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 Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**53 380 626**	**53 660 957**	**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												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**2 459 328**	**2 768 836**	**443 828**	**18.0%**	**685 582**	**27.9%**	**306 283**	**11.1%**	**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												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**47 821 011**	**(24 207 142)**	**14 767 398**	**30.9%**	**14 129 851**	**29.5%**	**(20 812 321)**	**86.0%**	**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

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**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

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**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 Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**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 Age	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

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	**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

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	**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 Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

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	**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 Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	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 Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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.

AGGREGRATED INFORMATION FOR GAUTENG
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												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**229 088 622**	**229 905 921**	**63 946 141**	**27.9%**	**59 436 825**	**25.9%**	**57 167 453**	**24.9%**	**52 267 825**	**22.7%**	**232 818 245**	**101.3%**	**46 443 910**	**100.8%**	**12.5%**
Exchange Revenue															
Service charges - Electricity	81 945 080	81 758 324	22 111 700	27.0%	18 732 801	22.9%	17 925 756	21.9%	18 089 058	22.1%	76 859 315	94.0%	15 502 460	90.8%	16.7%
Service charges - Water	30 522 060	30 457 622	7 138 160	23.4%	7 759 330	25.4%	7 183 834	23.6%	7 437 101	24.4%	29 518 424	96.9%	5 880 352	97.6%	26.5%
Service charges - Waste Water Management	16 201 502	16 477 497	4 058 985	25.1%	3 941 431	24.3%	3 867 815	23.5%	3 940 487	23.9%	15 808 717	95.9%	3 500 064	98.1%	12.6%
Service charges - Waste Management	8 256 354	7 979 681	2 016 824	24.4%	1 868 513	22.6%	2 029 511	25.4%	2 062 926	25.9%	7 977 774	100.0%	1 917 026	98.3%	7.6%
Sale of Goods and Rendering of Services	1 820 412	1 816 038	447 804	24.6%	428 059	23.5%	541 952	29.8%	1 084 393	59.7%	2 502 208	137.8%	1 153 806	155.8%	(6.0%)
Agency services	960 152	1 004 498	226 068	23.5%	220 468	23.0%	201 826	20.1%	167 526	16.7%	815 888	81.2%	189 723	88.5%	(11.7%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 781 073	4 104 649	1 729 378	45.7%	1 980 960	52.4%	1 364 431	33.2%	1 179 930	28.7%	6 254 698	152.4%	1 305 210	183.4%	(9.6%)
Interest earned from Current and Non Current Assets	615 134	592 675	110 651	18.0%	71 096	11.6%	273 904	46.2%	224 454	37.9%	680 106	114.8%	202 696	119.6%	10.7%
Dividends	-	-	-	-	-	-	-	-	180	-	180	-	69	-	159.7%
Rent on Land	-	55 365	1 393	-	28 533	-	50 763	91.7%	37 073	67.0%	117 763	212.7%	16 241	-	128.3%
Rental from Fixed Assets	913 956	926 937	213 425	23.4%	177 359	19.4%	211 298	22.8%	190 097	20.5%	792 179	85.5%	217 435	90.2%	(12.6%)
Licences or permits	45 616	44 123	10 945	24.0%	16 353	35.8%	11 922	27.0%	27 852	63.1%	67 072	152.0%	12 440	95.9%	123.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	395 151	407 942	112 958	28.6%	80 254	20.3%	80 686	19.8%	111 689	27.4%	385 587	94.5%	100 482	102.3%	11.2%
Operational Revenue	1 510 148	1 533 706	407 489	27.0%	354 413	23.5%	244 540	15.9%	1 136 228	74.1%	2 142 670	139.7%	658 777	127.2%	72.5%
Non-Exchange Revenue															
Property rates	44 276 203	44 389 022	10 780 538	24.3%	11 485 970	25.9%	11 198 904	25.2%	11 622 609	26.2%	45 088 020	101.6%	10 657 142	100.1%	9.1%
Surcharges and Taxes	375 227	375 227	100 897	26.9%	107 315	28.6%	98 353	26.2%	99 462	26.5%	406 027	108.2%	82 305	96.7%	20.8%
Fines, penalties and forfeits	1 625 127	1 332 641	225 351	13.9%	278 361	17.1%	310 598	23.3%	296 786	22.3%	1 111 097	83.4%	245 934	76.3%	20.7%
Licences or permits	6 550	5 908	1 079	16.5%	940	14.4%	1 177	19.9%	986	16.7%	4 181	70.8%	378	99.8%	160.6%
Transfer and subsidies - Operational	25 467 149	25 774 800	11 157 559	43.8%	9 646 741	37.9%	7 947 654	30.8%	2 551 891	9.9%	31 303 845	121.5%	2 799 614	125.5%	(8.8%)
Interest Receivables	1 368 235	1 704 866	560 927	41.0%	493 647	36.1%	325 114	19.1%	636 313	37.3%	2 016 001	118.2%	234 435	59.1%	171.4%
Fuel Levy	8 034 082	8 034 082	2 297 003	28.6%	1 534 954	19.1%	3 059 053	38.1%	1 143 072	14.2%	8 034 082	100.0%	1 375 870	100.0%	(16.9%)
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%	207 434	107.3%	9.8%
Gains on Disposal of Fixed and Intangible Assets	4 211	23 822	(71)	(1.7%)	(390)	(9.3%)	(371)	(1.6%)	20	.1%	(812)	(3.4%)	(6 984)	(308.4%)	(100.3%)
Other Gains	209 626	226 738	(376)	(.2%)	202	.1%	593	.3%	(171)	(.1%)	247	.1%	191 003	4.3%	(100.1%)
Discontinued Operations	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	**222 195 725**	**224 201 719**	**53 224 618**	**24.0%**	**54 271 151**	**24.4%**	**57 466 819**	**25.6%**	**62 055 903**	**27.7%**	**227 018 491**	**101.3%**	**53 998 399**	**101.6%**	**14.9%**
Employee related costs	54 375 267	54 594 645	13 004 014	23.9%	13 620 200	25.0%	13 231 167	24.2%	13 699 999	25.1%	53 555 380	98.1%	12 299 872	96.9%	11.4%
Remuneration of councillors	798 735	803 665	182 268	22.8%	190 556	23.9%	178 019	22.2%	193 447	24.1%	744 291	92.6%	164 544	93.4%	17.6%
Bulk purchases - electricity	65 195 102	64 939 008	16 328 262	25.0%	13 395 048	20.5%	17 220 064	26.5%	19 603 625	30.2%	66 546 998	102.5%	14 797 037	101.8%	32.5%
Inventory consumed	24 028 830	24 095 856	5 576 536	23.2%	5 458 674	22.7%	5 615 767	23.3%	5 897 957	24.5%	22 548 933	93.6%	5 777 702	99.9%	2.1%
Debt impairment	21 742 615	24 012 042	4 775 760	22.0%	5 588 104	25.7%	5 678 190	23.6%	6 705 536	27.9%	22 747 590	94.7%	5 482 709	99.8%	22.3%
Depreciation, Amortisation and Impairment	12 455 128	12 352 119	2 204 126	17.7%	3 239 578	26.0%	2 397 542	19.4%	2 937 632	23.8%	10 778 878	87.3%	2 531 700	88.9%	16.0%
Interest,Dividends and Rent on Land	5 906 854	6 256 298	1 788 580	30.3%	2 763 273	46.8%	2 333 025	37.3%	2 397 172	38.3%	9 282 050	148.4%	1 697 610	129.9%	41.2%
Contracted services	21 161 280	20 849 214	3 175 258	15.0%	5 590 820	26.4%	4 692 273	22.5%	5 207 690	25.0%	18 666 042	89.5%	6 219 373	88.3%	(16.3%)
Transfers and subsidies	1 205 670	1 113 396	2 221 578	184.3%	777 551	64.5%	2 343 127	210.4%	1 507 395	135.4%	6 849 652	615.2%	1 334 101	509.6%	13.0%
Irrecoverable debts written off	41 064	155 444	43 207	105.2%	67 456	164.3%	(1 962)	(1.3%)	168 164	108.2%	276 866	178.1%	169 653	1 061.2%	(.9%)
Operational Cost and Other Cost	11 798 452	11 513 600	3 060 135	25.9%	2 728 803	23.1%	2 851 384	24.8%	2 875 698	25.0%	11 516 020	100.0%	2 246 750	93.4%	28.0%
Disposal of Fixed and Intangible Assets	4 140	3 014	10 389	250.9%	1 216	29.4%	2 420	80.3%	13 266	440.1%	27 291	905.4%	287 975	9 869.3%	(95.4%)
Other Losses	3 482 588	3 513 417	854 505	24.5%	849 873	24.4%	925 803	26.4%	848 319	24.1%	3 478 501	99.0%	989 371	104.2%	(14.3%)
Surplus/(Deficit)	**6 892 897**	**5 704 201**	**10 721 524**		**5 165 673**		**(299 366)**		**(9 788 078)**		**5 799 754**		**(7 554 490)**		
Transfers and subsidies - capital (monetary allocations)	9 618 123	10 618 337	869 616	9.0%	1 900 204	19.8%	2 120 032	20.0%	2 457 466	23.1%	7 347 317	69.2%	2 018 005	71.0%	21.8%
Transfers and subsidies - capital (in-kind)	112 141	123 878	-	-	25 692	22.9%	72 321	58.4%	16 593	13.4%	114 606	92.5%	(4 725)	43.4%	(451.1%)
Surplus/(Deficit) after capital transfers and contributions	**16 623 162**	**16 446 417**	**11 591 140**		**7 091 569**		**1 892 987**		**(7 314 020)**		**13 261 676**		**(5 541 210)**		
Income Tax	47 331	47 890	15 896	33.6%	(15 336)	(32.4%)	380	.8%	-	-	939	2.0%	544	5.5%	(100.0%)
Surplus/(Deficit) after income tax	**16 575 831**	**16 398 526**	**11 575 244**		**7 106 905**		**1 892 607**		**(7 314 020)**		**13 260 737**		**(5 541 754)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 575 831**	**16 398 526**	**11 575 244**		**7 106 905**		**1 892 607**		**(7 314 020)**		**13 260 737**		**(5 541 754)**		
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	**16 575 831**	**16 398 526**	**13 097 665**		**8 655 241**		**3 775 639**		**(6 011 333)**		**19 517 212**		**(4 849 019)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**16 035 618**	**16 470 863**	**1 519 403**	**9.5%**	**3 899 751**	**24.3%**	**2 039 512**	**12.4%**	**5 961 023**	**36.2%**	**13 419 689**	**81.5%**	**6 444 484**	**88.4%**	**(7.5%)**
National Government	8 860 805	9 780 575	797 566	9.0%	2 547 504	28.8%	1 082 558	11.1%	4 108 736	42.0%	8 536 363	87.3%	2 086 760	74.0%	96.9%
Provincial Government	146 114	145 232	3 467	2.4%	78 279	53.6%	3 677	2.5%	11 018	7.6%	96 441	66.4%	15 002	42.9%	(26.6%)
District Municipality	-	1 246	-	-	-	-	-	-	12	.9%	12	.9%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	1 057 035	907 660	141 035	13.3%	319 661	30.2%	158 009	17.4%	513 280	56.5%	1 131 984	124.7%	339 597	118.6%	51.1%
Transfers recognised - capital	**10 063 954**	**10 834 713**	**942 067**	**9.4%**	**2 945 443**	**29.3%**	**1 244 243**	**11.5%**	**4 633 046**	**42.8%**	**9 764 800**	**90.1%**	**2 441 359**	**76.1%**	**89.8%**
Borrowing	3 570 240	2 850 567	333 898	9.4%	525 880	14.7%	320 465	11.2%	984 611	34.5%	2 164 854	75.9%	1 205 595	79.7%	(18.3%)
Internally generated funds	2 401 424	2 785 583	243 437	10.1%	428 428	17.8%	474 803	17.0%	343 367	12.3%	1 490 035	53.5%	2 797 529	142.8%	(87.7%)
Capital Expenditure Functional	**16 035 738**	**16 478 167**	**1 519 403**	**9.5%**	**3 896 127**	**24.3%**	**2 057 154**	**12.5%**	**4 786 422**	**29.0%**	**12 259 105**	**74.4%**	**(61 591 415)**	**88.9%**	**(107.8%)**
Municipal governance and administration	**1 411 101**	**1 471 874**	**119 587**	**8.5%**	**246 622**	**17.5%**	**281 547**	**19.1%**	**56 318**	**3.8%**	**704 074**	**47.8%**	**(66 717 243)**	**183.6%**	**(100.1%)**
Executive and Council	75 191	59 383	3 754	5.0%	20 709	27.5%	2 155	3.6%	11 772	19.8%	38 389	64.6%	8 440	53.2%	39.5%
Finance and administration	1 335 618	1 412 325	115 824	8.7%	225 871	16.9%	279 377	19.8%	44 505	3.2%	665 577	47.1%	(66 726 033)	190.5%	(100.1%)
Internal audit	292	166	9	3.0%	42	14.3%	15	8.9%	42	25.3%	107	64.8%	351	35.9%	(88.0%)
Community and Public Safety	**3 697 120**	**3 495 323**	**336 676**	**9.1%**	**775 890**	**21.0%**	**354 411**	**10.1%**	**1 423 521**	**40.7%**	**2 890 498**	**82.7%**	**983 109**	**76.0%**	**44.8%**
Community and Social Services	253 580	239 634	14 938	5.9%	52 561	20.7%	2 318	1.0%	497 942	207.8%	567 758	236.9%	180 338	72.0%	176.1%
Sport And Recreation	135 729	142 596	2 849	2.1%	18 707	13.8%	7 054	4.9%	57 243	40.1%	85 853	60.2%	36 897	54.0%	55.1%
Public Safety	160 616	161 134	45 024	28.0%	35 120	21.9%	5 345	3.3%	34 204	21.2%	119 693	74.3%	46 490	83.1%	(26.4%)
Housing	3 089 086	2 896 332	273 865	8.9%	669 502	21.7%	328 636	11.3%	807 125	27.9%	2 079 128	71.8%	694 568	77.4%	16.2%
Health	58 109	55 628	-	-	-	-	11 058	19.9%	27 007	48.5%	38 065	68.4%	24 816	81.8%	8.8%
Economic and Environmental Services	**3 364 039**	**3 472 342**	**316 217**	**9.4%**	**770 559**	**22.9%**	**385 255**	**11.1%**	**1 069 178**	**30.8%**	**2 541 209**	**73.2%**	**952 698**	**63.5%**	**12.2%**
Planning and Development	326 534	433 867	50 465	15.5%	61 562	18.9%	54 649	12.6%	94 587	21.8%	261 263	60.2%	173 237	94.0%	(45.4%)
Road Transport	3 008 018	2 973 791	265 713	8.8%	707 918	23.5%	328 264	11.0%	964 461	32.4%	2 266 356	76.2%	776 086	58.6%	24.3%
Environmental Protection	29 487	64 684	39	.1%	1 079	3.7%	2 342	3.6%	10 130	15.7%	13 590	21.0%	3 375	16.1%	200.2%
Trading Services	**7 490 192**	**7 941 179**	**735 855**	**9.8%**	**2 073 528**	**27.7%**	**1 011 418**	**12.7%**	**2 208 549**	**27.8%**	**6 029 350**	**75.9%**	**3 142 540**	**83.3%**	**(29.7%)**
Energy sources	2 705 181	2 649 564	389 608	14.4%	657 203	24.3%	305 916	11.5%	788 440	29.8%	2 141 167	80.8%	1 510 669	92.1%	(47.8%)
Water Management	2 619 215	2 931 569	161 434	6.2%	715 375	27.3%	403 555	13.8%	809 627	27.6%	2 089 992	71.3%	824 926	71.1%	(1.9%)
Waste Water Management	1 343 441	1 567 930	172 152	12.8%	528 908	39.4%	236 280	15.1%	446 010	28.4%	1 383 350	88.2%	679 712	89.0%	(34.4%)
Waste Management	822 356	792 116	12 660	1.5%	172 042	20.9%	65 667	8.3%	164 473	20.8%	414 841	52.4%	127 232	60.0%	29.3%
Other	**73 286**	**97 449**	**11 067**	**15.1%**	**29 529**	**40.3%**	**24 523**	**25.2%**	**28 855**	**29.6%**	**93 974**	**96.4%**	**47 481**	**104.3%**	**(39.2%)**

Part 3: Cash Receipts and Payments

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**214 924 823**	**140 629 453**	**60 651 848**	**28.2%**	**58 420 628**	**27.2%**	**19 104 187**	**13.6%**	**57 206 353**	**40.7%**	**195 383 016**	**138.9%**	**(51 869 775)**	**82.2%**	**(210.3%)**
Property rates	42 879 285	28 550 820	8 777 121	20.5%	9 450 512	22.0%	6 018 766	21.1%	10 636 706	37.3%	34 883 105	122.2%	15 691 469	74.3%	(32.2%)
Service charges	130 485 310	70 090 336	31 437 100	24.1%	31 077 345	23.8%	14 325 752	20.4%	29 713 298	42.4%	106 553 495	152.0%	48 800 348	75.8%	(39.1%)
Other revenue	11 192 214	10 944 329	8 040 412	71.8%	7 028 636	62.8%	(7 406 531)	(67.7%)	14 856 191	135.7%	22 518 708	205.8%	2 841 127	139.7%	422.9%
Transfers and Subsidies - Operational	20 026 517	19 498 730	12 640 950	63.1%	8 245 848	41.2%	2 579 862	13.2%	3 069 257	15.7%	26 535 917	136.1%	(119 113 505)	117.6%	(102.6%)
Transfers and Subsidies - Capital	8 551 169	9 282 052	2 613 853	30.6%	2 449 831	28.6%	3 493 057	37.6%	(1 063 101)	(11.5%)	7 493 641	80.7%	606 476	81.9%	(275.3%)
Interest	1 790 329	2 263 186	(2 857 589)	(159.6%)	168 456	9.4%	93 281	4.1%	(6 179)	(.3%)	(2 602 031)	(115.0%)	(695 759)	(122.6%)	(99.1%)
Dividends	-	-	-	-	-	-	-	-	180	-	180	-	69	-	159.7%
Payments	**(189 233 030)**	**(187 873 997)**	**(67 431 903)**	**35.6%**	**(55 573 257)**	**29.4%**	**(23 920 936)**	**12.7%**	**(26 917 355)**	**14.3%**	**(173 843 451)**	**92.5%**	**(84 757 992)**	**109.8%**	**(68.2%)**
Suppliers and employees	(181 050 941)	(181 947 672)	(66 768 025)	36.9%	(53 914 149)	29.8%	(23 451 881)	12.9%	(26 745 842)	14.7%	(170 879 897)	93.9%	(84 179 921)	114.3%	(68.2%)

Finance charges	(7 062 495)	(4 847 968)	(663 877)	9.4%	(1 596 607)	22.6%	(459 000)	9.5%	(244 069)	5.0%	(2 963 553)	61.1%	(578 071)	25.8%	(57.8%)
Transfers and Subsidies	(1 119 594)	(1 078 358)	-	-	(62 501)	5.6%	(10 055)	.9%	72 556	(6.7%)	-	-	-	(.1%)	(100.0%)
Net Cash from/(used) Operating Activities	**25 691 793**	**(47 244 544)**	**(6 780 055)**	**(26.4%)**	**2 847 371**	**11.1%**	**(4 816 749)**	**10.2%**	**30 288 998**	**(64.1%)**	**21 539 565**	**(45.6%)**	**(136 627 766)**	**2.6%**	**(122.2%)**
Cash Flow from Investing Activities															
Receipts	**(698 294)**	**(479 075)**	**(22 146)**	**3.2%**	**(1 678 789)**	**240.4%**	**(2 286 430)**	**477.3%**	**3 988 372**	**(832.5%)**	**1 007**	**(.2%)**	**(243 238)**	**(99.6%)**	**(1 739.7%)**
Proceeds on disposal of PPE	3 754	3 235	1	-	-	-	23	.7%	-	-	24	.7%	87	19.6%	(100.0%)
Decrease (increase) in non-current receivables	(337)	(337)	883	(261.9%)	1 597	(474.1%)	(3 138)	931.4%	2 091	(620.4%)	1 432	(425.0%)	34 279	(1 491.5%)	(93.9%)
Decrease (increase) in non-current investments	(701 711)	(481 973)	(23 029)	3.3%	(1 680 386)	239.5%	(2 283 314)	473.7%	3 986 281	(827.1%)	(449)	.1%	(277 604)	(107.3%)	(1 536.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(16 521 959)**	**(14 276 259)**	**(467 075)**	**2.8%**	**(2 841 690)**	**17.2%**	**546 680**	**(3.8%)**	**(1 211 847)**	**8.5%**	**(3 973 931)**	**27.8%**	**(2 771 300)**	**41.7%**	**(56.3%)**
Capital assets	(16 521 959)	(14 276 259)	(467 075)	2.8%	(2 841 690)	17.2%	546 680	(3.8%)	(1 211 847)	8.5%	(3 973 931)	27.8%	(2 771 300)	41.7%	(56.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(17 220 253)**	**(14 755 335)**	**(489 221)**	**2.8%**	**(4 520 478)**	**26.3%**	**(1 739 749)**	**11.8%**	**2 776 525**	**(18.8%)**	**(3 972 923)**	**26.9%**	**(3 014 538)**	**44.7%**	**(192.1%)**
Cash Flow from Financing Activities															
Receipts	**3 646 691**	**2 921 248**	**57 112**	**1.6%**	**(11 205)**	**(.3%)**	**53 249**	**1.8%**	**903 081**	**30.9%**	**1 002 237**	**34.3%**	**123 772**	**4.2%**	**629.6%**
Short term loans	-	-	-	-	-	-	-	-	822 407	-	822 407	-	25 904	31.5%	3 074.9%
Borrowing long term/refinancing	3 565 240	2 839 797	(436)	-	(449)	-	2 524	.1%	56 086	2.0%	57 726	2.0%	75 081	1.4%	(25.3%)
Increase (decrease) in consumer deposits	81 451	81 451	57 548	70.7%	(10 756)	(13.2%)	50 725	62.3%	24 587	30.2%	122 104	149.9%	22 788	158.7%	7.9%
Payments	**(4 004 465)**	**(4 045 761)**	**(1 782 734)**	**44.5%**	**(1 261 819)**	**31.5%**	**(3 211 394)**	**79.4%**	**(2 401 832)**	**59.4%**	**(8 657 780)**	**214.0%**	**(2 269 222)**	**186.8%**	**5.8%**
Repayment of borrowing	(4 004 465)	(4 045 761)	(1 782 734)	44.5%	(1 261 819)	31.5%	(3 211 394)	79.4%	(2 401 832)	59.4%	(8 657 780)	214.0%	(2 269 222)	186.8%	5.8%
Net Cash from/(used) Financing Activities	**(357 774)**	**(1 124 513)**	**(1 725 622)**	**482.3%**	**(1 273 025)**	**355.8%**	**(3 158 146)**	**280.8%**	**(1 498 751)**	**133.3%**	**(7 655 543)**	**680.8%**	**(2 145 450)**	**(139.3%)**	**(30.1%)**
Net Increase/(Decrease) in cash held	**8 113 766**	**(63 124 392)**	**(8 994 897)**	**(110.9%)**	**(2 946 132)**	**(36.3%)**	**(9 714 644)**	**15.4%**	**31 566 772**	**(50.0%)**	**9 911 098**	**(15.7%)**	**(141 787 754)**	**(14.7%)**	**(122.3%)**
Cash/cash equivalents at the year begin:	5 728 858	9 354 665	(3 168 893)	(55.3%)	(9 109 238)	(159.0%)	(6 334 886)	(67.7%)	(20 898 859)	(223.4%)	(3 168 893)	(33.9%)	133 112 399	70.4%	(115.7%)
Cash/cash equivalents at the year end:	13 842 624	(53 769 726)	(8 744 690)	(63.2%)	(9 961 760)	(72.0%)	(13 965 534)	26.0%	19 781 339	(36.8%)	19 781 339	(36.8%)	(797 215)	(1.4%)	(2 581.3%)

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	3 171 342	5.5%	1 987 220	3.4%	1 415 754	2.4%	51 231 823	88.6%	57 806 139	32.1%	2 171 020	3.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 198 167	16.7%	1 136 887	4.5%	908 015	3.6%	18 903 237	75.2%	25 146 306	14.0%	236 007	.9%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 918 955	8.2%	1 122 040	3.1%	1 230 136	3.4%	30 515 497	85.3%	35 786 627	19.9%	455 547	1.3%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 124 103	5.4%	625 816	3.0%	515 097	2.5%	18 520 519	89.1%	20 785 535	11.5%	659 983	3.2%	-	-
Receivables from Exchange Transactions - Waste Management	727 700	5.0%	285 697	2.0%	298 707	2.1%	13 205 938	91.0%	14 518 042	8.1%	273 376	1.9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23 942	1.2%	47 296	2.3%	46 294	2.3%	1 916 192	94.2%	2 033 723	1.1%	149 185	7.3%	-	-
Interest on Arrear Debtor Accounts	871 821	4.7%	428 425	2.3%	462 707	2.5%	16 760 125	90.5%	18 523 079	10.3%	334 031	1.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 256 725)	(22.6%)	(67 692)	(1.2%)	(52 474)	(.9%)	6 929 177	124.8%	5 552 286	3.1%	(8 252)	(.1%)	10 495	.2%
Total By Income Source	**11 779 304**	**6.5%**	**5 565 689**	**3.1%**	**4 824 236**	**2.7%**	**157 982 507**	**87.7%**	**180 151 736**	**100.0%**	**4 270 896**	**2.4%**	**10 495**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	417 050	7.6%	190 835	3.5%	291 076	5.3%	4 609 346	83.7%	5 508 308	3.1%	(1 170)	-	10 495	.2%
Commercial	4 447 895	8.9%	1 526 788	3.1%	1 327 514	2.7%	42 453 732	85.3%	49 755 929	27.6%	410 065	.8%	-	-
Households	6 843 190	5.5%	3 820 055	3.1%	3 181 120	2.6%	110 139 987	88.8%	123 984 352	68.8%	3 862 001	3.1%	-	-
Other	71 169	7.9%	28 011	3.1%	24 525	2.7%	779 442	86.3%	903 148	.5%	-	-	-	-
Total By Customer Group	**11 779 304**	**6.5%**	**5 565 689**	**3.1%**	**4 824 236**	**2.7%**	**157 982 507**	**87.7%**	**180 151 736**	**100.0%**	**4 270 896**	**2.4%**	**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	5 760 711	24.9%	533 490	2.3%	331 608	1.4%	16 486 726	71.3%	23 112 536	48.4%
Bulk Water	1 058 442	17.3%	1 187 584	19.4%	(30 966)	(.5%)	3 893 946	63.7%	6 109 007	12.8%
PAYE deductions	16 911	100.0%	-	-	-	-	-	-	16 911	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	15 619	100.0%	-	-	-	-	-	-	15 619	-
Loan repayments	3 761	100.0%	-	-	-	-	-	-	3 761	-
Trade Creditors	8 231 944	52.1%	2 018 939	12.8%	646 515	4.1%	4 907 704	31.1%	15 805 103	33.1%
Auditor-General	226	15.6%	(476)	(32.9%)	7	.5%	1 690	116.8%	1 447	-
Other	694 490	26.1%	196 594	7.4%	258 193	9.7%	1 510 713	56.8%	2 659 991	5.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 782 104**	**33.1%**	**3 936 132**	**8.2%**	**1 205 359**	**2.5%**	**26 800 780**	**56.2%**	**47 724 374**	**100.0%**