Water Management	4 814	4 398	764	15.9%	1 045	21.7%	1 081	24.6%	1 505	34.2%	4 395	99.9%	2 360	89.6%	(36.2%)
Waste Management	1 750	1 338	-	-	338	19.3%	84	6.3%	916	68.4%	1 338	100.0%	2 007	96.7%	(54.4%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**636 820**	**631 351**	**143 873**	**22.6%**	**146 609**	**23.0%**	**138 296**	**21.9%**	**115 252**	**18.3%**	**544 031**	**86.2%**	**102 234**	**83.6%**	**12.7%**
Property rates	116 294	119 483	16 639	14.3%	27 275	23.5%	18 236	15.3%	17 176	14.4%	79 326	66.4%	16 603	72.3%	3.4%
Service charges	367 301	402 650	76 044	20.7%	80 031	21.8%	85 945	21.3%	81 336	20.2%	323 356	80.3%	70 239	85.4%	15.8%
Other revenue	63 006	24 819	21 390	33.9%	19 044	30.2%	17 347	69.9%	15 302	61.7%	73 083	294.5%	14 003	112.3%	9.3%
Transfers and Subsidies - Operational	67 113	61 607	22 066	32.9%	16 143	24.1%	12 407	20.1%	125	.2%	50 742	82.4%	77	76.1%	63.7%
Transfers and Subsidies - Capital	11 860	11 860	6 632	55.9%	2 852	24.0%	3 000	25.3%	-	-	12 484	105.3%	-	83.4%	-
Interest	11 246	10 932	1 102	9.8%	1 264	11.2%	1 361	12.5%	1 313	12.0%	5 041	46.1%	1 311	39.2%	.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(570 584)**	**(571 204)**	**(113 918)**	**20.0%**	**(133 156)**	**23.3%**	**(123 901)**	**21.7%**	**(146 303)**	**25.6%**	**(517 279)**	**90.6%**	**(118 003)**	**91.4%**	**24.0%**
Suppliers and employees	(564 144)	(566 575)	(113 918)	20.2%	(133 156)	23.6%	(123 848)	21.9%	(146 303)	25.8%	(517 226)	91.3%	(118 003)	92.6%	24.0%

Finance charges	(6 440)	(4 629)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	(53)	-	-	-	(53)	-	-	-	-
Net Cash from/(used) Operating Activities	**66 236**	**60 147**	**29 955**	**45.2%**	**13 453**	**20.3%**	**14 395**	**23.9%**	**(31 051)**	**(51.6%)**	**26 752**	**44.5%**	**(15 769)**	**22.4%**	**96.9%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**7 756**	**-**	**1 866**	**-**	**1 439**	**-**	**1 247**	**-**	**12 308**	**-**	**703**	**12.8%**	**77.3%**
Proceeds on disposal of PPE	-	-	7 756	-	1 866	-	1 439	-	1 246	-	12 306	-	703	12.8%	77.4%
Decrease (increase) in non-current receivables	-	-	0	-	0	-	1	-	1	-	2	-	0	-	14.1%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 640)**	**(34 672)**	**(14 832)**	**31.1%**	**(9 903)**	**20.8%**	**(8 714)**	**25.1%**	**(13 265)**	**38.3%**	**(46 715)**	**134.7%**	**(19 385)**	**83.5%**	**(31.6%)**
Capital assets	(47 640)	(34 672)	(14 832)	31.1%	(9 903)	20.8%	(8 714)	25.1%	(13 265)	38.3%	(46 715)	134.7%	(19 385)	83.5%	(31.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(47 640)**	**(34 672)**	**(7 076)**	**14.9%**	**(8 037)**	**16.9%**	**(7 275)**	**21.0%**	**(12 019)**	**34.7%**	**(34 407)**	**99.2%**	**(18 682)**	**90.8%**	**(35.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**190**	**-**	**102**	**-**	**62**	**-**	**229**	**-**	**584**	**-**	**146**	**-**	**57.3%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	190	-	102	-	62	-	229	-	584	-	146	-	57.3%
Payments	**(8 400)**	**(8 400)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(8 400)	(8 400)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(8 400)**	**(8 400)**	**190**	**(2.3%)**	**102**	**(1.2%)**	**62**	**(.7%)**	**229**	**(2.7%)**	**584**	**(6.9%)**	**146**	**(8.0%)**	**57.3%**
Net Increase/(Decrease) in cash held	**10 196**	**17 075**	**23 069**	**226.3%**	**5 518**	**54.1%**	**7 182**	**42.1%**	**(42 840)**	**(250.9%)**	**(7 071)**	**(41.4%)**	**(34 306)**	**(779.4%)**	**24.9%**
Cash/cash equivalents at the year begin:	67 444	50 012	50 012	74.2%	73 081	108.4%	78 599	157.2%	85 782	171.5%	50 012	100.0%	64 758	106.4%	32.5%
Cash/cash equivalents at the year end:	**77 640**	**67 087**	**73 081**	**94.1%**	**78 599**	**101.2%**	**85 782**	**127.9%**	**42 941**	**64.0%**	**42 941**	**64.0%**	**30 452**	**45.1%**	**41.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 830	17.1%	2 096	7.4%	1 149	4.1%	20 208	71.4%	28 283	25.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 772	61.1%	2 641	11.7%	428	1.9%	5 688	25.2%	22 529	20.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 132	28.4%	1 736	8.0%	897	4.2%	12 833	59.4%	21 599	19.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 929	15.6%	898	7.2%	470	3.8%	9 088	73.4%	12 385	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 192	18.0%	1 259	7.1%	628	3.5%	12 690	71.4%	17 769	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	394	22.4%	23	1.3%	31	1.8%	1 309	74.5%	1 757	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	475	5.7%	524	6.3%	386	4.6%	6 957	83.4%	8 341	7.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 498)	184.1%	197	(8.1%)	127	(5.2%)	1 731	(70.9%)	(2 443)	(2.2%)	-	-	-	-
Total By Income Source	**26 226**	**23.8%**	**9 374**	**8.5%**	**4 117**	**3.7%**	**70 504**	**64.0%**	**110 221**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	518	9.7%	393	7.3%	485	9.1%	3 962	73.9%	5 359	4.9%	-	-	-	-
Commercial	10 437	59.9%	1 722	9.9%	296	1.7%	4 971	28.5%	17 427	15.8%	-	-	-	-
Households	15 271	17.5%	7 242	8.3%	3 319	3.8%	61 340	70.4%	87 172	79.1%	-	-	-	-
Other	(1)	(.3%)	17	6.6%	16	6.1%	230	87.6%	263	.2%	-	-	-	-
Total By Customer Group	**26 226**	**23.8%**	**9 374**	**8.5%**	**4 117**	**3.7%**	**70 504**	**64.0%**	**110 221**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 767	97.5%	147	2.5%	-	-	-	-	5 914	78.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 604	99.0%	17	1.0%	-	-	-	-	1 620	21.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 370**	**97.8%**	**164**	**2.2%**	**-**	**-**	**-**	**-**	**7 534**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**541 946**	**560 588**	**144 249**	**26.6%**	**123 447**	**22.8%**	**133 842**	**23.9%**	**128 921**	**23.0%**	**530 459**	**94.6%**	**127 979**	**93.6%**	**.7%**
Exchange Revenue															
Service charges - Electricity	156 495	151 727	38 392	24.5%	37 551	24.0%	34 787	22.9%	35 971	23.7%	146 701	96.7%	31 025	95.3%	15.9%
Service charges - Water	27 430	28 047	6 560	23.9%	7 981	29.1%	7 873	28.1%	6 550	23.4%	28 964	103.3%	6 392	101.4%	2.5%
Service charges - Waste Water Management	24 734	27 016	5 941	24.0%	6 595	26.7%	9 718	36.0%	6 822	25.3%	29 075	107.6%	6 435	101.9%	6.0%
Service charges - Waste Management	18 080	18 140	4 494	24.9%	4 458	24.7%	4 752	26.2%	4 342	23.9%	18 046	99.5%	4 184	99.9%	3.8%
Sale of Goods and Rendering of Services	3 232	3 031	718	22.2%	949	29.4%	835	27.5%	967	31.9%	3 469	114.5%	1 169	131.7%	(17.2%)
Agency services	2 859	2 859	769	26.9%	378	13.2%	1 155	40.4%	582	20.4%	2 883	100.8%	599	98.6%	(2.8%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 029	1 577	418	20.6%	380	18.7%	541	34.3%	266	16.9%	1 605	101.8%	392	96.9%	(32.1%)
Interest earned from Current and Non Current Assets	13 000	16 000	4 122	31.7%	4 109	31.6%	3 763	23.5%	4 120	25.7%	16 112	100.7%	4 036	101.5%	2.1%
Dividends	2	2	-	-	-	-	-	-	2	111.0%	2	111.0%	2	101.8%	9.0%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	824	728	351	42.6%	183	22.2%	155	21.3%	179	24.6%	868	119.3%	166	98.9%	7.9%
Licences or permits	1 463	1 400	406	27.8%	343	23.5%	276	19.7%	284	20.3%	1 309	93.5%	290	96.8%	(2.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	91 278	104 045	17 121	18.8%	14 023	15.4%	19 591	18.8%	17 393	16.7%	68 128	65.5%	35 216	95.8%	(50.6%)
Development Charges	770	4 445	3 899	506.1%	150	19.4%	483	10.9%	473	10.6%	5 005	112.6%	684	214.8%	(30.9%)
Operational Revenue	726	570	153	21.1%	240	33.1%	98	17.2%	74	13.0%	566	99.1%	92	31.5%	(19.1%)
Non-Exchange Revenue															
Property rates	66 090	65 931	19 575	29.6%	15 698	23.8%	15 838	24.0%	17 239	26.1%	68 350	103.7%	14 191	100.2%	21.5%
Surcharges and Taxes	1 443	1 548	381	26.4%	385	26.7%	401	25.9%	379	24.5%	1 547	99.9%	378	102.3%	.4%
Fines, penalties and forfeits	57 078	52 699	17 131	30.0%	16 754	29.4%	15 704	29.8%	16 149	30.6%	65 737	124.7%	12 609	100.3%	28.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 709	76 663	22 670	32.5%	11 480	16.5%	16 759	21.9%	16 055	20.9%	66 964	87.3%	6 186	72.8%	159.5%
Interest Receivables	395	293	112	28.4%	79	20.1%	91	31.1%	90	30.9%	373	127.5%	69	96.7%	31.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 108	3 667	915	22.3%	973	23.7%	1 023	27.9%	983	26.8%	3 893	106.2%	949	101.2%	3.5%
Gains on Disposal of Fixed and Intangible Assets	200	200	121	60.4%	739	369.4%	-	-	-	-	860	429.8%	2 915	513.1%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**564 230**	**594 082**	**118 834**	**21.1%**	**140 880**	**25.0%**	**125 650**	**21.2%**	**122 708**	**20.7%**	**508 072**	**85.5%**	**138 060**	**86.3%**	**(11.1%)**
Employee related costs	159 871	156 712	32 875	20.6%	39 710	24.8%	34 492	22.0%	34 381	21.9%	141 457	90.3%	32 162	93.2%	6.9%
Remuneration of councillors	6 405	6 405	1 427	22.3%	1 484	23.2%	1 655	25.8%	1 546	24.1%	6 111	95.4%	1 490	97.2%	3.7%
Bulk purchases - electricity	135 182	134 699	29 574	21.9%	32 120	23.8%	29 772	22.1%	30 664	22.8%	122 130	90.7%	24 791	84.6%	23.7%
Inventory consumed	12 938	13 037	2 565	19.8%	2 706	20.9%	2 551	19.6%	2 953	22.7%	10 776	82.7%	2 403	81.3%	22.9%
Debt impairment	24 226	17 025	10 750	44.4%	10 750	44.4%	10 750	63.1%	10 750	63.1%	43 000	252.6%	9 763	86.3%	10.1%
Depreciation, Amortisation and Impairment	21 527	36 790	4 962	23.0%	4 962	23.0%	4 962	13.5%	5 241	14.2%	20 127	54.7%	4 865	92.3%	7.7%
Interest,Dividends and Rent on Land	10 226	10 226	877	8.6%	727	7.1%	839	8.2%	665	6.5%	3 109	30.4%	241	19.6%	175.9%
Contracted services	137 259	158 944	22 802	16.6%	32 374	23.6%	28 116	17.7%	26 254	16.5%	109 545	68.9%	47 364	88.9%	(44.6%)
Transfers and subsidies	1 420	1 490	127	9.0%	316	22.3%	92	6.2%	96	6.4%	632	42.4%	16	52.8%	508.6%
Irrecoverable debts written off	24 374	25 604	5 750	23.6%	5 750	23.6%	7 218	28.2%	5 750	22.5%	24 468	95.6%	9 866	115.9%	(41.7%)
Operational Cost and Other Cost	30 800	33 150	7 124	23.1%	9 981	32.4%	5 203	15.7%	4 403	13.3%	26 711	80.6%	5 100	57.0%	(13.7%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	6	-	6	-	-	-	(100.0%)
Surplus/(Deficit)	**(22 284)**	**(33 494)**	**25 415**		**(17 433)**		**8 192**		**6 213**		**22 386**		**(10 081)**		
Transfers and subsidies - capital (monetary allocations)	65 057	68 179	2 893	4.4%	14 424	22.2%	12 627	18.5%	26 515	38.9%	56 459	82.8%	4 030	37.9%	557.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 773**	**34 685**	**28 308**		**(3 010)**		**20 820**		**32 728**		**78 846**		**(6 050)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 773**	**34 685**	**28 308**		**(3 010)**		**20 820**		**32 728**		**78 846**		**(6 050)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 773**	**34 685**	**28 308**		**(3 010)**		**20 820**		**32 728**		**78 846**		**(6 050)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 773**	**34 685**	**28 308**		**(3 010)**		**20 820**		**32 728**		**78 846**		**(6 050)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**102 616**	**102 887**	**3 309**	**3.2%**	**19 604**	**19.1%**	**17 405**	**16.9%**	**21 967**	**21.4%**	**62 285**	**60.5%**	**13 940**	**60.7%**	**57.6%**
National Government	55 229	55 329	2 461	4.5%	12 870	23.3%	11 317	20.5%	13 548	24.5%	40 196	72.6%	3 584	59.6%	278.0%
Provincial Government	9 628	12 750	432	4.5%	147	1.5%	1 620	12.7%	1 116	8.8%	3 315	26.0%	1 684	29.1%	(33.7%)
District Municipality	-	40	-	-	-	-	9	23.5%	(1)	(1.9%)	9	21.6%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	200	60	-	-	-	-	-	-	50	83.3%	50	83.3%	-	-	(100.0%)
Transfers recognised - capital	**65 057**	**68 179**	**2 893**	**4.4%**	**13 017**	**20.0%**	**12 947**	**19.0%**	**14 714**	**21.6%**	**43 570**	**63.9%**	**5 267**	**48.9%**	**179.3%**
Borrowing	6 050	9 059	-	-	1 837	30.4%	1 466	16.2%	2 535	28.0%	5 838	64.4%	104	61.9%	2 345.7%
Internally generated funds	31 509	25 649	416	1.3%	4 751	15.1%	2 992	11.7%	4 717	18.4%	12 877	50.2%	8 569	78.8%	(44.9%)
Capital Expenditure Functional	**102 616**	**102 887**	**3 309**	**3.2%**	**19 604**	**19.1%**	**17 405**	**16.9%**	**21 967**	**21.4%**	**62 285**	**60.5%**	**13 940**	**60.7%**	**57.6%**
Municipal governance and administration	**19 145**	**10 717**	**102**	**.5%**	**2 603**	**13.6%**	**1 739**	**16.2%**	**878**	**8.2%**	**5 322**	**49.7%**	**708**	**71.5%**	**24.1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	11	6.9%	(100.0%)
Finance and administration	19 145	10 717	102	.5%	2 603	13.6%	1 739	16.2%	878	8.2%	5 322	49.7%	696	77.0%	26.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 808**	**10 348**	**29**	**.5%**	**2 769**	**47.7%**	**1 384**	**13.4%**	**550**	**5.3%**	**4 732**	**45.7%**	**308**	**45.2%**	**78.5%**
Community and Social Services	230	210	5	2.1%	104	45.3%	-	-	66	31.2%	175	83.0%	106	80.0%	(37.9%)
Sport And Recreation	4 628	5 194	24	.5%	2 289	49.5%	1 217	23.4%	485	9.3%	4 015	77.3%	112	40.9%	333.6%
Public Safety	950	792	-	-	376	39.6%	167	21.1%	(1)	(.1%)	543	68.5%	91	35.1%	(100.9%)
Housing	-	4 152	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 869**	**16 868**	**1 849**	**9.8%**	**6 868**	**36.4%**	**3 968**	**23.5%**	**2 751**	**16.3%**	**15 436**	**91.5%**	**5 182**	**94.1%**	**(46.9%)**
Planning and Development	696	1 071	432	62.1%	16	2.3%	11	1.1%	138	12.9%	597	55.7%	222	30.9%	(38.1%)
Road Transport	18 173	15 797	1 417	7.8%	6 852	37.7%	3 957	25.0%	2 613	16.5%	14 839	93.9%	4 960	97.2%	(47.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**58 794**	**64 953**	**1 330**	**2.3%**	**7 365**	**12.5%**	**10 314**	**15.9%**	**17 787**	**27.4%**	**36 795**	**56.6%**	**7 742**	**45.9%**	**129.7%**
Energy sources	14 995	19 357	1	-	4 871	32.5%	458	2.4%	627	3.2%	5 957	30.8%	3 912	53.1%	(84.0%)
Water Management	34 650	35 387	1 321	3.8%	1 823	5.3%	9 228	26.1%	13 349	37.7%	25 721	72.7%	831	26.9%	1 505.6%
Waste Water Management	8 789	9 534	2	-	473	5.4%	611	6.4%	3 782	39.7%	4 869	51.1%	2 979	54.1%	27.0%
Waste Management	360	675	5	1.3%	198	55.0%	17	2.5%	29	4.2%	248	36.8%	20	89.1%	40.7%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**594 781**	**572 568**	**172 117**	**28.9%**	**144 813**	**24.3%**	**(15 447)**	**(2.7%)**	**63 655**	**11.1%**	**365 137**	**63.8%**	**164 848**	**107.0%**	**(61.4%)**
Property rates	62 786	64 253	56 934	90.7%	34 955	55.7%	(137 555)	(214.1%)	18 197	28.3%	(27 470)	(42.8%)	94 961	465.8%	(80.8%)
Service charges	251 643	219 705	39 288	15.6%	44 235	17.6%	39 436	17.9%	38 564	17.6%	161 523	73.5%	37 848	59.4%	1.9%
Other revenue	39 004	29 718	8 197	21.0%	7 833	20.1%	10 466	35.2%	6 486	21.8%	32 982	111.0%	7 764	75.5%	(16.5%)
Transfers and Subsidies - Operational	160 987	178 400	50 787	31.5%	32 822	20.4%	46 834	26.3%	214	.1%	130 657	73.2%	24 273	67.7%	(99.1%)
Transfers and Subsidies - Capital	65 057	62 676	16 813	25.8%	24 782	38.1%	25 199	40.2%	-	-	66 794	106.6%	-	35.2%	-
Interest	15 303	17 814	98	.6%	186	1.2%	173	1.0%	193	1.1%	649	3.6%	-	-	(100.0%)
Dividends	2	2	-	-	-	-	-	-	2	111.0%	2	111.0%	2	101.8%	9.0%
Payments	**(516 442)**	**(529 849)**	**(86 483)**	**16.7%**	**(74 728)**	**14.5%**	**(82 652)**	**15.6%**	**(70 747)**	**13.4%**	**(314 611)**	**59.4%**	**(108 979)**	**73.7%**	**(35.1%)**
Suppliers and employees	(511 585)	(524 921)	(86 484)	16.9%	(74 728)	14.6%	(82 652)	15.7%	(70 747)	13.5%	(314 611)	59.9%	(108 979)	74.3%	(35.1%)

Finance charges	(3 437)	(3 437)	0	-	-	-	-	-	-	-	0	-	-	-	-
Transfers and Subsidies	(1 420)	(1 490)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**78 339**	**42 719**	**85 634**	**109.3%**	**70 084**	**89.5%**	**(98 099)**	**(229.6%)**	**(7 092)**	**(16.6%)**	**50 526**	**118.3%**	**55 869**	**561.9%**	**(112.7%)**
Cash Flow from Investing Activities															
Receipts	**200**	**200**	**3 802**	**1 901.2%**	**739**	**369.4%**	**-**	**-**	**-**	**-**	**4 541**	**2 270.6%**	**2 915**	**448.2%**	**(100.0%)**
Proceeds on disposal of PPE	200	200	121	60.4%	739	369.4%	-	-	-	-	860	429.8%	2 915	448.2%	(100.0%)
Decrease (increase) in non-current receivables	-	-	3 682	-	-	-	-	-	-	-	3 682	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(116 669)**	**(102 887)**	**(34 759)**	**29.8%**	**(21 935)**	**18.8%**	**(19 651)**	**19.1%**	**(24 825)**	**24.1%**	**(101 170)**	**98.3%**	**(15 520)**	**101.9%**	**60.0%**
Capital assets	(116 669)	(102 887)	(34 759)	29.8%	(21 935)	18.8%	(19 651)	19.1%	(24 825)	24.1%	(101 170)	98.3%	(15 520)	101.9%	60.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(116 469)**	**(102 687)**	**(30 957)**	**26.6%**	**(21 197)**	**18.2%**	**(19 651)**	**19.1%**	**(24 825)**	**24.2%**	**(96 629)**	**94.1%**	**(12 605)**	**98.6%**	**96.9%**
Cash Flow from Financing Activities															
Receipts	**6 050**	**6 050**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4 500**	**60.0%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 050	6 050	-	-	-	-	-	-	-	-	-	-	4 500	60.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 366)**	**(5 366)**	**-**	**-**	**(147)**	**2.7%**	**(76)**	**1.4%**	**-**	**-**	**(223)**	**4.2%**	**-**	**-**	**-**
Repayment of borrowing	(5 366)	(5 366)	-	-	(147)	2.7%	(76)	1.4%	-	-	(223)	4.2%	-	-	-
Net Cash from/(used) Financing Activities	**684**	**684**	**-**	**-**	**(147)**	**(21.5%)**	**(76)**	**(11.1%)**	**-**	**-**	**(223)**	**(32.6%)**	**4 500**	**60.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(37 446)**	**(59 284)**	**54 677**	**(146.0%)**	**48 741**	**(130.2%)**	**(117 826)**	**198.7%**	**(31 917)**	**53.8%**	**(46 325)**	**78.1%**	**47 764**	**(654.7%)**	**(166.8%)**
Cash/cash equivalents at the year begin:	141 103	208 800	198 196	140.5%	263 478	186.7%	312 219	149.5%	194 393	93.1%	198 196	94.9%	295 560	60.3%	(34.2%)
Cash/cash equivalents at the year end:	**103 657**	**149 517**	**263 478**	**254.2%**	**312 219**	**301.2%**	**194 393**	**130.0%**	**162 476**	**108.7%**	**162 476**	**108.7%**	**343 325**	**223.9%**	**(52.7%)**

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	3 783	36.7%	809	7.9%	275	2.7%	5 428	52.7%	10 295	17.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 427	73.5%	2 363	15.2%	274	1.8%	1 481	9.5%	15 544	25.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 001	66.1%	293	2.8%	217	2.1%	3 073	29.0%	10 585	17.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 990	33.6%	353	4.0%	245	2.8%	5 310	59.7%	8 899	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 405	33.3%	284	3.9%	200	2.8%	4 340	60.0%	7 229	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	22.2%	3	2.5%	0	.3%	80	75.0%	107	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	170	3.4%	172	3.4%	59	1.2%	4 667	92.1%	5 068	8.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	920	30.8%	165	5.5%	58	2.0%	1 842	61.7%	2 986	4.9%	-	-	-	-
Total By Income Source	**28 720**	**47.3%**	**4 441**	**7.3%**	**1 330**	**2.2%**	**26 222**	**43.2%**	**60 713**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	799	72.5%	9	.8%	1	.1%	293	26.6%	1 101	1.8%	-	-	-	-
Commercial	12 156	75.7%	2 827	17.6%	250	1.6%	819	5.1%	16 052	26.4%	-	-	-	-
Households	14 620	35.2%	1 489	3.6%	953	2.3%	24 437	58.9%	41 500	68.4%	-	-	-	-
Other	1 144	55.6%	116	5.6%	126	6.1%	674	32.7%	2 059	3.4%	-	-	-	-
Total By Customer Group	**28 720**	**47.3%**	**4 441**	**7.3%**	**1 330**	**2.2%**	**26 222**	**43.2%**	**60 713**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	221	100.0%	221	(5.2%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	311	100.0%	311	(7.3%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(54)	1.1%	(54)	1.1%	(54)	1.1%	(4 641)	96.7%	(4 801)	112.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(54)**	**1.3%**	**(54)**	**1.3%**	**(54)**	**1.3%**	**(4 108)**	**96.2%**	**(4 269)**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**306 812**	**311 285**	**81 580**	**26.6%**	**100 395**	**32.7%**	**55 938**	**18.0%**	**48 076**	**15.4%**	**285 989**	**91.9%**	**29 526**	**87.4%**	**62.8%**
Exchange Revenue															
Service charges - Electricity	-	-	158	-	158	-	158	-	(421)	-	53	-	(355)	-	18.4%
Service charges - Water	-	25	9	-	16	-	16	62.4%	13	52.4%	54	215.1%	(37)	-	(135.4%)
Service charges - Waste Water Management	150	900	22	14.9%	41	27.4%	38	4.2%	748	83.1%	849	94.4%	25	80.3%	2 882.1%
Service charges - Waste Management	18 621	18 821	4 864	26.1%	4 814	25.9%	4 872	25.9%	4 035	21.4%	18 584	98.7%	4 668	106.9%	(13.6%)
Sale of Goods and Rendering of Services	144 147	144 997	29 292	20.3%	56 575	39.2%	16 769	11.6%	28 200	19.4%	130 836	90.2%	12 444	83.8%	126.6%
Agency services	13 951	13 951	3 448	24.7%	3 448	24.7%	3 448	24.7%	3 606	25.9%	13 951	100.0%	3 448	100.0%	4.6%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	318	322	24	7.7%	12	3.6%	6	1.9%	(28)	(8.8%)	14	4.2%	38	70.6%	(174.1%)
Interest earned from Current and Non Current Assets	9 202	8 352	1 250	13.6%	2 564	27.9%	1 242	14.9%	2 034	24.4%	7 091	84.9%	1 878	88.6%	8.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16 165	16 165	4 136	25.6%	4 028	24.9%	4 028	24.9%	4 024	24.9%	16 216	100.3%	3 686	99.7%	9.2%
Licences or permits	1 445	1 345	283	19.6%	236	16.3%	308	22.9%	299	22.2%	1 126	83.7%	294	92.6%	1.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 356	3 148	238	17.6%	263	19.4%	369	11.7%	1 966	62.4%	2 836	90.1%	216	76.1%	809.4%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 798	100 599	37 856	38.3%	28 240	28.6%	24 684	24.5%	3 600	3.6%	94 380	93.8%	3 220	94.6%	11.8%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 660	2 660	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**306 767**	**311 236**	**69 315**	**22.6%**	**83 710**	**27.3%**	**73 711**	**23.7%**	**70 430**	**22.6%**	**297 165**	**95.5%**	**70 484**	**94.7%**	**(.1%)**
Employee related costs	173 064	172 028	39 758	23.0%	47 973	27.7%	40 918	23.8%	41 801	24.3%	170 450	99.1%	39 164	99.4%	6.7%
Remuneration of councillors	7 136	7 136	1 717	24.1%	1 721	24.1%	1 904	26.7%	1 763	24.7%	7 106	99.6%	1 691	101.3%	4.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	44 121	46 418	11 312	25.6%	14 808	33.6%	10 018	21.6%	9 324	20.1%	45 463	97.9%	8 750	97.7%	6.6%
Debt impairment	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	3 697	3 670	924	25.0%	935	25.3%	924	25.2%	924	25.2%	3 707	101.0%	883	95.9%	4.7%
Interest,Dividends and Rent on Land	1 427	1 402	167	11.7%	387	27.1%	292	20.8%	292	20.8%	1 138	81.1%	584	63.4%	(50.1%)
Contracted services	35 245	36 980	3 947	11.2%	6 444	18.3%	9 372	25.3%	8 772	23.7%	28 535	77.2%	7 019	72.3%	25.0%
Transfers and subsidies	1 000	752	514	51.4%	283	28.3%	212	28.3%	(259)	(34.4%)	752	100.0%	2 884	73.9%	(109.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	40 976	42 750	10 974	26.8%	11 158	27.2%	10 070	23.6%	7 813	18.3%	40 014	93.6%	9 508	94.7%	(17.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**45**	**49**	**12 265**		**16 685**		**(17 773)**		**(22 354)**		**(11 176)**		**(40 958)**		
Transfers and subsidies - capital (monetary allocations)	500	948	-	-	448	89.6%	-	-	485	51.1%	933	98.4%	2 060	85.8%	(76.5%)
Transfers and subsidies - capital (in-kind)	-	1 287	-	-	-	-	-	-	1 291	100.3%	1 291	100.3%	2 461	-	(47.6%)
Surplus/(Deficit) after capital transfers and contributions	**545**	**2 284**	**12 265**		**17 133**		**(17 773)**		**(20 578)**		**(8 952)**		**(36 437)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**545**	**2 284**	**12 265**		**17 133**		**(17 773)**		**(20 578)**		**(8 952)**		**(36 437)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**545**	**2 284**	**12 265**		**17 133**		**(17 773)**		**(20 578)**		**(8 952)**		**(36 437)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**545**	**2 284**	**12 265**		**17 133**		**(17 773)**		**(20 578)**		**(8 952)**		**(36 437)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**14 878**	**29 015**	**7**	**-**	**2 188**	**14.7%**	**926**	**3.2%**	**20 585**	**70.9%**	**23 706**	**81.7%**	**5 964**	**81.0%**	**245.1%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	500	948	-	-	448	89.6%	345	36.4%	77	8.1%	869	91.7%	2 482	78.9%	(96.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**500**	**948**	**-**	**-**	**448**	**89.6%**	**345**	**36.4%**	**77**	**8.1%**	**869**	**91.7%**	**2 482**	**78.9%**	**(96.9%)**
Borrowing	9 200	23 500	-	-	1 145	12.4%	118	.5%	18 445	78.5%	19 707	83.9%	959	99.9%	1 822.6%
Internally generated funds	5 178	4 567	7	.1%	595	11.5%	463	10.1%	2 064	45.2%	3 129	68.5%	2 523	78.5%	(18.2%)
Capital Expenditure Functional	**14 878**	**30 302**	**7**	**-**	**2 188**	**14.7%**	**926**	**3.1%**	**21 872**	**72.2%**	**24 993**	**82.5%**	**8 426**	**84.0%**	**159.6%**
Municipal governance and administration	**1 600**	**1 091**	**7**	**.4%**	**152**	**9.5%**	**168**	**15.4%**	**111**	**10.2%**	**437**	**40.1%**	**519**	**79.6%**	**(78.7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 600	1 091	7	.4%	152	9.5%	168	15.4%	111	10.2%	437	40.1%	519	79.6%	(78.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 820**	**5 653**	**1**	**-**	**866**	**22.7%**	**624**	**11.0%**	**3 312**	**58.6%**	**4 803**	**85.0%**	**6 941**	**82.1%**	**(52.3%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	250	623	1	.3%	36	14.6%	154	24.7%	234	37.6%	425	68.2%	134	65.7%	74.5%
Public Safety	1 700	4 305	-	-	766	45.1%	470	10.9%	2 436	56.6%	3 672	85.3%	6 807	85.6%	(64.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 870	725	-	-	64	3.4%	-	-	642	88.6%	706	97.3%	-	42.8%	(100.0%)
Economic and Environmental Services	**258**	**58**	**-**	**-**	**25**	**9.7%**	**16**	**28.3%**	**4**	**7.4%**	**46**	**78.9%**	**7**	**99.0%**	**(34.1%)**
Planning and Development	20	20	-	-	-	-	16	82.2%	2	8.3%	18	90.4%	1	81.9%	125.3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	238	38	-	-	25	10.5%	-	-	3	7.0%	28	72.8%	6	99.6%	(54.3%)
Trading Services	**9 200**	**23 500**	**-**	**-**	**1 145**	**12.4%**	**118**	**.5%**	**18 445**	**78.5%**	**19 707**	**83.9%**	**959**	**99.9%**	**1 822.6%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	9 200	23 500	-	-	1 145	12.4%	118	.5%	18 445	78.5%	19 707	83.9%	959	99.9%	1 822.6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**304 652**	**307 124**	**50 480**	**16.6%**	**159 701**	**52.4%**	**124 435**	**40.5%**	**149 561**	**48.7%**	**484 177**	**157.6%**	**174 878**	**227.5%**	**(14.5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	18 771	19 546	12	.1%	-	-	-	-	-	-	12	.1%	-	-	-
Other revenue	177 063	179 609	12 971	7.3%	-	-	-	-	-	-	12 971	7.2%	-	-	-
Transfers and Subsidies - Operational	98 798	98 798	37 497	38.0%	159 701	161.6%	124 435	125.9%	149 561	151.4%	471 194	476.9%	174 878	709.2%	(14.5%)
Transfers and Subsidies - Capital	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	9 520	8 670	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(301 207)**	**(301 207)**	**(25 035)**	**8.3%**	**(30 522)**	**10.1%**	**(26 287)**	**8.7%**	**(27 685)**	**9.2%**	**(109 529)**	**36.4%**	**(23 641)**	**37.3%**	**17.1%**
Suppliers and employees	(297 947)	(297 947)	(25 035)	8.4%	(30 522)	10.2%	(26 287)	8.8%	(27 685)	9.3%	(109 529)	36.8%	(23 641)	37.6%	17.1%

Finance charges	(460)	(460)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 800)	(2 800)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 444**	**5 916**	**25 445**	**738.7%**	**129 179**	**3 750.4%**	**98 148**	**1 659.0%**	**121 876**	**2 060.1%**	**374 648**	**6 332.7%**	**151 237**	**(169 465.4%)**	**(19.4%)**
Cash Flow from Investing Activities															
Receipts	**1 355**	**1 355**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 660	2 660	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 305)	(1 305)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(14 878)**	**(30 170)**	**(8)**	**.1%**	**(2 421)**	**16.3%**	**(1 043)**	**3.5%**	**(23 640)**	**78.4%**	**(27 114)**	**89.9%**	**(5 560)**	**67.7%**	**325.2%**
Capital assets	(14 878)	(30 170)	(8)	.1%	(2 421)	16.3%	(1 043)	3.5%	(23 640)	78.4%	(27 114)	89.9%	(5 560)	67.7%	325.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(13 522)**	**(28 815)**	**(8)**	**.1%**	**(2 421)**	**17.9%**	**(1 043)**	**3.6%**	**(23 640)**	**82.0%**	**(27 114)**	**94.1%**	**(5 560)**	**148.6%**	**325.2%**
Cash Flow from Financing Activities															
Receipts	**9 200**	**9 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	9 200	9 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 101)**	**(7 101)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(7 101)	(7 101)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**2 099**	**2 099**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(7 979)**	**(20 800)**	**25 436**	**(318.8%)**	**126 758**	**(1 588.6%)**	**97 105**	**(466.8%)**	**98 236**	**(472.3%)**	**347 535**	**(1 670.8%)**	**145 677**	**(5 232.4%)**	**(32.6%)**
Cash/cash equivalents at the year begin:	72 325	72 325	-	-	17 550	24.3%	200 383	277.1%	297 487	411.3%	-	-	447 999	-	(33.6%)
Cash/cash equivalents at the year end:	**64 346**	**51 525**	**17 550**	**27.3%**	**200 383**	**311.4%**	**297 487**	**577.4%**	**395 723**	**768.0%**	**395 723**	**768.0%**	**593 675**	**979.8%**	**(33.3%)**

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	10	5.2%	5	2.4%	4	2.1%	178	90.3%	198	2.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	77	74.9%	12	11.2%	4	3.6%	11	10.3%	102	1.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	2	2.1%	1	1.8%	80	96.1%	84	1.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 196	50.2%	1 796	28.2%	98	1.5%	1 276	20.1%	6 365	94.3%	-	-	-	-
Total By Income Source	**3 283**	**48.6%**	**1 814**	**26.9%**	**107**	**1.6%**	**1 546**	**22.9%**	**6 749**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 767	52.0%	1 589	46.8%	-	-	39	1.1%	3 395	50.3%	-	-	-	-
Commercial	108	38.9%	18	6.4%	0	-	152	54.7%	278	4.1%	-	-	-	-
Households	1 407	45.8%	207	6.7%	107	3.5%	1 355	44.0%	3 075	45.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 283**	**48.6%**	**1 814**	**26.9%**	**107**	**1.6%**	**1 546**	**22.9%**	**6 749**	**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	-	-	-	-	-	-	1	100.0%	1	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**100.0%**	**1**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**254 396**	**251 709**	**67 953**	**26.7%**	**62 841**	**24.7%**	**58 692**	**23.3%**	**52 570**	**20.9%**	**242 055**	**96.2%**	**53 850**	**83.8%**	**(2.4%)**
Exchange Revenue															
Service charges - Electricity	107 694	107 694	25 374	23.6%	22 891	21.3%	20 671	19.2%	23 013	21.4%	91 949	85.4%	23 801	87.7%	(3.3%)
Service charges - Water	30 912	30 912	6 512	21.1%	7 903	25.6%	7 991	25.8%	7 113	23.0%	29 519	95.5%	5 623	95.9%	26.5%
Service charges - Waste Water Management	7 384	7 384	2 878	39.0%	2 764	37.4%	2 726	36.9%	2 625	35.5%	10 993	148.9%	2 502	89.1%	4.9%
Service charges - Waste Management	9 258	9 258	2 840	30.7%	2 732	29.5%	2 625	28.4%	2 596	28.0%	10 793	116.6%	2 436	90.0%	6.6%
Sale of Goods and Rendering of Services	295	295	136	46.1%	78	26.6%	50	16.8%	103	34.9%	367	124.5%	166	110.4%	(38.0%)
Agency services	1 450	1 450	352	24.3%	359	24.8%	293	20.2%	397	27.4%	1 400	96.6%	241	85.3%	64.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 594	8 594	2 391	27.8%	1 692	19.7%	3 471	40.4%	2 944	34.3%	10 499	122.2%	2 635	124.4%	11.7%
Interest earned from Current and Non Current Assets	1 003	1 003	230	22.9%	560	55.9%	205	20.5%	574	57.3%	1 570	156.5%	384	93.4%	49.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	493	493	184	37.4%	187	38.0%	188	38.1%	193	39.0%	752	152.5%	174	55.6%	10.7%
Licences or permits	230	230	51	22.1%	23	9.8%	47	20.4%	30	13.0%	150	65.4%	48	28.5%	(37.5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	200	200	82	41.1%	85	42.7%	67	33.5%	93	46.4%	328	163.8%	80	417.6%	16.0%
Non-Exchange Revenue															
Property rates	29 723	29 723	7 455	25.1%	7 785	26.2%	7 503	25.2%	7 366	24.8%	30 110	101.3%	7 132	92.5%	3.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	231	231	137	59.3%	469	203.4%	480	208.2%	1 086	470.9%	2 171	941.8%	86	8.9%	1 168.5%
Licences or permits	-	-	-	-	2	-	-	-	-	-	2	-	-	-	-
Transfer and subsidies - Operational	53 464	50 778	18 281	34.2%	14 566	27.2%	11 128	21.9%	3 337	6.6%	47 313	93.2%	7 467	60.9%	(55.3%)
Interest Receivables	3 465	3 465	864	24.9%	559	16.1%	1 061	30.6%	915	26.4%	3 399	98.1%	894	116.4%	2.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	184	-	184	-	186	-	186	-	740	-	181	-	2.8%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**262 857**	**260 483**	**50 803**	**19.3%**	**54 559**	**20.8%**	**52 359**	**20.1%**	**69 298**	**26.6%**	**227 019**	**87.2%**	**61 702**	**86.2%**	**12.3%**
Employee related costs	97 832	97 396	24 967	25.5%	29 474	30.1%	24 638	25.3%	24 924	25.6%	104 002	106.8%	25 968	109.9%	(4.0%)
Remuneration of councillors	3 526	3 526	910	25.8%	1 046	29.7%	1 141	32.4%	977	27.7%	4 074	115.5%	929	99.9%	5.1%
Bulk purchases - electricity	82 476	82 476	15 158	18.4%	12 317	14.9%	16 411	19.9%	29 188	35.4%	73 075	88.6%	21 627	104.1%	35.0%
Inventory consumed	8 331	8 311	858	10.3%	701	8.4%	982	11.8%	1 276	15.3%	3 817	45.9%	639	33.3%	99.6%
Debt impairment	13 468	13 468	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	13 179	13 179	3 295	25.0%	2 196	16.7%	4 393	33.3%	3 295	25.0%	13 179	100.0%	3 079	91.8%	7.0%
Interest,Dividends and Rent on Land	1 346	1 346	531	39.5%	1	-	0	-	1	.1%	533	39.6%	52	13.0%	(98.4%)
Contracted services	20 447	18 107	2 557	12.5%	4 851	23.7%	2 551	14.1%	5 646	31.2%	15 605	86.2%	5 463	61.6%	3.4%
Transfers and subsidies	590	590	71	12.0%	49	8.3%	55	9.4%	-	-	175	29.6%	234	147.2%	(100.0%)
Irrecoverable debts written off	-	-	30	-	15	-	-	-	117	-	161	-	9	-	1 206.8%
Operational Cost and Other Cost	21 662	22 084	2 427	11.2%	3 910	18.1%	2 186	9.9%	3 875	17.5%	12 399	56.1%	3 702	53.6%	4.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 461)**	**(8 774)**	**17 150**		**8 282**		**6 333**		**(16 728)**		**15 037**		**(7 853)**		
Transfers and subsidies - capital (monetary allocations)	15 779	19 572	6 174	39.1%	4 506	28.6%	1	-	10 993	56.2%	21 673	110.7%	6 739	84.1%	63.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 317**	**10 798**	**23 323**		**12 788**		**6 334**		**(5 735)**		**36 710**		**(1 114)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 317**	**10 798**	**23 323**		**12 788**		**6 334**		**(5 735)**		**36 710**		**(1 114)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 317**	**10 798**	**23 323**		**12 788**		**6 334**		**(5 735)**		**36 710**		**(1 114)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 317**	**10 798**	**23 323**		**12 788**		**6 334**		**(5 735)**		**36 710**		**(1 114)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**13 721**	**17 019**	**5 614**	**40.9%**	**2 582**	**18.8%**	**202**	**1.2%**	**9 346**	**54.9%**	**17 743**	**104.3%**	**4 078**	**45.9%**	**129.2%**
National Government	12 503	12 503	5 099	40.8%	2 582	20.6%	-	-	5 977	47.8%	13 658	109.2%	3 445	47.2%	73.5%
Provincial Government	1 217	4 516	514	42.2%	-	-	202	4.5%	3 368	74.6%	4 085	90.5%	633	30.9%	432.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 721**	**17 019**	**5 614**	**40.9%**	**2 582**	**18.8%**	**202**	**1.2%**	**9 346**	**54.9%**	**17 743**	**104.3%**	**4 078**	**45.9%**	**129.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**13 721**	**17 186**	**5 614**	**40.9%**	**2 582**	**18.8%**	**202**	**1.2%**	**9 447**	**55.0%**	**17 844**	**103.8%**	**4 207**	**46.3%**	**124.6%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**167**	**-**	**-**	**-**	**-**	**-**	**-**	**101**	**60.6%**	**101**	**60.6%**	**128**	**-**	**(21.2%)**
Community and Social Services	-	167	-	-	-	-	-	-	101	60.6%	101	60.6%	128	-	(21.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 721**	**17 019**	**5 614**	**40.9%**	**2 582**	**18.8%**	**202**	**1.2%**	**9 346**	**54.9%**	**17 743**	**104.3%**	**4 078**	**45.9%**	**129.2%**
Energy sources	2 967	2 967	-	-	-	-	-	-	-	-	-	-	453	72.4%	(100.0%)
Water Management	1 217	4 516	514	42.2%	-	-	202	4.5%	3 368	74.6%	4 085	90.5%	180	2.6%	1 773.2%
Waste Water Management	9 536	9 536	5 099	53.5%	2 582	27.1%	-	-	5 977	62.7%	13 658	143.2%	3 445	67.1%	73.5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	135.8%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**275 591**	**276 697**	**70 966**	**25.8%**	**50 483**	**18.3%**	**56 516**	**20.4%**	**32 218**	**11.6%**	**210 183**	**76.0%**	**37 196**	**94.7%**	**(13.4%)**
Property rates	27 286	27 286	5 529	20.3%	5 048	18.5%	5 248	19.2%	4 958	18.2%	20 782	76.2%	4 811	72.9%	3.0%
Service charges	151 165	151 165	29 390	19.4%	22 209	14.7%	28 986	19.2%	24 281	16.1%	104 866	69.4%	23 880	114.7%	1.7%
Other revenue	24 122	24 122	5 286	21.9%	1 657	6.9%	1 633	6.8%	2 312	9.6%	10 888	45.1%	2 163	208.9%	6.9%
Transfers and Subsidies - Operational	53 464	50 778	22 427	41.9%	14 741	27.6%	11 379	22.4%	667	1.3%	49 214	96.9%	109	64.1%	509.9%
Transfers and Subsidies - Capital	15 779	19 572	8 335	52.8%	6 828	43.3%	9 270	47.4%	-	-	24 433	124.8%	6 233	81.2%	(100.0%)
Interest	3 775	3 775	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(251 357)**	**(251 524)**	**(10 604)**	**4.2%**	**(20 498)**	**8.2%**	**(9 360)**	**3.7%**	**(27 996)**	**11.1%**	**(68 458)**	**27.2%**	**1 125**	**44.4%**	**(2 589.5%)**
Suppliers and employees	(250 011)	(250 178)	(10 604)	4.2%	(20 498)	8.2%	(9 360)	3.7%	(27 996)	11.2%	(68 458)	27.4%	1 125	44.4%	(2 589.5%)

Finance charges	(1 346)	(1 346)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**24 234**	**25 174**	**60 362**	**249.1%**	**29 985**	**123.7%**	**47 156**	**187.3%**	**4 222**	**16.8%**	**141 725**	**563.0%**	**38 321**	**(542.7%)**	**(89.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(15 779)**	**(19 572)**	**(5 537)**	**35.1%**	**(4 312)**	**27.3%**	**(233)**	**1.2%**	**(4 782)**	**24.4%**	**(14 863)**	**75.9%**	**(6 383)**	**83.7%**	**(25.1%)**
Capital assets	(15 779)	(19 572)	(5 537)	35.1%	(4 312)	27.3%	(233)	1.2%	(4 782)	24.4%	(14 863)	75.9%	(6 383)	83.7%	(25.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(15 779)**	**(19 572)**	**(5 537)**	**35.1%**	**(4 312)**	**27.3%**	**(233)**	**1.2%**	**(4 782)**	**24.4%**	**(14 863)**	**75.9%**	**(6 383)**	**83.7%**	**(25.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8 455**	**5 602**	**54 825**	**648.4%**	**25 673**	**303.6%**	**46 924**	**837.7%**	**(560)**	**(10.0%)**	**126 862**	**2 264.8%**	**31 938**	**(189.2%)**	**(101.8%)**
Cash/cash equivalents at the year begin:	9 707	9 707	23 018	237.1%	77 843	801.9%	103 516	1 066.4%	150 440	1 549.8%	23 018	237.1%	40 828	-	268.5%
Cash/cash equivalents at the year end:	**18 162**	**15 309**	**77 843**	**428.6%**	**103 516**	**569.9%**	**150 440**	**982.7%**	**149 880**	**979.0%**	**149 880**	**979.0%**	**72 766**	**143.5%**	**106.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 602	5.2%	2 191	4.4%	1 879	3.7%	43 453	86.7%	50 125	24.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 754	32.1%	544	10.0%	278	5.1%	2 890	52.9%	5 466	2.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 098	8.0%	849	2.2%	729	1.9%	33 820	87.9%	38 496	18.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	919	3.7%	438	1.8%	438	1.8%	23 090	92.8%	24 885	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 659	4.6%	688	1.9%	676	1.9%	33 415	91.7%	36 437	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	38	.1%	86	.2%	110	.2%	48 742	99.5%	48 976	23.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 473)	(115.3%)	247	6.4%	323	8.3%	7 783	200.6%	3 879	1.9%	-	-	-	-
Total By Income Source	**5 596**	**2.7%**	**5 044**	**2.4%**	**4 433**	**2.1%**	**193 193**	**92.8%**	**208 266**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(331)	(29.0%)	325	28.5%	284	24.8%	863	75.6%	1 141	.5%	-	-	-	-
Commercial	(644)	(7.3%)	504	5.7%	397	4.5%	8 540	97.1%	8 798	4.2%	-	-	-	-
Households	6 560	3.6%	4 064	2.2%	3 601	2.0%	169 291	92.2%	183 517	88.1%	-	-	-	-
Other	10	.1%	150	1.0%	152	1.0%	14 498	97.9%	14 810	7.1%	-	-	-	-
Total By Customer Group	**5 596**	**2.7%**	**5 044**	**2.4%**	**4 433**	**2.1%**	**193 193**	**92.8%**	**208 266**	**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	13 811	13.4%	7 577	7.4%	1 822	1.8%	79 764	77.5%	102 974	73.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	626	25.8%	477	19.7%	59	2.4%	1 265	52.1%	2 427	1.7%
Auditor-General	493	2.3%	198	.9%	1 721	7.9%	19 312	88.9%	21 724	15.6%
Other	311	2.5%	755	6.1%	413	3.3%	10 968	88.1%	12 447	8.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 242**	**10.9%**	**9 007**	**6.5%**	**4 015**	**2.9%**	**111 309**	**79.8%**	**139 572**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**807 340**	**847 377**	**200 759**	**24.9%**	**203 470**	**25.2%**	**192 883**	**22.8%**	**201 537**	**23.8%**	**798 649**	**94.2%**	**191 961**	**96.4%**	**5.0%**
Exchange Revenue															
Service charges - Electricity	256 387	258 387	51 871	20.2%	65 728	25.6%	66 029	25.6%	62 531	24.2%	246 159	95.3%	57 697	97.6%	8.4%
Service charges - Water	58 186	58 186	11 278	19.4%	17 597	30.2%	18 151	31.2%	15 565	26.8%	62 591	107.6%	14 838	102.3%	4.9%
Service charges - Waste Water Management	32 413	32 413	8 737	27.0%	8 775	27.1%	8 901	27.5%	8 704	26.9%	35 116	108.3%	8 235	105.1%	5.7%
Service charges - Waste Management	37 496	37 496	10 854	28.9%	10 266	27.4%	10 269	27.4%	10 282	27.4%	41 669	111.1%	9 597	108.1%	7.1%
Sale of Goods and Rendering of Services	31 454	27 524	3 003	9.5%	6 854	21.8%	5 803	21.1%	12 882	46.8%	28 543	103.7%	4 831	93.8%	166.6%
Agency services	3 716	3 716	825	22.2%	885	23.8%	907	24.4%	623	16.8%	3 239	87.2%	609	88.1%	2.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 019	3 019	828	27.4%	906	30.0%	972	32.2%	897	29.7%	3 602	119.3%	879	120.4%	2.0%
Interest earned from Current and Non Current Assets	36 046	36 046	1 328	3.7%	3 884	10.8%	7 599	21.1%	9 215	25.6%	22 027	61.1%	13 405	81.0%	(31.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 622	4 622	1 632	35.3%	1 275	27.6%	890	19.3%	982	21.3%	4 779	103.4%	1 123	111.1%	(12.6%)
Licences or permits	-	7	1	-	1	-	0	3.6%	0	5.2%	2	28.7%	2	-	(77.9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	21 214	5 743	-	-	-	-	(1 466)	(25.5%)	1 466	25.5%	-	-	6 682	72.5%	(78.1%)
Development Charges	9 000	9 000	1 499	16.7%	2 255	25.1%	1 838	20.4%	493	5.5%	6 086	67.6%	1 855	69.6%	(73.4%)
Operational Revenue	2 390	2 390	232	9.7%	282	11.8%	370	15.5%	297	12.4%	1 181	49.4%	234	45.1%	26.9%
Non-Exchange Revenue															
Property rates	148 312	148 312	46 975	31.7%	35 117	23.7%	34 399	23.2%	35 347	23.8%	151 838	102.4%	32 298	101.1%	9.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60 606	110 061	23 286	38.4%	22 194	36.6%	14 769	13.4%	29 525	26.8%	89 774	81.6%	35 656	122.5%	(17.2%)
Licences or permits	2 552	2 552	532	20.8%	626	24.5%	692	27.1%	491	19.2%	2 341	91.7%	470	95.0%	4.5%
Transfer and subsidies - Operational	75 755	79 731	28 575	37.7%	23 524	31.1%	18 696	23.4%	685	.9%	71 480	89.7%	825	96.7%	(16.9%)
Interest Receivables	911	911	174	19.1%	215	23.6%	214	23.5%	203	22.3%	805	88.4%	194	97.4%	4.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 264	13 264	3 411	25.7%	2 747	20.7%	2 820	21.3%	2 813	21.2%	11 791	88.9%	2 531	90.9%	11.1%
Gains on Disposal of Fixed and Intangible Assets	10 000	14 000	5 720	57.2%	340	3.4%	1 030	7.4%	8 536	61.0%	15 626	111.6%	0	8.4%	2 452 845.4%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**805 898**	**839 183**	**137 879**	**17.1%**	**197 199**	**24.5%**	**164 075**	**19.6%**	**159 411**	**19.0%**	**658 564**	**78.5%**	**168 608**	**83.8%**	**(5.5%)**
Employee related costs	270 128	269 389	56 107	20.8%	68 392	25.3%	60 246	22.4%	58 471	21.7%	243 216	90.3%	55 100	90.7%	6.1%
Remuneration of councillors	9 690	10 039	2 239	23.1%	2 324	24.0%	2 604	25.9%	2 432	24.2%	9 599	95.6%	2 229	94.4%	9.1%
Bulk purchases - electricity	212 192	214 192	50 961	24.0%	45 341	21.4%	49 545	23.1%	49 146	22.9%	194 992	91.0%	48 909	90.4%	.5%
Inventory consumed	47 787	45 620	8 649	18.1%	13 648	28.6%	10 651	23.3%	11 596	25.4%	44 544	97.6%	9 898	85.0%	17.2%
Debt impairment	4 014	93 814	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	52 188	52 188	-	-	23 199	44.5%	11 727	22.5%	7 862	15.1%	42 788	82.0%	7 371	82.5%	6.7%
Interest,Dividends and Rent on Land	19 809	20 309	-	-	5 993	30.3%	-	-	5 318	26.2%	11 311	55.7%	6 450	62.6%	(17.6%)
Contracted services	81 852	70 026	9 946	12.2%	14 438	17.6%	13 552	19.4%	13 620	19.4%	51 556	73.6%	27 022	81.2%	(49.6%)
Transfers and subsidies	2 502	2 509	454	18.1%	921	36.8%	485	19.3%	308	12.3%	2 168	86.4%	373	81.8%	(17.4%)
Irrecoverable debts written off	56 546	9 918	2 417	4.3%	3 414	6.0%	9 136	92.1%	1 927	19.4%	16 895	170.3%	3 971	27.6%	(51.5%)
Operational Cost and Other Cost	49 189	51 179	7 105	14.4%	18 659	37.9%	6 129	12.0%	7 603	14.9%	39 496	77.2%	7 033	80.7%	8.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	870	-	-	-	1 128	-	1 998	-	254	-	344.2%
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 442**	**8 194**	**62 881**		**6 271**		**28 808**		**42 126**		**140 085**		**23 352**		
Transfers and subsidies - capital (monetary allocations)	62 341	54 530	12 480	20.0%	27 426	44.0%	5 624	10.3%	4 349	8.0%	49 878	91.5%	78 676	98.7%	(94.5%)
Transfers and subsidies - capital (in-kind)	-	639	-	-	-	-	-	-	1 261	197.3%	1 261	197.3%	535	81.9%	135.6%
Surplus/(Deficit) after capital transfers and contributions	**63 783**	**63 363**	**75 360**		**33 696**		**34 432**		**47 735**		**191 224**		**102 563**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**63 783**	**63 363**	**75 360**		**33 696**		**34 432**		**47 735**		**191 224**		**102 563**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 783**	**63 363**	**75 360**		**33 696**		**34 432**		**47 735**		**191 224**		**102 563**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 783**	**63 363**	**75 360**		**33 696**		**34 432**		**47 735**		**191 224**		**102 563**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**187 628**	**181 739**	**44 868**	**23.9%**	**36 564**	**19.5%**	**24 379**	**13.4%**	**40 742**	**22.4%**	**146 553**	**80.6%**	**109 343**	**97.5%**	**(62.7%)**
National Government	15 021	15 021	1 385	9.2%	3 621	24.1%	2 946	19.6%	4 474	29.8%	12 425	82.7%	3 231	97.5%	38.5%
Provincial Government	47 320	39 509	36 736	77.6%	375	.8%	54	.1%	1 094	2.8%	38 259	96.8%	58 134	99.8%	(98.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	1 108	95.6%	(100.0%)
Transfers recognised - capital	**62 341**	**54 530**	**38 121**	**61.1%**	**3 995**	**6.4%**	**3 000**	**5.5%**	**5 567**	**10.2%**	**50 683**	**92.9%**	**62 473**	**99.4%**	**(91.1%)**
Borrowing	50 000	50 000	86	.2%	15 321	30.6%	13 296	26.6%	15 012	30.0%	43 716	87.4%	-	-	(100.0%)
Internally generated funds	75 287	77 209	6 661	8.8%	17 247	22.9%	8 084	10.5%	20 162	26.1%	52 154	67.5%	46 870	94.6%	(57.0%)
Capital Expenditure Functional	**187 628**	**182 378**	**44 868**	**23.9%**	**36 564**	**19.5%**	**24 379**	**13.4%**	**42 002**	**23.0%**	**147 814**	**81.0%**	**109 878**	**97.5%**	**(61.8%)**
Municipal governance and administration	**16 417**	**8 764**	**475**	**2.9%**	**3 488**	**21.2%**	**216**	**2.5%**	**4 773**	**54.5%**	**8 952**	**102.1%**	**626**	**93.3%**	**662.0%**
Executive and Council	148	160	106	71.6%	26	17.3%	-	-	17	10.3%	148	92.3%	14	86.5%	17.3%
Finance and administration	16 269	8 603	369	2.3%	3 462	21.3%	216	2.5%	4 757	55.3%	8 804	102.3%	612	93.5%	676.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 982**	**12 836**	**384**	**4.8%**	**930**	**11.6%**	**1 353**	**10.5%**	**4 136**	**32.2%**	**6 803**	**53.0%**	**5 052**	**84.8%**	**(18.1%)**
Community and Social Services	1 002	1 022	155	15.5%	269	26.8%	355	34.7%	123	12.1%	902	88.3%	178	63.5%	(30.8%)
Sport And Recreation	3 551	6 793	199	5.6%	497	14.0%	703	10.3%	2 566	37.8%	3 966	58.4%	1 923	93.1%	33.5%
Public Safety	1 183	2 789	30	2.5%	161	13.6%	295	10.6%	481	17.2%	967	34.7%	1 164	81.6%	(58.7%)
Housing	2 246	2 232	-	-	2	.1%	-	-	966	43.3%	968	43.4%	1 787	84.1%	(45.9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 928**	**36 468**	**772**	**2.2%**	**9 201**	**26.3%**	**8 861**	**24.3%**	**16 327**	**44.8%**	**35 160**	**96.4%**	**9 361**	**98.6%**	**74.4%**
Planning and Development	47	471	22	46.6%	7	15.0%	2	.5%	-	-	31	6.6%	-	99.4%	-
Road Transport	34 386	35 381	730	2.1%	9 136	26.6%	8 695	24.6%	16 026	45.3%	34 587	97.8%	9 225	98.6%	73.7%
Environmental Protection	495	615	20	4.0%	58	11.7%	163	26.5%	301	48.8%	541	88.0%	136	98.3%	121.5%
Trading Services	**127 831**	**123 841**	**43 237**	**33.8%**	**22 835**	**17.9%**	**13 924**	**11.2%**	**16 450**	**13.3%**	**96 446**	**77.9%**	**94 387**	**98.0%**	**(82.6%)**
Energy sources	78 821	78 756	40 874	51.9%	7 990	10.1%	11 573	14.7%	5 739	7.3%	66 176	84.0%	84 012	99.7%	(93.2%)
Water Management	21 900	17 700	809	3.7%	5 800	26.5%	1 193	6.7%	3 653	20.6%	11 455	64.7%	4 483	96.2%	(18.5%)
Waste Water Management	18 530	19 308	-	-	3 042	16.4%	1 105	5.7%	6 761	35.0%	10 908	56.5%	5 433	75.6%	24.5%
Waste Management	8 580	8 077	1 554	18.1%	6 004	70.0%	53	.7%	297	3.7%	7 906	97.9%	459	97.4%	(35.4%)
Other	**470**	**470**	**-**	**-**	**111**	**23.6%**	**26**	**5.5%**	**316**	**67.2%**	**452**	**96.3%**	**452**	**90.4%**	**(30.1%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**861 622**	**890 112**	**514 449**	**59.7%**	**628 353**	**72.9%**	**539 386**	**60.6%**	**577 261**	**64.9%**	**2 259 448**	**253.8%**	**999 040**	**404.0%**	**(42.2%)**
Property rates	145 346	145 346	41 475	28.5%	32 016	22.0%	34 617	23.8%	33 749	23.2%	141 856	97.6%	32 976	99.9%	2.3%
Service charges	407 609	411 569	110 652	27.1%	114 156	28.0%	125 252	30.4%	113 404	27.6%	463 464	112.6%	112 538	113.2%	.8%
Other revenue	97 699	145 262	317 977	325.5%	414 439	424.2%	348 959	240.2%	428 529	295.0%	1 509 904	1 039.4%	838 385	2 726.3%	(48.9%)
Transfers and Subsidies - Operational	107 341	92 118	35 252	32.8%	28 704	26.7%	22 264	24.2%	489	.5%	86 709	94.1%	1 939	103.7%	(74.8%)
Transfers and Subsidies - Capital	61 792	53 981	8 584	13.9%	38 054	61.6%	7 377	13.7%	(2)	-	54 013	100.1%	11 534	106.8%	(100.0%)
Interest	41 836	41 836	509	1.2%	985	2.4%	917	2.2%	1 091	2.6%	3 502	8.4%	1 668	9.6%	(34.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(737 911)**	**(736 646)**	**(413 749)**	**56.1%**	**(378 862)**	**51.3%**	**(396 788)**	**53.9%**	**(417 893)**	**56.7%**	**(1 607 293)**	**218.2%**	**(588 259)**	**298.4%**	**(29.0%)**
Suppliers and employees	(724 100)	(722 828)	(413 749)	57.1%	(378 862)	52.3%	(390 795)	54.1%	(412 575)	57.1%	(1 595 982)	220.8%	(581 809)	303.7%	(29.1%)

Finance charges	(11 309)	(11 309)	-	-	-	-	(5 993)	53.0%	(5 318)	47.0%	(11 311)	100.0%	(6 450)	100.5%	(17.6%)
Transfers and Subsidies	(2 502)	(2 509)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**123 711**	**153 466**	**100 700**	**81.4%**	**249 490**	**201.7%**	**142 598**	**92.9%**	**159 368**	**103.8%**	**652 156**	**425.0%**	**410 781**	**934.1%**	**(61.2%)**
Cash Flow from Investing Activities															
Receipts	**10 000**	**14 000**	**5 720**	**57.2%**	**340**	**3.4%**	**1 030**	**7.4%**	**8 536**	**61.0%**	**15 626**	**111.6%**	**0**	**8.4%**	**2 452 845.4%**
Proceeds on disposal of PPE	10 000	14 000	5 720	57.2%	340	3.4%	1 030	7.4%	8 536	61.0%	15 626	111.6%	0	8.4%	2 452 845.4%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(215 773)**	**(210 522)**	**(44 868)**	**20.8%**	**(36 564)**	**16.9%**	**(24 379)**	**11.6%**	**(42 002)**	**20.0%**	**(147 814)**	**70.2%**	**(109 878)**	**97.5%**	**(61.8%)**
Capital assets	(215 773)	(210 522)	(44 868)	20.8%	(36 564)	16.9%	(24 379)	11.6%	(42 002)	20.0%	(147 814)	70.2%	(109 878)	97.5%	(61.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(205 773)**	**(196 522)**	**(39 148)**	**19.0%**	**(36 224)**	**17.6%**	**(23 350)**	**11.9%**	**(33 466)**	**17.0%**	**(132 188)**	**67.3%**	**(109 878)**	**103.3%**	**(69.5%)**
Cash Flow from Financing Activities															
Receipts	**51 594**	**51 594**	**6 138**	**11.9%**	**4 597**	**8.9%**	**664**	**1.3%**	**40 707**	**78.9%**	**52 106**	**101.0%**	**317**	**81.3%**	**12 757.2%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 000	50 000	-	-	-	-	-	-	50 000	100.0%	50 000	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	1 594	1 594	6 138	384.9%	4 597	288.3%	664	41.6%	(9 293)	(582.8%)	2 106	132.1%	317	81.3%	(3 035.1%)
Payments	**(24 251)**	**(24 251)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(24 251)	(24 251)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**27 343**	**27 343**	**6 138**	**22.4%**	**4 597**	**16.8%**	**664**	**2.4%**	**40 707**	**148.9%**	**52 106**	**190.6%**	**317**	**(6.0%)**	**12 757.2%**
Net Increase/(Decrease) in cash held	**(54 718)**	**(15 713)**	**67 690**	**(123.7%)**	**217 863**	**(398.2%)**	**119 912**	**(763.1%)**	**166 609**	**(1 060.3%)**	**572 074**	**(3 640.8%)**	**301 220**	**(983.4%)**	**(44.7%)**
Cash/cash equivalents at the year begin:	392 575	438 957	422 950	107.7%	506 646	129.1%	724 510	165.1%	844 422	192.4%	422 950	96.4%	1 250 331	100.0%	(32.5%)
Cash/cash equivalents at the year end:	**337 857**	**423 244**	**506 646**	**150.0%**	**724 510**	**214.4%**	**844 422**	**199.5%**	**1 011 031**	**238.9%**	**1 011 031**	**238.9%**	**1 551 550**	**409.0%**	**(34.8%)**

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	4 209	23.0%	1 129	6.2%	903	4.9%	12 039	65.9%	18 280	20.5%	4 596	25.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 809	63.6%	1 337	7.2%	605	3.3%	4 830	26.0%	18 582	20.8%	775	4.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	7 619	48.6%	1 251	8.0%	527	3.4%	6 291	40.1%	15 688	17.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 566	19.1%	766	5.7%	572	4.3%	9 515	70.9%	13 420	15.1%	3 186	23.7%	-	-
Receivables from Exchange Transactions - Waste Management	2 887	23.4%	793	6.4%	584	4.7%	8 051	65.4%	12 316	13.8%	3 292	26.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	362	5.2%	327	4.7%	303	4.3%	6 003	85.8%	6 995	7.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	945	24.3%	150	3.9%	109	2.8%	2 678	69.0%	3 882	4.4%	3 245	83.6%	-	-
Total By Income Source	**30 398**	**34.1%**	**5 753**	**6.5%**	**3 604**	**4.0%**	**49 408**	**55.4%**	**89 162**	**100.0%**	**15 094**	**16.9%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	801	49.3%	178	10.9%	124	7.6%	524	32.2%	1 627	1.8%	-	-	-	-
Commercial	8 685	52.5%	1 080	6.5%	569	3.4%	6 219	37.6%	16 553	18.6%	-	-	-	-
Households	20 911	29.5%	4 495	6.3%	2 911	4.1%	42 665	60.1%	70 982	79.6%	15 094	21.3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**30 398**	**34.1%**	**5 753**	**6.5%**	**3 604**	**4.0%**	**49 408**	**55.4%**	**89 162**	**100.0%**	**15 094**	**16.9%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	31 570	100.0%	-	-	-	-	-	-	31 570	44.3%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 942	100.0%	-	-	-	-	-	-	4 942	6.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	34 693	100.0%	-	-	-	-	-	-	34 693	48.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**71 205**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**71 205**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 962 973**	**1 902 752**	**467 561**	**23.8%**	**488 402**	**24.9%**	**483 438**	**25.4%**	**437 101**	**23.0%**	**1 876 501**	**98.6%**	**393 320**	**98.7%**	**11.1%**
Exchange Revenue															
Service charges - Electricity	834 930	764 787	179 567	21.5%	192 014	23.0%	197 822	25.9%	202 882	26.5%	772 286	101.0%	178 573	99.3%	13.6%
Service charges - Water	188 263	200 139	34 436	18.3%	48 809	25.9%	52 477	26.2%	44 368	22.2%	180 091	90.0%	42 256	99.3%	5.0%
Service charges - Waste Water Management	106 431	103 779	25 788	24.2%	26 130	24.6%	26 893	25.9%	26 623	25.7%	105 433	101.6%	24 001	100.3%	10.9%
Service charges - Waste Management	105 700	106 170	26 164	24.8%	26 206	24.8%	26 480	24.9%	26 483	24.9%	105 333	99.2%	24 305	99.2%	9.0%
Sale of Goods and Rendering of Services	22 219	23 111	8 303	37.4%	6 397	28.8%	5 219	22.6%	5 252	22.7%	25 171	108.9%	5 968	86.0%	(12.0%)
Agency services	9 086	8 902	2 567	28.3%	2 312	25.4%	2 633	29.6%	1 944	21.8%	9 457	106.2%	1 871	98.4%	3.9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 955	15 300	3 575	23.9%	3 736	25.0%	3 760	24.6%	3 723	24.3%	14 794	96.7%	3 548	93.7%	5.0%
Interest earned from Current and Non Current Assets	72 018	61 073	14 238	19.8%	14 623	20.3%	14 122	23.1%	14 094	23.1%	57 078	93.5%	14 462	92.7%	(2.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 603	12 038	2 616	27.2%	2 744	28.6%	3 487	29.0%	2 757	22.9%	11 603	96.4%	2 439	128.5%	13.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	32 875	9 227	-	11 258	-	5 547	16.9%	11 030	33.5%	37 061	112.7%	7 093	-	55.5%
Development Charges	15 000	23 000	8 975	59.8%	5 408	36.1%	14 267	62.0%	7 410	32.2%	36 060	156.8%	7 643	106.6%	(3.0%)
Operational Revenue	13 323	7 553	1 883	14.1%	1 747	13.1%	2 976	39.4%	1 485	19.7%	8 092	107.1%	3 924	53.8%	(62.1%)
Non-Exchange Revenue															
Property rates	296 392	294 092	77 547	26.2%	71 397	24.1%	71 629	24.4%	72 813	24.8%	293 386	99.8%	62 335	94.2%	16.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21 098	25 452	2 885	13.7%	4 161	19.7%	3 446	13.5%	3 300	13.0%	13 792	54.2%	3 608	137.8%	(8.5%)
Licences or permits	1 455	1 526	377	25.9%	332	22.8%	394	25.8%	334	21.9%	1 437	94.2%	338	100.5%	(1.2%)
Transfer and subsidies - Operational	227 592	183 080	62 468	27.4%	64 310	28.3%	45 302	24.7%	4 181	2.3%	176 260	96.3%	4 663	90.9%	(10.3%)
Interest Receivables	1 190	1 158	287	24.1%	252	21.2%	299	25.8%	283	24.5%	1 121	96.8%	311	103.5%	(8.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	23 766	25 622	6 660	28.0%	6 565	27.6%	6 159	24.0%	6 325	24.7%	25 709	100.3%	5 974	100.6%	5.9%
Gains on Disposal of Fixed and Intangible Assets	(49)	3 494	-	-	-	-	525	15.0%	1 811	51.8%	2 336	66.8%	10	(504.3%)	18 459.2%
Other Gains	-	9 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 976 793**	**1 925 987**	**392 869**	**19.9%**	**441 755**	**22.3%**	**399 673**	**20.8%**	**439 020**	**22.8%**	**1 673 317**	**86.9%**	**386 695**	**97.3%**	**13.5%**
Employee related costs	485 475	485 130	109 050	22.5%	111 697	23.0%	115 191	23.7%	113 410	23.4%	449 347	92.6%	107 392	100.2%	5.6%
Remuneration of councillors	14 727	15 305	3 739	25.4%	3 770	25.6%	4 166	27.2%	3 898	25.5%	15 573	101.7%	3 680	95.9%	5.9%
Bulk purchases - electricity	704 738	673 278	155 217	22.0%	147 388	20.9%	149 917	22.3%	155 750	23.1%	608 271	90.3%	132 177	96.3%	17.8%
Inventory consumed	119 244	116 467	12 017	10.1%	13 237	11.1%	11 000	9.4%	11 786	10.1%	48 040	41.2%	12 204	90.4%	(3.4%)
Debt impairment	45 137	5 114	-	-	-	-	-	-	-	-	-	-	-	135.6%	-
Depreciation, Amortisation and Impairment	154 239	162 680	38 713	25.1%	38 769	25.1%	38 483	23.7%	39 049	24.0%	155 014	95.3%	31 221	98.2%	25.1%
Interest,Dividends and Rent on Land	35 271	31 705	-	-	15 912	45.1%	10	-	14 281	45.0%	30 203	95.3%	11 136	87.3%	28.2%
Contracted services	257 830	252 633	43 182	16.7%	79 136	30.7%	58 980	23.3%	63 414	25.1%	244 713	96.9%	63 945	96.5%	(.8%)
Transfers and subsidies	12 981	11 455	6 073	46.8%	373	2.9%	4 618	40.3%	283	2.5%	11 346	99.0%	2 543	95.8%	(88.9%)
Irrecoverable debts written off	28 581	59 252	(901)	(3.2%)	2 200	7.7%	1 885	3.2%	19 579	33.0%	22 763	38.4%	3 840	60.1%	409.8%
Operational Cost and Other Cost	117 575	99 880	25 780	21.9%	29 099	24.7%	14 764	14.8%	17 034	17.1%	86 676	86.8%	17 718	82.5%	(3.9%)
Disposal of Fixed and Intangible Assets	995	12 509	-	-	175	17.6%	568	4.5%	537	4.3%	1 281	10.2%	782	427.0%	(31.4%)
Other Losses	-	579	-	-	-	-	91	15.7%	-	-	91	15.7%	57	-	(100.0%)
Surplus/(Deficit)	**(13 820)**	**(23 235)**	**74 692**		**46 647**		**83 765**		**(1 919)**		**203 185**		**6 625**		
Transfers and subsidies - capital (monetary allocations)	50 504	48 301	4 745	9.4%	13 807	27.3%	5 912	12.2%	18 872	39.1%	43 335	89.7%	17 394	106.5%	8.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	3 351	-	3 351	-	1 585	-	111.5%
Surplus/(Deficit) after capital transfers and contributions	**36 684**	**25 066**	**79 437**		**60 454**		**89 677**		**20 304**		**249 872**		**25 605**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**36 684**	**25 066**	**79 437**		**60 454**		**89 677**		**20 304**		**249 872**		**25 605**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**36 684**	**25 066**	**79 437**		**60 454**		**89 677**		**20 304**		**249 872**		**25 605**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**36 684**	**25 066**	**79 437**		**60 454**		**89 677**		**20 304**		**249 872**		**25 605**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**402 929**	**395 325**	**34 813**	**8.6%**	**83 363**	**20.7%**	**91 586**	**23.2%**	**118 440**	**30.0%**	**328 202**	**83.0%**	**141 424**	**76.6%**	**(16.3%)**
National Government	31 891	31 891	3 999	12.5%	8 730	27.4%	4 651	14.6%	14 136	44.3%	31 516	98.8%	10 379	116.1%	36.2%
Provincial Government	13 370	11 075	163	1.2%	3 289	24.6%	490	4.4%	2 283	20.6%	6 225	56.2%	4 545	67.2%	(49.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	200	112.5%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 260**	**42 966**	**4 162**	**9.2%**	**12 019**	**26.6%**	**5 141**	**12.0%**	**16 419**	**38.2%**	**37 741**	**87.8%**	**15 124**	**95.7%**	**8.6%**
Borrowing	194 350	171 036	14 315	7.4%	42 044	21.6%	66 219	38.7%	40 653	23.8%	163 232	95.4%	70 406	85.2%	(42.3%)
Internally generated funds	163 319	181 323	16 336	10.0%	29 300	17.9%	20 226	11.2%	61 367	33.8%	127 229	70.2%	55 894	68.0%	9.8%
Capital Expenditure Functional	**402 929**	**395 340**	**36 105**	**9.0%**	**83 363**	**20.7%**	**103 564**	**26.2%**	**258 057**	**65.3%**	**481 090**	**121.7%**	**198 683**	**161.7%**	**29.9%**
Municipal governance and administration	**8 976**	**19 726**	**3 548**	**39.5%**	**2 607**	**29.0%**	**17 216**	**87.3%**	**142 175**	**720.7%**	**165 546**	**839.2%**	**61 618**	**512.7%**	**130.7%**
Executive and Council	25	155	62	246.4%	1	3.7%	6	3.6%	62	40.0%	130	84.0%	22	60.5%	178.0%
Finance and administration	8 951	19 571	3 486	38.9%	2 606	29.1%	17 210	87.9%	142 114	726.1%	165 416	845.2%	61 590	513.8%	130.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	6	129.6%	(100.0%)
Community and Public Safety	**32 121**	**35 624**	**2 920**	**9.1%**	**6 199**	**19.3%**	**3 507**	**9.8%**	**9 052**	**25.4%**	**21 678**	**60.9%**	**13 103**	**244.6%**	**(30.9%)**
Community and Social Services	3 936	6 022	642	16.3%	1 060	26.9%	367	6.1%	1 956	32.5%	4 024	66.8%	2 277	99.4%	(14.1%)
Sport And Recreation	12 755	16 647	2 085	16.3%	1 857	14.6%	2 062	12.4%	4 155	25.0%	10 159	61.0%	5 273	103.2%	(21.2%)
Public Safety	6 580	6 672	77	1.2%	87	1.3%	30	.4%	2 690	40.3%	2 885	43.2%	2 313	93.6%	16.3%
Housing	8 850	6 283	115	1.3%	3 196	36.1%	1 048	16.7%	252	4.0%	4 611	73.4%	3 240	494.4%	(92.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 334**	**42 962**	**1 721**	**4.6%**	**5 229**	**14.0%**	**2 889**	**6.7%**	**25 210**	**58.7%**	**35 048**	**81.6%**	**11 052**	**102.9%**	**128.1%**
Planning and Development	7 050	8 010	1 027	14.6%	1 735	24.6%	10	.1%	3 061	38.2%	5 833	72.8%	1 377	104.0%	122.2%
Road Transport	24 554	29 021	658	2.7%	3 264	13.3%	2 790	9.6%	16 946	58.4%	23 658	81.5%	8 945	101.1%	89.5%
Environmental Protection	5 730	5 930	35	.6%	231	4.0%	89	1.5%	5 203	87.7%	5 557	93.7%	730	143.1%	613.0%
Trading Services	**324 499**	**296 680**	**27 917**	**8.6%**	**69 328**	**21.4%**	**79 953**	**26.9%**	**81 620**	**27.5%**	**258 818**	**87.2%**	**112 909**	**74.8%**	**(27.7%)**
Energy sources	166 296	164 364	18 609	11.2%	38 987	23.4%	58 992	35.9%	45 347	27.6%	161 934	98.5%	76 792	97.8%	(40.9%)
Water Management	74 136	50 860	3 449	4.7%	14 289	19.3%	7 929	15.6%	12 303	24.2%	37 970	74.7%	4 513	64.2%	172.6%
Waste Water Management	79 067	77 159	5 859	7.4%	13 524	17.1%	12 735	16.5%	22 609	29.3%	54 727	70.9%	31 115	70.9%	(27.3%)
Waste Management	5 000	4 296	-	-	2 529	50.6%	296	6.9%	1 361	31.7%	4 187	97.4%	490	(216.4%)	177.9%
Other	**-**	**348**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 899 534**	**1 821 363**	**485 939**	**25.6%**	**479 126**	**25.2%**	**487 010**	**26.7%**	**432 465**	**23.7%**	**1 884 540**	**103.5%**	**406 184**	**102.0%**	**6.5%**
Property rates	290 464	291 151	91 629	31.5%	86 445	29.8%	96 342	33.1%	87 166	29.9%	361 582	124.2%	84 357	120.2%	3.3%
Service charges	1 199 051	1 149 231	268 462	22.4%	280 318	23.4%	294 079	25.6%	284 304	24.7%	1 127 163	98.1%	268 630	106.4%	5.8%
Other revenue	74 430	110 316	63 990	86.0%	62 877	84.5%	59 474	53.9%	60 995	55.3%	247 336	224.2%	52 799	153.4%	15.5%
Transfers and Subsidies - Operational	227 592	182 976	61 858	27.2%	49 486	21.7%	37 115	20.3%	-	-	148 459	81.1%	398	79.7%	(100.0%)
Transfers and Subsidies - Capital	50 504	47 704	-	-	-	-	-	-	-	-	-	-	-	9.9%	-
Interest	57 493	39 984	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(363 086)**	**-**	**(394 312)**	**-**	**(252 556)**	**-**	**(360 294)**	**-**	**(1 370 247)**	**-**	**(258 848)**	**-**	**39.2%**
Suppliers and employees	-	-	(363 086)	-	(394 312)	-	(252 556)	-	(360 294)	-	(1 370 247)	-	(258 848)	-	39.2%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 899 534**	**1 821 363**	**122 853**	**6.5%**	**84 814**	**4.5%**	**234 455**	**12.9%**	**72 171**	**4.0%**	**514 293**	**28.2%**	**147 336**	**56.1%**	**(51.0%)**
Cash Flow from Investing Activities															
Receipts	**158 509**	**(73 601)**	**7 272**	**4.6%**	**(5 324)**	**(3.4%)**	**(5 324)**	**7.2%**	**(5 324)**	**7.2%**	**(8 699)**	**11.8%**	**(7 499)**	**127.5%**	**(29.0%)**
Proceeds on disposal of PPE	3 500	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 009	5 000	3	.1%	1	-	1	-	1	-	7	.1%	1	17 683.6%	(1.0%)
Decrease (increase) in non-current investments	150 000	(85 101)	7 269	4.8%	(5 325)	(3.6%)	(5 325)	6.3%	(5 325)	6.3%	(8 706)	10.2%	(7 500)	100.0%	(29.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(78 075)**	**-**	**(73 740)**	**-**	**(47 030)**	**-**	**(114 845)**	**-**	**(313 691)**	**-**	**(107 898)**	**-**	**6.4%**
Capital assets	-	-	(78 075)	-	(73 740)	-	(47 030)	-	(114 845)	-	(313 691)	-	(107 898)	-	6.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**158 509**	**(73 601)**	**(70 803)**	**(44.7%)**	**(79 064)**	**(49.9%)**	**(52 354)**	**71.1%**	**(120 168)**	**163.3%**	**(322 389)**	**438.0%**	**(115 396)**	**1 391.2%**	**4.1%**
Cash Flow from Financing Activities															
Receipts	**194 350**	**171 036**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	194 350	171 036	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**194 350**	**171 036**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 252 392**	**1 918 798**	**52 050**	**2.3%**	**5 750**	**.3%**	**182 101**	**9.5%**	**(47 997)**	**(2.5%)**	**191 904**	**10.0%**	**31 940**	**32.0%**	**(250.3%)**
Cash/cash equivalents at the year begin:	435 876	907 039	547 039	125.5%	599 089	137.4%	604 839	66.7%	786 940	86.8%	547 039	60.3%	1 115 951	60.4%	(29.5%)
Cash/cash equivalents at the year end:	**2 688 268**	**2 825 837**	**599 089**	**22.3%**	**604 839**	**22.5%**	**786 940**	**27.8%**	**738 943**	**26.1%**	**738 943**	**26.1%**	**1 147 891**	**42.0%**	**(35.6%)**

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	13 685	19.6%	4 112	5.9%	2 394	3.4%	49 525	71.0%	69 717	23.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	44 294	46.2%	9 254	9.7%	6 760	7.1%	35 557	37.1%	95 865	32.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 323	51.9%	1 842	5.5%	955	2.9%	13 279	39.8%	33 400	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 741	18.3%	1 656	3.9%	1 256	3.0%	31 744	74.9%	42 396	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 803	24.7%	1 308	4.1%	931	3.0%	21 496	68.2%	31 538	10.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	3.1%	4	1.5%	4	1.4%	240	94.0%	256	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 262	16.1%	745	3.7%	1 083	5.3%	15 207	74.9%	20 296	6.9%	-	-	-	-
Total By Income Source	**94 116**	**32.1%**	**18 921**	**6.4%**	**13 382**	**4.6%**	**167 049**	**56.9%**	**293 468**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 597	33.0%	217	4.5%	162	3.4%	2 858	59.1%	4 834	1.6%	-	-	-	-
Commercial	33 901	42.2%	9 747	12.1%	7 323	9.1%	29 405	36.6%	80 375	27.4%	-	-	-	-
Households	53 813	27.4%	8 583	4.4%	5 668	2.9%	128 232	65.3%	196 295	66.9%	-	-	-	-
Other	4 806	40.2%	374	3.1%	229	1.9%	6 555	54.8%	11 964	4.1%	-	-	-	-
Total By Customer Group	**94 116**	**32.1%**	**18 921**	**6.4%**	**13 382**	**4.6%**	**167 049**	**56.9%**	**293 468**	**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	499	100.0%	-	-	-	-	-	-	499	.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	85 217	99.9%	124	.1%	1	-	1	-	85 342	99.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**85 716**	**99.9%**	**124**	**.1%**	**1**	**-**	**1**	**-**	**85 841**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**3 869 689**	**3 935 943**	**836 022**	**21.6%**	**685 404**	**17.7%**	**725 547**	**18.4%**	**1 100 485**	**28.0%**	**3 347 457**	**85.0%**	**800 302**	**87.9%**	**37.5%**
Exchange Revenue															
Service charges - Electricity	1 272 286	1 257 051	287 595	22.6%	270 869	21.3%	276 354	22.0%	373 200	29.7%	1 208 018	96.1%	281 850	94.8%	32.4%
Service charges - Water	242 591	250 330	42 560	17.5%	64 768	26.7%	72 586	29.0%	98 749	39.4%	278 662	111.3%	58 862	84.8%	67.8%
Service charges - Waste Water Management	200 295	203 900	53 266	26.6%	49 796	24.9%	49 757	24.4%	50 269	24.7%	203 088	99.6%	50 836	112.3%	(1.1%)
Service charges - Waste Management	181 444	185 273	47 422	26.1%	46 023	25.4%	46 883	25.3%	47 798	25.8%	188 125	101.5%	46 514	107.4%	2.8%
Sale of Goods and Rendering of Services	156 916	144 528	36 636	23.3%	22 089	14.1%	21 143	14.6%	44 775	31.0%	124 643	86.2%	27 556	88.9%	62.5%
Agency services	21 653	21 653	5 321	24.6%	(5 845)	(27.0%)	800	3.7%	15 261	70.5%	15 537	71.8%	4 382	76.0%	248.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 368	31 038	1 835	7.9%	11 680	50.0%	15 240	49.1%	13 017	41.9%	41 772	134.6%	6 665	111.0%	95.3%
Interest earned from Current and Non Current Assets	32 395	78 700	33 931	104.7%	8 714	26.9%	30 363	38.6%	19 674	25.0%	92 682	117.8%	28 682	172.2%	(31.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 680	5 680	3 214	56.6%	807	14.2%	1 328	23.4%	1 867	32.9%	7 216	127.1%	696	101.5%	168.2%
Licences or permits	847	847	222	26.2%	409	48.3%	466	55.0%	620	73.2%	1 716	202.6%	212	152.2%	192.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	40 049	40 049	6 188	15.5%	4 141	10.3%	8 256	20.6%	10 053	25.1%	28 638	71.5%	11 958	92.0%	(15.9%)
Operational Revenue	40 808	39 750	4 150	10.2%	4 311	10.6%	3 224	8.1%	7 665	19.3%	19 350	48.7%	26 281	184.9%	(70.8%)
Non-Exchange Revenue															
Property rates	511 915	514 539	147 256	28.8%	121 786	23.8%	121 158	23.5%	125 762	24.4%	515 962	100.3%	114 378	99.6%	10.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	98 076	98 276	5 766	5.9%	4 509	4.6%	3 913	4.0%	4 064	4.1%	18 253	18.6%	6 236	17.1%	(34.8%)
Licences or permits	4 565	4 565	375	8.2%	207	4.5%	(22)	(.5%)	(249)	(5.5%)	312	6.8%	201	33.5%	(224.1%)
Transfer and subsidies - Operational	765 031	778 735	153 002	20.0%	74 929	9.8%	67 668	8.7%	280 138	36.0%	575 738	73.9%	128 466	87.9%	118.1%
Interest Receivables	-	5 722	-	-	1 279	-	2 326	40.7%	1 746	30.5%	5 351	93.5%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 377	27 911	7 282	29.9%	4 933	20.2%	4 104	14.7%	3 289	11.8%	19 608	70.2%	6 527	108.3%	(49.6%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	2 536	-	2 536	-	-	-	(100.0%)
Other Gains	247 394	247 394	-	-	-	-	-	-	249	.1%	249	.1%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 907 341**	**4 028 456**	**638 651**	**16.3%**	**901 412**	**23.1%**	**744 910**	**18.5%**	**1 178 015**	**29.2%**	**3 462 987**	**86.0%**	**931 763**	**84.2%**	**26.4%**
Employee related costs	866 553	862 189	176 654	20.4%	220 627	25.5%	195 029	22.6%	196 037	22.7%	788 348	91.4%	180 851	84.3%	8.4%
Remuneration of councillors	32 676	32 585	6 690	20.5%	6 520	20.0%	10 634	32.6%	8 111	24.9%	31 955	98.1%	6 868	89.0%	18.1%
Bulk purchases - electricity	987 428	944 466	212 213	21.5%	208 979	21.2%	201 105	21.3%	311 461	33.0%	933 757	98.9%	185 972	97.1%	67.5%
Inventory consumed	347 151	338 448	20 829	6.0%	36 179	10.4%	29 444	8.7%	46 639	13.8%	133 091	39.3%	42 846	33.7%	8.9%
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%	87 228	27.6%	286 824	90.7%	110 929	129.0%	(21.4%)
Interest,Dividends and Rent on Land	69 770	90 198	-	-	45 273	64.9%	(107)	(.1%)	41 874	46.4%	87 040	96.5%	24 669	85.8%	69.7%
Contracted services	873 085	951 659	120 484	13.8%	216 757	24.8%	176 407	18.5%	360 513	37.9%	874 161	91.9%	277 948	89.0%	29.7%
Transfers and subsidies	105 770	117 218	1 647	1.6%	10 557	10.0%	50 232	42.9%	53 318	45.5%	115 755	98.8%	42 455	103.4%	25.6%
Irrecoverable debts written off	11 854	11 854	25 003	210.9%	1 653	13.9%	-	-	-	-	26 656	224.9%	18 960	445.4%	(100.0%)
Operational Cost and Other Cost	178 305	208 197	30 646	17.2%	66 156	37.1%	15 633	7.5%	71 989	34.6%	184 425	88.6%	40 348	93.2%	78.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	711	-	711	-	-	-	(100.0%)
Other Losses	50 615	50 615	130	.3%	-	-	-	-	133	.3%	264	.5%	(84)	(.2%)	(259.7%)
Surplus/(Deficit)	**(37 652)**	**(92 513)**	**197 371**		**(216 007)**		**(19 363)**		**(77 530)**		**(115 529)**		**(131 461)**		
Transfers and subsidies - capital (monetary allocations)	119 582	412 899	32 694	27.3%	33 993	28.4%	24 355	5.9%	293 662	71.1%	384 704	93.2%	346 708	90.1%	(15.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**81 931**	**320 386**	**230 065**		**(182 014)**		**4 992**		**216 132**		**269 175**		**215 247**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 931**	**320 386**	**230 065**		**(182 014)**		**4 992**		**216 132**		**269 175**		**215 247**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 931**	**320 386**	**230 065**		**(182 014)**		**4 992**		**216 132**		**269 175**		**215 247**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 931**	**320 386**	**230 065**		**(182 014)**		**4 992**		**216 132**		**269 175**		**215 247**		
			-		-		-		-		-		0		0

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**907 018**	**1 164 114**	**159 022**	**17.5%**	**316 300**	**34.9%**	**189 040**	**16.2%**	**385 248**	**33.1%**	**1 049 611**	**90.2%**	**538 762**	**76.1%**	**(28.5%)**
National Government	142 410	365 778	28 933	20.3%	58 423	41.0%	66 739	18.2%	190 118	52.0%	344 214	94.1%	320 606	87.9%	(40.7%)
Provincial Government	696	977	-	-	-	-	-	-	563	57.6%	563	57.6%	442	96.1%	27.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**143 106**	**366 755**	**28 933**	**20.2%**	**58 423**	**40.8%**	**66 739**	**18.2%**	**190 681**	**52.0%**	**344 777**	**94.0%**	**321 048**	**87.9%**	**(40.6%)**
Borrowing	563 940	504 310	112 934	20.0%	218 699	38.8%	113 265	22.5%	(2 950)	(.6%)	441 948	87.6%	112 409	68.1%	(102.6%)
Internally generated funds	199 973	293 049	17 155	8.6%	39 178	19.6%	9 036	3.1%	197 517	67.4%	262 886	89.7%	105 305	57.6%	87.6%
Capital Expenditure Functional	**907 018**	**1 164 114**	**159 022**	**17.5%**	**316 300**	**34.9%**	**189 040**	**16.2%**	**385 248**	**33.1%**	**1 049 611**	**90.2%**	**538 762**	**76.1%**	**(28.5%)**
Municipal governance and administration	**40 896**	**42 423**	**6 296**	**15.4%**	**14 045**	**34.3%**	**10 760**	**25.4%**	**6 332**	**14.9%**	**37 433**	**88.2%**	**6 529**	**73.0%**	**(3.0%)**
Executive and Council	15	11	-	-	-	-	-	-	6	58.6%	6	58.6%	-	-	(100.0%)
Finance and administration	40 826	42 340	6 260	15.3%	14 030	34.4%	10 758	25.4%	6 306	14.9%	37 354	88.2%	6 527	73.0%	(3.4%)
Internal audit	55	73	36	65.6%	15	27.2%	2	2.8%	20	27.0%	73	99.9%	2	116.9%	765.9%
Community and Public Safety	**30 082**	**28 511**	**855**	**2.8%**	**5 730**	**19.0%**	**6 576**	**23.1%**	**11 848**	**41.6%**	**25 008**	**87.7%**	**34 301**	**81.3%**	**(65.5%)**
Community and Social Services	3 660	2 814	(0)	-	953	26.0%	549	19.5%	648	23.0%	2 150	76.4%	3 965	47.5%	(83.7%)
Sport And Recreation	6 230	7 095	-	-	1 947	31.2%	1 743	24.6%	3 296	46.5%	6 985	98.5%	11 031	94.8%	(70.1%)
Public Safety	15 752	15 933	856	5.4%	2 813	17.9%	4 284	26.9%	6 690	42.0%	14 643	91.9%	16 088	85.2%	(58.4%)
Housing	840	1 170	-	-	17	2.0%	-	-	575	49.1%	591	50.5%	2 379	48.5%	(75.9%)
Health	3 600	1 500	-	-	-	-	-	-	639	42.6%	639	42.6%	838	90.4%	(23.7%)
Economic and Environmental Services	**197 041**	**500 903**	**75 168**	**38.1%**	**130 152**	**66.1%**	**84 893**	**16.9%**	**179 486**	**35.8%**	**469 699**	**93.8%**	**234 274**	**70.2%**	**(23.4%)**
Planning and Development	11 212	10 335	103	.9%	490	4.4%	961	9.3%	678	6.6%	2 232	21.6%	11 886	92.2%	(94.3%)
Road Transport	185 829	490 568	75 065	40.4%	129 662	69.8%	83 932	17.1%	178 808	36.4%	467 467	95.3%	222 387	69.0%	(19.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**638 999**	**591 903**	**76 703**	**12.0%**	**166 373**	**26.0%**	**86 812**	**14.7%**	**187 582**	**31.7%**	**517 470**	**87.4%**	**263 317**	**80.2%**	**(28.8%)**
Energy sources	140 552	73 686	3 379	2.4%	13 005	9.3%	4 777	6.5%	43 937	59.6%	65 099	88.3%	42 156	41.2%	4.2%
Water Management	232 825	263 132	39 035	16.8%	73 014	31.4%	44 365	16.9%	72 163	27.4%	228 577	86.9%	132 973	113.3%	(45.7%)
Waste Water Management	243 772	226 188	33 049	13.6%	74 504	30.6%	32 172	14.2%	57 823	25.6%	197 548	87.3%	83 056	63.5%	(30.4%)
Waste Management	21 850	28 897	1 239	5.7%	5 850	26.8%	5 498	19.0%	13 659	47.3%	26 246	90.8%	5 132	91.5%	166.1%
Other	**-**	**373**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**341**	**74.0%**	**(100.0%)**

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**4 169 993**	**4 452 771**	**2 698 025**	**64.7%**	**1 115 971**	**26.8%**	**1 198 481**	**26.9%**	**1 908 159**	**42.9%**	**6 920 636**	**155.4%**	**2 940 242**	**266.3%**	**(35.1%)**
Property rates	547 846	495 865	2 288 380	417.7%	202 674	37.0%	25 687	5.2%	220 387	44.4%	2 737 128	552.0%	2 656 794	1 710.7%	(91.7%)
Service charges	2 303 190	1 782 096	170 950	7.4%	50 926	2.2%	95 903	5.4%	247 337	13.9%	565 115	31.7%	166 401	37.5%	48.6%
Other revenue	366 949	904 476	53 139	14.5%	22 716	6.2%	527 143	58.3%	677 320	74.9%	1 280 318	141.6%	55 503	40.2%	1 120.3%
Transfers and Subsidies - Operational	833 785	778 735	152 591	18.3%	821 138	98.5%	529 733	68.0%	480 449	61.7%	1 983 911	254.8%	61 084	136.9%	686.5%
Transfers and Subsidies - Capital	85 828	412 899	32 965	38.4%	14 505	16.9%	-	-	269 373	65.2%	316 843	76.7%	460	102.7%	58 397.2%
Interest	32 395	78 700	-	-	4 011	12.4%	20 015	25.4%	13 294	16.9%	37 321	47.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 621 703)**	**(4 093 467)**	**(1 713 725)**	**47.3%**	**(826 761)**	**22.8%**	**(1 188 967)**	**29.0%**	**(1 406 432)**	**34.4%**	**(5 135 885)**	**125.5%**	**(1 656 299)**	**104.5%**	**(15.1%)**
Suppliers and employees	(3 453 761)	(4 003 269)	(1 713 725)	49.6%	(826 761)	23.9%	(1 188 967)	29.7%	(1 406 432)	35.1%	(5 135 885)	128.3%	(1 656 299)	106.8%	(15.1%)

Finance charges	(70 813)	(90 198)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(97 129)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**548 290**	**359 304**	**984 300**	**179.5%**	**289 210**	**52.7%**	**9 514**	**2.6%**	**501 728**	**139.6%**	**1 784 751**	**496.7%**	**1 283 942**	**1 305.7%**	**(60.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**79 784**	**-**	**(147)**	**-**	**4 045**	**-**	**-**	**-**	**83 682**	**-**	**(60)**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	479	-	-	-	4 041	-	-	-	4 521	-	10	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	79 305	-	(147)	-	4	-	-	-	79 161	-	(70)	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(907 018)**	**(1 338 732)**	**(177 803)**	**19.6%**	**(342 788)**	**37.8%**	**(199 312)**	**14.9%**	**(439 886)**	**32.9%**	**(1 159 790)**	**86.6%**	**(602 384)**	**85.7%**	**(27.0%)**
Capital assets	(907 018)	(1 338 732)	(177 803)	19.6%	(342 788)	37.8%	(199 312)	14.9%	(439 886)	32.9%	(1 159 790)	86.6%	(602 384)	85.7%	(27.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(907 018)**	**(1 338 732)**	**(98 019)**	**10.8%**	**(342 936)**	**37.8%**	**(195 267)**	**14.6%**	**(439 886)**	**32.9%**	**(1 076 108)**	**80.4%**	**(602 444)**	**82.1%**	**(27.0%)**
Cash Flow from Financing Activities															
Receipts	**563 464**	**-**	**80**	**-**	**61**	**-**	**380**	**-**	**455**	**-**	**975**	**-**	**345 662**	**74.1%**	**(99.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	563 940	-	-	-	-	-	-	-	-	-	-	-	345 645	75.0%	(100.0%)
Increase (decrease) in consumer deposits	(476)	-	80	(16.7%)	61	(12.9%)	380	-	455	-	975	-	18	(4.2%)	2 497.4%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**563 464**	**-**	**80**	**-**	**61**	**-**	**380**	**-**	**455**	**-**	**975**	**-**	**345 662**	**74.1%**	**(99.9%)**
Net Increase/(Decrease) in cash held	**204 735**	**(979 427)**	**886 360**	**432.9%**	**(53 664)**	**(26.2%)**	**(185 374)**	**18.9%**	**62 296**	**(6.4%)**	**709 619**	**(72.5%)**	**1 027 160**	**(691.3%)**	**(93.9%)**
Cash/cash equivalents at the year begin:	693 192	1 327 386	-	-	886 366	127.9%	2 160 258	162.7%	1 974 885	148.8%	-	-	5 923 161	-	(66.7%)
Cash/cash equivalents at the year end:	**897 927**	**347 958**	**886 366**	**98.7%**	**2 160 258**	**240.6%**	**1 974 885**	**567.6%**	**2 037 181**	**585.5%**	**2 037 181**	**585.5%**	**6 950 321**	**(1 337.0%)**	**(70.7%)**

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	44 616	19.5%	12 617	5.5%	11 306	4.9%	159 933	70.0%	228 472	32.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	55 391	43.7%	6 523	5.1%	5 255	4.1%	59 551	47.0%	126 721	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 710	37.6%	2 571	4.7%	1 839	3.3%	29 971	54.4%	55 090	7.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	18 715	13.5%	6 299	4.6%	6 253	4.5%	106 978	77.4%	138 245	19.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16 318	12.4%	6 165	4.7%	5 909	4.5%	102 810	78.4%	131 202	18.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	846	41.4%	122	6.0%	56	2.8%	1 020	49.9%	2 045	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 160)	(84.0%)	1 187	4.7%	1 236	4.9%	43 913	174.4%	25 176	3.6%	-	-	-	-
Total By Income Source	**135 436**	**19.2%**	**35 483**	**5.0%**	**31 854**	**4.5%**	**504 175**	**71.3%**	**706 949**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 547	40.6%	2 272	10.8%	1 596	7.6%	8 627	41.0%	21 042	3.0%	-	-	-	-
Commercial	66 203	52.1%	6 284	4.9%	4 360	3.4%	50 208	39.5%	127 055	18.0%	-	-	-	-
Households	60 714	11.0%	26 690	4.8%	25 683	4.6%	441 065	79.6%	554 152	78.4%	-	-	-	-
Other	(28)	(.6%)	238	5.1%	215	4.6%	4 275	91.0%	4 700	.7%	-	-	-	-
Total By Customer Group	**135 436**	**19.2%**	**35 483**	**5.0%**	**31 854**	**4.5%**	**504 175**	**71.3%**	**706 949**	**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	116 329	100.0%	-	-	-	-	-	-	116 329	49.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	108 132	94.2%	1 332	1.2%	1 764	1.5%	3 566	3.1%	114 794	48.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 104	98.2%	21	.5%	-	-	55	1.3%	4 180	1.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**228 564**	**97.1%**	**1 353**	**.6%**	**1 764**	**.7%**	**3 622**	**1.5%**	**235 303**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 067 512**	**1 106 284**	**415 244**	**38.9%**	**214 709**	**20.1%**	**210 914**	**19.1%**	**172 746**	**15.6%**	**1 013 613**	**91.6%**	**135 759**	**90.8%**	**27.2%**
Exchange Revenue															
Service charges - Electricity	419 959	434 079	114 092	27.2%	98 478	23.4%	99 291	22.9%	101 686	23.4%	413 547	95.3%	89 950	98.0%	13.0%
Service charges - Water	81 609	87 821	22 996	28.2%	25 610	31.4%	25 576	29.1%	20 853	23.7%	95 034	108.2%	18 715	100.5%	11.4%
Service charges - Waste Water Management	53 158	55 235	16 990	32.0%	14 401	27.1%	14 172	25.7%	14 516	26.3%	60 079	108.8%	2 987	104.2%	386.0%
Service charges - Waste Management	47 777	58 831	17 618	36.9%	14 674	30.7%	14 136	24.0%	14 572	24.8%	61 000	103.7%	165	100.3%	8 758.2%
Sale of Goods and Rendering of Services	34 282	34 282	7 594	22.2%	9 452	27.6%	13 155	38.4%	4 377	12.8%	34 578	100.9%	6 558	105.5%	(33.3%)
Agency services	8 376	8 376	2 797	33.4%	761	9.1%	1 572	18.8%	1 766	21.1%	6 895	82.3%	1 045	77.6%	69.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 078	11 078	2 747	24.8%	2 982	26.9%	3 499	31.6%	3 581	32.3%	12 809	115.6%	2 660	96.5%	34.6%
Interest earned from Current and Non Current Assets	15 404	15 404	2 600	16.9%	5 462	35.5%	4 067	26.4%	5 384	35.0%	17 513	113.7%	4 688	105.1%	14.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 657	4 657	1 016	21.8%	1 134	24.3%	1 060	22.8%	970	20.8%	4 180	89.8%	812	83.9%	19.4%
Licences or permits	553	553	136	24.6%	119	21.5%	147	26.5%	98	17.7%	500	90.4%	74	86.2%	32.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 616	1 616	597	36.9%	506	31.3%	699	43.2%	510	31.6%	2 312	143.1%	453	123.9%	12.7%
Non-Exchange Revenue															
Property rates	172 528	170 108	176 010	102.0%	(699)	(.4%)	(544)	(.3%)	(70)	-	174 697	102.7%	(582)	97.5%	(88.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21 542	21 542	904	4.2%	818	3.8%	1 776	8.2%	994	4.6%	4 492	20.9%	1 202	22.9%	(17.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	124 616	124 616	48 938	39.3%	41 012	32.9%	30 573	24.5%	3 508	2.8%	124 031	99.5%	5 264	100.1%	(33.4%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	210	-	-	-	1 735	-	-	-	1 945	-	1 769	-	(100.0%)
Other Gains	70 357	78 086	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 083 927**	**1 097 852**	**222 288**	**20.5%**	**235 960**	**21.8%**	**211 092**	**19.2%**	**243 794**	**22.2%**	**913 134**	**83.2%**	**211 982**	**81.9%**	**15.0%**
Employee related costs	371 829	352 879	74 296	20.0%	92 251	24.8%	80 166	22.7%	82 267	23.3%	328 980	93.2%	74 352	86.8%	10.6%
Remuneration of councillors	16 135	14 435	3 311	20.5%	3 311	20.5%	3 219	22.3%	3 502	24.3%	13 344	92.4%	3 250	94.3%	7.8%
Bulk purchases - electricity	315 278	315 278	76 849	24.4%	73 066	23.2%	72 329	22.9%	73 335	23.3%	295 579	93.8%	61 824	91.1%	18.6%
Inventory consumed	94 945	91 153	8 690	9.2%	7 652	8.1%	484	.5%	10 037	11.0%	26 862	29.5%	8 437	39.6%	19.0%
Debt impairment	19 726	25 437	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	54 514	63 493	13 629	25.0%	13 629	25.0%	12 762	20.1%	23 473	37.0%	63 493	100.0%	20 442	100.0%	14.8%
Interest,Dividends and Rent on Land	23 178	24 233	3 930	17.0%	10 656	46.0%	5 942	24.5%	10 153	41.9%	30 682	126.6%	10 636	118.3%	(4.5%)
Contracted services	49 348	63 521	11 351	23.0%	9 673	19.6%	16 401	25.8%	14 171	22.3%	51 596	81.2%	10 204	86.3%	38.9%
Transfers and subsidies	4 276	4 521	351	8.2%	1 029	24.1%	1 839	40.7%	807	17.8%	4 026	89.1%	864	74.4%	(6.6%)
Irrecoverable debts written off	29 174	34 244	13 571	46.5%	4 575	15.7%	4 715	13.8%	5 121	15.0%	27 983	81.7%	5 623	80.4%	(8.9%)
Operational Cost and Other Cost	89 977	92 175	16 310	18.1%	20 118	22.4%	13 234	14.4%	20 927	22.7%	70 589	76.6%	15 947	79.3%	31.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	15 549	16 485	-	-	-	-	-	-	1	-	1	-	404	2.7%	(99.7%)
Surplus/(Deficit)	**(16 415)**	**8 432**	**192 956**		**(21 251)**		**(179)**		**(71 048)**		**100 479**		**(76 223)**		
Transfers and subsidies - capital (monetary allocations)	42 231	42 248	1 202	2.8%	3 751	8.9%	9 500	22.5%	21 857	51.7%	36 309	85.9%	15 601	85.1%	40.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 816**	**50 680**	**194 158**		**(17 500)**		**9 321**		**(49 191)**		**136 788**		**(60 622)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**25 816**	**50 680**	**194 158**		**(17 500)**		**9 321**		**(49 191)**		**136 788**		**(60 622)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 816**	**50 680**	**194 158**		**(17 500)**		**9 321**		**(49 191)**		**136 788**		**(60 622)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 816**	**50 680**	**194 158**		**(17 500)**		**9 321**		**(49 191)**		**136 788**		**(60 622)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**81 519**	**84 210**	**4 967**	**6.1%**	**6 440**	**7.9%**	**10 515**	**12.5%**	**36 754**	**43.6%**	**58 676**	**69.7%**	**25 381**	**7.5%**	**44.8%**
National Government	33 087	33 087	1 045	3.2%	3 365	10.2%	7 049	21.3%	16 544	50.0%	28 004	84.6%	12 039	(1.6%)	37.4%
Provincial Government	3 492	3 505	-	-	398	11.4%	920	26.2%	2 311	65.9%	3 628	103.5%	1 482	(54.9%)	55.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	15	-	-	-	-	-	-	-	-	-	-	-	98.4%	-
Transfers recognised - capital	**36 579**	**36 607**	**1 045**	**2.9%**	**3 763**	**10.3%**	**7 969**	**21.8%**	**18 855**	**51.5%**	**31 632**	**86.4%**	**13 521**	**(6.2%)**	**39.4%**
Borrowing	28 450	28 450	2 500	8.8%	698	2.5%	509	1.8%	14 291	50.2%	17 998	63.3%	6 602	38.4%	116.5%
Internally generated funds	16 490	19 154	1 421	8.6%	1 980	12.0%	2 037	10.6%	3 608	18.8%	9 046	47.2%	5 257	(14.6%)	(31.4%)
Capital Expenditure Functional	**81 519**	**84 210**	**71 134**	**87.3%**	**6 440**	**7.9%**	**10 515**	**12.5%**	**36 754**	**43.6%**	**124 843**	**148.3%**	**25 590**	**7.7%**	**43.6%**
Municipal governance and administration	**3 800**	**4 492**	**67 184**	**1 768.0%**	**272**	**7.2%**	**207**	**4.6%**	**448**	**10.0%**	**68 111**	**1 516.2%**	**932**	**25.0%**	**(51.9%)**
Executive and Council	1 430	1 972	445	31.1%	39	2.8%	-	-	45	2.3%	530	26.9%	716	51.4%	(93.7%)
Finance and administration	2 360	2 510	66 739	2 827.9%	233	9.9%	202	8.1%	400	15.9%	67 574	2 692.2%	217	9.0%	84.6%
Internal audit	10	10	-	-	-	-	5	46.2%	3	29.6%	8	75.7%	-	-	(100.0%)
Community and Public Safety	**17 450**	**15 907**	**36**	**.2%**	**460**	**2.6%**	**265**	**1.7%**	**7 016**	**44.1%**	**7 777**	**48.9%**	**3 106**	**(24.8%)**	**125.9%**
Community and Social Services	100	128	36	36.0%	64	64.4%	-	-	-	-	100	78.7%	232	97.3%	(100.0%)
Sport And Recreation	13 200	13 200	-	-	279	2.1%	232	1.8%	6 993	53.0%	7 503	56.8%	1 574	(74.2%)	344.2%
Public Safety	2 000	2 380	-	-	117	5.8%	-	-	23	1.0%	140	5.9%	865	(44.6%)	(97.3%)
Housing	2 150	200	-	-	-	-	33	16.5%	-	-	33	16.5%	435	100.0%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 494**	**22 360**	**574**	**3.7%**	**209**	**1.4%**	**1 863**	**8.3%**	**10 276**	**46.0%**	**12 922**	**57.8%**	**4 145**	**(39.8%)**	**147.9%**
Planning and Development	50	100	28	56.2%	16	32.3%	-	-	10	10.0%	54	54.3%	510	(24.9%)	(98.0%)
Road Transport	15 444	22 260	546	3.5%	193	1.3%	1 863	8.4%	10 266	46.1%	12 868	57.8%	3 635	(40.4%)	182.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**44 775**	**41 451**	**3 340**	**7.5%**	**5 499**	**12.3%**	**8 179**	**19.7%**	**19 014**	**45.9%**	**36 033**	**86.9%**	**17 406**	**27.9%**	**9.2%**
Energy sources	7 243	3 243	17	.2%	694	9.6%	199	6.1%	2 284	70.4%	3 195	98.5%	1 261	72.9%	81.2%
Water Management	33 732	34 154	1 638	4.9%	4 582	13.6%	7 962	23.3%	15 179	44.4%	29 361	86.0%	15 906	5.7%	(4.6%)
Waste Water Management	2 000	2 254	-	-	223	11.2%	19	.8%	1 551	68.8%	1 793	79.5%	5	(66.0%)	33 117.2%
Waste Management	1 800	1 800	1 685	93.6%	-	-	-	-	-	-	1 685	93.6%	235	99.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 170 163**	**1 195 414**	**282 124**	**24.1%**	**268 527**	**22.9%**	**261 911**	**21.9%**	**188 888**	**15.8%**	**1 001 450**	**83.8%**	**244 766**	**95.4%**	**(22.8%)**
Property rates	163 902	159 051	45 708	27.9%	35 102	21.4%	34 583	21.7%	32 463	20.4%	147 856	93.0%	31 823	88.7%	2.0%
Service charges	668 082	696 962	146 135	21.9%	148 341	22.2%	148 401	21.3%	138 481	19.9%	581 358	83.4%	158 002	96.9%	(12.4%)
Other revenue	145 362	146 736	28 058	19.3%	23 866	16.4%	31 088	21.2%	12 166	8.3%	95 178	64.9%	50 248	93.9%	(75.8%)
Transfers and Subsidies - Operational	124 616	124 616	52 160	41.9%	39 679	31.8%	30 477	24.5%	17	-	122 333	98.2%	4	96.8%	286.8%
Transfers and Subsidies - Capital	42 231	42 231	7 313	17.3%	16 077	38.1%	13 201	31.3%	-	-	36 591	86.6%	-	96.2%	-
Interest	25 971	25 818	2 750	10.6%	5 462	21.0%	4 161	16.1%	5 761	22.3%	18 134	70.2%	4 688	102.4%	22.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 068 859)**	**(1 059 458)**	**(301 852)**	**28.2%**	**(300 774)**	**28.1%**	**(270 166)**	**25.5%**	**(296 704)**	**28.0%**	**(1 169 495)**	**110.4%**	**(259 630)**	**107.5%**	**14.3%**
Suppliers and employees	(1 039 955)	(1 029 218)	(297 890)	28.6%	(290 118)	27.9%	(264 224)	25.7%	(286 551)	27.8%	(1 138 783)	110.6%	(249 810)	107.9%	14.7%

Finance charges	(24 208)	(25 262)	(3 961)	16.4%	(10 656)	44.0%	(5 942)	23.5%	(10 153)	40.2%	(30 712)	121.6%	(9 820)	110.0%	3.4%
Transfers and Subsidies	(4 696)	(4 978)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**101 304**	**135 955**	**(19 728)**	**(19.5%)**	**(32 247)**	**(31.8%)**	**(8 254)**	**(6.1%)**	**(107 817)**	**(79.3%)**	**(168 045)**	**(123.6%)**	**(14 864)**	**(46.6%)**	**625.4%**
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	**(93 747)**	**(96 842)**	**(4 351)**	**4.6%**	**(8 298)**	**8.9%**	**(9 841)**	**10.2%**	**(34 920)**	**36.1%**	**(57 409)**	**59.3%**	**(25 469)**	**74.2%**	**37.1%**
Capital assets	(93 747)	(96 842)	(4 351)	4.6%	(8 298)	8.9%	(9 841)	10.2%	(34 920)	36.1%	(57 409)	59.3%	(25 469)	74.2%	37.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(93 747)**	**(96 842)**	**(4 351)**	**4.6%**	**(8 298)**	**8.9%**	**(9 841)**	**10.2%**	**(34 920)**	**36.1%**	**(57 409)**	**59.3%**	**(25 469)**	**74.2%**	**37.1%**
Cash Flow from Financing Activities															
Receipts	**28 450**	**28 450**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28 450	28 450	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(18 500)**	**(18 500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(18 500)	(18 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**9 950**	**9 950**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**17 507**	**49 063**	**(24 078)**	**(137.5%)**	**(40 545)**	**(231.6%)**	**(18 095)**	**(36.9%)**	**(142 737)**	**(290.9%)**	**(225 455)**	**(459.5%)**	**(40 333)**	**(4 751.3%)**	**253.9%**
Cash/cash equivalents at the year begin:	146 043	177 706	177 706	121.7%	153 001	104.8%	111 205	62.6%	53 051	29.9%	177 706	100.0%	15 387	53.8%	244.8%
Cash/cash equivalents at the year end:	**163 550**	**226 769**	**153 627**	**93.9%**	**111 205**	**68.0%**	**93 090**	**41.1%**	**(39 716)**	**(17.5%)**	**(39 716)**	**(17.5%)**	**(24 946)**	**(17.1%)**	**59.2%**

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	7 342	16.0%	3 691	8.1%	3 012	6.6%	31 706	69.3%	45 752	19.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 456	54.0%	3 802	8.8%	1 875	4.3%	14 269	32.9%	43 402	18.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 135	18.8%	4 088	5.9%	3 279	4.7%	49 344	70.6%	69 847	29.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 185	13.9%	2 361	6.3%	2 028	5.4%	27 723	74.3%	37 296	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 467	15.0%	2 467	6.8%	2 076	5.7%	26 360	72.5%	36 371	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 986	29.9%	339	5.1%	105	1.6%	4 203	63.4%	6 633	2.8%	-	-	-	-
Total By Income Source	**56 572**	**23.6%**	**16 748**	**7.0%**	**12 376**	**5.2%**	**153 605**	**64.2%**	**239 301**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 779	58.1%	1 987	20.0%	473	4.8%	1 700	17.1%	9 939	4.2%	-	-	-	-
Commercial	16 834	50.0%	2 128	6.3%	1 653	4.9%	13 042	38.7%	33 658	14.1%	-	-	-	-
Households	31 696	16.9%	12 111	6.5%	9 824	5.2%	133 658	71.4%	187 288	78.3%	-	-	-	-
Other	2 263	26.9%	522	6.2%	425	5.1%	5 205	61.9%	8 415	3.5%	-	-	-	-
Total By Customer Group	**56 572**	**23.6%**	**16 748**	**7.0%**	**12 376**	**5.2%**	**153 605**	**64.2%**	**239 301**	**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 M. Yekani	044 203 3004
Chief Financial Officer	Mr GP De Jager	044 203 3003

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 072 557**	**1 088 837**	**273 485**	**25.5%**	**229 152**	**21.4%**	**333 019**	**30.6%**	**221 655**	**20.4%**	**1 057 311**	**97.1%**	**259 689**	**97.8%**	**(14.6%)**
Exchange Revenue															
Service charges - Electricity	291 114	288 923	57 136	19.6%	80 845	27.8%	68 473	23.7%	67 933	23.5%	274 387	95.0%	61 471	98.2%	10.5%
Service charges - Water	101 466	91 915	20 802	20.5%	23 098	22.8%	32 244	35.1%	27 830	30.3%	103 974	113.1%	21 958	101.1%	26.7%
Service charges - Waste Water Management	80 729	80 794	20 662	25.6%	20 528	25.4%	20 525	25.4%	20 564	25.5%	82 279	101.8%	23 970	100.2%	(14.2%)
Service charges - Waste Management	52 852	52 509	13 122	24.8%	12 957	24.5%	12 868	24.5%	12 836	24.4%	51 782	98.6%	15 128	98.8%	(15.2%)
Sale of Goods and Rendering of Services	8 000	7 451	2 355	29.4%	1 884	23.6%	2 033	27.3%	1 495	20.1%	7 768	104.3%	1 675	72.7%	(10.8%)
Agency services	2 663	2 663	478	17.9%	733	27.5%	664	25.0%	611	22.9%	2 485	93.3%	583	84.9%	4.8%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 965	18 499	3 685	26.4%	6 088	43.6%	7 995	43.2%	6 294	34.0%	24 061	130.1%	2 592	89.5%	142.8%
Interest earned from Current and Non Current Assets	12 573	19 573	5 568	44.3%	5 729	45.6%	5 423	27.7%	5 709	29.2%	22 430	114.6%	10 563	143.9%	(46.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 569	1 680	439	27.9%	418	26.6%	418	24.9%	582	34.7%	1 857	110.5%	486	96.6%	19.8%
Licences or permits	665	1 506	526	79.1%	280	42.1%	348	23.1%	185	12.3%	1 339	88.9%	274	198.4%	(32.3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	5 891	12 409	5 866	99.6%	4 361	74.0%	5 869	47.3%	3 266	26.3%	19 362	156.0%	8 320	227.7%	(60.7%)
Operational Revenue	837	639	89	10.6%	241	28.8%	112	17.6%	1 248	195.2%	1 689	264.3%	1 330	84.5%	(6.2%)
Non-Exchange Revenue															
Property rates	214 575	220 666	58 301	27.2%	55 944	26.1%	55 922	25.3%	54 578	24.7%	224 745	101.8%	50 479	100.6%	8.1%
Surcharges and Taxes	1 547	1 547	391	25.3%	390	25.2%	390	25.2%	387	25.0%	1 557	100.7%	358	233.3%	8.2%
Fines, penalties and forfeits	55 024	55 984	9 454	17.2%	8 780	16.0%	15 247	27.2%	9 486	16.9%	42 967	76.7%	10 346	83.1%	(8.3%)
Licences or permits	819	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	211 047	212 850	70 751	33.5%	2 241	1.1%	99 790	46.9%	3 510	1.6%	176 292	82.8%	46 442	91.4%	(92.4%)
Interest Receivables	2 433	3 721	734	30.2%	1 487	61.1%	1 734	46.6%	1 434	38.5%	5 388	144.8%	341	90.7%	320.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	14 788	15 508	3 125	21.1%	3 150	21.3%	2 964	19.1%	2 988	19.3%	12 227	78.8%	3 373	99.0%	(11.4%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	721	-	721	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 072 310**	**1 087 379**	**184 870**	**17.2%**	**256 147**	**23.9%**	**150 915**	**13.9%**	**252 554**	**23.2%**	**844 486**	**77.7%**	**283 970**	**86.1%**	**(11.1%)**
Employee related costs	393 991	393 509	77 695	19.7%	77 940	19.8%	55 644	14.1%	104 900	26.7%	316 179	80.3%	145 211	97.5%	(27.8%)
Remuneration of councillors	7 676	7 742	1 824	23.8%	1 824	23.8%	2 172	28.1%	1 936	25.0%	7 755	100.2%	3 632	118.5%	(46.7%)
Bulk purchases - electricity	250 425	250 425	56 852	22.7%	55 192	22.0%	56 881	22.7%	56 391	22.5%	225 317	90.0%	52 843	91.2%	6.7%
Inventory consumed	21 128	26 799	3 048	14.4%	8 115	38.4%	4 806	17.9%	6 683	24.9%	22 652	84.5%	5 342	80.6%	25.1%
Debt impairment	24 450	24 450	-	-	44 727	182.9%	(26 389)	(107.9%)	6 112	25.0%	24 450	100.0%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	42 281	46 071	10 570	25.0%	10 570	25.0%	11 425	24.8%	10 818	23.5%	43 383	94.2%	10 625	99.8%	1.8%
Interest,Dividends and Rent on Land	16 046	16 046	-	-	8 230	51.3%	-	-	7 535	47.0%	15 765	98.2%	6 548	99.5%	15.1%
Contracted services	135 492	144 053	7 125	5.3%	17 006	12.6%	14 345	10.0%	30 075	20.9%	68 551	47.6%	22 788	61.9%	32.0%
Transfers and subsidies	14 068	13 495	2 760	19.6%	1 006	7.2%	370	2.7%	3 105	23.0%	7 241	53.7%	927	82.7%	234.9%
Irrecoverable debts written off	61 650	61 650	5 791	9.4%	11 703	19.0%	15 957	25.9%	7 367	11.9%	40 818	66.2%	16 582	63.4%	(55.6%)
Operational Cost and Other Cost	105 104	103 138	19 206	18.3%	19 834	18.9%	15 704	15.2%	17 633	17.1%	72 376	70.2%	19 472	80.8%	(9.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**247**	**1 459**	**88 614**		**(26 995)**		**182 104**		**(30 899)**		**212 825**		**(24 281)**		
Transfers and subsidies - capital (monetary allocations)	70 466	78 066	20 977	29.8%	7 439	10.6%	20 954	26.8%	20 644	26.4%	70 014	89.7%	38 488	97.7%	(46.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**70 713**	**79 524**	**109 591**		**(19 556)**		**203 059**		**(10 255)**		**282 839**		**14 206**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**70 713**	**79 524**	**109 591**		**(19 556)**		**203 059**		**(10 255)**		**282 839**		**14 206**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**70 713**	**79 524**	**109 591**		**(19 556)**		**203 059**		**(10 255)**		**282 839**		**14 206**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**70 713**	**79 524**	**109 591**		**(19 556)**		**203 059**		**(10 255)**		**282 839**		**14 206**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**181 908**	**197 992**	**26 547**	**14.6%**	**37 928**	**20.8%**	**43 028**	**21.7%**	**52 691**	**26.6%**	**160 194**	**80.9%**	**46 669**	**84.1%**	**12.9%**
National Government	25 853	25 853	3 711	14.4%	5 651	21.9%	3 174	12.3%	12 894	49.9%	25 431	98.4%	9 579	98.9%	34.6%
Provincial Government	40 735	48 335	14 865	36.5%	7 908	19.4%	8 617	17.8%	3 158	6.5%	34 547	71.5%	12 962	89.7%	(75.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**66 588**	**74 188**	**18 576**	**27.9%**	**13 559**	**20.4%**	**11 791**	**15.9%**	**16 052**	**21.6%**	**59 978**	**80.8%**	**22 541**	**92.6%**	**(28.8%)**
Borrowing	86 921	91 309	7 851	9.0%	21 269	24.5%	18 580	20.3%	26 330	28.8%	74 030	81.1%	11 699	64.6%	125.1%
Internally generated funds	28 400	32 495	120	.4%	3 100	10.9%	12 657	38.9%	10 308	31.7%	26 185	80.6%	12 429	82.9%	(17.1%)
Capital Expenditure Functional	**181 908**	**197 992**	**26 547**	**14.6%**	**37 928**	**20.8%**	**43 028**	**21.7%**	**53 932**	**27.2%**	**161 435**	**81.5%**	**46 669**	**84.1%**	**15.6%**
Municipal governance and administration	**2 904**	**3 090**	**120**	**4.1%**	**166**	**5.7%**	**1 676**	**54.2%**	**1 465**	**47.4%**	**3 426**	**110.9%**	**2 409**	**93.0%**	**(39.2%)**
Executive and Council	-	96	-	-	11	-	74	77.3%	-	-	86	89.1%	320	72.6%	(100.0%)
Finance and administration	2 904	2 994	120	4.1%	154	5.3%	1 602	53.5%	1 465	48.9%	3 340	111.6%	2 089	94.0%	(29.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 695**	**11 618**	**-**	**-**	**2 826**	**29.1%**	**1 488**	**12.8%**	**5 189**	**44.7%**	**9 503**	**81.8%**	**1 833**	**75.8%**	**183.2%**
Community and Social Services	-	1 400	-	-	-	-	-	-	457	32.6%	457	32.6%	59	29.5%	667.8%
Sport And Recreation	7 700	8 002	-	-	1 800	23.4%	1 101	13.8%	4 257	53.2%	7 158	89.5%	1 197	96.8%	255.7%
Public Safety	1 995	2 216	-	-	1 026	51.4%	387	17.4%	475	21.5%	1 888	85.2%	576	65.7%	(17.5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 819**	**41 340**	**9 207**	**24.3%**	**8 572**	**22.7%**	**3 811**	**9.2%**	**4 613**	**11.2%**	**26 203**	**63.4%**	**9 426**	**75.6%**	**(51.1%)**
Planning and Development	50	50	-	-	-	-	34	67.5%	11	22.4%	45	89.9%	97	88.1%	(88.4%)
Road Transport	37 769	41 290	9 207	24.4%	8 572	22.7%	3 777	9.1%	4 602	11.1%	26 158	63.4%	9 329	75.5%	(50.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**131 490**	**141 944**	**17 219**	**13.1%**	**26 364**	**20.1%**	**36 054**	**25.4%**	**42 665**	**30.1%**	**122 303**	**86.2%**	**33 001**	**88.0%**	**29.3%**
Energy sources	30 399	35 256	-	-	4 202	13.8%	10 173	28.9%	16 234	46.0%	30 609	86.8%	7 345	72.6%	121.0%
Water Management	54 264	52 835	10 669	19.7%	13 206	24.3%	12 940	24.5%	9 066	17.2%	45 882	86.8%	13 375	93.7%	(32.2%)
Waste Water Management	39 727	46 602	6 550	16.5%	7 676	19.3%	9 679	20.8%	14 966	32.1%	38 871	83.4%	11 828	89.1%	26.5%
Waste Management	7 100	7 252	-	-	1 281	18.0%	3 261	45.0%	2 399	33.1%	6 941	95.7%	453	83.8%	429.3%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 008 733**	**1 014 705**	**37 562**	**3.7%**	**1 526**	**.2%**	**1 515**	**.1%**	**212 568**	**20.9%**	**253 171**	**25.0%**	**2 321**	**7.9%**	**9 058.7%**
Property rates	193 054	198 527	686	.4%	132	.1%	194	.1%	1 920	1.0%	2 932	1.5%	128	.8%	1 395.1%
Service charges	484 812	474 381	15 614	3.2%	-	-	-	-	84 502	17.8%	100 116	21.1%	-	4.1%	(100.0%)
Other revenue	36 782	36 120	4 131	11.2%	-	-	-	-	45 371	125.6%	49 502	137.0%	-	43.7%	(100.0%)
Transfers and Subsidies - Operational	211 047	208 038	14 622	6.9%	1 395	.7%	1 321	.6%	38 942	18.7%	56 280	27.1%	1 121	11.9%	3 373.1%
Transfers and Subsidies - Capital	70 466	78 066	1 299	1.8%	-	-	-	-	41 833	53.6%	43 132	55.3%	-	17.8%	(100.0%)
Interest	12 573	19 573	1 209	9.6%	-	-	-	-	-	-	1 209	6.2%	1 071	45.0%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(894 478)**	**(895 579)**	**(246 796)**	**27.6%**	**(224 136)**	**25.1%**	**(175 141)**	**19.6%**	**(348 702)**	**38.9%**	**(994 775)**	**111.1%**	**(247 524)**	**134.5%**	**40.9%**
Suppliers and employees	(866 048)	(867 049)	(246 796)	28.5%	(224 136)	25.9%	(175 141)	20.2%	(348 702)	40.2%	(994 775)	114.7%	(247 524)	139.0%	40.9%

Finance charges	(16 046)	(16 046)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(12 383)	(12 483)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**114 255**	**119 125**	**(209 234)**	**(183.1%)**	**(222 609)**	**(194.8%)**	**(173 627)**	**(145.8%)**	**(136 134)**	**(114.3%)**	**(741 603)**	**(622.5%)**	**(245 203)**	**(879.2%)**	**(44.5%)**
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	**(181 908)**	**(198 069)**	**(42 399)**	**23.3%**	**(40 642)**	**22.3%**	**(48 364)**	**24.4%**	**(54 167)**	**27.3%**	**(185 573)**	**93.7%**	**(46 049)**	**99.0%**	**17.6%**
Capital assets	(181 908)	(198 069)	(42 399)	23.3%	(40 642)	22.3%	(48 364)	24.4%	(54 167)	27.3%	(185 573)	93.7%	(46 049)	99.0%	17.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(181 908)**	**(198 069)**	**(42 399)**	**23.3%**	**(40 642)**	**22.3%**	**(48 364)**	**24.4%**	**(54 167)**	**27.3%**	**(185 573)**	**93.7%**	**(46 049)**	**101.6%**	**17.6%**
Cash Flow from Financing Activities															
Receipts	**64 400**	**69 113**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	64 400	69 113	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(20 340)**	**(20 340)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(419)**	**6.6%**	**(100.0%)**
Repayment of borrowing	(20 340)	(20 340)	-	-	-	-	-	-	-	-	-	-	(419)	6.6%	(100.0%)
Net Cash from/(used) Financing Activities	**44 060**	**48 773**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(419)**	**(6.7%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(23 593)**	**(30 170)**	**(251 633)**	**1 066.5%**	**(263 252)**	**1 115.8%**	**(221 991)**	**735.8%**	**(190 301)**	**630.8%**	**(927 176)**	**3 073.2%**	**(291 671)**	**7 971.4%**	**(34.8%)**
Cash/cash equivalents at the year begin:	165 432	225 014	224 401	135.6%	(26 619)	(16.1%)	(289 870)	(128.8%)	(511 878)	(227.5%)	224 401	99.7%	(706 077)	111.5%	(27.5%)
Cash/cash equivalents at the year end:	**141 839**	**194 844**	**(26 619)**	**(18.8%)**	**(289 870)**	**(204.4%)**	**(511 878)**	**(262.7%)**	**(702 178)**	**(360.4%)**	**(702 178)**	**(360.4%)**	**(997 749)**	**(661.5%)**	**(29.6%)**

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	7 232	5.3%	5 868	4.3%	4 677	3.4%	119 901	87.1%	137 677	30.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 900	30.8%	2 434	5.8%	1 603	3.8%	25 003	59.6%	41 940	9.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 851	16.0%	2 814	3.8%	1 966	2.7%	57 255	77.5%	73 885	16.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 507	4.2%	2 445	1.9%	2 187	1.7%	120 334	92.2%	130 473	29.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 508	4.4%	1 511	1.9%	1 345	1.7%	72 620	91.9%	78 984	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	844	(6.6%)	200	(1.6%)	24	(.2%)	(13 770)	108.4%	(12 702)	(2.8%)	-	-	-	-
Total By Income Source	**41 840**	**9.3%**	**15 272**	**3.4%**	**11 802**	**2.6%**	**381 344**	**84.7%**	**450 257**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	755	11.1%	421	6.2%	400	5.9%	5 242	76.9%	6 819	1.5%	-	-	-	-
Commercial	3 253	19.9%	1 037	6.3%	647	4.0%	11 430	69.8%	16 368	3.6%	-	-	-	-
Households	37 832	8.9%	13 814	3.2%	10 754	2.5%	364 671	85.4%	427 071	94.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**41 840**	**9.3%**	**15 272**	**3.4%**	**11 802**	**2.6%**	**381 344**	**84.7%**	**450 257**	**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	23 868	100.0%	-	-	-	-	-	-	23 868	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**23 868**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**23 868**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 433 458**	**1 448 659**	**451 782**	**31.5%**	**304 734**	**21.3%**	**323 337**	**22.3%**	**254 669**	**17.6%**	**1 334 523**	**92.1%**	**263 482**	**97.3%**	**(3.3%)**
Exchange Revenue															
Service charges - Electricity	465 762	463 597	127 859	27.5%	99 123	21.3%	113 520	24.5%	97 765	21.1%	438 267	94.5%	114 367	100.7%	(14.5%)
Service charges - Water	112 803	112 836	36 010	31.9%	21 970	19.5%	22 461	19.9%	20 320	18.0%	100 761	89.3%	25 355	117.5%	(19.9%)
Service charges - Waste Water Management	79 041	67 110	11 140	14.1%	9 566	12.1%	9 305	13.9%	8 862	13.2%	38 873	57.9%	6 026	103.3%	47.1%
Service charges - Waste Management	46 612	55 691	23 378	50.2%	7 862	16.9%	7 327	13.2%	8 334	15.0%	46 901	84.2%	7 131	97.5%	16.9%
Sale of Goods and Rendering of Services	7 541	8 097	2 514	33.3%	1 538	20.4%	1 662	20.5%	1 704	21.0%	7 418	91.6%	2 066	109.1%	(17.5%)
Agency services	4 038	4 180	1 184	29.3%	1 045	25.9%	1 052	25.2%	880	21.1%	4 161	99.5%	804	94.9%	9.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29 324	33 040	7 036	24.0%	7 504	25.6%	7 478	22.6%	7 900	23.9%	29 918	90.6%	7 501	98.2%	5.3%
Interest earned from Current and Non Current Assets	4 626	8 429	1 918	41.5%	2 235	48.3%	4 253	50.5%	4 246	50.4%	12 652	150.1%	1 713	150.8%	147.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 583	7 405	2 144	25.0%	1 784	20.8%	602	8.1%	1 554	21.0%	6 083	82.1%	1 542	93.1%	.7%
Licences or permits	385	239	33	8.6%	34	8.9%	25	10.3%	22	9.3%	114	47.7%	22	86.7%	.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	25 212	26 232	6 446	25.6%	11 852	47.0%	5 471	20.9%	2 864	10.9%	26 633	101.5%	4 797	89.6%	(40.3%)
Development Charges	-	4 019	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 624	803	1 029	22.3%	969	21.0%	1 799	224.1%	1 446	180.1%	5 243	653.2%	1 264	177.0%	14.4%
Non-Exchange Revenue															
Property rates	362 049	362 723	146 090	40.4%	71 436	19.7%	71 545	19.7%	72 766	20.1%	361 837	99.8%	68 764	100.8%	5.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	103 207	103 209	16 169	15.7%	9 881	9.6%	14 121	13.7%	16 997	16.5%	57 168	55.4%	16 896	69.9%	.6%
Licences or permits	1 457	1 214	309	21.2%	301	20.7%	385	31.7%	326	26.8%	1 320	108.7%	318	106.1%	2.5%
Transfer and subsidies - Operational	165 382	177 053	65 980	39.9%	54 119	32.7%	41 092	23.2%	6 050	3.4%	167 242	94.5%	1 905	93.5%	217.6%
Interest Receivables	11 811	11 341	2 543	21.5%	3 076	26.0%	2 608	23.0%	2 725	24.0%	10 952	96.6%	2 701	96.3%	.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 000	1 000	-	-	-	-	18 630	1 863.0%	-	-	18 630	1 863.0%	-	-	-
Other Gains	-	441	-	-	441	-	-	-	(92)	(20.8%)	349	79.2%	310	163.9%	(129.7%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 262 374**	**1 498 690**	**233 881**	**18.5%**	**299 482**	**23.7%**	**264 709**	**17.7%**	**309 163**	**20.6%**	**1 107 235**	**73.9%**	**284 490**	**90.0%**	**8.7%**
Employee related costs	374 678	379 153	74 278	19.8%	94 565	25.2%	81 838	21.6%	83 599	22.0%	334 280	88.2%	77 005	95.4%	8.6%
Remuneration of councillors	11 926	10 926	2 426	20.3%	2 516	21.1%	2 488	22.8%	2 488	22.8%	9 918	90.8%	2 301	91.5%	8.1%
Bulk purchases - electricity	357 093	366 230	81 879	22.9%	76 761	21.5%	77 110	21.1%	107 184	29.3%	342 934	93.6%	69 600	90.5%	54.0%
Inventory consumed	46 694	48 131	5 124	11.0%	8 060	17.3%	11 407	23.7%	13 058	27.1%	37 649	78.2%	10 125	78.7%	29.0%
Debt impairment	119 549	121 244	16 419	13.7%	10 946	9.2%	23 163	19.1%	16 843	13.9%	67 372	55.6%	33 326	73.4%	(49.5%)
Depreciation, Amortisation and Impairment	68 548	237 444	6 104	8.9%	19 948	29.1%	11 252	4.7%	10 845	4.6%	48 149	20.3%	11 580	80.9%	(6.3%)
Interest,Dividends and Rent on Land	29 426	28 231	933	3.2%	13 869	47.1%	761	2.7%	12 338	43.7%	27 901	98.8%	15 102	98.0%	(18.3%)
Contracted services	152 032	179 699	22 708	14.9%	46 003	30.3%	34 895	19.4%	38 557	21.5%	142 163	79.1%	44 482	99.7%	(13.3%)
Transfers and subsidies	3 635	15 157	3 367	92.6%	876	24.1%	1 321	8.7%	2 237	14.8%	7 802	51.5%	352	11.3%	536.1%
Irrecoverable debts written off	9 404	8 548	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	89 390	103 928	20 644	23.1%	25 937	29.0%	20 472	19.7%	22 778	21.9%	89 832	86.4%	18 562	94.7%	22.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	(765)	-	(765)	-	2 054	126.7%	(137.3%)
Surplus/(Deficit)	**171 084**	**(50 031)**	**217 901**		**5 253**		**58 629**		**(54 494)**		**227 288**		**(21 008)**		
Transfers and subsidies - capital (monetary allocations)	63 633	64 523	2 503	3.9%	12 191	19.2%	13 563	21.0%	20 422	31.7%	48 679	75.4%	13 519	60.2%	51.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**234 717**	**14 493**	**220 404**		**17 443**		**72 191**		**(34 072)**		**275 967**		**(7 489)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**234 717**	**14 493**	**220 404**		**17 443**		**72 191**		**(34 072)**		**275 967**		**(7 489)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**234 717**	**14 493**	**220 404**		**17 443**		**72 191**		**(34 072)**		**275 967**		**(7 489)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**234 717**	**14 493**	**220 404**		**17 443**		**72 191**		**(34 072)**		**275 967**		**(7 489)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**172 585**	**137 050**	**67 813**	**39.3%**	**15 832**	**9.2%**	**23 549**	**17.2%**	**34 872**	**25.4%**	**142 066**	**103.7%**	**16 916**	**59.4%**	**106.2%**
National Government	52 387	56 178	44 198	84.4%	10 044	19.2%	11 402	20.3%	19 254	34.3%	84 898	151.1%	12 121	73.5%	58.8%
Provincial Government	11 246	7 397	8 608	76.5%	1 999	17.8%	2 929	39.6%	1 293	17.5%	14 830	200.5%	1 410	28.3%	(8.3%)
District Municipality	-	-	170	-	-	-	-	-	-	-	170	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**63 633**	**63 575**	**52 976**	**83.3%**	**12 043**	**18.9%**	**14 332**	**22.5%**	**20 547**	**32.3%**	**99 898**	**157.1%**	**13 531**	**66.9%**	**51.8%**
Borrowing	40 000	-	750	1.9%	-	-	-	-	522	-	1 272	-	444	125.2%	17.7%
Internally generated funds	68 952	73 475	14 087	20.4%	3 789	5.5%	9 217	12.5%	13 803	18.8%	40 895	55.7%	2 941	34.6%	369.4%
Capital Expenditure Functional	**172 585**	**137 050**	**67 813**	**39.3%**	**15 832**	**9.2%**	**23 504**	**17.1%**	**34 872**	**25.4%**	**142 021**	**103.6%**	**16 817**	**58.8%**	**107.4%**
Municipal governance and administration	**2 180**	**3 090**	**406**	**18.6%**	**287**	**13.2%**	**458**	**14.8%**	**723**	**23.4%**	**1 875**	**60.7%**	**239**	**14.9%**	**202.9%**
Executive and Council	85	85	1	1.6%	36	43.1%	2	2.2%	13	15.2%	53	62.0%	-	-	(100.0%)
Finance and administration	2 095	3 005	405	19.3%	250	12.0%	456	15.2%	710	23.6%	1 822	60.6%	239	15.0%	197.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**19 618**	**10 150**	**12 908**	**65.8%**	**1 916**	**9.8%**	**2 871**	**28.3%**	**3 531**	**34.8%**	**21 226**	**209.1%**	**3 135**	**73.5%**	**12.6%**
Community and Social Services	1 213	1 004	676	55.7%	175	14.4%	180	18.0%	132	13.1%	1 163	115.8%	194	78.9%	(32.1%)
Sport And Recreation	743	3 110	7 695	1 035.8%	1 501	202.1%	402	12.9%	375	12.0%	9 973	320.7%	1 335	82.0%	(71.9%)
Public Safety	8 462	5 536	535	6.3%	69	.8%	1 648	29.8%	2 807	50.7%	5 058	91.4%	196	17.5%	1 334.5%
Housing	9 200	500	4 002	43.5%	171	1.9%	641	128.3%	217	43.5%	5 032	1 006.4%	1 410	105.0%	(84.6%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 156**	**29 230**	**30 698**	**78.4%**	**4 314**	**11.0%**	**3 900**	**13.3%**	**11 951**	**40.9%**	**50 863**	**174.0%**	**10 036**	**119.4%**	**19.1%**
Planning and Development	500	419	230	46.0%	52	10.4%	76	18.3%	58	13.8%	416	99.5%	96	73.9%	(40.1%)
Road Transport	38 656	28 437	28 397	73.5%	4 177	10.8%	3 823	13.4%	11 893	41.8%	48 289	169.8%	7 969	121.6%	49.2%
Environmental Protection	-	375	2 072	-	86	-	-	-	-	-	2 158	575.8%	1 970	100.3%	(100.0%)
Trading Services	**111 631**	**94 580**	**23 801**	**21.3%**	**9 315**	**8.3%**	**16 274**	**17.2%**	**18 667**	**19.7%**	**68 057**	**72.0%**	**3 408**	**28.9%**	**447.8%**
Energy sources	15 496	18 071	2 436	15.7%	187	1.2%	4 059	22.5%	7 186	39.8%	13 868	76.7%	71	11.4%	9 970.7%
Water Management	64 136	53 066	17 758	27.7%	9 010	14.0%	6 657	12.5%	9 461	17.8%	42 886	80.8%	2 735	40.1%	245.9%
Waste Water Management	21 800	14 797	3 606	16.5%	118	.5%	627	4.2%	568	3.8%	4 919	33.2%	601	48.2%	(5.5%)
Waste Management	10 200	8 646	-	-	-	-	4 932	57.0%	1 452	16.8%	6 383	73.8%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 583 508**	**1 592 139**	**270 268**	**17.1%**	**433 972**	**27.4%**	**313 041**	**19.7%**	**246 066**	**15.5%**	**1 263 347**	**79.3%**	**238 628**	**-**	**3.1%**
Property rates	354 137	334 933	7 589	2.1%	120 188	33.9%	71 662	21.4%	70 259	21.0%	269 698	80.5%	69 527	-	1.1%
Service charges	657 391	749 314	7 407	1.1%	109 835	16.7%	53 266	7.1%	54 253	7.2%	224 760	30.0%	143 961	-	(62.3%)
Other revenue	292 312	201 019	126 326	43.2%	137 728	47.1%	118 350	58.9%	117 643	58.5%	500 047	248.8%	20 103	-	485.2%
Transfers and Subsidies - Operational	170 274	189 540	127 928	75.1%	43 382	25.5%	41 439	21.9%	2 082	1.1%	214 831	113.3%	5 037	-	(58.7%)
Transfers and Subsidies - Capital	63 633	64 523	1 458	2.3%	22 399	35.2%	25 485	39.5%	-	-	49 342	76.5%	-	-	-
Interest	45 761	52 810	(440)	(1.0%)	440	1.0%	2 840	5.4%	1 829	3.5%	4 669	8.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 260 704)**	**(1 348 822)**	**(339 190)**	**26.9%**	**(353 397)**	**28.0%**	**(308 986)**	**22.9%**	**(320 353)**	**23.8%**	**(1 321 926)**	**98.0%**	**(289 401)**	**114.8%**	**10.7%**
Suppliers and employees	(1 227 644)	(1 303 881)	(338 279)	27.6%	(339 554)	27.7%	(308 251)	23.6%	(308 068)	23.6%	(1 294 152)	99.3%	(289 745)	118.3%	6.3%

Finance charges	(29 426)	(28 231)	(911)	3.1%	(13 844)	47.0%	(735)	2.6%	(12 285)	43.5%	(27 775)	98.4%	344	57.7%	(3 670.5%)
Transfers and Subsidies	(3 635)	(16 710)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**322 803**	**243 317**	**(68 923)**	**(21.4%)**	**80 575**	**25.0%**	**4 055**	**1.7%**	**(74 287)**	**(30.5%)**	**(58 579)**	**(24.1%)**	**(50 774)**	**.2%**	**46.3%**
Cash Flow from Investing Activities															
Receipts	**1 000**	**1 000**	**(59)**	**(5.9%)**	**(59)**	**(5.9%)**	**18 573**	**1 857.3%**	**3 598**	**359.8%**	**22 053**	**2 205.3%**	**(60)**	**-**	**(6 056.7%)**
Proceeds on disposal of PPE	1 000	1 000	-	-	-	-	18 630	1 863.0%	-	-	18 630	1 863.0%	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(59)	-	(59)	-	(57)	-	3 598	-	3 423	-	(60)	-	(6 056.7%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(198 473)**	**(155 210)**	**(3 857)**	**1.9%**	**(17 994)**	**9.1%**	**(24 909)**	**16.0%**	**(40 335)**	**26.0%**	**(87 094)**	**56.1%**	**(13 839)**	**-**	**191.5%**
Capital assets	(198 473)	(155 210)	(3 857)	1.9%	(17 994)	9.1%	(24 909)	16.0%	(40 335)	26.0%	(87 094)	56.1%	(13 839)	-	191.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(197 473)**	**(154 210)**	**(3 916)**	**2.0%**	**(18 052)**	**9.1%**	**(6 336)**	**4.1%**	**(36 736)**	**23.8%**	**(65 041)**	**42.2%**	**(13 900)**	**-**	**164.3%**
Cash Flow from Financing Activities															
Receipts	**-**	**(101 522)**	**14**	**-**	**8**	**-**	**21**	**-**	**2**	**-**	**44**	**-**	**2**	**-**	**(28.7%)**
Short term loans	-	(101 522)	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	14	-	8	-	21	-	2	-	44	-	2	-	(28.7%)
Payments	**(50 675)**	**(50 675)**	**(2 685)**	**5.3%**	**(13 438)**	**26.5%**	**(2 826)**	**5.6%**	**(13 670)**	**27.0%**	**(32 618)**	**64.4%**	**(13 894)**	**169.0%**	**(1.6%)**
Repayment of borrowing	(50 675)	(50 675)	(2 685)	5.3%	(13 438)	26.5%	(2 826)	5.6%	(13 670)	27.0%	(32 618)	64.4%	(13 894)	169.0%	(1.6%)
Net Cash from/(used) Financing Activities	**(50 675)**	**(152 198)**	**(2 671)**	**5.3%**	**(13 430)**	**26.5%**	**(2 805)**	**1.8%**	**(13 668)**	**9.0%**	**(32 575)**	**21.4%**	**(13 892)**	**169.2%**	**(1.6%)**
Net Increase/(Decrease) in cash held	**74 655**	**(63 091)**	**(75 510)**	**(101.1%)**	**49 093**	**65.8%**	**(5 086)**	**8.1%**	**(124 691)**	**197.6%**	**(156 194)**	**247.6%**	**(78 565)**	**8.8%**	**58.7%**
Cash/cash equivalents at the year begin:	23 609	106 001	105 332	446.2%	30 491	129.2%	79 583	75.1%	74 498	70.3%	105 332	99.4%	2 699	95.5%	2 660.5%
Cash/cash equivalents at the year end:	**98 264**	**42 910**	**30 491**	**31.0%**	**79 583**	**81.0%**	**74 498**	**173.6%**	**(50 193)**	**(117.0%)**	**(50 193)**	**(117.0%)**	**(75 866)**	**6.9%**	**(33.8%)**

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	9 021	8.3%	4 570	4.2%	3 541	3.3%	91 289	84.2%	108 420	17.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 257	14.0%	8 101	4.9%	6 207	3.7%	127 973	77.3%	165 537	27.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 541	14.7%	9 050	5.4%	5 809	3.5%	127 211	76.4%	166 611	27.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 705	4.3%	2 282	2.7%	1 874	2.2%	77 929	90.8%	85 791	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 763	5.0%	1 933	2.6%	1 460	1.9%	68 457	90.5%	75 613	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	439	4.8%	59	.6%	94	1.0%	8 522	93.5%	9 115	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	882	(19.7%)	365	(8.2%)	125	(2.8%)	(5 849)	130.7%	(4 476)	(.7%)	-	-	-	-
Total By Income Source	**65 609**	**10.8%**	**26 360**	**4.3%**	**19 110**	**3.2%**	**495 533**	**81.7%**	**606 611**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 537	11.4%	1 886	8.5%	1 929	8.7%	15 860	71.4%	22 212	3.7%	-	-	-	-
Commercial	21 698	10.0%	7 996	3.7%	6 109	2.8%	182 079	83.6%	217 882	35.9%	-	-	-	-
Households	41 374	11.3%	16 479	4.5%	11 072	3.0%	297 593	81.2%	366 518	60.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**65 609**	**10.8%**	**26 360**	**4.3%**	**19 110**	**3.2%**	**495 533**	**81.7%**	**606 611**	**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	44 128	99.0%	166	.4%	-	-	265	.6%	44 559	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**44 128**	**99.0%**	**166**	**.4%**	**-**	**-**	**265**	**.6%**	**44 559**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GARDEN ROUTE (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**554 413**	**488 692**	**149 844**	**27.0%**	**114 193**	**20.6%**	**147 110**	**30.1%**	**68 117**	**13.9%**	**479 265**	**98.1%**	**92 029**	**94.1%**	**(26.0%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	47 855	-	1 105	2.3%	-	-	(1 105)	-	1 216	-	1 216	-	14 884	114.0%	(91.8%)
Sale of Goods and Rendering of Services	21 280	30 730	830	3.9%	2 848	13.4%	11 271	36.7%	5 487	17.9%	20 435	66.5%	3 622	68.3%	51.5%
Agency services	22 763	17 930	3 307	14.5%	6 614	29.1%	4 960	27.7%	3 050	17.0%	17 930	100.0%	6 489	77.9%	(53.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 711	7 747	1 832	27.3%	1 848	27.5%	1 586	20.5%	1 820	23.5%	7 087	91.5%	1 634	65.0%	11.4%
Interest earned from Current and Non Current Assets	14 385	8 588	3 751	26.1%	(876)	(6.1%)	1 481	17.2%	7 040	82.0%	11 396	132.7%	5 952	85.4%	18.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	593	710	148	25.0%	148	25.0%	148	20.9%	148	20.9%	594	83.7%	154	118.9%	(3.7%)
Rental from Fixed Assets	3 199	2 126	340	10.6%	470	14.7%	379	17.8%	430	20.2%	1 620	76.2%	378	93.8%	13.7%
Licences or permits	165	165	48	29.2%	15	9.1%	13	8.2%	31	18.8%	108	65.2%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	217 188	199 673	52 318	24.1%	35 667	16.4%	79 391	39.8%	45 563	22.8%	212 939	106.6%	47 280	99.0%	(3.6%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	108	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	41	48.1%	(100.0%)
Transfer and subsidies - Operational	214 504	220 814	84 795	39.5%	67 171	31.3%	48 864	22.1%	4 630	2.1%	205 460	93.0%	11 486	95.0%	(59.7%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 350	-	1 301	96.4%	239	17.7%	-	-	(1 301)	-	239	-	-	-	(100.0%)
Other Gains	4 420	209	69	1.6%	48	1.1%	122	58.2%	3	1.5%	242	116.1%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**554 063**	**518 094**	**114 599**	**20.7%**	**135 293**	**24.4%**	**130 060**	**25.1%**	**110 261**	**21.3%**	**490 212**	**94.6%**	**124 241**	**94.2%**	**(11.3%)**
Employee related costs	319 379	310 303	70 902	22.2%	85 837	26.9%	77 108	24.8%	73 592	23.7%	307 439	99.1%	74 368	97.5%	(1.0%)
Remuneration of councillors	15 251	15 979	3 469	22.7%	3 325	21.8%	3 005	18.8%	2 931	18.3%	12 730	79.7%	3 480	98.3%	(15.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	56 872	47 739	11 713	20.6%	13 994	24.6%	20 549	43.0%	728	1.5%	46 983	98.4%	10 440	106.8%	(93.0%)
Debt impairment	-	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	11 095	8 163	1 955	17.6%	1 827	16.5%	1 681	20.6%	1 603	19.6%	7 066	86.6%	4 252	89.6%	(62.3%)
Interest,Dividends and Rent on Land	136	420	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	47 207	54 517	8 798	18.6%	12 334	26.1%	10 997	20.2%	10 615	19.5%	42 744	78.4%	11 396	70.4%	(6.9%)
Transfers and subsidies	1 017	1 312	155	15.2%	215	21.2%	147	11.2%	286	21.8%	803	61.2%	2 061	95.0%	(86.1%)
Irrecoverable debts written off	1 650	3 000	-	-	-	-	-	-	7 934	264.5%	7 934	264.5%	-	97.8%	(100.0%)
Operational Cost and Other Cost	100 401	69 574	17 605	17.5%	17 761	17.7%	16 574	23.8%	12 535	18.0%	64 475	92.7%	18 309	87.3%	(31.5%)
Disposal of Fixed and Intangible Assets	1 025	172	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	30	2 915	1	4.4%	-	-	-	-	37	1.3%	39	1.3%	(65)	110.4%	(157.4%)
Surplus/(Deficit)	**350**	**(29 402)**	**35 245**		**(21 099)**		**17 050**		**(42 144)**		**(10 948)**		**(32 211)**		
Transfers and subsidies - capital (monetary allocations)	3 000	4 750	-	-	-	-	264	5.6%	2 443	51.4%	2 707	57.0%	885	54.1%	176.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	52	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**3 350**	**(24 652)**	**35 245**		**(21 099)**		**17 314**		**(39 701)**		**(8 241)**		**(31 275)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 350**	**(24 652)**	**35 245**		**(21 099)**		**17 314**		**(39 701)**		**(8 241)**		**(31 275)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 350**	**(24 652)**	**35 245**		**(21 099)**		**17 314**		**(39 701)**		**(8 241)**		**(31 275)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 350**	**(24 652)**	**35 245**		**(21 099)**		**17 314**		**(39 701)**		**(8 241)**		**(31 275)**		
			-		-		-		-		-		0		0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**108 921**	**72 246**	**4 429**	**4.1%**	**206**	**.2%**	**14 357**	**19.9%**	**33 786**	**46.8%**	**52 778**	**73.1%**	**6 371**	**24.4%**	**430.3%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	3 000	4 750	-	-	-	-	264	5.6%	2 179	45.9%	2 443	51.4%	885	54.1%	146.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**3 000**	**4 750**	**-**	**-**	**-**	**-**	**264**	**5.6%**	**2 179**	**45.9%**	**2 443**	**51.4%**	**885**	**54.1%**	**146.3%**
Borrowing	105 571	67 122	4 421	4.2%	188	.2%	5 447	8.1%	39 808	59.3%	49 864	74.3%	4 725	23.5%	742.4%
Internally generated funds	350	374	9	2.5%	18	5.2%	8 646	2 313.3%	(8 201)	(2 194.4%)	471	126.1%	761	42.8%	(1 178.1%)
Capital Expenditure Functional	**108 921**	**72 246**	**4 429**	**4.1%**	**206**	**.2%**	**14 357**	**19.9%**	**33 786**	**46.8%**	**52 779**	**73.1%**	**6 371**	**24.4%**	**430.3%**
Municipal governance and administration	**350**	**374**	**9**	**2.5%**	**18**	**5.2%**	**8 646**	**2 313.3%**	**(8 465)**	**(2 264.8%)**	**208**	**55.7%**	**541**	**48.2%**	**(1 664.3%)**
Executive and Council	-	1	-	-	-	-	-	-	-	-	-	-	57	68.8%	(100.0%)
Finance and administration	350	372	9	2.5%	18	5.2%	8 646	2 322.4%	(8 465)	(2 273.7%)	208	55.9%	484	46.3%	(1 848.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 000**	**4 750**	**-**	**-**	**-**	**-**	**264**	**5.6%**	**2 443**	**51.4%**	**2 707**	**57.0%**	**1 104**	**54.2%**	**121.2%**
Community and Social Services	2 500	4 250	-	-	-	-	264	6.2%	1 987	46.8%	2 251	53.0%	507	9.3%	291.8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	97.6%	-
Public Safety	500	500	-	-	-	-	-	-	456	91.1%	456	91.1%	597	130.7%	(23.7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	80.0%	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**105 571**	**67 122**	**4 421**	**4.2%**	**188**	**.2%**	**5 447**	**8.1%**	**39 808**	**59.3%**	**49 864**	**74.3%**	**4 725**	**23.5%**	**742.4%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	105 571	67 122	4 421	4.2%	188	.2%	5 447	8.1%	39 808	59.3%	49 864	74.3%	4 725	23.5%	742.4%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**546 618**	**499 115**	**89 113**	**16.3%**	**96 635**	**17.7%**	**53 115**	**10.6%**	**17 395**	**3.5%**	**256 258**	**51.3%**	**68 571**	**68.9%**	**(74.6%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	49 662	(0)	-	-	-	-	15 742	(13 930 955.8%)	3 572	(3 160 840.7%)	19 314	(17 091 796.5%)	-	-	(100.0%)
Other revenue	52 598	67 531	(351)	(.7%)	22 369	42.5%	(10 591)	(15.7%)	6 760	10.0%	18 187	26.9%	58 924	276.6%	(88.5%)
Transfers and Subsidies - Operational	428 679	418 246	89 464	20.9%	71 266	16.6%	49 288	11.8%	2 634	.6%	212 652	50.8%	9 416	51.9%	(72.0%)
Transfers and Subsidies - Capital	3 000	4 750	-	-	3 000	100.0%	-	-	-	-	3 000	63.2%	231	121.7%	(100.0%)
Interest	12 679	8 588	-	-	-	-	(1 324)	(15.4%)	4 429	51.6%	3 105	36.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(538 154)**	**(496 453)**	**(76 200)**	**14.2%**	**(88 781)**	**16.5%**	**(115 677)**	**23.3%**	**(162 266)**	**32.7%**	**(442 924)**	**89.2%**	**(70 674)**	**63.1%**	**129.6%**
Suppliers and employees	(538 018)	(496 365)	(76 200)	14.2%	(88 781)	16.5%	(115 677)	23.3%	(162 266)	32.7%	(442 924)	89.2%	(70 674)	63.1%	129.6%

Finance charges	(136)	(88)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 464**	**2 662**	**12 913**	**152.6%**	**7 854**	**92.8%**	**(62 561)**	**(2 349.7%)**	**(144 871)**	**(5 441.2%)**	**(186 666)**	**(7 011.0%)**	**(2 103)**	**449.9%**	**6 789.0%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(108 921)**	**(72 244)**	**(604)**	**.6%**	**(248)**	**.2%**	**(3 758)**	**5.2%**	**(36 214)**	**50.1%**	**(40 823)**	**56.5%**	**(3 663)**	**23.0%**	**888.8%**
Capital assets	(108 921)	(72 244)	(604)	.6%	(248)	.2%	(3 758)	5.2%	(36 214)	50.1%	(40 823)	56.5%	(3 663)	23.0%	888.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(108 921)**	**(72 244)**	**(604)**	**.6%**	**(248)**	**.2%**	**(3 758)**	**5.2%**	**(36 214)**	**50.1%**	**(40 823)**	**56.5%**	**(3 663)**	**23.0%**	**888.8%**
Cash Flow from Financing Activities															
Receipts	**118 555**	**67 122**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**74.1%**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	118 555	67 122	-	-	-	-	-	-	-	-	-	-	-	74.1%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(12 037)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(12 037)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**106 519**	**67 122**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**81.9%**	**-**
Net Increase/(Decrease) in cash held	**6 062**	**(2 460)**	**12 309**	**203.1%**	**7 606**	**125.5%**	**(66 319)**	**2 696.0%**	**(181 085)**	**7 361.4%**	**(227 489)**	**9 247.8%**	**(5 765)**	**(50.7%)**	**3 040.9%**
Cash/cash equivalents at the year begin:	52 614	115 111	154 642	293.9%	167 320	318.0%	174 926	152.0%	108 607	94.3%	154 642	134.3%	215 399	99.8%	(49.6%)
Cash/cash equivalents at the year end:	**58 676**	**112 651**	**167 320**	**285.2%**	**174 926**	**298.1%**	**108 607**	**96.4%**	**(72 478)**	**(64.3%)**	**(72 478)**	**(64.3%)**	**209 634**	**399.0%**	**(134.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 398	13.7%	1 772	17.4%	-	-	7 033	68.9%	10 203	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	11	100.0%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	400	1.9%	474	2.2%	469	2.2%	20 054	93.7%	21 398	19.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 133	5.2%	17 312	21.6%	18 689	23.4%	39 843	49.8%	79 977	71.7%	-	-	-	-
Total By Income Source	**5 932**	**5.3%**	**19 558**	**17.5%**	**19 158**	**17.2%**	**66 942**	**60.0%**	**111 590**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	62	1.0%	100	1.7%	395	6.6%	5 415	90.7%	5 972	5.4%	-	-	-	-
Commercial	4 827	5.8%	17 438	21.1%	18 525	22.4%	41 826	50.6%	82 616	74.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 043	4.5%	2 019	8.8%	238	1.0%	19 701	85.7%	23 002	20.6%	-	-	-	-
Total By Customer Group	**5 932**	**5.3%**	**19 558**	**17.5%**	**19 158**	**17.2%**	**66 942**	**60.0%**	**111 590**	**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	579	41.4%	5	.4%	-	-	813	58.2%	1 398	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**579**	**41.4%**	**5**	**.4%**	**-**	**-**	**813**	**58.2%**	**1 398**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**114 559**	**116 729**	**28 074**	**24.5%**	**19 387**	**16.9%**	**14 616**	**12.5%**	**19 430**	**16.6%**	**81 507**	**69.8%**	**17 424**	**92.9%**	**11.5%**
Exchange Revenue															
Service charges - Electricity	25 112	25 330	6 631	26.4%	5 830	23.2%	4 921	19.4%	6 324	25.0%	23 706	93.6%	5 354	96.0%	18.1%
Service charges - Water	4 648	4 696	1 124	24.2%	1 260	27.1%	952	20.3%	1 081	23.0%	4 417	94.1%	1 058	98.0%	2.1%
Service charges - Waste Water Management	3 871	3 713	918	23.7%	889	23.0%	567	15.3%	877	23.6%	3 251	87.5%	927	101.0%	(5.4%)
Service charges - Waste Management	4 071	3 757	907	22.3%	956	23.5%	717	19.1%	961	25.6%	3 541	94.2%	928	98.5%	3.6%
Sale of Goods and Rendering of Services	2 213	341	82	3.7%	50	2.2%	47	13.7%	51	14.9%	229	67.3%	89	92.6%	(42.8%)
Agency services	267	240	65	24.3%	59	22.0%	31	12.8%	40	16.8%	195	81.1%	35	98.5%	13.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	146	-	(100.0%)
Interest earned from Receivables	889	1 158	233	26.2%	243	27.4%	219	18.9%	301	26.0%	997	86.0%	256	99.6%	17.5%
Interest earned from Current and Non Current Assets	1 400	1 221	365	26.1%	227	16.2%	200	16.4%	555	45.4%	1 348	110.4%	490	114.0%	13.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	102	36	7	7.0%	8	7.7%	5	13.5%	8	21.1%	27	76.0%	7	101.7%	9.4%
Rental from Fixed Assets	2 079	1 983	408	19.6%	414	19.9%	284	14.3%	443	22.3%	1 549	78.1%	422	85.9%	5.1%
Licences or permits	297	277	61	20.5%	50	16.9%	44	16.0%	59	21.4%	214	77.4%	55	97.9%	7.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	5	3	-	-	-	-	-	12	242.1%	15	308.6%	9	86.6%	38.5%
Operational Revenue	27	28	6	20.6%	6	20.5%	4	13.3%	1 014	3 666.1%	1 028	3 719.6%	6	95.4%	17 168.7%
Non-Exchange Revenue															
Property rates	5 998	6 244	6 519	108.7%	(317)	(5.3%)	(3)	(.1%)	12	.2%	6 212	99.5%	20	100.2%	(36.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 437	28 107	13	-	37	.1%	12	-	0	-	62	.2%	5 230	89.1%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	28 284	38 747	10 541	37.3%	9 244	32.7%	6 483	16.7%	7 477	19.3%	33 745	87.1%	1 723	89.1%	333.9%
Interest Receivables	520	540	103	19.8%	115	22.0%	97	17.9%	128	23.7%	443	81.9%	120	95.2%	6.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	345	76	87	25.1%	87	25.1%	38	49.2%	87	113.3%	298	389.1%	80	33.1%	8.9%
Gains on Disposal of Fixed and Intangible Assets	-	230	-	-	230	-	-	-	-	-	230	100.0%	470	109.5%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**124 954**	**136 174**	**24 272**	**19.4%**	**30 458**	**24.4%**	**13 334**	**9.8%**	**10 082**	**7.4%**	**78 147**	**57.4%**	**31 797**	**83.9%**	**(68.3%)**
Employee related costs	37 665	39 473	8 546	22.7%	10 444	27.7%	5 738	14.5%	7 855	19.9%	32 584	82.5%	7 885	94.5%	(.4%)
Remuneration of councillors	3 785	3 777	902	23.8%	902	23.8%	696	18.4%	931	24.6%	3 430	90.8%	902	91.5%	3.2%
Bulk purchases - electricity	16 700	16 850	5 504	33.0%	3 592	21.5%	1 245	7.4%	5 134	30.5%	15 475	91.8%	3 457	99.5%	48.5%
Inventory consumed	1 335	2 531	94	7.1%	1 152	86.3%	157	6.2%	483	19.1%	1 886	74.5%	207	31.2%	133.6%
Debt impairment	29 652	24 247	-	-	-	-	-	-	-	-	-	-	4 088	79.3%	(100.0%)
Depreciation, Amortisation and Impairment	13 271	13 832	2 770	20.9%	3 318	25.0%	2 490	18.0%	(9 962)	(72.0%)	(1 384)	(10.0%)	999	40.8%	(1 097.2%)
Interest,Dividends and Rent on Land	2 575	3 670	340	13.2%	387	15.0%	361	9.8%	223	6.1%	1 311	35.7%	1 337	49.2%	(83.3%)
Contracted services	9 282	10 244	1 097	11.8%	2 665	28.7%	1 200	11.7%	2 030	19.8%	6 991	68.2%	5 511	98.3%	(63.2%)
Transfers and subsidies	10	-	3	27.6%	12	124.8%	8	-	12	-	36	-	10	-	25.0%
Irrecoverable debts written off	-	1 235	706	-	-	-	-	-	-	-	706	57.2%	71	68.5%	(100.0%)
Operational Cost and Other Cost	10 680	20 316	4 311	40.4%	7 985	74.8%	1 439	7.1%	3 376	16.6%	17 111	84.2%	7 330	90.7%	(53.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(10 395)**	**(19 445)**	**3 802**		**(11 071)**		**1 282**		**9 347**		**3 360**		**(14 372)**		
Transfers and subsidies - capital (monetary allocations)	49 188	47 880	1 786	3.6%	2 433	4.9%	1 783	3.7%	17 829	37.2%	23 831	49.8%	5 355	68.4%	232.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**38 793**	**28 435**	**5 588**		**(8 638)**		**3 065**		**27 176**		**27 191**		**(9 017)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**38 793**	**28 435**	**5 588**		**(8 638)**		**3 065**		**27 176**		**27 191**		**(9 017)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 793**	**28 435**	**5 588**		**(8 638)**		**3 065**		**27 176**		**27 191**		**(9 017)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 793**	**28 435**	**5 588**		**(8 638)**		**3 065**		**27 176**		**27 191**		**(9 017)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**43 260**	**42 213**	**21 521**	**49.7%**	**2 473**	**5.7%**	**1 783**	**4.2%**	**14 213**	**33.7%**	**39 990**	**94.7%**	**5 355**	**66.8%**	**165.4%**
National Government	31 795	31 795	19 781	62.2%	2 356	7.4%	1 783	5.6%	12 358	38.9%	36 279	114.1%	4 929	63.0%	150.7%
Provincial Government	10 977	9 840	1 740	15.8%	76	.7%	-	-	1 837	18.7%	3 653	37.1%	426	83.3%	331.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**42 772**	**41 635**	**21 521**	**50.3%**	**2 433**	**5.7%**	**1 783**	**4.3%**	**14 195**	**34.1%**	**39 932**	**95.9%**	**5 355**	**66.8%**	**165.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	488	578	-	-	40	8.3%	-	-	17	3.0%	58	10.0%	-	-	(100.0%)
Capital Expenditure Functional	**43 260**	**42 871**	**22 179**	**51.3%**	**2 473**	**5.7%**	**1 783**	**4.2%**	**14 213**	**33.2%**	**40 647**	**94.8%**	**5 355**	**53.6%**	**165.4%**
Municipal governance and administration	**162**	**909**	**657**	**405.8%**	**40**	**24.9%**	**-**	**-**	**9**	**1.0%**	**707**	**77.7%**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	162	909	657	405.8%	40	24.9%	-	-	9	1.0%	707	77.7%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 799**	**9 668**	**5 221**	**59.3%**	**90**	**1.0%**	**492**	**5.1%**	**2 264**	**23.4%**	**8 067**	**83.4%**	**850**	**73.7%**	**166.4%**
Community and Social Services	-	870	-	-	-	-	-	-	806	92.7%	806	92.7%	-	772.7%	(100.0%)
Sport And Recreation	8 696	8 696	5 192	59.7%	90	1.0%	492	5.7%	1 449	16.7%	7 223	83.1%	850	(28.3%)	70.6%
Public Safety	103	103	29	28.5%	-	-	-	-	8	8.0%	38	36.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**752**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**752**	**-**	**240**	**77.1%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	752	-	-	-	-	-	-	-	752	-	240	77.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**34 300**	**32 293**	**15 548**	**45.3%**	**2 342**	**6.8%**	**1 291**	**4.0%**	**11 940**	**37.0%**	**31 122**	**96.4%**	**4 265**	**45.1%**	**179.9%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	11 177	9 171	1 765	15.8%	76	.7%	-	-	1 031	11.2%	2 873	31.3%	426	(51.5%)	142.1%
Waste Water Management	20 472	20 472	12 848	62.8%	2 266	11.1%	1 291	6.3%	10 909	53.3%	27 313	133.4%	3 839	91.2%	184.1%
Waste Management	2 651	2 651	935	35.3%	-	-	-	-	-	-	935	35.3%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**150 323**	**149 395**	**42 497**	**28.3%**	**34 650**	**23.1%**	**28 233**	**18.9%**	**44 284**	**29.6%**	**149 663**	**100.2%**	**18 694**	**193.6%**	**136.9%**
Property rates	5 110	4 891	2 762	54.1%	1 280	25.1%	610	12.5%	849	17.4%	5 501	112.5%	749	115.8%	13.4%
Service charges	40 680	38 316	8 270	20.3%	8 089	19.9%	5 569	14.5%	8 314	21.7%	30 241	78.9%	8 335	84.4%	(.3%)
Other revenue	30 121	24 604	5 717	19.0%	6 141	20.4%	3 686	15.0%	33 788	137.3%	49 332	200.5%	4 148	88.4%	714.6%
Transfers and Subsidies - Operational	23 824	32 482	13 072	54.9%	9 097	38.2%	5 880	18.1%	923	2.8%	28 972	89.2%	4 496	114.6%	(79.5%)
Transfers and Subsidies - Capital	49 188	47 880	12 318	25.0%	9 818	20.0%	12 279	25.6%	-	-	34 415	71.9%	486	507.3%	(100.0%)
Interest	1 400	1 221	357	25.5%	225	16.0%	209	17.1%	411	33.7%	1 202	98.4%	481	202.7%	(14.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(93 179)**	**(109 324)**	**(23 835)**	**25.6%**	**(27 659)**	**29.7%**	**(14 812)**	**13.5%**	**(26 960)**	**24.7%**	**(93 266)**	**85.3%**	**(22 361)**	**227.5%**	**20.6%**
Suppliers and employees	(90 604)	(105 654)	(23 835)	26.3%	(27 659)	30.5%	(14 812)	14.0%	(26 947)	25.5%	(93 253)	88.3%	(22 361)	234.2%	20.5%

Finance charges	(2 575)	(3 670)	-	-	(0)	-	(0)	-	(13)	.4%	(13)	.4%	(0)	-	4 787.5%
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 144**	**40 071**	**18 662**	**32.7%**	**6 991**	**12.2%**	**13 420**	**33.5%**	**17 324**	**43.2%**	**56 397**	**140.7%**	**(3 667)**	**75.4%**	**(572.4%)**
Cash Flow from Investing Activities															
Receipts	**(4)**	**229**	**365**	**(9 186.8%)**	**(136)**	**3 424.7%**	**-**	**-**	**366**	**160.0%**	**595**	**260.0%**	**470**	**143.9%**	**(22.2%)**
Proceeds on disposal of PPE	-	230	-	-	230	-	-	-	-	-	230	100.0%	470	109.5%	(100.0%)
Decrease (increase) in non-current receivables	(4)	(1)	365	(9 186.8%)	(366)	9 221.0%	-	-	366	(26 963.2%)	365	(26 863.2%)	-	3.7%	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(49 749)**	**(48 545)**	**(2 105)**	**4.2%**	**(2 838)**	**5.7%**	**(1 453)**	**3.0%**	**(14 905)**	**30.7%**	**(21 301)**	**43.9%**	**(6 159)**	**69.8%**	**142.0%**
Capital assets	(49 749)	(48 545)	(2 105)	4.2%	(2 838)	5.7%	(1 453)	3.0%	(14 905)	30.7%	(21 301)	43.9%	(6 159)	69.8%	142.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(49 753)**	**(48 317)**	**(1 740)**	**3.5%**	**(2 974)**	**6.0%**	**(1 453)**	**3.0%**	**(14 539)**	**30.1%**	**(20 706)**	**42.9%**	**(5 689)**	**66.2%**	**155.6%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**3**	**-**	**(8)**	**-**	**-**	**-**	**17**	**-**	**11**	**-**	**12**	**-**	**41.5%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	3	-	(8)	-	-	-	17	-	11	-	12	-	41.5%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**3**	**-**	**(8)**	**-**	**-**	**-**	**17**	**-**	**11**	**-**	**12**	**-**	**41.5%**
Net Increase/(Decrease) in cash held	**7 391**	**(8 246)**	**16 924**	**229.0%**	**4 009**	**54.2%**	**11 967**	**(145.1%)**	**2 802**	**(34.0%)**	**35 702**	**(433.0%)**	**(9 344)**	**(2.7%)**	**(130.0%)**
Cash/cash equivalents at the year begin:	6 713	24 741	24 706	368.0%	41 665	620.6%	45 674	184.6%	57 642	233.0%	24 706	99.9%	11 958	36.9%	382.0%
Cash/cash equivalents at the year end:	**14 104**	**16 495**	**41 665**	**295.4%**	**45 674**	**323.8%**	**57 642**	**349.4%**	**60 443**	**366.4%**	**60 443**	**366.4%**	**2 614**	**87.2%**	**2 212.6%**

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	0	-	345	7.6%	197	4.3%	3 996	88.1%	4 538	19.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	2 840	56.0%	498	9.8%	1 733	34.2%	5 071	21.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6	.1%	44	.8%	79	1.4%	5 654	97.8%	5 784	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	0	-	292	7.8%	138	3.7%	3 286	88.4%	3 716	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	320	10.9%	136	4.6%	2 489	84.5%	2 946	12.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	89	5.7%	52	3.3%	1 418	90.9%	1 559	6.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	23	7.5%	22	7.2%	258	85.3%	303	1.3%	-	-	-	-
Total By Income Source	**7**	**-**	**3 953**	**16.5%**	**1 122**	**4.7%**	**18 834**	**78.7%**	**23 917**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	1 585	49.4%	382	11.9%	1 241	38.7%	3 208	13.4%	-	-	-	-
Commercial	2	-	1 179	19.0%	142	2.3%	4 894	78.7%	6 218	26.0%	-	-	-	-
Households	5	-	1 190	8.2%	598	4.1%	12 699	87.6%	14 491	60.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7**	**-**	**3 953**	**16.5%**	**1 122**	**4.7%**	**18 834**	**78.7%**	**23 917**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 843	100.0%	-	-	-	-	-	-	1 843	70.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	768	100.0%	-	-	-	-	-	-	768	29.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 611**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 611**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**110 343**	**113 398**	**26 935**	**24.4%**	**16 890**	**15.3%**	**35 996**	**31.7%**	**15 986**	**14.1%**	**95 808**	**84.5%**	**16 032**	**89.7%**	**(.3%)**
Exchange Revenue															
Service charges - Electricity	22 803	22 686	3 556	15.6%	4 642	20.4%	5 272	23.2%	5 231	23.1%	18 701	82.4%	4 605	91.6%	13.6%
Service charges - Water	5 167	5 112	794	15.4%	1 934	37.4%	1 426	27.9%	968	18.9%	5 122	100.2%	1 048	100.0%	(7.6%)
Service charges - Waste Water Management	7 964	7 964	1 501	18.8%	1 959	24.6%	1 960	24.6%	1 995	25.0%	7 414	93.1%	1 799	99.8%	10.9%
Service charges - Waste Management	4 106	4 205	806	19.6%	1 009	24.6%	957	22.8%	917	21.8%	3 689	87.7%	854	98.7%	7.4%
Sale of Goods and Rendering of Services	410	610	80	19.5%	331	80.7%	100	16.4%	89	14.7%	601	98.6%	107	102.4%	(16.7%)
Agency services	230	230	-	-	-	-	-	-	-	-	-	-	305	138.4%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 339	2 257	371	15.9%	586	25.0%	610	27.0%	623	27.6%	2 190	97.0%	607	106.7%	2.7%
Interest earned from Current and Non Current Assets	5 418	4 068	722	13.3%	953	17.6%	856	21.0%	770	18.9%	3 300	81.1%	1 284	103.6%	(40.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	63	63	10	15.9%	15	23.9%	15	23.9%	15	23.9%	56	87.7%	15	100.0%	-
Rental from Fixed Assets	806	802	20	2.4%	293	36.3%	413	51.5%	277	34.5%	1 002	125.0%	177	100.6%	56.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	9	9	-	-	-	-	-	-	-	-	-	-	25	386.7%	(100.0%)
Operational Revenue	1 867	1 867	(93)	(5.0%)	712	38.1%	855	45.8%	(68)	(3.7%)	1 406	75.3%	208	11.7%	(132.8%)
Non-Exchange Revenue															
Property rates	6 726	7 239	2 727	40.5%	1 369	20.4%	1 338	18.5%	1 354	18.7%	6 788	93.8%	1 153	100.7%	17.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 165	8 165	159	1.9%	268	3.3%	192	2.3%	275	3.4%	894	10.9%	147	7.3%	86.9%
Licences or permits	102	102	13	12.9%	20	19.9%	27	26.8%	19	18.5%	79	78.1%	22	111.6%	(13.8%)
Transfer and subsidies - Operational	35 663	39 315	13 328	37.4%	1 334	3.7%	20 448	52.0%	1 793	4.6%	36 903	93.9%	1 964	101.1%	(8.7%)
Interest Receivables	436	436	79	18.0%	119	27.3%	111	25.5%	104	23.9%	413	94.8%	122	120.4%	(14.6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 069	7 069	2 862	40.5%	1 346	19.0%	1 416	20.0%	1 624	23.0%	7 247	102.5%	1 591	100.8%	2.0%
Gains on Disposal of Fixed and Intangible Assets	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**124 396**	**135 095**	**21 467**	**17.3%**	**30 437**	**24.5%**	**27 993**	**20.7%**	**11 687**	**8.7%**	**91 583**	**67.8%**	**19 933**	**77.6%**	**(41.4%)**
Employee related costs	46 169	45 957	5 904	12.8%	9 447	20.5%	10 645	23.2%	11 007	23.9%	37 003	80.5%	8 748	83.9%	25.8%
Remuneration of councillors	3 948	3 948	587	14.9%	881	22.3%	979	24.8%	914	23.1%	3 362	85.2%	881	95.5%	3.7%
Bulk purchases - electricity	23 322	24 500	4 606	19.8%	5 170	22.2%	4 242	17.3%	5 746	23.5%	19 765	80.7%	3 734	90.2%	53.9%
Inventory consumed	754	2 445	59	7.8%	59	7.8%	306	12.5%	673	27.5%	1 098	44.9%	42	76.2%	1 508.4%
Debt impairment	9 660	9 448	2 129	22.0%	3 193	33.1%	3 193	33.8%	(8 516)	(90.1%)	0	-	616	(7.7%)	(1 481.4%)
Depreciation, Amortisation and Impairment	6 580	6 580	1 097	16.7%	1 645	25.0%	1 645	25.0%	(4 387)	(66.7%)	(0)	-	1 025	91.7%	(528.0%)
Interest,Dividends and Rent on Land	2 713	2 713	9	.3%	-	-	-	-	-	-	9	.3%	-	2.7%	-
Contracted services	14 042	15 604	431	3.1%	3 579	25.5%	3 794	24.3%	3 062	19.6%	10 865	69.6%	2 825	75.5%	8.4%
Transfers and subsidies	200	300	-	-	-	-	178	59.2%	41	13.5%	218	72.8%	41	32.0%	.1%
Irrecoverable debts written off	3 795	8 082	4 154	109.5%	2 172	57.2%	264	3.3%	405	5.0%	6 995	86.5%	200	5.5%	102.8%
Operational Cost and Other Cost	12 213	14 517	2 490	20.4%	4 290	35.1%	2 746	18.9%	2 743	18.9%	12 269	84.5%	1 821	83.3%	50.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(14 053)**	**(21 697)**	**5 469**		**(13 546)**		**8 003**		**4 299**		**4 224**		**(3 901)**		
Transfers and subsidies - capital (monetary allocations)	10 286	11 932	6 334	61.6%	2 312	22.5%	1 308	11.0%	236	2.0%	10 191	85.4%	6 910	71.1%	(96.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3 766)**	**(9 765)**	**11 803**		**(11 234)**		**9 312**		**4 535**		**14 416**		**3 009**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(3 766)**	**(9 765)**	**11 803**		**(11 234)**		**9 312**		**4 535**		**14 416**		**3 009**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3 766)**	**(9 765)**	**11 803**		**(11 234)**		**9 312**		**4 535**		**14 416**		**3 009**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3 766)**	**(9 765)**	**11 803**		**(11 234)**		**9 312**		**4 535**		**14 416**		**3 009**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**20 497**	**23 391**	**6 996**	**34.1%**	**3 327**	**16.2%**	**2 212**	**9.5%**	**2 740**	**11.7%**	**15 275**	**65.3%**	**7 778**	**67.9%**	**(64.8%)**
National Government	6 771	9 321	5 508	81.4%	2 178	32.2%	1 138	12.2%	102	1.1%	8 926	95.8%	5 263	62.6%	(98.1%)
Provincial Government	2 304	1 067	-	-	-	-	400	37.5%	466	43.7%	866	81.2%	871	77.5%	(46.5%)
District Municipality	-	100	-	-	-	-	-	-	54	54.2%	54	54.2%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**9 075**	**10 487**	**5 508**	**60.7%**	**2 178**	**24.0%**	**1 537**	**14.7%**	**622**	**5.9%**	**9 846**	**93.9%**	**6 134**	**65.1%**	**(89.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 422	12 904	1 488	13.0%	1 149	10.1%	674	5.2%	2 117	16.4%	5 428	42.1%	1 644	77.1%	28.8%
Capital Expenditure Functional	**20 497**	**23 391**	**6 996**	**34.1%**	**3 327**	**16.2%**	**2 212**	**9.5%**	**2 740**	**11.7%**	**15 275**	**65.3%**	**7 778**	**67.9%**	**(64.8%)**
Municipal governance and administration	**620**	**707**	**97**	**15.6%**	**258**	**41.6%**	**239**	**33.8%**	**116**	**16.5%**	**710**	**100.3%**	**29**	**93.9%**	**305.0%**
Executive and Council	100	100	-	-	-	-	-	-	97	96.9%	97	96.9%	-	-	(100.0%)
Finance and administration	520	607	97	18.6%	258	49.6%	239	39.3%	20	3.2%	613	100.9%	29	93.9%	(31.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 028**	**9 282**	**172**	**1.9%**	**1 449**	**16.0%**	**330**	**3.6%**	**1 493**	**16.1%**	**3 445**	**37.1%**	**1 123**	**64.3%**	**33.0%**
Community and Social Services	2 048	2 413	132	6.4%	117	5.7%	637	26.4%	1 263	52.4%	2 150	89.1%	975	72.1%	29.6%
Sport And Recreation	6 930	6 869	40	.6%	1 332	19.2%	(307)	(4.5%)	230	3.3%	1 295	18.9%	148	46.8%	55.2%
Public Safety	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 500**	**2 807**	**789**	**52.6%**	**361**	**24.1%**	**377**	**13.4%**	**48**	**1.7%**	**1 576**	**56.1%**	**2 175**	**89.6%**	**(97.8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	18	100.0%	(100.0%)
Road Transport	1 500	2 807	789	52.6%	361	24.1%	377	13.4%	48	1.7%	1 576	56.1%	2 156	89.6%	(97.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 349**	**10 594**	**5 938**	**63.5%**	**1 259**	**13.5%**	**1 265**	**11.9%**	**1 082**	**10.2%**	**9 544**	**90.1%**	**4 451**	**61.4%**	**(75.7%)**
Energy sources	-	60	-	-	-	-	-	-	-	-	-	-	24	90.8%	(100.0%)
Water Management	3 339	3 171	25	.8%	1 259	37.7%	1 265	39.9%	50	1.6%	2 600	82.0%	4 428	53.3%	(98.9%)
Waste Water Management	26	1 380	-	-	-	-	-	-	1 032	74.7%	1 032	74.7%	-	-	(100.0%)
Waste Management	5 984	5 984	5 913	98.8%	-	-	-	-	-	-	5 913	98.8%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**106 359**	**110 760**	**31 858**	**30.0%**	**26 807**	**25.2%**	**28 355**	**25.6%**	**14 407**	**13.0%**	**101 426**	**91.6%**	**14 106**	**233.2%**	**2.1%**
Property rates	5 785	6 226	1 365	23.6%	1 432	24.8%	1 551	24.9%	1 298	20.8%	5 647	90.7%	1 202	99.0%	8.0%
Service charges	42 451	42 337	8 006	18.9%	10 858	25.6%	11 754	27.8%	11 698	27.6%	42 315	99.9%	11 345	111.8%	3.1%
Other revenue	2 648	2 842	446	16.8%	11 527	435.3%	(10 087)	(354.9%)	453	15.9%	2 339	82.3%	(814)	6 038.7%	(155.6%)
Transfers and Subsidies - Operational	37 519	39 240	17 548	46.8%	1 870	5.0%	20 291	51.7%	29	.1%	39 738	101.3%	666	97.8%	(95.7%)
Transfers and Subsidies - Capital	10 286	13 864	3 644	35.4%	100	1.0%	3 900	28.1%	-	-	7 644	55.1%	277	96.1%	(100.0%)
Interest	7 670	6 250	849	11.1%	1 019	13.3%	946	15.1%	930	14.9%	3 743	59.9%	1 430	79.9%	(35.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(99 374)**	**(104 207)**	**(13 063)**	**13.1%**	**(27 628)**	**27.8%**	**(29 896)**	**28.7%**	**(27 542)**	**26.4%**	**(98 128)**	**94.2%**	**31 179 868**	**107.6%**	**(100.1%)**
Suppliers and employees	(99 374)	(104 207)	(13 063)	13.1%	(27 628)	27.8%	(29 896)	28.7%	(27 542)	26.4%	(98 128)	94.2%	31 179 868	107.6%	(100.1%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 986**	**6 553**	**18 795**	**269.0%**	**(821)**	**(11.8%)**	**(1 541)**	**(23.5%)**	**(13 135)**	**(200.4%)**	**3 297**	**50.3%**	**31 193 974**	**637.7%**	**(100.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(20 497)**	**(23 391)**	**(8 044)**	**39.2%**	**(3 817)**	**18.6%**	**(2 541)**	**10.9%**	**(3 196)**	**13.7%**	**(17 598)**	**75.2%**	**(9 723)**	**77.4%**	**(67.1%)**
Capital assets	(20 497)	(23 391)	(8 044)	39.2%	(3 817)	18.6%	(2 541)	10.9%	(3 196)	13.7%	(17 598)	75.2%	(9 723)	77.4%	(67.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(20 497)**	**(23 391)**	**(8 044)**	**39.2%**	**(3 817)**	**18.6%**	**(2 541)**	**10.9%**	**(3 196)**	**13.7%**	**(17 598)**	**75.2%**	**(9 723)**	**77.4%**	**(67.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(30)**	**(30)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(30)	(30)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(30)**	**(30)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(13 541)**	**(16 868)**	**10 751**	**(79.4%)**	**(4 639)**	**34.3%**	**(4 082)**	**24.2%**	**(16 331)**	**96.8%**	**(14 300)**	**84.8%**	**31 184 251**	**(2 947.0%)**	**(100.1%)**
Cash/cash equivalents at the year begin:	58 268	51 065	51 065	87.6%	61 817	106.1%	57 178	112.0%	53 096	104.0%	51 065	100.0%	(30 977 621)	100.0%	(100.2%)
Cash/cash equivalents at the year end:	**44 727**	**34 198**	**61 817**	**138.2%**	**57 178**	**127.8%**	**53 096**	**155.3%**	**36 765**	**107.5%**	**36 765**	**107.5%**	**206 630**	**388.2%**	**(82.2%)**

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	191	2.2%	508	5.7%	353	4.0%	7 789	88.1%	8 841	24.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	113	10.8%	374	35.8%	77	7.3%	482	46.0%	1 046	3.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	296	9.2%	124	3.8%	80	2.5%	2 720	84.5%	3 219	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	524	7.0%	296	4.0%	231	3.1%	6 414	85.9%	7 466	21.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	267	5.1%	205	3.9%	163	3.1%	4 561	87.8%	5 197	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	5.0%	24	2.4%	23	2.3%	877	90.3%	972	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	121	1.6%	264	3.5%	240	3.2%	6 980	91.8%	7 606	21.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 100)	(100.6%)	104	9.5%	7	.6%	2 082	190.5%	1 093	3.1%	-	-	-	-
Total By Income Source	**460**	**1.3%**	**1 899**	**5.4%**	**1 174**	**3.3%**	**31 906**	**90.0%**	**35 440**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(291)	(117.4%)	99	39.8%	29	11.9%	410	165.7%	248	.7%	-	-	-	-
Commercial	(180)	(3.5%)	403	7.9%	154	3.0%	4 708	92.6%	5 086	14.4%	-	-	-	-
Households	931	3.1%	1 397	4.6%	991	3.3%	26 782	89.0%	30 100	84.9%	-	-	-	-
Other	0	.9%	0	.9%	0	.9%	6	97.4%	6	-	-	-	-	-
Total By Customer Group	**460**	**1.3%**	**1 899**	**5.4%**	**1 174**	**3.3%**	**31 906**	**90.0%**	**35 440**	**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 Thys Giliomee	023 541 1320
Chief Financial Officer	Mr Bjorn Heinrique Clayton Metembo	023 541 1668

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**554 322**	**523 044**	**121 586**	**21.9%**	**105 300**	**19.0%**	**132 496**	**25.3%**	**83 050**	**15.9%**	**442 433**	**84.6%**	**105 400**	**86.7%**	**(21.2%)**
Exchange Revenue															
Service charges - Electricity	138 976	133 869	39 459	28.4%	30 440	21.9%	24 720	18.5%	34 014	25.4%	128 634	96.1%	34 792	106.9%	(2.2%)
Service charges - Water	29 856	35 167	8 682	29.1%	9 617	32.2%	9 218	26.2%	11 945	34.0%	39 463	112.2%	6 510	96.8%	83.5%
Service charges - Waste Water Management	22 939	21 120	5 176	22.6%	4 917	21.4%	4 910	23.2%	4 453	21.1%	19 456	92.1%	4 900	93.4%	(9.1%)
Service charges - Waste Management	13 190	12 075	3 008	22.8%	2 800	21.2%	2 809	23.3%	2 460	20.4%	11 078	91.7%	2 722	93.2%	(9.6%)
Sale of Goods and Rendering of Services	1 017	1 017	424	41.7%	187	18.4%	210	20.6%	199	19.5%	1 020	100.3%	198	82.5%	.4%
Agency services	1 697	1 503	667	39.3%	(67)	(3.9%)	245	16.3%	267	17.8%	1 113	74.1%	790	129.1%	(66.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 711	8 577	2 134	16.8%	2 089	16.4%	1 486	17.3%	2 235	26.1%	7 945	92.6%	2 382	89.6%	(6.2%)
Interest earned from Current and Non Current Assets	2 915	3 485	894	30.7%	968	33.2%	1 072	30.8%	1 270	36.5%	4 204	120.6%	832	115.5%	52.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 981	1 284	362	18.3%	404	20.4%	355	27.6%	134	10.4%	1 254	97.6%	376	64.7%	(64.4%)
Licences or permits	273	190	55	20.3%	44	16.2%	51	26.7%	70	36.6%	220	115.8%	16	61.7%	342.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 859	1 859	400	21.5%	414	22.3%	1 523	81.9%	365	19.7%	2 703	145.4%	483	91.5%	(24.3%)
Non-Exchange Revenue															
Property rates	57 971	57 971	14 378	24.8%	14 291	24.7%	14 357	24.8%	14 395	24.8%	57 421	99.1%	14 818	101.3%	(2.9%)
Surcharges and Taxes	-	-	-	-	-	-	381	-	2 356	-	2 737	-	-	-	(100.0%)
Fines, penalties and forfeits	83 479	83 476	1 939	2.3%	3 204	3.8%	42 702	51.2%	3 054	3.7%	50 898	61.0%	2 467	16.9%	23.8%
Licences or permits	208	158	38	18.4%	35	17.0%	32	19.9%	45	28.3%	150	94.7%	34	80.5%	32.5%
Transfer and subsidies - Operational	154 791	128 010	42 767	27.6%	35 015	22.6%	27 225	21.3%	4 717	3.7%	109 724	85.7%	6 989	97.9%	(32.5%)
Interest Receivables	3 655	2 689	731	20.0%	450	12.3%	737	27.4%	562	20.9%	2 480	92.2%	765	87.6%	(26.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 215	1 966	471	38.7%	492	40.5%	462	23.5%	509	25.9%	1 933	98.3%	688	121.4%	(26.1%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	25 587	28 628	-	-	-	-	-	-	-	-	-	-	25 641	100.2%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**551 925**	**517 193**	**90 400**	**16.4%**	**117 855**	**21.4%**	**112 731**	**21.8%**	**121 343**	**23.5%**	**442 330**	**85.5%**	**110 016**	**79.7%**	**10.3%**
Employee related costs	151 147	143 702	32 033	21.2%	37 706	24.9%	31 686	22.0%	33 051	23.0%	134 475	93.6%	32 692	97.1%	1.1%
Remuneration of councillors	7 320	7 742	1 528	20.9%	1 675	22.9%	1 675	21.6%	1 675	21.6%	6 552	84.6%	1 802	95.7%	(7.1%)
Bulk purchases - electricity	121 951	120 677	25 359	20.8%	24 394	20.0%	25 716	21.3%	36 460	30.2%	111 929	92.8%	33 443	85.9%	9.0%
Inventory consumed	27 010	30 879	3 329	12.3%	4 597	17.0%	6 055	19.6%	8 052	26.1%	22 033	71.4%	8 125	67.4%	(.9%)
Debt impairment	66 155	(11 661)	-	-	-	-	22 076	(189.3%)	-	-	22 076	(189.3%)	-	(82.3%)	-
Depreciation, Amortisation and Impairment	26 085	26 085	6 521	25.0%	6 521	25.0%	6 521	25.0%	6 521	25.0%	26 085	100.0%	7 316	100.0%	(10.9%)
Interest,Dividends and Rent on Land	1 395	7 255	232	16.6%	307	22.0%	160	2.2%	318	4.4%	1 018	14.0%	213	40.3%	49.3%
Contracted services	76 115	46 954	4 347	5.7%	5 856	7.7%	5 709	12.2%	9 107	19.4%	25 020	53.3%	6 036	71.5%	50.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	32 970	99 150	9	-	19 172	58.1%	-	-	27 415	27.7%	46 596	47.0%	2 597	40.6%	955.5%
Operational Cost and Other Cost	41 775	46 409	17 042	40.8%	17 626	42.2%	13 133	28.3%	(1 256)	(2.7%)	46 545	100.3%	17 732	158.4%	(107.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	0	-	-	-	-	-	-	0	22 200.0%	0	22 200.0%	59	-	(99.3%)
Surplus/(Deficit)	**2 397**	**5 852**	**31 186**		**(12 555)**		**19 765**		**(38 293)**		**103**		**(4 616)**		
Transfers and subsidies - capital (monetary allocations)	69 734	66 501	3 608	5.2%	7 088	10.2%	16 089	24.2%	39 792	59.8%	66 577	100.1%	7 767	93.9%	412.3%
Transfers and subsidies - capital (in-kind)	-	1 049	-	-	-	-	1 049	100.0%	-	-	1 049	100.0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**72 131**	**73 402**	**34 794**		**(5 467)**		**36 904**		**1 499**		**67 730**		**3 151**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**72 131**	**73 402**	**34 794**		**(5 467)**		**36 904**		**1 499**		**67 730**		**3 151**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**72 131**	**73 402**	**34 794**		**(5 467)**		**36 904**		**1 499**		**67 730**		**3 151**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**72 131**	**73 402**	**34 794**		**(5 467)**		**36 904**		**1 499**		**67 730**		**3 151**		
			-		-		-		-		-		0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**62 018**	**60 080**	**3 316**	**5.3%**	**6 239**	**10.1%**	**14 086**	**23.4%**	**35 448**	**59.0%**	**59 089**	**98.4%**	**8 894**	**91.7%**	**298.6%**
National Government	57 595	53 283	3 137	5.4%	6 163	10.7%	13 369	25.1%	30 578	57.4%	53 248	99.9%	5 455	100.0%	460.6%
Provincial Government	3 043	4 567	179	5.9%	-	-	466	10.2%	4 148	90.8%	4 793	105.0%	1 436	71.1%	188.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 638**	**57 850**	**3 316**	**5.5%**	**6 163**	**10.2%**	**13 835**	**23.9%**	**34 727**	**60.0%**	**58 041**	**100.3%**	**6 891**	**94.4%**	**404.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 380	2 230	-	-	76	5.5%	251	11.3%	721	32.3%	1 048	47.0%	2 003	79.9%	(64.0%)
Capital Expenditure Functional	**62 018**	**61 130**	**3 316**	**5.3%**	**6 239**	**10.1%**	**15 135**	**24.8%**	**35 448**	**58.0%**	**60 139**	**98.4%**	**8 894**	**91.7%**	**298.6%**
Municipal governance and administration	**330**	**530**	**-**	**-**	**69**	**21.0%**	**13**	**2.5%**	**29**	**5.5%**	**112**	**21.1%**	**127**	**2 588.2%**	**(76.9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	330	530	-	-	69	21.0%	13	2.5%	29	5.5%	112	21.1%	127	2 588.2%	(76.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 555**	**10 281**	**399**	**5.3%**	**518**	**6.9%**	**2 074**	**20.2%**	**7 382**	**71.8%**	**10 372**	**100.9%**	**3 120**	**53.7%**	**136.6%**
Community and Social Services	992	1 049	230	23.2%	413	41.6%	-	-	638	60.9%	1 281	122.2%	1 059	68.7%	(39.7%)
Sport And Recreation	6 563	8 183	169	2.6%	105	1.6%	1 025	12.5%	6 743	82.4%	8 042	98.3%	2 061	50.6%	227.2%
Public Safety	-	1 049	-	-	-	-	1 049	100.0%	-	-	1 049	100.0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 828**	**11 036**	**357**	**2.8%**	**3 976**	**31.0%**	**3 079**	**27.9%**	**3 273**	**29.7%**	**10 685**	**96.8%**	**606**	**83.4%**	**440.3%**
Planning and Development	200	688	-	-	6	3.2%	-	-	437	63.6%	444	64.5%	180	60.0%	142.8%
Road Transport	12 628	10 349	357	2.8%	3 969	31.4%	3 079	29.8%	2 836	27.4%	10 241	99.0%	426	99.9%	566.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 304**	**39 282**	**2 560**	**6.2%**	**1 676**	**4.1%**	**9 969**	**25.4%**	**24 764**	**63.0%**	**38 969**	**99.2%**	**5 041**	**16.1%**	**391.2%**
Energy sources	7 826	5 534	-	-	573	7.3%	1 002	18.1%	3 678	66.5%	5 254	94.9%	3 692	50.1%	(.4%)
Water Management	18 952	18 952	919	4.9%	1 102	5.8%	4 708	24.8%	12 221	64.5%	18 952	100.0%	1 160	41.1%	953.7%
Waste Water Management	14 526	14 526	1 641	11.3%	-	-	4 020	27.7%	8 865	61.0%	14 526	100.0%	-	-	(100.0%)
Waste Management	-	270	-	-	-	-	238	88.1%	-	-	238	88.1%	189	(12.9%)	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**524 790**	**514 554**	**166 962**	**31.8%**	**148 830**	**28.4%**	**145 432**	**28.3%**	**130 399**	**25.3%**	**591 623**	**115.0%**	**64 035**	**83.8%**	**103.6%**
Property rates	51 150	43 264	11 401	22.3%	10 172	19.9%	3 894	9.0%	3 914	9.0%	29 381	67.9%	10 375	86.1%	(62.3%)
Service charges	190 836	188 295	31 646	16.6%	39 862	20.9%	19 688	10.5%	21 862	11.6%	113 057	60.0%	30 831	83.5%	(29.1%)
Other revenue	101 364	96 281	7 306	7.2%	6 601	6.5%	5 966	6.2%	5 877	6.1%	25 750	26.7%	18 942	64.2%	(69.0%)
Transfers and Subsidies - Operational	108 791	106 280	110 588	101.7%	85 844	78.9%	106 451	100.2%	98 577	92.8%	401 460	377.7%	83	95.9%	118 667.2%
Transfers and Subsidies - Capital	69 734	69 625	6 021	8.6%	6 289	9.0%	9 344	13.4%	-	-	21 654	31.1%	3 805	100.1%	(100.0%)
Interest	2 915	10 808	-	-	61	2.1%	90	.8%	169	1.6%	320	3.0%	-	52.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(461 263)**	**(448 723)**	**(102 738)**	**22.3%**	**(108 900)**	**23.6%**	**(82 034)**	**18.3%**	**(85 373)**	**19.0%**	**(379 045)**	**84.5%**	**(96 020)**	**86.4%**	**(11.1%)**
Suppliers and employees	(459 867)	(447 328)	(102 738)	22.3%	(108 900)	23.7%	(82 034)	18.3%	(85 373)	19.1%	(379 045)	84.7%	(96 020)	86.7%	(11.1%)

Finance charges	(1 395)	(1 395)	-	-	-	-	-	-	-	-	-	-	-	36.1%	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**63 527**	**65 831**	**64 224**	**101.1%**	**39 930**	**62.9%**	**63 398**	**96.3%**	**45 026**	**68.4%**	**212 578**	**322.9%**	**(31 985)**	**53.1%**	**(240.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(37)**	**-**	**(30)**	**-**	**(29)**	**-**	**(30)**	**-**	**(125)**	**-**	**949**	**-**	**(103.2%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(37)	-	(30)	-	(29)	-	(30)	-	(125)	-	949	-	(103.2%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 018)**	**(60 080)**	**-**	**-**	**(10 557)**	**17.0%**	**(14 903)**	**24.8%**	**(38 605)**	**64.3%**	**(64 066)**	**106.6%**	**-**	**70.5%**	**(100.0%)**
Capital assets	(62 018)	(60 080)	-	-	(10 557)	17.0%	(14 903)	24.8%	(38 605)	64.3%	(64 066)	106.6%	-	70.5%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(62 018)**	**(60 080)**	**(37)**	**.1%**	**(10 587)**	**17.1%**	**(14 932)**	**24.9%**	**(38 635)**	**64.3%**	**(64 191)**	**106.8%**	**949**	**67.7%**	**(4 171.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 169)**	**(1 169)**	**-**	**-**	**(278)**	**23.7%**	**-**	**-**	**(278)**	**23.7%**	**(555)**	**47.5%**	**(710)**	**93.3%**	**(60.9%)**
Repayment of borrowing	(1 169)	(1 169)	-	-	(278)	23.7%	-	-	(278)	23.7%	(555)	47.5%	(710)	93.3%	(60.9%)
Net Cash from/(used) Financing Activities	**(1 169)**	**(1 169)**	**-**	**-**	**(278)**	**23.7%**	**-**	**-**	**(278)**	**23.7%**	**(555)**	**47.5%**	**(710)**	**93.3%**	**(60.9%)**
Net Increase/(Decrease) in cash held	**340**	**4 582**	**64 187**	**18 898.2%**	**29 066**	**8 557.7%**	**48 466**	**1 057.8%**	**6 113**	**133.4%**	**147 832**	**3 226.6%**	**(31 746)**	**(111.7%)**	**(119.3%)**
Cash/cash equivalents at the year begin:	18 955	15 737	-	-	79 925	421.7%	108 991	692.6%	157 457	1 000.5%	-	-	46 443	-	239.0%
Cash/cash equivalents at the year end:	**19 295**	**20 319**	**79 964**	**414.4%**	**108 991**	**564.9%**	**157 457**	**774.9%**	**163 569**	**805.0%**	**163 569**	**805.0%**	**14 696**	**77.5%**	**1 013.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 457	16.2%	2 087	4.0%	1 651	3.2%	40 091	76.7%	52 285	25.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 327	51.4%	317	2.2%	267	1.9%	6 335	44.5%	14 246	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 062	11.3%	1 247	2.3%	1 225	2.3%	45 106	84.1%	53 640	26.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 080	7.2%	868	2.0%	855	2.0%	37 899	88.8%	42 701	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 745	6.9%	517	2.0%	509	2.0%	22 593	89.1%	25 364	12.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	17.7%	1	7.4%	1	7.3%	14	67.5%	20	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	0	-	0	-	643	100.0%	643	.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 039	8.1%	658	5.1%	789	6.1%	10 375	80.7%	12 861	6.4%	-	-	-	-
Total By Income Source	**27 713**	**13.7%**	**5 695**	**2.8%**	**5 297**	**2.6%**	**163 055**	**80.8%**	**201 761**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 263	26.0%	401	3.2%	323	2.6%	8 581	68.3%	12 569	6.2%	-	-	-	-
Commercial	5 835	19.5%	612	2.0%	602	2.0%	22 917	76.5%	29 967	14.9%	-	-	-	-
Households	17 959	11.8%	4 524	3.0%	4 250	2.8%	125 675	82.5%	152 409	75.5%	-	-	-	-
Other	657	9.6%	157	2.3%	122	1.8%	5 881	86.3%	6 817	3.4%	-	-	-	-
Total By Customer Group	**27 713**	**13.7%**	**5 695**	**2.8%**	**5 297**	**2.6%**	**163 055**	**80.8%**	**201 761**	**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	22 353	30.6%	0	-	0	-	50 703	69.4%	73 056	63.4%
Bulk Water	1 596	9.6%	1	-	-	-	15 005	90.4%	16 602	14.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 095	17.1%	250	1.4%	15	.1%	14 768	81.5%	18 128	15.7%
Auditor-General	11	.1%	-	-	9	.1%	7 381	99.7%	7 401	6.4%
Other	2	37.1%	-	-	-	-	3	62.9%	5	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**27 058**	**23.5%**	**250**	**.2%**	**24**	**-**	**87 860**	**76.3%**	**115 192**	**100.0%**

Contact Details

Municipal Manager	Mr Gerald Esau	023 414 8195
Chief Financial Officer	Mr Mr Bradley Jacobs	023 414 8130

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**124 603**	**123 607**	**30 426**	**24.4%**	**44 609**	**35.8%**	**29 128**	**23.6%**	**15 210**	**12.3%**	**119 374**	**96.6%**	**6 256**	**93.7%**	**143.1%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	359	227	5	1.4%	6	1.5%	11	4.8%	78	34.3%	99	43.7%	4	37.3%	2 052.5%
Agency services	8 185	6 139	1 598	19.5%	1 598	19.5%	1 598	26.0%	1 182	19.3%	5 976	97.3%	1 598	78.6%	(26.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 036	1 527	293	14.4%	277	13.6%	252	16.5%	244	16.0%	1 067	69.9%	255	75.6%	(4.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	51	61	19	37.5%	16	30.6%	10	16.9%	19	30.8%	64	105.1%	20	130.7%	(7.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	68 647	68 647	10 862	15.8%	28 188	41.1%	15 932	23.2%	11 628	16.9%	66 610	97.0%	12 685	93.1%	(8.3%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	45 225	46 907	17 649	39.0%	14 524	32.1%	11 325	24.1%	2 040	4.3%	45 539	97.1%	(8 329)	97.6%	(124.5%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	20	-	20	-	23	-	(16.5%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**124 486**	**127 802**	**31 616**	**25.4%**	**33 296**	**26.7%**	**32 552**	**25.5%**	**25 089**	**19.6%**	**122 552**	**95.9%**	**30 599**	**97.9%**	**(18.0%)**
Employee related costs	67 136	68 610	17 599	26.2%	20 234	30.1%	18 823	27.4%	17 460	25.4%	74 116	108.0%	17 016	99.5%	2.6%
Remuneration of councillors	5 677	5 747	1 384	24.4%	1 247	22.0%	1 466	25.5%	1 329	23.1%	5 426	94.4%	1 362	99.9%	(2.5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	22 436	16 010	4 144	18.5%	3 867	17.2%	3 902	24.4%	80	.5%	11 994	74.9%	3 904	95.5%	(97.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	766	1 150	292	38.1%	301	39.2%	301	26.2%	202	17.5%	1 095	95.2%	437	106.5%	(53.9%)
Interest,Dividends and Rent on Land	52	52	-	-	-	-	-	-	-	-	-	-	28	55.7%	(100.0%)
Contracted services	6 771	11 387	1 505	22.2%	634	9.4%	1 363	12.0%	1 470	12.9%	4 971	43.7%	2 501	95.0%	(41.2%)
Transfers and subsidies	135	439	3	1.9%	150	110.9%	-	-	209	47.7%	362	82.5%	104	82.0%	100.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	21 513	24 408	6 689	31.1%	6 864	31.9%	6 697	27.4%	4 321	17.7%	24 570	100.7%	5 230	94.9%	(17.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	18	-	18	-	18	-	2.5%
Surplus/(Deficit)	**117**	**(4 195)**	**(1 189)**		**11 312**		**(3 423)**		**(9 878)**		**(3 178)**		**(24 343)**		
Transfers and subsidies - capital (monetary allocations)	2 000	4 196	-	-	-	-	-	-	1 798	42.8%	1 798	42.8%	(618)	17.8%	(391.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 117**	**2**	**(1 189)**		**11 312**		**(3 423)**		**(8 081)**		**(1 381)**		**(24 961)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 117**	**2**	**(1 189)**		**11 312**		**(3 423)**		**(8 081)**		**(1 381)**		**(24 961)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 117**	**2**	**(1 189)**		**11 312**		**(3 423)**		**(8 081)**		**(1 381)**		**(24 961)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 117**	**2**	**(1 189)**		**11 312**		**(3 423)**		**(8 081)**		**(1 381)**		**(24 961)**		
				-		-		-		-		-	0	0	

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**2 057**	**4 954**	**264**	**12.8%**	**32**	**1.6%**	**43**	**.9%**	**1 723**	**34.8%**	**2 062**	**41.6%**	**599**	**59.8%**	**187.4%**
National Government	-	84	105	-	-	-	-	-	-	-	105	124.9%	199	87.8%	(100.0%)
Provincial Government	-	4 462	-	-	-	-	-	-	1 723	38.6%	1 723	38.6%	11	56.7%	16 213.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**4 545**	**105**	**-**	**-**	**-**	**-**	**-**	**1 723**	**37.9%**	**1 827**	**40.2%**	**209**	**61.7%**	**723.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 057	408	160	7.8%	32	1.6%	43	10.6%	-	-	235	57.6%	390	48.6%	(100.0%)
Capital Expenditure Functional	**2 057**	**4 954**	**264**	**12.8%**	**32**	**1.6%**	**43**	**.9%**	**1 723**	**34.8%**	**2 062**	**41.6%**	**599**	**59.8%**	**187.4%**
Municipal governance and administration	**24**	**198**	**190**	**781.9%**	**11**	**47.1%**	**-**	**-**	**-**	**-**	**202**	**101.7%**	**589**	**70.9%**	**(100.0%)**
Executive and Council	9	18	30	339.5%	9	103.5%	-	-	-	-	39	217.7%	589	87.8%	(100.0%)
Finance and administration	16	181	161	1 027.6%	2	15.7%	-	-	-	-	163	90.4%	-	58.6%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**61**	**4 523**	**-**	**-**	**1**	**1.3%**	**23**	**.5%**	**1 723**	**38.1%**	**1 747**	**38.6%**	**11**	**55.8%**	**16 213.6%**
Community and Social Services	-	4 462	-	-	-	-	-	-	1 723	38.6%	1 723	38.6%	11	56.7%	16 213.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	61	61	-	-	1	1.3%	23	37.9%	-	-	24	39.2%	-	1.8%	-
Economic and Environmental Services	**1 972**	**233**	**74**	**3.7%**	**20**	**1.0%**	**20**	**8.6%**	**-**	**-**	**114**	**49.0%**	**-**	**47.9%**	**-**
Planning and Development	1 972	233	74	3.7%	20	1.0%	20	8.6%	-	-	114	49.0%	-	47.9%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**144 517**	**154 609**	**38 080**	**26.4%**	**43 802**	**30.3%**	**41 709**	**27.0%**	**24 597**	**15.9%**	**148 189**	**95.8%**	**27 957**	**105.7%**	**(12.0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	94 890	101 950	15 855	16.7%	29 175	30.7%	30 312	29.7%	24 472	24.0%	99 814	97.9%	8 185	(455.9%)	199.0%
Transfers and Subsidies - Operational	45 225	45 839	22 111	48.9%	14 559	32.2%	11 335	24.7%	36	.1%	48 040	104.8%	19 772	1 096.6%	(99.8%)
Transfers and Subsidies - Capital	2 366	5 227	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 036	1 593	114	5.6%	69	3.4%	62	3.9%	89	5.6%	334	21.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(135 795)**	**(135 660)**	**(7 259)**	**5.3%**	**(7 291)**	**5.4%**	**(7 042)**	**5.2%**	**(3 710)**	**2.7%**	**(25 302)**	**18.7%**	**(15 012)**	**50.7%**	**(75.3%)**
Suppliers and employees	(135 608)	(135 608)	(7 259)	5.4%	(7 291)	5.4%	(7 042)	5.2%	(3 710)	2.7%	(25 302)	18.7%	(15 012)	50.8%	(75.3%)

Finance charges	(52)	(52)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(135)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 722**	**18 949**	**30 821**	**353.4%**	**36 511**	**418.6%**	**34 667**	**182.9%**	**20 887**	**110.2%**	**122 886**	**648.5%**	**12 944**	**773.0%**	**61.4%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 057)**	**(4 611)**	**-**	**-**	**(33)**	**1.6%**	**(50)**	**1.1%**	**(1 237)**	**26.8%**	**(1 319)**	**28.6%**	**(643)**	**71.9%**	**92.2%**
Capital assets	(2 057)	(4 611)	-	-	(33)	1.6%	(50)	1.1%	(1 237)	26.8%	(1 319)	28.6%	(643)	71.9%	92.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(2 057)**	**(4 611)**	**-**	**-**	**(33)**	**1.6%**	**(50)**	**1.1%**	**(1 237)**	**26.8%**	**(1 319)**	**28.6%**	**(643)**	**71.9%**	**92.2%**
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	**6 665**	**14 339**	**30 821**	**462.5%**	**36 478**	**547.3%**	**34 617**	**241.4%**	**19 651**	**137.0%**	**121 567**	**847.8%**	**12 301**	**1 747.9%**	**59.7%**
Cash/cash equivalents at the year begin:	-	5 181	-	-	36 002	-	72 480	1 399.0%	107 098	2 067.1%	-	-	76 612	-	39.8%
Cash/cash equivalents at the year end:	**6 665**	**19 520**	**36 002**	**540.2%**	**72 480**	**1 087.5%**	**107 098**	**548.7%**	**126 748**	**649.3%**	**126 748**	**649.3%**	**88 913**	**521.6%**	**42.6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	3.8%	37	8.1%	-	-	402	88.1%	456	100.0%	-	-	-	-
Total By Income Source	**17**	**3.8%**	**37**	**8.1%**	**-**	**-**	**402**	**88.1%**	**456**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	57	100.0%	57	12.5%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	4.4%	37	9.2%	-	-	345	86.4%	399	87.5%	-	-	-	-
Total By Customer Group	**17**	**3.8%**	**37**	**8.1%**	**-**	**-**	**402**	**88.1%**	**456**	**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	764	95.8%	30	3.8%	-	-	4	.5%	798	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**764**	**95.8%**	**30**	**3.8%**	**-**	**-**	**4**	**.5%**	**798**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**627 876 378**	**634 446 217**	**178 449 460**	**28.4%**	**154 320 932**	**24.6%**	**147 758 549**	**23.3%**	**132 534 937**	**20.9%**	**613 063 877**	**96.6%**	**114 923 744**	**97.1%**	**15.3%**
Exchange Revenue															
Service charges - Electricity	199 323 248	199 372 766	52 414 661	26.3%	42 469 659	21.3%	42 219 627	21.2%	48 187 687	24.2%	185 291 633	92.9%	41 940 766	93.4%	14.9%
Service charges - Water	70 263 499	70 314 121	15 317 518	21.8%	16 281 736	23.2%	16 167 283	23.0%	18 321 096	26.1%	66 087 634	94.0%	14 556 389	95.2%	25.9%
Service charges - Waste Water Management	30 197 944	30 654 551	7 272 752	24.1%	7 155 798	23.7%	6 975 130	22.8%	7 866 366	25.7%	29 270 045	95.5%	6 764 364	96.0%	16.3%
Service charges - Waste Management	18 650 729	18 398 859	4 618 508	24.8%	4 265 438	22.9%	4 411 361	24.0%	4 696 843	25.5%	17 992 150	97.8%	4 268 165	97.0%	10.0%
Sale of Goods and Rendering of Services	5 372 072	5 197 939	1 080 644	20.1%	1 051 644	19.6%	1 105 119	21.3%	1 821 436	35.0%	5 058 843	97.3%	1 739 552	106.7%	4.7%
Agency services	2 344 639	2 426 529	467 782	20.0%	529 166	22.6%	547 249	22.6%	462 300	19.1%	2 006 496	82.7%	556 857	85.5%	(17.0%)
Interest - Deemed Interest	51 586	37 616	7 968	15.4%	6 083	11.8%	9 348	24.9%	16 024	42.6%	39 423	104.8%	8 982	90.2%	78.4%
Interest earned from Receivables	14 635 649	15 835 744	4 835 742	33.0%	5 059 622	34.6%	4 783 588	30.2%	5 479 004	34.6%	20 157 956	127.3%	4 465 441	131.5%	22.7%
Interest earned from Current and Non Current Assets	5 972 079	6 581 427	1 416 695	23.7%	1 369 100	22.9%	1 379 548	21.0%	1 826 396	27.8%	5 991 738	91.0%	1 674 955	102.3%	9.0%
Dividends	37 344	34 955	2 218	5.9%	2 946	7.9%	2 278	6.5%	8 305	23.8%	15 748	45.1%	4 444	102.0%	86.9%
Rent on Land	37 724	95 739	10 899	28.9%	40 716	107.9%	60 185	62.9%	48 139	50.3%	159 940	167.1%	25 545	245.2%	88.5%
Rental from Fixed Assets	3 193 404	3 293 759	849 023	26.6%	711 910	22.3%	720 369	21.9%	840 429	25.5%	3 121 731	94.8%	835 077	83.9%	.6%
Licences or permits	433 752	416 807	93 483	21.6%	85 291	19.7%	83 606	20.1%	103 418	24.8%	365 797	87.8%	78 853	77.2%	31.2%
Special rating levies	524 962	517 737	130 654	24.9%	132 517	25.2%	130 586	25.2%	119 599	23.1%	513 355	99.2%	-	-	(100.0%)
Construction Contract Revenue	678 321	1 217 805	173 757	25.6%	112 623	16.6%	185 184	15.2%	357 642	29.4%	829 205	68.1%	154 899	74.1%	130.9%
Development Charges	779 905	901 090	213 447	27.4%	195 533	25.1%	235 387	26.1%	275 194	30.5%	919 562	102.0%	254 255	101.5%	8.2%
Operational Revenue	5 494 854	5 977 487	790 362	14.4%	851 504	15.5%	705 054	11.8%	1 899 362	31.8%	4 246 282	71.0%	1 471 883	78.3%	29.0%
Non-Exchange Revenue															
Property rates	107 981 789	108 914 302	32 357 145	30.0%	26 248 487	24.3%	25 857 688	23.7%	25 784 902	23.7%	110 248 222	101.2%	23 979 698	101.1%	7.5%
Surcharges and Taxes	637 792	1 065 042	187 707	29.4%	239 004	37.5%	283 240	26.6%	186 165	17.5%	896 117	84.1%	306 757	96.1%	(39.3%)
Fines, penalties and forfeits	6 225 660	6 220 234	989 326	15.9%	1 355 024	21.8%	1 478 847	23.8%	1 367 478	22.0%	5 190 675	83.4%	1 113 681	82.2%	22.8%
Licences or permits	327 970	324 286	78 028	23.8%	65 667	20.0%	67 110	20.7%	62 965	19.4%	273 770	84.4%	76 079	89.9%	(17.2%)
Transfer and subsidies - Operational	120 091 225	120 358 631	46 653 587	38.8%	37 527 412	31.2%	30 460 486	25.3%	6 015 270	5.0%	120 656 756	100.2%	5 214 338	100.2%	15.4%
Interest Receivables	5 151 090	6 473 666	1 510 315	29.3%	1 526 192	29.6%	1 374 379	21.2%	1 943 381	30.0%	6 354 267	98.2%	1 178 618	97.4%	64.9%
Fuel Levy	17 895 330	17 895 330	5 229 550	29.2%	4 409 103	24.6%	5 876 958	32.8%	2 379 719	13.3%	17 895 330	100.0%	2 285 800	96.2%	4.1%
Operational Revenue	2 116 523	2 136 606	563 504	26.6%	546 505	25.8%	538 494	25.2%	531 921	24.9%	2 180 423	102.1%	299 161	100.4%	77.8%
Gains on Disposal of Fixed and Intangible Assets	474 825	528 747	27 867	5.9%	30 500	6.4%	136 626	25.8%	71 319	13.5%	266 312	50.4%	73 896	35.0%	(3.5%)
Other Gains	8 947 754	9 208 132	1 156 317	12.9%	2 048 785	22.9%	1 963 820	21.3%	1 883 441	20.5%	7 052 362	76.6%	1 595 154	71.0%	18.1%
Discontinued Operations	34 712	46 310	-	-	2 966	8.5%	-	-	(20 863)	(45.1%)	(17 898)	(38.6%)	137	14.7%	(15 354.9%)
Operating Expenditure	**618 254 096**	**630 706 321**	**139 498 967**	**22.6%**	**142 184 708**	**23.0%**	**138 170 386**	**21.9%**	**167 412 151**	**26.5%**	**587 266 212**	**93.1%**	**138 736 196**	**92.8%**	**20.7%**
Employee related costs	167 224 575	166 600 026	37 208 854	22.3%	40 493 620	24.2%	38 882 456	23.3%	42 295 475	25.4%	158 880 405	95.4%	36 934 622	94.6%	14.5%
Remuneration of councillors	5 593 373	5 613 189	1 197 695	21.4%	1 253 173	22.4%	1 324 017	23.6%	2 229 956	39.7%	6 004 841	107.0%	1 199 700	92.4%	85.9%
Bulk purchases - electricity	163 185 760	163 014 986	41 720 194	25.6%	33 689 063	20.6%	36 680 205	22.5%	48 435 033	29.7%	160 524 496	98.5%	36 949 900	99.0%	31.1%
Inventory consumed	53 518 052	54 240 920	10 601 696	19.8%	12 490 012	23.3%	12 096 004	22.3%	13 094 302	24.1%	48 282 014	89.0%	10 707 159	89.7%	22.3%
Debt impairment	48 260 552	53 249 779	8 613 375	17.8%	8 633 679	17.9%	10 272 522	19.3%	9 310 756	17.5%	36 830 333	69.2%	2 647 021	61.2%	251.7%
Depreciation, Amortisation and Impairment	40 793 207	41 328 200	7 584 999	18.6%	8 940 690	21.9%	8 604 166	20.8%	8 871 313	21.5%	34 001 168	82.3%	8 541 831	86.9%	3.9%
Interest,Dividends and Rent on Land	11 968 567	12 718 820	3 164 954	26.4%	4 386 720	36.7%	3 632 692	28.6%	4 809 193	37.8%	15 993 559	125.7%	3 556 550	111.8%	35.2%
Contracted services	71 151 843	75 503 119	11 755 873	16.5%	18 556 094	26.1%	15 716 758	20.8%	20 141 402	26.7%	66 170 127	87.6%	20 182 045	87.1%	(.2%)
Transfers and subsidies	4 428 285	4 878 970	2 832 176	64.0%	1 588 119	35.9%	3 027 655	62.1%	2 528 577	51.8%	9 976 527	204.5%	2 219 863	169.2%	13.9%
Irrecoverable debts written off	5 279 662	4 797 979	3 633 070	68.8%	711 686	13.5%	(2 098 040)	(43.7%)	3 607 263	75.2%	5 853 979	122.0%	4 985 794	145.8%	(27.6%)
Operational Cost and Other Cost	38 643 758	40 267 557	9 174 860	23.7%	9 408 232	24.3%	8 287 584	20.6%	10 027 420	24.9%	36 898 096	91.6%	8 296 715	88.7%	20.9%
Disposal of Fixed and Intangible Assets	162 386	280 504	11 283	6.9%	14 185	8.7%	9 696	3.5%	52 445	18.7%	87 609	31.2%	377 577	294.1%	(86.1%)
Other Losses	8 044 075	8 212 273	1 999 937	24.9%	2 019 436	25.1%	1 734 670	21.1%	2 009 015	24.5%	7 763 058	94.5%	2 137 417	109.2%	(6.0%)
Surplus/(Deficit)	**9 622 283**	**3 739 895**	**38 950 493**		**12 136 224**		**9 588 163**		**(34 877 214)**		**25 797 665**		**(23 812 452)**		
Transfers and subsidies - capital (monetary allocations)	48 893 203	53 648 887	6 795 291	13.9%	12 286 993	25.1%	9 171 805	17.1%	11 581 545	21.6%	39 835 635	74.3%	11 313 671	71.5%	2.4%
Transfers and subsidies - capital (in-kind)	605 011	898 886	405	.1%	58 999	9.8%	88 443	9.8%	276 667	30.8%	424 514	47.2%	23 750	(15.0%)	1 064.9%
Surplus/(Deficit) after capital transfers and contributions	**59 120 498**	**58 287 668**	**45 746 189**		**24 482 216**		**18 848 411**		**(23 019 002)**		**66 057 814**		**(12 475 031)**		
Income Tax	51 596	60 335	17 860	34.6%	(12 109)	(23.5%)	2 385	4.0%	14 101	23.4%	22 237	36.9%	1 924	46.9%	632.9%
Surplus/(Deficit) after income tax	**59 068 901**	**58 227 333**	**45 728 329**		**24 494 325**		**18 846 026**		**(23 033 104)**		**66 035 577**		**(12 476 955)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	8 621	1 450	16.8%	2 382	27.6%	1 480	17.2%	26 299	305.1%	31 611	366.7%	1 018	140.8%	2 482.5%
Surplus/(Deficit) attributable to municipality	**59 077 523**	**58 235 954**	**45 729 779**		**24 496 707**		**18 847 506**		**(23 006 804)**		**66 067 188**		**(12 475 937)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	1 686 903	1 147 150	1 858 408	110.2%	1 929 530	114.4%	2 212 989	192.9%	1 701 477	148.3%	7 702 404	671.4%	1 043 194	303.9%	63.1%
Surplus/(Deficit) for the year	**60 764 425**	**59 383 105**	**47 588 187**		**26 426 238**		**21 060 495**		**(21 305 327)**		**73 769 592**		**(11 432 743)**		
			-		-		-		-		-		0	0	

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**78 692 079**	**83 527 011**	**5 402 613**	**6.9%**	**22 528 816**	**28.6%**	**12 569 179**	**15.0%**	**24 227 119**	**29.0%**	**64 727 727**	**77.5%**	**24 370 797**	**63.5%**	**(.6%)**
National Government	45 045 979	48 964 975	3 260 512	7.2%	15 332 480	34.0%	7 087 968	14.5%	12 226 074	25.0%	37 907 033	77.4%	12 091 386	74.2%	1.1%
Provincial Government	1 507 612	1 798 455	90 276	6.0%	270 399	17.9%	238 886	13.3%	189 218	10.5%	788 779	43.9%	439 809	46.5%	(57.0%)
District Municipality	63 944	98 894	9 954	15.6%	141	2%	17 686	17.9%	99 156	100.3%	126 937	128.4%	108 471	209.6%	(8.6%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	1 285 412	1 147 779	174 185	13.6%	361 409	28.1%	178 434	15.5%	1 180 750	102.9%	1 894 779	165.1%	429 095	103.4%	175.2%
Transfers recognised - capital	**47 902 947**	**52 010 104**	**3 534 927**	**7.4%**	**15 964 429**	**33.3%**	**7 522 974**	**14.5%**	**13 695 198**	**26.3%**	**40 717 529**	**78.3%**	**13 068 762**	**73.7%**	**4.8%**
Borrowing	12 799 650	11 884 049	1 171 851	9.2%	2 588 402	20.2%	1 869 251	15.7%	3 744 836	31.5%	9 374 340	78.9%	4 181 493	79.2%	(10.4%)
Internally generated funds	17 989 481	19 632 857	695 835	3.9%	3 975 984	22.1%	3 176 954	16.2%	6 787 085	34.6%	14 635 858	74.5%	7 120 543	24.2%	(4.7%)
Capital Expenditure Functional	**78 879 394**	**83 929 629**	**5 534 566**	**7.0%**	**22 584 653**	**28.6%**	**12 915 520**	**15.4%**	**24 295 312**	**28.9%**	**65 330 052**	**77.8%**	**(43 260 317)**	**65.2%**	**(156.2%)**
Municipal governance and administration	**6 107 525**	**6 677 519**	**(821 127)**	**(13.4%)**	**1 961 965**	**32.1%**	**1 305 024**	**19.5%**	**3 773 749**	**56.5%**	**6 219 611**	**93.1%**	**(64 880 365)**	**(29.8%)**	**(105.8%)**
Executive and Council	721 078	571 188	(149 898)	(20.8%)	94 332	13.1%	262 041	45.9%	141 719	24.8%	348 194	61.0%	163 905	(2 333.8%)	(13.5%)
Finance and administration	5 376 324	6 096 962	(671 975)	(12.5%)	1 866 852	34.7%	1 042 814	17.1%	3 631 694	59.6%	5 869 385	96.3%	(65 046 525)	118.4%	(105.6%)
Internal audit	10 123	9 369	746	7.4%	781	7.7%	169	1.8%	336	3.6%	2 032	21.7%	2 255	28.5%	(85.1%)
Community and Public Safety	**10 409 352**	**11 178 943**	**1 195 776**	**11.5%**	**2 286 184**	**22.0%**	**1 511 256**	**13.5%**	**3 107 460**	**27.8%**	**8 100 676**	**72.5%**	**3 021 059**	**69.6%**	**2.9%**
Community and Social Services	1 641 063	1 725 530	189 640	11.6%	320 444	19.5%	203 632	11.8%	835 221	48.4%	1 548 936	89.8%	648 143	65.3%	28.9%
Sport And Recreation	1 769 822	2 018 174	148 568	8.4%	430 718	24.3%	305 713	15.1%	513 863	25.5%	1 398 862	69.3%	550 075	73.6%	(6.6%)
Public Safety	1 075 857	1 171 556	160 966	15.0%	201 083	18.7%	103 178	8.8%	290 640	24.8%	755 867	64.5%	285 492	56.0%	1.8%
Housing	5 758 942	6 132 750	691 731	12.0%	1 318 484	22.9%	878 583	14.3%	1 412 704	23.0%	4 301 503	70.1%	1 478 122	73.1%	(4.4%)
Health	163 667	130 933	4 871	3.0%	15 456	9.4%	20 150	15.4%	55 032	42.0%	95 509	72.9%	59 228	49.2%	(7.1%)
Economic and Environmental Services	**20 931 929**	**22 695 687**	**3 003 833**	**14.4%**	**5 278 014**	**25.2%**	**3 101 440**	**13.7%**	**5 923 398**	**26.1%**	**17 306 685**	**76.3%**	**5 953 312**	**70.6%**	**(.5%)**
Planning and Development	4 220 094	4 226 296	629 957	14.9%	1 031 781	24.4%	598 858	14.2%	690 623	16.3%	2 951 219	69.8%	1 341 601	65.4%	(48.5%)
Road Transport	16 319 828	18 046 060	2 299 858	14.1%	4 192 249	25.7%	2 443 344	13.5%	5 096 085	28.2%	14 031 536	77.8%	4 516 375	72.0%	12.8%
Environmental Protection	392 007	423 331	74 018	18.9%	53 985	13.8%	59 238	14.0%	136 690	32.3%	323 930	76.5%	95 336	72.3%	43.4%
Trading Services	**41 087 287**	**42 984 325**	**2 118 780**	**5.2%**	**12 998 484**	**31.6%**	**6 934 833**	**16.1%**	**11 231 432**	**26.1%**	**33 283 529**	**77.4%**	**12 544 244**	**75.3%**	**(10.5%)**
Energy sources	8 863 238	8 877 150	1 224 961	13.8%	1 531 204	17.3%	1 346 551	15.2%	2 732 644	30.8%	6 835 360	77.0%	3 338 890	80.7%	(18.2%)
Water Management	19 682 143	20 505 846	(126 984)	(.6%)	7 957 025	40.4%	3 478 203	17.0%	4 820 615	23.5%	16 128 859	78.7%	5 589 281	76.7%	(13.8%)
Waste Water Management	10 342 489	11 660 628	955 882	9.2%	3 139 124	30.4%	1 897 457	16.3%	3 158 201	27.1%	9 150 665	78.5%	3 196 123	70.3%	(1.2%)
Waste Management	2 199 416	1 940 700	64 921	3.0%	371 130	16.9%	212 622	11.0%	519 972	26.8%	1 168 645	60.2%	419 950	65.2%	23.8%
Other	**343 302**	**393 154**	**37 303**	**10.9%**	**60 007**	**17.5%**	**62 968**	**16.0%**	**259 273**	**65.9%**	**419 551**	**106.7%**	**101 433**	**67.5%**	**155.6%**

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 Fourth Quarter: Actual Expenditure	2025/26 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**621 047 453**	**549 882 703**	**159 038 825**	**25.6%**	**154 230 203**	**24.8%**	**102 369 015**	**18.6%**	**117 547 820**	**21.4%**	**533 185 863**	**97.0%**	**6 935 406**	**89.3%**	**1 594.9%**
Property rates	97 767 068	83 852 878	20 950 101	21.4%	18 732 888	19.2%	14 425 343	17.2%	19 204 481	22.9%	73 312 813	87.4%	26 796 433	90.7%	(28.3%)
Service charges	302 545 390	241 469 912	57 079 212	18.9%	57 188 603	18.9%	37 662 476	15.6%	55 408 810	22.9%	207 339 101	85.9%	73 151 040	72.6%	(24.3%)
Other revenue	48 893 722	49 937 748	26 209 330	53.6%	27 159 357	55.5%	10 710 643	21.4%	32 996 742	66.1%	97 076 072	194.4%	18 387 611	199.1%	79.5%
Transfers and Subsidies - Operational	114 876 730	113 677 932	44 780 585	39.0%	39 119 394	34.1%	25 310 962	22.3%	8 300 350	7.3%	117 511 290	103.4%	(114 704 544)	102.4%	(107.2%)
Transfers and Subsidies - Capital	46 146 453	48 492 274	11 680 190	25.3%	11 147 899	24.2%	12 398 085	25.6%	(69 520)	(.1%)	35 156 654	72.5%	2 804 047	74.4%	(102.5%)
Interest	10 783 541	12 420 785	(1 663 244)	(15.4%)	879 209	8.2%	1 859 676	15.0%	1 701 646	13.7%	2 777 286	22.4%	496 177	(34.6%)	243.0%
Dividends	34 549	31 174	2 651	7.7%	2 853	8.3%	1 830	5.9%	5 312	17.0%	12 645	40.6%	4 644	90.5%	14.4%
Payments	**(530 146 007)**	**(541 036 203)**	**(124 880 343)**	**23.6%**	**(117 807 409)**	**22.2%**	**(78 787 670)**	**14.6%**	**(80 417 096)**	**14.9%**	**(401 892 517)**	**74.3%**	**(100 681 276)**	**82.8%**	**(20.1%)**
Suppliers and employees	(516 876 508)	(529 635 225)	(124 092 723)	24.0%	(115 817 435)	22.4%	(78 176 902)	14.8%	(79 888 035)	15.1%	(397 975 095)	75.1%	(99 812 366)	84.6%	(20.0%)

Finance charges	(10 643 235)	(8 751 750)	(737 433)	6.9%	(1 874 309)	17.6%	(521 423)	6.0%	(516 205)	5.9%	(3 649 371)	41.7%	(838 217)	23.9%	(38.4%)
Transfers and Subsidies	(2 626 265)	(2 649 228)	(50 187)	1.9%	(115 664)	4.4%	(89 345)	3.4%	(12 855)	.5%	(268 052)	10.1%	(30 692)	6.7%	(58.1%)
Net Cash from/(used) Operating Activities	**90 901 445**	**8 846 500**	**34 158 482**	**37.6%**	**36 422 795**	**40.1%**	**23 581 345**	**266.6%**	**37 130 724**	**419.7%**	**131 293 345**	**1 484.1%**	**(93 745 870)**	**114.5%**	**(139.6%)**
Cash Flow from Investing Activities															
Receipts	**874 350**	**420 442**	**(4 453 701)**	**(509.4%)**	**(1 229 914)**	**(140.7%)**	**(5 437 728)**	**(1 293.3%)**	**8 677 350**	**2 063.9%**	**(2 443 992)**	**(581.3%)**	**1 776 164**	**(80.0%)**	**388.5%**
Proceeds on disposal of PPE	582 671	577 296	41 311	7.1%	25 262	4.3%	38 426	6.7%	43 243	7.5%	148 242	25.7%	92 510	50.3%	(53.3%)
Decrease (increase) in non-current receivables	327 937	342 863	98 004	29.9%	(19 884)	(6.1%)	(96 671)	(28.2%)	(36 391)	(10.6%)	(54 941)	(16.0%)	(166 917)	32.7%	(78.2%)
Decrease (increase) in non-current investments	(36 259)	(499 717)	(4 593 016)	12 667.3%	(1 235 292)	3 406.9%	(5 379 483)	1 076.5%	8 670 498	(1 735.1%)	(2 537 293)	507.7%	1 850 571	(77.8%)	368.5%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(78 338 341)**	**(78 973 968)**	**(9 658 193)**	**12.3%**	**(14 991 927)**	**19.1%**	**(7 876 285)**	**10.0%**	**(12 963 271)**	**16.4%**	**(45 489 677)**	**57.6%**	**(11 345 635)**	**56.1%**	**14.3%**
Capital assets	(78 338 341)	(78 973 968)	(9 658 193)	12.3%	(14 991 927)	19.1%	(7 876 285)	10.0%	(12 963 271)	16.4%	(45 489 677)	57.6%	(11 345 635)	56.1%	14.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(77 463 991)**	**(78 553 525)**	**(14 111 894)**	**18.2%**	**(16 221 841)**	**20.9%**	**(13 314 013)**	**16.9%**	**(4 285 921)**	**5.5%**	**(47 933 669)**	**61.0%**	**(9 569 470)**	**59.9%**	**(55.2%)**
Cash Flow from Financing Activities															
Receipts	**12 783 357**	**11 366 440**	**2 965 289**	**23.2%**	**244 619**	**1.9%**	**85 886**	**.8%**	**1 913 728**	**16.8%**	**5 209 522**	**45.8%**	**2 590 155**	**29.2%**	**(26.1%)**
Short term loans	19 723	(90 522)	-	-	-	-	-	-	855 185	(944.7%)	855 185	(944.7%)	21 538	10.6%	3 870.5%
Borrowing long term/refinancing	12 553 299	11 199 273	2 788 289	22.2%	198 276	1.6%	3 698	-	979 315	8.7%	3 969 579	35.4%	2 524 822	28.4%	(61.2%)
Increase (decrease) in consumer deposits	210 334	257 690	176 999	84.2%	46 343	22.0%	82 188	31.9%	79 229	30.7%	384 759	149.3%	43 795	94.3%	80.9%
Payments	**(7 942 180)**	**(7 692 257)**	**(2 004 612)**	**25.2%**	**(1 995 369)**	**25.1%**	**(3 520 425)**	**45.8%**	**(3 169 037)**	**41.2%**	**(10 689 442)**	**139.0%**	**(7 200 797)**	**100.2%**	**(56.0%)**
Repayment of borrowing	(7 942 180)	(7 692 257)	(2 004 612)	25.2%	(1 995 369)	25.1%	(3 520 425)	45.8%	(3 169 037)	41.2%	(10 689 442)	139.0%	(7 200 797)	100.2%	(56.0%)
Net Cash from/(used) Financing Activities	**4 841 177**	**3 674 184**	**960 677**	**19.8%**	**(1 750 749)**	**(36.2%)**	**(3 434 538)**	**(93.5%)**	**(1 255 309)**	**(34.2%)**	**(5 479 920)**	**(149.1%)**	**(4 610 642)**	**(36.0%)**	**(72.8%)**
Net Increase/(Decrease) in cash held	**18 278 631**	**(66 032 841)**	**21 007 265**	**114.9%**	**18 450 205**	**100.9%**	**6 832 793**	**(10.3%)**	**31 589 495**	**(47.8%)**	**77 879 757**	**(117.9%)**	**(107 925 982)**	**159.8%**	**(129.3%)**
Cash/cash equivalents at the year begin:	62 691 242	68 035 617	25 892 223	41.3%	65 575 392	104.6%	94 010 983	138.2%	96 293 153	141.5%	25 892 223	38.1%	249 367 520	38.2%	(61.4%)
Cash/cash equivalents at the year end:	**80 969 872**	**2 002 775**	**51 314 607**	**63.4%**	**88 653 142**	**109.5%**	**103 505 496**	**5 168.1%**	**137 336 545**	**6 857.3%**	**137 336 545**	**6 857.3%**	**149 797 284**	**119.6%**	**(8.3%)**

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	8 267 282	5.2%	4 225 881	2.7%	3 852 364	2.4%	142 559 769	89.7%	158 905 296	32.8%	4 607 774	2.9%	158 454 809	99.7%
Trade and Other Receivables from Exchange Transactions - Electricity	10 880 323	19.7%	2 454 314	4.4%	1 835 715	3.3%	40 058 294	72.5%	55 228 646	11.4%	553 892	1.0%	18 132 589	32.8%
Receivables from Non-exchange Transactions - Property Rates	7 327 114	7.9%	2 566 383	2.8%	2 633 885	2.8%	80 439 953	86.5%	92 967 336	19.2%	852 153	.9%	19 721 419	21.2%
Receivables from Exchange Transactions - Waste Water Management	2 455 114	5.3%	1 179 947	2.5%	1 104 480	2.4%	41 833 627	89.8%	46 573 168	9.6%	1 527 369	3.3%	26 678 386	57.3%
Receivables from Exchange Transactions - Waste Management	1 760 832	4.8%	704 284	1.9%	701 161	1.9%	33 323 811	91.3%	36 490 088	7.5%	510 796	1.4%	14 079 153	38.6%
Receivables from Exchange Transactions - Property Rental Debtors	240 150	4.9%	89 397	1.8%	89 621	1.8%	4 464 777	91.4%	4 883 945	1.0%	149 084	3.1%	1 861 870	38.1%
Interest on Arrear Debtor Accounts	2 534 577	3.5%	1 428 602	2.0%	1 613 480	2.3%	65 919 897	92.2%	71 496 555	14.8%	370 571	.5%	14 452 252	20.2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	356	.6%	407	.7%	536	.9%	61 086	97.9%	62 385	-	12 747	20.4%	-	-
Other	(1 153 472)	(6.5%)	87 419	.5%	423 625	2.4%	18 497 551	103.6%	17 855 122	3.7%	(357 642)	(2.0%)	3 823 484	21.4%
Total By Income Source	**32 312 274**	**6.7%**	**12 736 633**	**2.6%**	**12 254 869**	**2.5%**	**427 158 766**	**88.2%**	**484 462 541**	**100.0%**	**8 226 743**	**1.7%**	**257 203 962**	**53.1%**
Debtors Age Analysis By Customer Group														
Organs of State	2 158 696	8.3%	867 758	3.3%	1 188 558	4.5%	21 938 128	83.9%	26 153 140	5.4%	145 747	.6%	1 952 303	7.5%
Commercial	12 272 812	11.4%	3 331 513	3.1%	2 865 184	2.7%	89 257 202	82.9%	107 726 711	22.2%	407 740	.4%	12 101 619	11.2%
Households	17 257 559	5.1%	8 416 016	2.5%	7 991 212	2.3%	307 597 690	90.1%	341 262 477	70.4%	7 665 979	2.2%	243 017 356	71.2%
Other	623 207	6.7%	121 345	1.3%	209 914	2.3%	8 365 745	89.8%	9 320 212	1.9%	7 277	.1%	132 683	1.4%
Total By Customer Group	**32 312 274**	**6.7%**	**12 736 633**	**2.6%**	**12 254 869**	**2.5%**	**427 158 766**	**88.2%**	**484 462 541**	**100.0%**	**8 226 743**	**1.7%**	**257 203 962**	**53.1%**

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	11 955 650	12.0%	3 017 853	3.0%	2 386 978	2.4%	82 529 057	82.6%	99 889 538	53.9%
Bulk Water	1 952 049	6.4%	1 456 009	4.8%	564 734	1.9%	26 550 139	87.0%	30 522 931	16.5%
PAYE deductions	414 598	92.2%	9 818	2.2%	4 825	1.1%	20 428	4.5%	449 670	.2%
VAT (output less input)	(77 622)	101.7%	413	(.5%)	(274)	.4%	1 185	(1.6%)	(76 299)	-
Pensions / Retirement deductions	311 740	45.7%	9 037	1.3%	5 132	.8%	356 614	52.2%	682 523	.4%
Loan repayments	3 770	2.2%	-	-	-	-	165 906	97.8%	169 677	.1%
Trade Creditors	13 532 391	31.4%	2 885 197	6.7%	1 281 597	3.0%	25 340 556	58.8%	43 114 196	23.3%
Auditor-General	27 384	8.5%	5 271	1.6%	6 398	2.0%	283 985	87.9%	323 038	.2%
Other	2 041 824	20.5%	370 456	3.7%	447 702	4.5%	7 090 205	71.3%	9 950 187	5.4%
Medical Aid deductions	156 065	99.3%	-	-	-	-	1 102	.7%	157 167	.1%
Total	**30 317 848**	**16.4%**	**7 754 052**	**4.2%**	**4 697 092**	**2.5%**	**142 413 634**	**76.9%**	**185 182 626**	**100.0%**