WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	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	**71 161 512**	**71 830 365**	**18 845 092**	**26.5%**	**18 779 300**	**26.4%**	**18 583 737**	**25.9%**	**16 398 963**	**22.8%**	**72 607 092**	**101.1%**	**16 679 233**	**103.4%**	**(1.7%)**
Exchange Revenue															
Service charges - Electricity	23 610 833	23 614 978	6 835 534	29.0%	5 713 528	24.2%	5 608 703	23.8%	6 034 873	25.6%	24 192 638	102.4%	7 053 911	109.1%	(14.4%)
Service charges - Water	5 771 137	5 863 442	1 279 934	22.2%	1 513 525	26.2%	1 685 984	28.8%	1 428 467	24.4%	5 907 911	100.8%	1 648 253	108.0%	(13.3%)
Service charges - Waste Water Management	2 966 006	2 963 426	686 868	23.2%	791 391	26.7%	846 817	28.6%	742 131	25.0%	3 067 207	103.5%	831 439	108.0%	(10.7%)
Service charges - Waste Management	1 658 640	1 610 811	402 854	24.3%	378 532	22.8%	420 697	26.1%	392 624	24.4%	1 594 707	99.0%	474 684	102.3%	(17.3%)
Sale of Goods and Rendering of Services	815 257	731 902	204 636	25.1%	208 516	25.6%	179 537	24.5%	190 889	26.1%	783 579	107.1%	195 733	119.1%	(2.5%)
Agency services	302 874	302 874	70 488	23.3%	76 124	25.1%	78 857	26.0%	74 208	24.5%	299 677	98.9%	88 555	103.6%	(16.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	339 731	329 033	87 334	25.7%	85 018	25.0%	88 031	26.8%	76 019	23.1%	336 403	102.2%	84 465	110.9%	(10.0%)
Interest earned from Current and Non Current Assets	778 395	1 331 698	395 849	50.9%	523 347	67.2%	266 916	20.0%	279 505	21.0%	1 465 617	110.1%	323 693	139.8%	(13.7%)
Dividends	-	-	-	-	-	-	-	-	3 807	-	3 807	-	-	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	744 999	750 174	193 660	26.0%	196 207	26.3%	191 119	25.5%	231 288	30.8%	812 274	108.3%	221 111	112.3%	4.6%
Licences or permits	205	205	267	130.3%	249	121.6%	175	85.3%	307	149.7%	999	486.9%	358	781.1%	(14.2%)
Special rating levies	494 107	486 882	121 914	24.7%	125 629	25.4%	123 685	25.4%	126 583	26.0%	497 812	102.2%	-	-	(100.0%)
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	206 835	201 912	50 771	24.5%	83 990	40.6%	67 407	33.4%	81 048	40.1%	283 216	140.3%	60 615	101.6%	33.7%
Operational Revenue	440 837	410 224	89 163	20.2%	104 433	23.7%	103 877	25.3%	151 120	36.8%	448 593	109.4%	134 048	112.8%	12.7%
Non-Exchange Revenue															
Property rates	13 761 592	13 911 508	3 367 095	24.5%	3 462 052	25.2%	3 466 293	24.9%	3 493 466	25.1%	13 788 906	99.1%	3 213 166	100.1%	8.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	147 817	110.4%	(100.0%)
Fines, penalties and forfeits	1 878 556	1 905 299	465 764	24.8%	617 320	32.9%	702 775	36.9%	639 133	33.5%	2 424 991	127.3%	544 496	113.8%	17.4%
Licences or permits	50 301	47 909	12 692	25.2%	10 023	19.9%	11 044	23.1%	12 041	25.1%	45 800	95.6%	14 731	103.0%	(18.3%)
Transfer and subsidies - Operational	7 329 561	7 337 594	2 425 973	33.1%	2 145 476	29.3%	1 755 701	23.9%	481 479	6.6%	6 808 630	92.8%	476 101	90.4%	1.1%
Interest Receivables	98 675	98 675	31 461	31.9%	32 408	32.8%	35 613	36.1%	29 729	30.1%	129 211	130.9%	35 362	153.1%	(15.9%)
Fuel Levy	2 851 776	2 851 776	950 592	33.3%	950 592	33.3%	950 592	33.3%	-	-	2 851 776	100.0%	-	100.0%	-
Operational Revenue	906 078	769 510	191 596	21.1%	206 056	22.7%	190 940	24.8%	194 317	25.3%	782 908	101.7%	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	70 772	84 226	-	-	14 269	20.2%	117 107	139.0%	16 806	20.0%	148 181	175.9%	7 878	23.2%	113.3%
Other Gains	6 084 343	6 226 308	980 648	16.1%	1 540 614	25.3%	1 691 866	27.2%	1 719 123	27.6%	5 932 251	95.3%	1 122 817	86.8%	53.1%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**71 183 941**	**71 335 905**	**14 439 394**	**20.3%**	**17 748 491**	**24.9%**	**16 109 159**	**22.6%**	**17 819 146**	**25.0%**	**66 116 190**	**92.7%**	**17 361 518**	**94.1%**	**2.6%**
Employee related costs	21 003 489	20 932 000	4 497 700	21.4%	5 594 214	26.6%	4 809 706	23.0%	4 794 963	22.9%	19 696 584	94.1%	4 440 891	93.2%	8.0%
Remuneration of councillors	197 729	198 376	47 061	23.8%	47 016	23.8%	46 356	23.4%	53 700	27.1%	194 133	97.9%	46 532	98.7%	15.4%
Bulk purchases - electricity	17 755 086	17 755 086	4 057 316	22.9%	4 090 507	23.0%	3 840 750	21.6%	4 006 958	22.6%	15 995 531	90.1%	5 255 679	102.2%	(23.8%)
Inventory consumed	7 970 354	7 893 408	1 283 142	16.1%	1 934 873	24.3%	2 085 987	26.4%	2 099 875	26.6%	7 403 877	93.8%	1 427 548	86.0%	47.1%
Debt impairment	3 217 478	3 178 514	683 867	21.3%	662 265	20.6%	752 284	23.7%	639 905	20.1%	2 738 321	86.2%	(896 708)	20.4%	(171.4%)
Depreciation, Amortisation and Impairment	4 025 354	4 032 488	976 352	24.3%	992 002	24.6%	1 005 454	24.9%	1 022 899	25.4%	3 996 707	99.1%	961 851	99.2%	6.3%
Interest,Dividends and Rent on Land	1 428 206	1 069 928	221 743	15.5%	251 327	17.6%	249 292	23.3%	251 730	23.5%	974 092	91.0%	158 580	73.8%	58.7%
Contracted services	11 229 839	11 309 371	1 552 642	13.8%	2 917 599	26.0%	2 470 104	21.8%	3 715 418	32.9%	10 655 762	94.2%	3 185 196	89.7%	16.6%
Transfers and subsidies	346 993	369 831	72 568	20.9%	73 717	21.2%	61 730	16.7%	96 689	26.1%	304 703	82.4%	119 620	90.3%	(19.2%)
Irrecoverable debts written off	123 382	197 945	130 470	105.7%	152 430	123.5%	157 297	79.5%	211 829	107.0%	652 025	329.4%	1 822 890	1 028.8%	(88.4%)
Operational Cost and Other Cost	3 351 438	3 914 428	833 126	24.9%	746 653	22.3%	679 306	17.4%	800 651	20.5%	3 059 737	78.2%	782 627	90.8%	2.3%
Disposal of Fixed and Intangible Assets	2 500	2 582	-	-	7 592	303.6%	7 850	304.0%	232	9.0%	15 674	607.0%	8 666	563.1%	(97.3%)
Other Losses	532 092	481 948	83 406	15.7%	278 295	52.3%	(56 956)	(11.8%)	124 297	25.8%	429 043	89.0%	48 146	65.6%	158.2%
Surplus/(Deficit)	**(22 429)**	**494 460**	**4 405 698**		**1 030 810**		**2 474 577**		**(1 420 183)**		**6 490 902**		**(682 284)**		
Transfers and subsidies - capital (monetary allocations)	3 855 190	4 344 729	493 347	12.8%	1 039 852	27.0%	924 783	21.3%	569 054	13.1%	3 027 037	69.7%	553 467	62.2%	2.8%
Transfers and subsidies - capital (in-kind)	-	-	217	-	-	-	-	-	14	-	231	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**3 832 761**	**4 839 189**	**4 899 262**		**2 070 662**		**3 399 361**		**(851 115)**		**9 518 170**		**(128 817)**		
Income Tax	11 407	19 586	1 964	17.2%	3 227	28.3%	2 005	10.2%	13 670	69.8%	20 867	106.5%	1 380	140.8%	890.8%
Surplus/(Deficit) after income tax	**3 821 353**	**4 819 602**	**4 897 298**		**2 067 436**		**3 397 355**		**(864 786)**		**9 497 303**		**(130 197)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	8 621	1 450	16.8%	2 382	27.6%	1 480	17.2%	26 299	305.1%	31 611	366.7%	1 018	140.8%	2 482.5%
Surplus/(Deficit) attributable to municipality	**3 829 975**	**4 828 224**	**4 898 748**		**2 069 817**		**3 398 835**		**(838 486)**		**9 528 914**		**(129 179)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	479 283	-	116 515	24.3%	117 235	24.5%	116 875	-	126 202	-	476 826	-	104 624	100.0%	20.6%
Surplus/(Deficit) for the year	**4 309 258**	**4 828 224**	**5 015 263**		**2 187 053**		**3 515 710**		**(712 285)**		**10 005 741**		**(24 555)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	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	**12 937 678**	**13 558 630**	**1 817 080**	**14.0%**	**3 272 580**	**25.3%**	**2 414 760**	**17.8%**	**4 031 009**	**29.7%**	**11 535 430**	**85.1%**	**3 155 749**	**79.3%**	**27.7%**
National Government	3 735 882	4 226 332	475 531	12.7%	1 029 105	27.5%	912 267	21.6%	1 105 689	26.2%	3 522 592	83.3%	1 013 506	78.3%	9.1%
Provincial Government	6 657	10 690	2 319	34.8%	3 030	45.5%	1	-	5 340	50.0%	10 690	100.0%	7 791	68.8%	(31.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	112 651	107 707	15 497	13.8%	17 299	15.4%	12 501	11.6%	11 916	11.1%	57 213	53.1%	17 400	58.2%	(31.5%)
Transfers recognised - capital	**3 855 190**	**4 344 729**	**493 347**	**12.8%**	**1 049 434**	**27.2%**	**924 768**	**21.3%**	**1 122 944**	**25.8%**	**3 590 494**	**82.6%**	**1 038 697**	**77.6%**	**8.1%**
Borrowing	5 000 000	5 000 000	439 490	8.8%	1 227 368	24.5%	817 435	16.3%	1 701 412	34.0%	4 185 705	83.7%	1 734 916	84.3%	(1.9%)
Internally generated funds	4 082 488	4 213 902	884 243	21.7%	995 778	24.4%	672 556	16.0%	1 206 653	28.6%	3 759 231	89.2%	382 136	66.3%	215.8%
Capital Expenditure Functional	**12 937 678**	**13 558 630**	**1 817 080**	**14.0%**	**3 272 580**	**25.3%**	**2 414 760**	**17.8%**	**4 031 009**	**29.7%**	**11 535 430**	**85.1%**	**3 155 749**	**79.3%**	**27.7%**
Municipal governance and administration	**1 338 710**	**1 817 546**	**366 021**	**27.3%**	**349 541**	**26.1%**	**331 507**	**18.2%**	**756 806**	**41.6%**	**1 803 876**	**99.2%**	**300 789**	**93.0%**	**151.6%**
Executive and Council	27 948	30 156	294	1.1%	1 892	6.8%	16 006	53.1%	11 888	39.4%	30 080	99.7%	642	114.0%	1 752.5%
Finance and administration	1 310 672	1 787 383	365 720	27.9%	347 649	26.5%	315 502	17.7%	744 918	41.7%	1 773 789	99.2%	300 147	92.9%	148.2%
Internal audit	90	7	7	7.9%	-	-	-	-	-	-	7	100.0%	-	100.0%	-
Community and Public Safety	**1 864 454**	**2 189 401**	**336 643**	**18.1%**	**522 231**	**28.0%**	**465 750**	**21.3%**	**656 695**	**30.0%**	**1 981 319**	**90.5%**	**616 896**	**89.9%**	**6.5%**
Community and Social Services	138 247	149 094	24 892	18.0%	42 118	30.5%	21 650	14.5%	45 790	30.7%	134 450	90.2%	35 670	87.6%	28.4%
Sport And Recreation	235 626	264 382	15 692	6.7%	57 519	24.4%	52 612	19.9%	109 260	41.3%	235 084	88.9%	67 680	83.8%	61.4%
Public Safety	231 780	325 485	51 351	22.2%	45 365	19.6%	21 979	6.8%	124 328	38.2%	243 023	74.7%	73 504	97.2%	69.1%
Housing	1 202 911	1 415 142	240 945	20.0%	365 879	30.4%	363 614	25.7%	364 961	25.8%	1 335 400	94.4%	425 335	90.2%	(14.2%)
Health	55 890	35 298	3 763	6.7%	11 349	20.3%	5 895	16.7%	12 356	35.0%	33 362	94.5%	14 707	87.8%	(16.0%)
Economic and Environmental Services	**3 604 890**	**3 454 922**	**437 604**	**12.1%**	**757 821**	**21.0%**	**529 151**	**15.3%**	**918 798**	**26.6%**	**2 643 375**	**76.5%**	**723 181**	**71.0%**	**27.0%**
Planning and Development	280 769	236 247	12 801	4.6%	47 348	16.9%	39 842	16.9%	75 985	32.2%	175 976	74.5%	82 347	70.8%	(7.7%)
Road Transport	3 013 970	2 894 667	353 476	11.7%	658 792	21.9%	434 794	15.0%	728 643	25.2%	2 175 706	75.2%	569 468	70.2%	28.0%
Environmental Protection	310 151	324 009	71 328	23.0%	51 681	16.7%	54 515	16.8%	114 170	35.2%	291 693	90.0%	71 366	80.9%	60.0%
Trading Services	**6 052 141**	**6 010 835**	**662 025**	**10.9%**	**1 629 045**	**26.9%**	**1 076 412**	**17.9%**	**1 663 241**	**27.7%**	**5 030 722**	**83.7%**	**1 506 180**	**77.4%**	**10.4%**
Energy sources	1 228 075	1 334 700	257 735	21.0%	364 674	29.7%	234 013	17.5%	361 721	27.1%	1 218 144	91.3%	403 839	86.9%	(10.4%)
Water Management	1 478 230	1 428 297	110 579	7.5%	296 976	20.1%	250 095	17.5%	418 038	29.3%	1 075 687	75.3%	278 277	75.1%	50.2%
Waste Water Management	3 258 361	3 156 197	281 636	8.6%	940 428	28.9%	577 451	18.3%	861 494	27.3%	2 661 010	84.3%	772 263	74.0%	11.6%
Waste Management	87 476	91 641	12 074	13.8%	26 968	30.8%	14 852	16.2%	21 987	24.0%	75 881	82.8%	51 801	90.7%	(57.6%)
Other	**77 484**	**85 926**	**14 788**	**19.1%**	**13 941**	**18.0%**	**11 940**	**13.9%**	**35 469**	**41.3%**	**76 138**	**88.6%**	**8 702**	**57.9%**	**307.6%**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	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	**65 088 044**	**66 065 643**	**19 343 314**	**29.7%**	**18 094 224**	**27.8%**	**18 833 297**	**28.5%**	**13 800 258**	**20.9%**	**70 071 094**	**106.1%**	**12 724 265**	**106.4%**	**8.5%**
Property rates	13 655 731	13 792 264	3 734 056	27.3%	3 588 664	26.3%	3 227 752	23.4%	3 460 530	25.1%	14 011 003	101.6%	3 179 745	104.1%	8.8%
Service charges	33 822 077	33 701 279	8 833 147	26.1%	8 563 746	25.3%	8 764 158	26.0%	8 759 991	26.0%	34 921 041	103.6%	7 647 052	102.3%	14.6%
Other revenue	5 648 650	5 559 079	2 550 609	45.2%	2 450 556	43.4%	2 042 819	36.7%	928 536	16.7%	7 972 519	143.4%	1 380 417	147.9%	(32.7%)
Transfers and Subsidies - Operational	7 117 374	7 337 594	3 819 667	53.7%	3 638 576	51.1%	3 809 511	51.9%	124 523	1.7%	11 392 276	155.3%	256 342	135.7%	(51.4%)
Transfers and Subsidies - Capital	4 066 817	4 344 729	26 824	.7%	8 658	.2%	34 550	.8%	87 921	2.0%	157 953	3.6%	-	11.0%	(100.0%)
Interest	777 395	1 330 698	379 012	48.8%	(155 974)	(20.1%)	954 507	71.7%	438 757	33.0%	1 616 301	121.5%	260 710	134.5%	68.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(58 202 800)**	**(57 416 512)**	**(15 682 018)**	**26.9%**	**(16 008 290)**	**27.5%**	**(13 008 005)**	**22.7%**	**(14 293 923)**	**24.9%**	**(58 992 236)**	**102.7%**	**(12 650 113)**	**100.7%**	**13.0%**
Suppliers and employees	(58 202 800)	(57 416 512)	(15 682 018)	26.9%	(16 008 290)	27.5%	(13 008 005)	22.7%	(14 293 923)	24.9%	(58 992 236)	102.7%	(12 650 113)	100.7%	13.0%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 885 244**	**8 649 131**	**3 661 296**	**53.2%**	**2 085 934**	**30.3%**	**5 825 293**	**67.4%**	**(493 665)**	**(5.7%)**	**11 078 858**	**128.1%**	**74 152**	**152.5%**	**(765.7%)**
Cash Flow from Investing Activities															
Receipts	**248 007**	**(353 015)**	**(4 521 262)**	**(1 823.0%)**	**444 119**	**179.1%**	**(3 029 011)**	**858.0%**	**3 715 527**	**(1 052.5%)**	**(3 390 627)**	**960.5%**	**2 521 867**	**(50.2%)**	**47.3%**
Proceeds on disposal of PPE	70 772	84 226	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	3 029	(190 274)	38	1.3%	19	.6%	6	-	2	-	64	-	71	(.2%)	(97.8%)
Decrease (increase) in non-current investments	174 207	(246 967)	(4 521 300)	(2 595.4%)	444 100	254.9%	(3 029 016)	1 226.5%	3 715 525	(1 504.5%)	(3 390 691)	1 372.9%	2 521 796	(50.3%)	47.3%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(12 937 678)**	**(13 558 630)**	**(2 260 269)**	**17.5%**	**(3 062 040)**	**23.7%**	**(2 368 174)**	**17.5%**	**(3 717 457)**	**27.4%**	**(11 407 940)**	**84.1%**	**478 335**	**61.5%**	**(877.2%)**
Capital assets	(12 937 678)	(13 558 630)	(2 260 269)	17.5%	(3 062 040)	23.7%	(2 368 174)	17.5%	(3 717 457)	27.4%	(11 407 940)	84.1%	478 335	61.5%	(877.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(12 689 670)**	**(13 911 645)**	**(6 781 532)**	**53.4%**	**(2 617 921)**	**20.6%**	**(5 397 184)**	**38.8%**	**(1 930)**	**-**	**(14 798 567)**	**106.4%**	**3 000 202**	**83.2%**	**(100.1%)**
Cash Flow from Financing Activities															
Receipts	**5 022 041**	**5 068 176**	**2 879 653**	**57.3%**	**36 670**	**.7%**	**23 511**	**.5%**	**780 020**	**15.4%**	**3 719 854**	**73.4%**	**1 943 268**	**49.6%**	**(59.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 000 000	5 000 000	2 800 000	56.0%	-	-	-	-	748 320	15.0%	3 548 320	71.0%	1 907 400	48.3%	(60.8%)
Increase (decrease) in consumer deposits	22 041	68 176	79 653	361.4%	36 670	166.4%	23 511	34.5%	31 700	46.5%	171 534	251.6%	35 868	456.0%	(11.6%)
Payments	**(1 139 343)**	**(761 578)**	**(129 481)**	**11.4%**	**(410 976)**	**36.1%**	**(129 481)**	**17.0%**	**(410 976)**	**54.0%**	**(1 080 913)**	**141.9%**	**(4 619 589)**	**89.0%**	**(91.1%)**
Repayment of borrowing	(1 139 343)	(761 578)	(129 481)	11.4%	(410 976)	36.1%	(129 481)	17.0%	(410 976)	54.0%	(1 080 913)	141.9%	(4 619 589)	89.0%	(91.1%)
Net Cash from/(used) Financing Activities	**3 882 699**	**4 306 598**	**2 750 173**	**70.8%**	**(374 306)**	**(9.6%)**	**(105 970)**	**(2.5%)**	**369 044**	**8.6%**	**2 638 941**	**61.3%**	**(2 676 322)**	**23.6%**	**(113.8%)**
Net Increase/(Decrease) in cash held	**(1 921 728)**	**(955 916)**	**(370 063)**	**19.3%**	**(906 292)**	**47.2%**	**322 138**	**(33.7%)**	**(126 551)**	**13.2%**	**(1 080 768)**	**113.1%**	**398 033**	**246.3%**	**(131.8%)**
Cash/cash equivalents at the year begin:	15 968 628	14 246 331	-	-	13 876 268	86.9%	12 969 975	91.0%	13 292 114	93.3%	-	-	15 367 149	-	(13.5%)
Cash/cash equivalents at the year end:	**14 046 900**	**13 290 415**	**(370 063)**	**(2.6%)**	**12 969 975**	**92.3%**	**13 292 114**	**100.0%**	**13 165 563**	**99.1%**	**13 165 563**	**99.1%**	**15 765 182**	**113.0%**	**(16.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	488 075	18.8%	93 394	3.6%	62 593	2.4%	1 945 542	75.1%	2 589 604	28.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	861 985	52.6%	70 027	4.3%	19 662	1.2%	686 279	41.9%	1 637 953	17.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	818 585	36.2%	107 671	4.8%	60 980	2.7%	1 273 805	56.3%	2 261 040	24.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	250 623	24.2%	39 638	3.8%	26 592	2.6%	717 900	69.4%	1 034 753	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	175 440	26.1%	25 045	3.7%	16 414	2.4%	455 235	67.7%	672 135	7.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	124 673	12.4%	14 415	1.4%	13 700	1.4%	850 491	84.8%	1 003 279	10.9%	-	-	-	-
Interest on Arrear Debtor Accounts	91 865	20.6%	40 880	9.2%	38 591	8.7%	273 689	61.5%	445 025	4.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(101 054)	22.6%	(68 120)	15.2%	(22 397)	5.0%	(256 442)	57.2%	(448 012)	(4.9%)	-	-	-	-
Total By Income Source	**2 710 193**	**29.5%**	**322 950**	**3.5%**	**216 134**	**2.4%**	**5 946 499**	**64.7%**	**9 195 776**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	190 254	47.3%	42 237	10.5%	21 606	5.4%	147 747	36.8%	401 845	4.4%	-	-	-	-
Commercial	1 081 172	66.6%	69 390	4.3%	43 705	2.7%	430 148	26.5%	1 624 414	17.7%	-	-	-	-
Households	1 298 020	20.6%	214 990	3.4%	150 182	2.4%	4 629 896	73.6%	6 293 087	68.4%	-	-	-	-
Other	140 747	16.1%	(3 666)	(.4%)	641	.1%	738 708	84.3%	876 430	9.5%	-	-	-	-
Total By Customer Group	**2 710 193**	**29.5%**	**322 950**	**3.5%**	**216 134**	**2.4%**	**5 946 499**	**64.7%**	**9 195 776**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(112 819)	96.6%	(822)	.7%	(775)	.7%	(2 417)	2.1%	(116 834)	67.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(55 662)	100.0%	-	-	-	-	-	-	(55 662)	32.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(168 481)**	**97.7%**	**(822)**	**.5%**	**(775)**	**.4%**	**(2 417)**	**1.4%**	**(172 496)**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2024/25 Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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	**620 244**	**649 703**	**150 735**	**24.3%**	**151 251**	**24.4%**	**139 596**	**21.5%**	**120 118**	**18.5%**	**561 700**	**86.5%**	**101 250**	**93.8%**	**18.6%**
Exchange Revenue															
Service charges - Electricity	215 761	215 761	48 701	22.6%	48 289	22.4%	51 874	24.0%	48 526	22.5%	197 391	91.5%	43 105	92.9%	12.6%
Service charges - Water	46 445	44 385	8 263	17.8%	11 030	23.7%	14 530	32.7%	11 117	25.0%	44 940	101.3%	10 236	96.7%	8.6%
Service charges - Waste Water Management	34 752	35 667	8 982	25.8%	8 912	25.6%	8 875	24.9%	8 848	24.8%	35 617	99.9%	8 274	99.9%	6.9%
Service charges - Waste Management	43 083	44 132	11 060	25.7%	11 007	25.5%	10 980	24.9%	10 985	24.9%	44 032	99.8%	10 163	100.1%	8.1%
Sale of Goods and Rendering of Services	4 651	4 651	2 066	44.4%	456	9.8%	796	17.1%	495	10.6%	3 813	82.0%	642	92.7%	(23.0%)
Agency services	4 940	4 002	883	17.9%	1 325	26.8%	1 119	28.0%	1 452	36.3%	4 779	119.4%	886	98.5%	63.9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	20 971	20 971	4 632	22.1%	5 095	24.3%	5 343	25.5%	5 709	27.2%	20 779	99.1%	4 547	99.0%	25.6%
Interest earned from Current and Non Current Assets	1 954	1 954	617	31.6%	560	28.7%	282	14.4%	485	24.8%	1 944	99.5%	316	71.9%	53.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 123	2 123	469	22.1%	686	32.3%	734	34.6%	548	25.8%	2 437	114.8%	455	92.4%	20.5%
Licences or permits	68	68	30	44.5%	17	25.2%	23	34.0%	24	35.6%	95	139.3%	25	99.7%	(3.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 381	7 381	55	.7%	847	11.5%	73	1.0%	83	1.1%	1 059	14.3%	150	18.5%	(44.3%)
Non-Exchange Revenue															
Property rates	55 068	57 548	20 414	37.1%	12 419	22.6%	12 470	21.7%	11 726	20.4%	57 029	99.1%	11 392	100.0%	2.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 328	21 473	604	5.8%	421	4.1%	1 283	6.0%	1 864	8.7%	4 172	19.4%	402	21.6%	363.2%
Licences or permits	1 168	1 168	497	42.6%	238	20.3%	284	24.3%	152	13.0%	1 171	100.3%	203	95.1%	(25.2%)
Transfer and subsidies - Operational	125 959	135 946	41 131	32.7%	47 548	37.7%	28 435	20.9%	15 531	11.4%	132 646	97.6%	7 242	92.7%	114.5%
Interest Receivables	4 177	4 177	1 080	25.9%	1 147	27.5%	1 190	28.5%	1 245	29.8%	4 663	111.6%	1 010	100.3%	23.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 990	4 990	1 229	24.6%	1 216	24.4%	1 295	26.0%	1 323	26.5%	5 063	101.5%	1 231	100.5%	7.5%
Gains on Disposal of Fixed and Intangible Assets	492	492	21	4.3%	36	7.3%	9	1.8%	5	1.0%	70	14.3%	973	903.7%	(99.5%)
Other Gains	35 933	42 814	-	-	-	-	-	-	-	-	-	-	-	97.0%	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**580 111**	**647 224**	**111 306**	**19.2%**	**124 805**	**21.5%**	**157 310**	**24.3%**	**115 605**	**17.9%**	**509 027**	**78.6%**	**104 106**	**73.2%**	**11.0%**
Employee related costs	204 241	200 503	43 195	21.1%	56 023	27.4%	46 453	23.2%	45 024	22.5%	190 696	95.1%	42 483	94.5%	6.0%
Remuneration of councillors	8 693	8 599	1 941	22.3%	2 039	23.5%	2 403	27.9%	2 161	25.1%	8 543	99.3%	1 978	99.2%	9.3%
Bulk purchases - electricity	165 056	170 537	49 860	30.2%	38 934	23.6%	43 090	25.3%	41 409	24.3%	173 294	101.6%	37 923	102.3%	9.2%
Inventory consumed	35 851	41 000	4 913	13.7%	16 570	46.2%	5 315	13.0%	9 695	23.6%	36 493	89.0%	6 539	67.1%	48.3%
Debt impairment	47 271	95 853	-	-	-	-	27 575	28.8%	-	-	27 575	28.8%	-	-	-
Depreciation, Amortisation and Impairment	32 483	29 106	-	-	-	-	18 948	65.1%	-	-	18 948	65.1%	-	-	-
Interest,Dividends and Rent on Land	19 265	19 808	380	2.0%	813	4.2%	106	.5%	254	1.3%	1 553	7.8%	360	8.9%	(29.5%)
Contracted services	17 804	24 742	1 816	10.2%	1 399	7.9%	4 883	19.7%	6 369	25.7%	14 468	58.5%	5 003	64.8%	27.3%
Transfers and subsidies	2 312	2 529	419	18.1%	879	38.0%	2	.1%	632	25.0%	1 932	76.4%	753	87.3%	(16.1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	46 989	47 930	8 760	18.6%	8 147	17.3%	8 535	17.8%	10 061	21.0%	35 503	74.1%	9 067	79.1%	11.0%
Disposal of Fixed and Intangible Assets	145	145	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1	6 472	22	2 190.0%	-	-	-	-	-	-	22	.3%	-	-	-
Surplus/(Deficit)	**40 134**	**2 479**	**39 430**		**26 445**		**(17 715)**		**4 513**		**52 673**		**(2 856)**		
Transfers and subsidies - capital (monetary allocations)	45 530	62 728	7 910	17.4%	7 552	16.6%	17 158	27.4%	25 548	40.7%	58 168	92.7%	27 469	94.7%	(7.0%)
Transfers and subsidies - capital (in-kind)	46 000	80 234	-	-	-	-	-	-	80 234	100.0%	80 234	100.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**131 664**	**145 441**	**47 339**		**33 997**		**(556)**		**110 295**		**191 075**		**24 614**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**131 664**	**145 441**	**47 339**		**33 997**		**(556)**		**110 295**		**191 075**		**24 614**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**131 664**	**145 441**	**47 339**		**33 997**		**(556)**		**110 295**		**191 075**		**24 614**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**131 664**	**145 441**	**47 339**		**33 997**		**(556)**		**110 295**		**191 075**		**24 614**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2024/25 Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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	**47 231**	**65 062**	**8 987**	**19.0%**	**7 564**	**16.0%**	**17 269**	**26.5%**	**26 549**	**40.8%**	**60 369**	**92.8%**	**30 122**	**94.5%**	**(11.9%)**
National Government	41 769	38 244	7 910	18.9%	7 417	17.8%	2 675	7.0%	18 083	47.3%	36 085	94.4%	2 675	98.4%	576.1%
Provincial Government	3 762	24 483	-	-	135	3.6%	14 416	58.9%	7 480	30.6%	22 031	90.0%	24 826	93.4%	(69.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 530**	**62 728**	**7 910**	**17.4%**	**7 552**	**16.6%**	**17 091**	**27.2%**	**25 563**	**40.8%**	**58 116**	**92.6%**	**27 500**	**94.7%**	**(7.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 701	2 334	1 078	63.4%	12	.7%	177	7.6%	986	42.2%	2 253	96.5%	2 622	91.7%	(62.4%)
Capital Expenditure Functional	**93 231**	**145 296**	**8 987**	**9.6%**	**7 564**	**8.1%**	**17 269**	**11.9%**	**106 783**	**73.5%**	**140 603**	**96.8%**	**30 122**	**94.4%**	**254.5%**
Municipal governance and administration	**1 043**	**442**	**-**	**-**	**-**	**-**	**123**	**27.7%**	**102**	**23.0%**	**224**	**50.8%**	**604**	**97.2%**	**(83.2%)**
Executive and Council	-	14	-	-	-	-	-	-	13	95.9%	13	95.9%	-	-	(100.0%)
Finance and administration	1 043	428	-	-	-	-	123	28.6%	89	20.7%	211	49.3%	604	97.2%	(85.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**153**	**181**	**-**	**-**	**-**	**-**	**101**	**55.9%**	**45**	**24.8%**	**146**	**80.7%**	**337**	**93.7%**	**(86.7%)**
Community and Social Services	153	146	-	-	-	-	101	69.3%	45	30.7%	146	100.0%	11	107.3%	300.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	326	96.9%	(100.0%)
Public Safety	-	35	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 810**	**21 265**	**2 799**	**16.6%**	**4 794**	**28.5%**	**6 411**	**30.1%**	**5 717**	**26.9%**	**19 721**	**92.7%**	**4 537**	**137.5%**	**26.0%**
Planning and Development	15	14	-	-	-	-	-	-	14	100.0%	14	100.0%	31	53.5%	(53.4%)
Road Transport	16 795	21 251	2 799	16.7%	4 794	28.5%	6 411	30.2%	5 703	26.8%	19 707	92.7%	4 506	137.8%	26.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**75 224**	**123 408**	**6 189**	**8.2%**	**2 771**	**3.7%**	**10 633**	**8.6%**	**100 919**	**81.8%**	**120 512**	**97.7%**	**24 644**	**78.3%**	**309.5%**
Energy sources	50 441	83 531	580	1.2%	(76)	(.2%)	2 824	3.4%	80 064	95.8%	83 392	99.8%	3 480	95.7%	2 201.0%
Water Management	16 301	19 455	2 594	15.9%	535	3.3%	1 310	6.7%	12 322	63.3%	16 761	86.2%	7 184	68.9%	71.5%
Waste Water Management	4 448	16 053	-	-	956	21.5%	6 499	40.5%	8 533	53.2%	15 989	99.6%	13 981	70.2%	(39.0%)
Waste Management	4 034	4 369	3 014	74.7%	1 355	33.6%	-	-	-	-	4 369	100.0%	-	100.0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2024/25 Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	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	**568 604**	**576 563**	**153 885**	**27.1%**	**148 724**	**26.2%**	**131 915**	**22.9%**	**100 047**	**17.4%**	**534 571**	**92.7%**	**113 872**	**103.0%**	**(12.1%)**
Property rates	49 591	46 752	13 873	28.0%	11 931	24.1%	10 570	22.6%	10 404	22.3%	46 777	100.1%	10 150	112.2%	2.5%
Service charges	306 311	283 168	66 949	21.9%	69 057	22.5%	75 845	26.8%	74 407	26.3%	286 258	101.1%	69 806	101.1%	6.6%
Other revenue	22 807	23 566	(12 588)	(55.2%)	5 116	22.4%	(2 263)	(9.6%)	10 669	45.3%	934	4.0%	18 282	259.1%	(41.6%)
Transfers and Subsidies - Operational	125 959	135 396	44 784	35.6%	45 494	36.1%	31 531	23.3%	1 741	1.3%	123 550	91.3%	47	88.5%	3 568.6%
Transfers and Subsidies - Capital	45 530	66 808	40 915	89.9%	16 752	36.8%	15 944	23.9%	2 555	3.8%	76 166	114.0%	15 118	103.4%	(83.1%)
Interest	18 405	20 873	(49)	(.3%)	375	2.0%	289	1.4%	270	1.3%	885	4.2%	468	10.8%	(42.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(490 431)**	**(501 615)**	**(191 422)**	**39.0%**	**(207 925)**	**42.4%**	**(177 447)**	**35.4%**	**(169 085)**	**33.7%**	**(745 879)**	**148.7%**	**(155 755)**	**160.5%**	**8.6%**
Suppliers and employees	(486 261)	(499 244)	(191 422)	39.4%	(207 925)	42.8%	(177 447)	35.5%	(169 085)	33.9%	(745 879)	149.4%	(155 755)	162.1%	8.6%

Finance charges	(2 186)	(2 371)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 984)	-	-	-	-	-	-	-	-	-	-	-	-	1.9%	-
Net Cash from/(used) Operating Activities	**78 173**	**74 948**	**(37 538)**	**(48.0%)**	**(59 201)**	**(75.7%)**	**(45 532)**	**(60.8%)**	**(69 038)**	**(92.1%)**	**(211 309)**	**(281.9%)**	**(41 883)**	**(133.8%)**	**64.8%**
Cash Flow from Investing Activities															
Receipts	**3 860**	**547**	**-**	**-**	**0**	**-**	**-**	**-**	**0**	**-**	**0**	**-**	**0**	**.3%**	**(25.6%)**
Proceeds on disposal of PPE	3 860	547	-	-	0	-	-	-	0	-	0	-	0	.3%	(25.6%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 231)**	**(65 062)**	**(29 285)**	**62.0%**	**(9 366)**	**19.8%**	**(4 691)**	**7.2%**	**(8 829)**	**13.6%**	**(52 171)**	**80.2%**	**(11 839)**	**95.9%**	**(25.4%)**
Capital assets	(47 231)	(65 062)	(29 285)	62.0%	(9 366)	19.8%	(4 691)	7.2%	(8 829)	13.6%	(52 171)	80.2%	(11 839)	95.9%	(25.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(43 371)**	**(64 515)**	**(29 285)**	**67.5%**	**(9 366)**	**21.6%**	**(4 691)**	**7.3%**	**(8 829)**	**13.7%**	**(52 170)**	**80.9%**	**(11 838)**	**99.8%**	**(25.4%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**19**	**-**	**(25)**	**-**	**6**	**-**	**5**	**-**	**4**	**-**	**(4)**	**-**	**(234.8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	19	-	(25)	-	6	-	5	-	4	-	(4)	-	(234.8%)
Payments	**(1 709)**	**(1 709)**	**-**	**-**	**(693)**	**40.5%**	**-**	**-**	**(693)**	**40.5%**	**(1 386)**	**81.1%**	**(693)**	**75.7%**	**-**
Repayment of borrowing	(1 709)	(1 709)	-	-	(693)	40.5%	-	-	(693)	40.5%	(1 386)	81.1%	(693)	75.7%	-
Net Cash from/(used) Financing Activities	**(1 709)**	**(1 709)**	**19**	**(1.1%)**	**(718)**	**42.0%**	**6**	**(.4%)**	**(688)**	**40.3%**	**(1 381)**	**80.8%**	**(696)**	**74.9%**	**(1.2%)**
Net Increase/(Decrease) in cash held	**33 093**	**8 724**	**(66 804)**	**(201.9%)**	**(69 285)**	**(209.4%)**	**(50 217)**	**(575.6%)**	**(78 555)**	**(900.5%)**	**(264 860)**	**(3 036.1%)**	**(54 418)**	**(1 351.5%)**	**44.4%**
Cash/cash equivalents at the year begin:	(18 437)	14 373	14 373	(78.0%)	(52 431)	284.4%	(121 716)	(846.8%)	(171 932)	(1 196.2%)	14 373	100.0%	(174 598)	100.0%	(1.5%)
Cash/cash equivalents at the year end:	**14 655**	**23 097**	**(52 431)**	**(357.8%)**	**(121 716)**	**(830.5%)**	**(171 932)**	**(744.4%)**	**(250 487)**	**(1 084.5%)**	**(250 487)**	**(1 084.5%)**	**(229 016)**	**(1 171.4%)**	**9.4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 375	7.2%	2 990	5.0%	2 112	3.5%	50 888	84.3%	60 365	18.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 646	42.0%	4 103	13.6%	1 632	5.4%	11 698	38.9%	30 080	9.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 257	12.1%	1 776	5.1%	1 135	3.2%	27 934	79.6%	35 102	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 723	5.9%	2 677	4.2%	2 124	3.3%	55 081	86.6%	63 605	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 359	6.3%	3 013	4.3%	2 320	3.3%	59 635	86.0%	69 326	21.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	122	7.5%	160	9.8%	61	3.7%	1 286	79.0%	1 628	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 465	3.9%	2 387	3.8%	2 273	3.6%	55 879	88.7%	63 003	19.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 745)	(94.5%)	28	1.0%	12	.4%	5 608	193.1%	2 904	.9%	-	-	-	-
Total By Income Source	**29 202**	**9.0%**	**17 134**	**5.3%**	**11 668**	**3.6%**	**268 009**	**82.2%**	**326 013**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 843	22.3%	1 401	17.0%	296	3.6%	4 708	57.1%	8 248	2.5%	-	-	-	-
Commercial	12 004	25.4%	3 909	8.3%	1 918	4.1%	29 497	62.3%	47 328	14.5%	-	-	-	-
Households	15 358	5.7%	11 824	4.4%	9 454	3.5%	233 803	86.5%	270 439	83.0%	-	-	-	-
Other	(4)	111.3%	-	-	-	-	0	(11.3%)	(3)	-	-	-	-	-
Total By Customer Group	**29 202**	**9.0%**	**17 134**	**5.3%**	**11 668**	**3.6%**	**268 009**	**82.2%**	**326 013**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	20 411	21.8%	2 656	2.8%	-	-	70 729	75.4%	93 797	68.9%
Bulk Water	1 183	100.0%	-	-	-	-	-	-	1 183	.9%
PAYE deductions	4 413	100.0%	-	-	-	-	-	-	4 413	3.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 655	100.0%	-	-	-	-	-	-	2 655	2.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 845	63.7%	5 673	30.5%	1 072	5.8%	5	-	18 596	13.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 987	91.1%	1 265	8.9%	-	-	-	-	14 252	10.5%
Medical Aid deductions	1 144	100.0%	-	-	-	-	-	-	1 144	.8%
Total	**54 638**	**40.2%**	**9 595**	**7.1%**	**1 072**	**.8%**	**70 734**	**52.0%**	**136 040**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual 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	**514 610**	**539 630**	**138 578**	**26.9%**	**135 383**	**26.3%**	**130 253**	**24.1%**	**112 447**	**20.8%**	**516 662**	**95.7%**	**136 338**	**101.5%**	**(17.5%)**
Exchange Revenue															
Service charges - Electricity	168 694	175 977	45 378	26.9%	39 045	23.1%	42 405	24.1%	44 800	25.5%	171 627	97.5%	38 142	97.7%	17.5%
Service charges - Water	34 221	34 944	7 676	22.4%	8 847	25.9%	10 154	29.1%	7 334	21.0%	34 011	97.3%	7 811	98.0%	(6.1%)
Service charges - Waste Water Management	15 309	15 914	4 252	27.8%	3 986	26.0%	3 830	24.1%	3 792	23.8%	15 859	99.7%	3 723	101.0%	1.8%
Service charges - Waste Management	14 318	14 677	3 834	26.8%	3 656	25.5%	3 642	24.8%	3 610	24.6%	14 742	100.4%	3 525	101.7%	2.4%
Sale of Goods and Rendering of Services	4 781	5 008	1 599	33.4%	1 819	38.1%	1 426	28.5%	971	19.4%	5 814	116.1%	1 038	115.3%	(6.5%)
Agency services	4 171	4 158	1 166	28.0%	1 125	27.0%	1 194	28.7%	965	23.2%	4 450	107.0%	917	100.4%	5.3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 265	6 511	1 719	23.7%	1 559	21.5%	1 478	22.7%	1 511	23.2%	6 267	96.2%	2 256	81.3%	(33.0%)
Interest earned from Current and Non Current Assets	7 788	10 853	2 835	36.4%	2 833	36.4%	3 185	29.3%	3 247	29.9%	12 099	111.5%	2 863	126.4%	13.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	781	966	287	36.7%	190	24.4%	322	33.4%	585	60.6%	1 385	143.3%	526	143.0%	11.2%
Licences or permits	2	2	0	9.9%	1	32.9%	-	-	-	-	1	51.2%	-	118.5%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	55	55	-	-	-	-	-	-	-	-	-	-	-	99.4%	-
Operational Revenue	356	401	350	98.4%	355	99.9%	(245)	(61.0%)	76	19.0%	537	133.8%	(86)	184.6%	(189.1%)
Non-Exchange Revenue															
Property rates	76 578	80 951	24 217	31.6%	18 944	24.7%	18 912	23.4%	18 923	23.4%	80 995	100.1%	16 497	100.0%	14.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	45 587	54 330	9 666	21.2%	13 770	30.2%	14 843	27.3%	10 589	19.5%	48 868	89.9%	32 130	129.2%	(67.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 882	110 390	33 362	30.4%	37 131	33.8%	26 960	24.4%	14 007	12.7%	111 460	101.0%	9 156	92.3%	53.0%
Interest Receivables	4 743	4 222	1 105	23.3%	997	21.0%	983	23.3%	1 001	23.7%	4 085	96.8%	1 185	101.8%	(15.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 431	4 493	1 132	20.9%	1 112	20.5%	1 090	24.3%	1 036	23.1%	4 371	97.3%	2 135	218.8%	(51.5%)
Gains on Disposal of Fixed and Intangible Assets	400	400	-	-	15	3.7%	-	-	-	-	15	3.7%	2 331	582.8%	(100.0%)
Other Gains	14 248	15 377	-	-	-	-	76	.5%	-	-	76	.5%	12 188	85.5%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**514 020**	**538 419**	**111 740**	**21.7%**	**116 184**	**22.6%**	**130 264**	**24.2%**	**135 763**	**25.2%**	**493 951**	**91.7%**	**133 251**	**93.5%**	**1.9%**
Employee related costs	164 632	160 570	34 851	21.2%	44 145	26.8%	36 941	23.0%	38 014	23.7%	153 951	95.9%	33 130	96.2%	14.7%
Remuneration of councillors	6 831	6 634	1 615	23.6%	1 547	22.7%	1 728	26.0%	1 644	24.8%	6 534	98.5%	1 581	98.3%	3.9%
Bulk purchases - electricity	141 209	148 477	37 402	26.5%	20 885	14.8%	41 602	28.0%	34 554	23.3%	134 444	90.5%	31 772	91.8%	8.8%
Inventory consumed	14 186	17 001	2 855	20.1%	4 524	31.9%	2 813	16.5%	5 986	35.2%	16 179	95.2%	3 944	98.4%	51.8%
Debt impairment	52 790	64 529	13 204	25.0%	13 207	25.0%	17 896	27.7%	19 817	30.7%	64 123	99.4%	36 216	126.0%	(45.3%)
Depreciation, Amortisation and Impairment	33 534	36 371	7 507	22.4%	7 507	22.4%	7 388	20.3%	7 563	20.8%	29 965	82.4%	6 021	84.8%	25.6%
Interest,Dividends and Rent on Land	12 415	12 719	2 716	21.9%	2 760	22.2%	2 840	22.3%	2 884	22.7%	11 200	88.1%	4 544	99.2%	(36.5%)
Contracted services	45 175	51 290	4 510	10.0%	11 895	26.3%	12 186	23.8%	18 228	35.5%	46 818	91.3%	9 953	76.6%	83.1%
Transfers and subsidies	750	755	6	.7%	-	-	30	4.0%	94	12.5%	130	17.2%	131	68.9%	(27.8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	40 037	36 486	7 074	17.7%	9 715	24.3%	6 838	18.7%	6 979	19.1%	30 606	83.9%	5 959	69.1%	17.1%
Disposal of Fixed and Intangible Assets	400	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 060	3 188	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**590**	**1 211**	**26 838**		**19 199**		**(11)**		**(23 315)**		**22 711**		**3 087**		
Transfers and subsidies - capital (monetary allocations)	39 848	33 896	584	1.5%	10 939	27.5%	7 370	21.7%	10 489	30.9%	29 381	86.7%	22 021	57.0%	(52.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	28 602	-	28 602	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**40 438**	**35 107**	**27 422**		**30 138**		**7 359**		**15 776**		**80 694**		**25 108**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**40 438**	**35 107**	**27 422**		**30 138**		**7 359**		**15 776**		**80 694**		**25 108**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 438**	**35 107**	**27 422**		**30 138**		**7 359**		**15 776**		**80 694**		**25 108**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 438**	**35 107**	**27 422**		**30 138**		**7 359**		**15 776**		**80 694**		**25 108**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**78 459**	**73 864**	**2 008**	**2.6%**	**11 762**	**15.0%**	**8 225**	**11.1%**	**27 059**	**36.6%**	**49 054**	**66.4%**	**34 040**	**59.2%**	**(20.5%)**
National Government	29 014	22 300	1 196	4.1%	8 373	28.9%	2 913	13.1%	8 737	39.2%	21 219	95.2%	13 416	52.1%	(34.9%)
Provincial Government	10 834	11 597	584	5.4%	1 289	11.9%	4 538	39.1%	1 766	15.2%	8 176	70.5%	8 467	69.8%	(79.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 848**	**33 896**	**1 779**	**4.5%**	**9 662**	**24.2%**	**7 451**	**22.0%**	**10 503**	**31.0%**	**29 395**	**86.7%**	**21 883**	**57.0%**	**(52.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 611	39 968	229	.6%	2 100	5.4%	774	1.9%	16 556	41.4%	19 659	49.2%	12 157	65.2%	36.2%
Capital Expenditure Functional	**78 459**	**73 864**	**2 008**	**2.6%**	**11 762**	**15.0%**	**8 225**	**11.1%**	**55 661**	**75.4%**	**77 656**	**105.1%**	**34 040**	**59.2%**	**63.5%**
Municipal governance and administration	**990**	**901**	**13**	**1.3%**	**17**	**1.7%**	**67**	**7.5%**	**457**	**50.7%**	**554**	**61.6%**	**1 014**	**85.2%**	**(54.9%)**
Executive and Council	30	61	11	37.6%	-	-	-	-	-	-	11	18.5%	-	-	-
Finance and administration	960	840	2	.2%	17	1.8%	67	8.0%	457	54.4%	543	64.7%	1 014	85.2%	(54.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**23 923**	**18 748**	**733**	**3.1%**	**4 374**	**18.3%**	**1 156**	**6.2%**	**5 096**	**27.2%**	**11 359**	**60.6%**	**6 444**	**57.0%**	**(20.9%)**
Community and Social Services	15 456	14 372	534	3.5%	3 610	23.4%	1 583	11.0%	3 243	22.6%	8 970	62.4%	4 935	66.1%	(34.3%)
Sport And Recreation	1 200	1 200	-	-	-	-	-	-	1 243	103.6%	1 243	103.6%	-	-	(100.0%)
Public Safety	2 750	3 161	200	7.3%	224	8.2%	113	3.6%	610	19.3%	1 147	36.3%	1 509	61.7%	(59.6%)
Housing	4 517	16	-	-	540	12.0%	(540)	(3 483.5%)	-	-	-	-	-	46.1%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 711**	**12 925**	**666**	**5.7%**	**4 027**	**34.4%**	**1 759**	**13.6%**	**8 272**	**64.0%**	**14 724**	**113.9%**	**2 260**	**60.9%**	**266.0%**
Planning and Development	5 711	6 925	666	11.7%	4 027	70.5%	1 759	25.4%	445	6.4%	6 897	99.6%	264	17.8%	68.4%
Road Transport	6 000	6 000	-	-	-	-	-	-	7 827	130.5%	7 827	130.5%	1 996	82.6%	292.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 835**	**41 290**	**596**	**1.4%**	**3 344**	**8.0%**	**5 243**	**12.7%**	**41 836**	**101.3%**	**51 018**	**123.6%**	**24 321**	**59.1%**	**72.0%**
Energy sources	7 450	10 163	-	-	-	-	30	.3%	37 366	367.7%	37 397	368.0%	5 737	64.8%	551.3%
Water Management	18 775	15 836	584	3.1%	63	.3%	3 120	19.7%	2 233	14.1%	5 999	37.9%	8 617	38.7%	(74.1%)
Waste Water Management	1 625	7 902	12	.8%	2 590	159.4%	2 093	26.5%	1 870	23.7%	6 566	83.1%	6 956	76.7%	(73.1%)
Waste Management	13 986	7 390	-	-	691	4.9%	-	-	366	5.0%	1 057	14.3%	3 011	60.8%	(87.8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual 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	**469 981**	**478 402**	**179 217**	**38.1%**	**153 194**	**32.6%**	**137 773**	**28.8%**	**100 826**	**21.1%**	**571 010**	**119.4%**	**99 219**	**114.9%**	**1.6%**
Property rates	70 140	76 519	16 586	23.6%	16 063	22.9%	16 016	20.9%	15 463	20.2%	64 129	83.8%	16 678	96.7%	(7.3%)
Service charges	224 312	229 382	76 063	33.9%	65 852	29.4%	69 485	30.3%	65 810	28.7%	277 211	120.9%	62 540	121.4%	5.2%
Other revenue	13 672	14 842	31 704	231.9%	18 466	135.1%	17 137	115.5%	15 460	104.2%	82 767	557.6%	16 135	521.2%	(4.2%)
Transfers and Subsidies - Operational	108 060	110 657	38 649	35.8%	28 446	26.3%	22 604	20.4%	-	-	89 699	81.1%	39	82.3%	(100.0%)
Transfers and Subsidies - Capital	41 937	33 896	12 182	29.0%	20 560	49.0%	8 703	25.7%	214	.6%	41 659	122.9%	-	83.1%	(100.0%)
Interest	11 861	13 106	4 033	34.0%	3 805	32.1%	3 829	29.2%	3 879	29.6%	15 546	118.6%	3 827	143.0%	1.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(422 508)**	**(430 723)**	**(71 466)**	**16.9%**	**(115 397)**	**27.3%**	**(97 132)**	**22.6%**	**(100 082)**	**23.2%**	**(384 077)**	**89.2%**	**(50 952)**	**54.8%**	**96.4%**
Suppliers and employees	(422 753)	(430 928)	(71 466)	16.9%	(115 397)	27.3%	(97 132)	22.5%	(100 082)	23.2%	(384 077)	89.1%	(50 952)	54.9%	96.4%

Finance charges	(84)	(100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	330	305	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**47 473**	**47 679**	**107 751**	**227.0%**	**37 796**	**79.6%**	**40 642**	**85.2%**	**744**	**1.6%**	**186 933**	**392.1%**	**48 267**	**406.2%**	**(98.5%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(633)**	**-**	**(967)**	**-**	**(1 386)**	**-**	**(1 261)**	**-**	**(4 248)**	**-**	**(835)**	**-**	**51.0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(633)	-	(967)	-	(1 386)	-	(1 261)	-	(4 248)	-	(835)	-	51.0%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(78 459)**	**(73 864)**	**(2 576)**	**3.3%**	**(13 445)**	**17.1%**	**(9 480)**	**12.8%**	**(28 341)**	**38.4%**	**(53 842)**	**72.9%**	**(37 863)**	**81.7%**	**(25.1%)**
Capital assets	(78 459)	(73 864)	(2 576)	3.3%	(13 445)	17.1%	(9 480)	12.8%	(28 341)	38.4%	(53 842)	72.9%	(37 863)	81.7%	(25.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(78 459)**	**(73 864)**	**(3 210)**	**4.1%**	**(14 412)**	**18.4%**	**(10 866)**	**14.7%**	**(29 601)**	**40.1%**	**(58 090)**	**78.6%**	**(38 698)**	**81.6%**	**(23.5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**67**	**-**	**32**	**-**	**6**	**-**	**85**	**-**	**190**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	67	-	32	-	6	-	85	-	190	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**67**	**-**	**32**	**-**	**6**	**-**	**85**	**-**	**190**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(30 986)**	**(26 185)**	**104 608**	**(337.6%)**	**23 416**	**(75.6%)**	**29 781**	**(113.7%)**	**(28 772)**	**109.9%**	**129 033**	**(492.8%)**	**9 569**	**(3 149.4%)**	**(400.7%)**
Cash/cash equivalents at the year begin:	62 756	104 598	104 616	166.7%	209 206	333.4%	232 622	222.4%	262 403	250.9%	104 616	100.0%	306 848	99.3%	(14.5%)
Cash/cash equivalents at the year end:	**31 770**	**78 413**	**209 206**	**658.5%**	**232 622**	**732.2%**	**262 403**	**334.6%**	**233 631**	**297.9%**	**233 631**	**297.9%**	**316 417**	**595.3%**	**(26.2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 938	12.6%	1 159	5.0%	883	3.8%	18 375	78.7%	23 356	15.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 354	50.2%	2 202	8.3%	1 006	3.8%	10 065	37.8%	26 628	18.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 771	12.9%	2 251	5.0%	1 463	3.3%	35 223	78.8%	44 707	30.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 507	9.0%	772	4.6%	525	3.1%	14 019	83.3%	16 822	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 427	12.1%	696	5.9%	464	3.9%	9 233	78.1%	11 820	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	200	75.4%	-	-	-	-	65	24.6%	266	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	874	3.4%	857	3.3%	812	3.2%	23 057	90.1%	25 600	17.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 901)	130.8%	66	(3.0%)	51	(2.3%)	566	(25.5%)	(2 218)	(1.5%)	-	-	-	-
Total By Income Source	**23 170**	**15.8%**	**8 004**	**5.4%**	**5 204**	**3.5%**	**110 603**	**75.2%**	**146 981**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 831	17.8%	554	5.4%	462	4.5%	7 412	72.2%	10 260	7.0%	-	-	-	-
Commercial	13 347	31.5%	2 571	6.1%	1 388	3.3%	25 080	59.2%	42 386	28.8%	-	-	-	-
Households	7 992	8.5%	4 878	5.2%	3 354	3.6%	78 111	82.8%	94 335	64.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**23 170**	**15.8%**	**8 004**	**5.4%**	**5 204**	**3.5%**	**110 603**	**75.2%**	**146 981**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	15 331	100.0%	-	-	-	-	-	-	15 331	70.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 262	35.1%	-	-	-	-	4 174	64.9%	6 437	29.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**17 593**	**80.8%**	**-**	**-**	**-**	**-**	**4 174**	**19.2%**	**21 768**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**649 658**	**647 704**	**180 364**	**27.8%**	**163 401**	**25.2%**	**163 599**	**25.3%**	**140 066**	**21.6%**	**647 431**	**100.0%**	**184 952**	**98.5%**	**(24.3%)**
Exchange Revenue															
Service charges - Electricity	211 597	210 434	51 773	24.5%	52 045	24.6%	57 925	27.5%	56 784	27.0%	218 527	103.8%	42 373	101.3%	34.0%
Service charges - Water	50 177	52 712	11 060	22.0%	13 306	26.5%	16 795	31.9%	12 213	23.2%	53 374	101.3%	11 818	104.1%	3.3%
Service charges - Waste Water Management	19 762	19 300	4 804	24.3%	4 825	24.4%	4 715	24.4%	4 968	25.7%	19 312	100.1%	4 657	100.5%	6.7%
Service charges - Waste Management	47 323	47 058	11 759	24.8%	12 082	25.5%	12 108	25.7%	11 869	25.2%	47 818	101.6%	11 185	99.8%	6.1%
Sale of Goods and Rendering of Services	10 020	9 810	2 463	24.6%	3 026	30.2%	3 011	30.7%	2 355	24.0%	10 855	110.7%	1 894	110.9%	24.4%
Agency services	5 180	5 180	1 040	20.1%	948	18.3%	1 846	35.6%	728	14.1%	4 562	88.1%	750	87.5%	(2.9%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 382	4 129	863	11.7%	986	13.4%	1 176	28.5%	1 250	30.3%	4 275	103.5%	830	76.9%	50.6%
Interest earned from Current and Non Current Assets	24 450	21 040	5 153	21.1%	4 855	19.9%	4 705	22.4%	4 715	22.4%	19 429	92.3%	4 997	92.1%	(5.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 986	1 976	201	10.1%	872	43.9%	214	10.8%	187	9.4%	1 474	74.6%	233	78.4%	(19.9%)
Licences or permits	21	20	0	1.7%	13	62.4%	1	6.2%	1	4.9%	16	78.4%	2	28.2%	(54.9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	519	1 400	1 174	226.2%	154	29.6%	52	3.7%	26	1.8%	1 406	100.4%	198	86.0%	(86.9%)
Operational Revenue	1 196	2 176	334	27.9%	741	62.0%	79	3.6%	579	26.6%	1 733	79.6%	166	44.9%	249.5%
Non-Exchange Revenue															
Property rates	127 126	128 256	38 634	30.4%	29 598	23.3%	29 971	23.4%	30 125	23.5%	128 328	100.1%	27 799	100.7%	8.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22 812	22 812	5 508	24.1%	5 484	24.0%	5 504	24.1%	5 493	24.1%	21 990	96.4%	5 044	105.5%	8.9%
Licences or permits	10	10	-	-	-	-	2	23.8%	-	-	2	23.8%	-	-	-
Transfer and subsidies - Operational	101 109	102 229	40 688	40.2%	30 603	30.3%	21 801	21.3%	5 257	5.1%	98 349	96.2%	69 634	95.5%	(92.5%)
Interest Receivables	4 298	2 984	643	14.9%	747	17.4%	804	26.9%	616	20.7%	2 809	94.1%	661	82.3%	(6.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 626	11 606	2 970	25.5%	2 897	24.9%	2 836	24.4%	2 807	24.2%	11 509	99.2%	2 711	98.8%	3.5%
Gains on Disposal of Fixed and Intangible Assets	-	1 570	1 297	-	219	-	52	3.3%	94	6.0%	1 662	105.8%	-	.6%	(100.0%)
Other Gains	3 064	3 001	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**663 115**	**670 391**	**140 494**	**21.2%**	**157 379**	**23.7%**	**146 771**	**21.9%**	**166 333**	**24.8%**	**610 978**	**91.1%**	**233 303**	**93.3%**	**(28.7%)**
Employee related costs	214 065	212 727	45 795	21.4%	56 555	26.4%	49 446	23.2%	49 555	23.3%	201 351	94.7%	45 043	95.4%	10.0%
Remuneration of councillors	8 012	8 012	1 869	23.3%	1 887	23.6%	2 094	26.1%	1 938	24.2%	7 788	97.2%	1 828	98.9%	6.0%
Bulk purchases - electricity	188 520	187 020	41 691	22.1%	43 000	22.8%	43 299	23.2%	44 256	23.7%	172 246	92.1%	54 485	97.0%	(18.8%)
Inventory consumed	28 351	28 886	4 071	14.4%	6 335	22.3%	6 052	21.0%	8 217	28.4%	24 674	85.4%	7 735	89.4%	6.2%
Debt impairment	45 494	47 512	11 374	25.0%	11 374	25.0%	12 181	25.6%	12 584	26.5%	47 512	100.0%	14 753	100.0%	(14.7%)
Depreciation, Amortisation and Impairment	29 637	29 515	7 409	25.0%	7 409	25.0%	7 360	24.9%	7 336	24.9%	29 515	100.0%	5 473	100.0%	34.0%
Interest,Dividends and Rent on Land	30 875	29 632	4 250	13.8%	4 250	13.8%	9 168	30.9%	11 180	37.7%	28 847	97.4%	9 704	100.0%	15.2%
Contracted services	53 229	59 024	12 028	22.6%	10 070	18.9%	9 414	15.9%	15 175	25.7%	46 687	79.1%	82 368	88.9%	(81.6%)
Transfers and subsidies	10 744	11 062	2 668	24.8%	3 838	35.7%	970	8.8%	2 928	26.5%	10 403	94.0%	1 861	89.6%	57.3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	51 118	53 993	9 340	18.3%	12 662	24.8%	6 788	12.6%	13 165	24.4%	41 954	77.7%	10 299	78.7%	27.8%
Disposal of Fixed and Intangible Assets	-	3	-	-	-	-	-	-	-	-	-	-	(246)	-	(100.0%)
Other Losses	3 069	3 005	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(13 456)**	**(22 688)**	**39 871**		**6 022**		**16 828**		**(26 267)**		**36 454**		**(48 351)**		
Transfers and subsidies - capital (monetary allocations)	27 012	25 582	4 538	16.8%	7 063	26.1%	3 801	14.9%	9 803	38.3%	25 205	98.5%	13 738	87.4%	(28.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 556**	**2 894**	**44 409**		**13 085**		**20 628**		**(16 464)**		**61 659**		**(34 613)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**13 556**	**2 894**	**44 409**		**13 085**		**20 628**		**(16 464)**		**61 659**		**(34 613)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 556**	**2 894**	**44 409**		**13 085**		**20 628**		**(16 464)**		**61 659**		**(34 613)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 556**	**2 894**	**44 409**		**13 085**		**20 628**		**(16 464)**		**61 659**		**(34 613)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**96 547**	**95 696**	**11 134**	**11.5%**	**15 603**	**16.2%**	**12 989**	**13.6%**	**53 039**	**55.4%**	**92 764**	**96.9%**	**41 221**	**89.8%**	**28.7%**
National Government	22 927	22 927	1 814	7.9%	6 560	28.6%	5 641	24.6%	8 506	37.1%	22 521	98.2%	3 382	99.6%	151.6%
Provincial Government	4 085	2 545	2 656	65.0%	503	12.3%	(1 840)	(72.3%)	1 197	47.0%	2 516	98.9%	9 607	68.9%	(87.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	7	82.3%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	110	-	-	-	-	-	-	100	90.8%	100	90.8%	41	40.5%	146.4%
Transfers recognised - capital	**27 012**	**25 582**	**4 470**	**16.5%**	**7 063**	**26.1%**	**3 801**	**14.9%**	**9 803**	**38.3%**	**25 137**	**98.3%**	**13 036**	**87.4%**	**(24.8%)**
Borrowing	34 300	39 393	2 402	7.0%	3 007	8.8%	2 670	6.8%	31 240	79.3%	39 319	99.8%	12 551	91.4%	148.9%
Internally generated funds	35 235	30 721	4 262	12.1%	5 533	15.7%	6 518	21.2%	11 996	39.0%	28 308	92.1%	15 634	92.5%	(23.3%)
Capital Expenditure Functional	**96 547**	**95 696**	**11 134**	**11.5%**	**15 603**	**16.2%**	**12 989**	**13.6%**	**53 039**	**55.4%**	**92 764**	**96.9%**	**41 221**	**89.8%**	**28.7%**
Municipal governance and administration	**9 140**	**12 225**	**3 231**	**35.4%**	**2 568**	**28.1%**	**2 373**	**19.4%**	**3 770**	**30.8%**	**11 943**	**97.7%**	**711**	**99.1%**	**430.6%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Finance and administration	9 140	12 225	3 231	35.4%	2 568	28.1%	2 373	19.4%	3 770	30.8%	11 943	97.7%	711	99.1%	430.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 265**	**3 912**	**138**	**1.3%**	**615**	**6.0%**	**507**	**13.0%**	**2 650**	**67.7%**	**3 910**	**100.0%**	**2 573**	**99.9%**	**3.0%**
Community and Social Services	1 367	893	-	-	64	4.7%	90	10.1%	739	82.7%	893	100.0%	674	100.0%	9.6%
Sport And Recreation	7 869	2 016	25	.3%	459	5.8%	278	13.8%	1 251	62.1%	2 014	99.9%	1 655	100.0%	(24.4%)
Public Safety	1 030	1 003	113	11.0%	92	8.9%	138	13.8%	660	65.8%	1 003	100.0%	245	99.7%	169.4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 550**	**6 966**	**803**	**9.4%**	**1 263**	**14.8%**	**2 072**	**29.8%**	**2 732**	**39.2%**	**6 871**	**98.6%**	**5 853**	**71.9%**	**(53.3%)**
Planning and Development	800	2 992	456	57.0%	299	37.4%	1 445	48.3%	737	24.6%	2 937	98.2%	1 276	66.1%	(42.3%)
Road Transport	7 750	3 974	347	4.5%	964	12.4%	628	15.8%	1 995	50.2%	3 934	99.0%	4 577	73.8%	(56.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**68 592**	**72 594**	**6 961**	**10.1%**	**11 156**	**16.3%**	**8 036**	**11.1%**	**43 887**	**60.5%**	**70 041**	**96.5%**	**32 084**	**91.5%**	**36.8%**
Energy sources	17 507	13 517	1 998	11.4%	4 066	23.2%	913	6.8%	5 192	38.4%	12 169	90.0%	26 047	90.9%	(80.1%)
Water Management	34 506	39 107	2 284	6.6%	4 801	13.9%	3 765	9.6%	27 331	69.9%	38 182	97.6%	2 003	90.4%	1 264.8%
Waste Water Management	15 580	19 105	2 679	17.2%	1 837	11.8%	3 329	17.4%	11 003	57.6%	18 849	98.7%	3 485	93.8%	215.7%
Waste Management	1 000	865	-	-	452	45.2%	29	3.4%	360	41.7%	841	97.3%	549	92.4%	(34.4%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**621 901**	**619 105**	**185 438**	**29.8%**	**167 773**	**27.0%**	**165 664**	**26.8%**	**136 708**	**22.1%**	**655 584**	**105.9%**	**142 402**	**90.3%**	**(4.0%)**
Property rates	121 170	122 257	25 947	21.4%	28 134	23.2%	27 205	22.3%	26 768	21.9%	108 054	88.4%	25 299	85.1%	5.8%
Service charges	320 386	320 108	81 016	25.3%	83 698	26.1%	89 023	27.8%	90 377	28.2%	344 115	107.5%	77 619	105.4%	16.4%
Other revenue	23 608	25 361	25 425	107.7%	14 337	60.7%	13 577	53.5%	14 815	58.4%	68 153	268.7%	22 282	317.6%	(33.5%)
Transfers and Subsidies - Operational	99 765	100 886	35 584	35.7%	28 033	28.1%	21 721	21.5%	95	.1%	85 433	84.7%	-	40.8%	(100.0%)
Transfers and Subsidies - Capital	28 356	26 926	12 860	45.4%	8 862	31.3%	9 640	35.8%	-	-	31 362	116.5%	11 102	81.6%	(100.0%)
Interest	28 616	23 568	4 606	16.1%	4 709	16.5%	4 499	19.1%	4 654	19.7%	18 467	78.4%	6 101	92.5%	(23.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(568 458)**	**(574 685)**	**(202 224)**	**35.6%**	**(213 208)**	**37.5%**	**(175 593)**	**30.6%**	**(188 367)**	**32.8%**	**(779 392)**	**135.6%**	**(312 531)**	**144.2%**	**(39.7%)**
Suppliers and employees	(543 295)	(549 662)	(202 224)	37.2%	(213 184)	39.2%	(175 593)	31.9%	(188 367)	34.3%	(779 369)	141.8%	(312 531)	149.8%	(39.7%)

Finance charges	(14 618)	(14 161)	-	-	(23)	.2%	-	-	-	-	(23)	.2%	-	-	-
Transfers and Subsidies	(10 544)	(10 862)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**53 444**	**44 420**	**(16 786)**	**(31.4%)**	**(45 434)**	**(85.0%)**	**(9 929)**	**(22.4%)**	**(51 659)**	**(116.3%)**	**(123 808)**	**(278.7%)**	**(170 128)**	**(393.4%)**	**(69.6%)**
Cash Flow from Investing Activities															
Receipts	**7 439**	**8 789**	**1 363**	**18.3%**	**1 037**	**13.9%**	**279**	**3.2%**	**684**	**7.8%**	**3 364**	**38.3%**	**(5 824)**	**21.1%**	**(111.7%)**
Proceeds on disposal of PPE	-	1 350	1 494	-	2	-	62	4.6%	2	.1%	1 559	115.5%	-	.7%	(100.0%)
Decrease (increase) in non-current receivables	7 439	7 439	(130)	(1.7%)	1 035	13.9%	218	2.9%	682	9.2%	1 805	24.3%	(5 824)	24.0%	(111.7%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(96 547)**	**(95 696)**	**(13 128)**	**13.6%**	**(18 438)**	**19.1%**	**(12 993)**	**13.6%**	**(46 514)**	**48.6%**	**(91 073)**	**95.2%**	**(44 476)**	**106.6%**	**4.6%**
Capital assets	(96 547)	(95 696)	(13 128)	13.6%	(18 438)	19.1%	(12 993)	13.6%	(46 514)	48.6%	(91 073)	95.2%	(44 476)	106.6%	4.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(89 108)**	**(86 907)**	**(11 765)**	**13.2%**	**(17 401)**	**19.5%**	**(12 714)**	**14.6%**	**(45 829)**	**52.7%**	**(87 709)**	**100.9%**	**(50 300)**	**115.6%**	**(8.9%)**
Cash Flow from Financing Activities															
Receipts	**28 300**	**42 370**	**-**	**-**	**-**	**-**	**-**	**-**	**32 777**	**77.4%**	**32 777**	**77.4%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	32 777	-	32 777	-	-	-	(100.0%)
Borrowing long term/refinancing	28 300	42 370	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(13 464)**	**(16 675)**	**-**	**-**	**-**	**-**	**-**	**-**	**(9 851)**	**59.1%**	**(9 851)**	**59.1%**	**293**	**(2.0%)**	**(3 456.7%)**
Repayment of borrowing	(13 464)	(16 675)	-	-	-	-	-	-	(9 851)	59.1%	(9 851)	59.1%	293	(2.0%)	(3 456.7%)
Net Cash from/(used) Financing Activities	**14 836**	**25 695**	**-**	**-**	**-**	**-**	**-**	**-**	**22 926**	**89.2%**	**22 926**	**89.2%**	**293**	**2.8%**	**7 712.1%**
Net Increase/(Decrease) in cash held	**(20 829)**	**(16 792)**	**(28 551)**	**137.1%**	**(62 835)**	**301.7%**	**(22 643)**	**134.8%**	**(74 562)**	**444.0%**	**(188 591)**	**1 123.1%**	**(220 135)**	**12 216.7%**	**(66.1%)**
Cash/cash equivalents at the year begin:	184 406	221 493	223 240	121.1%	192 942	104.6%	130 107	58.7%	107 464	48.5%	223 240	100.8%	54 438	99.6%	97.4%
Cash/cash equivalents at the year end:	**163 578**	**204 700**	**192 942**	**118.0%**	**130 107**	**79.5%**	**107 464**	**52.5%**	**32 902**	**16.1%**	**32 902**	**16.1%**	**(165 697)**	**(86.6%)**	**(119.9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 190	19.9%	1 812	8.6%	1 458	6.9%	13 614	64.6%	21 073	15.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 098	55.6%	3 599	18.0%	688	3.4%	4 574	22.9%	19 959	14.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 150	22.9%	3 764	8.5%	1 367	3.1%	29 136	65.6%	44 417	33.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 068	17.5%	956	8.1%	589	5.0%	8 182	69.4%	11 795	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 924	18.1%	2 090	7.7%	1 411	5.2%	18 729	69.0%	27 153	20.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	823	6.5%	845	6.7%	655	5.2%	10 331	81.6%	12 654	9.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 984)	176.8%	88	(3.1%)	33	(1.2%)	2 045	(72.5%)	(2 819)	(2.1%)	-	-	-	-
Total By Income Source	**28 269**	**21.1%**	**13 153**	**9.8%**	**6 200**	**4.6%**	**86 611**	**64.5%**	**134 232**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 030	6.2%	647	3.9%	712	4.3%	14 150	85.6%	16 539	12.3%	-	-	-	-
Commercial	12 599	33.4%	5 351	14.2%	1 178	3.1%	18 626	49.3%	37 754	28.1%	-	-	-	-
Households	14 634	18.4%	6 584	8.3%	4 309	5.4%	53 834	67.8%	79 361	59.1%	-	-	-	-
Other	6	1.0%	572	99.0%	-	-	0	-	578	.4%	-	-	-	-
Total By Customer Group	**28 269**	**21.1%**	**13 153**	**9.8%**	**6 200**	**4.6%**	**86 611**	**64.5%**	**134 232**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	752	100.0%	-	-	-	-	-	-	752	3.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 795	100.0%	-	-	-	-	-	-	8 795	40.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 433	100.0%	-	-	-	-	-	-	12 433	56.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**21 980**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**21 980**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	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	**1 889 743**	**1 884 754**	**444 905**	**23.5%**	**506 974**	**26.8%**	**463 776**	**24.6%**	**431 286**	**22.9%**	**1 846 941**	**98.0%**	**396 674**	**97.2%**	**8.7%**
Exchange Revenue															
Service charges - Electricity	653 809	639 408	138 390	21.2%	175 584	26.9%	145 296	22.7%	153 740	24.0%	613 011	95.9%	139 048	94.9%	10.6%
Service charges - Water	199 665	214 800	32 667	16.4%	69 638	34.9%	66 886	31.1%	57 986	27.0%	227 177	105.8%	51 786	101.6%	12.0%
Service charges - Waste Water Management	110 365	109 131	27 008	24.5%	27 140	24.6%	27 619	25.3%	27 249	25.0%	109 016	99.9%	23 991	97.4%	13.6%
Service charges - Waste Management	102 029	102 352	25 313	24.8%	25 582	25.1%	25 368	24.8%	25 259	24.7%	101 522	99.2%	24 085	100.3%	4.9%
Sale of Goods and Rendering of Services	10 795	10 414	2 142	19.8%	2 447	22.7%	2 162	20.8%	3 146	30.2%	9 898	95.0%	3 051	96.8%	3.1%
Agency services	11 580	11 500	2 670	23.1%	2 612	22.6%	2 496	21.7%	2 310	20.1%	10 088	87.7%	2 297	91.0%	.6%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 346	13 252	3 191	22.2%	3 443	24.0%	3 579	27.0%	3 788	28.6%	14 001	105.6%	3 303	96.7%	14.7%
Interest earned from Current and Non Current Assets	74 022	74 022	18 139	24.5%	19 342	26.1%	18 716	25.3%	20 215	27.3%	76 412	103.2%	20 166	101.9%	.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16 839	16 960	4 046	24.0%	5 560	33.0%	5 181	30.6%	3 068	18.1%	17 855	105.3%	2 697	98.4%	13.8%
Licences or permits	1 698	1 352	334	19.7%	304	17.9%	392	29.0%	347	25.7%	1 378	102.0%	314	82.2%	10.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	60 507	30 394	189	.3%	5 995	9.9%	8 941	29.4%	11 669	38.4%	26 794	88.2%	184	9.1%	6 241.8%
Development Charges	6 326	38 836	2 071	32.7%	3 247	51.3%	4 563	11.7%	8 031	20.7%	17 912	46.1%	5 980	211.3%	34.3%
Operational Revenue	2 993	2 760	517	17.3%	470	15.7%	626	22.7%	1 254	45.4%	2 867	103.9%	958	96.0%	30.9%
Non-Exchange Revenue															
Property rates	382 404	384 763	105 262	27.5%	93 164	24.4%	93 903	24.4%	94 117	24.5%	386 447	100.4%	86 946	99.8%	8.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 898	21 337	4 041	14.5%	6 452	23.1%	6 368	29.8%	4 102	19.2%	20 964	98.2%	13 159	83.1%	(68.8%)
Licences or permits	5	3	0	7.9%	1	9.9%	1	20.8%	-	-	1	58.3%	-	41.0%	-
Transfer and subsidies - Operational	166 153	166 561	66 503	40.0%	54 802	33.0%	40 469	24.3%	2 026	1.2%	163 800	98.3%	4 653	97.0%	(56.4%)
Interest Receivables	9 649	8 750	2 205	22.8%	2 102	21.8%	2 202	25.2%	2 402	27.4%	8 910	101.8%	2 246	101.3%	6.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	38 659	38 159	10 217	26.4%	9 086	23.5%	9 008	23.6%	9 144	24.0%	37 455	98.2%	8 320	93.7%	9.9%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	1 432	-	1 432	-	3 489	-	(59.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 943 259**	**1 885 325**	**403 101**	**20.7%**	**463 994**	**23.9%**	**399 368**	**21.2%**	**439 574**	**23.3%**	**1 706 037**	**90.5%**	**423 577**	**87.3%**	**3.8%**
Employee related costs	603 330	601 348	139 911	23.2%	140 831	23.3%	143 485	23.9%	143 964	23.9%	568 191	94.5%	133 782	93.5%	7.6%
Remuneration of councillors	17 063	17 063	3 526	20.7%	3 514	20.6%	3 541	20.8%	3 612	21.2%	14 194	83.2%	3 504	89.4%	3.1%
Bulk purchases - electricity	545 740	535 740	114 714	21.0%	146 834	26.9%	104 634	19.5%	112 699	21.0%	478 882	89.4%	101 087	87.0%	11.5%
Inventory consumed	145 111	133 936	29 493	20.3%	26 746	18.4%	34 547	25.8%	34 761	26.0%	125 547	93.7%	35 563	85.7%	(2.3%)
Debt impairment	10 153	18 425	16 430	161.8%	14 583	143.6%	437	2.4%	2 542	13.8%	33 991	184.5%	3 199	144.2%	(20.6%)
Depreciation, Amortisation and Impairment	194 581	194 581	45 127	23.2%	45 156	23.2%	44 208	22.7%	45 141	23.2%	179 633	92.3%	43 614	88.7%	3.5%
Interest,Dividends and Rent on Land	15 815	15 811	3 954	25.0%	3 954	25.0%	4 023	25.4%	3 971	25.1%	15 902	100.6%	4 882	100.0%	(18.7%)
Contracted services	237 615	203 787	18 646	7.8%	38 273	16.1%	41 265	20.2%	55 850	27.4%	154 033	75.6%	57 969	70.0%	(3.7%)
Transfers and subsidies	1 568	1 568	342	21.8%	98	6.2%	279	17.8%	117	7.4%	835	53.2%	38	36.4%	210.4%
Irrecoverable debts written off	31 147	22 096	3 948	12.7%	8 556	27.5%	1 989	9.0%	9 205	41.7%	23 699	107.3%	17 290	91.6%	(46.8%)
Operational Cost and Other Cost	117 150	120 786	26 579	22.7%	29 657	25.3%	13 897	11.5%	24 329	20.1%	94 462	78.2%	17 959	78.4%	35.5%
Disposal of Fixed and Intangible Assets	-	38	22	-	16	-	60	159.0%	751	1 989.4%	849	2 248.4%	1 036	1 521.2%	(27.5%)
Other Losses	23 984	20 145	411	1.7%	5 778	24.1%	7 002	34.8%	2 631	13.1%	15 822	78.5%	3 652	130.7%	(28.0%)
Surplus/(Deficit)	**(53 516)**	**(571)**	**41 804**		**42 980**		**64 408**		**(8 287)**		**140 904**		**(26 903)**		
Transfers and subsidies - capital (monetary allocations)	76 888	40 147	4 713	6.1%	7 186	9.3%	12 808	31.9%	12 716	31.7%	37 424	93.2%	19 617	71.3%	(35.2%)
Transfers and subsidies - capital (in-kind)	-	606	-	-	570	-	36	5.9%	41 226	6 801.9%	41 832	6 901.9%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**23 372**	**40 182**	**46 517**		**50 736**		**77 252**		**45 654**		**220 160**		**(7 286)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**23 372**	**40 182**	**46 517**		**50 736**		**77 252**		**45 654**		**220 160**		**(7 286)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 372**	**40 182**	**46 517**		**50 736**		**77 252**		**45 654**		**220 160**		**(7 286)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 372**	**40 182**	**46 517**		**50 736**		**77 252**		**45 654**		**220 160**		**(7 286)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	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	**361 462**	**248 410**	**18 599**	**5.1%**	**32 569**	**9.0%**	**30 568**	**12.3%**	**75 842**	**30.5%**	**157 577**	**63.4%**	**79 884**	**59.9%**	**(5.1%)**
National Government	21 944	26 480	3 736	17.0%	5 598	25.5%	8 146	30.8%	6 138	23.2%	23 618	89.2%	12 933	71.2%	(52.5%)
Provincial Government	54 943	13 667	478	.9%	864	1.6%	4 088	29.9%	5 414	39.6%	10 844	79.3%	4 790	56.2%	13.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	606	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**76 888**	**40 753**	**4 213**	**5.5%**	**6 462**	**8.4%**	**12 234**	**30.0%**	**11 552**	**28.3%**	**34 462**	**84.6%**	**17 723**	**65.3%**	**(34.8%)**
Borrowing	1 021	3 696	-	-	317	31.1%	-	-	428	11.6%	745	20.2%	26	.5%	1 515.6%
Internally generated funds	283 553	203 961	14 386	5.1%	25 789	9.1%	18 334	9.0%	63 862	31.3%	122 370	60.0%	62 134	59.7%	2.8%
Capital Expenditure Functional	**361 462**	**248 410**	**18 599**	**5.1%**	**33 139**	**9.2%**	**30 603**	**12.3%**	**104 351**	**42.0%**	**186 692**	**75.2%**	**79 884**	**59.9%**	**30.6%**
Municipal governance and administration	**87 322**	**39 221**	**1 435**	**1.6%**	**5 478**	**6.3%**	**3 046**	**7.8%**	**13 061**	**33.3%**	**23 020**	**58.7%**	**12 472**	**57.1%**	**4.7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	87 322	39 221	1 435	1.6%	5 478	6.3%	3 046	7.8%	13 061	33.3%	23 020	58.7%	12 472	57.1%	4.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 216**	**20 264**	**923**	**6.1%**	**2 122**	**13.9%**	**3 563**	**17.6%**	**9 771**	**48.2%**	**16 379**	**80.8%**	**7 665**	**65.4%**	**27.5%**
Community and Social Services	2 490	3 164	401	16.1%	428	17.2%	404	12.8%	1 397	44.2%	2 629	83.1%	2 814	85.7%	(50.4%)
Sport And Recreation	7 597	9 782	449	5.9%	1 142	15.0%	1 757	18.0%	4 333	44.3%	7 682	78.5%	4 607	74.0%	(5.9%)
Public Safety	4 572	6 660	73	1.6%	552	12.1%	1 373	20.6%	3 827	57.5%	5 825	87.5%	229	33.6%	1 568.5%
Housing	557	659	-	-	-	-	28	4.3%	214	32.5%	242	36.8%	15	38.8%	1 325.0%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**88 502**	**63 627**	**4 889**	**5.5%**	**5 741**	**6.5%**	**5 346**	**8.4%**	**22 253**	**35.0%**	**38 228**	**60.1%**	**15 478**	**54.8%**	**43.8%**
Planning and Development	15 169	16 456	4 513	29.8%	4 095	27.0%	-	-	1 254	7.6%	9 863	59.9%	5 440	45.3%	(76.9%)
Road Transport	72 834	45 541	375	.5%	1 646	2.3%	4 383	9.6%	21 099	46.3%	27 503	60.4%	10 038	57.5%	110.2%
Environmental Protection	500	1 630	-	-	-	-	962	59.0%	(100)	(6.1%)	863	52.9%	-	17.4%	(100.0%)
Trading Services	**170 022**	**124 898**	**11 352**	**6.7%**	**19 799**	**11.6%**	**18 649**	**14.9%**	**59 176**	**47.4%**	**108 975**	**87.3%**	**44 269**	**62.3%**	**33.7%**
Energy sources	21 912	39 703	5 381	24.6%	6 334	28.9%	6 038	15.2%	14 223	35.8%	31 975	80.5%	17 046	57.5%	(16.6%)
Water Management	48 930	18 923	48	.1%	65	.1%	445	2.4%	16 327	86.3%	16 885	89.2%	4 764	80.0%	242.7%
Waste Water Management	91 867	51 756	2 803	3.1%	9 816	10.7%	10 752	20.8%	23 118	44.7%	46 489	89.8%	11 615	62.3%	99.0%
Waste Management	7 313	14 516	3 121	42.7%	3 584	49.0%	1 414	9.7%	5 507	37.9%	13 626	93.9%	10 845	54.1%	(49.2%)
Other	**400**	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**90**	**22.6%**	**90**	**22.6%**	**-**	**41.0%**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	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	**2 243 407**	**2 140 526**	**541 560**	**24.1%**	**505 820**	**22.5%**	**516 855**	**24.1%**	**472 987**	**22.1%**	**2 037 221**	**95.2%**	**433 021**	**113.2%**	**9.2%**
Property rates	372 976	378 195	102 036	27.4%	95 579	25.6%	91 066	24.1%	91 925	24.3%	380 606	100.6%	85 587	101.0%	7.4%
Service charges	1 252 706	1 250 946	301 994	24.1%	302 532	24.2%	302 650	24.2%	321 154	25.7%	1 228 330	98.2%	285 240	114.0%	12.6%
Other revenue	239 855	220 756	35 675	14.9%	33 622	14.0%	31 245	14.2%	34 352	15.6%	134 894	61.1%	27 819	214.7%	23.5%
Transfers and Subsidies - Operational	226 660	185 314	71 683	31.6%	54 283	23.9%	56 106	30.3%	4 304	2.3%	186 375	100.6%	860	110.2%	400.6%
Transfers and Subsidies - Capital	77 188	31 294	12 034	15.6%	462	.6%	17 072	54.6%	1 038	3.3%	30 605	97.8%	13 350	96.0%	(92.2%)
Interest	74 022	74 022	18 139	24.5%	19 342	26.1%	18 716	25.3%	20 215	27.3%	76 412	103.2%	20 166	101.9%	.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 968 870)**	**(1 935 997)**	**(491 972)**	**25.0%**	**(461 401)**	**23.4%**	**(398 703)**	**20.6%**	**(450 349)**	**23.3%**	**(1 802 425)**	**93.1%**	**(402 282)**	**114.6%**	**11.9%**
Suppliers and employees	(1 959 220)	(1 926 347)	(491 746)	25.1%	(456 314)	23.3%	(398 423)	20.7%	(445 623)	23.1%	(1 792 106)	93.0%	(396 948)	114.7%	12.3%

Finance charges	(9 650)	(9 650)	-	-	(5 041)	52.2%	-	-	(4 609)	47.8%	(9 650)	100.0%	(5 296)	100.0%	(13.0%)
Transfers and Subsidies	-	-	(226)	-	(47)	-	(279)	-	(117)	-	(669)	-	(38)	-	210.4%
Net Cash from/(used) Operating Activities	**274 537**	**204 530**	**49 588**	**18.1%**	**44 418**	**16.2%**	**118 153**	**57.8%**	**22 638**	**11.1%**	**234 796**	**114.8%**	**30 739**	**99.6%**	**(26.4%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**105**	**-**	**758**	**-**	**1 026**	**-**	**1 890**	**-**	**11**	**-**	**8 941.7%**
Proceeds on disposal of PPE	-	-	-	-	105	-	758	-	1 026	-	1 890	-	11	-	8 941.7%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(405 823)**	**(282 739)**	**(34 439)**	**8.5%**	**(36 117)**	**8.9%**	**(29 710)**	**10.5%**	**(80 877)**	**28.6%**	**(181 142)**	**64.1%**	**(74 875)**	**61.0%**	**8.0%**
Capital assets	(405 823)	(282 739)	(34 439)	8.5%	(36 117)	8.9%	(29 710)	10.5%	(80 877)	28.6%	(181 142)	64.1%	(74 875)	61.0%	8.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(405 823)**	**(282 739)**	**(34 439)**	**8.5%**	**(36 012)**	**8.9%**	**(28 951)**	**10.2%**	**(79 851)**	**28.2%**	**(179 252)**	**63.4%**	**(74 864)**	**59.7%**	**6.7%**
Cash Flow from Financing Activities															
Receipts	**3 000**	**3 000**	**997**	**33.2%**	**1 142**	**38.1%**	**1 390**	**46.3%**	**838**	**27.9%**	**4 366**	**145.5%**	**1 107**	**96.6%**	**(24.4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 000	3 000	997	33.2%	1 142	38.1%	1 390	46.3%	838	27.9%	4 366	145.5%	1 107	96.6%	(24.4%)
Payments	**(13 871)**	**(13 871)**	**-**	**-**	**(6 719)**	**48.4%**	**-**	**-**	**(7 152)**	**51.6%**	**(13 871)**	**100.0%**	**(6 465)**	**100.0%**	**10.6%**
Repayment of borrowing	(13 871)	(13 871)	-	-	(6 719)	48.4%	-	-	(7 152)	51.6%	(13 871)	100.0%	(6 465)	100.0%	10.6%
Net Cash from/(used) Financing Activities	**(10 871)**	**(10 871)**	**997**	**(9.2%)**	**(5 577)**	**51.3%**	**1 390**	**(12.8%)**	**(6 315)**	**58.1%**	**(9 505)**	**87.4%**	**(5 357)**	**101.3%**	**17.9%**
Net Increase/(Decrease) in cash held	**(142 158)**	**(89 081)**	**16 146**	**(11.4%)**	**2 829**	**(2.0%)**	**90 591**	**(101.7%)**	**(63 528)**	**71.3%**	**46 039**	**(51.7%)**	**(49 482)**	**27.5%**	**28.4%**
Cash/cash equivalents at the year begin:	815 424	946 922	946 922	116.1%	963 068	118.1%	965 897	102.0%	1 056 488	111.6%	946 922	100.0%	847 400	100.0%	24.7%
Cash/cash equivalents at the year end:	**673 266**	**857 841**	**963 068**	**143.0%**	**965 897**	**143.5%**	**1 056 488**	**123.2%**	**992 961**	**115.8%**	**992 961**	**115.8%**	**797 918**	**119.9%**	**24.4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 622	18.3%	2 787	3.3%	1 757	2.1%	64 976	76.3%	85 141	21.1%	(6 351)	(7.5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 058	77.9%	1 835	3.9%	796	1.7%	7 860	16.5%	47 548	11.8%	(907)	(1.9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	22 008	27.2%	3 462	4.3%	2 884	3.6%	52 654	65.0%	81 009	20.1%	(2 175)	(2.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	8 708	19.0%	1 509	3.3%	1 084	2.4%	34 495	75.3%	45 796	11.4%	(1 884)	(4.1%)	-	-
Receivables from Exchange Transactions - Waste Management	7 445	13.4%	1 741	3.1%	1 172	2.1%	45 042	81.3%	55 401	13.7%	(3 414)	(6.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.1%	0	.1%	0	.1%	521	99.8%	522	.1%	(28)	(5.4%)	-	-
Interest on Arrear Debtor Accounts	2 118	2.5%	1 942	2.3%	1 835	2.2%	79 432	93.1%	85 328	21.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	259	9.7%	56	2.1%	24	.9%	2 327	87.3%	2 666	.7%	(1 110)	(41.6%)	-	-
Total By Income Source	**93 218**	**23.1%**	**13 332**	**3.3%**	**9 552**	**2.4%**	**287 306**	**71.2%**	**403 409**	**100.0%**	**(15 869)**	**(3.9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 326	20.3%	2 425	7.8%	2 075	6.6%	20 394	65.3%	31 220	7.7%	(106)	(.3%)	-	-
Commercial	41 593	54.1%	1 769	2.3%	1 063	1.4%	32 451	42.2%	76 876	19.1%	(1 634)	(2.1%)	-	-
Households	45 300	15.3%	9 139	3.1%	6 414	2.2%	234 461	79.4%	295 313	73.2%	(14 129)	(4.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**93 218**	**23.1%**	**13 332**	**3.3%**	**9 552**	**2.4%**	**287 306**	**71.2%**	**403 409**	**100.0%**	**(15 869)**	**(3.9%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	8 167	100.0%	-	-	-	-	-	-	8 167	37.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 740	100.0%	-	-	-	-	-	-	13 740	62.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**21 907**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**21 907**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 485 925**	**1 583 700**	**352 421**	**23.7%**	**424 857**	**28.6%**	**405 876**	**25.6%**	**470 959**	**29.7%**	**1 654 113**	**104.4%**	**330 862**	**101.4%**	**42.3%**
Exchange Revenue															
Service charges - Electricity	548 246	572 557	151 119	27.6%	141 093	25.7%	141 786	24.8%	155 025	27.1%	589 022	102.9%	127 605	108.5%	21.5%
Service charges - Water	103 605	107 755	21 799	21.0%	30 962	29.9%	33 846	31.4%	25 481	23.6%	112 087	104.0%	24 596	103.7%	3.6%
Service charges - Waste Water Management	61 128	63 518	16 591	27.1%	17 432	28.5%	17 355	27.3%	16 964	26.7%	68 343	107.6%	16 286	109.6%	4.2%
Service charges - Waste Management	42 709	44 665	11 237	26.3%	11 360	26.6%	11 351	25.4%	11 288	25.3%	45 236	101.3%	9 887	102.0%	14.2%
Sale of Goods and Rendering of Services	14 664	15 776	5 284	36.0%	4 930	33.6%	4 677	29.6%	3 965	25.1%	18 856	119.5%	3 124	107.2%	26.9%
Agency services	7 194	7 194	1 828	25.4%	1 566	21.8%	1 516	21.1%	1 153	16.0%	6 063	84.3%	1 057	83.4%	9.1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 821	3 749	864	22.6%	976	25.5%	1 032	27.5%	996	26.6%	3 868	103.2%	1 094	98.8%	(9.0%)
Interest earned from Current and Non Current Assets	81 529	104 459	2 772	3.4%	4 869	6.0%	3 004	2.9%	87 583	83.8%	98 228	94.0%	82 942	104.5%	5.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 759	1 921	689	39.2%	435	24.7%	483	25.1%	444	23.1%	2 052	106.8%	404	96.6%	9.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	170 304	-	-	-	-	3 676	2.2%	254 191	149.3%	257 867	151.4%	-	-	(100.0%)
Development Charges	3 000	3 462	889	29.6%	1 462	48.7%	708	20.4%	761	22.0%	3 820	110.4%	6 740	137.2%	(88.7%)
Operational Revenue	1 885	1 885	416	22.1%	316	16.8%	340	18.0%	1 060	56.2%	2 132	113.1%	368	101.3%	188.5%
Non-Exchange Revenue															
Property rates	212 727	215 090	54 810	25.8%	53 616	25.2%	55 007	25.6%	52 625	24.5%	216 058	100.5%	48 602	100.0%	8.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	38 363	39 146	87	.2%	71	.2%	299	.8%	329	.8%	786	2.0%	2 628	9.1%	(87.5%)
Licences or permits	5 669	5 669	1 255	22.1%	1 226	21.6%	1 344	23.7%	1 133	20.0%	4 958	87.5%	1 101	88.5%	2.9%
Transfer and subsidies - Operational	342 208	208 818	78 907	23.1%	151 036	44.1%	124 353	59.6%	(146 621)	(70.2%)	207 676	99.5%	1 078	95.0%	(13 704.9%)
Interest Receivables	2 253	2 193	537	23.8%	559	24.8%	566	25.8%	624	28.5%	2 287	104.3%	498	106.7%	25.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 484	12 394	3 122	25.0%	3 073	24.6%	3 166	25.5%	2 863	23.1%	12 224	98.6%	2 736	102.3%	4.6%
Gains on Disposal of Fixed and Intangible Assets	2 680	3 145	214	8.0%	(125)	(4.7%)	1 368	43.5%	1 093	34.8%	2 550	81.1%	115	57.6%	854.7%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 458 809**	**1 515 385**	**256 944**	**17.6%**	**357 058**	**24.5%**	**371 575**	**24.5%**	**429 739**	**28.4%**	**1 415 316**	**93.4%**	**280 180**	**82.8%**	**53.4%**
Employee related costs	368 788	375 844	77 539	21.0%	96 570	26.2%	83 971	22.3%	85 765	22.8%	343 844	91.5%	78 020	92.5%	9.9%
Remuneration of councillors	12 630	12 850	3 073	24.3%	3 073	24.3%	3 418	26.6%	3 110	24.2%	12 675	98.6%	3 073	94.9%	1.2%
Bulk purchases - electricity	479 999	495 451	109 261	22.8%	109 446	22.8%	106 335	21.5%	174 667	35.3%	499 709	100.9%	131 543	100.6%	32.8%
Inventory consumed	72 865	71 123	6 215	8.5%	6 483	8.9%	34 322	48.3%	(20 154)	(28.3%)	26 866	37.8%	6 432	40.3%	(413.4%)
Debt impairment	5 959	35 581	-	-	-	-	-	-	-	-	-	-	(3 410)	(28.4%)	(100.0%)
Depreciation, Amortisation and Impairment	133 697	125 306	28 095	21.0%	28 053	21.0%	27 164	21.7%	27 026	21.6%	110 336	88.1%	26 154	83.8%	3.3%
Interest,Dividends and Rent on Land	9 954	8 836	-	-	2 156	21.7%	432	4.9%	-	-	2 588	29.3%	1 831	36.6%	(100.0%)
Contracted services	231 960	262 960	13 907	6.0%	93 779	40.4%	88 134	33.5%	145 510	55.3%	341 330	129.8%	19 009	78.7%	665.5%
Transfers and subsidies	4 073	3 666	581	14.3%	1 411	34.7%	47	1.3%	893	24.4%	2 933	80.0%	840	81.3%	6.3%
Irrecoverable debts written off	41 008	22 797	105	.3%	-	-	12 200	53.5%	7 104	31.2%	19 410	85.1%	5 368	33.9%	32.4%
Operational Cost and Other Cost	67 124	71 228	18 167	27.1%	13 810	20.6%	8 796	12.3%	12 421	17.4%	53 195	74.7%	11 253	69.5%	10.4%
Disposal of Fixed and Intangible Assets	17 260	12 840	-	-	2 277	13.2%	125	1.0%	28	.2%	2 430	18.9%	68	6.6%	(59.0%)
Other Losses	13 490	16 903	-	-	-	-	6 631	39.2%	(6 631)	(39.2%)	-	-	-	-	(100.0%)
Surplus/(Deficit)	**27 116**	**68 316**	**95 477**		**67 799**		**34 301**		**41 220**		**238 797**		**50 681**		
Transfers and subsidies - capital (monetary allocations)	120 566	141 797	13 134	10.9%	59 255	49.1%	17 085	12.0%	39 639	28.0%	129 114	91.1%	56 420	77.9%	(29.7%)
Transfers and subsidies - capital (in-kind)	-	41	41	-	-	-	2	5.0%	-	-	43	105.0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**147 681**	**210 154**	**108 652**		**127 054**		**51 389**		**80 859**		**367 954**		**107 101**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**147 681**	**210 154**	**108 652**		**127 054**		**51 389**		**80 859**		**367 954**		**107 101**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**147 681**	**210 154**	**108 652**		**127 054**		**51 389**		**80 859**		**367 954**		**107 101**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**147 681**	**210 154**	**108 652**		**127 054**		**51 389**		**80 859**		**367 954**		**107 101**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**293 799**	**280 050**	**24 466**	**8.3%**	**86 824**	**29.6%**	**41 670**	**14.9%**	**111 994**	**40.0%**	**264 954**	**94.6%**	**132 985**	**91.3%**	**(15.8%)**
National Government	60 270	49 893	3 805	6.3%	21 278	35.3%	13 873	27.8%	10 078	20.2%	49 034	98.3%	12 002	88.7%	(16.0%)
Provincial Government	60 016	91 310	7 929	13.2%	30 665	51.1%	9 886	10.8%	39 063	42.8%	87 543	95.9%	79 191	88.0%	(50.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	318	-	-	-	-	308	97.0%	7	2.3%	316	99.3%	9 037	98.3%	(99.9%)
Transfers recognised - capital	**120 287**	**141 520**	**11 734**	**9.8%**	**51 943**	**43.2%**	**24 068**	**17.0%**	**49 149**	**34.7%**	**136 893**	**96.7%**	**100 230**	**89.0%**	**(51.0%)**
Borrowing	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	143 512	138 530	12 732	8.9%	34 881	24.3%	17 602	12.7%	62 846	45.4%	128 061	92.4%	32 755	98.7%	91.9%
Capital Expenditure Functional	**293 799**	**280 050**	**24 466**	**8.3%**	**86 824**	**29.6%**	**41 670**	**14.9%**	**111 994**	**40.0%**	**264 954**	**94.6%**	**132 985**	**91.3%**	**(15.8%)**
Municipal governance and administration	**4 267**	**2 685**	**892**	**20.9%**	**222**	**5.2%**	**680**	**25.3%**	**521**	**19.4%**	**2 315**	**86.2%**	**1 128**	**119.2%**	**(53.8%)**
Executive and Council	24	34	-	-	-	-	-	-	32	96.3%	32	96.3%	524	102.2%	(93.8%)
Finance and administration	4 243	2 651	892	21.0%	222	5.2%	680	25.6%	489	18.4%	2 282	86.1%	604	128.6%	(19.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**14 390**	**14 093**	**169**	**1.2%**	**2 851**	**19.8%**	**2 087**	**14.8%**	**7 860**	**55.8%**	**12 968**	**92.0%**	**3 783**	**97.9%**	**107.8%**
Community and Social Services	10 343	9 922	39	.4%	611	5.9%	1 628	16.4%	7 010	70.7%	9 289	93.6%	460	99.2%	1 425.0%
Sport And Recreation	2 247	2 327	89	3.9%	1 245	55.4%	344	14.8%	293	12.6%	1 970	84.7%	2 102	97.8%	(86.1%)
Public Safety	1 800	1 844	41	2.3%	996	55.3%	115	6.3%	557	30.2%	1 709	92.7%	1 220	98.3%	(54.4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**97 186**	**132 780**	**13 310**	**13.7%**	**37 432**	**38.5%**	**21 383**	**16.1%**	**64 242**	**48.4%**	**136 367**	**102.7%**	**68 389**	**87.0%**	**(6.1%)**
Planning and Development	12 760	24 188	1 058	8.3%	1 095	8.6%	2 235	9.2%	19 095	78.9%	23 483	97.1%	3 832	45.5%	398.3%
Road Transport	84 426	108 592	12 252	14.5%	36 337	43.0%	19 147	17.6%	45 147	41.6%	112 883	104.0%	64 557	96.1%	(30.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**177 955**	**130 492**	**10 095**	**5.7%**	**46 318**	**26.0%**	**17 521**	**13.4%**	**39 371**	**30.2%**	**113 305**	**86.8%**	**59 686**	**93.6%**	**(34.0%)**
Energy sources	86 083	33 983	3 849	4.5%	12 956	15.1%	3 990	11.7%	12 774	37.6%	33 569	98.8%	14 023	103.2%	(8.9%)
Water Management	31 588	30 955	936	3.0%	9 603	30.4%	4 488	14.5%	8 635	27.9%	23 661	76.4%	21 500	92.7%	(59.8%)
Waste Water Management	21 338	26 563	1 028	4.8%	6 240	29.2%	1 785	6.7%	9 507	35.8%	18 559	69.9%	14 390	81.8%	(33.9%)
Waste Management	38 946	38 992	4 283	11.0%	17 519	45.0%	7 259	18.6%	8 456	21.7%	37 516	96.2%	9 773	98.1%	(13.5%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 809 184**	**1 943 420**	**502 688**	**27.8%**	**551 329**	**30.5%**	**442 247**	**22.8%**	**1 215 622**	**62.6%**	**2 711 886**	**139.5%**	**976 282**	**186.7%**	**24.5%**
Property rates	203 845	206 090	49 837	24.4%	51 696	25.4%	78 842	38.3%	54 251	26.3%	234 627	113.8%	129 495	563.8%	(58.1%)
Service charges	741 336	772 802	178 494	24.1%	202 798	27.4%	188 755	24.4%	194 405	25.2%	764 453	98.9%	185 148	115.8%	5.0%
Other revenue	323 218	530 749	94 158	29.1%	110 459	34.2%	55 565	10.5%	805 164	151.7%	1 065 346	200.7%	649 796	273.4%	23.9%
Transfers and Subsidies - Operational	343 708	209 337	121 121	35.2%	142 848	41.6%	84 484	40.4%	5 493	2.6%	353 945	169.1%	7 933	100.6%	(30.8%)
Transfers and Subsidies - Capital	115 548	119 984	55 166	47.7%	37 367	32.3%	30 250	25.2%	620	.5%	123 404	102.9%	-	97.7%	(100.0%)
Interest	81 529	104 459	3 911	4.8%	6 161	7.6%	4 351	4.2%	155 690	149.0%	170 112	162.9%	3 909	25.5%	3 882.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 467 581)**	**(1 570 062)**	**(287 736)**	**19.6%**	**(426 731)**	**29.1%**	**(322 912)**	**20.6%**	**(396 150)**	**25.2%**	**(1 433 529)**	**91.3%**	**(320 196)**	**94.2%**	**23.7%**
Suppliers and employees	(1 460 203)	(1 564 240)	(287 736)	19.7%	(424 575)	29.1%	(322 912)	20.6%	(396 150)	25.3%	(1 431 373)	91.5%	(318 342)	94.6%	24.4%

Finance charges	(3 305)	(2 156)	-	-	(2 156)	65.2%	-	-	-	-	(2 156)	100.0%	(1 853)	100.1%	(100.0%)
Transfers and Subsidies	(4 073)	(3 666)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**341 602**	**373 358**	**214 952**	**62.9%**	**124 598**	**36.5%**	**119 335**	**32.0%**	**819 472**	**219.5%**	**1 278 356**	**342.4%**	**656 086**	**443.1%**	**24.9%**
Cash Flow from Investing Activities															
Receipts	**335 799**	**369 474**	**214**	**.1%**	**-**	**-**	**1 218**	**.3%**	**367 608**	**99.5%**	**369 040**	**99.9%**	**(33 096)**	**(1 075.9%)**	**(1 210.7%)**
Proceeds on disposal of PPE	2 680	3 145	214	8.0%	-	-	1 218	38.7%	1 279	40.7%	2 711	86.2%	115	57.6%	1 017.1%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	333 119	366 329	-	-	-	-	-	-	366 329	100.0%	366 329	100.0%	(33 210)	-	(1 203.1%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(335 652)**	**(322 067)**	**(23 598)**	**7.0%**	**(84 118)**	**25.1%**	**(41 059)**	**12.7%**	**(98 028)**	**30.4%**	**(246 802)**	**76.6%**	**(103 486)**	**71.7%**	**(5.3%)**
Capital assets	(335 652)	(322 067)	(23 598)	7.0%	(84 118)	25.1%	(41 059)	12.7%	(98 028)	30.4%	(246 802)	76.6%	(103 486)	71.7%	(5.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**148**	**47 407**	**(23 384)**	**(15 852.9%)**	**(84 118)**	**(57 027.3%)**	**(39 840)**	**(84.0%)**	**269 580**	**568.7%**	**122 238**	**257.8%**	**(136 582)**	**80.8%**	**(297.4%)**
Cash Flow from Financing Activities															
Receipts	**30 000**	**625**	**927**	**3.1%**	**523**	**1.7%**	**601**	**96.1%**	**458**	**73.3%**	**2 509**	**401.2%**	**423**	**393.4%**	**8.2%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	625	927	-	523	-	601	96.1%	458	73.3%	2 509	401.2%	423	393.4%	8.2%
Payments	**(6 044)**	**(33 336)**	**-**	**-**	**-**	**-**	**-**	**-**	**(33 336)**	**100.0%**	**(33 336)**	**100.0%**	**(2 821)**	**100.0%**	**1 081.6%**
Repayment of borrowing	(6 044)	(33 336)	-	-	-	-	-	-	(33 336)	100.0%	(33 336)	100.0%	(2 821)	100.0%	1 081.6%
Net Cash from/(used) Financing Activities	**23 956**	**(32 711)**	**927**	**3.9%**	**523**	**2.2%**	**601**	**(1.8%)**	**(32 878)**	**100.5%**	**(30 827)**	**94.2%**	**(2 398)**	**70.4%**	**1 271.2%**
Net Increase/(Decrease) in cash held	**365 706**	**388 054**	**192 495**	**52.6%**	**41 003**	**11.2%**	**80 095**	**20.6%**	**1 056 174**	**272.2%**	**1 369 767**	**353.0%**	**517 107**	**2 733.6%**	**104.2%**
Cash/cash equivalents at the year begin:	529 629	677 020	677 020	127.8%	869 515	164.2%	910 518	134.5%	990 613	146.3%	677 020	100.0%	1 569 980	100.0%	(36.9%)
Cash/cash equivalents at the year end:	**895 335**	**1 065 074**	**869 515**	**97.1%**	**910 518**	**101.7%**	**990 613**	**93.0%**	**2 046 787**	**192.2%**	**2 046 787**	**192.2%**	**2 087 087**	**394.1%**	**(1.9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 296	35.8%	4 279	14.9%	1 007	3.5%	13 159	45.8%	28 741	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 995	79.6%	4 285	7.3%	628	1.1%	7 126	12.1%	59 034	37.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 972	41.4%	3 399	8.8%	714	1.8%	18 522	48.0%	38 606	24.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 918	33.0%	1 850	12.4%	437	2.9%	7 693	51.6%	14 898	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 329	32.1%	1 473	10.9%	409	3.0%	7 278	54.0%	13 489	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	46.0%	25	31.2%	3	3.3%	16	19.6%	81	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 965	195.4%	311	30.9%	205	20.4%	(1 476)	(146.8%)	1 005	.6%	-	-	-	-
Total By Income Source	**84 513**	**54.2%**	**15 621**	**10.0%**	**3 403**	**2.2%**	**52 318**	**33.6%**	**155 855**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 544	31.6%	1 916	23.8%	820	10.2%	2 768	34.4%	8 047	5.2%	-	-	-	-
Commercial	40 226	82.3%	1 476	3.0%	191	.4%	7 004	14.3%	48 896	31.4%	-	-	-	-
Households	41 744	42.2%	12 229	12.4%	2 392	2.4%	42 546	43.0%	98 912	63.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**84 513**	**54.2%**	**15 621**	**10.0%**	**3 403**	**2.2%**	**52 318**	**33.6%**	**155 855**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 047	97.8%	46	2.2%	-	-	-	-	2 092	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 047**	**97.8%**	**46**	**2.2%**	**-**	**-**	**-**	**-**	**2 092**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**606 729**	**602 886**	**124 017**	**20.4%**	**173 998**	**28.7%**	**172 860**	**28.7%**	**84 706**	**14.1%**	**555 581**	**92.2%**	**118 251**	**93.0%**	**(28.4%)**
Exchange Revenue															
Service charges - Electricity	1 756	1 756	584	33.3%	454	25.9%	418	23.8%	472	26.9%	1 929	109.9%	404	133.0%	16.8%
Service charges - Water	184 852	184 852	36 636	19.8%	48 537	26.3%	51 830	28.0%	39 252	21.2%	176 255	95.3%	41 139	95.0%	(4.6%)
Service charges - Waste Water Management	133	133	33	24.6%	32	24.2%	32	23.9%	32	24.4%	129	97.0%	30	100.5%	7.0%
Service charges - Waste Management	8 444	1 264	197	2.3%	223	2.6%	6 385	505.2%	380	30.1%	7 186	568.5%	22	4.1%	1 648.7%
Sale of Goods and Rendering of Services	41 564	39 064	7 693	18.5%	8 267	19.9%	10 766	27.6%	5 560	14.2%	32 286	82.6%	7 027	102.6%	(20.9%)
Agency services	202 295	202 295	24 390	12.1%	68 132	33.7%	65 117	32.2%	21 037	10.4%	178 676	88.3%	57 418	90.7%	(63.4%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	255	255	192	75.2%	539	211.5%	(234)	(91.7%)	194	76.1%	691	271.2%	153	196.6%	26.8%
Interest earned from Current and Non Current Assets	18 442	22 990	4 754	25.8%	6 300	34.2%	5 927	25.8%	7 746	33.7%	24 727	107.6%	9 574	191.7%	(19.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 770	5 394	1 519	31.8%	1 369	28.7%	1 258	23.3%	947	17.6%	5 093	94.4%	920	111.3%	3.0%
Licences or permits	558	558	109	19.5%	93	16.7%	135	24.2%	115	20.7%	452	81.1%	107	201.7%	7.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 454	13 454	127	.9%	214	1.6%	282	2.1%	6 034	44.9%	6 657	49.5%	83	4.6%	7 142.1%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 609	33 275	9 560	29.3%	10 223	31.3%	10 041	30.2%	2 862	8.6%	32 685	98.2%	1 141	90.7%	150.9%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	87 598	87 598	38 214	43.6%	28 481	32.5%	20 903	23.9%	-	-	87 598	100.0%	-	100.0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	10	-	1 133	-	-	-	74	-	1 217	-	233	-	(68.1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**609 032**	**665 236**	**109 276**	**17.9%**	**150 495**	**24.7%**	**149 986**	**22.5%**	**164 448**	**24.7%**	**574 205**	**86.3%**	**151 734**	**90.1%**	**8.4%**
Employee related costs	287 595	266 094	60 896	21.2%	73 920	25.7%	62 343	23.4%	60 906	22.9%	258 066	97.0%	58 229	93.5%	4.6%
Remuneration of councillors	8 027	8 027	1 767	22.0%	1 815	22.6%	1 917	23.9%	1 787	22.3%	7 285	90.8%	1 797	93.3%	(.6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	88 327	101 151	11 128	12.6%	23 120	26.2%	36 140	35.7%	25 917	25.6%	96 305	95.2%	23 978	84.9%	8.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	12 468	18 047	-	-	-	-	-	-	18 013	99.8%	18 013	99.8%	11 008	115.2%	63.6%
Interest,Dividends and Rent on Land	11 855	11 888	37	.3%	5 976	50.4%	(8)	(.1%)	5 879	49.4%	11 884	100.0%	5 940	87.4%	(1.0%)
Contracted services	50 726	64 818	6 321	12.5%	10 492	20.7%	16 907	26.1%	17 025	26.3%	50 746	78.3%	17 017	92.3%	-
Transfers and subsidies	839	1 360	-	-	91	10.8%	390	28.7%	620	45.6%	1 101	80.9%	117	57.5%	429.7%
Irrecoverable debts written off	6 170	43 102	-	-	-	-	-	-	5 916	13.7%	5 916	13.7%	1 502	72.5%	293.9%
Operational Cost and Other Cost	141 308	149 031	29 123	20.6%	33 966	24.0%	32 298	21.7%	28 310	19.0%	123 697	83.0%	31 846	89.8%	(11.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 717	1 717	3	.2%	1 115	64.9%	-	-	76	4.4%	1 194	69.5%	301	18.4%	(74.8%)
Surplus/(Deficit)	**(2 303)**	**(62 350)**	**14 741**		**23 503**		**22 874**		**(79 742)**		**(18 625)**		**(33 483)**		
Transfers and subsidies - capital (monetary allocations)	2 840	2 840	722	25.4%	722	25.4%	-	-	1 396	49.1%	2 840	100.0%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**537**	**(59 510)**	**15 463**		**24 225**		**22 874**		**(78 346)**		**(15 785)**		**(33 483)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**537**	**(59 510)**	**15 463**		**24 225**		**22 874**		**(78 346)**		**(15 785)**		**(33 483)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**537**	**(59 510)**	**15 463**		**24 225**		**22 874**		**(78 346)**		**(15 785)**		**(33 483)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**537**	**(59 510)**	**15 463**		**24 225**		**22 874**		**(78 346)**		**(15 785)**		**(33 483)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**15 340**	**12 354**	**1 451**	**9.5%**	**3 426**	**22.3%**	**721**	**5.8%**	**4 268**	**34.5%**	**9 865**	**79.8%**	**15 269**	**84.7%**	**(72.0%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	2 840	2 719	722	25.4%	722	25.4%	-	-	2 719	100.0%	4 163	153.1%	65	9.2%	4 110.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 840**	**2 719**	**722**	**25.4%**	**722**	**25.4%**	**-**	**-**	**2 719**	**100.0%**	**4 163**	**153.1%**	**65**	**9.2%**	**4 110.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	9 283	107.5%	(100.0%)
Internally generated funds	12 500	9 635	729	5.8%	2 704	21.6%	721	7.5%	1 549	16.1%	5 702	59.2%	5 921	47.5%	(73.8%)
Capital Expenditure Functional	**15 340**	**12 354**	**1 451**	**9.5%**	**3 426**	**22.3%**	**721**	**5.8%**	**4 268**	**34.5%**	**9 865**	**79.8%**	**15 269**	**84.7%**	**(72.0%)**
Municipal governance and administration	**4 415**	**4 011**	**607**	**13.7%**	**804**	**18.2%**	**30**	**.7%**	**828**	**20.6%**	**2 268**	**56.5%**	**1 009**	**39.6%**	**(18.0%)**
Executive and Council	1 600	100	-	-	54	3.4%	-	-	77	77.5%	131	131.1%	533	41.1%	(85.5%)
Finance and administration	2 815	3 911	607	21.6%	750	26.7%	30	.8%	750	19.2%	2 137	54.6%	477	39.1%	57.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 790**	**5 108**	**821**	**10.5%**	**1 004**	**12.9%**	**41**	**.8%**	**2 752**	**53.9%**	**4 618**	**90.4%**	**2 236**	**52.4%**	**23.1%**
Community and Social Services	3 350	656	-	-	41	1.2%	4	.6%	237	36.2%	282	43.0%	272	66.3%	(12.9%)
Sport And Recreation	500	702	10	2.1%	130	26.0%	9	1.3%	533	76.0%	683	97.3%	330	28.9%	61.6%
Public Safety	3 740	3 550	778	20.8%	722	19.3%	-	-	1 949	54.9%	3 449	97.1%	1 631	71.3%	19.5%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	200	200	32	16.1%	111	55.4%	28	13.9%	33	16.7%	204	102.1%	3	94.9%	957.9%
Economic and Environmental Services	**135**	**235**	**-**	**-**	**4**	**2.8%**	**18**	**7.5%**	**123**	**52.5%**	**145**	**61.5%**	**702**	**48.5%**	**(82.4%)**
Planning and Development	135	235	-	-	4	2.8%	18	7.5%	123	52.5%	145	61.5%	702	48.5%	(82.4%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 000**	**3 000**	**23**	**.8%**	**1 614**	**53.8%**	**632**	**21.1%**	**565**	**18.8%**	**2 834**	**94.5%**	**11 321**	**96.2%**	**(95.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	3 000	3 000	23	.8%	1 614	53.8%	632	21.1%	565	18.8%	2 834	94.5%	1 303	81.8%	(56.7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	10 018	97.5%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**619 113**	**625 344**	**64 308**	**10.4%**	**64 473**	**10.4%**	**36 599**	**5.9%**	**66 761**	**10.7%**	**232 142**	**37.1%**	**46 535**	**45.6%**	**43.5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	222 959	222 959	8 639	3.9%	10 963	4.9%	13 911	6.2%	12 331	5.5%	45 844	20.6%	9 447	20.9%	30.5%
Other revenue	352 753	353 470	52 154	14.8%	48 898	13.9%	20 823	5.9%	54 067	15.3%	175 942	49.8%	37 035	61.4%	46.0%
Transfers and Subsidies - Operational	24 959	25 925	3 494	14.0%	1 751	7.0%	1 840	7.1%	334	1.3%	7 419	28.6%	33	16.9%	908.0%
Transfers and Subsidies - Capital	-	-	-	-	2 840	-	-	-	-	-	2 840	-	-	-	-
Interest	18 442	22 990	21	.1%	20	.1%	26	.1%	30	.1%	97	.4%	19	18.7%	52.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(581 644)**	**(576 153)**	**(96 702)**	**16.6%**	**(136 768)**	**23.5%**	**(146 029)**	**25.3%**	**(134 249)**	**23.3%**	**(513 748)**	**89.2%**	**(141 270)**	**60.5%**	**(5.0%)**
Suppliers and employees	(566 492)	(560 479)	(96 702)	17.1%	(136 768)	24.1%	(146 029)	26.1%	(134 249)	24.0%	(513 748)	91.7%	(141 270)	61.9%	(5.0%)

Finance charges	(13 633)	(13 633)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 520)	(2 041)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**37 469**	**49 190**	**(32 394)**	**(86.5%)**	**(72 295)**	**(192.9%)**	**(109 430)**	**(222.5%)**	**(67 487)**	**(137.2%)**	**(281 607)**	**(572.5%)**	**(94 735)**	**(5 360.2%)**	**(28.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(17 641)**	**(13 934)**	**(3 248)**	**18.4%**	**(3 847)**	**21.8%**	**(887)**	**6.4%**	**(4 735)**	**34.0%**	**(12 718)**	**91.3%**	**19 566**	**69.0%**	**(124.2%)**
Capital assets	(17 641)	(13 934)	(3 248)	18.4%	(3 847)	21.8%	(887)	6.4%	(4 735)	34.0%	(12 718)	91.3%	19 566	69.0%	(124.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(17 641)**	**(13 934)**	**(3 248)**	**18.4%**	**(3 847)**	**21.8%**	**(887)**	**6.4%**	**(4 735)**	**34.0%**	**(12 718)**	**91.3%**	**19 566**	**69.0%**	**(124.2%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	**46 893**	-	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	46 893	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	**46 893**	-	**(100.0%)**
Net Increase/(Decrease) in cash held	**19 828**	**35 256**	**(35 642)**	**(179.8%)**	**(76 143)**	**(384.0%)**	**(110 318)**	**(312.9%)**	**(72 223)**	**(204.8%)**	**(294 325)**	**(834.8%)**	**(28 276)**	**131.4%**	**155.4%**
Cash/cash equivalents at the year begin:	397 905	364 377	364 377	91.6%	328 735	82.6%	252 593	69.3%	142 275	39.0%	364 377	100.0%	303 335	-	(53.1%)
Cash/cash equivalents at the year end:	**417 733**	**399 633**	**328 735**	**78.7%**	**252 593**	**60.5%**	**142 275**	**35.6%**	**70 052**	**17.5%**	**70 052**	**17.5%**	**275 059**	**119.0%**	**(74.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 835	94.5%	343	2.7%	204	1.6%	143	1.1%	12 525	23.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	250	88.9%	14	4.9%	12	4.2%	5	1.9%	281	.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	17	77.9%	2	9.3%	2	9.3%	1	3.6%	21	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11	96.6%	0	1.1%	0	1.1%	0	1.1%	11	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	568	36.2%	87	5.6%	87	5.6%	824	52.6%	1 566	3.0%	-	-	-	-
Interest on Arrear Debtor Accounts	13	4.9%	9	3.5%	14	5.4%	229	86.2%	266	.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 069	21.0%	130	.3%	6 694	17.4%	23 483	61.2%	38 376	72.3%	-	-	-	-
Total By Income Source	**20 761**	**39.1%**	**585**	**1.1%**	**7 014**	**13.2%**	**24 686**	**46.5%**	**53 047**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 199	67.1%	233	1.5%	570	3.7%	4 192	27.6%	15 193	28.6%	-	-	-	-
Commercial	5 418	23.5%	12	.1%	4 010	17.4%	13 601	59.0%	23 041	43.4%	-	-	-	-
Households	2 351	64.5%	147	4.0%	149	4.1%	999	27.4%	3 647	6.9%	-	-	-	-
Other	2 794	25.0%	193	1.7%	2 285	20.5%	5 894	52.8%	11 166	21.0%	-	-	-	-
Total By Customer Group	**20 761**	**39.1%**	**585**	**1.1%**	**7 014**	**13.2%**	**24 686**	**46.5%**	**53 047**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 691	85.8%	246	12.5%	34	1.7%	0	-	1 971	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 691**	**85.8%**	**246**	**12.5%**	**34**	**1.7%**	**0**	-	**1 971**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**982 936**	**1 004 045**	**293 161**	**29.8%**	**216 480**	**22.0%**	**259 251**	**25.8%**	**212 022**	**21.1%**	**980 914**	**97.7%**	**190 852**	**94.9%**	**11.1%**
Exchange Revenue															
Service charges - Electricity	442 689	477 889	121 264	27.4%	79 051	17.9%	146 500	30.7%	120 971	25.3%	467 785	97.9%	117 074	91.6%	3.3%
Service charges - Water	53 401	53 401	12 530	23.5%	12 682	23.7%	16 536	31.0%	14 144	26.5%	55 892	104.7%	12 544	104.3%	12.8%
Service charges - Waste Water Management	54 590	33 590	9 602	17.6%	9 106	16.7%	8 109	24.1%	16 820	50.1%	43 637	129.9%	9 596	116.9%	75.3%
Service charges - Waste Management	36 276	36 276	10 156	28.0%	9 341	25.8%	9 574	26.4%	8 962	24.7%	38 033	104.8%	9 728	107.0%	(7.9%)
Sale of Goods and Rendering of Services	5 813	5 813	1 742	30.0%	1 950	33.6%	1 318	22.7%	2 600	44.7%	7 610	130.9%	3 500	95.1%	(25.7%)
Agency services	4 918	4 918	1 131	23.0%	1 751	35.6%	815	16.6%	1 518	30.9%	5 215	106.0%	1 196	105.5%	26.9%
Interest - Deemed Interest	11	11	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 727	24 727	6 054	24.5%	5 898	23.9%	6 630	26.8%	5 611	22.7%	24 193	97.8%	7 292	115.3%	(23.1%)
Interest earned from Current and Non Current Assets	23 567	23 567	4 937	20.9%	4 043	17.2%	3 510	14.9%	2 720	11.5%	15 210	64.5%	4 237	83.3%	(35.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	29	29	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 316	6 316	1 225	19.4%	1 461	23.1%	1 050	16.6%	1 125	17.8%	4 861	77.0%	1 495	93.4%	(24.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	480	480	152	31.7%	152	31.7%	85	17.6%	1 467	305.6%	1 855	386.6%	821	470.6%	78.7%
Operational Revenue	1 372	1 372	(8 580)	(625.4%)	11 912	868.3%	(33)	(2.4%)	(232)	(16.9%)	3 068	223.6%	27	914.3%	(961.9%)
Non-Exchange Revenue															
Property rates	120 291	120 291	61 136	50.8%	18 583	15.4%	18 863	15.7%	18 209	15.1%	116 790	97.1%	17 233	94.6%	5.7%
Surcharges and Taxes	4 849	5 918	253	5.2%	505	10.4%	220	3.7%	2 639	44.6%	3 618	61.1%	1 496	51.3%	76.4%
Fines, penalties and forfeits	11 816	11 816	2 508	21.2%	5 449	46.1%	4 088	34.6%	5 311	44.9%	17 356	146.9%	3 312	149.3%	60.4%
Licences or permits	2 566	2 566	310	12.1%	281	10.9%	149	5.8%	418	16.3%	1 157	45.1%	267	43.7%	56.6%
Transfer and subsidies - Operational	182 230	188 070	66 747	36.6%	51 979	28.5%	39 838	21.2%	7 622	4.1%	166 186	88.4%	(971)	86.0%	(884.8%)
Interest Receivables	3 744	3 744	1 042	27.8%	1 346	35.9%	1 007	26.9%	1 158	30.9%	4 553	121.6%	1 212	136.9%	(4.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 250	3 250	951	29.3%	990	30.5%	994	30.6%	959	29.5%	3 894	119.8%	793	91.3%	20.9%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 019 335**	**1 056 377**	**193 400**	**19.0%**	**224 360**	**22.0%**	**215 725**	**20.4%**	**423 114**	**40.1%**	**1 056 599**	**100.0%**	**274 170**	**85.4%**	**54.3%**
Employee related costs	309 360	308 376	69 420	22.4%	76 327	24.7%	73 009	23.7%	73 547	23.8%	292 304	94.8%	67 098	97.3%	9.6%
Remuneration of councillors	13 228	13 228	3 001	22.7%	3 034	22.9%	3 358	25.4%	3 111	23.5%	12 504	94.5%	3 036	96.9%	2.5%
Bulk purchases - electricity	396 245	431 429	90 288	22.8%	81 376	20.5%	107 808	25.0%	112 980	26.2%	392 453	91.0%	76 269	82.9%	48.1%
Inventory consumed	28 145	24 754	4 213	15.0%	6 650	23.6%	6 652	26.9%	8 879	35.9%	26 393	106.6%	7 150	92.0%	24.2%
Debt impairment	76 891	46 891	-	-	-	-	-	-	-	-	-	-	52 209	106.4%	(100.0%)
Depreciation, Amortisation and Impairment	34 090	34 090	0	-	18 603	54.6%	-	-	18 168	53.3%	36 771	107.9%	34 494	63.6%	(47.3%)
Interest,Dividends and Rent on Land	10 794	10 638	-	-	757	7.0%	498	4.7%	556	5.2%	1 811	17.0%	-	.5%	(100.0%)
Contracted services	76 979	76 596	8 646	11.2%	12 923	16.8%	12 526	16.4%	24 595	32.1%	58 690	76.6%	17 218	70.3%	42.8%
Transfers and subsidies	4 931	12 825	205	4.2%	663	13.4%	665	5.2%	8 547	66.6%	10 080	78.6%	1 494	51.2%	472.2%
Irrecoverable debts written off	0	30 000	327	10 898 466.7%	8 909	296 958 600.0%	86	.3%	151 326	504.4%	160 648	535.5%	111	354.0%	136 367.8%
Operational Cost and Other Cost	68 670	67 551	17 299	25.2%	15 119	22.0%	11 124	16.5%	21 404	31.7%	64 946	96.1%	14 625	83.9%	46.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	466	13.3%	(100.0%)
Surplus/(Deficit)	**(36 399)**	**(52 332)**	**99 761**		**(7 880)**		**43 526**		**(211 092)**		**(75 685)**		**(83 318)**		
Transfers and subsidies - capital (monetary allocations)	27 535	27 535	(8)	-	1 333	4.8%	-	-	25 408	92.3%	26 732	97.1%	37 189	99.6%	(31.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(8 865)**	**(24 798)**	**99 752**		**(6 548)**		**43 526**		**(185 684)**		**(48 953)**		**(46 130)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(8 865)**	**(24 798)**	**99 752**		**(6 548)**		**43 526**		**(185 684)**		**(48 953)**		**(46 130)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(8 865)**	**(24 798)**	**99 752**		**(6 548)**		**43 526**		**(185 684)**		**(48 953)**		**(46 130)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(8 865)**	**(24 798)**	**99 752**		**(6 548)**		**43 526**		**(185 684)**		**(48 953)**		**(46 130)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**80 047**	**91 670**	**3 741**	**4.7%**	**31 290**	**39.1%**	**21 512**	**23.5%**	**40 394**	**44.1%**	**96 937**	**105.7%**	**43 728**	**93.8%**	**(7.6%)**
National Government	25 887	25 887	911	3.5%	9 312	36.0%	3 550	13.7%	11 635	44.9%	25 408	98.2%	18 814	99.8%	(38.2%)
Provincial Government	1 702	1 702	-	-	-	-	607	35.7%	1 095	64.3%	1 702	100.0%	223	26.9%	389.9%
District Municipality	185	185	-	-	141	76.2%	38	20.7%	-	-	179	96.8%	433	99.7%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	2 239	2 239	-	-	-	-	-	-	1 452	64.8%	1 452	64.8%	-	-	(100.0%)
Transfers recognised - capital	**30 013**	**30 013**	**911**	**3.0%**	**9 453**	**31.5%**	**4 195**	**14.0%**	**14 182**	**47.3%**	**28 741**	**95.8%**	**19 471**	**98.3%**	**(27.2%)**
Borrowing	15 000	16 303	1 398	9.3%	6 616	44.1%	4 509	27.7%	2 929	18.0%	15 452	94.8%	7 773	83.3%	(62.3%)
Internally generated funds	35 034	45 355	1 432	4.1%	15 221	43.4%	12 808	28.2%	23 283	51.3%	52 744	116.3%	16 484	91.3%	41.2%
Capital Expenditure Functional	**80 047**	**101 670**	**3 741**	**4.7%**	**31 290**	**39.1%**	**21 512**	**21.2%**	**40 754**	**40.1%**	**97 297**	**95.7%**	**43 753**	**93.8%**	**(6.9%)**
Municipal governance and administration	**3 094**	**18 964**	**588**	**19.0%**	**681**	**22.0%**	**5 900**	**31.1%**	**12 752**	**67.2%**	**19 922**	**105.1%**	**8 266**	**126.9%**	**54.3%**
Executive and Council	764	965	21	2.7%	127	16.6%	220	22.8%	1 060	109.8%	1 427	147.8%	187	126.1%	465.4%
Finance and administration	2 330	17 999	568	24.4%	555	23.8%	5 680	31.6%	11 692	65.0%	18 495	102.8%	8 079	126.9%	44.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 258**	**16 724**	**64**	**.3%**	**1 545**	**7.6%**	**1 272**	**7.6%**	**8 628**	**51.6%**	**11 508**	**68.8%**	**708**	**53.7%**	**1 118.3%**
Community and Social Services	11 965	6 517	-	-	-	-	84	1.3%	1 925	29.5%	2 009	30.8%	183	61.8%	949.6%
Sport And Recreation	6 974	8 691	64	.9%	1 376	19.7%	400	4.6%	6 368	73.3%	8 208	94.4%	371	56.2%	1 616.4%
Public Safety	1 320	1 516	-	-	169	12.8%	787	52.0%	335	22.1%	1 291	85.1%	154	32.4%	117.7%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 245**	**24 196**	**45**	**.3%**	**17 428**	**107.3%**	**5 143**	**21.3%**	**967**	**4.0%**	**23 583**	**97.5%**	**2 599**	**109.9%**	**(62.8%)**
Planning and Development	275	265	-	-	141	51.2%	38	14.4%	49	18.4%	228	86.0%	-	66.3%	(100.0%)
Road Transport	15 750	23 711	45	.3%	17 287	109.8%	5 105	21.5%	919	3.9%	23 356	98.5%	2 573	110.5%	(64.3%)
Environmental Protection	220	220	-	-	-	-	-	-	-	-	-	-	26	-	(100.0%)
Trading Services	**40 449**	**41 786**	**3 044**	**7.5%**	**11 636**	**28.8%**	**9 197**	**22.0%**	**18 407**	**44.0%**	**42 284**	**101.2%**	**32 181**	**89.2%**	**(42.8%)**
Energy sources	24 568	25 881	1 442	5.9%	9 555	38.9%	8 213	31.7%	5 430	21.0%	24 641	95.2%	9 273	68.7%	(41.4%)
Water Management	12 881	10 741	1 434	11.1%	1 357	10.5%	464	4.3%	10 442	97.2%	13 697	127.5%	12 260	105.1%	(14.8%)
Waste Water Management	2 000	4 163	-	-	725	36.2%	519	12.5%	1 760	42.3%	3 003	72.1%	10 423	85.9%	(83.1%)
Waste Management	1 000	1 000	168	16.8%	-	-	-	-	775	77.5%	943	94.3%	223	82.5%	246.7%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 053 863**	**1 062 238**	**308 669**	**29.3%**	**212 322**	**20.1%**	**63 799**	**6.0%**	**415 163**	**39.1%**	**999 953**	**94.1%**	**193 536**	**92.7%**	**114.5%**
Property rates	114 277	114 277	512	.4%	1 478	1.3%	600	.5%	571	.5%	3 161	2.8%	695	3.3%	(17.9%)
Service charges	650 336	650 336	225 396	34.7%	141 287	21.7%	54 250	8.3%	356 397	54.8%	777 330	119.5%	187 851	112.1%	89.7%
Other revenue	38 334	38 334	4 455	11.6%	4 876	12.7%	679	1.8%	5 705	14.9%	15 716	41.0%	3 727	91.3%	53.1%
Transfers and Subsidies - Operational	175 756	184 131	71 904	40.9%	55 887	31.8%	1	-	45 091	24.5%	172 883	93.9%	1 163	88.5%	3 776.4%
Transfers and Subsidies - Capital	35 189	35 189	6 402	18.2%	8 793	25.0%	8 268	23.5%	7 399	21.0%	30 862	87.7%	100	88.4%	7 298.8%
Interest	39 970	39 970	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(941 929)**	**(941 929)**	**(199 671)**	**21.2%**	**(131 366)**	**13.9%**	**(156 510)**	**16.6%**	**(199 306)**	**21.2%**	**(686 853)**	**72.9%**	**(155 885)**	**65.2%**	**27.9%**
Suppliers and employees	(941 929)	(941 929)	(199 671)	21.2%	(131 366)	13.9%	(156 510)	16.6%	(199 306)	21.2%	(686 853)	72.9%	(155 885)	65.2%	27.9%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**111 934**	**120 309**	**108 998**	**97.4%**	**80 956**	**72.3%**	**(92 712)**	**(77.1%)**	**215 858**	**179.4%**	**313 100**	**260.2%**	**37 651**	**587.7%**	**473.3%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**436**	**-**	**9 772**	**-**	**-**	**-**	**-**	**-**	**10 208**	**-**	**3 080**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	436	-	9 772	-	-	-	-	-	10 208	-	3 080	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(80 047)**	**(91 670)**	**(12 191)**	**15.2%**	**(33 446)**	**41.8%**	**(23 811)**	**26.0%**	**(27 597)**	**30.1%**	**(97 045)**	**105.9%**	**(35 148)**	**88.4%**	**(21.5%)**
Capital assets	(80 047)	(91 670)	(12 191)	15.2%	(33 446)	41.8%	(23 811)	26.0%	(27 597)	30.1%	(97 045)	105.9%	(35 148)	88.4%	(21.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(80 047)**	**(91 670)**	**(11 755)**	**14.7%**	**(23 674)**	**29.6%**	**(23 811)**	**26.0%**	**(27 597)**	**30.1%**	**(86 837)**	**94.7%**	**(32 068)**	**84.8%**	**(13.9%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**(572)**	**-**	**47**	**-**	**113**	**-**	**318**	**-**	**(94)**	**-**	**(37 892)**	**(147.6%)**	**(100.8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(572)	-	47	-	113	-	318	-	(94)	-	(37 892)	-	(100.8%)
Payments	**(6 369)**	**(6 369)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(6 369)	(6 369)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(6 369)**	**(6 369)**	**(572)**	**9.0%**	**47**	**(.7%)**	**113**	**(1.8%)**	**318**	**(5.0%)**	**(94)**	**1.5%**	**(37 892)**	**(175.8%)**	**(100.8%)**
Net Increase/(Decrease) in cash held	**25 518**	**22 270**	**96 671**	**378.8%**	**57 329**	**224.7%**	**(116 410)**	**(522.7%)**	**188 579**	**846.8%**	**226 169**	**1 015.6%**	**(32 308)**	**(1 706.1%)**	**(683.7%)**
Cash/cash equivalents at the year begin:	209 837	198 636	200 384	95.5%	297 055	141.6%	354 384	178.4%	237 974	119.8%	200 384	100.9%	419 748	100.9%	(43.3%)
Cash/cash equivalents at the year end:	**235 355**	**220 906**	**297 055**	**126.2%**	**354 384**	**150.6%**	**237 974**	**107.7%**	**426 553**	**193.1%**	**426 553**	**193.1%**	**387 439**	**220.6%**	**10.1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 343	21.8%	1 960	1.8%	2 202	2.1%	79 492	74.3%	106 997	27.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 949	60.3%	807	2.0%	580	1.5%	14 407	36.2%	39 743	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 362	13.2%	984	2.0%	702	1.5%	40 151	83.3%	48 198	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 063	12.6%	1 441	2.3%	1 377	2.2%	53 000	83.0%	63 881	16.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 497	13.9%	1 544	2.5%	1 373	2.2%	49 635	81.3%	61 049	15.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	160	13.3%	14	1.2%	14	1.2%	1 010	84.3%	1 198	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 707	2.2%	143	.2%	188	.2%	74 464	97.3%	76 502	19.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 451)	148.7%	48	(1.1%)	45	(1.0%)	2 020	(46.6%)	(4 337)	(1.1%)	-	-	-	-
Total By Income Source	**65 629**	**16.7%**	**6 941**	**1.8%**	**6 482**	**1.6%**	**314 179**	**79.9%**	**393 231**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 113	14.8%	689	4.8%	560	3.9%	10 874	76.4%	14 237	3.6%	-	-	-	-
Commercial	20 807	35.2%	534	.9%	389	.7%	37 464	63.3%	59 194	15.1%	-	-	-	-
Households	42 156	13.8%	5 517	1.8%	5 299	1.7%	251 773	82.6%	304 745	77.5%	-	-	-	-
Other	553	3.7%	200	1.3%	234	1.6%	14 068	93.4%	15 055	3.8%	-	-	-	-
Total By Customer Group	**65 629**	**16.7%**	**6 941**	**1.8%**	**6 482**	**1.6%**	**314 179**	**79.9%**	**393 231**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 054	99.6%	52	.4%	-	-	-	-	13 106	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**13 054**	**99.6%**	**52**	**.4%**	**-**	**-**	**-**	**-**	**13 106**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**3 706 184**	**3 762 403**	**968 482**	**26.1%**	**958 735**	**25.9%**	**974 999**	**25.9%**	**903 346**	**24.0%**	**3 805 561**	**101.1%**	**816 541**	**98.8%**	**10.6%**
Exchange Revenue															
Service charges - Electricity	1 823 805	1 851 214	507 584	27.8%	461 171	25.3%	495 099	26.7%	486 911	26.3%	1 950 765	105.4%	443 144	102.8%	9.9%
Service charges - Water	295 928	295 928	51 953	17.6%	71 525	24.2%	102 774	34.7%	67 779	22.9%	294 031	99.4%	60 292	100.9%	12.4%
Service charges - Waste Water Management	185 368	181 708	44 239	23.9%	45 289	24.4%	45 623	25.1%	46 625	25.7%	181 776	100.0%	42 524	97.2%	9.6%
Service charges - Waste Management	195 619	196 961	50 194	25.7%	51 427	26.3%	51 908	26.4%	52 165	26.5%	205 694	104.4%	47 170	100.1%	10.6%
Sale of Goods and Rendering of Services	37 416	37 426	3 794	10.1%	5 503	14.7%	28 562	76.3%	6 380	17.0%	44 239	118.2%	4 954	103.1%	28.8%
Agency services	19 551	19 551	4 946	25.3%	4 949	25.3%	4 998	25.6%	4 459	22.8%	19 352	99.0%	4 511	97.8%	(1.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 841	18 841	5 000	26.5%	4 813	25.5%	5 268	28.0%	5 731	30.4%	20 812	110.5%	5 247	114.3%	9.2%
Interest earned from Current and Non Current Assets	75 000	85 000	23 587	31.4%	26 730	35.6%	27 214	32.0%	36 688	43.2%	114 219	134.4%	30 215	110.6%	21.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	9	9	2	24.2%	2	22.8%	2	25.1%	2	19.1%	9	91.1%	2	90.8%	(14.4%)
Rental from Fixed Assets	6 577	7 368	2 075	31.5%	1 521	23.1%	1 926	26.1%	1 743	23.7%	7 265	98.6%	2 039	115.9%	(14.5%)
Licences or permits	4 169	4 231	899	21.6%	967	23.2%	922	21.8%	844	20.0%	3 633	85.9%	747	94.2%	13.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	11 602	-	(100.0%)
Operational Revenue	86 702	85 602	5 936	6.8%	21 255	24.5%	10 268	12.0%	50 582	59.1%	88 042	102.9%	(34)	179.3%	(149 522.0%)
Non-Exchange Revenue															
Property rates	538 383	548 451	161 344	30.0%	127 625	23.7%	130 717	23.8%	134 153	24.5%	553 839	101.0%	117 912	100.3%	13.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	37 875	95.5%	(100.0%)
Fines, penalties and forfeits	124 676	133 956	1 147	.9%	50 081	40.2%	1 108	.8%	1 221	.9%	53 556	40.0%	909	34.0%	34.3%
Licences or permits	12	19	894	7 635.9%	(880)	(7 521.2%)	28	148.5%	(23)	(119.9%)	19	99.7%	1	85.7%	(2 199.6%)
Transfer and subsidies - Operational	269 125	271 135	104 138	38.7%	86 027	32.0%	67 571	24.9%	5 795	2.1%	263 531	97.2%	6 628	94.9%	(12.6%)
Interest Receivables	3 303	3 303	751	22.7%	730	22.1%	852	25.8%	854	25.8%	3 186	96.5%	790	100.3%	8.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	3 000	3 000	-	-	-	-	-	-	244	8.1%	244	8.1%	-	-	(100.0%)
Other Gains	18 700	18 700	-	-	-	-	158	.8%	1 193	6.4%	1 350	7.2%	15	.1%	7 878.3%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 677 015**	**3 738 407**	**832 218**	**22.6%**	**868 679**	**23.6%**	**809 669**	**21.7%**	**900 810**	**24.1%**	**3 411 376**	**91.3%**	**809 286**	**93.3%**	**11.3%**
Employee related costs	963 942	960 865	197 042	20.4%	245 648	25.5%	204 762	21.3%	208 668	21.7%	856 121	89.1%	191 846	92.5%	8.8%
Remuneration of councillors	41 280	36 588	8 700	21.1%	8 867	21.5%	9 003	24.6%	10 076	27.5%	36 646	100.2%	8 698	88.7%	15.9%
Bulk purchases - electricity	1 463 347	1 511 760	426 909	29.2%	329 137	22.5%	358 981	23.7%	373 281	24.7%	1 488 307	98.4%	318 120	100.1%	17.3%
Inventory consumed	131 411	127 470	13 357	10.2%	25 644	19.5%	24 534	19.2%	53 920	42.3%	117 455	92.1%	40 173	79.0%	34.2%
Debt impairment	78 676	62 956	(4 148)	(5.3%)	56 403	71.7%	16 426	26.1%	10 924	17.4%	79 605	126.4%	7 136	136.9%	53.1%
Depreciation, Amortisation and Impairment	283 543	283 543	67 518	23.8%	65 709	23.2%	65 709	23.2%	65 709	23.2%	264 646	93.3%	68 423	100.0%	(4.0%)
Interest,Dividends and Rent on Land	147 210	147 210	37 379	25.4%	37 790	25.7%	36 910	25.1%	35 906	24.4%	147 985	100.5%	38 607	100.0%	(7.0%)
Contracted services	275 369	286 001	32 149	11.7%	57 741	21.0%	57 603	20.1%	88 862	31.1%	236 356	82.6%	84 254	80.2%	5.5%
Transfers and subsidies	6 190	10 653	467	7.5%	3 660	59.1%	750	7.0%	2 981	28.0%	7 859	73.8%	3 088	96.1%	(3.5%)
Irrecoverable debts written off	108 466	119 306	19 358	17.8%	2 090	1.9%	3 998	3.4%	2 738	2.3%	28 184	23.6%	8 062	32.3%	(66.0%)
Operational Cost and Other Cost	170 481	184 144	33 486	19.6%	35 989	21.1%	30 993	16.8%	47 744	25.9%	148 212	80.5%	40 479	82.2%	17.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	7 100	7 912	-	-	-	-	-	-	-	-	-	-	403	5.7%	(100.0%)
Surplus/(Deficit)	**29 169**	**23 996**	**136 264**		**90 056**		**165 330**		**2 537**		**394 186**		**7 255**		
Transfers and subsidies - capital (monetary allocations)	571 153	578 851	27 074	4.7%	134 015	23.5%	60 054	10.4%	307 159	53.1%	528 301	91.3%	276 702	93.8%	11.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**600 322**	**602 848**	**163 337**		**224 071**		**225 383**		**309 695**		**922 487**		**283 957**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**600 322**	**602 848**	**163 337**		**224 071**		**225 383**		**309 695**		**922 487**		**283 957**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**600 322**	**602 848**	**163 337**		**224 071**		**225 383**		**309 695**		**922 487**		**283 957**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**600 322**	**602 848**	**163 337**		**224 071**		**225 383**		**309 695**		**922 487**		**283 957**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**714 166**	**741 954**	**39 833**	**5.6%**	**172 851**	**24.2%**	**101 849**	**13.7%**	**381 285**	**51.4%**	**695 818**	**93.8%**	**299 872**	**96.3%**	**27.1%**
National Government	509 719	517 719	25 692	5.0%	131 625	25.8%	46 604	9.0%	298 482	57.7%	502 402	97.0%	230 548	97.6%	29.5%
Provincial Government	33 434	33 132	1 382	4.1%	2 391	7.2%	14 180	42.8%	8 677	26.2%	26 629	80.4%	(981)	52.0%	(984.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	20 000	28 000	3 926	19.6%	8 238	41.2%	5 083	18.2%	10 737	38.3%	27 984	99.9%	18 883	96.3%	(43.1%)
Transfers recognised - capital	**563 153**	**578 851**	**31 000**	**5.5%**	**142 253**	**25.3%**	**65 866**	**11.4%**	**317 895**	**54.9%**	**557 015**	**96.2%**	**248 450**	**95.6%**	**28.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	151 013	163 103	8 833	5.8%	30 598	20.3%	35 983	22.1%	63 389	38.9%	138 803	85.1%	51 422	99.1%	23.3%
Capital Expenditure Functional	**714 166**	**741 954**	**39 833**	**5.6%**	**172 851**	**24.2%**	**101 849**	**13.7%**	**381 285**	**51.4%**	**695 818**	**93.8%**	**299 872**	**96.3%**	**27.1%**
Municipal governance and administration	**39 804**	**53 819**	**2 371**	**6.0%**	**13 081**	**32.9%**	**13 099**	**24.3%**	**19 616**	**36.4%**	**48 167**	**89.5%**	**17 766**	**93.1%**	**10.4%**
Executive and Council	-	35	-	-	4	-	4	11.4%	25	71.3%	33	94.2%	-	66.1%	(100.0%)
Finance and administration	39 804	53 729	2 371	6.0%	13 077	32.9%	13 095	24.4%	19 535	36.4%	48 078	89.5%	17 764	93.2%	10.0%
Internal audit	-	55	-	-	-	-	-	-	56	101.7%	56	101.7%	3	16.9%	2 111.1%
Community and Public Safety	**79 967**	**82 843**	**120**	**.2%**	**5 159**	**6.5%**	**23 073**	**27.9%**	**30 785**	**37.2%**	**59 138**	**71.4%**	**22 449**	**70.2%**	**37.1%**
Community and Social Services	4 925	7 417	12	.3%	558	11.3%	575	7.8%	2 336	31.5%	3 481	46.9%	1 964	83.5%	18.9%
Sport And Recreation	12 847	15 371	68	.5%	1 889	14.7%	2 084	13.6%	3 742	24.3%	7 782	50.6%	7 611	93.0%	(50.8%)
Public Safety	7 725	5 751	16	.2%	289	3.7%	1 696	29.5%	3 064	53.3%	5 065	88.1%	11 039	87.7%	(72.2%)
Housing	54 470	54 303	24	-	2 424	4.4%	18 717	34.5%	21 644	39.9%	42 809	78.8%	1 835	30.9%	1 079.4%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 990**	**59 999**	**5 450**	**10.5%**	**37 886**	**72.9%**	**7 744**	**12.9%**	**8 581**	**14.3%**	**59 661**	**99.4%**	**21 332**	**100.1%**	**(59.8%)**
Planning and Development	315	510	31	9.8%	157	49.7%	70	13.7%	75	14.8%	333	65.2%	58	93.5%	29.7%
Road Transport	51 675	59 488	5 419	10.5%	37 729	73.0%	7 674	12.9%	8 506	14.3%	59 328	99.7%	21 274	100.1%	(60.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**541 180**	**545 208**	**31 892**	**5.9%**	**116 703**	**21.6%**	**57 933**	**10.6%**	**322 289**	**59.1%**	**528 817**	**97.0%**	**238 325**	**98.5%**	**35.2%**
Energy sources	65 782	77 284	15 821	24.1%	17 388	26.4%	15 098	19.5%	30 747	39.8%	79 055	102.3%	26 068	103.8%	17.9%
Water Management	27 057	25 203	1 203	4.4%	11 342	41.9%	5 128	20.3%	8 148	32.3%	25 822	102.5%	3 804	100.8%	114.2%
Waste Water Management	438 342	435 921	14 838	3.4%	85 920	19.6%	36 756	8.4%	281 699	64.6%	419 213	96.2%	206 785	97.0%	36.2%
Waste Management	10 000	6 800	30	.3%	2 053	20.5%	950	14.0%	1 695	24.9%	4 727	69.5%	1 668	112.9%	1.6%
Other	**1 225**	**85**	**-**	**-**	**22**	**1.8%**	**-**	**-**	**14**	**16.2%**	**36**	**42.3%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**4 062 227**	**4 115 658**	**1 418 030**	**34.9%**	**1 189 549**	**29.3%**	**1 261 032**	**30.6%**	**1 545 720**	**37.6%**	**5 414 331**	**131.6%**	**1 199 946**	**138.0%**	**28.8%**
Property rates	522 231	531 998	131 513	25.2%	132 677	25.4%	116 045	21.8%	121 334	22.8%	501 568	94.3%	109 837	95.8%	10.5%
Service charges	2 425 699	2 450 037	661 867	27.3%	688 596	28.4%	712 542	29.1%	743 248	30.3%	2 806 252	114.5%	677 307	110.4%	9.7%
Other revenue	176 874	178 315	394 895	223.3%	112 793	63.8%	(62 743)	(35.2%)	602 958	338.1%	1 047 902	587.7%	331 930	804.6%	81.7%
Transfers and Subsidies - Operational	269 125	269 312	106 484	39.6%	88 210	32.8%	63 470	23.6%	5 276	2.0%	263 440	97.8%	(9 834)	96.5%	(153.6%)
Transfers and Subsidies - Capital	571 153	578 851	99 751	17.5%	152 211	26.6%	411 285	71.1%	17 638	3.0%	680 884	117.6%	55 830	117.2%	(68.4%)
Interest	97 144	107 144	23 520	24.2%	15 063	15.5%	20 434	19.1%	55 267	51.6%	114 285	106.7%	34 876	86.9%	58.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 199 230)**	**(3 264 690)**	**(841 490)**	**26.3%**	**144 506**	**(4.5%)**	**(468 566)**	**14.4%**	**(420 032)**	**12.9%**	**(1 585 583)**	**48.6%**	**(545 872)**	**62.2%**	**(23.1%)**
Suppliers and employees	(3 045 830)	(3 106 827)	(841 080)	27.6%	269 197	(8.8%)	(468 566)	15.1%	(295 341)	9.5%	(1 335 791)	43.0%	(421 181)	57.6%	(29.9%)

Finance charges	(147 210)	(147 210)	(411)	.3%	(124 691)	84.7%	-	-	(124 691)	84.7%	(249 792)	169.7%	(124 691)	157.2%	-
Transfers and Subsidies	(6 190)	(10 653)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**862 997**	**850 968**	**576 539**	**66.8%**	**1 334 055**	**154.6%**	**792 466**	**93.1%**	**1 125 688**	**132.3%**	**3 828 748**	**449.9%**	**654 075**	**444.3%**	**72.1%**
Cash Flow from Investing Activities															
Receipts	**3 003**	**3 003**	**-**	**-**	**-**	**-**	**-**	**-**	**244**	**8.1%**	**244**	**8.1%**	**8**	**.4%**	**2 857.4%**
Proceeds on disposal of PPE	3 003	3 003	-	-	-	-	-	-	244	8.1%	244	8.1%	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	8	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(714 166)**	**(741 954)**	**(39 833)**	**5.6%**	**(172 851)**	**24.2%**	**(101 849)**	**13.7%**	**(381 285)**	**51.4%**	**(695 818)**	**93.8%**	**(299 872)**	**96.3%**	**27.1%**
Capital assets	(714 166)	(741 954)	(39 833)	5.6%	(172 851)	24.2%	(101 849)	13.7%	(381 285)	51.4%	(695 818)	93.8%	(299 872)	96.3%	27.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(711 163)**	**(738 951)**	**(39 833)**	**5.6%**	**(172 851)**	**24.3%**	**(101 849)**	**13.8%**	**(381 041)**	**51.6%**	**(695 574)**	**94.1%**	**(299 864)**	**96.8%**	**27.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**422**	**-**	**(86)**	**-**	**13 250**	**-**	**431**	**-**	**14 018**	**-**	**1 323**	**-**	**(67.4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	11 533	-	419	-	11 952	-	1 132	-	(63.0%)
Increase (decrease) in consumer deposits	-	-	422	-	(86)	-	1 717	-	13	-	2 066	-	191	-	(93.4%)
Payments	**(102 172)**	**(102 172)**	**-**	**-**	**-**	**-**	**(3 311)**	**3.2%**	**3 311**	**(3.2%)**	**-**	**-**	**(529)**	**.6%**	**(726.5%)**
Repayment of borrowing	(102 172)	(102 172)	-	-	-	-	(3 311)	3.2%	3 311	(3.2%)	-	-	(529)	.6%	(726.5%)
Net Cash from/(used) Financing Activities	**(102 172)**	**(102 172)**	**422**	**(.4%)**	**(86)**	**.1%**	**9 939**	**(9.7%)**	**3 742**	**(3.7%)**	**14 018**	**(13.7%)**	**794**	**(2.7%)**	**371.1%**
Net Increase/(Decrease) in cash held	**49 662**	**9 845**	**537 129**	**1 081.6%**	**1 161 118**	**2 338.0%**	**700 556**	**7 116.2%**	**748 390**	**7 602.1%**	**3 147 192**	**31 968.8%**	**355 005**	**4 285.2%**	**110.8%**
Cash/cash equivalents at the year begin:	750 000	1 028 933	1 028 889	137.2%	1 566 062	208.8%	2 727 179	265.0%	3 427 735	333.1%	1 028 889	100.0%	3 046 838	102.6%	12.5%
Cash/cash equivalents at the year end:	**799 662**	**1 038 777**	**1 566 062**	**195.8%**	**2 727 179**	**341.0%**	**3 427 735**	**330.0%**	**4 176 125**	**402.0%**	**4 176 125**	**402.0%**	**3 401 843**	**457.9%**	**22.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 413	14.0%	9 046	5.9%	7 578	5.0%	114 439	75.1%	152 476	23.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	100 002	65.5%	9 735	6.4%	4 696	3.1%	38 293	25.1%	152 726	23.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 381	45.0%	4 569	6.4%	2 261	3.1%	32 704	45.5%	71 914	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 443	18.0%	3 454	4.6%	2 325	3.1%	55 438	74.3%	74 660	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 738	14.1%	4 718	4.2%	3 331	3.0%	87 614	78.6%	111 402	17.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	402	4.3%	314	3.3%	218	2.3%	8 456	90.0%	9 390	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30 363	40.3%	4 201	5.6%	1 824	2.4%	38 935	51.7%	75 323	11.6%	-	-	-	-
Total By Income Source	**213 742**	**33.0%**	**36 037**	**5.6%**	**22 233**	**3.4%**	**375 879**	**58.0%**	**647 891**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	13 123	38.0%	2 906	8.4%	1 771	5.1%	16 760	48.5%	34 560	5.3%	-	-	-	-
Commercial	92 774	66.4%	7 304	5.2%	2 699	1.9%	36 863	26.4%	139 641	21.6%	-	-	-	-
Households	79 588	19.3%	22 132	5.4%	16 179	3.9%	293 763	71.4%	411 662	63.5%	-	-	-	-
Other	28 257	45.6%	3 695	6.0%	1 583	2.6%	28 492	45.9%	62 028	9.6%	-	-	-	-
Total By Customer Group	**213 742**	**33.0%**	**36 037**	**5.6%**	**22 233**	**3.4%**	**375 879**	**58.0%**	**647 891**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	152 338	100.0%	-	-	-	-	-	-	152 338	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**152 338**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**152 338**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	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	**2 869 321**	**2 919 127**	**677 965**	**23.6%**	**680 084**	**23.7%**	**719 762**	**24.7%**	**449 197**	**15.4%**	**2 527 008**	**86.6%**	**559 323**	**98.6%**	**(19.7%)**
Exchange Revenue															
Service charges - Electricity	1 215 949	1 240 949	249 574	20.5%	248 729	20.5%	252 118	20.3%	271 165	21.9%	1 021 586	82.3%	247 145	93.9%	9.7%
Service charges - Water	201 453	213 953	17 361	8.6%	56 572	28.1%	79 451	37.1%	76 247	35.6%	229 630	107.3%	62 489	115.7%	22.0%
Service charges - Waste Water Management	132 113	132 113	38 731	29.3%	31 813	24.1%	31 429	23.8%	31 054	23.5%	133 027	100.7%	30 913	103.9%	.5%
Service charges - Waste Management	112 789	117 789	34 595	30.7%	25 080	22.2%	25 183	21.4%	25 201	21.4%	110 058	93.4%	22 736	92.2%	10.8%
Sale of Goods and Rendering of Services	25 591	32 591	9 202	36.0%	12 793	50.0%	4 905	15.0%	10 636	32.6%	37 536	115.2%	8 997	119.7%	18.2%
Agency services	3 961	3 961	840	21.2%	1 051	26.5%	1 082	27.3%	1 213	30.6%	4 186	105.7%	1 337	100.6%	(9.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 972	18 972	5 430	28.6%	5 763	30.4%	5 744	30.3%	5 516	29.1%	22 453	118.3%	5 288	134.0%	4.3%
Interest earned from Current and Non Current Assets	63 980	52 980	14 022	21.9%	12 465	19.5%	12 259	23.1%	12 683	23.9%	51 430	97.1%	15 762	113.7%	(19.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 249	14 249	2 878	20.2%	2 073	14.6%	4 708	33.0%	2 254	15.8%	11 913	83.6%	2 283	86.0%	(1.3%)
Licences or permits	8 754	8 754	1 594	18.2%	1 876	21.4%	2 751	31.4%	1 861	21.3%	8 081	92.3%	2 482	94.2%	(25.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	48 704	48 704	1 180	2.4%	7 107	14.6%	15 954	32.8%	27 553	56.6%	51 794	106.3%	18 245	112.5%	51.0%
Operational Revenue	10 528	10 528	2 191	20.8%	1 582	15.0%	2 848	27.1%	3 152	29.9%	9 773	92.8%	1 096	88.2%	187.6%
Non-Exchange Revenue															
Property rates	571 651	577 763	200 530	35.1%	123 814	21.7%	124 573	21.6%	127 280	22.0%	576 198	99.7%	114 582	104.2%	11.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	173 403	173 403	47	-	63 092	36.4%	87 952	50.7%	(152 651)	(88.0%)	(1 560)	(.9%)	20 423	84.0%	(847.4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 585	265 780	97 170	37.3%	84 369	32.4%	65 963	24.8%	3 518	1.3%	251 021	94.4%	4 525	95.2%	(22.2%)
Interest Receivables	3 426	3 426	1 008	29.4%	677	19.8%	1 140	33.3%	1 193	34.8%	4 018	117.3%	1 020	134.7%	17.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 214	3 214	1 611	50.1%	1 228	38.2%	1 378	42.9%	1 323	41.2%	5 540	172.4%	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	325	-	0	-	325	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 741 081**	**2 831 662**	**341 000**	**12.4%**	**751 978**	**27.4%**	**527 925**	**18.6%**	**745 653**	**26.3%**	**2 366 556**	**83.6%**	**601 870**	**84.6%**	**23.9%**
Employee related costs	729 635	729 635	0	-	350 780	48.1%	167 862	23.0%	169 591	23.2%	688 233	94.3%	149 002	94.8%	13.8%
Remuneration of councillors	24 593	24 593	-	-	11 457	46.6%	9 084	36.9%	6 778	27.6%	27 319	111.1%	5 586	98.1%	21.3%
Bulk purchases - electricity	805 126	875 126	192 356	23.9%	184 692	22.9%	173 422	19.8%	198 821	22.7%	749 291	85.6%	166 965	94.4%	19.1%
Inventory consumed	122 965	120 281	17 075	13.9%	22 038	17.9%	27 672	23.0%	28 835	24.0%	95 620	79.5%	23 727	78.7%	21.5%
Debt impairment	77 289	(93 359)	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	225 960	225 960	49 319	21.8%	32 779	14.5%	48 379	21.4%	52 851	23.4%	183 329	81.1%	41 784	87.3%	26.5%
Interest,Dividends and Rent on Land	77 649	70 951	-	-	25 340	32.6%	-	-	22 904	32.3%	48 244	68.0%	27 047	68.6%	(15.3%)
Contracted services	328 381	364 877	36 935	11.2%	68 377	20.8%	69 660	19.1%	84 460	23.1%	259 432	71.1%	80 731	73.5%	4.6%
Transfers and subsidies	22 631	14 048	3 578	15.8%	1 695	7.5%	2 557	18.2%	2 204	15.7%	10 034	71.4%	1 755	79.9%	25.6%
Irrecoverable debts written off	126 724	274 163	21	-	363	.3%	5	-	135 270	49.3%	135 660	49.5%	58 142	61.6%	132.7%
Operational Cost and Other Cost	199 498	224 757	41 716	20.9%	54 455	27.3%	29 284	13.0%	43 938	19.5%	169 394	75.4%	46 831	84.0%	(6.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	630	630	-	-	-	-	-	-	-	-	-	-	300	159.8%	(100.0%)
Surplus/(Deficit)	**128 240**	**87 465**	**336 965**		**(71 894)**		**191 837**		**(296 456)**		**160 452**		**(42 547)**		
Transfers and subsidies - capital (monetary allocations)	98 415	96 121	15 664	15.9%	22 167	22.5%	17 559	18.3%	17 425	18.1%	72 815	75.8%	44 681	80.1%	(61.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**226 656**	**183 587**	**352 629**		**(49 727)**		**209 396**		**(279 031)**		**233 267**		**2 134**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**226 656**	**183 587**	**352 629**		**(49 727)**		**209 396**		**(279 031)**		**233 267**		**2 134**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**226 656**	**183 587**	**352 629**		**(49 727)**		**209 396**		**(279 031)**		**233 267**		**2 134**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**226 656**	**183 587**	**352 629**		**(49 727)**		**209 396**		**(279 031)**		**233 267**		**2 134**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	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	**642 490**	**594 994**	**51 099**	**8.0%**	**120 752**	**18.8%**	**81 260**	**13.7%**	**183 628**	**30.9%**	**436 739**	**73.4%**	**184 864**	**74.5%**	**(.7%)**
National Government	63 693	63 693	14 612	22.9%	20 864	32.8%	13 408	21.1%	9 608	15.1%	58 492	91.8%	36 598	87.3%	(73.7%)
Provincial Government	21 885	19 890	1 053	4.8%	1 304	6.0%	4 151	20.9%	5 177	26.0%	11 684	58.7%	7 007	59.6%	(26.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	33 057	19 000	6 113	18.5%	5 058	15.3%	821	4.3%	3 845	20.2%	15 836	83.3%	13 081	95.4%	(70.6%)
Transfers recognised - capital	**118 636**	**102 584**	**21 777**	**18.4%**	**27 225**	**22.9%**	**18 380**	**17.9%**	**18 630**	**18.2%**	**86 012**	**83.8%**	**56 687**	**83.4%**	**(67.1%)**
Borrowing	198 019	198 019	6 200	3.1%	18 091	9.1%	40 491	20.4%	81 202	41.0%	145 984	73.7%	46 341	79.9%	75.2%
Internally generated funds	325 835	294 391	23 121	7.1%	75 436	23.2%	22 389	7.6%	83 797	28.5%	204 743	69.5%	81 837	65.3%	2.4%
Capital Expenditure Functional	**642 490**	**594 994**	**51 099**	**8.0%**	**120 752**	**18.8%**	**81 000**	**13.6%**	**183 628**	**30.9%**	**436 479**	**73.4%**	**184 864**	**74.5%**	**(.7%)**
Municipal governance and administration	**55 320**	**36 064**	**2 385**	**4.3%**	**9 629**	**17.4%**	**4 331**	**12.0%**	**8 535**	**23.7%**	**24 881**	**69.0%**	**23 149**	**68.0%**	**(63.1%)**
Executive and Council	100	100	-	-	35	35.0%	49	48.7%	5	5.3%	89	89.0%	3	97.3%	80.6%
Finance and administration	55 220	35 964	2 385	4.3%	9 594	17.4%	4 282	11.9%	8 530	23.7%	24 792	68.9%	23 146	67.9%	(63.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**106 629**	**141 941**	**18 691**	**17.5%**	**30 936**	**29.0%**	**15 442**	**10.9%**	**31 239**	**22.0%**	**96 309**	**67.9%**	**34 653**	**59.8%**	**(9.9%)**
Community and Social Services	56 631	76 018	11 352	20.0%	19 915	35.2%	8 279	10.9%	11 112	14.6%	50 658	66.6%	13 475	52.0%	(17.5%)
Sport And Recreation	10 093	16 434	1 438	14.2%	4 761	47.2%	3 353	20.4%	3 436	20.9%	12 988	79.0%	4 422	54.5%	(22.3%)
Public Safety	8 261	19 230	3 138	38.0%	1 808	21.9%	2 866	14.9%	4 694	24.4%	12 506	65.0%	2 155	49.9%	117.8%
Housing	31 644	30 259	2 764	8.7%	4 452	14.1%	945	3.1%	11 997	39.6%	20 157	66.6%	14 601	75.0%	(17.8%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**99 849**	**72 370**	**8 347**	**8.4%**	**12 588**	**12.6%**	**12 679**	**17.5%**	**30 103**	**41.6%**	**63 717**	**88.0%**	**43 806**	**90.9%**	**(31.3%)**
Planning and Development	5 135	5 878	2 606	50.7%	985	19.2%	255	4.3%	1 161	19.7%	5 007	85.2%	7 085	86.5%	(83.6%)
Road Transport	94 464	66 242	5 729	6.1%	11 491	12.2%	12 353	18.6%	28 917	43.7%	58 490	88.3%	34 230	92.1%	(15.5%)
Environmental Protection	250	250	12	4.9%	112	44.9%	71	28.4%	24	9.8%	220	87.9%	2 491	97.2%	(99.0%)
Trading Services	**380 693**	**344 620**	**21 675**	**5.7%**	**67 598**	**17.8%**	**48 548**	**14.1%**	**113 751**	**33.0%**	**251 572**	**73.0%**	**83 256**	**73.8%**	**36.6%**
Energy sources	126 332	147 346	3 242	2.6%	5 885	4.7%	34 689	23.5%	62 111	42.2%	105 928	71.9%	33 543	83.9%	85.2%
Water Management	148 159	107 328	13 137	8.9%	35 137	23.7%	6 499	6.1%	31 447	29.3%	86 219	80.3%	29 507	68.6%	6.6%
Waste Water Management	87 200	62 588	5 296	6.1%	20 201	23.2%	7 077	11.3%	15 139	24.2%	47 713	76.2%	16 513	68.0%	(8.3%)
Waste Management	19 002	27 359	-	-	6 376	33.6%	283	1.0%	5 053	18.5%	11 712	42.8%	3 695	76.4%	36.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	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	**3 063 238**	**3 096 888**	**821 905**	**26.8%**	**696 229**	**22.7%**	**587 359**	**19.0%**	**532 301**	**17.2%**	**2 637 795**	**85.2%**	**511 826**	**89.1%**	**4.0%**
Property rates	548 788	554 656	347 110	63.3%	280 106	51.0%	247 188	44.6%	197 300	35.6%	1 071 704	193.2%	183 414	235.2%	7.6%
Service charges	1 858 920	1 903 096	385 430	20.7%	353 019	19.0%	298 022	15.7%	308 924	16.2%	1 345 395	70.7%	293 939	72.7%	5.1%
Other revenue	230 996	236 346	40 384	17.5%	23 302	10.1%	16 996	7.2%	20 116	8.5%	100 798	42.6%	34 411	54.7%	(41.5%)
Transfers and Subsidies - Operational	262 139	259 889	2 515	1.0%	5 342	2.0%	5 314	2.0%	18	-	13 189	5.1%	62	.7%	(70.8%)
Transfers and Subsidies - Capital	98 415	89 921	42 192	42.9%	30 271	30.8%	16 534	18.4%	2 865	3.2%	91 862	102.2%	-	7.3%	(100.0%)
Interest	63 980	52 980	4 272	6.7%	4 190	6.5%	3 305	6.2%	3 079	5.8%	14 846	28.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 490 240)**	**(2 641 543)**	**(384 487)**	**15.4%**	**(97 559)**	**3.9%**	**(702 124)**	**26.6%**	**(579 548)**	**21.9%**	**(1 763 719)**	**66.8%**	**(190 677)**	**38.4%**	**203.9%**
Suppliers and employees	(2 405 393)	(2 556 697)	(384 487)	16.0%	(97 559)	4.1%	(702 124)	27.5%	(579 548)	22.7%	(1 763 719)	69.0%	(190 677)	40.0%	203.9%

Finance charges	(62 215)	(62 215)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(22 631)	(22 631)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**572 998**	**455 345**	**437 417**	**76.3%**	**598 671**	**104.5%**	**(114 765)**	**(25.2%)**	**(47 247)**	**(10.4%)**	**874 076**	**192.0%**	**321 149**	**277.8%**	**(114.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(738 582)**	**(694 702)**	**(130 026)**	**17.6%**	**(135 688)**	**18.4%**	**(88 917)**	**12.8%**	**(165 542)**	**23.8%**	**(520 173)**	**74.9%**	**(202 435)**	**81.0%**	**(18.2%)**
Capital assets	(738 582)	(694 702)	(130 026)	17.6%	(135 688)	18.4%	(88 917)	12.8%	(165 542)	23.8%	(520 173)	74.9%	(202 435)	81.0%	(18.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(738 582)**	**(694 702)**	**(130 026)**	**17.6%**	**(135 688)**	**18.4%**	**(88 917)**	**12.8%**	**(165 542)**	**23.8%**	**(520 173)**	**74.9%**	**(202 435)**	**81.0%**	**(18.2%)**
Cash Flow from Financing Activities															
Receipts	**198 019**	**198 019**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	198 019	198 019	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 215)**	**(62 215)**	**-**	**-**	**(20 325)**	**32.7%**	**-**	**-**	**(21 308)**	**34.2%**	**(41 633)**	**66.9%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(62 215)	(62 215)	-	-	(20 325)	32.7%	-	-	(21 308)	34.2%	(41 633)	66.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**135 804**	**135 804**	**-**	**-**	**(20 325)**	**(15.0%)**	**-**	**-**	**(21 308)**	**(15.7%)**	**(41 633)**	**(30.7%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(29 780)**	**(103 553)**	**307 391**	**(1 032.2%)**	**442 658**	**(1 486.5%)**	**(203 682)**	**196.7%**	**(234 096)**	**226.1%**	**312 271**	**(301.6%)**	**118 714**	**2 104.4%**	**(297.2%)**
Cash/cash equivalents at the year begin:	678 807	678 807	-	-	853 871	125.8%	1 296 529	191.0%	1 095 870	161.4%	-	-	1 621 814	99.1%	(32.4%)
Cash/cash equivalents at the year end:	649 027	575 254	853 871	131.6%	1 296 529	199.8%	1 095 870	190.5%	861 774	149.8%	861 774	149.8%	1 740 529	256.7%	(50.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	28 514	22.7%	3 593	2.9%	3 695	2.9%	89 744	71.5%	125 546	31.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	62 587	82.0%	1 626	2.1%	566	.7%	11 511	15.1%	76 291	19.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 157	48.9%	1 393	2.3%	1 223	2.1%	27 895	46.8%	59 668	15.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 867	29.1%	721	2.1%	653	1.9%	22 710	66.9%	33 951	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 874	17.5%	918	2.0%	873	1.9%	35 406	78.6%	45 070	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 127	9.7%	233	2.0%	230	2.0%	10 035	86.3%	11 625	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	113	.2%	134	.2%	172	.3%	54 933	99.2%	55 353	13.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(22 596)	237.1%	81	(.8%)	242	(2.5%)	12 743	(133.7%)	(9 531)	(2.4%)	-	-	-	-
Total By Income Source	**116 643**	**29.3%**	**8 699**	**2.2%**	**7 655**	**1.9%**	**264 977**	**66.6%**	**397 974**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 647	23.2%	1 413	7.1%	631	3.2%	13 339	66.6%	20 031	5.0%	-	-	-	-
Commercial	44 958	50.9%	914	1.0%	534	.6%	41 973	47.5%	88 379	22.2%	-	-	-	-
Households	59 746	22.3%	6 136	2.3%	6 165	2.3%	196 050	73.1%	268 098	67.4%	-	-	-	-
Other	7 291	34.0%	237	1.1%	324	1.5%	13 615	63.4%	21 466	5.4%	-	-	-	-
Total By Customer Group	**116 643**	**29.3%**	**8 699**	**2.2%**	**7 655**	**1.9%**	**264 977**	**66.6%**	**397 974**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	10 303	100.0%	-	-	-	-	-	-	10 303	47.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 332	100.0%	-	-	-	-	-	-	11 332	52.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**21 635**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**21 635**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 833 296**	**1 748 070**	**480 584**	**26.2%**	**399 894**	**21.8%**	**403 093**	**23.1%**	**340 073**	**19.5%**	**1 623 645**	**92.9%**	**375 390**	**88.1%**	**(9.4%)**
Exchange Revenue															
Service charges - Electricity	721 887	721 481	198 195	27.5%	167 173	23.2%	178 297	24.7%	178 130	24.7%	721 795	100.0%	193 439	100.4%	(7.9%)
Service charges - Water	127 877	128 027	26 513	20.7%	38 086	29.8%	41 206	32.2%	36 275	28.3%	142 080	111.0%	40 248	104.8%	(9.9%)
Service charges - Waste Water Management	120 306	121 485	33 910	28.2%	27 808	23.1%	32 642	26.9%	29 083	23.9%	123 442	101.6%	24 501	104.8%	18.7%
Service charges - Waste Management	76 326	76 326	21 671	28.4%	18 042	23.6%	17 992	23.6%	17 914	23.5%	75 619	99.1%	13 944	104.1%	28.5%
Sale of Goods and Rendering of Services	6 315	6 315	1 246	19.7%	1 883	29.8%	2 249	35.6%	2 648	41.9%	8 025	127.1%	3 717	148.5%	(28.8%)
Agency services	9 823	9 823	2 656	27.0%	2 654	27.0%	2 653	27.0%	2 120	21.6%	10 084	102.7%	2 231	99.9%	(4.9%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 768	16 768	4 375	26.1%	4 385	26.2%	4 714	28.1%	4 885	29.1%	18 359	109.5%	4 403	100.3%	10.9%
Interest earned from Current and Non Current Assets	20 420	20 420	4 490	22.0%	5 543	27.1%	6 335	31.0%	6 538	32.0%	22 906	112.2%	4 683	92.6%	39.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 529	11 529	3 763	39.5%	3 477	36.5%	3 108	27.0%	2 901	25.2%	13 249	114.9%	2 499	115.9%	16.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	400	189	-	60	-	25	6.3%	1 480	370.0%	1 755	438.6%	145	31.4%	919.9%
Operational Revenue	8 056	6 562	1 428	17.7%	405	5.0%	242	3.7%	1 308	19.9%	3 382	51.5%	401	67.5%	226.5%
Non-Exchange Revenue															
Property rates	226 949	226 949	89 889	39.6%	46 392	20.4%	48 198	21.2%	44 870	19.8%	229 350	101.1%	41 538	101.0%	8.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	242 897	163 645	5 323	2.2%	12 088	5.0%	8 734	5.3%	3 838	2.3%	29 983	18.3%	37 162	15.4%	(89.7%)
Licences or permits	4 674	4 674	860	18.4%	650	13.9%	692	14.8%	662	14.2%	2 864	61.3%	798	98.3%	(17.0%)
Transfer and subsidies - Operational	217 912	210 109	83 020	38.1%	68 060	31.2%	52 740	25.1%	4 045	1.9%	207 865	98.9%	2 607	97.4%	55.1%
Interest Receivables	3 811	3 811	854	22.4%	982	25.8%	1 023	26.8%	995	26.1%	3 854	101.1%	875	97.8%	13.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 120	8 120	2 201	27.1%	2 207	27.2%	2 244	27.6%	2 261	27.9%	8 914	109.8%	1 990	103.1%	13.6%
Gains on Disposal of Fixed and Intangible Assets	1 627	1 627	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	10 000	10 000	-	-	-	-	-	-	121	1.2%	121	1.2%	208	(52 090.0%)	(42.1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 797 137**	**1 752 628**	**310 468**	**17.3%**	**283 775**	**15.8%**	**455 699**	**26.0%**	**369 884**	**21.1%**	**1 419 825**	**81.0%**	**325 823**	**85.3%**	**13.5%**
Employee related costs	469 245	466 677	96 572	20.6%	99 033	21.1%	99 765	21.4%	121 687	26.1%	417 058	89.4%	96 563	88.0%	26.0%
Remuneration of councillors	21 653	21 653	5 178	23.9%	5 178	23.9%	5 756	26.6%	5 371	24.8%	21 484	99.2%	5 178	97.6%	3.7%
Bulk purchases - electricity	598 611	598 611	128 426	21.5%	127 407	21.3%	128 320	21.4%	132 127	22.1%	516 281	86.2%	116 749	90.1%	13.2%
Inventory consumed	69 008	61 140	8 494	12.3%	14 478	21.0%	12 672	20.7%	17 395	28.5%	53 039	86.7%	14 389	99.4%	20.9%
Debt impairment	86 508	42 008	-	-	(31 597)	(36.5%)	60 542	144.1%	(30 071)	(71.6%)	(1 126)	(2.7%)	-	75.0%	(100.0%)
Depreciation, Amortisation and Impairment	110 079	110 079	(1)	-	-	-	82 560	75.0%	29 601	26.9%	112 160	101.9%	27 749	106.0%	6.7%
Interest,Dividends and Rent on Land	41 676	41 676	9 524	22.9%	9 472	22.7%	10 117	24.3%	9 066	21.8%	38 178	91.6%	9 260	92.8%	(2.1%)
Contracted services	148 230	157 574	12 078	8.1%	31 348	21.1%	30 457	19.3%	21 377	13.6%	95 260	60.5%	37 393	84.4%	(42.8%)
Transfers and subsidies	13 606	6 185	1 055	7.8%	500	3.7%	993	16.0%	525	8.5%	3 073	49.7%	565	40.4%	(6.9%)
Irrecoverable debts written off	122 522	122 522	23 938	19.5%	7 706	6.3%	7 264	5.9%	42 644	34.8%	81 551	66.6%	914	37.9%	4 565.4%
Operational Cost and Other Cost	111 609	120 112	25 203	22.6%	20 251	18.1%	17 253	14.4%	20 064	16.7%	82 771	68.9%	16 909	76.9%	18.7%
Disposal of Fixed and Intangible Assets	4 320	4 320	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Other Losses	70	70	-	-	-	-	-	-	98	139.7%	98	139.7%	153	230.6%	(36.2%)
Surplus/(Deficit)	**36 159**	**(4 558)**	**170 117**		**116 120**		**(52 606)**		**(29 811)**		**203 820**		**49 567**		
Transfers and subsidies - capital (monetary allocations)	77 246	89 323	-	-	(8)	-	47 742	53.4%	8 627	9.7%	56 361	63.1%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**113 405**	**84 778**	**170 117**		**116 112**		**(4 864)**		**(21 183)**		**260 181**		**49 567**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**113 405**	**84 778**	**170 117**		**116 112**		**(4 864)**		**(21 183)**		**260 181**		**49 567**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**113 405**	**84 778**	**170 117**		**116 112**		**(4 864)**		**(21 183)**		**260 181**		**49 567**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**113 405**	**84 778**	**170 117**		**116 112**		**(4 864)**		**(21 183)**		**260 181**		**49 567**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**186 345**	**214 973**	**31 400**	**16.9%**	**39 386**	**21.1%**	**25 301**	**11.8%**	**47 325**	**22.0%**	**143 411**	**66.7%**	**55 153**	**77.4%**	**(14.2%)**
National Government	77 246	84 165	21 394	27.7%	18 278	23.7%	10 273	12.2%	13 166	15.6%	63 111	75.0%	13 368	76.4%	(1.5%)
Provincial Government	-	4 658	-	-	848	-	478	10.3%	670	14.4%	1 996	42.9%	16 696	77.6%	(96.0%)
District Municipality	-	500	-	-	-	-	-	-	-	-	-	-	491	98.1%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**77 246**	**89 323**	**21 394**	**27.7%**	**19 126**	**24.8%**	**10 751**	**12.0%**	**13 836**	**15.5%**	**65 108**	**72.9%**	**30 555**	**76.9%**	**(54.7%)**
Borrowing	25 400	22 532	3 278	12.9%	1 761	6.9%	(42)	(.2%)	4 280	19.0%	9 277	41.2%	13 417	75.2%	(68.1%)
Internally generated funds	83 699	103 118	6 729	8.0%	18 499	22.1%	14 591	14.2%	29 208	28.3%	69 027	66.9%	11 181	79.0%	161.2%
Capital Expenditure Functional	**186 345**	**214 986**	**31 400**	**16.9%**	**39 386**	**21.1%**	**25 301**	**11.8%**	**47 325**	**22.0%**	**143 411**	**66.7%**	**55 153**	**77.4%**	**(14.2%)**
Municipal governance and administration	**12 460**	**31 441**	**3 643**	**29.2%**	**4 308**	**34.6%**	**2 434**	**7.7%**	**10 605**	**33.7%**	**20 990**	**66.8%**	**495**	**50.0%**	**2 043.7%**
Executive and Council	20	56	-	-	-	-	-	-	22	39.3%	22	39.3%	2	23.3%	845.4%
Finance and administration	12 440	31 385	3 643	29.3%	4 308	34.6%	2 434	7.8%	10 583	33.7%	20 968	66.8%	492	50.0%	2 049.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**36 443**	**41 623**	**4 906**	**13.5%**	**9 288**	**25.5%**	**4 459**	**10.7%**	**5 967**	**14.3%**	**24 620**	**59.2%**	**5 216**	**56.4%**	**14.4%**
Community and Social Services	1 825	1 863	-	-	51	2.8%	1 220	65.5%	35	1.9%	1 307	70.1%	1 208	74.4%	(97.1%)
Sport And Recreation	11 818	21 353	4 098	34.7%	7 275	61.6%	1 256	5.9%	1 018	4.8%	13 647	63.9%	1 773	58.0%	(42.6%)
Public Safety	9 800	1 608	-	-	-	-	760	47.2%	7	.5%	767	47.7%	1 907	66.4%	(99.6%)
Housing	13 000	16 800	807	6.2%	1 963	15.1%	1 224	7.3%	4 906	29.2%	8 900	53.0%	328	16.3%	1 394.1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**36 819**	**38 813**	**10 391**	**28.2%**	**9 638**	**26.2%**	**4 449**	**11.5%**	**8 674**	**22.3%**	**33 153**	**85.4%**	**22 306**	**115.4%**	**(61.1%)**
Planning and Development	505	5	-	-	2	.4%	-	-	-	-	2	36.5%	-	-	-
Road Transport	36 314	38 808	10 391	28.6%	9 637	26.5%	4 449	11.5%	8 674	22.4%	33 151	85.4%	22 306	115.4%	(61.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**100 624**	**103 109**	**12 460**	**12.4%**	**16 151**	**16.1%**	**13 958**	**13.5%**	**22 079**	**21.4%**	**64 648**	**62.7%**	**27 136**	**64.5%**	**(18.6%)**
Energy sources	45 199	40 978	1 132	2.5%	12 113	26.8%	10 509	25.6%	6 352	15.5%	30 105	73.5%	11 953	50.9%	(46.9%)
Water Management	20 219	9 060	69	.3%	516	2.6%	1 130	12.5%	5 725	63.2%	7 440	82.1%	1 924	91.4%	197.6%
Waste Water Management	34 206	51 851	11 259	32.9%	3 523	10.3%	2 320	4.5%	9 082	17.5%	26 184	50.5%	13 048	67.6%	(30.4%)
Waste Management	1 000	1 220	-	-	-	-	-	-	920	75.4%	920	75.4%	211	55.4%	335.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 609 927**	**1 612 212**	**475 387**	**29.5%**	**402 136**	**25.0%**	**404 467**	**25.1%**	**350 062**	**21.7%**	**1 632 053**	**101.2%**	**327 698**	**99.6%**	**6.8%**
Property rates	212 604	212 499	23 766	11.2%	15 197	7.1%	16 912	8.0%	20 436	9.6%	76 310	35.9%	15 290	32.3%	33.7%
Service charges	989 911	989 911	336 108	34.0%	280 966	28.4%	304 900	30.8%	304 362	30.7%	1 226 335	123.9%	275 957	119.2%	10.3%
Other revenue	75 065	85 598	12 102	16.1%	7 398	9.9%	10 766	12.6%	14 833	17.3%	45 100	52.7%	10 469	65.4%	41.7%
Transfers and Subsidies - Operational	217 912	209 770	59 355	27.2%	69 276	31.8%	54 401	25.9%	1 072	.5%	184 104	87.8%	1 527	98.9%	(29.8%)
Transfers and Subsidies - Capital	77 246	77 246	38 098	49.3%	20 519	26.6%	8 543	11.1%	3	-	67 163	86.9%	16 467	84.6%	(100.0%)
Interest	37 188	37 188	5 958	16.0%	8 780	23.6%	8 945	24.1%	9 357	25.2%	33 042	88.8%	7 987	87.3%	17.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 474 188)**	**(1 474 188)**	**(276 981)**	**18.8%**	**(215 854)**	**14.6%**	**(231 251)**	**15.7%**	**(238 754)**	**16.2%**	**(962 841)**	**65.3%**	**(208 120)**	**67.4%**	**14.7%**
Suppliers and employees	(1 422 746)	(1 422 746)	(267 457)	18.8%	(215 233)	15.1%	(212 285)	14.9%	(238 754)	16.8%	(933 729)	65.6%	(208 120)	67.5%	14.7%

Finance charges	(37 837)	(37 837)	(9 524)	25.2%	(622)	1.6%	(18 967)	50.1%	-	-	(29 112)	76.9%	-	76.6%	-
Transfers and Subsidies	(13 606)	(13 606)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**135 739**	**138 024**	**198 406**	**146.2%**	**186 282**	**137.2%**	**173 216**	**125.5%**	**111 308**	**80.6%**	**669 212**	**484.9%**	**119 578**	**414.4%**	**(6.9%)**
Cash Flow from Investing Activities															
Receipts	**100**	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(186 345)**	**(187 917)**	**(48 962)**	**26.3%**	**(44 941)**	**24.1%**	**(28 472)**	**15.2%**	**(51 962)**	**27.7%**	**(174 337)**	**92.8%**	**(62 733)**	**90.7%**	**(17.2%)**
Capital assets	(186 345)	(187 917)	(48 962)	26.3%	(44 941)	24.1%	(28 472)	15.2%	(51 962)	27.7%	(174 337)	92.8%	(62 733)	90.7%	(17.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(186 245)**	**(187 817)**	**(48 962)**	**26.3%**	**(44 941)**	**24.1%**	**(28 472)**	**15.2%**	**(51 962)**	**27.7%**	**(174 337)**	**92.8%**	**(62 733)**	**90.7%**	**(17.2%)**
Cash Flow from Financing Activities															
Receipts	**71 100**	**71 100**	**86**	**.1%**	**(38)**	**(.1%)**	**108**	**.2%**	**(26)**	**-**	**130**	**.2%**	**(18)**	**.3%**	**46.1%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	70 950	70 950	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	150	150	86	57.0%	(38)	(25.3%)	108	72.1%	(26)	(17.0%)	130	86.8%	(18)	84.0%	46.1%
Payments	**(27 593)**	**(27 593)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(27 593)	(27 593)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**43 507**	**43 507**	**86**	**.2%**	**(38)**	**(.1%)**	**108**	**.2%**	**(26)**	**(.1%)**	**130**	**.3%**	**(18)**	**.6%**	**46.1%**
Net Increase/(Decrease) in cash held	**(7 000)**	**(6 286)**	**149 530**	**(2 136.2%)**	**141 303**	**(2 018.7%)**	**144 852**	**(2 304.5%)**	**59 320**	**(943.7%)**	**495 005**	**(7 875.2%)**	**56 827**	**(573.4%)**	**4.4%**
Cash/cash equivalents at the year begin:	135 014	135 014	214 152	158.6%	388 184	287.5%	529 475	392.2%	674 327	499.4%	214 152	158.6%	519 147	90.0%	29.9%
Cash/cash equivalents at the year end:	**128 014**	**128 728**	**388 184**	**303.2%**	**529 475**	**413.6%**	**674 327**	**523.8%**	**733 647**	**569.9%**	**733 647**	**569.9%**	**575 974**	**368.7%**	**27.4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 104	18.8%	3 166	3.9%	3 393	4.2%	58 796	73.1%	80 459	21.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20 805	78.6%	727	2.7%	436	1.6%	4 517	17.1%	26 485	7.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 556	23.3%	1 276	2.6%	2 120	4.3%	34 732	69.9%	49 684	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 419	17.6%	2 278	3.2%	2 152	3.0%	53 799	76.2%	70 648	18.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 369	18.2%	1 613	3.5%	1 542	3.3%	34 534	75.0%	46 058	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 689	10.8%	467	3.0%	462	2.9%	13 070	83.3%	15 688	4.1%	-	-	-	-
Interest on Arrear Debtor Accounts	3 187	5.1%	108	.2%	187	.3%	59 542	94.5%	63 025	16.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 561)	(21.2%)	671	2.6%	717	2.7%	30 441	115.9%	26 268	6.9%	-	-	-	-
Total By Income Source	**67 567**	**17.9%**	**10 306**	**2.7%**	**11 011**	**2.9%**	**289 430**	**76.5%**	**378 315**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 243	32.6%	459	4.6%	429	4.3%	5 821	58.5%	9 953	2.6%	-	-	-	-
Commercial	7 158	59.1%	175	1.4%	165	1.4%	4 616	38.1%	12 114	3.2%	-	-	-	-
Households	52 859	15.7%	8 992	2.7%	10 093	3.0%	264 069	78.6%	336 012	88.8%	-	-	-	-
Other	4 308	21.3%	679	3.4%	324	1.6%	14 924	73.8%	20 235	5.3%	-	-	-	-
Total By Customer Group	**67 567**	**17.9%**	**10 306**	**2.7%**	**11 011**	**2.9%**	**289 430**	**76.5%**	**378 315**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	11	41.2%	5	18.7%	11	40.1%	27	62.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	16	100.0%	-	-	-	-	16	37.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**27**	**63.5%**	**5**	**11.6%**	**11**	**24.9%**	**43**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 181 765**	**1 313 130**	**323 492**	**27.4%**	**311 832**	**26.4%**	**348 478**	**26.5%**	**270 501**	**20.6%**	**1 254 303**	**95.5%**	**285 601**	**103.7%**	**(5.3%)**
Exchange Revenue															
Service charges - Electricity	691 544	787 049	182 941	26.5%	186 085	26.9%	220 242	28.0%	181 592	23.1%	770 859	97.9%	192 652	107.2%	(5.7%)
Service charges - Water	69 574	75 455	17 986	25.9%	18 397	26.4%	23 180	30.7%	13 103	17.4%	72 665	96.3%	17 654	118.7%	(25.8%)
Service charges - Waste Water Management	32 962	37 149	9 977	30.3%	9 708	29.5%	9 890	26.6%	9 767	26.3%	39 343	105.9%	9 846	125.9%	(.8%)
Service charges - Waste Management	33 379	37 648	9 972	29.9%	9 880	29.6%	9 898	26.3%	9 799	26.0%	39 549	105.1%	9 381	98.5%	4.5%
Sale of Goods and Rendering of Services	5 220	5 220	1 806	34.6%	1 475	28.3%	1 686	32.3%	1 345	25.8%	6 312	120.9%	1 379	107.2%	(2.5%)
Agency services	6 107	6 107	1 680	27.5%	1 654	27.1%	1 569	25.7%	1 347	22.1%	6 249	102.3%	1 765	106.0%	(23.7%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 681	4 681	1 875	40.1%	2 485	53.1%	2 332	49.8%	3 190	68.2%	9 882	211.1%	3 866	119.7%	(17.5%)
Interest earned from Current and Non Current Assets	35 711	35 711	4 386	12.3%	3 716	10.4%	3 644	10.2%	4 156	11.6%	15 902	44.5%	4 879	68.6%	(14.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 163	4 163	1 479	35.5%	930	22.3%	1 094	26.3%	902	21.7%	4 404	105.8%	855	74.4%	5.5%
Licences or permits	2 514	2 514	283	11.2%	278	11.0%	45	1.8%	29	1.1%	634	25.2%	26	9.0%	11.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	6 176	6 104	-	-	-	-	319	5.2%	425	7.0%	744	12.2%	-	-	(100.0%)
Operational Revenue	1 507	1 579	498	33.0%	355	23.5%	191	12.1%	470	29.8%	1 513	95.8%	4 837	613.0%	(90.3%)
Non-Exchange Revenue															
Property rates	106 956	111 520	29 383	27.5%	28 425	26.6%	28 137	25.2%	28 357	25.4%	114 302	102.5%	26 738	107.7%	6.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 770	37 003	506	4.0%	482	3.8%	767	2.1%	1 126	3.0%	2 882	7.8%	1 152	29.9%	(2.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	166 208	151 422	56 655	34.1%	45 544	27.4%	41 493	27.4%	10 867	7.2%	154 559	102.1%	7 958	91.7%	36.6%
Interest Receivables	2 292	2 292	3 730	162.8%	2 926	127.7%	3 561	155.4%	3 511	153.2%	13 728	599.0%	2 614	274.4%	34.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	6 512	337	-	(506)	-	353	5.4%	514	7.9%	699	10.7%	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	75	-	-	-	75	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 131 330**	**1 390 518**	**302 125**	**26.7%**	**310 460**	**27.4%**	**312 181**	**22.5%**	**292 013**	**21.0%**	**1 216 779**	**87.5%**	**272 363**	**97.2%**	**7.2%**
Employee related costs	310 872	316 997	72 645	23.4%	96 888	31.2%	67 917	21.4%	76 759	24.2%	314 210	99.1%	69 332	99.4%	10.7%
Remuneration of councillors	13 716	13 716	3 022	22.0%	3 024	22.0%	3 344	24.4%	3 204	23.4%	12 594	91.8%	3 290	95.4%	(2.6%)
Bulk purchases - electricity	541 328	704 333	177 552	32.8%	157 483	29.1%	193 214	27.4%	148 735	21.1%	676 984	96.1%	141 103	110.8%	5.4%
Inventory consumed	55 533	41 365	6 043	10.9%	8 137	14.7%	7 009	16.9%	10 875	26.3%	32 064	77.5%	11 346	67.3%	(4.1%)
Debt impairment	15 623	43 862	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	52 355	56 532	14 304	27.3%	14 318	27.3%	13 929	24.6%	14 013	24.8%	56 564	100.1%	11 316	87.7%	23.8%
Interest,Dividends and Rent on Land	4 569	18 569	559	12.2%	559	12.2%	1 274	6.9%	523	2.8%	2 914	15.7%	584	82.8%	(10.5%)
Contracted services	69 322	92 456	14 052	20.3%	14 459	20.9%	10 986	11.9%	19 291	20.9%	58 788	63.6%	20 118	73.8%	(4.1%)
Transfers and subsidies	5 429	4 752	249	4.6%	2 273	41.9%	77	1.6%	548	11.5%	3 148	66.2%	172	79.1%	219.4%
Irrecoverable debts written off	16 514	28 079	1 157	7.0%	1 211	7.3%	796	2.8%	4 817	17.2%	7 981	28.4%	799	104.8%	502.8%
Operational Cost and Other Cost	46 069	69 859	12 542	27.2%	12 106	26.3%	13 634	19.5%	13 203	18.9%	51 485	73.7%	14 340	71.0%	(7.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	46	-	46	-	(36)	-	(226.2%)
Surplus/(Deficit)	**50 435**	**(77 389)**	**21 367**		**1 372**		**36 298**		**(21 513)**		**37 525**		**13 238**		
Transfers and subsidies - capital (monetary allocations)	60 048	94 281	7 268	12.1%	17 858	29.7%	2 015	2.1%	23 341	24.8%	50 482	53.5%	7 995	97.7%	192.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**110 483**	**16 893**	**28 636**		**19 231**		**38 312**		**1 828**		**88 007**		**21 233**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**110 483**	**16 893**	**28 636**		**19 231**		**38 312**		**1 828**		**88 007**		**21 233**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**110 483**	**16 893**	**28 636**		**19 231**		**38 312**		**1 828**		**88 007**		**21 233**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**110 483**	**16 893**	**28 636**		**19 231**		**38 312**		**1 828**		**88 007**		**21 233**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**136 176**	**224 704**	**17 908**	**13.2%**	**32 865**	**24.1%**	**30 565**	**13.6%**	**60 889**	**27.1%**	**142 227**	**63.3%**	**51 618**	**73.1%**	**18.0%**
National Government	49 938	60 704	6 397	12.8%	10 589	21.2%	4 875	8.0%	13 698	22.6%	35 559	58.6%	5 723	92.8%	139.4%
Provincial Government	2 277	22 237	-	-	1 596	70.1%	10 134	45.6%	4 861	21.9%	16 592	74.6%	-	100.0%	(100.0%)
District Municipality	-	1 600	-	-	-	-	-	-	55	3.5%	55	3.5%	66	75.8%	(16.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 216**	**84 542**	**6 397**	**12.3%**	**12 186**	**23.3%**	**15 009**	**17.8%**	**18 614**	**22.0%**	**52 207**	**61.8%**	**5 788**	**92.9%**	**221.6%**
Borrowing	21 960	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	62 000	140 163	11 510	18.6%	20 679	33.4%	15 556	11.1%	42 275	30.2%	90 020	64.2%	45 829	66.5%	(7.8%)
Capital Expenditure Functional	**136 176**	**224 704**	**17 908**	**13.2%**	**32 865**	**24.1%**	**30 565**	**13.6%**	**60 889**	**27.1%**	**142 227**	**63.3%**	**51 618**	**73.9%**	**18.0%**
Municipal governance and administration	**11 440**	**14 170**	**3 192**	**27.9%**	**3 152**	**27.5%**	**1 583**	**11.2%**	**3 047**	**21.5%**	**10 974**	**77.4%**	**11 376**	**104.0%**	**(73.2%)**
Executive and Council	500	1 500	41	8.2%	-	-	-	-	1 272	84.8%	1 313	87.6%	167	83.5%	660.3%
Finance and administration	10 940	12 670	3 152	28.8%	3 152	28.8%	1 583	12.5%	1 775	14.0%	9 661	76.2%	11 208	104.4%	(84.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 746**	**20 202**	**518**	**2.8%**	**2 071**	**11.0%**	**394**	**2.0%**	**2 534**	**12.5%**	**5 517**	**27.3%**	**8 845**	**92.2%**	**(71.4%)**
Community and Social Services	688	688	-	-	-	-	-	-	24	3.5%	24	3.5%	448	83.7%	(94.6%)
Sport And Recreation	14 448	15 376	513	3.6%	2 005	13.9%	394	2.6%	2 470	16.1%	5 381	35.0%	4 380	78.1%	(43.6%)
Public Safety	3 610	4 138	5	.1%	66	1.8%	-	-	40	1.0%	111	2.7%	4 017	104.9%	(99.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 502**	**56 183**	**1 482**	**12.9%**	**2 823**	**24.5%**	**11 089**	**19.7%**	**16 555**	**29.5%**	**31 949**	**56.9%**	**5 933**	**57.2%**	**179.0%**
Planning and Development	500	20 547	-	-	-	-	9 991	48.6%	4 917	23.9%	14 908	72.6%	168	109.4%	2 818.4%
Road Transport	11 002	35 636	1 482	13.5%	2 823	25.7%	1 098	3.1%	11 638	32.7%	17 041	47.8%	5 764	56.6%	101.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**94 487**	**134 149**	**12 715**	**13.5%**	**24 819**	**26.3%**	**17 499**	**13.0%**	**38 754**	**28.9%**	**93 787**	**69.9%**	**25 465**	**74.3%**	**52.2%**
Energy sources	26 333	35 689	1 607	6.1%	1 727	6.6%	9 041	25.3%	8 351	23.4%	20 726	58.1%	6 875	88.1%	21.5%
Water Management	29 777	54 438	4 166	14.0%	13 981	47.0%	5 847	10.7%	17 242	31.7%	41 236	75.7%	5 107	41.2%	237.6%
Waste Water Management	30 098	35 312	6 642	22.1%	9 111	30.3%	2 611	7.4%	10 662	30.2%	29 026	82.2%	11 587	91.0%	(8.0%)
Waste Management	8 280	8 710	300	3.6%	-	-	-	-	2 499	28.7%	2 799	32.1%	1 895	84.0%	31.9%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 376 260**	**1 543 689**	**302 585**	**22.0%**	**397 524**	**28.9%**	**494 747**	**32.0%**	**369 883**	**24.0%**	**1 564 738**	**101.4%**	**341 113**	**85.5%**	**8.4%**
Property rates	102 814	104 501	25 931	25.2%	26 906	26.2%	41 522	39.7%	31 261	29.9%	125 620	120.2%	26 673	88.3%	17.2%
Service charges	976 501	1 102 246	189 913	19.4%	285 936	29.3%	360 900	32.7%	318 801	28.9%	1 155 550	104.8%	292 237	93.0%	9.1%
Other revenue	34 827	59 143	6 924	19.9%	7 549	21.7%	11 418	19.3%	11 506	19.5%	37 396	63.2%	15 873	144.3%	(27.5%)
Transfers and Subsidies - Operational	166 208	150 622	58 701	35.3%	53 507	32.2%	47 687	31.7%	3 519	2.3%	163 414	108.5%	(2 414)	57.7%	(245.7%)
Transfers and Subsidies - Capital	60 048	91 465	17 875	29.8%	17 992	30.0%	29 581	32.3%	-	-	65 448	71.6%	6 751	48.3%	(100.0%)
Interest	35 862	35 711	3 240	9.0%	5 635	15.7%	3 639	10.2%	4 795	13.4%	17 309	48.5%	1 993	28.2%	140.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 130 475)**	**(1 378 107)**	**(306 095)**	**27.1%**	**(308 081)**	**27.3%**	**(331 472)**	**24.1%**	**(349 594)**	**25.4%**	**(1 295 241)**	**94.0%**	**(337 589)**	**103.2%**	**3.6%**
Suppliers and employees	(1 121 239)	(1 365 186)	(305 888)	27.3%	(305 805)	27.3%	(331 410)	24.3%	(348 008)	25.5%	(1 291 112)	94.6%	(337 589)	103.8%	3.1%

Finance charges	(4 586)	(8 948)	-	-	-	-	(1)	-	(1 038)	11.6%	(1 039)	11.6%	-	-	(100.0%)
Transfers and Subsidies	(4 650)	(3 973)	(207)	4.4%	(2 275)	48.9%	(60)	1.5%	(548)	13.8%	(3 091)	77.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**245 785**	**165 582**	**(3 510)**	**(1.4%)**	**89 443**	**36.4%**	**163 275**	**98.6%**	**20 289**	**12.3%**	**269 497**	**162.8%**	**3 524**	**(103.6%)**	**475.7%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(5 363)**	**-**	**(6 672)**	**-**	**4 065**	**-**	**4 685**	**-**	**(3 285)**	**-**	**580**	**-**	**707.7%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(5 363)	-	(6 672)	-	4 065	-	4 685	-	(3 285)	-	580	-	707.7%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(126 158)**	**(267 293)**	**(20 740)**	**16.4%**	**(36 054)**	**28.6%**	**(21 562)**	**8.1%**	**(54 943)**	**20.6%**	**(133 298)**	**49.9%**	**(54 788)**	**67.0%**	**.3%**
Capital assets	(126 158)	(267 293)	(20 740)	16.4%	(36 054)	28.6%	(21 562)	8.1%	(54 943)	20.6%	(133 298)	49.9%	(54 788)	67.0%	.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(126 158)**	**(267 293)**	**(26 104)**	**20.7%**	**(42 725)**	**33.9%**	**(17 497)**	**6.5%**	**(50 258)**	**18.8%**	**(136 583)**	**51.1%**	**(54 208)**	**66.1%**	**(7.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**(34)**	**-**	**(33)**	**-**	**(128)**	**-**	**(36)**	**-**	**(232)**	**-**	**(86)**	**-**	**(57.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(34)	-	(33)	-	(128)	-	(36)	-	(232)	-	(86)	-	(57.9%)
Payments	**(455)**	**(24)**	**(194)**	**42.6%**	**(338)**	**74.2%**	**(230)**	**937.8%**	**(375)**	**1 530.4%**	**(1 136)**	**4 637.5%**	**(278)**	**726.0%**	**34.6%**
Repayment of borrowing	(455)	(24)	(194)	42.6%	(338)	74.2%	(230)	937.8%	(375)	1 530.4%	(1 136)	4 637.5%	(278)	726.0%	34.6%
Net Cash from/(used) Financing Activities	**(455)**	**(24)**	**(228)**	**50.2%**	**(370)**	**81.4%**	**(358)**	**1 461.5%**	**(411)**	**1 679.0%**	**(1 368)**	**5 583.3%**	**(365)**	**735.5%**	**12.7%**
Net Increase/(Decrease) in cash held	**119 172**	**(101 735)**	**(29 842)**	**(25.0%)**	**46 348**	**38.9%**	**145 421**	**(142.9%)**	**(30 381)**	**29.9%**	**131 546**	**(129.3%)**	**(51 049)**	**266.1%**	**(40.5%)**
Cash/cash equivalents at the year begin:	262 000	216 032	182 982	69.8%	150 878	57.6%	197 225	91.3%	342 646	158.6%	182 982	84.7%	101 013	81.6%	239.2%
Cash/cash equivalents at the year end:	**381 172**	**114 297**	**150 878**	**39.6%**	**197 225**	**51.7%**	**342 646**	**299.8%**	**312 253**	**273.2%**	**312 253**	**273.2%**	**49 965**	**18.3%**	**524.9%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 877	16.6%	15	-	3 798	5.8%	50 895	77.6%	65 585	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	59 817	51.2%	528	.5%	10 241	8.8%	46 161	39.5%	116 747	33.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 291	20.0%	4	-	4 266	5.2%	60 845	74.7%	81 406	23.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 542	12.9%	0	-	1 599	3.7%	35 805	83.4%	42 946	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 479	14.9%	1	-	1 556	4.2%	29 766	80.9%	36 802	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	(322.9%)	(5)	468.0%	0	(17.5%)	0	(27.6%)	(1)	-	-	-	-	-
Interest on Arrear Debtor Accounts	21	.6%	36	1.0%	34	.9%	3 648	97.5%	3 740	1.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	252	4.1%	(718)	(11.6%)	237	3.8%	6 403	103.7%	6 174	1.7%	-	-	-	-
Total By Income Source	**98 283**	**27.8%**	**(139)**	**-**	**21 732**	**6.1%**	**233 523**	**66.1%**	**353 399**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 102	37.4%	(76)	(1.4%)	516	9.2%	3 071	54.7%	5 613	1.6%	-	-	-	-
Commercial	60 801	50.7%	681	.6%	9 756	8.1%	48 579	40.5%	119 817	33.9%	-	-	-	-
Households	29 483	15.3%	(702)	(.4%)	9 986	5.2%	153 535	79.8%	192 301	54.4%	-	-	-	-
Other	5 897	16.5%	(42)	(.1%)	1 474	4.1%	28 339	79.5%	35 669	10.1%	-	-	-	-
Total By Customer Group	**98 283**	**27.8%**	**(139)**	**-**	**21 732**	**6.1%**	**233 523**	**66.1%**	**353 399**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	67 125	100.0%	-	-	-	-	-	-	67 125	76.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	20 973	100.0%	-	-	-	-	-	-	20 973	23.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**88 097**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**88 097**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**483 177**	**492 374**	**151 623**	**31.4%**	**146 686**	**30.4%**	**121 038**	**24.6%**	**47 842**	**9.7%**	**467 189**	**94.9%**	**59 111**	**96.6%**	**(19.1%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	16 875	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	8 531	8 661	2 787	32.7%	4 107	48.1%	1 561	18.0%	2 490	28.7%	10 944	126.4%	3 132	96.5%	(20.5%)
Agency services	88 478	114 389	11 182	12.6%	28 696	32.4%	27 194	23.8%	22 936	20.1%	90 008	78.7%	31 110	87.4%	(26.3%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	85 000	85 000	22 226	26.1%	21 343	25.1%	20 889	24.6%	20 272	23.8%	84 729	99.7%	21 445	103.6%	(5.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	18	3	1.3%	5	1.9%	6	33.3%	5	25.0%	18	100.0%	70	117.0%	(93.6%)
Licences or permits	653	623	160	24.4%	177	27.1%	139	22.3%	292	46.9%	768	123.3%	264	122.3%	10.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 475	1 375	109	7.4%	109	7.4%	561	40.8%	156	11.4%	935	68.0%	167	73.0%	(6.5%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	281 571	281 953	115 157	40.9%	92 249	32.8%	70 690	25.1%	1 549	.5%	279 645	99.2%	2 922	99.0%	(47.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	142	-	142	-	-	-	(100.0%)
Other Gains	355	355	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**483 177**	**492 374**	**88 686**	**18.4%**	**125 556**	**26.0%**	**113 759**	**23.1%**	**104 976**	**21.3%**	**432 976**	**87.9%**	**104 225**	**89.5%**	**.7%**
Employee related costs	254 460	275 225	60 634	23.8%	72 745	28.6%	65 866	23.9%	62 978	22.9%	262 223	95.3%	57 760	92.9%	9.0%
Remuneration of councillors	16 268	15 665	3 740	23.0%	3 729	22.9%	3 962	25.3%	3 680	23.5%	15 111	96.5%	3 779	97.6%	(2.6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	16 434	21 325	2 230	13.6%	4 290	26.1%	9 171	43.0%	1 907	8.9%	17 598	82.5%	3 443	94.5%	(44.6%)
Debt impairment	100	100	-	-	-	-	-	-	(115)	(115.1%)	(115)	(115.1%)	-	-	(100.0%)
Depreciation, Amortisation and Impairment	11 557	10 242	-	-	3 942	34.1%	3 322	32.4%	2 739	26.7%	10 003	97.7%	2 561	101.7%	7.0%
Interest,Dividends and Rent on Land	9 591	7 682	2 457	25.6%	2 410	25.1%	326	4.2%	2 290	29.8%	7 482	97.4%	1 171	85.7%	95.6%
Contracted services	77 356	71 617	4 429	5.7%	14 072	18.2%	15 441	21.6%	17 511	24.5%	51 453	71.8%	15 445	81.4%	13.4%
Transfers and subsidies	15 190	9 302	249	1.6%	1 878	12.4%	3 282	35.3%	1 586	17.0%	6 995	75.2%	2 362	86.4%	(32.9%)
Irrecoverable debts written off	200	200	-	-	-	-	-	-	117	58.4%	117	58.4%	4	1.1%	2 574.3%
Operational Cost and Other Cost	77 467	76 448	14 945	19.3%	22 480	29.0%	12 385	16.2%	12 225	16.0%	62 035	81.1%	17 613	86.7%	(30.6%)
Disposal of Fixed and Intangible Assets	-	12	-	-	11	-	5	41.2%	30	254.0%	47	388.3%	0	476.9%	19 563.2%
Other Losses	4 555	4 555	-	-	-	-	-	-	28	.6%	28	.6%	86	1.6%	(67.6%)
Surplus/(Deficit)	**-**	**-**	**62 938**		**21 130**		**7 279**		**(57 133)**		**34 213**		**(45 114)**		
Transfers and subsidies - capital (monetary allocations)	4 321	2 335	-	-	-	-	-	-	442	18.9%	442	18.9%	294	9.1%	50.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 321**	**2 335**	**62 938**		**21 130**		**7 279**		**(56 691)**		**34 655**		**(44 820)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**4 321**	**2 335**	**62 938**		**21 130**		**7 279**		**(56 691)**		**34 655**		**(44 820)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 321**	**2 335**	**62 938**		**21 130**		**7 279**		**(56 691)**		**34 655**		**(44 820)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 321**	**2 335**	**62 938**		**21 130**		**7 279**		**(56 691)**		**34 655**		**(44 820)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**112 650**	**57 911**	**4 193**	**3.7%**	**6 652**	**5.9%**	**7 102**	**12.3%**	**22 994**	**39.7%**	**40 940**	**70.7%**	**33 408**	**70.6%**	**(31.2%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	4 321	2 335	-	-	64	1.5%	(64)	(2.7%)	1 762	75.5%	1 762	75.5%	387	23.7%	355.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**4 321**	**2 335**	**-**	**-**	**64**	**1.5%**	**(64)**	**(2.7%)**	**1 762**	**75.5%**	**1 762**	**75.5%**	**387**	**23.7%**	**355.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	26 254	91.6%	(100.0%)
Internally generated funds	108 329	55 576	4 193	3.9%	6 588	6.1%	7 166	12.9%	21 231	38.2%	39 178	70.5%	6 767	28.1%	213.8%
Capital Expenditure Functional	**112 650**	**57 911**	**4 193**	**3.7%**	**6 652**	**5.9%**	**7 102**	**12.3%**	**22 994**	**39.7%**	**40 940**	**70.7%**	**33 408**	**70.6%**	**(31.2%)**
Municipal governance and administration	**19 860**	**14 062**	**254**	**1.3%**	**4 597**	**23.1%**	**220**	**1.6%**	**7 124**	**50.7%**	**12 195**	**86.7%**	**3 324**	**53.7%**	**114.4%**
Executive and Council	162	182	-	-	-	-	-	-	157	86.0%	157	86.0%	60	45.2%	160.3%
Finance and administration	18 693	13 874	254	1.4%	4 597	24.6%	220	1.6%	6 968	50.2%	12 038	86.8%	3 238	53.7%	115.2%
Internal audit	1 005	5	-	-	-	-	-	-	-	-	-	-	25	84.2%	(100.0%)
Community and Public Safety	**58 477**	**21 484**	**1 306**	**2.2%**	**1 723**	**2.9%**	**3 686**	**17.2%**	**6 355**	**29.6%**	**13 070**	**60.8%**	**2 286**	**39.6%**	**178.0%**
Community and Social Services	24 675	9 148	4	-	570	2.3%	453	5.0%	4 166	45.5%	5 193	56.8%	454	23.1%	817.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	33 610	12 120	1 302	3.9%	1 154	3.4%	3 233	26.7%	2 056	17.0%	7 744	63.9%	1 832	53.5%	12.2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	192	216	-	-	-	-	-	-	134	62.0%	134	62.0%	-	-	(100.0%)
Economic and Environmental Services	**34 164**	**16 216**	**21**	**.1%**	**432**	**1.3%**	**1 184**	**7.3%**	**8 474**	**52.3%**	**10 111**	**62.4%**	**1 544**	**39.9%**	**448.9%**
Planning and Development	30 343	16 181	21	.1%	368	1.2%	1 248	7.7%	8 474	52.4%	10 111	62.5%	1 517	42.0%	458.7%
Road Transport	3 821	35	-	-	64	1.7%	(64)	(183.3%)	-	-	-	-	27	28.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**150**	**6 150**	**2 613**	**1 741.9%**	**(101)**	**(67.2%)**	**2 012**	**32.7%**	**1 040**	**16.9%**	**5 565**	**90.5%**	**26 254**	**77.9%**	**(96.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	150	6 150	2 613	1 741.9%	(101)	(67.2%)	2 012	32.7%	1 040	16.9%	5 565	90.5%	26 254	77.9%	(96.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**494 063**	**490 803**	**151 523**	**30.7%**	**132 262**	**26.8%**	**83 924**	**17.1%**	**24 623**	**5.0%**	**392 333**	**79.9%**	**28 499**	**81.7%**	**(13.6%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	9 703	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	150 348	160 477	21 519	14.3%	30 648	20.4%	6 666	4.2%	14 674	9.1%	73 507	45.8%	15 609	54.2%	(6.0%)
Transfers and Subsidies - Operational	281 571	281 671	117 694	41.8%	93 017	33.0%	69 914	24.8%	3	-	280 628	99.6%	3	100.7%	(8.9%)
Transfers and Subsidies - Capital	4 321	535	-	-	500	11.6%	-	-	-	-	500	93.5%	-	33.4%	-
Interest	48 120	48 120	12 310	25.6%	8 098	16.8%	7 343	15.3%	9 947	20.7%	37 698	78.3%	12 887	99.6%	(22.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(489 493)**	**(502 456)**	**(146 000)**	**29.8%**	**(132 224)**	**27.0%**	**(139 525)**	**27.8%**	**(142 938)**	**28.4%**	**(560 688)**	**111.6%**	**(189 113)**	**122.0%**	**(24.4%)**
Suppliers and employees	(466 608)	(487 388)	(146 000)	31.3%	(132 224)	28.3%	(139 525)	28.6%	(142 938)	29.3%	(560 688)	115.0%	(189 113)	126.4%	(24.4%)

Finance charges	(7 695)	(5 766)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(15 190)	(9 302)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 570**	**(11 653)**	**5 523**	**120.8%**	**39**	**.8%**	**(55 602)**	**477.1%**	**(118 315)**	**1 015.3%**	**(168 355)**	**1 444.7%**	**(160 615)**	**(1 080.4%)**	**(26.3%)**
Cash Flow from Investing Activities															
Receipts	**(20 000)**	**(80 000)**	**(40 000)**	**200.0%**	**(40 000)**	**200.0%**	**-**	**-**	**250**	**(.3%)**	**(79 750)**	**99.7%**	**40 000**	**-**	**(99.4%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	250	-	250	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(20 000)	(80 000)	(40 000)	200.0%	(40 000)	200.0%	-	-	-	-	(80 000)	100.0%	40 000	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(127 926)**	**(64 731)**	**(4 467)**	**3.5%**	**(7 438)**	**5.8%**	**(7 511)**	**11.6%**	**(25 293)**	**39.1%**	**(44 709)**	**69.1%**	**(34 109)**	**61.1%**	**(25.8%)**
Capital assets	(127 926)	(64 731)	(4 467)	3.5%	(7 438)	5.8%	(7 511)	11.6%	(25 293)	39.1%	(44 709)	69.1%	(34 109)	61.1%	(25.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(147 926)**	**(144 731)**	**(44 467)**	**30.1%**	**(47 438)**	**32.1%**	**(7 511)**	**5.2%**	**(25 043)**	**17.3%**	**(124 459)**	**86.0%**	**5 891**	**82.6%**	**(525.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**53 387**	**66.4%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	53 387	66.4%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 140)**	**(8 140)**	**(1 946)**	**23.9%**	**(1 994)**	**24.5%**	**(2 085)**	**25.6%**	**(2 114)**	**26.0%**	**(8 140)**	**100.0%**	**(2 793)**	**100.0%**	**(24.3%)**
Repayment of borrowing	(8 140)	(8 140)	(1 946)	23.9%	(1 994)	24.5%	(2 085)	25.6%	(2 114)	26.0%	(8 140)	100.0%	(2 793)	100.0%	(24.3%)
Net Cash from/(used) Financing Activities	**(8 140)**	**(8 140)**	**(1 946)**	**23.9%**	**(1 994)**	**24.5%**	**(2 085)**	**25.6%**	**(2 114)**	**26.0%**	**(8 140)**	**100.0%**	**50 594**	**63.5%**	**(104.2%)**
Net Increase/(Decrease) in cash held	**(151 496)**	**(164 525)**	**(40 890)**	**27.0%**	**(49 394)**	**32.6%**	**(65 198)**	**39.6%**	**(145 472)**	**88.4%**	**(300 954)**	**182.9%**	**(104 129)**	**677.2%**	**39.7%**
Cash/cash equivalents at the year begin:	391 294	410 384	410 384	104.9%	369 494	94.4%	320 100	78.0%	254 903	62.1%	410 384	100.0%	273 477	100.0%	(6.8%)
Cash/cash equivalents at the year end:	**239 798**	**245 860**	**369 494**	**154.1%**	**320 100**	**133.5%**	**254 903**	**103.7%**	**109 431**	**44.5%**	**109 431**	**44.5%**	**169 348**	**43.8%**	**(35.4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	491	27.3%	95	5.3%	2	.1%	1 210	67.3%	1 798	100.0%	-	-	-	-
Total By Income Source	**491**	**27.3%**	**95**	**5.3%**	**2**	**.1%**	**1 210**	**67.3%**	**1 798**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	491	27.3%	95	5.3%	2	.1%	1 210	67.3%	1 798	100.0%	-	-	-	-
Total By Customer Group	**491**	**27.3%**	**95**	**5.3%**	**2**	**.1%**	**1 210**	**67.3%**	**1 798**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 431	100.0%	-	-	-	-	-	-	2 431	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 431**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 431**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**850 549**	**863 062**	**241 593**	**28.4%**	**207 406**	**24.4%**	**178 615**	**20.7%**	**167 680**	**19.4%**	**795 294**	**92.1%**	**149 723**	**92.9%**	**12.0%**
Exchange Revenue															
Service charges - Electricity	170 078	165 981	46 866	27.6%	43 337	25.5%	35 820	21.6%	40 231	24.2%	166 254	100.2%	36 468	97.9%	10.3%
Service charges - Water	103 720	115 999	30 497	29.4%	34 732	33.5%	27 348	23.6%	27 881	24.0%	120 458	103.8%	21 739	102.0%	28.3%
Service charges - Waste Water Management	49 742	49 988	13 726	27.6%	12 437	25.0%	11 497	23.0%	13 053	26.1%	50 713	101.5%	10 161	95.0%	28.5%
Service charges - Waste Management	46 549	46 603	12 370	26.6%	11 800	25.4%	11 170	24.0%	11 248	24.1%	46 589	100.0%	10 598	100.2%	6.1%
Sale of Goods and Rendering of Services	26 616	8 888	944	3.5%	1 025	3.9%	1 068	12.0%	1 607	18.1%	4 644	52.2%	1 184	30.3%	35.8%
Agency services	8 417	8 417	1 548	18.4%	2 644	31.4%	2 571	30.5%	1 948	23.1%	8 711	103.5%	1 791	78.9%	8.7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 661	26 380	6 084	22.0%	6 309	22.8%	6 109	23.2%	4 645	17.6%	23 147	87.7%	6 568	100.9%	(29.3%)
Interest earned from Current and Non Current Assets	6 169	3 300	491	8.0%	588	9.5%	876	26.6%	1 314	39.8%	3 269	99.1%	1 560	86.2%	(15.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 076	2 076	494	23.8%	476	22.9%	553	26.6%	558	26.9%	2 081	100.3%	177	37.1%	214.5%
Licences or permits	76	76	10	12.9%	25	32.4%	32	42.7%	24	31.1%	91	119.1%	19	289.8%	26.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	1 000	1 000	-	-	63	6.3%	222	22.2%	436	43.6%	722	72.2%	121	200.5%	261.5%
Operational Revenue	3 055	4 427	720	23.6%	1 418	46.4%	1 260	28.5%	1 094	24.7%	4 493	101.5%	1 698	124.7%	(35.6%)
Non-Exchange Revenue															
Property rates	173 070	170 753	71 948	41.6%	32 961	19.0%	33 216	19.5%	33 256	19.5%	171 382	100.4%	31 197	100.1%	6.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	449	99.3%	(100.0%)
Fines, penalties and forfeits	27 812	43 941	1 955	7.0%	2 119	7.6%	2 251	5.1%	2 488	5.7%	8 813	20.1%	1 497	16.7%	66.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	182 290	186 152	51 313	28.1%	55 087	30.2%	41 652	22.4%	26 468	14.2%	174 519	93.8%	22 442	96.6%	17.9%
Interest Receivables	4 554	3 679	857	18.8%	885	19.4%	840	22.8%	737	20.0%	3 319	90.2%	931	94.0%	(20.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 003	6 047	1 770	29.5%	1 458	24.3%	1 369	22.6%	1 452	24.0%	6 049	100.0%	1 310	100.9%	10.8%
Gains on Disposal of Fixed and Intangible Assets	114	114	-	-	-	-	58	50.5%	(1 028)	(900.5%)	(970)	(850.0%)	(187)	(427.4%)	450.8%
Other Gains	11 546	19 240	2	-	40	.3%	701	3.6%	267	1.4%	1 010	5.3%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**884 103**	**905 962**	**179 028**	**20.2%**	**209 140**	**23.7%**	**182 595**	**20.2%**	**194 110**	**21.4%**	**764 872**	**84.4%**	**184 112**	**92.2%**	**5.4%**
Employee related costs	315 821	313 696	71 718	22.7%	74 147	23.5%	72 520	23.1%	72 027	23.0%	290 412	92.6%	67 984	98.2%	5.9%
Remuneration of councillors	15 017	15 017	3 332	22.2%	3 273	21.8%	3 338	22.2%	3 300	22.0%	13 242	88.2%	3 350	91.6%	(1.5%)
Bulk purchases - electricity	139 207	139 207	25 431	18.3%	36 322	26.1%	31 018	22.3%	31 135	22.4%	123 906	89.0%	24 350	81.8%	27.9%
Inventory consumed	41 790	45 840	6 838	16.4%	10 408	24.9%	10 624	23.2%	9 876	21.5%	37 746	82.3%	11 701	84.5%	(15.6%)
Debt impairment	116 591	110 914	29 148	25.0%	19 654	16.9%	24 455	22.0%	(96 885)	(87.4%)	(23 628)	(21.3%)	18 503	100.0%	(623.6%)
Depreciation, Amortisation and Impairment	35 541	43 848	8 905	25.1%	8 640	24.3%	8 487	19.4%	8 270	18.9%	34 302	78.2%	8 126	91.9%	1.8%
Interest,Dividends and Rent on Land	47 551	54 459	2 347	4.9%	10 187	21.4%	4 799	8.8%	6 941	12.7%	24 273	44.6%	6 895	47.1%	.7%
Contracted services	60 429	64 090	5 883	9.7%	14 139	23.4%	8 614	13.4%	17 569	27.4%	46 205	72.1%	13 809	91.6%	27.2%
Transfers and subsidies	12 080	11 549	-	-	379	3.1%	704	6.1%	1 210	10.5%	2 294	19.9%	362	66.0%	234.7%
Irrecoverable debts written off	0	16 650	-	-	8 325	166 494 540.0%	11 236	67.5%	128 767	773.4%	148 328	890.9%	17 175	700 974 440.0%	649.7%
Operational Cost and Other Cost	94 466	86 948	25 426	26.9%	23 667	25.1%	6 758	7.8%	11 819	13.6%	67 670	77.8%	11 855	77.5%	(.3%)
Disposal of Fixed and Intangible Assets	64	64	-	-	-	-	-	-	80	124.4%	80	124.4%	0	-	31 450.4%
Other Losses	5 546	3 680	-	-	-	-	40	1.1%	-	-	40	1.1%	-	-	-
Surplus/(Deficit)	**(33 554)**	**(42 900)**	**62 566**		**(1 734)**		**(3 979)**		**(26 430)**		**30 423**		**(34 389)**		
Transfers and subsidies - capital (monetary allocations)	72 237	32 034	5 339	7.4%	14 953	20.7%	5 337	16.7%	6 396	20.0%	32 024	100.0%	15 411	56.2%	(58.5%)
Transfers and subsidies - capital (in-kind)	50	80 136	21	42.9%	-	-	7 509	9.4%	24 888	31.1%	32 418	40.5%	-	64.0%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**38 733**	**69 270**	**67 926**		**13 219**		**8 867**		**4 854**		**94 865**		**(18 978)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**38 733**	**69 270**	**67 926**		**13 219**		**8 867**		**4 854**		**94 865**		**(18 978)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 733**	**69 270**	**67 926**		**13 219**		**8 867**		**4 854**		**94 865**		**(18 978)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 733**	**69 270**	**67 926**		**13 219**		**8 867**		**4 854**		**94 865**		**(18 978)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**88 780**	**64 788**	**6 443**	**7.3%**	**15 298**	**17.2%**	**5 792**	**8.9%**	**7 528**	**11.6%**	**35 061**	**54.1%**	**15 760**	**54.0%**	**(52.2%)**
National Government	27 537	28 199	5 339	19.4%	7 408	26.9%	5 252	18.6%	9 218	32.7%	27 217	96.5%	14 807	72.0%	(37.7%)
Provincial Government	44 700	3 834	-	-	6 340	14.2%	(599)	(15.6%)	(3 441)	(89.7%)	2 300	60.0%	1 448	41.8%	(337.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	55	78.4%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**72 237**	**32 034**	**5 339**	**7.4%**	**13 748**	**19.0%**	**4 652**	**14.5%**	**5 777**	**18.0%**	**29 516**	**92.1%**	**16 311**	**58.4%**	**(64.6%)**
Borrowing	10 000	24 700	13	.1%	(1 028)	(10.3%)	(5 861)	(23.7%)	-	-	(6 877)	(27.8%)	(2 633)	-	(100.0%)
Internally generated funds	6 543	8 054	1 091	16.7%	2 578	39.4%	7 001	86.9%	1 751	21.7%	12 421	154.2%	2 082	52.7%	(15.9%)
Capital Expenditure Functional	**88 830**	**118 224**	**6 474**	**7.3%**	**15 298**	**17.2%**	**12 597**	**10.7%**	**33 728**	**28.5%**	**68 096**	**57.6%**	**15 760**	**59.6%**	**114.0%**
Municipal governance and administration	**6 874**	**8 032**	**33**	**.5%**	**(891)**	**(13.0%)**	**(3 614)**	**(45.0%)**	**4 010**	**49.9%**	**(461)**	**(5.7%)**	**7 586**	**501.5%**	**(47.1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 874	8 032	33	.5%	(891)	(13.0%)	(3 614)	(45.0%)	4 010	49.9%	(461)	(5.7%)	7 586	501.5%	(47.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**45 288**	**55 519**	**-**	**-**	**6 861**	**15.1%**	**4 199**	**7.6%**	**22 932**	**41.3%**	**33 992**	**61.2%**	**1 669**	**60.7%**	**1 273.8%**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	1.5%	-
Sport And Recreation	-	877	-	-	2	-	(687)	(78.3%)	501	57.1%	(184)	(21.0%)	843	37.3%	(40.5%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	8	-	(100.0%)
Housing	45 288	54 642	-	-	6 859	15.1%	4 886	8.9%	22 431	41.1%	34 176	62.5%	819	61.5%	2 638.7%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**1 334**	**-**	**-**	**1 890**	**-**	**-**	**-**	**186**	**13.9%**	**2 076**	**155.6%**	**(1 949)**	**7.7%**	**(109.5%)**
Planning and Development	-	1 334	-	-	686	-	-	-	186	13.9%	871	65.3%	684	33.0%	(72.8%)
Road Transport	-	-	-	-	1 205	-	-	-	-	-	1 205	-	(2 633)	3.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**36 668**	**53 338**	**6 440**	**17.6%**	**7 438**	**20.3%**	**12 012**	**22.5%**	**6 600**	**12.4%**	**32 490**	**60.9%**	**8 453**	**56.5%**	**(21.9%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	2 380	47.9%	(100.0%)
Water Management	12 281	29 589	1 102	9.0%	30	.2%	(14 505)	(49.0%)	1 419	4.8%	(11 954)	(40.4%)	2 152	75.4%	(34.1%)
Waste Water Management	24 387	23 749	5 339	21.9%	7 408	30.4%	26 517	111.7%	5 181	21.8%	44 444	187.1%	3 921	39.5%	32.1%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**726 504**	**754 952**	**199 773**	**27.5%**	**211 312**	**29.1%**	**193 913**	**25.7%**	**142 941**	**18.9%**	**747 939**	**99.1%**	**126 884**	**102.2%**	**12.7%**
Property rates	148 785	165 388	29 899	20.1%	34 609	23.3%	31 825	19.2%	29 960	18.1%	126 293	76.4%	29 564	84.8%	1.3%
Service charges	284 450	368 642	97 471	34.3%	96 446	33.9%	97 058	26.3%	101 167	27.4%	392 141	106.4%	89 029	134.2%	13.6%
Other revenue	43 994	32 287	11 120	25.3%	7 155	16.3%	6 489	20.1%	10 312	31.9%	35 076	108.6%	5 992	108.5%	72.1%
Transfers and Subsidies - Operational	168 560	157 407	52 917	31.4%	54 573	32.4%	48 967	31.1%	1	-	156 457	99.4%	495	74.5%	(99.8%)
Transfers and Subsidies - Capital	72 237	25 182	6 504	9.0%	17 140	23.7%	8 074	32.1%	-	-	31 718	126.0%	-	78.8%	-
Interest	8 477	6 046	1 862	22.0%	1 389	16.4%	1 501	24.8%	1 501	24.8%	6 253	103.4%	1 805	87.7%	(16.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(718 528)**	**(695 693)**	**(281 610)**	**39.2%**	**(275 326)**	**38.3%**	**(237 416)**	**34.1%**	**(263 517)**	**37.9%**	**(1 057 868)**	**152.1%**	**(26 295)**	**51.2%**	**902.2%**
Suppliers and employees	(669 212)	(662 071)	(277 387)	41.4%	(268 474)	40.1%	(236 553)	35.7%	(256 803)	38.8%	(1 039 218)	157.0%	(21 549)	52.4%	1 091.7%

Finance charges	(39 317)	(33 274)	(4 223)	10.7%	(6 851)	17.4%	(862)	2.6%	(6 714)	20.2%	(18 650)	56.1%	(4 745)	42.3%	41.5%
Transfers and Subsidies	(10 000)	(348)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**7 975**	**59 259**	**(81 837)**	**(1 026.2%)**	**(64 014)**	**(802.7%)**	**(43 503)**	**(73.4%)**	**(120 576)**	**(203.5%)**	**(309 929)**	**(523.0%)**	**100 590**	**(15 314.0%)**	**(219.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**(4 694)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 449**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	1 449	-	(100.0%)
Decrease (increase) in non-current receivables	-	(4 694)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(88 830)**	**(33 783)**	**(14 103)**	**15.9%**	**(11 107)**	**12.5%**	**(5 969)**	**17.7%**	**(11 901)**	**35.2%**	**(43 080)**	**127.5%**	**(11 182)**	**33.3%**	**6.4%**
Capital assets	(88 830)	(33 783)	(14 103)	15.9%	(11 107)	12.5%	(5 969)	17.7%	(11 901)	35.2%	(43 080)	127.5%	(11 182)	33.3%	6.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(88 830)**	**(38 478)**	**(14 103)**	**15.9%**	**(11 107)**	**12.5%**	**(5 969)**	**15.5%**	**(11 901)**	**30.9%**	**(43 080)**	**112.0%**	**(9 733)**	**32.5%**	**22.3%**
Cash Flow from Financing Activities															
Receipts	**10 000**	**-**	**171**	**1.7%**	**156**	**1.6%**	**183**	**-**	**191**	**-**	**701**	**-**	**174**	**71 830 100.0%**	**10.1%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	171	-	156	-	183	-	191	-	701	-	174	-	10.1%
Payments	**(21 257)**	**(33 477)**	**(15 511)**	**73.0%**	**(7 115)**	**33.5%**	**(3 302)**	**9.9%**	**(7 615)**	**22.7%**	**(33 543)**	**100.2%**	**(12 234)**	**116.3%**	**(37.8%)**
Repayment of borrowing	(21 257)	(33 477)	(15 511)	73.0%	(7 115)	33.5%	(3 302)	9.9%	(7 615)	22.7%	(33 543)	100.2%	(12 234)	116.3%	(37.8%)
Net Cash from/(used) Financing Activities	**(11 257)**	**(33 477)**	**(15 340)**	**136.3%**	**(6 959)**	**61.8%**	**(3 119)**	**9.3%**	**(7 424)**	**22.2%**	**(32 842)**	**98.1%**	**(12 060)**	**113.6%**	**(38.4%)**
Net Increase/(Decrease) in cash held	**(92 112)**	**(12 696)**	**(111 280)**	**120.8%**	**(82 080)**	**89.1%**	**(52 591)**	**414.2%**	**(139 900)**	**1 101.9%**	**(385 851)**	**3 039.1%**	**78 797**	**(118.0%)**	**(277.5%)**
Cash/cash equivalents at the year begin:	(58 160)	17 624	17 627	(30.3%)	(93 656)	161.0%	(175 736)	(997.1%)	(228 327)	(1 295.5%)	17 627	100.0%	201 250	52.8%	(213.5%)
Cash/cash equivalents at the year end:	**(150 273)**	**4 928**	**(93 656)**	**62.3%**	**(175 736)**	**116.9%**	**(228 327)**	**(4 633.1%)**	**(368 227)**	**(7 471.9%)**	**(368 227)**	**(7 471.9%)**	**280 046**	**(155.6%)**	**(231.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 648	15.3%	3 930	5.2%	3 865	5.1%	56 612	74.4%	76 054	23.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 315	71.9%	1 909	13.3%	255	1.8%	1 858	13.0%	14 336	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 836	25.3%	3 512	8.2%	1 924	4.5%	26 541	62.0%	42 813	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 445	8.6%	1 939	3.8%	1 561	3.0%	43 601	84.6%	51 546	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 080	8.9%	2 388	4.2%	1 740	3.0%	47 921	83.9%	57 129	17.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	141	20.4%	47	6.7%	14	2.0%	490	70.8%	692	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	2 225	2.8%	2 435	3.0%	2 387	3.0%	73 308	91.2%	80 355	25.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 087)	333.7%	334	(18.3%)	80	(4.4%)	3 849	(211.0%)	(1 824)	(.6%)	-	-	-	-
Total By Income Source	**38 603**	**12.0%**	**16 494**	**5.1%**	**11 824**	**3.7%**	**254 180**	**79.2%**	**321 100**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 953	17.3%	1 346	11.9%	726	6.4%	7 296	64.4%	11 321	3.5%	-	-	-	-
Commercial	18 549	41.4%	3 869	8.6%	1 138	2.5%	21 196	47.4%	44 752	13.9%	-	-	-	-
Households	18 100	6.8%	11 278	4.3%	9 961	3.8%	225 688	85.2%	265 027	82.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**38 603**	**12.0%**	**16 494**	**5.1%**	**11 824**	**3.7%**	**254 180**	**79.2%**	**321 100**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	607	100.0%	-	-	-	-	-	-	607	5.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 551	81.0%	1 050	15.3%	209	3.0%	45	.7%	6 855	56.5%
Auditor-General	-	-	2	-	96	2.1%	4 401	97.8%	4 499	37.1%
Other	31	17.2%	62	34.3%	-	-	87	48.5%	180	1.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 189**	**51.0%**	**1 114**	**9.2%**	**305**	**2.5%**	**4 533**	**37.3%**	**12 141**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**2 017 871**	**1 991 205**	**542 639**	**26.9%**	**518 438**	**25.7%**	**501 603**	**25.2%**	**431 846**	**21.7%**	**1 994 527**	**100.2%**	**308 583**	**94.4%**	**39.9%**
Exchange Revenue															
Service charges - Electricity	745 540	718 135	197 299	26.5%	175 480	23.5%	178 955	24.9%	166 839	23.2%	718 573	100.1%	131 653	94.7%	26.7%
Service charges - Water	209 109	208 803	44 254	21.2%	56 214	26.9%	63 410	30.4%	50 470	24.2%	214 347	102.7%	32 730	94.3%	54.2%
Service charges - Waste Water Management	129 533	126 779	30 558	23.6%	33 871	26.1%	36 413	28.7%	31 794	25.1%	132 637	104.6%	21 233	92.4%	49.7%
Service charges - Waste Management	115 444	115 444	28 981	25.1%	27 030	23.4%	27 224	23.6%	27 331	23.7%	110 565	95.8%	17 857	91.2%	53.0%
Sale of Goods and Rendering of Services	20 935	21 280	6 001	28.7%	9 328	44.6%	6 283	29.5%	6 867	32.3%	28 479	133.8%	4 827	132.6%	42.3%
Agency services	7 500	7 500	1 975	26.3%	1 820	24.3%	1 921	25.6%	1 590	21.2%	7 306	97.4%	1 096	91.4%	45.1%
Interest - Deemed Interest	0	0	-	-	-	-	-	-	397	397 463.0%	397	397 463.0%	507	507 346.0%	(21.7%)
Interest earned from Receivables	12 500	12 500	1 955	15.6%	1 452	11.6%	2 544	20.4%	2 700	21.6%	8 651	69.2%	3 002	102.9%	(10.1%)
Interest earned from Current and Non Current Assets	55 000	68 000	10 497	19.1%	10 362	18.8%	20 628	30.3%	20 092	29.5%	61 580	90.6%	6 366	91.7%	215.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	452	452	317	70.2%	308	68.2%	233	51.5%	(740)	(163.8%)	118	26.2%	172	45.1%	(530.8%)
Rental from Fixed Assets	7 544	7 544	2 374	31.5%	2 263	30.0%	2 251	29.8%	2 327	30.9%	9 216	122.2%	1 458	106.0%	59.6%
Licences or permits	780	780	359	46.0%	335	42.9%	288	36.9%	183	23.4%	1 165	149.3%	251	139.2%	(27.2%)
Special rating levies	15 420	15 420	3 951	25.6%	3 864	25.1%	3 865	25.1%	3 863	25.1%	15 544	100.8%	-	-	(100.0%)
Construction Contract Revenue	42 790	42 790	16 143	37.7%	13 443	31.4%	478	1.1%	263	.6%	30 327	70.9%	8 978	96.6%	(97.1%)
Development Charges	2 450	2 450	988	40.3%	544	22.2%	2 300	93.9%	1 386	56.6%	5 218	213.0%	418	245.1%	231.6%
Operational Revenue	3 104	3 170	2 113	68.1%	1 965	63.3%	2 679	84.5%	4 243	133.8%	11 001	347.0%	2 580	148.3%	64.5%
Non-Exchange Revenue															
Property rates	383 977	383 977	99 591	25.9%	95 431	24.9%	95 573	24.9%	95 435	24.9%	386 031	100.5%	60 863	91.8%	56.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	52 537	42 344	13 326	25.4%	13 508	25.7%	4 986	11.8%	10 417	24.6%	42 237	99.7%	9 020	93.5%	15.5%
Licences or permits	2 000	2 000	542	27.1%	459	22.9%	588	29.4%	487	24.3%	2 075	103.8%	326	88.2%	49.4%
Transfer and subsidies - Operational	205 957	206 537	79 684	38.7%	66 016	32.1%	50 894	24.6%	4 962	2.4%	201 556	97.6%	3 682	99.1%	34.8%
Interest Receivables	2 300	2 300	333	14.5%	339	14.8%	528	22.9%	520	22.6%	1 720	74.8%	457	97.1%	13.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	3 000	3 000	1 398	46.6%	4 405	146.8%	(439)	(14.6%)	419	14.0%	5 784	192.8%	1 105	79.6%	(62.1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 112 340**	**2 095 179**	**426 967**	**20.2%**	**556 136**	**26.3%**	**406 505**	**19.4%**	**501 551**	**23.9%**	**1 891 159**	**90.3%**	**358 226**	**83.0%**	**40.0%**
Employee related costs	618 840	594 907	125 619	20.3%	159 843	25.8%	140 955	23.7%	142 761	24.0%	569 179	95.7%	88 925	82.3%	60.5%
Remuneration of councillors	14 012	14 012	3 459	24.7%	3 459	24.7%	3 845	27.4%	3 587	25.6%	14 350	102.4%	2 064	89.9%	73.8%
Bulk purchases - electricity	556 160	553 190	125 368	22.5%	124 071	22.3%	126 602	22.9%	127 074	23.0%	503 115	90.9%	108 762	85.4%	16.8%
Inventory consumed	76 168	73 662	10 884	14.3%	17 859	23.4%	12 108	16.4%	16 804	22.8%	57 656	78.3%	12 011	71.7%	39.9%
Debt impairment	70 770	25 001	17 693	25.0%	17 693	25.0%	(16 634)	(66.5%)	6 250	25.0%	25 001	100.0%	11 233	91.7%	(44.4%)
Depreciation, Amortisation and Impairment	167 211	167 211	41 803	25.0%	41 803	25.0%	41 803	25.0%	41 803	25.0%	167 211	100.0%	26 407	91.7%	58.3%
Interest,Dividends and Rent on Land	51 227	45 040	769	1.5%	23 887	46.6%	1 648	3.7%	17 281	38.4%	43 586	96.8%	521	53.1%	3 218.7%
Contracted services	356 644	384 329	40 823	11.4%	88 247	24.7%	68 121	17.7%	112 337	29.2%	309 529	80.5%	71 166	79.9%	57.9%
Transfers and subsidies	16 770	16 770	5 205	31.0%	3 855	23.0%	3 855	23.0%	3 855	23.0%	16 770	100.0%	2 471	92.6%	56.0%
Irrecoverable debts written off	20 000	60 131	10 989	54.9%	44 059	220.3%	(54)	(.1%)	622	1.0%	55 616	92.5%	11 414	89.0%	(94.5%)
Operational Cost and Other Cost	164 539	160 927	44 356	27.0%	31 360	19.1%	24 256	15.1%	29 175	18.1%	129 147	80.3%	23 251	83.2%	25.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(94 469)**	**(103 973)**	**115 672**		**(37 698)**		**95 098**		**(69 705)**		**103 367**		**(49 643)**		
Transfers and subsidies - capital (monetary allocations)	101 549	101 549	8 678	8.5%	19 545	19.2%	13 286	13.1%	20 761	20.4%	62 270	61.3%	17 534	65.6%	18.4%
Transfers and subsidies - capital (in-kind)	-	44	-	-	-	-	-	-	44	100.0%	44	100.0%	3 658	100.0%	(98.8%)
Surplus/(Deficit) after capital transfers and contributions	**7 080**	**(2 381)**	**124 350**		**(18 154)**		**108 385**		**(48 900)**		**165 681**		**(28 452)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 080**	**(2 381)**	**124 350**		**(18 154)**		**108 385**		**(48 900)**		**165 681**		**(28 452)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 080**	**(2 381)**	**124 350**		**(18 154)**		**108 385**		**(48 900)**		**165 681**		**(28 452)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 080**	**(2 381)**	**124 350**		**(18 154)**		**108 385**		**(48 900)**		**165 681**		**(28 452)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**258 346**	**258 573**	**21 403**	**8.3%**	**58 138**	**22.5%**	**30 181**	**11.7%**	**119 684**	**46.3%**	**229 406**	**88.7%**	**43 224**	**57.1%**	**176.9%**
National Government	76 207	76 207	4 585	6.0%	15 326	20.1%	10 020	13.1%	46 093	60.5%	76 025	99.8%	11 785	77.5%	291.1%
Provincial Government	25 342	25 342	4 093	16.2%	4 218	16.6%	3 266	12.9%	15 463	61.0%	27 040	106.7%	7 107	50.3%	117.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	17	-	17	-	-	-	(100.0%)
Transfers recognised - capital	**101 549**	**101 549**	**8 678**	**8.5%**	**19 545**	**19.2%**	**13 286**	**13.1%**	**61 573**	**60.6%**	**103 082**	**101.5%**	**18 892**	**67.3%**	**225.9%**
Borrowing	106 337	104 918	10 252	9.6%	21 860	20.6%	8 438	8.0%	42 602	40.6%	83 152	79.3%	16 042	56.2%	165.6%
Internally generated funds	50 460	52 106	2 473	4.9%	16 734	33.2%	8 456	16.2%	15 510	29.8%	43 173	82.9%	8 289	38.6%	87.1%
Capital Expenditure Functional	**258 346**	**258 616**	**21 403**	**8.3%**	**58 138**	**22.5%**	**30 181**	**11.7%**	**119 728**	**46.3%**	**229 450**	**88.7%**	**46 987**	**57.8%**	**154.8%**
Municipal governance and administration	**3 500**	**3 573**	**2 434**	**69.5%**	**237**	**6.8%**	**255**	**7.1%**	**428**	**12.0%**	**3 355**	**93.9%**	**655**	**92.4%**	**(34.6%)**
Executive and Council	70	76	-	-	5	7.6%	7	9.2%	35	45.7%	47	61.8%	-	-	(100.0%)
Finance and administration	3 430	3 497	2 434	71.0%	232	6.8%	248	7.1%	394	11.3%	3 308	94.6%	655	94.3%	(39.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**72 520**	**72 908**	**7 878**	**10.9%**	**14 235**	**19.6%**	**16 400**	**22.5%**	**34 547**	**47.4%**	**73 060**	**100.2%**	**16 062**	**56.8%**	**115.1%**
Community and Social Services	6 625	6 077	-	-	2 721	41.1%	2 578	42.4%	349	5.7%	5 648	93.0%	406	39.2%	(14.1%)
Sport And Recreation	33 901	33 768	3 785	11.2%	7 238	21.4%	6 291	18.6%	15 877	47.0%	33 192	98.3%	6 787	67.7%	133.9%
Public Safety	7 452	8 521	-	-	57	.8%	4 265	50.0%	3 598	42.2%	7 920	92.9%	2 338	62.5%	53.9%
Housing	24 542	24 542	4 093	16.7%	4 218	17.2%	3 266	13.3%	14 722	60.0%	26 299	107.2%	6 531	50.2%	125.4%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 954**	**20 765**	**39**	**.2%**	**12 205**	**64.4%**	**1 358**	**6.5%**	**4 619**	**22.2%**	**18 221**	**87.7%**	**1 446**	**58.7%**	**219.3%**
Planning and Development	1 554	2 965	39	2.5%	25	1.6%	42	1.4%	1 157	39.0%	1 263	42.6%	726	34.8%	59.4%
Road Transport	17 400	17 800	-	-	12 180	70.0%	1 316	7.4%	3 462	19.5%	16 958	95.3%	721	73.5%	380.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**163 372**	**161 371**	**11 052**	**6.8%**	**31 461**	**19.3%**	**12 168**	**7.5%**	**80 133**	**49.7%**	**134 814**	**83.5%**	**28 823**	**57.4%**	**178.0%**
Energy sources	60 218	48 613	1 274	2.1%	11 392	18.9%	7 562	15.6%	28 425	58.5%	48 652	100.1%	11 260	59.7%	152.5%
Water Management	63 653	73 470	8 484	13.3%	14 303	22.5%	3 669	5.0%	38 087	51.8%	64 542	87.8%	9 162	55.9%	315.7%
Waste Water Management	34 560	34 348	1 295	3.7%	5 766	16.7%	937	2.7%	11 876	34.6%	19 874	57.9%	6 714	58.3%	76.9%
Waste Management	4 940	4 940	-	-	-	-	-	-	1 746	35.3%	1 746	35.3%	1 687	35.0%	3.5%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**2 238 051**	**2 217 115**	**8 317**	**.4%**	**9 277**	**.4%**	**8 349**	**.4%**	**6 751**	**.3%**	**32 694**	**1.5%**	**5 495**	**1.4%**	**22.9%**
Property rates	395 673	395 673	9	-	-	-	-	-	0	-	9	-	147	.1%	(99.8%)
Service charges	1 389 842	1 354 806	394	-	266	-	419	-	632	-	1 711	.1%	228	.1%	177.1%
Other revenue	90 030	91 130	7 242	8.0%	8 229	9.1%	7 310	8.0%	5 902	6.5%	28 683	31.5%	5 120	98.5%	15.3%
Transfers and Subsidies - Operational	205 457	205 457	672	.3%	282	.1%	620	.3%	217	.1%	1 791	.9%	-	-	(100.0%)
Transfers and Subsidies - Capital	102 049	102 049	-	-	500	.5%	-	-	-	-	500	.5%	-	-	-
Interest	55 000	68 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 945 851)**	**(1 939 427)**	**(300 708)**	**15.5%**	**(276 575)**	**14.2%**	**(236 653)**	**12.2%**	**(321 508)**	**16.6%**	**(1 135 445)**	**58.5%**	**(160 075)**	**51.8%**	**100.8%**
Suppliers and employees	(1 894 624)	(1 894 387)	(300 708)	15.9%	(276 575)	14.6%	(236 653)	12.5%	(321 508)	17.0%	(1 135 445)	59.9%	(160 075)	53.3%	100.8%

Finance charges	(51 227)	(45 040)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**292 200**	**277 688**	**(292 391)**	**(100.1%)**	**(267 298)**	**(91.5%)**	**(228 304)**	**(82.2%)**	**(314 757)**	**(113.3%)**	**(1 102 750)**	**(397.1%)**	**(154 580)**	**(460.2%)**	**103.6%**
Cash Flow from Investing Activities															
Receipts	**30 167**	**30 167**	**(2 643)**	**(8.8%)**	**(5 650)**	**(18.7%)**	**6 919**	**22.9%**	**(90)**	**(.3%)**	**(1 464)**	**(4.9%)**	**44 385**	**94.2%**	**(100.2%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 167	30 167	(2 643)	(8.8%)	(5 650)	(18.7%)	6 919	22.9%	(90)	(.3%)	(1 464)	(4.9%)	44 385	94.2%	(100.2%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(258 346)**	**(258 573)**	**(31 162)**	**12.1%**	**(65 334)**	**25.3%**	**(34 093)**	**13.2%**	**(131 058)**	**50.7%**	**(261 646)**	**101.2%**	**(42 409)**	**62.2%**	**209.0%**
Capital assets	(258 346)	(258 573)	(31 162)	12.1%	(65 334)	25.3%	(34 093)	13.2%	(131 058)	50.7%	(261 646)	101.2%	(42 409)	62.2%	209.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(228 178)**	**(228 406)**	**(33 805)**	**14.8%**	**(70 984)**	**31.1%**	**(27 173)**	**11.9%**	**(131 148)**	**57.4%**	**(263 110)**	**115.2%**	**1 976**	**54.3%**	**(6 736.0%)**
Cash Flow from Financing Activities															
Receipts	**90 000**	**90 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	90 000	90 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(154 654)**	**(154 654)**	**-**	**-**	**(1 547)**	**1.0%**	**(100 000)**	**64.7%**	**(1 680)**	**1.1%**	**(103 227)**	**66.7%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(154 654)	(154 654)	-	-	(1 547)	1.0%	(100 000)	64.7%	(1 680)	1.1%	(103 227)	66.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(64 654)**	**(64 654)**	**-**	**-**	**(1 547)**	**2.4%**	**(100 000)**	**154.7%**	**(1 680)**	**2.6%**	**(103 227)**	**159.7%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(632)**	**(15 372)**	**(326 196)**	**51 574.9%**	**(339 830)**	**53 730.6%**	**(355 478)**	**2 312.5%**	**(447 585)**	**2 911.7%**	**(1 469 088)**	**9 557.0%**	**(152 604)**	**(2 881.4%)**	**193.3%**
Cash/cash equivalents at the year begin:	787 000	854 064	934 965	118.8%	608 770	77.4%	268 940	31.5%	(86 538)	(10.1%)	934 965	109.5%	(171 983)	-	(49.7%)
Cash/cash equivalents at the year end:	**786 368**	**838 692**	**608 770**	**77.4%**	**268 940**	**34.2%**	**(86 538)**	**(10.3%)**	**(534 123)**	**(63.7%)**	**(534 123)**	**(63.7%)**	**(324 587)**	**(46.5%)**	**64.6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 218	54.4%	1 502	3.2%	1 011	2.2%	18 593	40.1%	46 323	21.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	44 723	66.7%	2 019	3.0%	1 350	2.0%	18 996	28.3%	67 087	30.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 662	72.0%	770	1.6%	524	1.1%	11 791	25.2%	46 747	21.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 159	59.5%	721	3.3%	493	2.2%	7 757	35.1%	22 130	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 372	57.9%	634	3.0%	463	2.2%	7 895	37.0%	21 365	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	853	55.4%	69	4.5%	35	2.2%	584	37.9%	1 541	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	903	4.8%	146	.8%	131	.7%	17 507	93.7%	18 687	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 735)	340.1%	606	(10.4%)	710	(12.2%)	12 616	(217.4%)	(5 803)	(2.7%)	-	-	-	-
Total By Income Source	**111 156**	**51.0%**	**6 467**	**3.0%**	**4 715**	**2.2%**	**95 739**	**43.9%**	**218 077**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 229	20.2%	142	2.3%	123	2.0%	4 580	75.4%	6 075	2.8%	-	-	-	-
Commercial	15 736	77.0%	174	.9%	91	.4%	4 424	21.7%	20 425	9.4%	-	-	-	-
Households	96 432	50.4%	6 135	3.2%	4 496	2.4%	84 234	44.0%	191 297	87.7%	-	-	-	-
Other	(2 241)	(801.5%)	15	5.3%	4	1.6%	2 501	894.6%	280	.1%	-	-	-	-
Total By Customer Group	**111 156**	**51.0%**	**6 467**	**3.0%**	**4 715**	**2.2%**	**95 739**	**43.9%**	**218 077**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7 137	100.0%	-	-	-	-	-	-	7 137	100.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	(133.4%)	(3)	233.4%	-	-	-	-	(1)	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 139**	**100.0%**	**(3)**	**-**	**-**	**-**	**-**	**-**	**7 136**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**558 404**	**557 466**	**160 566**	**28.8%**	**129 098**	**23.1%**	**123 258**	**22.1%**	**111 030**	**19.9%**	**523 951**	**94.0%**	**97 722**	**95.0%**	**13.6%**
Exchange Revenue															
Service charges - Electricity	219 513	220 362	54 600	24.9%	51 721	23.6%	53 291	24.2%	53 370	24.2%	212 982	96.7%	47 197	101.3%	13.1%
Service charges - Water	47 514	48 920	11 388	24.0%	13 041	27.4%	14 594	29.8%	11 967	24.5%	50 990	104.2%	11 106	101.5%	7.8%
Service charges - Waste Water Management	19 772	19 913	4 742	24.0%	4 845	24.5%	4 987	25.0%	4 764	23.9%	19 339	97.1%	4 201	96.6%	13.4%
Service charges - Waste Management	30 866	31 028	8 024	26.0%	7 733	25.1%	7 645	24.6%	7 605	24.5%	31 008	99.9%	6 211	101.4%	22.5%
Sale of Goods and Rendering of Services	12 839	13 661	3 647	28.4%	3 601	28.0%	2 215	16.2%	1 555	11.4%	11 017	80.6%	1 685	75.3%	(7.7%)
Agency services	4 581	4 581	957	20.9%	1 061	23.2%	1 095	23.9%	946	20.7%	4 060	88.6%	996	103.3%	(5.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	790	715	228	28.9%	15	1.9%	271	37.8%	(247)	(34.6%)	267	37.3%	0	14.5%	(127 576.3%)
Interest earned from Current and Non Current Assets	5 553	5 322	843	15.2%	1 057	19.0%	1 038	19.5%	1 195	22.5%	4 134	77.7%	2 054	75.9%	(41.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 365	2 880	675	28.5%	535	22.6%	1 481	51.4%	532	18.5%	3 223	111.9%	253	88.7%	110.6%
Licences or permits	63	63	1	2.1%	6	8.8%	1	.9%	-	-	7	11.8%	13	115.5%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	776	1 763	168	21.6%	980	126.2%	112	6.4%	252	14.3%	1 511	85.7%	104	117.2%	141.3%
Operational Revenue	2 034	3 312	673	33.1%	568	27.9%	533	16.1%	1 261	38.1%	3 035	91.6%	656	108.4%	92.2%
Non-Exchange Revenue															
Property rates	118 732	121 199	49 735	41.9%	19 323	16.3%	19 114	15.8%	19 554	16.1%	107 726	88.9%	17 883	96.3%	9.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 087	3 189	441	10.8%	275	6.7%	581	18.2%	528	16.6%	1 826	57.2%	368	38.4%	43.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	67 813	59 453	19 552	28.8%	19 220	28.3%	11 452	19.3%	2 221	3.7%	52 445	88.2%	330	82.0%	573.4%
Interest Receivables	4 919	4 919	886	18.0%	1 132	23.0%	818	16.6%	1 543	31.4%	4 378	89.0%	1 036	169.5%	48.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	16 185	16 185	4 006	24.8%	3 986	24.6%	4 027	24.9%	3 984	24.6%	16 003	98.9%	3 630	92.2%	9.8%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**544 816**	**541 150**	**120 137**	**22.1%**	**118 551**	**21.8%**	**128 606**	**23.8%**	**133 434**	**24.7%**	**500 728**	**92.5%**	**120 404**	**93.1%**	**10.8%**
Employee related costs	198 236	207 611	44 127	22.3%	54 007	27.2%	50 839	24.5%	47 102	22.7%	196 074	94.4%	42 885	97.4%	9.8%
Remuneration of councillors	7 670	7 882	1 723	22.5%	1 700	22.2%	1 915	24.3%	1 757	22.3%	7 096	90.0%	1 663	92.4%	5.6%
Bulk purchases - electricity	142 069	165 230	51 124	36.0%	29 076	20.5%	43 893	26.6%	41 134	24.9%	165 228	100.0%	34 975	99.5%	17.6%
Inventory consumed	41 949	31 509	4 179	10.0%	6 797	16.2%	9 983	31.7%	8 152	25.9%	29 110	92.4%	9 206	100.2%	(11.4%)
Debt impairment	14 154	5 959	(641)	(4.5%)	-	-	(646)	(10.8%)	-	-	(1 287)	(21.6%)	-	-	-
Depreciation, Amortisation and Impairment	12 463	16 218	3 116	25.0%	2 176	17.5%	3 075	19.0%	6 247	38.5%	14 614	90.1%	4 102	99.7%	52.3%
Interest,Dividends and Rent on Land	7 424	5 439	-	-	1 485	20.0%	861	15.8%	2 086	38.3%	4 431	81.5%	2 826	81.3%	(26.2%)
Contracted services	50 882	39 024	4 608	9.1%	8 265	16.2%	8 519	21.8%	12 849	32.9%	34 241	87.7%	12 248	86.4%	4.9%
Transfers and subsidies	2 919	2 011	240	8.2%	553	18.9%	133	6.6%	649	32.3%	1 575	78.3%	711	72.3%	(8.7%)
Irrecoverable debts written off	6 578	5 771	641	9.7%	1	-	649	11.3%	1 982	34.4%	3 273	56.7%	687	176.0%	188.5%
Operational Cost and Other Cost	60 461	54 487	11 019	18.2%	14 493	24.0%	9 385	17.2%	11 476	21.1%	46 373	85.1%	11 050	85.4%	3.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	9	9	-	-	-	-	-	-	-	-	-	-	52	1 055.9%	(100.0%)
Surplus/(Deficit)	**13 588**	**16 316**	**40 429**		**10 547**		**(5 348)**		**(22 404)**		**23 224**		**(22 682)**		
Transfers and subsidies - capital (monetary allocations)	11 860	11 860	-	-	3 569	30.1%	-	-	6 741	56.8%	10 310	86.9%	10 020	68.9%	(32.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 448**	**28 176**	**40 429**		**14 116**		**(5 348)**		**(15 663)**		**33 533**		**(12 662)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**25 448**	**28 176**	**40 429**		**14 116**		**(5 348)**		**(15 663)**		**33 533**		**(12 662)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 448**	**28 176**	**40 429**		**14 116**		**(5 348)**		**(15 663)**		**33 533**		**(12 662)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 448**	**28 176**	**40 429**		**14 116**		**(5 348)**		**(15 663)**		**33 533**		**(12 662)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**41 826**	**34 672**	**1 560**	**3.7%**	**10 257**	**24.5%**	**10 611**	**30.6%**	**10 702**	**30.9%**	**33 130**	**95.6%**	**27 601**	**95.5%**	**(61.2%)**
National Government	11 860	10 310	599	5.1%	5 478	46.2%	4 233	41.1%	-	-	10 310	100.0%	6 476	101.2%	(100.0%)
Provincial Government	-	125	-	-	-	-	-	-	100	79.4%	100	79.4%	550	98.8%	(81.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**11 860**	**10 435**	**599**	**5.1%**	**5 478**	**46.2%**	**4 233**	**40.6%**	**100**	**1.0%**	**10 409**	**99.8%**	**7 026**	**101.0%**	**(98.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	10 211	97.7%	(100.0%)
Internally generated funds	29 966	24 237	961	3.2%	4 779	15.9%	6 378	26.3%	10 603	43.7%	22 721	93.7%	10 364	87.7%	2.3%
Capital Expenditure Functional	**41 826**	**34 672**	**1 560**	**3.7%**	**10 257**	**24.5%**	**10 611**	**30.6%**	**10 702**	**30.9%**	**33 130**	**95.6%**	**27 601**	**95.5%**	**(61.2%)**
Municipal governance and administration	**7 478**	**7 212**	**82**	**1.1%**	**2 236**	**29.9%**	**2 194**	**30.4%**	**2 387**	**33.1%**	**6 899**	**95.7%**	**510**	**98.8%**	**367.8%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 478	7 212	82	1.1%	2 236	29.9%	2 194	30.4%	2 387	33.1%	6 899	95.7%	510	98.8%	367.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 284**	**375**	**-**	**-**	**-**	**-**	**-**	**-**	**142**	**37.8%**	**142**	**37.8%**	**3 425**	**85.6%**	**(95.9%)**
Community and Social Services	250	375	-	-	-	-	-	-	142	37.8%	142	37.8%	1	79.4%	12 352.8%
Sport And Recreation	1 034	-	-	-	-	-	-	-	-	-	-	-	3 136	86.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	288	99.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 152**	**14 637**	**714**	**4.4%**	**5 905**	**36.6%**	**4 798**	**32.8%**	**3 220**	**22.0%**	**14 637**	**100.0%**	**12 396**	**100.0%**	**(74.0%)**
Planning and Development	43	40	1	3.4%	29	69.1%	5	12.8%	4	10.6%	40	100.0%	555	97.6%	(99.2%)
Road Transport	16 110	14 596	712	4.4%	5 875	36.5%	4 793	32.8%	3 216	22.0%	14 596	100.0%	11 802	100.1%	(72.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	40	99.8%	(100.0%)
Trading Services	**16 911**	**12 448**	**764**	**4.5%**	**2 116**	**12.5%**	**3 619**	**29.1%**	**4 953**	**39.8%**	**11 452**	**92.0%**	**11 270**	**94.6%**	**(56.1%)**
Energy sources	7 129	3 247	-	-	-	-	1 268	39.1%	1 492	45.9%	2 760	85.0%	4 201	91.2%	(64.5%)
Water Management	3 219	3 465	-	-	733	22.8%	1 186	34.2%	1 040	30.0%	2 960	85.4%	2 702	101.2%	(61.5%)
Waste Water Management	4 814	4 398	764	15.9%	1 045	21.7%	1 081	24.6%	1 505	34.2%	4 395	99.9%	2 360	89.6%	(36.2%)
Waste Management	1 750	1 338	-	-	338	19.3%	84	6.3%	916	68.4%	1 338	100.0%	2 007	96.7%	(54.4%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**636 820**	**631 351**	**143 873**	**22.6%**	**146 609**	**23.0%**	**138 296**	**21.9%**	**115 252**	**18.3%**	**544 031**	**86.2%**	**102 234**	**83.6%**	**12.7%**
Property rates	116 294	119 483	16 639	14.3%	27 275	23.5%	18 236	15.3%	17 176	14.4%	79 326	66.4%	16 603	72.3%	3.4%
Service charges	367 301	402 650	76 044	20.7%	80 031	21.8%	85 945	21.3%	81 336	20.2%	323 356	80.3%	70 239	85.4%	15.8%
Other revenue	63 006	24 819	21 390	33.9%	19 044	30.2%	17 347	69.9%	15 302	61.7%	73 083	294.5%	14 003	112.3%	9.3%
Transfers and Subsidies - Operational	67 113	61 607	22 066	32.9%	16 143	24.1%	12 407	20.1%	125	.2%	50 742	82.4%	77	76.1%	63.7%
Transfers and Subsidies - Capital	11 860	11 860	6 632	55.9%	2 852	24.0%	3 000	25.3%	-	-	12 484	105.3%	-	83.4%	-
Interest	11 246	10 932	1 102	9.8%	1 264	11.2%	1 361	12.5%	1 313	12.0%	5 041	46.1%	1 311	39.2%	.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(570 584)**	**(571 204)**	**(113 918)**	**20.0%**	**(133 156)**	**23.3%**	**(123 901)**	**21.7%**	**(146 303)**	**25.6%**	**(517 279)**	**90.6%**	**(118 003)**	**91.4%**	**24.0%**
Suppliers and employees	(564 144)	(566 575)	(113 918)	20.2%	(133 156)	23.6%	(123 848)	21.9%	(146 303)	25.8%	(517 226)	91.3%	(118 003)	92.6%	24.0%

Finance charges	(6 440)	(4 629)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	(53)	-	-	-	(53)	-	-	-	-
Net Cash from/(used) Operating Activities	**66 236**	**60 147**	**29 955**	**45.2%**	**13 453**	**20.3%**	**14 395**	**23.9%**	**(31 051)**	**(51.6%)**	**26 752**	**44.5%**	**(15 769)**	**22.4%**	**96.9%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**7 756**	**-**	**1 866**	**-**	**1 439**	**-**	**1 247**	**-**	**12 308**	**-**	**703**	**12.8%**	**77.3%**
Proceeds on disposal of PPE	-	-	7 756	-	1 866	-	1 439	-	1 246	-	12 306	-	703	12.8%	77.4%
Decrease (increase) in non-current receivables	-	-	0	-	0	-	1	-	1	-	2	-	0	-	14.1%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 640)**	**(34 672)**	**(14 832)**	**31.1%**	**(9 903)**	**20.8%**	**(8 714)**	**25.1%**	**(13 265)**	**38.3%**	**(46 715)**	**134.7%**	**(19 385)**	**83.5%**	**(31.6%)**
Capital assets	(47 640)	(34 672)	(14 832)	31.1%	(9 903)	20.8%	(8 714)	25.1%	(13 265)	38.3%	(46 715)	134.7%	(19 385)	83.5%	(31.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(47 640)**	**(34 672)**	**(7 076)**	**14.9%**	**(8 037)**	**16.9%**	**(7 275)**	**21.0%**	**(12 019)**	**34.7%**	**(34 407)**	**99.2%**	**(18 682)**	**90.8%**	**(35.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**190**	**-**	**102**	**-**	**62**	**-**	**229**	**-**	**584**	**-**	**146**	**-**	**57.3%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	190	-	102	-	62	-	229	-	584	-	146	-	57.3%
Payments	**(8 400)**	**(8 400)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(8 400)	(8 400)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(8 400)**	**(8 400)**	**190**	**(2.3%)**	**102**	**(1.2%)**	**62**	**(.7%)**	**229**	**(2.7%)**	**584**	**(6.9%)**	**146**	**(8.0%)**	**57.3%**
Net Increase/(Decrease) in cash held	**10 196**	**17 075**	**23 069**	**226.3%**	**5 518**	**54.1%**	**7 182**	**42.1%**	**(42 840)**	**(250.9%)**	**(7 071)**	**(41.4%)**	**(34 306)**	**(779.4%)**	**24.9%**
Cash/cash equivalents at the year begin:	67 444	50 012	50 012	74.2%	73 081	108.4%	78 599	157.2%	85 782	171.5%	50 012	100.0%	64 758	106.4%	32.5%
Cash/cash equivalents at the year end:	**77 640**	**67 087**	**73 081**	**94.1%**	**78 599**	**101.2%**	**85 782**	**127.9%**	**42 941**	**64.0%**	**42 941**	**64.0%**	**30 452**	**45.1%**	**41.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 830	17.1%	2 096	7.4%	1 149	4.1%	20 208	71.4%	28 283	25.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 772	61.1%	2 641	11.7%	428	1.9%	5 688	25.2%	22 529	20.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 132	28.4%	1 736	8.0%	897	4.2%	12 833	59.4%	21 599	19.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 929	15.6%	898	7.2%	470	3.8%	9 088	73.4%	12 385	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 192	18.0%	1 259	7.1%	628	3.5%	12 690	71.4%	17 769	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	394	22.4%	23	1.3%	31	1.8%	1 309	74.5%	1 757	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	475	5.7%	524	6.3%	386	4.6%	6 957	83.4%	8 341	7.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 498)	184.1%	197	(8.1%)	127	(5.2%)	1 731	(70.9%)	(2 443)	(2.2%)	-	-	-	-
Total By Income Source	**26 226**	**23.8%**	**9 374**	**8.5%**	**4 117**	**3.7%**	**70 504**	**64.0%**	**110 221**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	518	9.7%	393	7.3%	485	9.1%	3 962	73.9%	5 359	4.9%	-	-	-	-
Commercial	10 437	59.9%	1 722	9.9%	296	1.7%	4 971	28.5%	17 427	15.8%	-	-	-	-
Households	15 271	17.5%	7 242	8.3%	3 319	3.8%	61 340	70.4%	87 172	79.1%	-	-	-	-
Other	(1)	(.3%)	17	6.6%	16	6.1%	230	87.6%	263	.2%	-	-	-	-
Total By Customer Group	**26 226**	**23.8%**	**9 374**	**8.5%**	**4 117**	**3.7%**	**70 504**	**64.0%**	**110 221**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 767	97.5%	147	2.5%	-	-	-	-	5 914	78.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 604	99.0%	17	1.0%	-	-	-	-	1 620	21.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 370**	**97.8%**	**164**	**2.2%**	**-**	**-**	**-**	**-**	**7 534**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

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	**541 946**	**560 588**	**144 249**	**26.6%**	**123 447**	**22.8%**	**133 842**	**23.9%**	**128 921**	**23.0%**	**530 459**	**94.6%**	**127 979**	**93.6%**	**.7%**
Exchange Revenue															
Service charges - Electricity	156 495	151 727	38 392	24.5%	37 551	24.0%	34 787	22.9%	35 971	23.7%	146 701	96.7%	31 025	95.3%	15.9%
Service charges - Water	27 430	28 047	6 560	23.9%	7 981	29.1%	7 873	28.1%	6 550	23.4%	28 964	103.3%	6 392	101.4%	2.5%
Service charges - Waste Water Management	24 734	27 016	5 941	24.0%	6 595	26.7%	9 718	36.0%	6 822	25.3%	29 075	107.6%	6 435	101.9%	6.0%
Service charges - Waste Management	18 080	18 140	4 494	24.9%	4 458	24.7%	4 752	26.2%	4 342	23.9%	18 046	99.5%	4 184	99.9%	3.8%
Sale of Goods and Rendering of Services	3 232	3 031	718	22.2%	949	29.4%	835	27.5%	967	31.9%	3 469	114.5%	1 169	131.7%	(17.2%)
Agency services	2 859	2 859	769	26.9%	378	13.2%	1 155	40.4%	582	20.4%	2 883	100.8%	599	98.6%	(2.8%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 029	1 577	418	20.6%	380	18.7%	541	34.3%	266	16.9%	1 605	101.8%	392	96.9%	(32.1%)
Interest earned from Current and Non Current Assets	13 000	16 000	4 122	31.7%	4 109	31.6%	3 763	23.5%	4 120	25.7%	16 112	100.7%	4 036	101.5%	2.1%
Dividends	2	2	-	-	-	-	-	-	2	111.0%	2	111.0%	2	101.8%	9.0%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	824	728	351	42.6%	183	22.2%	155	21.3%	179	24.6%	868	119.3%	166	98.9%	7.9%
Licences or permits	1 463	1 400	406	27.8%	343	23.5%	276	19.7%	284	20.3%	1 309	93.5%	290	96.8%	(2.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	91 278	104 045	17 121	18.8%	14 023	15.4%	19 591	18.8%	17 393	16.7%	68 128	65.5%	35 216	95.8%	(50.6%)
Development Charges	770	4 445	3 899	506.1%	150	19.4%	483	10.9%	473	10.6%	5 005	112.6%	684	214.8%	(30.9%)
Operational Revenue	726	570	153	21.1%	240	33.1%	98	17.2%	74	13.0%	566	99.1%	92	31.5%	(19.1%)
Non-Exchange Revenue															
Property rates	66 090	65 931	19 575	29.6%	15 698	23.8%	15 838	24.0%	17 239	26.1%	68 350	103.7%	14 191	100.2%	21.5%
Surcharges and Taxes	1 443	1 548	381	26.4%	385	26.7%	401	25.9%	379	24.5%	1 547	99.9%	378	102.3%	.4%
Fines, penalties and forfeits	57 078	52 699	17 131	30.0%	16 754	29.4%	15 704	29.8%	16 149	30.6%	65 737	124.7%	12 609	100.3%	28.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 709	76 663	22 670	32.5%	11 480	16.5%	16 759	21.9%	16 055	20.9%	66 964	87.3%	6 186	72.8%	159.5%
Interest Receivables	395	293	112	28.4%	79	20.1%	91	31.1%	90	30.9%	373	127.5%	69	96.7%	31.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 108	3 667	915	22.3%	973	23.7%	1 023	27.9%	983	26.8%	3 893	106.2%	949	101.2%	3.5%
Gains on Disposal of Fixed and Intangible Assets	200	200	121	60.4%	739	369.4%	-	-	-	-	860	429.8%	2 915	513.1%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**564 230**	**594 082**	**118 834**	**21.1%**	**140 880**	**25.0%**	**125 650**	**21.2%**	**122 708**	**20.7%**	**508 072**	**85.5%**	**138 060**	**86.3%**	**(11.1%)**
Employee related costs	159 871	156 712	32 875	20.6%	39 710	24.8%	34 492	22.0%	34 381	21.9%	141 457	90.3%	32 162	93.2%	6.9%
Remuneration of councillors	6 405	6 405	1 427	22.3%	1 484	23.2%	1 655	25.8%	1 546	24.1%	6 111	95.4%	1 490	97.2%	3.7%
Bulk purchases - electricity	135 182	134 699	29 574	21.9%	32 120	23.8%	29 772	22.1%	30 664	22.8%	122 130	90.7%	24 791	84.6%	23.7%
Inventory consumed	12 938	13 037	2 565	19.8%	2 706	20.9%	2 551	19.6%	2 953	22.7%	10 776	82.7%	2 403	81.3%	22.9%
Debt impairment	24 226	17 025	10 750	44.4%	10 750	44.4%	10 750	63.1%	10 750	63.1%	43 000	252.6%	9 763	86.3%	10.1%
Depreciation, Amortisation and Impairment	21 527	36 790	4 962	23.0%	4 962	23.0%	4 962	13.5%	5 241	14.2%	20 127	54.7%	4 865	92.3%	7.7%
Interest,Dividends and Rent on Land	10 226	10 226	877	8.6%	727	7.1%	839	8.2%	665	6.5%	3 109	30.4%	241	19.6%	175.9%
Contracted services	137 259	158 944	22 802	16.6%	32 374	23.6%	28 116	17.7%	26 254	16.5%	109 545	68.9%	47 364	88.9%	(44.6%)
Transfers and subsidies	1 420	1 490	127	9.0%	316	22.3%	92	6.2%	96	6.4%	632	42.4%	16	52.8%	508.6%
Irrecoverable debts written off	24 374	25 604	5 750	23.6%	5 750	23.6%	7 218	28.2%	5 750	22.5%	24 468	95.6%	9 866	115.9%	(41.7%)
Operational Cost and Other Cost	30 800	33 150	7 124	23.1%	9 981	32.4%	5 203	15.7%	4 403	13.3%	26 711	80.6%	5 100	57.0%	(13.7%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	6	-	6	-	-	-	(100.0%)
Surplus/(Deficit)	**(22 284)**	**(33 494)**	**25 415**		**(17 433)**		**8 192**		**6 213**		**22 386**		**(10 081)**		
Transfers and subsidies - capital (monetary allocations)	65 057	68 179	2 893	4.4%	14 424	22.2%	12 627	18.5%	26 515	38.9%	56 459	82.8%	4 030	37.9%	557.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 773**	**34 685**	**28 308**		**(3 010)**		**20 820**		**32 728**		**78 846**		**(6 050)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 773**	**34 685**	**28 308**		**(3 010)**		**20 820**		**32 728**		**78 846**		**(6 050)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 773**	**34 685**	**28 308**		**(3 010)**		**20 820**		**32 728**		**78 846**		**(6 050)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 773**	**34 685**	**28 308**		**(3 010)**		**20 820**		**32 728**		**78 846**		**(6 050)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

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	**102 616**	**102 887**	**3 309**	**3.2%**	**19 604**	**19.1%**	**17 405**	**16.9%**	**21 967**	**21.4%**	**62 285**	**60.5%**	**13 940**	**60.7%**	**57.6%**
National Government	55 229	55 329	2 461	4.5%	12 870	23.3%	11 317	20.5%	13 548	24.5%	40 196	72.6%	3 584	59.6%	278.0%
Provincial Government	9 628	12 750	432	4.5%	147	1.5%	1 620	12.7%	1 116	8.8%	3 315	26.0%	1 684	29.1%	(33.7%)
District Municipality	-	40	-	-	-	-	9	23.5%	(1)	(1.9%)	9	21.6%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	200	60	-	-	-	-	-	-	50	83.3%	50	83.3%	-	-	(100.0%)
Transfers recognised - capital	**65 057**	**68 179**	**2 893**	**4.4%**	**13 017**	**20.0%**	**12 947**	**19.0%**	**14 714**	**21.6%**	**43 570**	**63.9%**	**5 267**	**48.9%**	**179.3%**
Borrowing	6 050	9 059	-	-	1 837	30.4%	1 466	16.2%	2 535	28.0%	5 838	64.4%	104	61.9%	2 345.7%
Internally generated funds	31 509	25 649	416	1.3%	4 751	15.1%	2 992	11.7%	4 717	18.4%	12 877	50.2%	8 569	78.8%	(44.9%)
Capital Expenditure Functional	**102 616**	**102 887**	**3 309**	**3.2%**	**19 604**	**19.1%**	**17 405**	**16.9%**	**21 967**	**21.4%**	**62 285**	**60.5%**	**13 940**	**60.7%**	**57.6%**
Municipal governance and administration	**19 145**	**10 717**	**102**	**.5%**	**2 603**	**13.6%**	**1 739**	**16.2%**	**878**	**8.2%**	**5 322**	**49.7%**	**708**	**71.5%**	**24.1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	11	6.9%	(100.0%)
Finance and administration	19 145	10 717	102	.5%	2 603	13.6%	1 739	16.2%	878	8.2%	5 322	49.7%	696	77.0%	26.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 808**	**10 348**	**29**	**.5%**	**2 769**	**47.7%**	**1 384**	**13.4%**	**550**	**5.3%**	**4 732**	**45.7%**	**308**	**45.2%**	**78.5%**
Community and Social Services	230	210	5	2.1%	104	45.3%	-	-	66	31.2%	175	83.0%	106	80.0%	(37.9%)
Sport And Recreation	4 628	5 194	24	.5%	2 289	49.5%	1 217	23.4%	485	9.3%	4 015	77.3%	112	40.9%	333.6%
Public Safety	950	792	-	-	376	39.6%	167	21.1%	(1)	(.1%)	543	68.5%	91	35.1%	(100.9%)
Housing	-	4 152	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 869**	**16 868**	**1 849**	**9.8%**	**6 868**	**36.4%**	**3 968**	**23.5%**	**2 751**	**16.3%**	**15 436**	**91.5%**	**5 182**	**94.1%**	**(46.9%)**
Planning and Development	696	1 071	432	62.1%	16	2.3%	11	1.1%	138	12.9%	597	55.7%	222	30.9%	(38.1%)
Road Transport	18 173	15 797	1 417	7.8%	6 852	37.7%	3 957	25.0%	2 613	16.5%	14 839	93.9%	4 960	97.2%	(47.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**58 794**	**64 953**	**1 330**	**2.3%**	**7 365**	**12.5%**	**10 314**	**15.9%**	**17 787**	**27.4%**	**36 795**	**56.6%**	**7 742**	**45.9%**	**129.7%**
Energy sources	14 995	19 357	1	-	4 871	32.5%	458	2.4%	627	3.2%	5 957	30.8%	3 912	53.1%	(84.0%)
Water Management	34 650	35 387	1 321	3.8%	1 823	5.3%	9 228	26.1%	13 349	37.7%	25 721	72.7%	831	26.9%	1 505.6%
Waste Water Management	8 789	9 534	2	-	473	5.4%	611	6.4%	3 782	39.7%	4 869	51.1%	2 979	54.1%	27.0%
Waste Management	360	675	5	1.3%	198	55.0%	17	2.5%	29	4.2%	248	36.8%	20	89.1%	40.7%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**594 781**	**572 568**	**172 117**	**28.9%**	**144 813**	**24.3%**	**(15 447)**	**(2.7%)**	**63 655**	**11.1%**	**365 137**	**63.8%**	**164 848**	**107.0%**	**(61.4%)**
Property rates	62 786	64 253	56 934	90.7%	34 955	55.7%	(137 555)	(214.1%)	18 197	28.3%	(27 470)	(42.8%)	94 961	465.8%	(80.8%)
Service charges	251 643	219 705	39 288	15.6%	44 235	17.6%	39 436	17.9%	38 564	17.6%	161 523	73.5%	37 848	59.4%	1.9%
Other revenue	39 004	29 718	8 197	21.0%	7 833	20.1%	10 466	35.2%	6 486	21.8%	32 982	111.0%	7 764	75.5%	(16.5%)
Transfers and Subsidies - Operational	160 987	178 400	50 787	31.5%	32 822	20.4%	46 834	26.3%	214	.1%	130 657	73.2%	24 273	87.7%	(99.1%)
Transfers and Subsidies - Capital	65 057	62 676	16 813	25.8%	24 782	38.1%	25 199	40.2%	-	-	66 794	106.6%	-	35.2%	-
Interest	15 303	17 814	98	.6%	186	1.2%	173	1.0%	193	1.1%	649	3.6%	-	-	(100.0%)
Dividends	2	2	-	-	-	-	-	-	2	111.0%	2	111.0%	2	101.8%	9.0%
Payments	**(516 442)**	**(529 849)**	**(86 483)**	**16.7%**	**(74 728)**	**14.5%**	**(82 652)**	**15.6%**	**(70 747)**	**13.4%**	**(314 611)**	**59.4%**	**(108 979)**	**73.7%**	**(35.1%)**
Suppliers and employees	(511 585)	(524 921)	(86 484)	16.9%	(74 728)	14.6%	(82 652)	15.7%	(70 747)	13.5%	(314 611)	59.9%	(108 979)	74.3%	(35.1%)

Finance charges	(3 437)	(3 437)	0	-	-	-	-	-	-	-	0	-	-	-	-
Transfers and Subsidies	(1 420)	(1 490)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**78 339**	**42 719**	**85 634**	**109.3%**	**70 084**	**89.5%**	**(98 099)**	**(229.6%)**	**(7 092)**	**(16.6%)**	**50 526**	**118.3%**	**55 869**	**561.9%**	**(112.7%)**
Cash Flow from Investing Activities															
Receipts	**200**	**200**	**3 802**	**1 901.2%**	**739**	**369.4%**	**-**	**-**	**-**	**-**	**4 541**	**2 270.6%**	**2 915**	**448.2%**	**(100.0%)**
Proceeds on disposal of PPE	200	200	121	60.4%	739	369.4%	-	-	-	-	860	429.8%	2 915	448.2%	(100.0%)
Decrease (increase) in non-current receivables	-	-	3 682	-	-	-	-	-	-	-	3 682	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(116 669)**	**(102 887)**	**(34 759)**	**29.8%**	**(21 935)**	**18.8%**	**(19 651)**	**19.1%**	**(24 825)**	**24.1%**	**(101 170)**	**98.3%**	**(15 520)**	**101.9%**	**60.0%**
Capital assets	(116 669)	(102 887)	(34 759)	29.8%	(21 935)	18.8%	(19 651)	19.1%	(24 825)	24.1%	(101 170)	98.3%	(15 520)	101.9%	60.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(116 469)**	**(102 687)**	**(30 957)**	**26.6%**	**(21 197)**	**18.2%**	**(19 651)**	**19.1%**	**(24 825)**	**24.2%**	**(96 629)**	**94.1%**	**(12 605)**	**98.6%**	**96.9%**
Cash Flow from Financing Activities															
Receipts	**6 050**	**6 050**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4 500**	**60.0%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 050	6 050	-	-	-	-	-	-	-	-	-	-	4 500	60.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 366)**	**(5 366)**	**-**	**-**	**(147)**	**2.7%**	**(76)**	**1.4%**	**-**	**-**	**(223)**	**4.2%**	**-**	**-**	**-**
Repayment of borrowing	(5 366)	(5 366)	-	-	(147)	2.7%	(76)	1.4%	-	-	(223)	4.2%	-	-	-
Net Cash from/(used) Financing Activities	**684**	**684**	**-**	**-**	**(147)**	**(21.5%)**	**(76)**	**(11.1%)**	**-**	**-**	**(223)**	**(32.6%)**	**4 500**	**60.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(37 446)**	**(59 284)**	**54 677**	**(146.0%)**	**48 741**	**(130.2%)**	**(117 826)**	**198.7%**	**(31 917)**	**53.8%**	**(46 325)**	**78.1%**	**47 764**	**(654.7%)**	**(166.8%)**
Cash/cash equivalents at the year begin:	141 103	208 800	198 196	140.5%	263 478	186.7%	312 219	149.5%	194 393	93.1%	198 196	94.9%	295 560	60.3%	(34.2%)
Cash/cash equivalents at the year end:	**103 657**	**149 517**	**263 478**	**254.2%**	**312 219**	**301.2%**	**194 393**	**130.0%**	**162 476**	**108.7%**	**162 476**	**108.7%**	**343 325**	**223.9%**	**(52.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 783	36.7%	809	7.9%	275	2.7%	5 428	52.7%	10 295	17.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 427	73.5%	2 363	15.2%	274	1.8%	1 481	9.5%	15 544	25.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 001	66.1%	293	2.8%	217	2.1%	3 073	29.0%	10 585	17.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 990	33.6%	353	4.0%	245	2.8%	5 310	59.7%	8 899	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 405	33.3%	284	3.9%	200	2.8%	4 340	60.0%	7 229	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	22.2%	3	2.5%	0	.3%	80	75.0%	107	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	170	3.4%	172	3.4%	59	1.2%	4 667	92.1%	5 068	8.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	920	30.8%	165	5.5%	58	2.0%	1 842	61.7%	2 986	4.9%	-	-	-	-
Total By Income Source	**28 720**	**47.3%**	**4 441**	**7.3%**	**1 330**	**2.2%**	**26 222**	**43.2%**	**60 713**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	799	72.5%	9	.8%	1	.1%	293	26.6%	1 101	1.8%	-	-	-	-
Commercial	12 156	75.7%	2 827	17.6%	250	1.6%	819	5.1%	16 052	26.4%	-	-	-	-
Households	14 620	35.2%	1 489	3.6%	953	2.3%	24 437	58.9%	41 500	68.4%	-	-	-	-
Other	1 144	55.6%	116	5.6%	126	6.1%	674	32.7%	2 059	3.4%	-	-	-	-
Total By Customer Group	**28 720**	**47.3%**	**4 441**	**7.3%**	**1 330**	**2.2%**	**26 222**	**43.2%**	**60 713**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	221	100.0%	221	(5.2%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	311	100.0%	311	(7.3%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(54)	1.1%	(54)	1.1%	(54)	1.1%	(4 641)	96.7%	(4 801)	112.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(54)**	**1.3%**	**(54)**	**1.3%**	**(54)**	**1.3%**	**(4 108)**	**96.2%**	**(4 269)**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

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	**306 812**	**311 285**	**81 580**	**26.6%**	**100 395**	**32.7%**	**55 938**	**18.0%**	**48 076**	**15.4%**	**285 989**	**91.9%**	**29 526**	**87.4%**	**62.8%**
Exchange Revenue															
Service charges - Electricity	-	-	158	-	158	-	158	-	(421)	-	53	-	(355)	-	18.4%
Service charges - Water	-	25	9	-	16	-	16	62.4%	13	52.4%	54	215.1%	(37)	-	(135.4%)
Service charges - Waste Water Management	150	900	22	14.9%	41	27.4%	38	4.2%	748	83.1%	849	94.4%	25	80.3%	2 882.1%
Service charges - Waste Management	18 621	18 821	4 864	26.1%	4 814	25.9%	4 872	25.9%	4 035	21.4%	18 584	98.7%	4 668	106.9%	(13.6%)
Sale of Goods and Rendering of Services	144 147	144 997	29 292	20.3%	56 575	39.2%	16 769	11.6%	28 200	19.4%	130 836	90.2%	12 444	83.8%	126.6%
Agency services	13 951	13 951	3 448	24.7%	3 448	24.7%	3 448	24.7%	3 606	25.9%	13 951	100.0%	3 448	100.0%	4.6%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	318	322	24	7.7%	12	3.6%	6	1.9%	(28)	(8.8%)	14	4.2%	38	70.6%	(174.1%)
Interest earned from Current and Non Current Assets	9 202	8 352	1 250	13.6%	2 564	27.9%	1 242	14.9%	2 034	24.4%	7 091	84.9%	1 878	88.6%	8.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16 165	16 165	4 136	25.6%	4 028	24.9%	4 028	24.9%	4 024	24.9%	16 216	100.3%	3 686	99.7%	9.2%
Licences or permits	1 445	1 345	283	19.6%	236	16.3%	308	22.9%	299	22.2%	1 126	83.7%	294	92.6%	1.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 356	3 148	238	17.6%	263	19.4%	369	11.7%	1 966	62.4%	2 836	90.1%	216	76.1%	809.4%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 798	100 599	37 856	38.3%	28 240	28.6%	24 684	24.5%	3 600	3.6%	94 380	93.8%	3 220	94.6%	11.8%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 660	2 660	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**306 767**	**311 236**	**69 315**	**22.6%**	**83 710**	**27.3%**	**73 711**	**23.7%**	**70 430**	**22.6%**	**297 165**	**95.5%**	**70 484**	**94.7%**	**(.1%)**
Employee related costs	173 064	172 028	39 758	23.0%	47 973	27.7%	40 918	23.8%	41 801	24.3%	170 450	99.1%	39 164	99.4%	6.7%
Remuneration of councillors	7 136	7 136	1 717	24.1%	1 721	24.1%	1 904	26.7%	1 763	24.7%	7 106	99.6%	1 691	101.3%	4.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	44 121	46 418	11 312	25.6%	14 808	33.6%	10 018	21.6%	9 324	20.1%	45 463	97.9%	8 750	97.7%	6.6%
Debt impairment	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	3 697	3 670	924	25.0%	935	25.3%	924	25.2%	924	25.2%	3 707	101.0%	883	95.9%	4.7%
Interest,Dividends and Rent on Land	1 427	1 402	167	11.7%	387	27.1%	292	20.8%	292	20.8%	1 138	81.1%	584	63.4%	(50.1%)
Contracted services	35 245	36 980	3 947	11.2%	6 444	18.3%	9 372	25.3%	8 772	23.7%	28 535	77.2%	7 019	72.3%	25.0%
Transfers and subsidies	1 000	752	514	51.4%	283	28.3%	212	28.3%	(259)	(34.4%)	752	100.0%	2 884	73.9%	(109.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	40 976	42 750	10 974	26.8%	11 158	27.2%	10 070	23.6%	7 813	18.3%	40 014	93.6%	9 508	94.7%	(17.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**45**	**49**	**12 265**		**16 685**		**(17 773)**		**(22 354)**		**(11 176)**		**(40 958)**		
Transfers and subsidies - capital (monetary allocations)	500	948	-	-	448	89.6%	-	-	485	51.1%	933	98.4%	2 060	85.8%	(76.5%)
Transfers and subsidies - capital (in-kind)	-	1 287	-	-	-	-	-	-	1 291	100.3%	1 291	100.3%	2 461	-	(47.6%)
Surplus/(Deficit) after capital transfers and contributions	**545**	**2 284**	**12 265**		**17 133**		**(17 773)**		**(20 578)**		**(8 952)**		**(36 437)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**545**	**2 284**	**12 265**		**17 133**		**(17 773)**		**(20 578)**		**(8 952)**		**(36 437)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**545**	**2 284**	**12 265**		**17 133**		**(17 773)**		**(20 578)**		**(8 952)**		**(36 437)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**545**	**2 284**	**12 265**		**17 133**		**(17 773)**		**(20 578)**		**(8 952)**		**(36 437)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

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	**14 878**	**29 015**	**7**	**-**	**2 188**	**14.7%**	**926**	**3.2%**	**20 585**	**70.9%**	**23 706**	**81.7%**	**5 964**	**81.0%**	**245.1%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	500	948	-	-	448	89.6%	345	36.4%	77	8.1%	869	91.7%	2 482	78.9%	(96.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**500**	**948**	**-**	**-**	**448**	**89.6%**	**345**	**36.4%**	**77**	**8.1%**	**869**	**91.7%**	**2 482**	**78.9%**	**(96.9%)**
Borrowing	9 200	23 500	-	-	1 145	12.4%	118	.5%	18 445	78.5%	19 707	83.9%	959	99.9%	1 822.6%
Internally generated funds	5 178	4 567	7	.1%	595	11.5%	463	10.1%	2 064	45.2%	3 129	68.5%	2 523	78.5%	(18.2%)
Capital Expenditure Functional	**14 878**	**30 302**	**7**	**-**	**2 188**	**14.7%**	**926**	**3.1%**	**21 872**	**72.2%**	**24 993**	**82.5%**	**8 426**	**84.0%**	**159.6%**
Municipal governance and administration	**1 600**	**1 091**	**7**	**.4%**	**152**	**9.5%**	**168**	**15.4%**	**111**	**10.2%**	**437**	**40.1%**	**519**	**79.6%**	**(78.7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 600	1 091	7	.4%	152	9.5%	168	15.4%	111	10.2%	437	40.1%	519	79.6%	(78.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 820**	**5 653**	**1**	**-**	**866**	**22.7%**	**624**	**11.0%**	**3 312**	**58.6%**	**4 803**	**85.0%**	**6 941**	**82.1%**	**(52.3%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	250	623	1	.3%	36	14.6%	154	24.7%	234	37.6%	425	68.2%	134	65.7%	74.5%
Public Safety	1 700	4 305	-	-	766	45.1%	470	10.9%	2 436	56.6%	3 672	85.3%	6 807	85.6%	(64.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 870	725	-	-	64	3.4%	-	-	642	88.6%	706	97.3%	-	42.8%	(100.0%)
Economic and Environmental Services	**258**	**58**	**-**	**-**	**25**	**9.7%**	**16**	**28.3%**	**4**	**7.4%**	**46**	**78.9%**	**7**	**99.0%**	**(34.1%)**
Planning and Development	20	20	-	-	-	-	16	82.2%	2	8.3%	18	90.4%	1	81.9%	125.3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	238	38	-	-	25	10.5%	-	-	3	7.0%	28	72.8%	6	99.6%	(54.3%)
Trading Services	**9 200**	**23 500**	**-**	**-**	**1 145**	**12.4%**	**118**	**.5%**	**18 445**	**78.5%**	**19 707**	**83.9%**	**959**	**99.9%**	**1 822.6%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	9 200	23 500	-	-	1 145	12.4%	118	.5%	18 445	78.5%	19 707	83.9%	959	99.9%	1 822.6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**304 652**	**307 124**	**50 480**	**16.6%**	**159 701**	**52.4%**	**124 435**	**40.5%**	**149 561**	**48.7%**	**484 177**	**157.6%**	**174 878**	**227.5%**	**(14.5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	18 771	19 546	12	.1%	-	-	-	-	-	-	12	.1%	-	-	-
Other revenue	177 063	179 609	12 971	7.3%	-	-	-	-	-	-	12 971	7.2%	-	-	-
Transfers and Subsidies - Operational	98 798	98 798	37 497	38.0%	159 701	161.6%	124 435	125.9%	149 561	151.4%	471 194	476.9%	174 878	709.2%	(14.5%)
Transfers and Subsidies - Capital	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	9 520	8 670	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(301 207)**	**(301 207)**	**(25 035)**	**8.3%**	**(30 522)**	**10.1%**	**(26 287)**	**8.7%**	**(27 685)**	**9.2%**	**(109 529)**	**36.4%**	**(23 641)**	**37.3%**	**17.1%**
Suppliers and employees	(297 947)	(297 947)	(25 035)	8.4%	(30 522)	10.2%	(26 287)	8.8%	(27 685)	9.3%	(109 529)	36.8%	(23 641)	37.6%	17.1%

Finance charges	(460)	(460)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 800)	(2 800)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 444**	**5 916**	**25 445**	**738.7%**	**129 179**	**3 750.4%**	**98 148**	**1 659.0%**	**121 876**	**2 060.1%**	**374 648**	**6 332.7%**	**151 237**	**(169 465.4%)**	**(19.4%)**
Cash Flow from Investing Activities															
Receipts	**1 355**	**1 355**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 660	2 660	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 305)	(1 305)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(14 878)**	**(30 170)**	**(8)**	**.1%**	**(2 421)**	**16.3%**	**(1 043)**	**3.5%**	**(23 640)**	**78.4%**	**(27 114)**	**89.9%**	**(5 560)**	**67.7%**	**325.2%**
Capital assets	(14 878)	(30 170)	(8)	.1%	(2 421)	16.3%	(1 043)	3.5%	(23 640)	78.4%	(27 114)	89.9%	(5 560)	67.7%	325.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(13 522)**	**(28 815)**	**(8)**	**.1%**	**(2 421)**	**17.9%**	**(1 043)**	**3.6%**	**(23 640)**	**82.0%**	**(27 114)**	**94.1%**	**(5 560)**	**148.6%**	**325.2%**
Cash Flow from Financing Activities															
Receipts	**9 200**	**9 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	9 200	9 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 101)**	**(7 101)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(7 101)	(7 101)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**2 099**	**2 099**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(7 979)**	**(20 800)**	**25 436**	**(318.8%)**	**126 758**	**(1 588.6%)**	**97 105**	**(466.8%)**	**98 236**	**(472.3%)**	**347 535**	**(1 670.8%)**	**145 677**	**(5 232.4%)**	**(32.6%)**
Cash/cash equivalents at the year begin:	72 325	72 325	-	-	17 550	24.3%	200 383	277.1%	297 487	411.3%	-	-	447 999	-	(33.6%)
Cash/cash equivalents at the year end:	**64 346**	**51 525**	**17 550**	**27.3%**	**200 383**	**311.4%**	**297 487**	**577.4%**	**395 723**	**768.0%**	**395 723**	**768.0%**	**593 675**	**979.8%**	**(33.3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10	5.2%	5	2.4%	4	2.1%	178	90.3%	198	2.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	77	74.9%	12	11.2%	4	3.6%	11	10.3%	102	1.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	2	2.1%	1	1.8%	80	96.1%	84	1.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 196	50.2%	1 796	28.2%	98	1.5%	1 276	20.1%	6 365	94.3%	-	-	-	-
Total By Income Source	**3 283**	**48.6%**	**1 814**	**26.9%**	**107**	**1.6%**	**1 546**	**22.9%**	**6 749**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 767	52.0%	1 589	46.8%	-	-	39	1.1%	3 395	50.3%	-	-	-	-
Commercial	108	38.9%	18	6.4%	0	-	152	54.7%	278	4.1%	-	-	-	-
Households	1 407	45.8%	207	6.7%	107	3.5%	1 355	44.0%	3 075	45.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 283**	**48.6%**	**1 814**	**26.9%**	**107**	**1.6%**	**1 546**	**22.9%**	**6 749**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**254 396**	**251 709**	**67 953**	**26.7%**	**62 841**	**24.7%**	**58 692**	**23.3%**	**52 570**	**20.9%**	**242 055**	**96.2%**	**53 850**	**83.8%**	**(2.4%)**
Exchange Revenue															
Service charges - Electricity	107 694	107 694	25 374	23.6%	22 891	21.3%	20 671	19.2%	23 013	21.4%	91 949	85.4%	23 801	87.7%	(3.3%)
Service charges - Water	30 912	30 912	6 512	21.1%	7 903	25.6%	7 991	25.8%	7 113	23.0%	29 519	95.5%	5 623	95.9%	26.5%
Service charges - Waste Water Management	7 384	7 384	2 878	39.0%	2 764	37.4%	2 726	36.9%	2 625	35.5%	10 993	148.9%	2 502	89.1%	4.9%
Service charges - Waste Management	9 258	9 258	2 840	30.7%	2 732	29.5%	2 625	28.4%	2 596	28.0%	10 793	116.6%	2 436	90.0%	6.6%
Sale of Goods and Rendering of Services	295	295	136	46.1%	78	26.6%	50	16.8%	103	34.9%	367	124.5%	166	110.4%	(38.0%)
Agency services	1 450	1 450	352	24.3%	359	24.8%	293	20.2%	397	27.4%	1 400	96.6%	241	85.3%	64.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 594	8 594	2 391	27.8%	1 692	19.7%	3 471	40.4%	2 944	34.3%	10 499	122.2%	2 635	124.4%	11.7%
Interest earned from Current and Non Current Assets	1 003	1 003	230	22.9%	560	55.9%	205	20.5%	574	57.3%	1 570	156.5%	384	93.4%	49.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	493	493	184	37.4%	187	38.0%	188	38.1%	193	39.0%	752	152.5%	174	55.6%	10.7%
Licences or permits	230	230	51	22.1%	23	9.8%	47	20.4%	30	13.0%	150	65.4%	48	28.5%	(37.5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	200	200	82	41.1%	85	42.7%	67	33.5%	93	46.4%	328	163.8%	80	417.6%	16.0%
Non-Exchange Revenue															
Property rates	29 723	29 723	7 455	25.1%	7 785	26.2%	7 503	25.2%	7 366	24.8%	30 110	101.3%	7 132	92.5%	3.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	231	231	137	59.3%	469	203.4%	480	208.2%	1 086	470.9%	2 171	941.8%	86	8.9%	1 168.5%
Licences or permits	-	-	-	-	2	-	-	-	-	-	2	-	-	-	-
Transfer and subsidies - Operational	53 464	50 778	18 281	34.2%	14 566	27.2%	11 128	21.9%	3 337	6.6%	47 313	93.2%	7 467	60.9%	(55.3%)
Interest Receivables	3 465	3 465	864	24.9%	559	16.1%	1 061	30.6%	915	26.4%	3 399	98.1%	894	116.4%	2.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	184	-	184	-	186	-	186	-	740	-	181	-	2.8%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**262 857**	**260 483**	**50 803**	**19.3%**	**54 559**	**20.8%**	**52 359**	**20.1%**	**69 298**	**26.6%**	**227 019**	**87.2%**	**61 702**	**86.2%**	**12.3%**
Employee related costs	97 832	97 396	24 967	25.5%	29 474	30.1%	24 638	25.3%	24 924	25.6%	104 002	106.8%	25 968	109.9%	(4.0%)
Remuneration of councillors	3 526	3 526	910	25.8%	1 046	29.7%	1 141	32.4%	977	27.7%	4 074	115.5%	929	99.9%	5.1%
Bulk purchases - electricity	82 476	82 476	15 158	18.4%	12 317	14.9%	16 411	19.9%	29 188	35.4%	73 075	88.6%	21 627	104.1%	35.0%
Inventory consumed	8 331	8 311	858	10.3%	701	8.4%	982	11.8%	1 276	15.3%	3 817	45.9%	639	33.3%	99.6%
Debt impairment	13 468	13 468	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	13 179	13 179	3 295	25.0%	2 196	16.7%	4 393	33.3%	3 295	25.0%	13 179	100.0%	3 079	91.8%	7.0%
Interest,Dividends and Rent on Land	1 346	1 346	531	39.5%	1	-	0	-	1	.1%	533	39.6%	52	13.0%	(98.4%)
Contracted services	20 447	18 107	2 557	12.5%	4 851	23.7%	2 551	14.1%	5 646	31.2%	15 605	86.2%	5 463	61.6%	3.4%
Transfers and subsidies	590	590	71	12.0%	49	8.3%	55	9.4%	-	-	175	29.6%	234	147.2%	(100.0%)
Irrecoverable debts written off	-	-	30	-	15	-	-	-	117	-	161	-	9	-	1 206.8%
Operational Cost and Other Cost	21 662	22 084	2 427	11.2%	3 910	18.1%	2 186	9.9%	3 875	17.5%	12 399	56.1%	3 702	53.6%	4.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 461)**	**(8 774)**	**17 150**		**8 282**		**6 333**		**(16 728)**		**15 037**		**(7 853)**		
Transfers and subsidies - capital (monetary allocations)	15 779	19 572	6 174	39.1%	4 506	28.6%	1	-	10 993	56.2%	21 673	110.7%	6 739	84.1%	63.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 317**	**10 798**	**23 323**		**12 788**		**6 334**		**(5 735)**		**36 710**		**(1 114)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 317**	**10 798**	**23 323**		**12 788**		**6 334**		**(5 735)**		**36 710**		**(1 114)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 317**	**10 798**	**23 323**		**12 788**		**6 334**		**(5 735)**		**36 710**		**(1 114)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 317**	**10 798**	**23 323**		**12 788**		**6 334**		**(5 735)**		**36 710**		**(1 114)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**13 721**	**17 019**	**5 614**	**40.9%**	**2 582**	**18.8%**	**202**	**1.2%**	**9 346**	**54.9%**	**17 743**	**104.3%**	**4 078**	**45.9%**	**129.2%**
National Government	12 503	12 503	5 099	40.8%	2 582	20.6%	-	-	5 977	47.8%	13 658	109.2%	3 445	47.2%	73.5%
Provincial Government	1 217	4 516	514	42.2%	-	-	202	4.5%	3 368	74.6%	4 085	90.5%	633	30.9%	432.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 721**	**17 019**	**5 614**	**40.9%**	**2 582**	**18.8%**	**202**	**1.2%**	**9 346**	**54.9%**	**17 743**	**104.3%**	**4 078**	**45.9%**	**129.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**13 721**	**17 186**	**5 614**	**40.9%**	**2 582**	**18.8%**	**202**	**1.2%**	**9 447**	**55.0%**	**17 844**	**103.8%**	**4 207**	**46.3%**	**124.6%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**167**	**-**	**-**	**-**	**-**	**-**	**-**	**101**	**60.6%**	**101**	**60.6%**	**128**	**-**	**(21.2%)**
Community and Social Services	-	167	-	-	-	-	-	-	101	60.6%	101	60.6%	128	-	(21.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 721**	**17 019**	**5 614**	**40.9%**	**2 582**	**18.8%**	**202**	**1.2%**	**9 346**	**54.9%**	**17 743**	**104.3%**	**4 078**	**45.9%**	**129.2%**
Energy sources	2 967	2 967	-	-	-	-	-	-	-	-	-	-	453	72.4%	(100.0%)
Water Management	1 217	4 516	514	42.2%	-	-	202	4.5%	3 368	74.6%	4 085	90.5%	180	2.6%	1 773.2%
Waste Water Management	9 536	9 536	5 099	53.5%	2 582	27.1%	-	-	5 977	62.7%	13 658	143.2%	3 445	67.1%	73.5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	135.8%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**275 591**	**276 697**	**70 966**	**25.8%**	**50 483**	**18.3%**	**56 516**	**20.4%**	**32 218**	**11.6%**	**210 183**	**76.0%**	**37 196**	**94.7%**	**(13.4%)**
Property rates	27 286	27 286	5 529	20.3%	5 048	18.5%	5 248	19.2%	4 958	18.2%	20 782	76.2%	4 811	72.9%	3.0%
Service charges	151 165	151 165	29 390	19.4%	22 209	14.7%	28 986	19.2%	24 281	16.1%	104 866	69.4%	23 880	114.7%	1.7%
Other revenue	24 122	24 122	5 286	21.9%	1 657	6.9%	1 633	6.8%	2 312	9.6%	10 888	45.1%	2 163	208.9%	6.9%
Transfers and Subsidies - Operational	53 464	50 778	22 427	41.9%	14 741	27.6%	11 379	22.4%	667	1.3%	49 214	96.9%	109	64.1%	509.9%
Transfers and Subsidies - Capital	15 779	19 572	8 335	52.8%	6 828	43.3%	9 270	47.4%	-	-	24 433	124.8%	6 233	81.2%	(100.0%)
Interest	3 775	3 775	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(251 357)**	**(251 524)**	**(10 604)**	**4.2%**	**(20 498)**	**8.2%**	**(9 360)**	**3.7%**	**(27 996)**	**11.1%**	**(68 458)**	**27.2%**	**1 125**	**44.4%**	**(2 589.5%)**
Suppliers and employees	(250 011)	(250 178)	(10 604)	4.2%	(20 498)	8.2%	(9 360)	3.7%	(27 996)	11.2%	(68 458)	27.4%	1 125	44.4%	(2 589.5%)

Finance charges	(1 346)	(1 346)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**24 234**	**25 174**	**60 362**	**249.1%**	**29 985**	**123.7%**	**47 156**	**187.3%**	**4 222**	**16.8%**	**141 725**	**563.0%**	**38 321**	**(542.7%)**	**(89.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(15 779)**	**(19 572)**	**(5 537)**	**35.1%**	**(4 312)**	**27.3%**	**(233)**	**1.2%**	**(4 782)**	**24.4%**	**(14 863)**	**75.9%**	**(6 383)**	**83.7%**	**(25.1%)**
Capital assets	(15 779)	(19 572)	(5 537)	35.1%	(4 312)	27.3%	(233)	1.2%	(4 782)	24.4%	(14 863)	75.9%	(6 383)	83.7%	(25.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(15 779)**	**(19 572)**	**(5 537)**	**35.1%**	**(4 312)**	**27.3%**	**(233)**	**1.2%**	**(4 782)**	**24.4%**	**(14 863)**	**75.9%**	**(6 383)**	**83.7%**	**(25.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8 455**	**5 602**	**54 825**	**648.4%**	**25 673**	**303.6%**	**46 924**	**837.7%**	**(560)**	**(10.0%)**	**126 862**	**2 264.8%**	**31 938**	**(189.2%)**	**(101.8%)**
Cash/cash equivalents at the year begin:	9 707	9 707	23 018	237.1%	77 843	801.9%	103 516	1 066.4%	150 440	1 549.8%	23 018	237.1%	40 828	-	268.5%
Cash/cash equivalents at the year end:	**18 162**	**15 309**	**77 843**	**428.6%**	**103 516**	**569.9%**	**150 440**	**982.7%**	**149 880**	**979.0%**	**149 880**	**979.0%**	**72 766**	**143.5%**	**106.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 602	5.2%	2 191	4.4%	1 879	3.7%	43 453	86.7%	50 125	24.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 754	32.1%	544	10.0%	278	5.1%	2 890	52.9%	5 466	2.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 098	8.0%	849	2.2%	729	1.9%	33 820	87.9%	38 496	18.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	919	3.7%	438	1.8%	438	1.8%	23 090	92.8%	24 885	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 659	4.6%	688	1.9%	676	1.9%	33 415	91.7%	36 437	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	38	.1%	86	.2%	110	.2%	48 742	99.5%	48 976	23.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 473)	(115.3%)	247	6.4%	323	8.3%	7 783	200.6%	3 879	1.9%	-	-	-	-
Total By Income Source	**5 596**	**2.7%**	**5 044**	**2.4%**	**4 433**	**2.1%**	**193 193**	**92.8%**	**208 266**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(331)	(29.0%)	325	28.5%	284	24.8%	863	75.6%	1 141	.5%	-	-	-	-
Commercial	(644)	(7.3%)	504	5.7%	397	4.5%	8 540	97.1%	8 798	4.2%	-	-	-	-
Households	6 560	3.6%	4 064	2.2%	3 601	2.0%	169 291	92.2%	183 517	88.1%	-	-	-	-
Other	10	.1%	150	1.0%	152	1.0%	14 498	97.9%	14 810	7.1%	-	-	-	-
Total By Customer Group	**5 596**	**2.7%**	**5 044**	**2.4%**	**4 433**	**2.1%**	**193 193**	**92.8%**	**208 266**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	13 811	13.4%	7 577	7.4%	1 822	1.8%	79 764	77.5%	102 974	73.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	626	25.8%	477	19.7%	59	2.4%	1 265	52.1%	2 427	1.7%
Auditor-General	493	2.3%	198	.9%	1 721	7.9%	19 312	88.9%	21 724	15.6%
Other	311	2.5%	755	6.1%	413	3.3%	10 968	88.1%	12 447	8.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 242**	**10.9%**	**9 007**	**6.5%**	**4 015**	**2.9%**	**111 309**	**79.8%**	**139 572**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**807 340**	**847 377**	**200 759**	**24.9%**	**203 470**	**25.2%**	**192 883**	**22.8%**	**201 537**	**23.8%**	**798 649**	**94.2%**	**191 961**	**96.4%**	**5.0%**
Exchange Revenue															
Service charges - Electricity	256 387	258 387	51 871	20.2%	65 728	25.6%	66 029	25.6%	62 531	24.2%	246 159	95.3%	57 697	97.6%	8.4%
Service charges - Water	58 186	58 186	11 278	19.4%	17 597	30.2%	18 151	31.2%	15 565	26.8%	62 591	107.6%	14 838	102.3%	4.9%
Service charges - Waste Water Management	32 413	32 413	8 737	27.0%	8 775	27.1%	8 901	27.5%	8 704	26.9%	35 116	108.3%	8 235	105.1%	5.7%
Service charges - Waste Management	37 496	37 496	10 854	28.9%	10 266	27.4%	10 269	27.4%	10 282	27.4%	41 669	111.1%	9 597	108.1%	7.1%
Sale of Goods and Rendering of Services	31 454	27 524	3 003	9.5%	6 854	21.8%	5 803	21.1%	12 882	46.8%	28 543	103.7%	4 831	93.8%	166.6%
Agency services	3 716	3 716	825	22.2%	885	23.8%	907	24.4%	623	16.8%	3 239	87.2%	609	88.1%	2.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 019	3 019	828	27.4%	906	30.0%	972	32.2%	897	29.7%	3 602	119.3%	879	120.4%	2.0%
Interest earned from Current and Non Current Assets	36 046	36 046	1 328	3.7%	3 884	10.8%	7 599	21.1%	9 215	25.6%	22 027	61.1%	13 405	81.0%	(31.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 622	4 622	1 632	35.3%	1 275	27.6%	890	19.3%	982	21.3%	4 779	103.4%	1 123	111.1%	(12.6%)
Licences or permits	-	7	1	-	1	-	0	3.6%	0	5.2%	2	28.7%	2	-	(77.9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	21 214	5 743	-	-	-	-	(1 466)	(25.5%)	1 466	25.5%	-	-	6 682	72.5%	(78.1%)
Development Charges	9 000	9 000	1 499	16.7%	2 255	25.1%	1 838	20.4%	493	5.5%	6 086	67.6%	1 855	69.6%	(73.4%)
Operational Revenue	2 390	2 390	232	9.7%	282	11.8%	370	15.5%	297	12.4%	1 181	49.4%	234	45.1%	26.9%
Non-Exchange Revenue															
Property rates	148 312	148 312	46 975	31.7%	35 117	23.7%	34 399	23.2%	35 347	23.8%	151 838	102.4%	32 298	101.1%	9.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60 606	110 061	23 286	38.4%	22 194	36.6%	14 769	13.4%	29 525	26.8%	89 774	81.6%	35 656	122.5%	(17.2%)
Licences or permits	2 552	2 552	532	20.8%	626	24.5%	692	27.1%	491	19.2%	2 341	91.7%	470	95.0%	4.5%
Transfer and subsidies - Operational	75 755	79 731	28 575	37.7%	23 524	31.1%	18 696	23.4%	685	.9%	71 480	89.7%	825	96.7%	(16.9%)
Interest Receivables	911	911	174	19.1%	215	23.6%	214	23.5%	203	22.3%	805	88.4%	194	97.4%	4.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 264	13 264	3 411	25.7%	2 747	20.7%	2 820	21.3%	2 813	21.2%	11 791	88.9%	2 531	90.9%	11.1%
Gains on Disposal of Fixed and Intangible Assets	10 000	14 000	5 720	57.2%	340	3.4%	1 030	7.4%	8 536	61.0%	15 626	111.6%	0	8.4%	2 452 845.4%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**805 898**	**839 183**	**137 879**	**17.1%**	**197 199**	**24.5%**	**164 075**	**19.6%**	**159 411**	**19.0%**	**658 564**	**78.5%**	**168 608**	**83.8%**	**(5.5%)**
Employee related costs	270 128	269 389	56 107	20.8%	68 392	25.3%	60 246	22.4%	58 471	21.7%	243 216	90.3%	55 100	90.7%	6.1%
Remuneration of councillors	9 690	10 039	2 239	23.1%	2 324	24.0%	2 604	25.9%	2 432	24.2%	9 599	95.6%	2 229	94.4%	9.1%
Bulk purchases - electricity	212 192	214 192	50 961	24.0%	45 341	21.4%	49 545	23.1%	49 146	22.9%	194 992	91.0%	48 909	90.4%	.5%
Inventory consumed	47 787	45 620	8 649	18.1%	13 648	28.6%	10 651	23.3%	11 596	25.4%	44 544	97.6%	9 898	85.0%	17.2%
Debt impairment	4 014	93 814	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	52 188	52 188	-	-	23 199	44.5%	11 727	22.5%	7 862	15.1%	42 788	82.0%	7 371	82.5%	6.7%
Interest,Dividends and Rent on Land	19 809	20 309	-	-	5 993	30.3%	-	-	5 318	26.2%	11 311	55.7%	6 450	62.6%	(17.6%)
Contracted services	81 852	70 026	9 946	12.2%	14 438	17.6%	13 552	19.4%	13 620	19.4%	51 556	73.6%	27 022	81.2%	(49.6%)
Transfers and subsidies	2 502	2 509	454	18.1%	921	36.8%	485	19.3%	308	12.3%	2 168	86.4%	373	81.8%	(17.4%)
Irrecoverable debts written off	56 546	9 918	2 417	4.3%	3 414	6.0%	9 136	92.1%	1 927	19.4%	16 895	170.3%	3 971	27.6%	(51.5%)
Operational Cost and Other Cost	49 189	51 179	7 105	14.4%	18 659	37.9%	6 129	12.0%	7 603	14.9%	39 496	77.2%	7 033	80.7%	8.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	870	-	-	-	1 128	-	1 998	-	254	-	344.2%
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 442**	**8 194**	**62 881**		**6 271**		**28 808**		**42 126**		**140 085**		**23 352**		
Transfers and subsidies - capital (monetary allocations)	62 341	54 530	12 480	20.0%	27 426	44.0%	5 624	10.3%	4 349	8.0%	49 878	91.5%	78 676	98.7%	(94.5%)
Transfers and subsidies - capital (in-kind)	-	639	-	-	-	-	-	-	1 261	197.3%	1 261	197.3%	535	81.9%	135.6%
Surplus/(Deficit) after capital transfers and contributions	**63 783**	**63 363**	**75 360**		**33 696**		**34 432**		**47 735**		**191 224**		**102 563**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**63 783**	**63 363**	**75 360**		**33 696**		**34 432**		**47 735**		**191 224**		**102 563**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 783**	**63 363**	**75 360**		**33 696**		**34 432**		**47 735**		**191 224**		**102 563**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 783**	**63 363**	**75 360**		**33 696**		**34 432**		**47 735**		**191 224**		**102 563**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**187 628**	**181 739**	**44 868**	**23.9%**	**36 564**	**19.5%**	**24 379**	**13.4%**	**40 742**	**22.4%**	**146 553**	**80.6%**	**109 343**	**97.5%**	**(62.7%)**
National Government	15 021	15 021	1 385	9.2%	3 621	24.1%	2 946	19.6%	4 474	29.8%	12 425	82.7%	3 231	97.5%	38.5%
Provincial Government	47 320	39 509	36 736	77.6%	375	.8%	54	.1%	1 094	2.8%	38 259	96.8%	58 134	99.8%	(98.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	1 108	95.6%	(100.0%)
Transfers recognised - capital	**62 341**	**54 530**	**38 121**	**61.1%**	**3 995**	**6.4%**	**3 000**	**5.5%**	**5 567**	**10.2%**	**50 683**	**92.9%**	**62 473**	**99.4%**	**(91.1%)**
Borrowing	50 000	50 000	86	.2%	15 321	30.6%	13 296	26.6%	15 012	30.0%	43 716	87.4%	-	-	(100.0%)
Internally generated funds	75 287	77 209	6 661	8.8%	17 247	22.9%	8 084	10.5%	20 162	26.1%	52 154	67.5%	46 870	94.6%	(57.0%)
Capital Expenditure Functional	**187 628**	**182 378**	**44 868**	**23.9%**	**36 564**	**19.5%**	**24 379**	**13.4%**	**42 002**	**23.0%**	**147 814**	**81.0%**	**109 878**	**97.5%**	**(61.8%)**
Municipal governance and administration	**16 417**	**8 764**	**475**	**2.9%**	**3 488**	**21.2%**	**216**	**2.5%**	**4 773**	**54.5%**	**8 952**	**102.1%**	**626**	**93.3%**	**662.0%**
Executive and Council	148	160	106	71.6%	26	17.3%	-	-	17	10.3%	148	92.3%	14	86.5%	17.3%
Finance and administration	16 269	8 603	369	2.3%	3 462	21.3%	216	2.5%	4 757	55.3%	8 804	102.3%	612	93.5%	676.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 982**	**12 836**	**384**	**4.8%**	**930**	**11.6%**	**1 353**	**10.5%**	**4 136**	**32.2%**	**6 803**	**53.0%**	**5 052**	**84.8%**	**(18.1%)**
Community and Social Services	1 002	1 022	155	15.5%	269	26.8%	355	34.7%	123	12.1%	902	88.3%	178	63.5%	(30.8%)
Sport And Recreation	3 551	6 793	199	5.6%	497	14.0%	703	10.3%	2 566	37.8%	3 966	58.4%	1 923	93.1%	33.5%
Public Safety	1 183	2 789	30	2.5%	161	13.6%	295	10.6%	481	17.2%	967	34.7%	1 164	81.6%	(58.7%)
Housing	2 246	2 232	-	-	2	.1%	-	-	966	43.3%	968	43.4%	1 787	84.1%	(45.9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 928**	**36 468**	**772**	**2.2%**	**9 201**	**26.3%**	**8 861**	**24.3%**	**16 327**	**44.8%**	**35 160**	**96.4%**	**9 361**	**98.6%**	**74.4%**
Planning and Development	47	471	22	46.6%	7	15.0%	2	.5%	-	-	31	6.6%	-	99.4%	-
Road Transport	34 386	35 381	730	2.1%	9 136	26.6%	8 695	24.6%	16 026	45.3%	34 587	97.8%	9 225	98.6%	73.7%
Environmental Protection	495	615	20	4.0%	58	11.7%	163	26.5%	301	48.8%	541	88.0%	136	98.3%	121.5%
Trading Services	**127 831**	**123 841**	**43 237**	**33.8%**	**22 835**	**17.9%**	**13 924**	**11.2%**	**16 450**	**13.3%**	**96 446**	**77.9%**	**94 387**	**98.0%**	**(82.6%)**
Energy sources	78 821	78 756	40 874	51.9%	7 990	10.1%	11 573	14.7%	5 739	7.3%	66 176	84.0%	84 012	99.7%	(93.2%)
Water Management	21 900	17 700	809	3.7%	5 800	26.5%	1 193	6.7%	3 653	20.6%	11 455	64.7%	4 483	96.2%	(18.5%)
Waste Water Management	18 530	19 308	-	-	3 042	16.4%	1 105	5.7%	6 761	35.0%	10 908	56.5%	5 433	75.6%	24.5%
Waste Management	8 580	8 077	1 554	18.1%	6 004	70.0%	53	.7%	297	3.7%	7 906	97.9%	459	97.4%	(35.4%)
Other	**470**	**470**	**-**	**-**	**111**	**23.6%**	**26**	**5.5%**	**316**	**67.2%**	**452**	**96.3%**	**452**	**90.4%**	**(30.1%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**861 622**	**890 112**	**514 449**	**59.7%**	**628 353**	**72.9%**	**539 386**	**60.6%**	**577 261**	**64.9%**	**2 259 448**	**253.8%**	**999 040**	**404.0%**	**(42.2%)**
Property rates	145 346	145 346	41 475	28.5%	32 016	22.0%	34 617	23.8%	33 749	23.2%	141 856	97.6%	32 976	99.9%	2.3%
Service charges	407 609	411 569	110 652	27.1%	114 156	28.0%	125 252	30.4%	113 404	27.6%	463 464	112.6%	112 538	113.2%	.8%
Other revenue	97 699	145 262	317 977	325.5%	414 439	424.2%	348 959	240.2%	428 529	295.0%	1 509 904	1 039.4%	838 385	2 726.3%	(48.9%)
Transfers and Subsidies - Operational	107 341	92 118	35 252	32.8%	28 704	26.7%	22 264	24.2%	489	.5%	86 709	94.1%	1 939	103.7%	(74.8%)
Transfers and Subsidies - Capital	61 792	53 981	8 584	13.9%	38 054	61.6%	7 377	13.7%	(2)	-	54 013	100.1%	11 534	106.8%	(100.0%)
Interest	41 836	41 836	509	1.2%	985	2.4%	917	2.2%	1 091	2.6%	3 502	8.4%	1 668	9.6%	(34.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(737 911)**	**(736 646)**	**(413 749)**	**56.1%**	**(378 862)**	**51.3%**	**(396 788)**	**53.9%**	**(417 893)**	**56.7%**	**(1 607 293)**	**218.2%**	**(588 259)**	**298.4%**	**(29.0%)**
Suppliers and employees	(724 100)	(722 828)	(413 749)	57.1%	(378 862)	52.3%	(390 795)	54.1%	(412 575)	57.1%	(1 595 982)	220.8%	(581 809)	303.7%	(29.1%)

Finance charges	(11 309)	(11 309)	-	-	-	-	(5 993)	53.0%	(5 318)	47.0%	(11 311)	100.0%	(6 450)	100.5%	(17.6%)
Transfers and Subsidies	(2 502)	(2 509)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**123 711**	**153 466**	**100 700**	**81.4%**	**249 490**	**201.7%**	**142 598**	**92.9%**	**159 368**	**103.8%**	**652 156**	**425.0%**	**410 781**	**934.1%**	**(61.2%)**
Cash Flow from Investing Activities															
Receipts	**10 000**	**14 000**	**5 720**	**57.2%**	**340**	**3.4%**	**1 030**	**7.4%**	**8 536**	**61.0%**	**15 626**	**111.6%**	**0**	**8.4%**	**2 452 845.4%**
Proceeds on disposal of PPE	10 000	14 000	5 720	57.2%	340	3.4%	1 030	7.4%	8 536	61.0%	15 626	111.6%	0	8.4%	2 452 845.4%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(215 773)**	**(210 522)**	**(44 868)**	**20.8%**	**(36 564)**	**16.9%**	**(24 379)**	**11.6%**	**(42 002)**	**20.0%**	**(147 814)**	**70.2%**	**(109 878)**	**97.5%**	**(61.8%)**
Capital assets	(215 773)	(210 522)	(44 868)	20.8%	(36 564)	16.9%	(24 379)	11.6%	(42 002)	20.0%	(147 814)	70.2%	(109 878)	97.5%	(61.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(205 773)**	**(196 522)**	**(39 148)**	**19.0%**	**(36 224)**	**17.6%**	**(23 350)**	**11.9%**	**(33 466)**	**17.0%**	**(132 188)**	**67.3%**	**(109 878)**	**103.3%**	**(69.5%)**
Cash Flow from Financing Activities															
Receipts	**51 594**	**51 594**	**6 138**	**11.9%**	**4 597**	**8.9%**	**664**	**1.3%**	**40 707**	**78.9%**	**52 106**	**101.0%**	**317**	**81.3%**	**12 757.2%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 000	50 000	-	-	-	-	-	-	50 000	100.0%	50 000	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	1 594	1 594	6 138	384.9%	4 597	288.3%	664	41.6%	(9 293)	(582.8%)	2 106	132.1%	317	81.3%	(3 035.1%)
Payments	**(24 251)**	**(24 251)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(24 251)	(24 251)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**27 343**	**27 343**	**6 138**	**22.4%**	**4 597**	**16.8%**	**664**	**2.4%**	**40 707**	**148.9%**	**52 106**	**190.6%**	**317**	**(6.0%)**	**12 757.2%**
Net Increase/(Decrease) in cash held	**(54 718)**	**(15 713)**	**67 690**	**(123.7%)**	**217 863**	**(398.2%)**	**119 912**	**(763.1%)**	**166 609**	**(1 060.3%)**	**572 074**	**(3 640.8%)**	**301 220**	**(983.4%)**	**(44.7%)**
Cash/cash equivalents at the year begin:	392 575	438 957	422 950	107.7%	506 646	129.1%	724 510	165.1%	844 422	192.4%	422 950	96.4%	1 250 331	100.0%	(32.5%)
Cash/cash equivalents at the year end:	**337 857**	**423 244**	**506 646**	**150.0%**	**724 510**	**214.4%**	**844 422**	**199.5%**	**1 011 031**	**238.9%**	**1 011 031**	**238.9%**	**1 551 550**	**409.0%**	**(34.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 209	23.0%	1 129	6.2%	903	4.9%	12 039	65.9%	18 280	20.5%	4 596	25.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 809	63.6%	1 337	7.2%	605	3.3%	4 830	26.0%	18 582	20.8%	775	4.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	7 619	48.6%	1 251	8.0%	527	3.4%	6 291	40.1%	15 688	17.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 566	19.1%	766	5.7%	572	4.3%	9 515	70.9%	13 420	15.1%	3 186	23.7%	-	-
Receivables from Exchange Transactions - Waste Management	2 887	23.4%	793	6.4%	584	4.7%	8 051	65.4%	12 316	13.8%	3 292	26.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	362	5.2%	327	4.7%	303	4.3%	6 003	85.8%	6 995	7.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	945	24.3%	150	3.9%	109	2.8%	2 678	69.0%	3 882	4.4%	3 245	83.6%	-	-
Total By Income Source	**30 398**	**34.1%**	**5 753**	**6.5%**	**3 604**	**4.0%**	**49 408**	**55.4%**	**89 162**	**100.0%**	**15 094**	**16.9%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	801	49.3%	178	10.9%	124	7.6%	524	32.2%	1 627	1.8%	-	-	-	-
Commercial	8 685	52.5%	1 080	6.5%	569	3.4%	6 219	37.6%	16 553	18.6%	-	-	-	-
Households	20 911	29.5%	4 495	6.3%	2 911	4.1%	42 665	60.1%	70 982	79.6%	15 094	21.3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**30 398**	**34.1%**	**5 753**	**6.5%**	**3 604**	**4.0%**	**49 408**	**55.4%**	**89 162**	**100.0%**	**15 094**	**16.9%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	31 570	100.0%	-	-	-	-	-	-	31 570	44.3%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 942	100.0%	-	-	-	-	-	-	4 942	6.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	34 693	100.0%	-	-	-	-	-	-	34 693	48.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**71 205**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**71 205**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 962 973**	**1 902 752**	**467 561**	**23.8%**	**488 402**	**24.9%**	**483 438**	**25.4%**	**437 101**	**23.0%**	**1 876 501**	**98.6%**	**393 320**	**98.7%**	**11.1%**
Exchange Revenue															
Service charges - Electricity	834 930	764 787	179 567	21.5%	192 014	23.0%	197 822	25.9%	202 882	26.5%	772 286	101.0%	178 573	99.3%	13.6%
Service charges - Water	188 263	200 139	34 436	18.3%	48 809	25.9%	52 477	26.2%	44 368	22.2%	180 091	90.0%	42 256	99.3%	5.0%
Service charges - Waste Water Management	106 431	103 779	25 788	24.2%	26 130	24.6%	26 893	25.9%	26 623	25.7%	105 433	101.6%	24 001	100.3%	10.9%
Service charges - Waste Management	105 700	106 170	26 164	24.8%	26 206	24.8%	26 480	24.9%	26 483	24.9%	105 333	99.2%	24 305	99.2%	9.0%
Sale of Goods and Rendering of Services	22 219	23 111	8 303	37.4%	6 397	28.8%	5 219	22.6%	5 252	22.7%	25 171	108.9%	5 968	86.0%	(12.0%)
Agency services	9 086	8 902	2 567	28.3%	2 312	25.4%	2 633	29.6%	1 944	21.8%	9 457	106.2%	1 871	98.4%	3.9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 955	15 300	3 575	23.9%	3 736	25.0%	3 760	24.6%	3 723	24.3%	14 794	96.7%	3 548	93.7%	5.0%
Interest earned from Current and Non Current Assets	72 018	61 073	14 238	19.8%	14 623	20.3%	14 122	23.1%	14 094	23.1%	57 078	93.5%	14 462	92.7%	(2.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 603	12 038	2 616	27.2%	2 744	28.6%	3 487	29.0%	2 757	22.9%	11 603	96.4%	2 439	128.5%	13.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	32 875	9 227	-	11 258	-	5 547	16.9%	11 030	33.5%	37 061	112.7%	7 093	-	55.5%
Development Charges	15 000	23 000	8 975	59.8%	5 408	36.1%	14 267	62.0%	7 410	32.2%	36 060	156.8%	7 643	106.6%	(3.0%)
Operational Revenue	13 323	7 553	1 883	14.1%	1 747	13.1%	2 976	39.4%	1 485	19.7%	8 092	107.1%	3 924	53.8%	(62.1%)
Non-Exchange Revenue															
Property rates	296 392	294 092	77 547	26.2%	71 397	24.1%	71 629	24.4%	72 813	24.8%	293 386	99.8%	62 335	94.2%	16.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21 098	25 452	2 885	13.7%	4 161	19.7%	3 446	13.5%	3 300	13.0%	13 792	54.2%	3 608	137.8%	(8.5%)
Licences or permits	1 455	1 526	377	25.9%	332	22.8%	394	25.8%	334	21.9%	1 437	94.2%	338	100.5%	(1.2%)
Transfer and subsidies - Operational	227 592	183 080	62 468	27.4%	64 310	28.3%	45 302	24.7%	4 181	2.3%	176 260	96.3%	4 663	90.9%	(10.3%)
Interest Receivables	1 190	1 158	287	24.1%	252	21.2%	299	25.8%	283	24.5%	1 121	96.8%	311	103.5%	(8.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	23 766	25 622	6 660	28.0%	6 565	27.6%	6 159	24.0%	6 325	24.7%	25 709	100.3%	5 974	100.6%	5.9%
Gains on Disposal of Fixed and Intangible Assets	(49)	3 494	-	-	-	-	525	15.0%	1 811	51.8%	2 336	66.8%	10	(504.3%)	18 459.2%
Other Gains	-	9 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 976 793**	**1 925 987**	**392 869**	**19.9%**	**441 755**	**22.3%**	**399 673**	**20.8%**	**439 020**	**22.8%**	**1 673 317**	**86.9%**	**386 695**	**97.3%**	**13.5%**
Employee related costs	485 475	485 130	109 050	22.5%	111 697	23.0%	115 191	23.7%	113 410	23.4%	449 347	92.6%	107 392	100.2%	5.6%
Remuneration of councillors	14 727	15 305	3 739	25.4%	3 770	25.6%	4 166	27.2%	3 898	25.5%	15 573	101.7%	3 680	95.9%	5.9%
Bulk purchases - electricity	704 738	673 278	155 217	22.0%	147 388	20.9%	149 917	22.3%	155 750	23.1%	608 271	90.3%	132 177	96.3%	17.8%
Inventory consumed	119 244	116 467	12 017	10.1%	13 237	11.1%	11 000	9.4%	11 786	10.1%	48 040	41.2%	12 204	90.4%	(3.4%)
Debt impairment	45 137	5 114	-	-	-	-	-	-	-	-	-	-	-	135.6%	-
Depreciation, Amortisation and Impairment	154 239	162 680	38 713	25.1%	38 769	25.1%	38 483	23.7%	39 049	24.0%	155 014	95.3%	31 221	98.2%	25.1%
Interest,Dividends and Rent on Land	35 271	31 705	-	-	15 912	45.1%	10	-	14 281	45.0%	30 203	95.3%	11 136	87.3%	28.2%
Contracted services	257 830	252 633	43 182	16.7%	79 136	30.7%	58 980	23.3%	63 414	25.1%	244 713	96.9%	63 945	96.5%	(.8%)
Transfers and subsidies	12 981	11 455	6 073	46.8%	373	2.9%	4 618	40.3%	283	2.5%	11 346	99.0%	2 543	95.8%	(88.9%)
Irrecoverable debts written off	28 581	59 252	(901)	(3.2%)	2 200	7.7%	1 885	3.2%	19 579	33.0%	22 763	38.4%	3 840	60.1%	409.8%
Operational Cost and Other Cost	117 575	99 880	25 780	21.9%	29 099	24.7%	14 764	14.8%	17 034	17.1%	86 676	86.8%	17 718	82.5%	(3.9%)
Disposal of Fixed and Intangible Assets	995	12 509	-	-	175	17.6%	568	4.5%	537	4.3%	1 281	10.2%	782	427.0%	(31.4%)
Other Losses	-	579	-	-	-	-	91	15.7%	-	-	91	15.7%	57	-	(100.0%)
Surplus/(Deficit)	**(13 820)**	**(23 235)**	**74 692**		**46 647**		**83 765**		**(1 919)**		**203 185**		**6 625**		
Transfers and subsidies - capital (monetary allocations)	50 504	48 301	4 745	9.4%	13 807	27.3%	5 912	12.2%	18 872	39.1%	43 335	89.7%	17 394	106.5%	8.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	3 351	-	3 351	-	1 585	-	111.5%
Surplus/(Deficit) after capital transfers and contributions	**36 684**	**25 066**	**79 437**		**60 454**		**89 677**		**20 304**		**249 872**		**25 605**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**36 684**	**25 066**	**79 437**		**60 454**		**89 677**		**20 304**		**249 872**		**25 605**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**36 684**	**25 066**	**79 437**		**60 454**		**89 677**		**20 304**		**249 872**		**25 605**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**36 684**	**25 066**	**79 437**		**60 454**		**89 677**		**20 304**		**249 872**		**25 605**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**402 929**	**395 325**	**34 813**	**8.6%**	**83 363**	**20.7%**	**91 586**	**23.2%**	**118 440**	**30.0%**	**328 202**	**83.0%**	**141 424**	**76.6%**	**(16.3%)**
National Government	31 891	31 891	3 999	12.5%	8 730	27.4%	4 651	14.6%	14 136	44.3%	31 516	98.8%	10 379	116.1%	36.2%
Provincial Government	13 370	11 075	163	1.2%	3 289	24.6%	490	4.4%	2 283	20.6%	6 225	56.2%	4 545	67.2%	(49.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	200	112.5%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 260**	**42 966**	**4 162**	**9.2%**	**12 019**	**26.6%**	**5 141**	**12.0%**	**16 419**	**38.2%**	**37 741**	**87.8%**	**15 124**	**95.7%**	**8.6%**
Borrowing	194 350	171 036	14 315	7.4%	42 044	21.6%	66 219	38.7%	40 653	23.8%	163 232	95.4%	70 406	85.2%	(42.3%)
Internally generated funds	163 319	181 323	16 336	10.0%	29 300	17.9%	20 226	11.2%	61 367	33.8%	127 229	70.2%	55 894	68.0%	9.8%
Capital Expenditure Functional	**402 929**	**395 340**	**36 105**	**9.0%**	**83 363**	**20.7%**	**103 564**	**26.2%**	**258 057**	**65.3%**	**481 090**	**121.7%**	**198 683**	**161.7%**	**29.9%**
Municipal governance and administration	**8 976**	**19 726**	**3 548**	**39.5%**	**2 607**	**29.0%**	**17 216**	**87.3%**	**142 175**	**720.7%**	**165 546**	**839.2%**	**61 618**	**512.7%**	**130.7%**
Executive and Council	25	155	62	246.4%	1	3.7%	6	3.6%	62	40.0%	130	84.0%	22	60.5%	178.0%
Finance and administration	8 951	19 571	3 486	38.9%	2 606	29.1%	17 210	87.9%	142 114	726.1%	165 416	845.2%	61 590	513.8%	130.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	6	129.6%	(100.0%)
Community and Public Safety	**32 121**	**35 624**	**2 920**	**9.1%**	**6 199**	**19.3%**	**3 507**	**9.8%**	**9 052**	**25.4%**	**21 678**	**60.9%**	**13 103**	**244.6%**	**(30.9%)**
Community and Social Services	3 936	6 022	642	16.3%	1 060	26.9%	367	6.1%	1 956	32.5%	4 024	66.8%	2 277	99.4%	(14.1%)
Sport And Recreation	12 755	16 647	2 085	16.3%	1 857	14.6%	2 062	12.4%	4 155	25.0%	10 159	61.0%	5 273	103.2%	(21.2%)
Public Safety	6 580	6 672	77	1.2%	87	1.3%	30	.4%	2 690	40.3%	2 885	43.2%	2 313	93.6%	16.3%
Housing	8 850	6 283	115	1.3%	3 196	36.1%	1 048	16.7%	252	4.0%	4 611	73.4%	3 240	494.4%	(92.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 334**	**42 962**	**1 721**	**4.6%**	**5 229**	**14.0%**	**2 889**	**6.7%**	**25 210**	**58.7%**	**35 048**	**81.6%**	**11 052**	**102.9%**	**128.1%**
Planning and Development	7 050	8 010	1 027	14.6%	1 735	24.6%	10	.1%	3 061	38.2%	5 833	72.8%	1 377	104.0%	122.2%
Road Transport	24 554	29 021	658	2.7%	3 264	13.3%	2 790	9.6%	16 946	58.4%	23 658	81.5%	8 945	101.1%	89.5%
Environmental Protection	5 730	5 930	35	.6%	231	4.0%	89	1.5%	5 203	87.7%	5 557	93.7%	730	143.1%	613.0%
Trading Services	**324 499**	**296 680**	**27 917**	**8.6%**	**69 328**	**21.4%**	**79 953**	**26.9%**	**81 620**	**27.5%**	**258 818**	**87.2%**	**112 909**	**74.8%**	**(27.7%)**
Energy sources	166 296	164 364	18 609	11.2%	38 987	23.4%	58 992	35.9%	45 347	27.6%	161 934	98.5%	76 792	97.8%	(40.9%)
Water Management	74 136	50 860	3 449	4.7%	14 289	19.3%	7 929	15.6%	12 303	24.2%	37 970	74.7%	4 513	64.2%	172.6%
Waste Water Management	79 067	77 159	5 859	7.4%	13 524	17.1%	12 735	16.5%	22 609	29.3%	54 727	70.9%	31 115	70.9%	(27.3%)
Waste Management	5 000	4 296	-	-	2 529	50.6%	296	6.9%	1 361	31.7%	4 187	97.4%	490	(216.4%)	177.9%
Other	**-**	**348**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 899 534**	**1 821 363**	**485 939**	**25.6%**	**479 126**	**25.2%**	**487 010**	**26.7%**	**432 465**	**23.7%**	**1 884 540**	**103.5%**	**406 184**	**102.0%**	**6.5%**
Property rates	290 464	291 151	91 629	31.5%	86 445	29.8%	96 342	33.1%	87 166	29.9%	361 582	124.2%	84 357	120.2%	3.3%
Service charges	1 199 051	1 149 231	268 462	22.4%	280 318	23.4%	294 079	25.6%	284 304	24.7%	1 127 163	98.1%	268 630	106.4%	5.8%
Other revenue	74 430	110 316	63 990	86.0%	62 877	84.5%	59 474	53.9%	60 995	55.3%	247 336	224.2%	52 799	153.4%	15.5%
Transfers and Subsidies - Operational	227 592	182 976	61 858	27.2%	49 486	21.7%	37 115	20.3%	-	-	148 459	81.1%	398	79.7%	(100.0%)
Transfers and Subsidies - Capital	50 504	47 704	-	-	-	-	-	-	-	-	-	-	-	9.9%	-
Interest	57 493	39 984	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(363 086)**	**-**	**(394 312)**	**-**	**(252 556)**	**-**	**(360 294)**	**-**	**(1 370 247)**	**-**	**(258 848)**	**-**	**39.2%**
Suppliers and employees	-	-	(363 086)	-	(394 312)	-	(252 556)	-	(360 294)	-	(1 370 247)	-	(258 848)	-	39.2%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 899 534**	**1 821 363**	**122 853**	**6.5%**	**84 814**	**4.5%**	**234 455**	**12.9%**	**72 171**	**4.0%**	**514 293**	**28.2%**	**147 336**	**56.1%**	**(51.0%)**
Cash Flow from Investing Activities															
Receipts	**158 509**	**(73 601)**	**7 272**	**4.6%**	**(5 324)**	**(3.4%)**	**(5 324)**	**7.2%**	**(5 324)**	**7.2%**	**(8 699)**	**11.8%**	**(7 499)**	**127.5%**	**(29.0%)**
Proceeds on disposal of PPE	3 500	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 009	5 000	3	.1%	1	-	1	-	1	-	7	.1%	1	17 683.6%	(1.0%)
Decrease (increase) in non-current investments	150 000	(85 101)	7 269	4.8%	(5 325)	(3.6%)	(5 325)	6.3%	(5 325)	6.3%	(8 706)	10.2%	(7 500)	100.0%	(29.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(78 075)**	**-**	**(73 740)**	**-**	**(47 030)**	**-**	**(114 845)**	**-**	**(313 691)**	**-**	**(107 898)**	**-**	**6.4%**
Capital assets	-	-	(78 075)	-	(73 740)	-	(47 030)	-	(114 845)	-	(313 691)	-	(107 898)	-	6.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**158 509**	**(73 601)**	**(70 803)**	**(44.7%)**	**(79 064)**	**(49.9%)**	**(52 354)**	**71.1%**	**(120 168)**	**163.3%**	**(322 389)**	**438.0%**	**(115 396)**	**1 391.2%**	**4.1%**
Cash Flow from Financing Activities															
Receipts	**194 350**	**171 036**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	194 350	171 036	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**194 350**	**171 036**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 252 392**	**1 918 798**	**52 050**	**2.3%**	**5 750**	**.3%**	**182 101**	**9.5%**	**(47 997)**	**(2.5%)**	**191 904**	**10.0%**	**31 940**	**32.0%**	**(250.3%)**
Cash/cash equivalents at the year begin:	435 876	907 039	547 039	125.5%	599 089	137.4%	604 839	66.7%	786 940	86.8%	547 039	60.3%	1 115 951	60.4%	(29.5%)
Cash/cash equivalents at the year end:	**2 688 268**	**2 825 837**	**599 089**	**22.3%**	**604 839**	**22.5%**	**786 940**	**27.8%**	**738 943**	**26.1%**	**738 943**	**26.1%**	**1 147 891**	**42.0%**	**(35.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 685	19.6%	4 112	5.9%	2 394	3.4%	49 525	71.0%	69 717	23.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	44 294	46.2%	9 254	9.7%	6 760	7.1%	35 557	37.1%	95 865	32.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 323	51.9%	1 842	5.5%	955	2.9%	13 279	39.8%	33 400	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 741	18.3%	1 656	3.9%	1 256	3.0%	31 744	74.9%	42 396	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 803	24.7%	1 308	4.1%	931	3.0%	21 496	68.2%	31 538	10.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	3.1%	4	1.5%	4	1.4%	240	94.0%	256	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 262	16.1%	745	3.7%	1 083	5.3%	15 207	74.9%	20 296	6.9%	-	-	-	-
Total By Income Source	**94 116**	**32.1%**	**18 921**	**6.4%**	**13 382**	**4.6%**	**167 049**	**56.9%**	**293 468**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 597	33.0%	217	4.5%	162	3.4%	2 858	59.1%	4 834	1.6%	-	-	-	-
Commercial	33 901	42.2%	9 747	12.1%	7 323	9.1%	29 405	36.6%	80 375	27.4%	-	-	-	-
Households	53 813	27.4%	8 583	4.4%	5 668	2.9%	128 232	65.3%	196 295	66.9%	-	-	-	-
Other	4 806	40.2%	374	3.1%	229	1.9%	6 555	54.8%	11 964	4.1%	-	-	-	-
Total By Customer Group	**94 116**	**32.1%**	**18 921**	**6.4%**	**13 382**	**4.6%**	**167 049**	**56.9%**	**293 468**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	499	100.0%	-	-	-	-	-	-	499	.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	85 217	99.9%	124	.1%	1	-	1	-	85 342	99.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**85 716**	**99.9%**	**124**	**.1%**	**1**	**-**	**1**	**-**	**85 841**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual 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	**3 869 689**	**3 935 943**	**836 022**	**21.6%**	**685 404**	**17.7%**	**725 547**	**18.4%**	**1 100 485**	**28.0%**	**3 347 457**	**85.0%**	**800 302**	**87.9%**	**37.5%**
Exchange Revenue															
Service charges - Electricity	1 272 286	1 257 051	287 595	22.6%	270 869	21.3%	276 354	22.0%	373 200	29.7%	1 208 018	96.1%	281 850	94.8%	32.4%
Service charges - Water	242 591	250 330	42 560	17.5%	64 768	26.7%	72 586	29.0%	98 749	39.4%	278 662	111.3%	58 862	84.8%	67.8%
Service charges - Waste Water Management	200 295	203 900	53 266	26.6%	49 796	24.9%	49 757	24.4%	50 269	24.7%	203 088	99.6%	50 836	112.3%	(1.1%)
Service charges - Waste Management	181 444	185 273	47 422	26.1%	46 023	25.4%	46 883	25.3%	47 798	25.8%	188 125	101.5%	46 514	107.4%	2.8%
Sale of Goods and Rendering of Services	156 916	144 528	36 636	23.3%	22 089	14.1%	21 143	14.6%	44 775	31.0%	124 643	86.2%	27 556	88.9%	62.5%
Agency services	21 653	21 653	5 321	24.6%	(5 845)	(27.0%)	800	3.7%	15 261	70.5%	15 537	71.8%	4 382	76.0%	248.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 368	31 038	1 835	7.9%	11 680	50.0%	15 240	49.1%	13 017	41.9%	41 772	134.6%	6 665	111.0%	95.3%
Interest earned from Current and Non Current Assets	32 395	78 700	33 931	104.7%	8 714	26.9%	30 363	38.6%	19 674	25.0%	92 682	117.8%	28 682	172.2%	(31.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 680	5 680	3 214	56.6%	807	14.2%	1 328	23.4%	1 867	32.9%	7 216	127.1%	696	101.5%	168.2%
Licences or permits	847	847	222	26.2%	409	48.3%	466	55.0%	620	73.2%	1 716	202.6%	212	152.2%	192.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	40 049	40 049	6 188	15.5%	4 141	10.3%	8 256	20.6%	10 053	25.1%	28 638	71.5%	11 958	92.0%	(15.9%)
Operational Revenue	40 808	39 750	4 150	10.2%	4 311	10.6%	3 224	8.1%	7 665	19.3%	19 350	48.7%	26 281	184.9%	(70.8%)
Non-Exchange Revenue															
Property rates	511 915	514 539	147 256	28.8%	121 786	23.8%	121 158	23.5%	125 762	24.4%	515 962	100.3%	114 378	99.6%	10.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	98 076	98 276	5 766	5.9%	4 509	4.6%	3 913	4.0%	4 064	4.1%	18 253	18.6%	6 236	17.1%	(34.8%)
Licences or permits	4 565	4 565	375	8.2%	207	4.5%	(22)	(.5%)	(249)	(5.5%)	312	6.8%	201	33.5%	(224.1%)
Transfer and subsidies - Operational	765 031	778 735	153 002	20.0%	74 929	9.8%	67 668	8.7%	280 138	36.0%	575 738	73.9%	128 466	87.9%	118.1%
Interest Receivables	-	5 722	-	-	1 279	-	2 326	40.7%	1 746	30.5%	5 351	93.5%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 377	27 911	7 282	29.9%	4 933	20.2%	4 104	14.7%	3 289	11.8%	19 608	70.2%	6 527	108.3%	(49.6%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	2 536	-	2 536	-	-	-	(100.0%)
Other Gains	247 394	247 394	-	-	-	-	-	-	249	.1%	249	.1%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 907 341**	**4 028 456**	**638 651**	**16.3%**	**901 412**	**23.1%**	**744 910**	**18.5%**	**1 178 015**	**29.2%**	**3 462 987**	**86.0%**	**931 763**	**84.2%**	**26.4%**
Employee related costs	866 553	862 189	176 654	20.4%	220 627	25.5%	195 029	22.6%	196 037	22.7%	788 348	91.4%	180 851	84.3%	8.4%
Remuneration of councillors	32 676	32 585	6 690	20.5%	6 520	20.0%	10 634	32.6%	8 111	24.9%	31 955	98.1%	6 868	89.0%	18.1%
Bulk purchases - electricity	987 428	944 466	212 213	21.5%	208 979	21.2%	201 105	21.3%	311 461	33.0%	933 757	98.9%	185 972	97.1%	67.5%
Inventory consumed	347 151	338 448	20 829	6.0%	36 179	10.4%	29 444	8.7%	46 639	13.8%	133 091	39.3%	42 846	33.7%	8.9%
Debt impairment	104 898	104 898	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	279 237	316 128	44 355	15.9%	88 710	31.8%	66 532	21.0%	87 228	27.6%	286 824	90.7%	110 929	129.0%	(21.4%)
Interest,Dividends and Rent on Land	69 770	90 198	-	-	45 273	64.9%	(107)	(.1%)	41 874	46.4%	87 040	96.5%	24 669	85.8%	69.7%
Contracted services	873 085	951 659	120 484	13.8%	216 757	24.8%	176 407	18.5%	360 513	37.9%	874 161	91.9%	277 948	89.0%	29.7%
Transfers and subsidies	105 770	117 218	1 647	1.6%	10 557	10.0%	50 232	42.9%	53 318	45.5%	115 755	98.8%	42 455	103.4%	25.6%
Irrecoverable debts written off	11 854	11 854	25 003	210.9%	1 653	13.9%	-	-	-	-	26 656	224.9%	18 960	445.4%	(100.0%)
Operational Cost and Other Cost	178 305	208 197	30 646	17.2%	66 156	37.1%	15 633	7.5%	71 989	34.6%	184 425	88.6%	40 348	93.2%	78.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	711	-	711	-	-	-	(100.0%)
Other Losses	50 615	50 615	130	.3%	-	-	-	-	133	.3%	264	.5%	(84)	(.2%)	(259.7%)
Surplus/(Deficit)	**(37 652)**	**(92 513)**	**197 371**		**(216 007)**		**(19 363)**		**(77 530)**		**(115 529)**		**(131 461)**		
Transfers and subsidies - capital (monetary allocations)	119 582	412 899	32 694	27.3%	33 993	28.4%	24 355	5.9%	293 662	71.1%	384 704	93.2%	346 708	90.1%	(15.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**81 931**	**320 386**	**230 065**		**(182 014)**		**4 992**		**216 132**		**269 175**		**215 247**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 931**	**320 386**	**230 065**		**(182 014)**		**4 992**		**216 132**		**269 175**		**215 247**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 931**	**320 386**	**230 065**		**(182 014)**		**4 992**		**216 132**		**269 175**		**215 247**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 931**	**320 386**	**230 065**		**(182 014)**		**4 992**		**216 132**		**269 175**		**215 247**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual 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	**907 018**	**1 164 114**	**159 022**	**17.5%**	**316 300**	**34.9%**	**189 040**	**16.2%**	**385 248**	**33.1%**	**1 049 611**	**90.2%**	**538 762**	**76.1%**	**(28.5%)**
National Government	142 410	365 778	28 933	20.3%	58 423	41.0%	66 739	18.2%	190 118	52.0%	344 214	94.1%	320 606	87.9%	(40.7%)
Provincial Government	696	977	-	-	-	-	-	-	563	57.6%	563	57.6%	442	96.1%	27.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**143 106**	**366 755**	**28 933**	**20.2%**	**58 423**	**40.8%**	**66 739**	**18.2%**	**190 681**	**52.0%**	**344 777**	**94.0%**	**321 048**	**87.9%**	**(40.6%)**
Borrowing	563 940	504 310	112 934	20.0%	218 699	38.8%	113 265	22.5%	(2 950)	(.6%)	441 948	87.6%	112 409	68.1%	(102.6%)
Internally generated funds	199 973	293 049	17 155	8.6%	39 178	19.6%	9 036	3.1%	197 517	67.4%	262 886	89.7%	105 305	57.6%	87.6%
Capital Expenditure Functional	**907 018**	**1 164 114**	**159 022**	**17.5%**	**316 300**	**34.9%**	**189 040**	**16.2%**	**385 248**	**33.1%**	**1 049 611**	**90.2%**	**538 762**	**76.1%**	**(28.5%)**
Municipal governance and administration	**40 896**	**42 423**	**6 296**	**15.4%**	**14 045**	**34.3%**	**10 760**	**25.4%**	**6 332**	**14.9%**	**37 433**	**88.2%**	**6 529**	**73.0%**	**(3.0%)**
Executive and Council	15	11	-	-	-	-	-	-	6	58.6%	6	58.6%	-	-	(100.0%)
Finance and administration	40 826	42 340	6 260	15.3%	14 030	34.4%	10 758	25.4%	6 306	14.9%	37 354	88.2%	6 527	73.0%	(3.4%)
Internal audit	55	73	36	65.6%	15	27.2%	2	2.8%	20	27.0%	73	99.9%	2	116.9%	765.9%
Community and Public Safety	**30 082**	**28 511**	**855**	**2.8%**	**5 730**	**19.0%**	**6 576**	**23.1%**	**11 848**	**41.6%**	**25 008**	**87.7%**	**34 301**	**81.3%**	**(65.5%)**
Community and Social Services	3 660	2 814	(0)	-	953	26.0%	549	19.5%	648	23.0%	2 150	76.4%	3 965	47.5%	(83.7%)
Sport And Recreation	6 230	7 095	-	-	1 947	31.2%	1 743	24.6%	3 296	46.5%	6 985	98.5%	11 031	94.8%	(70.1%)
Public Safety	15 752	15 933	856	5.4%	2 813	17.9%	4 284	26.9%	6 690	42.0%	14 643	91.9%	16 088	85.2%	(58.4%)
Housing	840	1 170	-	-	17	2.0%	-	-	575	49.1%	591	50.5%	2 379	48.5%	(75.9%)
Health	3 600	1 500	-	-	-	-	-	-	639	42.6%	639	42.6%	838	90.4%	(23.7%)
Economic and Environmental Services	**197 041**	**500 903**	**75 168**	**38.1%**	**130 152**	**66.1%**	**84 893**	**16.9%**	**179 486**	**35.8%**	**469 699**	**93.8%**	**234 274**	**70.2%**	**(23.4%)**
Planning and Development	11 212	10 335	103	.9%	490	4.4%	961	9.3%	678	6.6%	2 232	21.6%	11 886	92.2%	(94.3%)
Road Transport	185 829	490 568	75 065	40.4%	129 662	69.8%	83 932	17.1%	178 808	36.4%	467 467	95.3%	222 387	69.0%	(19.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**638 999**	**591 903**	**76 703**	**12.0%**	**166 373**	**26.0%**	**86 812**	**14.7%**	**187 582**	**31.7%**	**517 470**	**87.4%**	**263 317**	**80.2%**	**(28.8%)**
Energy sources	140 552	73 686	3 379	2.4%	13 005	9.3%	4 777	6.5%	43 937	59.6%	65 099	88.3%	42 156	41.2%	4.2%
Water Management	232 825	263 132	39 035	16.8%	73 014	31.4%	44 365	16.9%	72 163	27.4%	228 577	86.9%	132 973	113.3%	(45.7%)
Waste Water Management	243 772	226 188	33 049	13.6%	74 504	30.6%	32 172	14.2%	57 823	25.6%	197 548	87.3%	83 056	63.5%	(30.4%)
Waste Management	21 850	28 897	1 239	5.7%	5 850	26.8%	5 498	19.0%	13 659	47.3%	26 246	90.8%	5 132	91.5%	166.1%
Other	**-**	**373**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**341**	**74.0%**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**4 169 993**	**4 452 771**	**2 698 025**	**64.7%**	**1 115 971**	**26.8%**	**1 198 481**	**26.9%**	**1 908 159**	**42.9%**	**6 920 636**	**155.4%**	**2 940 242**	**266.3%**	**(35.1%)**
Property rates	547 846	495 865	2 288 380	417.7%	202 674	37.0%	25 687	5.2%	220 387	44.4%	2 737 128	552.0%	2 656 794	1 710.7%	(91.7%)
Service charges	2 303 190	1 782 096	170 950	7.4%	50 926	2.2%	95 903	5.4%	247 337	13.9%	565 115	31.7%	166 401	37.5%	48.6%
Other revenue	366 949	904 476	53 139	14.5%	22 716	6.2%	527 143	58.3%	677 320	74.9%	1 280 318	141.6%	55 503	40.2%	1 120.3%
Transfers and Subsidies - Operational	833 785	778 735	152 591	18.3%	821 138	98.5%	529 733	68.0%	480 449	61.7%	1 983 911	254.8%	61 084	136.9%	686.5%
Transfers and Subsidies - Capital	85 828	412 899	32 965	38.4%	14 505	16.9%	-	-	269 373	65.2%	316 843	76.7%	460	102.7%	58 397.2%
Interest	32 395	78 700	-	-	4 011	12.4%	20 015	25.4%	13 294	16.9%	37 321	47.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 621 703)**	**(4 093 467)**	**(1 713 725)**	**47.3%**	**(826 761)**	**22.8%**	**(1 188 967)**	**29.0%**	**(1 406 432)**	**34.4%**	**(5 135 885)**	**125.5%**	**(1 656 299)**	**104.5%**	**(15.1%)**
Suppliers and employees	(3 453 761)	(4 003 269)	(1 713 725)	49.6%	(826 761)	23.9%	(1 188 967)	29.7%	(1 406 432)	35.1%	(5 135 885)	128.3%	(1 656 299)	106.8%	(15.1%)

Finance charges	(70 813)	(90 198)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(97 129)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**548 290**	**359 304**	**984 300**	**179.5%**	**289 210**	**52.7%**	**9 514**	**2.6%**	**501 728**	**139.6%**	**1 784 751**	**496.7%**	**1 283 942**	**1 305.7%**	**(60.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**79 784**	**-**	**(147)**	**-**	**4 045**	**-**	**-**	**-**	**83 682**	**-**	**(60)**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	479	-	-	-	4 041	-	-	-	4 521	-	10	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	79 305	-	(147)	-	4	-	-	-	79 161	-	(70)	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(907 018)**	**(1 338 732)**	**(177 803)**	**19.6%**	**(342 788)**	**37.8%**	**(199 312)**	**14.9%**	**(439 886)**	**32.9%**	**(1 159 790)**	**86.6%**	**(602 384)**	**85.7%**	**(27.0%)**
Capital assets	(907 018)	(1 338 732)	(177 803)	19.6%	(342 788)	37.8%	(199 312)	14.9%	(439 886)	32.9%	(1 159 790)	86.6%	(602 384)	85.7%	(27.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(907 018)**	**(1 338 732)**	**(98 019)**	**10.8%**	**(342 936)**	**37.8%**	**(195 267)**	**14.6%**	**(439 886)**	**32.9%**	**(1 076 108)**	**80.4%**	**(602 444)**	**82.1%**	**(27.0%)**
Cash Flow from Financing Activities															
Receipts	**563 464**	**-**	**80**	**-**	**61**	**-**	**380**	**-**	**455**	**-**	**975**	**-**	**345 662**	**74.1%**	**(99.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	563 940	-	-	-	-	-	-	-	-	-	-	-	345 645	75.0%	(100.0%)
Increase (decrease) in consumer deposits	(476)	-	80	(16.7%)	61	(12.9%)	380	-	455	-	975	-	18	(4.2%)	2 497.4%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**563 464**	**-**	**80**	**-**	**61**	**-**	**380**	**-**	**455**	**-**	**975**	**-**	**345 662**	**74.1%**	**(99.9%)**
Net Increase/(Decrease) in cash held	**204 735**	**(979 427)**	**886 360**	**432.9%**	**(53 664)**	**(26.2%)**	**(185 374)**	**18.9%**	**62 296**	**(6.4%)**	**709 619**	**(72.5%)**	**1 027 160**	**(691.3%)**	**(93.9%)**
Cash/cash equivalents at the year begin:	693 192	1 327 386	-	-	886 366	127.9%	2 160 258	162.7%	1 974 885	148.8%	-	-	5 923 161	-	(66.7%)
Cash/cash equivalents at the year end:	**897 927**	**347 958**	**886 366**	**98.7%**	**2 160 258**	**240.6%**	**1 974 885**	**567.6%**	**2 037 181**	**585.5%**	**2 037 181**	**585.5%**	**6 950 321**	**(1 337.0%)**	**(70.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	44 616	19.5%	12 617	5.5%	11 306	4.9%	159 933	70.0%	228 472	32.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	55 391	43.7%	6 523	5.1%	5 255	4.1%	59 551	47.0%	126 721	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 710	37.6%	2 571	4.7%	1 839	3.3%	29 971	54.4%	55 090	7.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	18 715	13.5%	6 299	4.6%	6 253	4.5%	106 978	77.4%	138 245	19.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16 318	12.4%	6 165	4.7%	5 909	4.5%	102 810	78.4%	131 202	18.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	846	41.4%	122	6.0%	56	2.8%	1 020	49.9%	2 045	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 160)	(84.0%)	1 187	4.7%	1 236	4.9%	43 913	174.4%	25 176	3.6%	-	-	-	-
Total By Income Source	**135 436**	**19.2%**	**35 483**	**5.0%**	**31 854**	**4.5%**	**504 175**	**71.3%**	**706 949**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 547	40.6%	2 272	10.8%	1 596	7.6%	8 627	41.0%	21 042	3.0%	-	-	-	-
Commercial	66 203	52.1%	6 284	4.9%	4 360	3.4%	50 208	39.5%	127 055	18.0%	-	-	-	-
Households	60 714	11.0%	26 690	4.8%	25 683	4.6%	441 065	79.6%	554 152	78.4%	-	-	-	-
Other	(28)	(.6%)	238	5.1%	215	4.6%	4 275	91.0%	4 700	.7%	-	-	-	-
Total By Customer Group	**135 436**	**19.2%**	**35 483**	**5.0%**	**31 854**	**4.5%**	**504 175**	**71.3%**	**706 949**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	116 329	100.0%	-	-	-	-	-	-	116 329	49.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	108 132	94.2%	1 332	1.2%	1 764	1.5%	3 566	3.1%	114 794	48.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 104	98.2%	21	.5%	-	-	55	1.3%	4 180	1.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**228 564**	**97.1%**	**1 353**	**.6%**	**1 764**	**.7%**	**3 622**	**1.5%**	**235 303**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 067 512**	**1 106 284**	**415 244**	**38.9%**	**214 709**	**20.1%**	**210 914**	**19.1%**	**172 746**	**15.6%**	**1 013 613**	**91.6%**	**135 759**	**90.8%**	**27.2%**
Exchange Revenue															
Service charges - Electricity	419 959	434 079	114 092	27.2%	98 478	23.4%	99 291	22.9%	101 686	23.4%	413 547	95.3%	89 950	98.0%	13.0%
Service charges - Water	81 609	87 821	22 996	28.2%	25 610	31.4%	25 576	29.1%	20 853	23.7%	95 034	108.2%	18 715	100.5%	11.4%
Service charges - Waste Water Management	53 158	55 235	16 990	32.0%	14 401	27.1%	14 172	25.7%	14 516	26.3%	60 079	108.8%	2 987	104.2%	386.0%
Service charges - Waste Management	47 777	58 831	17 618	36.9%	14 674	30.7%	14 136	24.0%	14 572	24.8%	61 000	103.7%	165	100.3%	8 758.2%
Sale of Goods and Rendering of Services	34 282	34 282	7 594	22.2%	9 452	27.6%	13 155	38.4%	4 377	12.8%	34 578	100.9%	6 558	105.5%	(33.3%)
Agency services	8 376	8 376	2 797	33.4%	761	9.1%	1 572	18.8%	1 766	21.1%	6 895	82.3%	1 045	77.6%	69.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 078	11 078	2 747	24.8%	2 982	26.9%	3 499	31.6%	3 581	32.3%	12 809	115.6%	2 660	96.5%	34.6%
Interest earned from Current and Non Current Assets	15 404	15 404	2 600	16.9%	5 462	35.5%	4 067	26.4%	5 384	35.0%	17 513	113.7%	4 688	105.1%	14.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 657	4 657	1 016	21.8%	1 134	24.3%	1 060	22.8%	970	20.8%	4 180	89.8%	812	83.9%	19.4%
Licences or permits	553	553	136	24.6%	119	21.5%	147	26.5%	98	17.7%	500	90.4%	74	86.2%	32.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 616	1 616	597	36.9%	506	31.3%	699	43.2%	510	31.6%	2 312	143.1%	453	123.9%	12.7%
Non-Exchange Revenue															
Property rates	172 528	170 108	176 010	102.0%	(699)	(.4%)	(544)	(.3%)	(70)	-	174 697	102.7%	(582)	97.5%	(88.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21 542	21 542	904	4.2%	818	3.8%	1 776	8.2%	994	4.6%	4 492	20.9%	1 202	22.9%	(17.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	124 616	124 616	48 938	39.3%	41 012	32.9%	30 573	24.5%	3 508	2.8%	124 031	99.5%	5 264	100.1%	(33.4%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	210	-	-	-	1 735	-	-	-	1 945	-	1 769	-	(100.0%)
Other Gains	70 357	78 086	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 083 927**	**1 097 852**	**222 288**	**20.5%**	**235 960**	**21.8%**	**211 092**	**19.2%**	**243 794**	**22.2%**	**913 134**	**83.2%**	**211 982**	**81.9%**	**15.0%**
Employee related costs	371 829	352 879	74 296	20.0%	92 251	24.8%	80 166	22.7%	82 267	23.3%	328 980	93.2%	74 352	86.8%	10.6%
Remuneration of councillors	16 135	14 435	3 311	20.5%	3 311	20.5%	3 219	22.3%	3 502	24.3%	13 344	92.4%	3 250	94.3%	7.8%
Bulk purchases - electricity	315 278	315 278	76 849	24.4%	73 066	23.2%	72 329	22.9%	73 335	23.3%	295 579	93.8%	61 824	91.1%	18.6%
Inventory consumed	94 945	91 153	8 690	9.2%	7 652	8.1%	484	.5%	10 037	11.0%	26 862	29.5%	8 437	39.6%	19.0%
Debt impairment	19 726	25 437	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	54 514	63 493	13 629	25.0%	13 629	25.0%	12 762	20.1%	23 473	37.0%	63 493	100.0%	20 442	100.0%	14.8%
Interest,Dividends and Rent on Land	23 178	24 233	3 930	17.0%	10 656	46.0%	5 942	24.5%	10 153	41.9%	30 682	126.6%	10 636	118.3%	(4.5%)
Contracted services	49 348	63 521	11 351	23.0%	9 673	19.6%	16 401	25.8%	14 171	22.3%	51 596	81.2%	10 204	86.3%	38.9%
Transfers and subsidies	4 276	4 521	351	8.2%	1 029	24.1%	1 839	40.7%	807	17.8%	4 026	89.1%	864	74.4%	(6.6%)
Irrecoverable debts written off	29 174	34 244	13 571	46.5%	4 575	15.7%	4 715	13.8%	5 121	15.0%	27 983	81.7%	5 623	80.4%	(8.9%)
Operational Cost and Other Cost	89 977	92 175	16 310	18.1%	20 118	22.4%	13 234	14.4%	20 927	22.7%	70 589	76.6%	15 947	79.3%	31.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	15 549	16 485	-	-	-	-	-	-	1	-	1	-	404	2.7%	(99.7%)
Surplus/(Deficit)	**(16 415)**	**8 432**	**192 956**		**(21 251)**		**(179)**		**(71 048)**		**100 479**		**(76 223)**		
Transfers and subsidies - capital (monetary allocations)	42 231	42 248	1 202	2.8%	3 751	8.9%	9 500	22.5%	21 857	51.7%	36 309	85.9%	15 601	85.1%	40.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 816**	**50 680**	**194 158**		**(17 500)**		**9 321**		**(49 191)**		**136 788**		**(60 622)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**25 816**	**50 680**	**194 158**		**(17 500)**		**9 321**		**(49 191)**		**136 788**		**(60 622)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 816**	**50 680**	**194 158**		**(17 500)**		**9 321**		**(49 191)**		**136 788**		**(60 622)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 816**	**50 680**	**194 158**		**(17 500)**		**9 321**		**(49 191)**		**136 788**		**(60 622)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**81 519**	**84 210**	**4 967**	**6.1%**	**6 440**	**7.9%**	**10 515**	**12.5%**	**36 754**	**43.6%**	**58 676**	**69.7%**	**25 381**	**7.5%**	**44.8%**
National Government	33 087	33 087	1 045	3.2%	3 365	10.2%	7 049	21.3%	16 544	50.0%	28 004	84.6%	12 039	(1.6%)	37.4%
Provincial Government	3 492	3 505	-	-	398	11.4%	920	26.2%	2 311	65.9%	3 628	103.5%	1 482	(54.9%)	55.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	15	-	-	-	-	-	-	-	-	-	-	-	98.4%	-
Transfers recognised - capital	**36 579**	**36 607**	**1 045**	**2.9%**	**3 763**	**10.3%**	**7 969**	**21.8%**	**18 855**	**51.5%**	**31 632**	**86.4%**	**13 521**	**(6.2%)**	**39.4%**
Borrowing	28 450	28 450	2 500	8.8%	698	2.5%	509	1.8%	14 291	50.2%	17 998	63.3%	6 602	38.4%	116.5%
Internally generated funds	16 490	19 154	1 421	8.6%	1 980	12.0%	2 037	10.6%	3 608	18.8%	9 046	47.2%	5 257	(14.6%)	(31.4%)
Capital Expenditure Functional	**81 519**	**84 210**	**71 134**	**87.3%**	**6 440**	**7.9%**	**10 515**	**12.5%**	**36 754**	**43.6%**	**124 843**	**148.3%**	**25 590**	**7.7%**	**43.6%**
Municipal governance and administration	**3 800**	**4 492**	**67 184**	**1 768.0%**	**272**	**7.2%**	**207**	**4.6%**	**448**	**10.0%**	**68 111**	**1 516.2%**	**932**	**25.0%**	**(51.9%)**
Executive and Council	1 430	1 972	445	31.1%	39	2.8%	-	-	45	2.3%	530	26.9%	716	51.4%	(93.7%)
Finance and administration	2 360	2 510	66 739	2 827.9%	233	9.9%	202	8.1%	400	15.9%	67 574	2 692.2%	217	9.0%	84.6%
Internal audit	10	10	-	-	-	-	5	46.2%	3	29.6%	8	75.7%	-	-	(100.0%)
Community and Public Safety	**17 450**	**15 907**	**36**	**.2%**	**460**	**2.6%**	**265**	**1.7%**	**7 016**	**44.1%**	**7 777**	**48.9%**	**3 106**	**(24.8%)**	**125.9%**
Community and Social Services	100	128	36	36.0%	64	64.4%	-	-	-	-	100	78.7%	232	97.3%	(100.0%)
Sport And Recreation	13 200	13 200	-	-	279	2.1%	232	1.8%	6 993	53.0%	7 503	56.8%	1 574	(74.2%)	344.2%
Public Safety	2 000	2 380	-	-	117	5.8%	-	-	23	1.0%	140	5.9%	865	(44.6%)	(97.3%)
Housing	2 150	200	-	-	-	-	33	16.5%	-	-	33	16.5%	435	100.0%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 494**	**22 360**	**574**	**3.7%**	**209**	**1.4%**	**1 863**	**8.3%**	**10 276**	**46.0%**	**12 922**	**57.8%**	**4 145**	**(39.8%)**	**147.9%**
Planning and Development	50	100	28	56.2%	16	32.3%	-	-	10	10.0%	54	54.3%	510	(24.9%)	(98.0%)
Road Transport	15 444	22 260	546	3.5%	193	1.3%	1 863	8.4%	10 266	46.1%	12 868	57.8%	3 635	(40.4%)	182.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**44 775**	**41 451**	**3 340**	**7.5%**	**5 499**	**12.3%**	**8 179**	**19.7%**	**19 014**	**45.9%**	**36 033**	**86.9%**	**17 406**	**27.9%**	**9.2%**
Energy sources	7 243	3 243	17	.2%	694	9.6%	199	6.1%	2 284	70.4%	3 195	98.5%	1 261	72.9%	81.2%
Water Management	33 732	34 154	1 638	4.9%	4 582	13.6%	7 962	23.3%	15 179	44.4%	29 361	86.0%	15 906	5.7%	(4.6%)
Waste Water Management	2 000	2 254	-	-	223	11.2%	19	.8%	1 551	68.8%	1 793	79.5%	5	(66.0%)	33 117.2%
Waste Management	1 800	1 800	1 685	93.6%	-	-	-	-	-	-	1 685	93.6%	235	99.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 170 163**	**1 195 414**	**282 124**	**24.1%**	**268 527**	**22.9%**	**261 911**	**21.9%**	**188 888**	**15.8%**	**1 001 450**	**83.8%**	**244 766**	**95.4%**	**(22.8%)**
Property rates	163 902	159 051	45 708	27.9%	35 102	21.4%	34 583	21.7%	32 463	20.4%	147 856	93.0%	31 823	88.7%	2.0%
Service charges	668 082	696 962	146 135	21.9%	148 341	22.2%	148 401	21.3%	138 481	19.9%	581 358	83.4%	158 002	96.9%	(12.4%)
Other revenue	145 362	146 736	28 058	19.3%	23 866	16.4%	31 088	21.2%	12 166	8.3%	95 178	64.9%	50 248	93.9%	(75.8%)
Transfers and Subsidies - Operational	124 616	124 616	52 160	41.9%	39 679	31.8%	30 477	24.5%	17	-	122 333	98.2%	4	96.8%	286.8%
Transfers and Subsidies - Capital	42 231	42 231	7 313	17.3%	16 077	38.1%	13 201	31.3%	-	-	36 591	86.6%	-	96.2%	-
Interest	25 971	25 818	2 750	10.6%	5 462	21.0%	4 161	16.1%	5 761	22.3%	18 134	70.2%	4 688	102.4%	22.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 068 859)**	**(1 059 458)**	**(301 852)**	**28.2%**	**(300 774)**	**28.1%**	**(270 166)**	**25.5%**	**(296 704)**	**28.0%**	**(1 169 495)**	**110.4%**	**(259 630)**	**107.5%**	**14.3%**
Suppliers and employees	(1 039 955)	(1 029 218)	(297 890)	28.6%	(290 118)	27.9%	(264 224)	25.7%	(286 551)	27.8%	(1 138 783)	110.6%	(249 810)	107.9%	14.7%

Finance charges	(24 208)	(25 262)	(3 961)	16.4%	(10 656)	44.0%	(5 942)	23.5%	(10 153)	40.2%	(30 712)	121.6%	(9 820)	110.0%	3.4%
Transfers and Subsidies	(4 696)	(4 978)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**101 304**	**135 955**	**(19 728)**	**(19.5%)**	**(32 247)**	**(31.8%)**	**(8 254)**	**(6.1%)**	**(107 817)**	**(79.3%)**	**(168 045)**	**(123.6%)**	**(14 864)**	**(46.6%)**	**625.4%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(93 747)**	**(96 842)**	**(4 351)**	**4.6%**	**(8 298)**	**8.9%**	**(9 841)**	**10.2%**	**(34 920)**	**36.1%**	**(57 409)**	**59.3%**	**(25 469)**	**74.2%**	**37.1%**
Capital assets	(93 747)	(96 842)	(4 351)	4.6%	(8 298)	8.9%	(9 841)	10.2%	(34 920)	36.1%	(57 409)	59.3%	(25 469)	74.2%	37.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(93 747)**	**(96 842)**	**(4 351)**	**4.6%**	**(8 298)**	**8.9%**	**(9 841)**	**10.2%**	**(34 920)**	**36.1%**	**(57 409)**	**59.3%**	**(25 469)**	**74.2%**	**37.1%**
Cash Flow from Financing Activities															
Receipts	**28 450**	**28 450**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28 450	28 450	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(18 500)**	**(18 500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(18 500)	(18 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**9 950**	**9 950**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**17 507**	**49 063**	**(24 078)**	**(137.5%)**	**(40 545)**	**(231.6%)**	**(18 095)**	**(36.9%)**	**(142 737)**	**(290.9%)**	**(225 455)**	**(459.5%)**	**(40 333)**	**(4 751.3%)**	**253.9%**
Cash/cash equivalents at the year begin:	146 043	177 706	177 706	121.7%	153 001	104.8%	111 205	62.6%	53 051	29.9%	177 706	100.0%	15 387	53.8%	244.8%
Cash/cash equivalents at the year end:	**163 550**	**226 769**	**153 627**	**93.9%**	**111 205**	**68.0%**	**93 090**	**41.1%**	**(39 716)**	**(17.5%)**	**(39 716)**	**(17.5%)**	**(24 946)**	**(17.1%)**	**59.2%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 342	16.0%	3 691	8.1%	3 012	6.6%	31 706	69.3%	45 752	19.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 456	54.0%	3 802	8.8%	1 875	4.3%	14 269	32.9%	43 402	18.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 135	18.8%	4 088	5.9%	3 279	4.7%	49 344	70.6%	69 847	29.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 185	13.9%	2 361	6.3%	2 028	5.4%	27 723	74.3%	37 296	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 467	15.0%	2 467	6.8%	2 076	5.7%	26 360	72.5%	36 371	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 986	29.9%	339	5.1%	105	1.6%	4 203	63.4%	6 633	2.8%	-	-	-	-
Total By Income Source	**56 572**	**23.6%**	**16 748**	**7.0%**	**12 376**	**5.2%**	**153 605**	**64.2%**	**239 301**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 779	58.1%	1 987	20.0%	473	4.8%	1 700	17.1%	9 939	4.2%	-	-	-	-
Commercial	16 834	50.0%	2 128	6.3%	1 653	4.9%	13 042	38.7%	33 658	14.1%	-	-	-	-
Households	31 696	16.9%	12 111	6.5%	9 824	5.2%	133 658	71.4%	187 288	78.3%	-	-	-	-
Other	2 263	26.9%	522	6.2%	425	5.1%	5 205	61.9%	8 415	3.5%	-	-	-	-
Total By Customer Group	**56 572**	**23.6%**	**16 748**	**7.0%**	**12 376**	**5.2%**	**153 605**	**64.2%**	**239 301**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 072 557**	**1 088 837**	**273 485**	**25.5%**	**229 152**	**21.4%**	**333 019**	**30.6%**	**221 655**	**20.4%**	**1 057 311**	**97.1%**	**259 689**	**97.8%**	**(14.6%)**
Exchange Revenue															
Service charges - Electricity	291 114	288 923	57 136	19.6%	80 845	27.8%	68 473	23.7%	67 933	23.5%	274 387	95.0%	61 471	98.2%	10.5%
Service charges - Water	101 466	91 915	20 802	20.5%	23 098	22.8%	32 244	35.1%	27 830	30.3%	103 974	113.1%	21 958	101.1%	26.7%
Service charges - Waste Water Management	80 729	80 794	20 662	25.6%	20 528	25.4%	20 525	25.4%	20 564	25.5%	82 279	101.8%	23 970	100.2%	(14.2%)
Service charges - Waste Management	52 852	52 509	13 122	24.8%	12 957	24.5%	12 868	24.5%	12 836	24.4%	51 782	98.6%	15 128	98.8%	(15.2%)
Sale of Goods and Rendering of Services	8 000	7 451	2 355	29.4%	1 884	23.6%	2 033	27.3%	1 495	20.1%	7 768	104.3%	1 675	72.7%	(10.8%)
Agency services	2 663	2 663	478	17.9%	733	27.5%	664	25.0%	611	22.9%	2 485	93.3%	583	84.9%	4.8%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 965	18 499	3 685	26.4%	6 088	43.6%	7 995	43.2%	6 294	34.0%	24 061	130.1%	2 592	89.5%	142.8%
Interest earned from Current and Non Current Assets	12 573	19 573	5 568	44.3%	5 729	45.6%	5 423	27.7%	5 709	29.2%	22 430	114.6%	10 563	143.9%	(46.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 569	1 680	439	27.9%	418	26.6%	418	24.9%	582	34.7%	1 857	110.5%	486	96.6%	19.8%
Licences or permits	665	1 506	526	79.1%	280	42.1%	348	23.1%	185	12.3%	1 339	88.9%	274	198.4%	(32.3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	5 891	12 409	5 866	99.6%	4 361	74.0%	5 869	47.3%	3 266	26.3%	19 362	156.0%	8 320	227.7%	(60.7%)
Operational Revenue	837	639	89	10.6%	241	28.8%	112	17.6%	1 248	195.2%	1 689	264.3%	1 330	84.5%	(6.2%)
Non-Exchange Revenue															
Property rates	214 575	220 666	58 301	27.2%	55 944	26.1%	55 922	25.3%	54 578	24.7%	224 745	101.8%	50 479	100.6%	8.1%
Surcharges and Taxes	1 547	1 547	391	25.3%	390	25.2%	390	25.2%	387	25.0%	1 557	100.7%	358	233.3%	8.2%
Fines, penalties and forfeits	55 024	55 984	9 454	17.2%	8 780	16.0%	15 247	27.2%	9 486	16.9%	42 967	76.7%	10 346	83.1%	(8.3%)
Licences or permits	819	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	211 047	212 850	70 751	33.5%	2 241	1.1%	99 790	46.9%	3 510	1.6%	176 292	82.8%	46 442	91.4%	(92.4%)
Interest Receivables	2 433	3 721	734	30.2%	1 487	61.1%	1 734	46.6%	1 434	38.5%	5 388	144.8%	341	90.7%	320.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	14 788	15 508	3 125	21.1%	3 150	21.3%	2 964	19.1%	2 988	19.3%	12 227	78.8%	3 373	99.0%	(11.4%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	721	-	721	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 072 310**	**1 087 379**	**184 870**	**17.2%**	**256 147**	**23.9%**	**150 915**	**13.9%**	**252 554**	**23.2%**	**844 486**	**77.7%**	**283 970**	**86.1%**	**(11.1%)**
Employee related costs	393 991	393 509	77 695	19.7%	77 940	19.8%	55 644	14.1%	104 900	26.7%	316 179	80.3%	145 211	97.5%	(27.8%)
Remuneration of councillors	7 676	7 742	1 824	23.8%	1 824	23.8%	2 172	28.1%	1 936	25.0%	7 755	100.2%	3 632	118.5%	(46.7%)
Bulk purchases - electricity	250 425	250 425	56 852	22.7%	55 192	22.0%	56 881	22.7%	56 391	22.5%	225 317	90.0%	52 843	91.2%	6.7%
Inventory consumed	21 128	26 799	3 048	14.4%	8 115	38.4%	4 806	17.9%	6 683	24.9%	22 652	84.5%	5 342	80.6%	25.1%
Debt impairment	24 450	24 450	-	-	44 727	182.9%	(26 389)	(107.9%)	6 112	25.0%	24 450	100.0%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	42 281	46 071	10 570	25.0%	10 570	25.0%	11 425	24.8%	10 818	23.5%	43 383	94.2%	10 625	99.8%	1.8%
Interest,Dividends and Rent on Land	16 046	16 046	-	-	8 230	51.3%	-	-	7 535	47.0%	15 765	98.2%	6 548	99.5%	15.1%
Contracted services	135 492	144 053	7 125	5.3%	17 006	12.6%	14 345	10.0%	30 075	20.9%	68 551	47.6%	22 788	61.9%	32.0%
Transfers and subsidies	14 068	13 495	2 760	19.6%	1 006	7.2%	370	2.7%	3 105	23.0%	7 241	53.7%	927	82.7%	234.9%
Irrecoverable debts written off	61 650	61 650	5 791	9.4%	11 703	19.0%	15 957	25.9%	7 367	11.9%	40 818	66.2%	16 582	63.4%	(55.6%)
Operational Cost and Other Cost	105 104	103 138	19 206	18.3%	19 834	18.9%	15 704	15.2%	17 633	17.1%	72 376	70.2%	19 472	80.8%	(9.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**247**	**1 459**	**88 614**		**(26 995)**		**182 104**		**(30 899)**		**212 825**		**(24 281)**		
Transfers and subsidies - capital (monetary allocations)	70 466	78 066	20 977	29.8%	7 439	10.6%	20 954	26.8%	20 644	26.4%	70 014	89.7%	38 488	97.7%	(46.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**70 713**	**79 524**	**109 591**		**(19 556)**		**203 059**		**(10 255)**		**282 839**		**14 206**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**70 713**	**79 524**	**109 591**		**(19 556)**		**203 059**		**(10 255)**		**282 839**		**14 206**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**70 713**	**79 524**	**109 591**		**(19 556)**		**203 059**		**(10 255)**		**282 839**		**14 206**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**70 713**	**79 524**	**109 591**		**(19 556)**		**203 059**		**(10 255)**		**282 839**		**14 206**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**181 908**	**197 992**	**26 547**	**14.6%**	**37 928**	**20.8%**	**43 028**	**21.7%**	**52 691**	**26.6%**	**160 194**	**80.9%**	**46 669**	**84.1%**	**12.9%**
National Government	25 853	25 853	3 711	14.4%	5 651	21.9%	3 174	12.3%	12 894	49.9%	25 431	98.4%	9 579	98.9%	34.6%
Provincial Government	40 735	48 335	14 865	36.5%	7 908	19.4%	8 617	17.8%	3 158	6.5%	34 547	71.5%	12 962	89.7%	(75.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**66 588**	**74 188**	**18 576**	**27.9%**	**13 559**	**20.4%**	**11 791**	**15.9%**	**16 052**	**21.6%**	**59 978**	**80.8%**	**22 541**	**92.6%**	**(28.8%)**
Borrowing	86 921	91 309	7 851	9.0%	21 269	24.5%	18 580	20.3%	26 330	28.8%	74 030	81.1%	11 699	64.6%	125.1%
Internally generated funds	28 400	32 495	120	.4%	3 100	10.9%	12 657	38.9%	10 308	31.7%	26 185	80.6%	12 429	82.9%	(17.1%)
Capital Expenditure Functional	**181 908**	**197 992**	**26 547**	**14.6%**	**37 928**	**20.8%**	**43 028**	**21.7%**	**53 932**	**27.2%**	**161 435**	**81.5%**	**46 669**	**84.1%**	**15.6%**
Municipal governance and administration	**2 904**	**3 090**	**120**	**4.1%**	**166**	**5.7%**	**1 676**	**54.2%**	**1 465**	**47.4%**	**3 426**	**110.9%**	**2 409**	**93.0%**	**(39.2%)**
Executive and Council	-	96	-	-	11	-	74	77.3%	-	-	86	89.1%	320	72.6%	(100.0%)
Finance and administration	2 904	2 994	120	4.1%	154	5.3%	1 602	53.5%	1 465	48.9%	3 340	111.6%	2 089	94.0%	(29.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 695**	**11 618**	**-**	**-**	**2 826**	**29.1%**	**1 488**	**12.8%**	**5 189**	**44.7%**	**9 503**	**81.8%**	**1 833**	**75.8%**	**183.2%**
Community and Social Services	-	1 400	-	-	-	-	-	-	457	32.6%	457	32.6%	59	29.5%	667.8%
Sport And Recreation	7 700	8 002	-	-	1 800	23.4%	1 101	13.8%	4 257	53.2%	7 158	89.5%	1 197	96.8%	255.7%
Public Safety	1 995	2 216	-	-	1 026	51.4%	387	17.4%	475	21.5%	1 888	85.2%	576	65.7%	(17.5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 819**	**41 340**	**9 207**	**24.3%**	**8 572**	**22.7%**	**3 811**	**9.2%**	**4 613**	**11.2%**	**26 203**	**63.4%**	**9 426**	**75.6%**	**(51.1%)**
Planning and Development	50	50	-	-	-	-	34	67.5%	11	22.4%	45	89.9%	97	88.1%	(88.4%)
Road Transport	37 769	41 290	9 207	24.4%	8 572	22.7%	3 777	9.1%	4 602	11.1%	26 158	63.4%	9 329	75.5%	(50.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**131 490**	**141 944**	**17 219**	**13.1%**	**26 364**	**20.1%**	**36 054**	**25.4%**	**42 665**	**30.1%**	**122 303**	**86.2%**	**33 001**	**88.0%**	**29.3%**
Energy sources	30 399	35 256	-	-	4 202	13.8%	10 173	28.9%	16 234	46.0%	30 609	86.8%	7 345	72.6%	121.0%
Water Management	54 264	52 835	10 669	19.7%	13 206	24.3%	12 940	24.5%	9 066	17.2%	45 882	86.8%	13 375	93.7%	(32.2%)
Waste Water Management	39 727	46 602	6 550	16.5%	7 676	19.3%	9 679	20.8%	14 966	32.1%	38 871	83.4%	11 828	89.1%	26.5%
Waste Management	7 100	7 252	-	-	1 281	18.0%	3 261	45.0%	2 399	33.1%	6 941	95.7%	453	83.8%	429.3%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 008 733**	**1 014 705**	**37 562**	**3.7%**	**1 526**	**.2%**	**1 515**	**.1%**	**212 568**	**20.9%**	**253 171**	**25.0%**	**2 321**	**7.9%**	**9 058.7%**
Property rates	193 054	198 527	686	.4%	132	.1%	194	.1%	1 920	1.0%	2 932	1.5%	128	.8%	1 395.1%
Service charges	484 812	474 381	15 614	3.2%	-	-	-	-	84 502	17.8%	100 116	21.1%	-	4.1%	(100.0%)
Other revenue	36 782	36 120	4 131	11.2%	-	-	-	-	45 371	125.6%	49 502	137.0%	-	43.7%	(100.0%)
Transfers and Subsidies - Operational	211 047	208 038	14 622	6.9%	1 395	.7%	1 321	.6%	38 942	18.7%	56 280	27.1%	1 121	11.9%	3 373.1%
Transfers and Subsidies - Capital	70 466	78 066	1 299	1.8%	-	-	-	-	41 833	53.6%	43 132	55.3%	-	17.8%	(100.0%)
Interest	12 573	19 573	1 209	9.6%	-	-	-	-	-	-	1 209	6.2%	1 071	45.0%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(894 478)**	**(895 579)**	**(246 796)**	**27.6%**	**(224 136)**	**25.1%**	**(175 141)**	**19.6%**	**(348 702)**	**38.9%**	**(994 775)**	**111.1%**	**(247 524)**	**134.5%**	**40.9%**
Suppliers and employees	(866 048)	(867 049)	(246 796)	28.5%	(224 136)	25.9%	(175 141)	20.2%	(348 702)	40.2%	(994 775)	114.7%	(247 524)	139.0%	40.9%

Finance charges	(16 046)	(16 046)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(12 383)	(12 483)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**114 255**	**119 125**	**(209 234)**	**(183.1%)**	**(222 609)**	**(194.8%)**	**(173 627)**	**(145.8%)**	**(136 134)**	**(114.3%)**	**(741 603)**	**(622.5%)**	**(245 203)**	**(879.2%)**	**(44.5%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(181 908)**	**(198 069)**	**(42 399)**	**23.3%**	**(40 642)**	**22.3%**	**(48 364)**	**24.4%**	**(54 167)**	**27.3%**	**(185 573)**	**93.7%**	**(46 049)**	**99.0%**	**17.6%**
Capital assets	(181 908)	(198 069)	(42 399)	23.3%	(40 642)	22.3%	(48 364)	24.4%	(54 167)	27.3%	(185 573)	93.7%	(46 049)	99.0%	17.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(181 908)**	**(198 069)**	**(42 399)**	**23.3%**	**(40 642)**	**22.3%**	**(48 364)**	**24.4%**	**(54 167)**	**27.3%**	**(185 573)**	**93.7%**	**(46 049)**	**101.6%**	**17.6%**
Cash Flow from Financing Activities															
Receipts	**64 400**	**69 113**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	64 400	69 113	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(20 340)**	**(20 340)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(419)**	**6.6%**	**(100.0%)**
Repayment of borrowing	(20 340)	(20 340)	-	-	-	-	-	-	-	-	-	-	(419)	6.6%	(100.0%)
Net Cash from/(used) Financing Activities	**44 060**	**48 773**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(419)**	**(6.7%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(23 593)**	**(30 170)**	**(251 633)**	**1 066.5%**	**(263 252)**	**1 115.8%**	**(221 991)**	**735.8%**	**(190 301)**	**630.8%**	**(927 176)**	**3 073.2%**	**(291 671)**	**7 971.4%**	**(34.8%)**
Cash/cash equivalents at the year begin:	165 432	225 014	224 401	135.6%	(26 619)	(16.1%)	(289 870)	(128.8%)	(511 878)	(227.5%)	224 401	99.7%	(706 077)	111.5%	(27.5%)
Cash/cash equivalents at the year end:	**141 839**	**194 844**	**(26 619)**	**(18.8%)**	**(289 870)**	**(204.4%)**	**(511 878)**	**(262.7%)**	**(702 178)**	**(360.4%)**	**(702 178)**	**(360.4%)**	**(997 749)**	**(661.5%)**	**(29.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 232	5.3%	5 868	4.3%	4 677	3.4%	119 901	87.1%	137 677	30.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 900	30.8%	2 434	5.8%	1 603	3.8%	25 003	59.6%	41 940	9.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 851	16.0%	2 814	3.8%	1 966	2.7%	57 255	77.5%	73 885	16.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 507	4.2%	2 445	1.9%	2 187	1.7%	120 334	92.2%	130 473	29.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 508	4.4%	1 511	1.9%	1 345	1.7%	72 620	91.9%	78 984	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	844	(6.6%)	200	(1.6%)	24	(.2%)	(13 770)	108.4%	(12 702)	(2.8%)	-	-	-	-
Total By Income Source	**41 840**	**9.3%**	**15 272**	**3.4%**	**11 802**	**2.6%**	**381 344**	**84.7%**	**450 257**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	755	11.1%	421	6.2%	400	5.9%	5 242	76.9%	6 819	1.5%	-	-	-	-
Commercial	3 253	19.9%	1 037	6.3%	647	4.0%	11 430	69.8%	16 368	3.6%	-	-	-	-
Households	37 832	8.9%	13 814	3.2%	10 754	2.5%	364 671	85.4%	427 071	94.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**41 840**	**9.3%**	**15 272**	**3.4%**	**11 802**	**2.6%**	**381 344**	**84.7%**	**450 257**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 868	100.0%	-	-	-	-	-	-	23 868	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**23 868**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**23 868**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 433 458**	**1 448 659**	**451 782**	**31.5%**	**304 734**	**21.3%**	**323 337**	**22.3%**	**254 669**	**17.6%**	**1 334 523**	**92.1%**	**263 482**	**97.3%**	**(3.3%)**
Exchange Revenue															
Service charges - Electricity	465 762	463 597	127 859	27.5%	99 123	21.3%	113 520	24.5%	97 765	21.1%	438 267	94.5%	114 367	100.7%	(14.5%)
Service charges - Water	112 803	112 836	36 010	31.9%	21 970	19.5%	22 461	19.9%	20 320	18.0%	100 761	89.3%	25 355	117.5%	(19.9%)
Service charges - Waste Water Management	79 041	67 110	11 140	14.1%	9 566	12.1%	9 305	13.9%	8 862	13.2%	38 873	57.9%	6 026	103.3%	47.1%
Service charges - Waste Management	46 612	55 691	23 378	50.2%	7 862	16.9%	7 327	13.2%	8 334	15.0%	46 901	84.2%	7 131	97.5%	16.9%
Sale of Goods and Rendering of Services	7 541	8 097	2 514	33.3%	1 538	20.4%	1 662	20.5%	1 704	21.0%	7 418	91.6%	2 066	109.1%	(17.5%)
Agency services	4 038	4 180	1 184	29.3%	1 045	25.9%	1 052	25.2%	880	21.1%	4 161	99.5%	804	94.9%	9.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29 324	33 040	7 036	24.0%	7 504	25.6%	7 478	22.6%	7 900	23.9%	29 918	90.6%	7 501	98.2%	5.3%
Interest earned from Current and Non Current Assets	4 626	8 429	1 918	41.5%	2 235	48.3%	4 253	50.5%	4 246	50.4%	12 652	150.1%	1 713	150.8%	147.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 583	7 405	2 144	25.0%	1 784	20.8%	602	8.1%	1 554	21.0%	6 083	82.1%	1 542	93.1%	.7%
Licences or permits	385	239	33	8.6%	34	8.9%	25	10.3%	22	9.3%	114	47.7%	22	86.7%	.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	25 212	26 232	6 446	25.6%	11 852	47.0%	5 471	20.9%	2 864	10.9%	26 633	101.5%	4 797	89.6%	(40.3%)
Development Charges	-	4 019	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 624	803	1 029	22.3%	969	21.0%	1 799	224.1%	1 446	180.1%	5 243	653.2%	1 264	177.0%	14.4%
Non-Exchange Revenue															
Property rates	362 049	362 723	146 090	40.4%	71 436	19.7%	71 545	19.7%	72 766	20.1%	361 837	99.8%	68 764	100.8%	5.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	103 207	103 209	16 169	15.7%	9 881	9.6%	14 121	13.7%	16 997	16.5%	57 168	55.4%	16 896	69.9%	.6%
Licences or permits	1 457	1 214	309	21.2%	301	20.7%	385	31.7%	326	26.8%	1 320	108.7%	318	106.1%	2.5%
Transfer and subsidies - Operational	165 382	177 053	65 980	39.9%	54 119	32.7%	41 092	23.2%	6 050	3.4%	167 242	94.5%	1 905	93.5%	217.6%
Interest Receivables	11 811	11 341	2 543	21.5%	3 076	26.0%	2 608	23.0%	2 725	24.0%	10 952	96.6%	2 701	96.3%	.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 000	1 000	-	-	-	-	18 630	1 863.0%	-	-	18 630	1 863.0%	-	-	-
Other Gains	-	441	-	-	441	-	-	-	(92)	(20.8%)	349	79.2%	310	163.9%	(129.7%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 262 374**	**1 498 690**	**233 881**	**18.5%**	**299 482**	**23.7%**	**264 709**	**17.7%**	**309 163**	**20.6%**	**1 107 235**	**73.9%**	**284 490**	**90.0%**	**8.7%**
Employee related costs	374 678	379 153	74 278	19.8%	94 565	25.2%	81 838	21.6%	83 599	22.0%	334 280	88.2%	77 005	95.4%	8.6%
Remuneration of councillors	11 926	10 926	2 426	20.3%	2 516	21.1%	2 488	22.8%	2 488	22.8%	9 918	90.8%	2 301	91.5%	8.1%
Bulk purchases - electricity	357 093	366 230	81 879	22.9%	76 761	21.5%	77 110	21.1%	107 184	29.3%	342 934	93.6%	69 600	90.5%	54.0%
Inventory consumed	46 694	48 131	5 124	11.0%	8 060	17.3%	11 407	23.7%	13 058	27.1%	37 649	78.2%	10 125	78.7%	29.0%
Debt impairment	119 549	121 244	16 419	13.7%	10 946	9.2%	23 163	19.1%	16 843	13.9%	67 372	55.6%	33 326	73.4%	(49.5%)
Depreciation, Amortisation and Impairment	68 548	237 444	6 104	8.9%	19 948	29.1%	11 252	4.7%	10 845	4.6%	48 149	20.3%	11 580	80.9%	(6.3%)
Interest,Dividends and Rent on Land	29 426	28 231	933	3.2%	13 869	47.1%	761	2.7%	12 338	43.7%	27 901	98.8%	15 102	98.0%	(18.3%)
Contracted services	152 032	179 699	22 708	14.9%	46 003	30.3%	34 895	19.4%	38 557	21.5%	142 163	79.1%	44 482	99.7%	(13.3%)
Transfers and subsidies	3 635	15 157	3 367	92.6%	876	24.1%	1 321	8.7%	2 237	14.8%	7 802	51.5%	352	11.3%	536.1%
Irrecoverable debts written off	9 404	8 548	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	89 390	103 928	20 644	23.1%	25 937	29.0%	20 472	19.7%	22 778	21.9%	89 832	86.4%	18 562	94.7%	22.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	(765)	-	(765)	-	2 054	126.7%	(137.3%)
Surplus/(Deficit)	**171 084**	**(50 031)**	**217 901**		**5 253**		**58 629**		**(54 494)**		**227 288**		**(21 008)**		
Transfers and subsidies - capital (monetary allocations)	63 633	64 523	2 503	3.9%	12 191	19.2%	13 563	21.0%	20 422	31.7%	48 679	75.4%	13 519	60.2%	51.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**234 717**	**14 493**	**220 404**		**17 443**		**72 191**		**(34 072)**		**275 967**		**(7 489)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**234 717**	**14 493**	**220 404**		**17 443**		**72 191**		**(34 072)**		**275 967**		**(7 489)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**234 717**	**14 493**	**220 404**		**17 443**		**72 191**		**(34 072)**		**275 967**		**(7 489)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**234 717**	**14 493**	**220 404**		**17 443**		**72 191**		**(34 072)**		**275 967**		**(7 489)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**172 585**	**137 050**	**67 813**	**39.3%**	**15 832**	**9.2%**	**23 549**	**17.2%**	**34 872**	**25.4%**	**142 066**	**103.7%**	**16 916**	**59.4%**	**106.2%**
National Government	52 387	56 178	44 198	84.4%	10 044	19.2%	11 402	20.3%	19 254	34.3%	84 898	151.1%	12 121	73.5%	58.8%
Provincial Government	11 246	7 397	8 608	76.5%	1 999	17.8%	2 929	39.6%	1 293	17.5%	14 830	200.5%	1 410	28.3%	(8.3%)
District Municipality	-	-	170	-	-	-	-	-	-	-	170	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**63 633**	**63 575**	**52 976**	**83.3%**	**12 043**	**18.9%**	**14 332**	**22.5%**	**20 547**	**32.3%**	**99 898**	**157.1%**	**13 531**	**66.9%**	**51.8%**
Borrowing	40 000	-	750	1.9%	-	-	-	-	522	-	1 272	-	444	125.2%	17.7%
Internally generated funds	68 952	73 475	14 087	20.4%	3 789	5.5%	9 217	12.5%	13 803	18.8%	40 895	55.7%	2 941	34.6%	369.4%
Capital Expenditure Functional	**172 585**	**137 050**	**67 813**	**39.3%**	**15 832**	**9.2%**	**23 504**	**17.1%**	**34 872**	**25.4%**	**142 021**	**103.6%**	**16 817**	**58.8%**	**107.4%**
Municipal governance and administration	**2 180**	**3 090**	**406**	**18.6%**	**287**	**13.2%**	**458**	**14.8%**	**723**	**23.4%**	**1 875**	**60.7%**	**239**	**14.9%**	**202.9%**
Executive and Council	85	85	1	1.6%	36	43.1%	2	2.2%	13	15.2%	53	62.0%	-	-	(100.0%)
Finance and administration	2 095	3 005	405	19.3%	250	12.0%	456	15.2%	710	23.6%	1 822	60.6%	239	15.0%	197.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**19 618**	**10 150**	**12 908**	**65.8%**	**1 916**	**9.8%**	**2 871**	**28.3%**	**3 531**	**34.8%**	**21 226**	**209.1%**	**3 135**	**73.5%**	**12.6%**
Community and Social Services	1 213	1 004	676	55.7%	175	14.4%	180	18.0%	132	13.1%	1 163	115.8%	194	78.9%	(32.1%)
Sport And Recreation	743	3 110	7 695	1 035.8%	1 501	202.1%	402	12.9%	375	12.0%	9 973	320.7%	1 335	82.0%	(71.9%)
Public Safety	8 462	5 536	535	6.3%	69	.8%	1 648	29.8%	2 807	50.7%	5 058	91.4%	196	17.5%	1 334.5%
Housing	9 200	500	4 002	43.5%	171	1.9%	641	128.3%	217	43.5%	5 032	1 006.4%	1 410	105.0%	(84.6%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 156**	**29 230**	**30 698**	**78.4%**	**4 314**	**11.0%**	**3 900**	**13.3%**	**11 951**	**40.9%**	**50 863**	**174.0%**	**10 036**	**119.4%**	**19.1%**
Planning and Development	500	419	230	46.0%	52	10.4%	76	18.3%	58	13.8%	416	99.5%	96	73.9%	(40.1%)
Road Transport	38 656	28 437	28 397	73.5%	4 177	10.8%	3 823	13.4%	11 893	41.8%	48 289	169.8%	7 969	121.6%	49.2%
Environmental Protection	-	375	2 072	-	86	-	-	-	-	-	2 158	575.8%	1 970	100.3%	(100.0%)
Trading Services	**111 631**	**94 580**	**23 801**	**21.3%**	**9 315**	**8.3%**	**16 274**	**17.2%**	**18 667**	**19.7%**	**68 057**	**72.0%**	**3 408**	**28.9%**	**447.8%**
Energy sources	15 496	18 071	2 436	15.7%	187	1.2%	4 059	22.5%	7 186	39.8%	13 868	76.7%	71	11.4%	9 970.7%
Water Management	64 136	53 066	17 758	27.7%	9 010	14.0%	6 657	12.5%	9 461	17.8%	42 886	80.8%	2 735	40.1%	245.9%
Waste Water Management	21 800	14 797	3 606	16.5%	118	.5%	627	4.2%	568	3.8%	4 919	33.2%	601	48.2%	(5.5%)
Waste Management	10 200	8 646	-	-	-	-	4 932	57.0%	1 452	16.8%	6 383	73.8%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 583 508**	**1 592 139**	**270 268**	**17.1%**	**433 972**	**27.4%**	**313 041**	**19.7%**	**246 066**	**15.5%**	**1 263 347**	**79.3%**	**238 628**	**-**	**3.1%**
Property rates	354 137	334 933	7 589	2.1%	120 188	33.9%	71 662	21.4%	70 259	21.0%	269 698	80.5%	69 527	-	1.1%
Service charges	657 391	749 314	7 407	1.1%	109 835	16.7%	53 266	7.1%	54 253	7.2%	224 760	30.0%	143 961	-	(62.3%)
Other revenue	292 312	201 019	126 326	43.2%	137 728	47.1%	118 350	58.9%	117 643	58.5%	500 047	248.8%	20 103	-	485.2%
Transfers and Subsidies - Operational	170 274	189 540	127 928	75.1%	43 382	25.5%	41 439	21.9%	2 082	1.1%	214 831	113.3%	5 037	-	(58.7%)
Transfers and Subsidies - Capital	63 633	64 523	1 458	2.3%	22 399	35.2%	25 485	39.5%	-	-	49 342	76.5%	-	-	-
Interest	45 761	52 810	(440)	(1.0%)	440	1.0%	2 840	5.4%	1 829	3.5%	4 669	8.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 260 704)**	**(1 348 822)**	**(339 190)**	**26.9%**	**(353 397)**	**28.0%**	**(308 986)**	**22.9%**	**(320 353)**	**23.8%**	**(1 321 926)**	**98.0%**	**(289 401)**	**114.8%**	**10.7%**
Suppliers and employees	(1 227 644)	(1 303 881)	(338 279)	27.6%	(339 554)	27.7%	(308 251)	23.6%	(308 068)	23.6%	(1 294 152)	99.3%	(289 745)	118.3%	6.3%

Finance charges	(29 426)	(28 231)	(911)	3.1%	(13 844)	47.0%	(735)	2.6%	(12 285)	43.5%	(27 775)	98.4%	344	57.7%	(3 670.5%)
Transfers and Subsidies	(3 635)	(16 710)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**322 803**	**243 317**	**(68 923)**	**(21.4%)**	**80 575**	**25.0%**	**4 055**	**1.7%**	**(74 287)**	**(30.5%)**	**(58 579)**	**(24.1%)**	**(50 774)**	**.2%**	**46.3%**
Cash Flow from Investing Activities															
Receipts	**1 000**	**1 000**	**(59)**	**(5.9%)**	**(59)**	**(5.9%)**	**18 573**	**1 857.3%**	**3 598**	**359.8%**	**22 053**	**2 205.3%**	**(60)**	**-**	**(6 056.7%)**
Proceeds on disposal of PPE	1 000	1 000	-	-	-	-	18 630	1 863.0%	-	-	18 630	1 863.0%	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(59)	-	(59)	-	(57)	-	3 598	-	3 423	-	(60)	-	(6 056.7%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(198 473)**	**(155 210)**	**(3 857)**	**1.9%**	**(17 994)**	**9.1%**	**(24 909)**	**16.0%**	**(40 335)**	**26.0%**	**(87 094)**	**56.1%**	**(13 839)**	**-**	**191.5%**
Capital assets	(198 473)	(155 210)	(3 857)	1.9%	(17 994)	9.1%	(24 909)	16.0%	(40 335)	26.0%	(87 094)	56.1%	(13 839)	-	191.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(197 473)**	**(154 210)**	**(3 916)**	**2.0%**	**(18 052)**	**9.1%**	**(6 336)**	**4.1%**	**(36 736)**	**23.8%**	**(65 041)**	**42.2%**	**(13 900)**	**-**	**164.3%**
Cash Flow from Financing Activities															
Receipts	**-**	**(101 522)**	**14**	**-**	**8**	**-**	**21**	**-**	**2**	**-**	**44**	**-**	**2**	**-**	**(28.7%)**
Short term loans	-	(101 522)	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	14	-	8	-	21	-	2	-	44	-	2	-	(28.7%)
Payments	**(50 675)**	**(50 675)**	**(2 685)**	**5.3%**	**(13 438)**	**26.5%**	**(2 826)**	**5.6%**	**(13 670)**	**27.0%**	**(32 618)**	**64.4%**	**(13 894)**	**169.0%**	**(1.6%)**
Repayment of borrowing	(50 675)	(50 675)	(2 685)	5.3%	(13 438)	26.5%	(2 826)	5.6%	(13 670)	27.0%	(32 618)	64.4%	(13 894)	169.0%	(1.6%)
Net Cash from/(used) Financing Activities	**(50 675)**	**(152 198)**	**(2 671)**	**5.3%**	**(13 430)**	**26.5%**	**(2 805)**	**1.8%**	**(13 668)**	**9.0%**	**(32 575)**	**21.4%**	**(13 892)**	**169.2%**	**(1.6%)**
Net Increase/(Decrease) in cash held	**74 655**	**(63 091)**	**(75 510)**	**(101.1%)**	**49 093**	**65.8%**	**(5 086)**	**8.1%**	**(124 691)**	**197.6%**	**(156 194)**	**247.6%**	**(78 565)**	**8.8%**	**58.7%**
Cash/cash equivalents at the year begin:	23 609	106 001	105 332	446.2%	30 491	129.2%	79 583	75.1%	74 498	70.3%	105 332	99.4%	2 699	95.5%	2 660.5%
Cash/cash equivalents at the year end:	**98 264**	**42 910**	**30 491**	**31.0%**	**79 583**	**81.0%**	**74 498**	**173.6%**	**(50 193)**	**(117.0%)**	**(50 193)**	**(117.0%)**	**(75 866)**	**6.9%**	**(33.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 021	8.3%	4 570	4.2%	3 541	3.3%	91 289	84.2%	108 420	17.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 257	14.0%	8 101	4.9%	6 207	3.7%	127 973	77.3%	165 537	27.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 541	14.7%	9 050	5.4%	5 809	3.5%	127 211	76.4%	166 611	27.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 705	4.3%	2 282	2.7%	1 874	2.2%	77 929	90.8%	85 791	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 763	5.0%	1 933	2.6%	1 460	1.9%	68 457	90.5%	75 613	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	439	4.8%	59	.6%	94	1.0%	8 522	93.5%	9 115	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	882	(19.7%)	365	(8.2%)	125	(2.8%)	(5 849)	130.7%	(4 476)	(.7%)	-	-	-	-
Total By Income Source	**65 609**	**10.8%**	**26 360**	**4.3%**	**19 110**	**3.2%**	**495 533**	**81.7%**	**606 611**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 537	11.4%	1 886	8.5%	1 929	8.7%	15 860	71.4%	22 212	3.7%	-	-	-	-
Commercial	21 698	10.0%	7 996	3.7%	6 109	2.8%	182 079	83.6%	217 882	35.9%	-	-	-	-
Households	41 374	11.3%	16 479	4.5%	11 072	3.0%	297 593	81.2%	366 518	60.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**65 609**	**10.8%**	**26 360**	**4.3%**	**19 110**	**3.2%**	**495 533**	**81.7%**	**606 611**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44 128	99.0%	166	.4%	-	-	265	.6%	44 559	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**44 128**	**99.0%**	**166**	**.4%**	**-**	**-**	**265**	**.6%**	**44 559**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GARDEN ROUTE (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**554 413**	**488 692**	**149 844**	**27.0%**	**114 193**	**20.6%**	**147 110**	**30.1%**	**68 117**	**13.9%**	**479 265**	**98.1%**	**92 029**	**94.1%**	**(26.0%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	47 855	-	1 105	2.3%	-	-	(1 105)	-	1 216	-	1 216	-	14 884	114.0%	(91.8%)
Sale of Goods and Rendering of Services	21 280	30 730	830	3.9%	2 848	13.4%	11 271	36.7%	5 487	17.9%	20 435	66.5%	3 622	68.3%	51.5%
Agency services	22 763	17 930	3 307	14.5%	6 614	29.1%	4 960	27.7%	3 050	17.0%	17 930	100.0%	6 489	77.9%	(53.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 711	7 747	1 832	27.3%	1 848	27.5%	1 586	20.5%	1 820	23.5%	7 087	91.5%	1 634	65.0%	11.4%
Interest earned from Current and Non Current Assets	14 385	8 588	3 751	26.1%	(876)	(6.1%)	1 481	17.2%	7 040	82.0%	11 396	132.7%	5 952	85.4%	18.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	593	710	148	25.0%	148	25.0%	148	20.9%	148	20.9%	594	83.7%	154	118.9%	(3.7%)
Rental from Fixed Assets	3 199	2 126	340	10.6%	470	14.7%	379	17.8%	430	20.2%	1 620	76.2%	378	93.8%	13.7%
Licences or permits	165	165	48	29.2%	15	9.1%	13	8.2%	31	18.8%	108	65.2%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	217 188	199 673	52 318	24.1%	35 667	16.4%	79 391	39.8%	45 563	22.8%	212 939	106.6%	47 280	99.0%	(3.6%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	108	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	41	48.1%	(100.0%)
Transfer and subsidies - Operational	214 504	220 814	84 795	39.5%	67 171	31.3%	48 864	22.1%	4 630	2.1%	205 460	93.0%	11 486	95.0%	(59.7%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 350	-	1 301	96.4%	239	17.7%	-	-	(1 301)	-	239	-	-	-	(100.0%)
Other Gains	4 420	209	69	1.6%	48	1.1%	122	58.2%	3	1.5%	242	116.1%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**554 063**	**518 094**	**114 599**	**20.7%**	**135 293**	**24.4%**	**130 060**	**25.1%**	**110 261**	**21.3%**	**490 212**	**94.6%**	**124 241**	**94.2%**	**(11.3%)**
Employee related costs	319 379	310 303	70 902	22.2%	85 837	26.9%	77 108	24.8%	73 592	23.7%	307 439	99.1%	74 368	97.5%	(1.0%)
Remuneration of councillors	15 251	15 979	3 469	22.7%	3 325	21.8%	3 005	18.8%	2 931	18.3%	12 730	79.7%	3 480	98.3%	(15.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	56 872	47 739	11 713	20.6%	13 994	24.6%	20 549	43.0%	728	1.5%	46 983	98.4%	10 440	106.8%	(93.0%)
Debt impairment	-	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	11 095	8 163	1 955	17.6%	1 827	16.5%	1 681	20.6%	1 603	19.6%	7 066	86.6%	4 252	89.6%	(62.3%)
Interest,Dividends and Rent on Land	136	420	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	47 207	54 517	8 798	18.6%	12 334	26.1%	10 997	20.2%	10 615	19.5%	42 744	78.4%	11 396	70.4%	(6.9%)
Transfers and subsidies	1 017	1 312	155	15.2%	215	21.2%	147	11.2%	286	21.8%	803	61.2%	2 061	95.0%	(86.1%)
Irrecoverable debts written off	1 650	3 000	-	-	-	-	-	-	7 934	264.5%	7 934	264.5%	-	97.8%	(100.0%)
Operational Cost and Other Cost	100 401	69 574	17 605	17.5%	17 761	17.7%	16 574	23.8%	12 535	18.0%	64 475	92.7%	18 309	87.3%	(31.5%)
Disposal of Fixed and Intangible Assets	1 025	172	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	30	2 915	1	4.4%	-	-	-	-	37	1.3%	39	1.3%	(65)	110.4%	(157.4%)
Surplus/(Deficit)	**350**	**(29 402)**	**35 245**		**(21 099)**		**17 050**		**(42 144)**		**(10 948)**		**(32 211)**		
Transfers and subsidies - capital (monetary allocations)	3 000	4 750	-	-	-	-	264	5.6%	2 443	51.4%	2 707	57.0%	885	54.1%	176.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	52	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**3 350**	**(24 652)**	**35 245**		**(21 099)**		**17 314**		**(39 701)**		**(8 241)**		**(31 275)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 350**	**(24 652)**	**35 245**		**(21 099)**		**17 314**		**(39 701)**		**(8 241)**		**(31 275)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 350**	**(24 652)**	**35 245**		**(21 099)**		**17 314**		**(39 701)**		**(8 241)**		**(31 275)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 350**	**(24 652)**	**35 245**		**(21 099)**		**17 314**		**(39 701)**		**(8 241)**		**(31 275)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**108 921**	**72 246**	**4 429**	**4.1%**	**206**	**.2%**	**14 357**	**19.9%**	**33 786**	**46.8%**	**52 778**	**73.1%**	**6 371**	**24.4%**	**430.3%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	3 000	4 750	-	-	-	-	264	5.6%	2 179	45.9%	2 443	51.4%	885	54.1%	146.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**3 000**	**4 750**	**-**	**-**	**-**	**-**	**264**	**5.6%**	**2 179**	**45.9%**	**2 443**	**51.4%**	**885**	**54.1%**	**146.3%**
Borrowing	105 571	67 122	4 421	4.2%	188	.2%	5 447	8.1%	39 808	59.3%	49 864	74.3%	4 725	23.5%	742.4%
Internally generated funds	350	374	9	2.5%	18	5.2%	8 646	2 313.3%	(8 201)	(2 194.4%)	471	126.1%	761	42.8%	(1 178.1%)
Capital Expenditure Functional	**108 921**	**72 246**	**4 429**	**4.1%**	**206**	**.2%**	**14 357**	**19.9%**	**33 786**	**46.8%**	**52 779**	**73.1%**	**6 371**	**24.4%**	**430.3%**
Municipal governance and administration	**350**	**374**	**9**	**2.5%**	**18**	**5.2%**	**8 646**	**2 313.3%**	**(8 465)**	**(2 264.8%)**	**208**	**55.7%**	**541**	**48.2%**	**(1 664.3%)**
Executive and Council	-	1	-	-	-	-	-	-	-	-	-	-	57	68.8%	(100.0%)
Finance and administration	350	372	9	2.5%	18	5.2%	8 646	2 322.4%	(8 465)	(2 273.7%)	208	55.9%	484	46.3%	(1 848.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 000**	**4 750**	**-**	**-**	**-**	**-**	**264**	**5.6%**	**2 443**	**51.4%**	**2 707**	**57.0%**	**1 104**	**54.2%**	**121.2%**
Community and Social Services	2 500	4 250	-	-	-	-	264	6.2%	1 987	46.8%	2 251	53.0%	507	9.3%	291.8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	97.6%	-
Public Safety	500	500	-	-	-	-	-	-	456	91.1%	456	91.1%	597	130.7%	(23.7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	80.0%	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**105 571**	**67 122**	**4 421**	**4.2%**	**188**	**.2%**	**5 447**	**8.1%**	**39 808**	**59.3%**	**49 864**	**74.3%**	**4 725**	**23.5%**	**742.4%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	105 571	67 122	4 421	4.2%	188	.2%	5 447	8.1%	39 808	59.3%	49 864	74.3%	4 725	23.5%	742.4%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**546 618**	**499 115**	**89 113**	**16.3%**	**96 635**	**17.7%**	**53 115**	**10.6%**	**17 395**	**3.5%**	**256 258**	**51.3%**	**68 571**	**68.9%**	**(74.6%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	49 662	(0)	-	-	-	-	15 742	(13 930 955.8%)	3 572	(3 160 840.7%)	19 314	(17 091 796.5%)	-	-	(100.0%)
Other revenue	52 598	67 531	(351)	(.7%)	22 369	42.5%	(10 591)	(15.7%)	6 760	10.0%	18 187	26.9%	58 924	276.6%	(88.5%)
Transfers and Subsidies - Operational	428 679	418 246	89 464	20.9%	71 266	16.6%	49 288	11.8%	2 634	.6%	212 652	50.8%	9 416	51.9%	(72.0%)
Transfers and Subsidies - Capital	3 000	4 750	-	-	3 000	100.0%	-	-	-	-	3 000	63.2%	231	121.7%	(100.0%)
Interest	12 679	8 588	-	-	-	-	(1 324)	(15.4%)	4 429	51.6%	3 105	36.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(538 154)**	**(496 453)**	**(76 200)**	**14.2%**	**(88 781)**	**16.5%**	**(115 677)**	**23.3%**	**(162 266)**	**32.7%**	**(442 924)**	**89.2%**	**(70 674)**	**63.1%**	**129.6%**
Suppliers and employees	(538 018)	(496 365)	(76 200)	14.2%	(88 781)	16.5%	(115 677)	23.3%	(162 266)	32.7%	(442 924)	89.2%	(70 674)	63.1%	129.6%

Finance charges	(136)	(88)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 464**	**2 662**	**12 913**	**152.6%**	**7 854**	**92.8%**	**(62 561)**	**(2 349.7%)**	**(144 871)**	**(5 441.2%)**	**(186 666)**	**(7 011.0%)**	**(2 103)**	**449.9%**	**6 789.0%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(108 921)**	**(72 244)**	**(604)**	**.6%**	**(248)**	**.2%**	**(3 758)**	**5.2%**	**(36 214)**	**50.1%**	**(40 823)**	**56.5%**	**(3 663)**	**23.0%**	**888.8%**
Capital assets	(108 921)	(72 244)	(604)	.6%	(248)	.2%	(3 758)	5.2%	(36 214)	50.1%	(40 823)	56.5%	(3 663)	23.0%	888.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(108 921)**	**(72 244)**	**(604)**	**.6%**	**(248)**	**.2%**	**(3 758)**	**5.2%**	**(36 214)**	**50.1%**	**(40 823)**	**56.5%**	**(3 663)**	**23.0%**	**888.8%**
Cash Flow from Financing Activities															
Receipts	**118 555**	**67 122**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**74.1%**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	118 555	67 122	-	-	-	-	-	-	-	-	-	-	-	74.1%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(12 037)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(12 037)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**106 519**	**67 122**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**81.9%**	**-**
Net Increase/(Decrease) in cash held	**6 062**	**(2 460)**	**12 309**	**203.1%**	**7 606**	**125.5%**	**(66 319)**	**2 696.0%**	**(181 085)**	**7 361.4%**	**(227 489)**	**9 247.8%**	**(5 765)**	**(50.7%)**	**3 040.9%**
Cash/cash equivalents at the year begin:	52 614	115 111	154 642	293.9%	167 320	318.0%	174 926	152.0%	108 607	94.3%	154 642	134.3%	215 399	99.8%	(49.6%)
Cash/cash equivalents at the year end:	**58 676**	**112 651**	**167 320**	**285.2%**	**174 926**	**298.1%**	**108 607**	**96.4%**	**(72 478)**	**(64.3%)**	**(72 478)**	**(64.3%)**	**209 634**	**399.0%**	**(134.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 398	13.7%	1 772	17.4%	-	-	7 033	68.9%	10 203	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	11	100.0%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	400	1.9%	474	2.2%	469	2.2%	20 054	93.7%	21 398	19.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 133	5.2%	17 312	21.6%	18 689	23.4%	39 843	49.8%	79 977	71.7%	-	-	-	-
Total By Income Source	**5 932**	**5.3%**	**19 558**	**17.5%**	**19 158**	**17.2%**	**66 942**	**60.0%**	**111 590**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	62	1.0%	100	1.7%	395	6.6%	5 415	90.7%	5 972	5.4%	-	-	-	-
Commercial	4 827	5.8%	17 438	21.1%	18 525	22.4%	41 826	50.6%	82 616	74.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 043	4.5%	2 019	8.8%	238	1.0%	19 701	85.7%	23 002	20.6%	-	-	-	-
Total By Customer Group	**5 932**	**5.3%**	**19 558**	**17.5%**	**19 158**	**17.2%**	**66 942**	**60.0%**	**111 590**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	579	41.4%	5	.4%	-	-	813	58.2%	1 398	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**579**	**41.4%**	**5**	**.4%**	**-**	**-**	**813**	**58.2%**	**1 398**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**114 559**	**116 729**	**28 074**	**24.5%**	**19 387**	**16.9%**	**14 616**	**12.5%**	**19 430**	**16.6%**	**81 507**	**69.8%**	**17 424**	**92.9%**	**11.5%**
Exchange Revenue															
Service charges - Electricity	25 112	25 330	6 631	26.4%	5 830	23.2%	4 921	19.4%	6 324	25.0%	23 706	93.6%	5 354	96.0%	18.1%
Service charges - Water	4 648	4 696	1 124	24.2%	1 260	27.1%	952	20.3%	1 081	23.0%	4 417	94.1%	1 058	98.0%	2.1%
Service charges - Waste Water Management	3 871	3 713	918	23.7%	889	23.0%	567	15.3%	877	23.6%	3 251	87.5%	927	101.0%	(5.4%)
Service charges - Waste Management	4 071	3 757	907	22.3%	956	23.5%	717	19.1%	961	25.6%	3 541	94.2%	928	98.5%	3.6%
Sale of Goods and Rendering of Services	2 213	341	82	3.7%	50	2.2%	47	13.7%	51	14.9%	229	67.3%	89	92.6%	(42.8%)
Agency services	267	240	65	24.3%	59	22.0%	31	12.8%	40	16.8%	195	81.1%	35	98.5%	13.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	146	-	(100.0%)
Interest earned from Receivables	889	1 158	233	26.2%	243	27.4%	219	18.9%	301	26.0%	997	86.0%	256	99.6%	17.5%
Interest earned from Current and Non Current Assets	1 400	1 221	365	26.1%	227	16.2%	200	16.4%	555	45.4%	1 348	110.4%	490	114.0%	13.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	102	36	7	7.0%	8	7.7%	5	13.5%	8	21.1%	27	76.0%	7	101.7%	9.4%
Rental from Fixed Assets	2 079	1 983	408	19.6%	414	19.9%	284	14.3%	443	22.3%	1 549	78.1%	422	85.9%	5.1%
Licences or permits	297	277	61	20.5%	50	16.9%	44	16.0%	59	21.4%	214	77.4%	55	97.9%	7.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	5	3	-	-	-	-	-	12	242.1%	15	308.6%	9	86.6%	38.5%
Operational Revenue	27	28	6	20.6%	6	20.5%	4	13.3%	1 014	3 666.1%	1 028	3 719.6%	6	95.4%	17 168.7%
Non-Exchange Revenue															
Property rates	5 998	6 244	6 519	108.7%	(317)	(5.3%)	(3)	(.1%)	12	.2%	6 212	99.5%	20	100.2%	(36.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 437	28 107	13	-	37	.1%	12	-	0	-	62	.2%	5 230	89.1%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	28 284	38 747	10 541	37.3%	9 244	32.7%	6 483	16.7%	7 477	19.3%	33 745	87.1%	1 723	89.1%	333.9%
Interest Receivables	520	540	103	19.8%	115	22.0%	97	17.9%	128	23.7%	443	81.9%	120	95.2%	6.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	345	76	87	25.1%	87	25.1%	38	49.2%	87	113.3%	298	389.1%	80	33.1%	8.9%
Gains on Disposal of Fixed and Intangible Assets	-	230	-	-	230	-	-	-	-	-	230	100.0%	470	109.5%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**124 954**	**136 174**	**24 272**	**19.4%**	**30 458**	**24.4%**	**13 334**	**9.8%**	**10 082**	**7.4%**	**78 147**	**57.4%**	**31 797**	**83.9%**	**(68.3%)**
Employee related costs	37 665	39 473	8 546	22.7%	10 444	27.7%	5 738	14.5%	7 855	19.9%	32 584	82.5%	7 885	94.5%	(.4%)
Remuneration of councillors	3 785	3 777	902	23.8%	902	23.8%	696	18.4%	931	24.6%	3 430	90.8%	902	91.5%	3.2%
Bulk purchases - electricity	16 700	16 850	5 504	33.0%	3 592	21.5%	1 245	7.4%	5 134	30.5%	15 475	91.8%	3 457	99.5%	48.5%
Inventory consumed	1 335	2 531	94	7.1%	1 152	86.3%	157	6.2%	483	19.1%	1 886	74.5%	207	31.2%	133.6%
Debt impairment	29 652	24 247	-	-	-	-	-	-	-	-	-	-	4 088	79.3%	(100.0%)
Depreciation, Amortisation and Impairment	13 271	13 832	2 770	20.9%	3 318	25.0%	2 490	18.0%	(9 962)	(72.0%)	(1 384)	(10.0%)	999	40.8%	(1 097.2%)
Interest,Dividends and Rent on Land	2 575	3 670	340	13.2%	387	15.0%	361	9.8%	223	6.1%	1 311	35.7%	1 337	49.2%	(83.3%)
Contracted services	9 282	10 244	1 097	11.8%	2 665	28.7%	1 200	11.7%	2 030	19.8%	6 991	68.2%	5 511	98.3%	(63.2%)
Transfers and subsidies	10	-	3	27.6%	12	124.8%	8	-	12	-	36	-	10	-	25.0%
Irrecoverable debts written off	-	1 235	706	-	-	-	-	-	-	-	706	57.2%	71	68.5%	(100.0%)
Operational Cost and Other Cost	10 680	20 316	4 311	40.4%	7 985	74.8%	1 439	7.1%	3 376	16.6%	17 111	84.2%	7 330	90.7%	(53.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(10 395)**	**(19 445)**	**3 802**		**(11 071)**		**1 282**		**9 347**		**3 360**		**(14 372)**		
Transfers and subsidies - capital (monetary allocations)	49 188	47 880	1 786	3.6%	2 433	4.9%	1 783	3.7%	17 829	37.2%	23 831	49.8%	5 355	68.4%	232.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**38 793**	**28 435**	**5 588**		**(8 638)**		**3 065**		**27 176**		**27 191**		**(9 017)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**38 793**	**28 435**	**5 588**		**(8 638)**		**3 065**		**27 176**		**27 191**		**(9 017)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 793**	**28 435**	**5 588**		**(8 638)**		**3 065**		**27 176**		**27 191**		**(9 017)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 793**	**28 435**	**5 588**		**(8 638)**		**3 065**		**27 176**		**27 191**		**(9 017)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**43 260**	**42 213**	**21 521**	**49.7%**	**2 473**	**5.7%**	**1 783**	**4.2%**	**14 213**	**33.7%**	**39 990**	**94.7%**	**5 355**	**66.8%**	**165.4%**
National Government	31 795	31 795	19 781	62.2%	2 356	7.4%	1 783	5.6%	12 358	38.9%	36 279	114.1%	4 929	63.0%	150.7%
Provincial Government	10 977	9 840	1 740	15.8%	76	.7%	-	-	1 837	18.7%	3 653	37.1%	426	83.3%	331.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**42 772**	**41 635**	**21 521**	**50.3%**	**2 433**	**5.7%**	**1 783**	**4.3%**	**14 195**	**34.1%**	**39 932**	**95.9%**	**5 355**	**66.8%**	**165.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	488	578	-	-	40	8.3%	-	-	17	3.0%	58	10.0%	-	-	(100.0%)
Capital Expenditure Functional	**43 260**	**42 871**	**22 179**	**51.3%**	**2 473**	**5.7%**	**1 783**	**4.2%**	**14 213**	**33.2%**	**40 647**	**94.8%**	**5 355**	**53.6%**	**165.4%**
Municipal governance and administration	**162**	**909**	**657**	**405.8%**	**40**	**24.9%**	**-**	**-**	**9**	**1.0%**	**707**	**77.7%**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	162	909	657	405.8%	40	24.9%	-	-	9	1.0%	707	77.7%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 799**	**9 668**	**5 221**	**59.3%**	**90**	**1.0%**	**492**	**5.1%**	**2 264**	**23.4%**	**8 067**	**83.4%**	**850**	**73.7%**	**166.4%**
Community and Social Services	-	870	-	-	-	-	-	-	806	92.7%	806	92.7%	-	772.7%	(100.0%)
Sport And Recreation	8 696	8 696	5 192	59.7%	90	1.0%	492	5.7%	1 449	16.7%	7 223	83.1%	850	(28.3%)	70.6%
Public Safety	103	103	29	28.5%	-	-	-	-	8	8.0%	38	36.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**752**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**752**	**-**	**240**	**77.1%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	752	-	-	-	-	-	-	-	752	-	240	77.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**34 300**	**32 293**	**15 548**	**45.3%**	**2 342**	**6.8%**	**1 291**	**4.0%**	**11 940**	**37.0%**	**31 122**	**96.4%**	**4 265**	**45.1%**	**179.9%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	11 177	9 171	1 765	15.8%	76	.7%	-	-	1 031	11.2%	2 873	31.3%	426	(51.5%)	142.1%
Waste Water Management	20 472	20 472	12 848	62.8%	2 266	11.1%	1 291	6.3%	10 909	53.3%	27 313	133.4%	3 839	91.2%	184.1%
Waste Management	2 651	2 651	935	35.3%	-	-	-	-	-	-	935	35.3%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**150 323**	**149 395**	**42 497**	**28.3%**	**34 650**	**23.1%**	**28 233**	**18.9%**	**44 284**	**29.6%**	**149 663**	**100.2%**	**18 694**	**193.6%**	**136.9%**
Property rates	5 110	4 891	2 762	54.1%	1 280	25.1%	610	12.5%	849	17.4%	5 501	112.5%	749	115.8%	13.4%
Service charges	40 680	38 316	8 270	20.3%	8 089	19.9%	5 569	14.5%	8 314	21.7%	30 241	78.9%	8 335	84.4%	(.3%)
Other revenue	30 121	24 604	5 717	19.0%	6 141	20.4%	3 686	15.0%	33 788	137.3%	49 332	200.5%	4 148	88.4%	714.6%
Transfers and Subsidies - Operational	23 824	32 482	13 072	54.9%	9 097	38.2%	5 880	18.1%	923	2.8%	28 972	89.2%	4 496	114.6%	(79.5%)
Transfers and Subsidies - Capital	49 188	47 880	12 318	25.0%	9 818	20.0%	12 279	25.6%	-	-	34 415	71.9%	486	507.3%	(100.0%)
Interest	1 400	1 221	357	25.5%	225	16.0%	209	17.1%	411	33.7%	1 202	98.4%	481	202.7%	(14.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(93 179)**	**(109 324)**	**(23 835)**	**25.6%**	**(27 659)**	**29.7%**	**(14 812)**	**13.5%**	**(26 960)**	**24.7%**	**(93 266)**	**85.3%**	**(22 361)**	**227.5%**	**20.6%**
Suppliers and employees	(90 604)	(105 654)	(23 835)	26.3%	(27 659)	30.5%	(14 812)	14.0%	(26 947)	25.5%	(93 253)	88.3%	(22 361)	234.2%	20.5%

Finance charges	(2 575)	(3 670)	-	-	(0)	-	(0)	-	(13)	.4%	(13)	.4%	(0)	-	4 787.5%
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 144**	**40 071**	**18 662**	**32.7%**	**6 991**	**12.2%**	**13 420**	**33.5%**	**17 324**	**43.2%**	**56 397**	**140.7%**	**(3 667)**	**75.4%**	**(572.4%)**
Cash Flow from Investing Activities															
Receipts	**(4)**	**229**	**365**	**(9 186.8%)**	**(136)**	**3 424.7%**	**-**	**-**	**366**	**160.0%**	**595**	**260.0%**	**470**	**143.9%**	**(22.2%)**
Proceeds on disposal of PPE	-	230	-	-	230	-	-	-	-	-	230	100.0%	470	109.5%	(100.0%)
Decrease (increase) in non-current receivables	(4)	(1)	365	(9 186.8%)	(366)	9 221.0%	-	-	366	(26 963.2%)	365	(26 863.2%)	-	3.7%	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(49 749)**	**(48 545)**	**(2 105)**	**4.2%**	**(2 838)**	**5.7%**	**(1 453)**	**3.0%**	**(14 905)**	**30.7%**	**(21 301)**	**43.9%**	**(6 159)**	**69.8%**	**142.0%**
Capital assets	(49 749)	(48 545)	(2 105)	4.2%	(2 838)	5.7%	(1 453)	3.0%	(14 905)	30.7%	(21 301)	43.9%	(6 159)	69.8%	142.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(49 753)**	**(48 317)**	**(1 740)**	**3.5%**	**(2 974)**	**6.0%**	**(1 453)**	**3.0%**	**(14 539)**	**30.1%**	**(20 706)**	**42.9%**	**(5 689)**	**66.2%**	**155.6%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**3**	**-**	**(8)**	**-**	**-**	**-**	**17**	**-**	**11**	**-**	**12**	**-**	**41.5%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	3	-	(8)	-	-	-	17	-	11	-	12	-	41.5%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**3**	**-**	**(8)**	**-**	**-**	**-**	**17**	**-**	**11**	**-**	**12**	**-**	**41.5%**
Net Increase/(Decrease) in cash held	**7 391**	**(8 246)**	**16 924**	**229.0%**	**4 009**	**54.2%**	**11 967**	**(145.1%)**	**2 802**	**(34.0%)**	**35 702**	**(433.0%)**	**(9 344)**	**(2.7%)**	**(130.0%)**
Cash/cash equivalents at the year begin:	6 713	24 741	24 706	368.0%	41 665	620.6%	45 674	184.6%	57 642	233.0%	24 706	99.9%	11 958	36.9%	382.0%
Cash/cash equivalents at the year end:	**14 104**	**16 495**	**41 665**	**295.4%**	**45 674**	**323.8%**	**57 642**	**349.4%**	**60 443**	**366.4%**	**60 443**	**366.4%**	**2 614**	**87.2%**	**2 212.6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	0	-	345	7.6%	197	4.3%	3 996	88.1%	4 538	19.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	2 840	56.0%	498	9.8%	1 733	34.2%	5 071	21.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6	.1%	44	.8%	79	1.4%	5 654	97.8%	5 784	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	0	-	292	7.8%	138	3.7%	3 286	88.4%	3 716	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	320	10.9%	136	4.6%	2 489	84.5%	2 946	12.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	89	5.7%	52	3.3%	1 418	90.9%	1 559	6.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	23	7.5%	22	7.2%	258	85.3%	303	1.3%	-	-	-	-
Total By Income Source	**7**	**-**	**3 953**	**16.5%**	**1 122**	**4.7%**	**18 834**	**78.7%**	**23 917**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	1 585	49.4%	382	11.9%	1 241	38.7%	3 208	13.4%	-	-	-	-
Commercial	2	-	1 179	19.0%	142	2.3%	4 894	78.7%	6 218	26.0%	-	-	-	-
Households	5	-	1 190	8.2%	598	4.1%	12 699	87.6%	14 491	60.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7**	**-**	**3 953**	**16.5%**	**1 122**	**4.7%**	**18 834**	**78.7%**	**23 917**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 843	100.0%	-	-	-	-	-	-	1 843	70.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	768	100.0%	-	-	-	-	-	-	768	29.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 611**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 611**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

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	**110 343**	**113 398**	**26 935**	**24.4%**	**16 890**	**15.3%**	**35 996**	**31.7%**	**15 986**	**14.1%**	**95 808**	**84.5%**	**16 032**	**89.7%**	**(.3%)**
Exchange Revenue															
Service charges - Electricity	22 803	22 686	3 556	15.6%	4 642	20.4%	5 272	23.2%	5 231	23.1%	18 701	82.4%	4 605	91.6%	13.6%
Service charges - Water	5 167	5 112	794	15.4%	1 934	37.4%	1 426	27.9%	968	18.9%	5 122	100.2%	1 048	100.0%	(7.6%)
Service charges - Waste Water Management	7 964	7 964	1 501	18.8%	1 959	24.6%	1 960	24.6%	1 995	25.0%	7 414	93.1%	1 799	99.8%	10.9%
Service charges - Waste Management	4 106	4 205	806	19.6%	1 009	24.6%	957	22.8%	917	21.8%	3 689	87.7%	854	98.7%	7.4%
Sale of Goods and Rendering of Services	410	610	80	19.5%	331	80.7%	100	16.4%	89	14.7%	601	98.6%	107	102.4%	(16.7%)
Agency services	230	230	-	-	-	-	-	-	-	-	-	-	305	138.4%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 339	2 257	371	15.9%	586	25.0%	610	27.0%	623	27.6%	2 190	97.0%	607	106.7%	2.7%
Interest earned from Current and Non Current Assets	5 418	4 068	722	13.3%	953	17.6%	856	21.0%	770	18.9%	3 300	81.1%	1 284	103.6%	(40.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	63	63	10	15.9%	15	23.9%	15	23.9%	15	23.9%	56	87.7%	15	100.0%	-
Rental from Fixed Assets	806	802	20	2.4%	293	36.3%	413	51.5%	277	34.5%	1 002	125.0%	177	100.6%	56.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	9	9	-	-	-	-	-	-	-	-	-	-	25	386.7%	(100.0%)
Operational Revenue	1 867	1 867	(93)	(5.0%)	712	38.1%	855	45.8%	(68)	(3.7%)	1 406	75.3%	208	11.7%	(132.8%)
Non-Exchange Revenue															
Property rates	6 726	7 239	2 727	40.5%	1 369	20.4%	1 338	18.5%	1 354	18.7%	6 788	93.8%	1 153	100.7%	17.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 165	8 165	159	1.9%	268	3.3%	192	2.3%	275	3.4%	894	10.9%	147	7.3%	86.9%
Licences or permits	102	102	13	12.9%	20	19.9%	27	26.8%	19	18.5%	79	78.1%	22	111.6%	(13.8%)
Transfer and subsidies - Operational	35 663	39 315	13 328	37.4%	1 334	3.7%	20 448	52.0%	1 793	4.6%	36 903	93.9%	1 964	101.1%	(8.7%)
Interest Receivables	436	436	79	18.0%	119	27.3%	111	25.5%	104	23.9%	413	94.8%	122	120.4%	(14.6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 069	7 069	2 862	40.5%	1 346	19.0%	1 416	20.0%	1 624	23.0%	7 247	102.5%	1 591	100.8%	2.0%
Gains on Disposal of Fixed and Intangible Assets	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**124 396**	**135 095**	**21 467**	**17.3%**	**30 437**	**24.5%**	**27 993**	**20.7%**	**11 687**	**8.7%**	**91 583**	**67.8%**	**19 933**	**77.6%**	**(41.4%)**
Employee related costs	46 169	45 957	5 904	12.8%	9 447	20.5%	10 645	23.2%	11 007	23.9%	37 003	80.5%	8 748	83.9%	25.8%
Remuneration of councillors	3 948	3 948	587	14.9%	881	22.3%	979	24.8%	914	23.1%	3 362	85.2%	881	95.5%	3.7%
Bulk purchases - electricity	23 322	24 500	4 606	19.8%	5 170	22.2%	4 242	17.3%	5 746	23.5%	19 765	80.7%	3 734	90.2%	53.9%
Inventory consumed	754	2 445	59	7.8%	59	7.8%	306	12.5%	673	27.5%	1 098	44.9%	42	76.2%	1 508.4%
Debt impairment	9 660	9 448	2 129	22.0%	3 193	33.1%	3 193	33.8%	(8 516)	(90.1%)	0	-	616	(7.7%)	(1 481.4%)
Depreciation, Amortisation and Impairment	6 580	6 580	1 097	16.7%	1 645	25.0%	1 645	25.0%	(4 387)	(66.7%)	(0)	-	1 025	91.7%	(528.0%)
Interest,Dividends and Rent on Land	2 713	2 713	9	.3%	-	-	-	-	-	-	9	.3%	-	2.7%	-
Contracted services	14 042	15 604	431	3.1%	3 579	25.5%	3 794	24.3%	3 062	19.6%	10 865	69.6%	2 825	75.5%	8.4%
Transfers and subsidies	200	300	-	-	-	-	178	59.2%	41	13.5%	218	72.8%	41	32.0%	.1%
Irrecoverable debts written off	3 795	8 082	4 154	109.5%	2 172	57.2%	264	3.3%	405	5.0%	6 995	86.5%	200	5.5%	102.8%
Operational Cost and Other Cost	12 213	14 517	2 490	20.4%	4 290	35.1%	2 746	18.9%	2 743	18.9%	12 269	84.5%	1 821	83.3%	50.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(14 053)**	**(21 697)**	**5 469**		**(13 546)**		**8 003**		**4 299**		**4 224**		**(3 901)**		
Transfers and subsidies - capital (monetary allocations)	10 286	11 932	6 334	61.6%	2 312	22.5%	1 308	11.0%	236	2.0%	10 191	85.4%	6 910	71.1%	(96.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3 766)**	**(9 765)**	**11 803**		**(11 234)**		**9 312**		**4 535**		**14 416**		**3 009**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(3 766)**	**(9 765)**	**11 803**		**(11 234)**		**9 312**		**4 535**		**14 416**		**3 009**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3 766)**	**(9 765)**	**11 803**		**(11 234)**		**9 312**		**4 535**		**14 416**		**3 009**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3 766)**	**(9 765)**	**11 803**		**(11 234)**		**9 312**		**4 535**		**14 416**		**3 009**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

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	**20 497**	**23 391**	**6 996**	**34.1%**	**3 327**	**16.2%**	**2 212**	**9.5%**	**2 740**	**11.7%**	**15 275**	**65.3%**	**7 778**	**67.9%**	**(64.8%)**
National Government	6 771	9 321	5 508	81.4%	2 178	32.2%	1 138	12.2%	102	1.1%	8 926	95.8%	5 263	62.6%	(98.1%)
Provincial Government	2 304	1 067	-	-	-	-	400	37.5%	466	43.7%	866	81.2%	871	77.5%	(46.5%)
District Municipality	-	100	-	-	-	-	-	-	54	54.2%	54	54.2%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**9 075**	**10 487**	**5 508**	**60.7%**	**2 178**	**24.0%**	**1 537**	**14.7%**	**622**	**5.9%**	**9 846**	**93.9%**	**6 134**	**65.1%**	**(89.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 422	12 904	1 488	13.0%	1 149	10.1%	674	5.2%	2 117	16.4%	5 428	42.1%	1 644	77.1%	28.8%
Capital Expenditure Functional	**20 497**	**23 391**	**6 996**	**34.1%**	**3 327**	**16.2%**	**2 212**	**9.5%**	**2 740**	**11.7%**	**15 275**	**65.3%**	**7 778**	**67.9%**	**(64.8%)**
Municipal governance and administration	**620**	**707**	**97**	**15.6%**	**258**	**41.6%**	**239**	**33.8%**	**116**	**16.5%**	**710**	**100.3%**	**29**	**93.9%**	**305.0%**
Executive and Council	100	100	-	-	-	-	-	-	97	96.9%	97	96.9%	-	-	(100.0%)
Finance and administration	520	607	97	18.6%	258	49.6%	239	39.3%	20	3.2%	613	100.9%	29	93.9%	(31.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 028**	**9 282**	**172**	**1.9%**	**1 449**	**16.0%**	**330**	**3.6%**	**1 493**	**16.1%**	**3 445**	**37.1%**	**1 123**	**64.3%**	**33.0%**
Community and Social Services	2 048	2 413	132	6.4%	117	5.7%	637	26.4%	1 263	52.4%	2 150	89.1%	975	72.1%	29.6%
Sport And Recreation	6 930	6 869	40	.6%	1 332	19.2%	(307)	(4.5%)	230	3.3%	1 295	18.9%	148	46.8%	55.2%
Public Safety	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 500**	**2 807**	**789**	**52.6%**	**361**	**24.1%**	**377**	**13.4%**	**48**	**1.7%**	**1 576**	**56.1%**	**2 175**	**89.6%**	**(97.8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	18	100.0%	(100.0%)
Road Transport	1 500	2 807	789	52.6%	361	24.1%	377	13.4%	48	1.7%	1 576	56.1%	2 156	89.6%	(97.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 349**	**10 594**	**5 938**	**63.5%**	**1 259**	**13.5%**	**1 265**	**11.9%**	**1 082**	**10.2%**	**9 544**	**90.1%**	**4 451**	**61.4%**	**(75.7%)**
Energy sources	-	60	-	-	-	-	-	-	-	-	-	-	24	90.8%	(100.0%)
Water Management	3 339	3 171	25	.8%	1 259	37.7%	1 265	39.9%	50	1.6%	2 600	82.0%	4 428	53.3%	(98.9%)
Waste Water Management	26	1 380	-	-	-	-	-	-	1 032	74.7%	1 032	74.7%	-	-	(100.0%)
Waste Management	5 984	5 984	5 913	98.8%	-	-	-	-	-	-	5 913	98.8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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	**106 359**	**110 760**	**31 858**	**30.0%**	**26 807**	**25.2%**	**28 355**	**25.6%**	**14 407**	**13.0%**	**101 426**	**91.6%**	**14 106**	**233.2%**	**2.1%**
Property rates	5 785	6 226	1 365	23.6%	1 432	24.8%	1 551	24.9%	1 298	20.8%	5 647	90.7%	1 202	99.0%	8.0%
Service charges	42 451	42 337	8 006	18.9%	10 858	25.6%	11 754	27.8%	11 698	27.6%	42 315	99.9%	11 345	111.8%	3.1%
Other revenue	2 648	2 842	446	16.8%	11 527	435.3%	(10 087)	(354.9%)	453	15.9%	2 339	82.3%	(814)	6 038.7%	(155.6%)
Transfers and Subsidies - Operational	37 519	39 240	17 548	46.8%	1 870	5.0%	20 291	51.7%	29	.1%	39 738	101.3%	666	97.8%	(95.7%)
Transfers and Subsidies - Capital	10 286	13 864	3 644	35.4%	100	1.0%	3 900	28.1%	-	-	7 644	55.1%	277	96.1%	(100.0%)
Interest	7 670	6 250	849	11.1%	1 019	13.3%	946	15.1%	930	14.9%	3 743	59.9%	1 430	79.9%	(35.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(99 374)**	**(104 207)**	**(13 063)**	**13.1%**	**(27 628)**	**27.8%**	**(29 896)**	**28.7%**	**(27 542)**	**26.4%**	**(98 128)**	**94.2%**	**31 179 868**	**107.6%**	**(100.1%)**
Suppliers and employees	(99 374)	(104 207)	(13 063)	13.1%	(27 628)	27.8%	(29 896)	28.7%	(27 542)	26.4%	(98 128)	94.2%	31 179 868	107.6%	(100.1%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 986**	**6 553**	**18 795**	**269.0%**	**(821)**	**(11.8%)**	**(1 541)**	**(23.5%)**	**(13 135)**	**(200.4%)**	**3 297**	**50.3%**	**31 193 974**	**637.7%**	**(100.0%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(20 497)**	**(23 391)**	**(8 044)**	**39.2%**	**(3 817)**	**18.6%**	**(2 541)**	**10.9%**	**(3 196)**	**13.7%**	**(17 598)**	**75.2%**	**(9 723)**	**77.4%**	**(67.1%)**
Capital assets	(20 497)	(23 391)	(8 044)	39.2%	(3 817)	18.6%	(2 541)	10.9%	(3 196)	13.7%	(17 598)	75.2%	(9 723)	77.4%	(67.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(20 497)**	**(23 391)**	**(8 044)**	**39.2%**	**(3 817)**	**18.6%**	**(2 541)**	**10.9%**	**(3 196)**	**13.7%**	**(17 598)**	**75.2%**	**(9 723)**	**77.4%**	**(67.1%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(30)**	**(30)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(30)	(30)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(30)**	**(30)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(13 541)**	**(16 868)**	**10 751**	**(79.4%)**	**(4 639)**	**34.3%**	**(4 082)**	**24.2%**	**(16 331)**	**96.8%**	**(14 300)**	**84.8%**	**31 184 251**	**(2 947.0%)**	**(100.1%)**
Cash/cash equivalents at the year begin:	58 268	51 065	51 065	87.6%	61 817	106.1%	57 178	112.0%	53 096	104.0%	51 065	100.0%	(30 977 621)	100.0%	(100.2%)
Cash/cash equivalents at the year end:	**44 727**	**34 198**	**61 817**	**138.2%**	**57 178**	**127.8%**	**53 096**	**155.3%**	**36 765**	**107.5%**	**36 765**	**107.5%**	**206 630**	**388.2%**	**(82.2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	191	2.2%	508	5.7%	353	4.0%	7 789	88.1%	8 841	24.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	113	10.8%	374	35.8%	77	7.3%	482	46.0%	1 046	3.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	296	9.2%	124	3.8%	80	2.5%	2 720	84.5%	3 219	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	524	7.0%	296	4.0%	231	3.1%	6 414	85.9%	7 466	21.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	267	5.1%	205	3.9%	163	3.1%	4 561	87.8%	5 197	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	5.0%	24	2.4%	23	2.3%	877	90.3%	972	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	121	1.6%	264	3.5%	240	3.2%	6 980	91.8%	7 606	21.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 100)	(100.6%)	104	9.5%	7	.6%	2 082	190.5%	1 093	3.1%	-	-	-	-
Total By Income Source	**460**	**1.3%**	**1 899**	**5.4%**	**1 174**	**3.3%**	**31 906**	**90.0%**	**35 440**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(291)	(117.4%)	99	39.8%	29	11.9%	410	165.7%	248	.7%	-	-	-	-
Commercial	(180)	(3.5%)	403	7.9%	154	3.0%	4 708	92.6%	5 086	14.4%	-	-	-	-
Households	931	3.1%	1 397	4.6%	991	3.3%	26 782	89.0%	30 100	84.9%	-	-	-	-
Other	0	.9%	0	.9%	0	.9%	6	97.4%	6	-	-	-	-	-
Total By Customer Group	**460**	**1.3%**	**1 899**	**5.4%**	**1 174**	**3.3%**	**31 906**	**90.0%**	**35 440**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**554 322**	**523 044**	**121 586**	**21.9%**	**105 300**	**19.0%**	**132 496**	**25.3%**	**83 050**	**15.9%**	**442 433**	**84.6%**	**105 400**	**86.7%**	**(21.2%)**
Exchange Revenue															
Service charges - Electricity	138 976	133 869	39 459	28.4%	30 440	21.9%	24 720	18.5%	34 014	25.4%	128 634	96.1%	34 792	106.9%	(2.2%)
Service charges - Water	29 856	35 167	8 682	29.1%	9 617	32.2%	9 218	26.2%	11 945	34.0%	39 463	112.2%	6 510	96.8%	83.5%
Service charges - Waste Water Management	22 939	21 120	5 176	22.6%	4 917	21.4%	4 910	23.2%	4 453	21.1%	19 456	92.1%	4 900	93.4%	(9.1%)
Service charges - Waste Management	13 190	12 075	3 008	22.8%	2 800	21.2%	2 809	23.3%	2 460	20.4%	11 078	91.7%	2 722	93.2%	(9.6%)
Sale of Goods and Rendering of Services	1 017	1 017	424	41.7%	187	18.4%	210	20.6%	199	19.5%	1 020	100.3%	198	82.5%	.4%
Agency services	1 697	1 503	667	39.3%	(67)	(3.9%)	245	16.3%	267	17.8%	1 113	74.1%	790	129.1%	(66.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 711	8 577	2 134	16.8%	2 089	16.4%	1 486	17.3%	2 235	26.1%	7 945	92.6%	2 382	89.6%	(6.2%)
Interest earned from Current and Non Current Assets	2 915	3 485	894	30.7%	968	33.2%	1 072	30.8%	1 270	36.5%	4 204	120.6%	832	115.5%	52.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 981	1 284	362	18.3%	404	20.4%	355	27.6%	134	10.4%	1 254	97.6%	376	64.7%	(64.4%)
Licences or permits	273	190	55	20.3%	44	16.2%	51	26.7%	70	36.6%	220	115.8%	16	61.7%	342.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 859	1 859	400	21.5%	414	22.3%	1 523	81.9%	365	19.7%	2 703	145.4%	483	91.5%	(24.3%)
Non-Exchange Revenue															
Property rates	57 971	57 971	14 378	24.8%	14 291	24.7%	14 357	24.8%	14 395	24.8%	57 421	99.1%	14 818	101.3%	(2.9%)
Surcharges and Taxes	-	-	-	-	-	-	381	-	2 356	-	2 737	-	-	-	(100.0%)
Fines, penalties and forfeits	83 479	83 476	1 939	2.3%	3 204	3.8%	42 702	51.2%	3 054	3.7%	50 898	61.0%	2 467	16.9%	23.8%
Licences or permits	208	158	38	18.4%	35	17.0%	32	19.9%	45	28.3%	150	94.7%	34	80.5%	32.5%
Transfer and subsidies - Operational	154 791	128 010	42 767	27.6%	35 015	22.6%	27 225	21.3%	4 717	3.7%	109 724	85.7%	6 989	97.9%	(32.5%)
Interest Receivables	3 655	2 689	731	20.0%	450	12.3%	737	27.4%	562	20.9%	2 480	92.2%	765	87.6%	(26.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 215	1 966	471	38.7%	492	40.5%	462	23.5%	509	25.9%	1 933	98.3%	688	121.4%	(26.1%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	25 587	28 628	-	-	-	-	-	-	-	-	-	-	25 641	100.2%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**551 925**	**517 193**	**90 400**	**16.4%**	**117 855**	**21.4%**	**112 731**	**21.8%**	**121 343**	**23.5%**	**442 330**	**85.5%**	**110 016**	**79.7%**	**10.3%**
Employee related costs	151 147	143 702	32 033	21.2%	37 706	24.9%	31 686	22.0%	33 051	23.0%	134 475	93.6%	32 692	97.1%	1.1%
Remuneration of councillors	7 320	7 742	1 528	20.9%	1 675	22.9%	1 675	21.6%	1 675	21.6%	6 552	84.6%	1 802	95.7%	(7.1%)
Bulk purchases - electricity	121 951	120 677	25 359	20.8%	24 394	20.0%	25 716	21.3%	36 460	30.2%	111 929	92.8%	33 443	85.9%	9.0%
Inventory consumed	27 010	30 879	3 329	12.3%	4 597	17.0%	6 055	19.6%	8 052	26.1%	22 033	71.4%	8 125	67.4%	(.9%)
Debt impairment	66 155	(11 661)	-	-	-	-	22 076	(189.3%)	-	-	22 076	(189.3%)	-	(82.3%)	-
Depreciation, Amortisation and Impairment	26 085	26 085	6 521	25.0%	6 521	25.0%	6 521	25.0%	6 521	25.0%	26 085	100.0%	7 316	100.0%	(10.9%)
Interest,Dividends and Rent on Land	1 395	7 255	232	16.6%	307	22.0%	160	2.2%	318	4.4%	1 018	14.0%	213	40.3%	49.3%
Contracted services	76 115	46 954	4 347	5.7%	5 856	7.7%	5 709	12.2%	9 107	19.4%	25 020	53.3%	6 036	71.5%	50.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	32 970	99 150	9	-	19 172	58.1%	-	-	27 415	27.7%	46 596	47.0%	2 597	40.6%	955.5%
Operational Cost and Other Cost	41 775	46 409	17 042	40.8%	17 626	42.2%	13 133	28.3%	(1 256)	(2.7%)	46 545	100.3%	17 732	158.4%	(107.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	0	-	-	-	-	-	-	0	22 200.0%	0	22 200.0%	59	-	(99.3%)
Surplus/(Deficit)	**2 397**	**5 852**	**31 186**		**(12 555)**		**19 765**		**(38 293)**		**103**		**(4 616)**		
Transfers and subsidies - capital (monetary allocations)	69 734	66 501	3 608	5.2%	7 088	10.2%	16 089	24.2%	39 792	59.8%	66 577	100.1%	7 767	93.9%	412.3%
Transfers and subsidies - capital (in-kind)	-	1 049	-	-	-	-	1 049	100.0%	-	-	1 049	100.0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**72 131**	**73 402**	**34 794**		**(5 467)**		**36 904**		**1 499**		**67 730**		**3 151**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**72 131**	**73 402**	**34 794**		**(5 467)**		**36 904**		**1 499**		**67 730**		**3 151**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**72 131**	**73 402**	**34 794**		**(5 467)**		**36 904**		**1 499**		**67 730**		**3 151**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**72 131**	**73 402**	**34 794**		**(5 467)**		**36 904**		**1 499**		**67 730**		**3 151**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**62 018**	**60 080**	**3 316**	**5.3%**	**6 239**	**10.1%**	**14 086**	**23.4%**	**35 448**	**59.0%**	**59 089**	**98.4%**	**8 894**	**91.7%**	**298.6%**
National Government	57 595	53 283	3 137	5.4%	6 163	10.7%	13 369	25.1%	30 578	57.4%	53 248	99.9%	5 455	100.0%	460.6%
Provincial Government	3 043	4 567	179	5.9%	-	-	466	10.2%	4 148	90.8%	4 793	105.0%	1 436	71.1%	188.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 638**	**57 850**	**3 316**	**5.5%**	**6 163**	**10.2%**	**13 835**	**23.9%**	**34 727**	**60.0%**	**58 041**	**100.3%**	**6 891**	**94.4%**	**404.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 380	2 230	-	-	76	5.5%	251	11.3%	721	32.3%	1 048	47.0%	2 003	79.9%	(64.0%)
Capital Expenditure Functional	**62 018**	**61 130**	**3 316**	**5.3%**	**6 239**	**10.1%**	**15 135**	**24.8%**	**35 448**	**58.0%**	**60 139**	**98.4%**	**8 894**	**91.7%**	**298.6%**
Municipal governance and administration	**330**	**530**	**-**	**-**	**69**	**21.0%**	**13**	**2.5%**	**29**	**5.5%**	**112**	**21.1%**	**127**	**2 588.2%**	**(76.9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	330	530	-	-	69	21.0%	13	2.5%	29	5.5%	112	21.1%	127	2 588.2%	(76.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 555**	**10 281**	**399**	**5.3%**	**518**	**6.9%**	**2 074**	**20.2%**	**7 382**	**71.8%**	**10 372**	**100.9%**	**3 120**	**53.7%**	**136.6%**
Community and Social Services	992	1 049	230	23.2%	413	41.6%	-	-	638	60.9%	1 281	122.2%	1 059	68.7%	(39.7%)
Sport And Recreation	6 563	8 183	169	2.6%	105	1.6%	1 025	12.5%	6 743	82.4%	8 042	98.3%	2 061	50.6%	227.2%
Public Safety	-	1 049	-	-	-	-	1 049	100.0%	-	-	1 049	100.0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 828**	**11 036**	**357**	**2.8%**	**3 976**	**31.0%**	**3 079**	**27.9%**	**3 273**	**29.7%**	**10 685**	**96.8%**	**606**	**83.4%**	**440.3%**
Planning and Development	200	688	-	-	6	3.2%	-	-	437	63.6%	444	64.5%	180	60.0%	142.8%
Road Transport	12 628	10 349	357	2.8%	3 969	31.4%	3 079	29.8%	2 836	27.4%	10 241	99.0%	426	99.9%	566.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 304**	**39 282**	**2 560**	**6.2%**	**1 676**	**4.1%**	**9 969**	**25.4%**	**24 764**	**63.0%**	**38 969**	**99.2%**	**5 041**	**16.1%**	**391.2%**
Energy sources	7 826	5 534	-	-	573	7.3%	1 002	18.1%	3 678	66.5%	5 254	94.9%	3 692	50.1%	(.4%)
Water Management	18 952	18 952	919	4.9%	1 102	5.8%	4 708	24.8%	12 221	64.5%	18 952	100.0%	1 160	41.1%	953.7%
Waste Water Management	14 526	14 526	1 641	11.3%	-	-	4 020	27.7%	8 865	61.0%	14 526	100.0%	-	-	(100.0%)
Waste Management	-	270	-	-	-	-	238	88.1%	-	-	238	88.1%	189	(12.9%)	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**524 790**	**514 554**	**166 962**	**31.8%**	**148 830**	**28.4%**	**145 432**	**28.3%**	**130 399**	**25.3%**	**591 623**	**115.0%**	**64 035**	**83.8%**	**103.6%**
Property rates	51 150	43 264	11 401	22.3%	10 172	19.9%	3 894	9.0%	3 914	9.0%	29 381	67.9%	10 375	86.1%	(62.3%)
Service charges	190 836	188 295	31 646	16.6%	39 862	20.9%	19 688	10.5%	21 862	11.6%	113 057	60.0%	30 831	83.5%	(29.1%)
Other revenue	101 364	96 281	7 306	7.2%	6 601	6.5%	5 966	6.2%	5 877	6.1%	25 750	26.7%	18 942	64.2%	(69.0%)
Transfers and Subsidies - Operational	108 791	106 280	110 588	101.7%	85 844	78.9%	106 451	100.2%	98 577	92.8%	401 460	377.7%	83	95.9%	118 667.2%
Transfers and Subsidies - Capital	69 734	69 625	6 021	8.6%	6 289	9.0%	9 344	13.4%	-	-	21 654	31.1%	3 805	100.1%	(100.0%)
Interest	2 915	10 808	-	-	61	2.1%	90	.8%	169	1.6%	320	3.0%	-	52.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(461 263)**	**(448 723)**	**(102 738)**	**22.3%**	**(108 900)**	**23.6%**	**(82 034)**	**18.3%**	**(85 373)**	**19.0%**	**(379 045)**	**84.5%**	**(96 020)**	**86.4%**	**(11.1%)**
Suppliers and employees	(459 867)	(447 328)	(102 738)	22.3%	(108 900)	23.7%	(82 034)	18.3%	(85 373)	19.1%	(379 045)	84.7%	(96 020)	86.7%	(11.1%)

Finance charges	(1 395)	(1 395)	-	-	-	-	-	-	-	-	-	-	-	36.1%	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**63 527**	**65 831**	**64 224**	**101.1%**	**39 930**	**62.9%**	**63 398**	**96.3%**	**45 026**	**68.4%**	**212 578**	**322.9%**	**(31 985)**	**53.1%**	**(240.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(37)**	**-**	**(30)**	**-**	**(29)**	**-**	**(30)**	**-**	**(125)**	**-**	**949**	**-**	**(103.2%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(37)	-	(30)	-	(29)	-	(30)	-	(125)	-	949	-	(103.2%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 018)**	**(60 080)**	**-**	**-**	**(10 557)**	**17.0%**	**(14 903)**	**24.8%**	**(38 605)**	**64.3%**	**(64 066)**	**106.6%**	**-**	**70.5%**	**(100.0%)**
Capital assets	(62 018)	(60 080)	-	-	(10 557)	17.0%	(14 903)	24.8%	(38 605)	64.3%	(64 066)	106.6%	-	70.5%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(62 018)**	**(60 080)**	**(37)**	**.1%**	**(10 587)**	**17.1%**	**(14 932)**	**24.9%**	**(38 635)**	**64.3%**	**(64 191)**	**106.8%**	**949**	**67.7%**	**(4 171.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 169)**	**(1 169)**	**-**	**-**	**(278)**	**23.7%**	**-**	**-**	**(278)**	**23.7%**	**(555)**	**47.5%**	**(710)**	**93.3%**	**(60.9%)**
Repayment of borrowing	(1 169)	(1 169)	-	-	(278)	23.7%	-	-	(278)	23.7%	(555)	47.5%	(710)	93.3%	(60.9%)
Net Cash from/(used) Financing Activities	**(1 169)**	**(1 169)**	**-**	**-**	**(278)**	**23.7%**	**-**	**-**	**(278)**	**23.7%**	**(555)**	**47.5%**	**(710)**	**93.3%**	**(60.9%)**
Net Increase/(Decrease) in cash held	**340**	**4 582**	**64 187**	**18 898.2%**	**29 066**	**8 557.7%**	**48 466**	**1 057.8%**	**6 113**	**133.4%**	**147 832**	**3 226.6%**	**(31 746)**	**(111.7%)**	**(119.3%)**
Cash/cash equivalents at the year begin:	18 955	15 737	-	-	79 925	421.7%	108 991	692.6%	157 457	1 000.5%	-	-	46 443	-	239.0%
Cash/cash equivalents at the year end:	**19 295**	**20 319**	**79 964**	**414.4%**	**108 991**	**564.9%**	**157 457**	**774.9%**	**163 569**	**805.0%**	**163 569**	**805.0%**	**14 696**	**77.5%**	**1 013.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 457	16.2%	2 087	4.0%	1 651	3.2%	40 091	76.7%	52 285	25.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 327	51.4%	317	2.2%	267	1.9%	6 335	44.5%	14 246	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 062	11.3%	1 247	2.3%	1 225	2.3%	45 106	84.1%	53 640	26.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 080	7.2%	868	2.0%	855	2.0%	37 899	88.8%	42 701	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 745	6.9%	517	2.0%	509	2.0%	22 593	89.1%	25 364	12.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	17.7%	1	7.4%	1	7.3%	14	67.5%	20	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	0	-	0	-	643	100.0%	643	.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 039	8.1%	658	5.1%	789	6.1%	10 375	80.7%	12 861	6.4%	-	-	-	-
Total By Income Source	**27 713**	**13.7%**	**5 695**	**2.8%**	**5 297**	**2.6%**	**163 055**	**80.8%**	**201 761**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 263	26.0%	401	3.2%	323	2.6%	8 581	68.3%	12 569	6.2%	-	-	-	-
Commercial	5 835	19.5%	612	2.0%	602	2.0%	22 917	76.5%	29 967	14.9%	-	-	-	-
Households	17 959	11.8%	4 524	3.0%	4 250	2.8%	125 675	82.5%	152 409	75.5%	-	-	-	-
Other	657	9.6%	157	2.3%	122	1.8%	5 881	86.3%	6 817	3.4%	-	-	-	-
Total By Customer Group	**27 713**	**13.7%**	**5 695**	**2.8%**	**5 297**	**2.6%**	**163 055**	**80.8%**	**201 761**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	22 353	30.6%	0	-	0	-	50 703	69.4%	73 056	63.4%
Bulk Water	1 596	9.6%	1	-	-	-	15 005	90.4%	16 602	14.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 095	17.1%	250	1.4%	15	.1%	14 768	81.5%	18 128	15.7%
Auditor-General	11	.1%	-	-	9	.1%	7 381	99.7%	7 401	6.4%
Other	2	37.1%	-	-	-	-	3	62.9%	5	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**27 058**	**23.5%**	**250**	**.2%**	**24**	**-**	**87 860**	**76.3%**	**115 192**	**100.0%**

Contact Details

Municipal Manager	Mr Gerald Esau	023 414 8195
Chief Financial Officer	Mr Mr Bradley Jacobs	023 414 8130

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**124 603**	**123 607**	**30 426**	**24.4%**	**44 609**	**35.8%**	**29 128**	**23.6%**	**15 210**	**12.3%**	**119 374**	**96.6%**	**6 256**	**93.7%**	**143.1%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	359	227	5	1.4%	6	1.5%	11	4.8%	78	34.3%	99	43.7%	4	37.3%	2 052.5%
Agency services	8 185	6 139	1 598	19.5%	1 598	19.5%	1 598	26.0%	1 182	19.3%	5 976	97.3%	1 598	78.6%	(26.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 036	1 527	293	14.4%	277	13.6%	252	16.5%	244	16.0%	1 067	69.9%	255	75.6%	(4.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	51	61	19	37.5%	16	30.6%	10	16.9%	19	30.8%	64	105.1%	20	130.7%	(7.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	68 647	68 647	10 862	15.8%	28 188	41.1%	15 932	23.2%	11 628	16.9%	66 610	97.0%	12 685	93.1%	(8.3%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	45 225	46 907	17 649	39.0%	14 524	32.1%	11 325	24.1%	2 040	4.3%	45 539	97.1%	(8 329)	97.6%	(124.5%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	20	-	20	-	23	-	(16.5%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**124 486**	**127 802**	**31 616**	**25.4%**	**33 296**	**26.7%**	**32 552**	**25.5%**	**25 089**	**19.6%**	**122 552**	**95.9%**	**30 599**	**97.9%**	**(18.0%)**
Employee related costs	67 136	68 610	17 599	26.2%	20 234	30.1%	18 823	27.4%	17 460	25.4%	74 116	108.0%	17 016	99.5%	2.6%
Remuneration of councillors	5 677	5 747	1 384	24.4%	1 247	22.0%	1 466	25.5%	1 329	23.1%	5 426	94.4%	1 362	99.9%	(2.5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	22 436	16 010	4 144	18.5%	3 867	17.2%	3 902	24.4%	80	.5%	11 994	74.9%	3 904	95.5%	(97.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	766	1 150	292	38.1%	301	39.2%	301	26.2%	202	17.5%	1 095	95.2%	437	106.5%	(53.9%)
Interest,Dividends and Rent on Land	52	52	-	-	-	-	-	-	-	-	-	-	28	55.7%	(100.0%)
Contracted services	6 771	11 387	1 505	22.2%	634	9.4%	1 363	12.0%	1 470	12.9%	4 971	43.7%	2 501	95.0%	(41.2%)
Transfers and subsidies	135	439	3	1.9%	150	110.9%	-	-	209	47.7%	362	82.5%	104	82.0%	100.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	21 513	24 408	6 689	31.1%	6 864	31.9%	6 697	27.4%	4 321	17.7%	24 570	100.7%	5 230	94.9%	(17.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	18	-	18	-	18	-	2.5%
Surplus/(Deficit)	**117**	**(4 195)**	**(1 189)**		**11 312**		**(3 423)**		**(9 878)**		**(3 178)**		**(24 343)**		
Transfers and subsidies - capital (monetary allocations)	2 000	4 196	-	-	-	-	-	-	1 798	42.8%	1 798	42.8%	(618)	17.8%	(391.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 117**	**2**	**(1 189)**		**11 312**		**(3 423)**		**(8 081)**		**(1 381)**		**(24 961)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 117**	**2**	**(1 189)**		**11 312**		**(3 423)**		**(8 081)**		**(1 381)**		**(24 961)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 117**	**2**	**(1 189)**		**11 312**		**(3 423)**		**(8 081)**		**(1 381)**		**(24 961)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 117**	**2**	**(1 189)**		**11 312**		**(3 423)**		**(8 081)**		**(1 381)**		**(24 961)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**2 057**	**4 954**	**264**	**12.8%**	**32**	**1.6%**	**43**	**.9%**	**1 723**	**34.8%**	**2 062**	**41.6%**	**599**	**59.8%**	**187.4%**
National Government	-	84	105	-	-	-	-	-	-	-	105	124.9%	199	87.8%	(100.0%)
Provincial Government	-	4 462	-	-	-	-	-	-	1 723	38.6%	1 723	38.6%	11	56.7%	16 213.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**4 545**	**105**	**-**	**-**	**-**	**-**	**-**	**1 723**	**37.9%**	**1 827**	**40.2%**	**209**	**61.7%**	**723.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 057	408	160	7.8%	32	1.6%	43	10.6%	-	-	235	57.6%	390	48.6%	(100.0%)
Capital Expenditure Functional	**2 057**	**4 954**	**264**	**12.8%**	**32**	**1.6%**	**43**	**.9%**	**1 723**	**34.8%**	**2 062**	**41.6%**	**599**	**59.8%**	**187.4%**
Municipal governance and administration	**24**	**198**	**190**	**781.9%**	**11**	**47.1%**	**-**	**-**	**-**	**-**	**202**	**101.7%**	**589**	**70.9%**	**(100.0%)**
Executive and Council	9	18	30	339.5%	9	103.5%	-	-	-	-	39	217.7%	589	87.8%	(100.0%)
Finance and administration	16	181	161	1 027.6%	2	15.7%	-	-	-	-	163	90.4%	-	58.6%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**61**	**4 523**	**-**	**-**	**1**	**1.3%**	**23**	**.5%**	**1 723**	**38.1%**	**1 747**	**38.6%**	**11**	**55.8%**	**16 213.6%**
Community and Social Services	-	4 462	-	-	-	-	-	-	1 723	38.6%	1 723	38.6%	11	56.7%	16 213.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	61	61	-	-	1	1.3%	23	37.9%	-	-	24	39.2%	-	1.8%	-
Economic and Environmental Services	**1 972**	**233**	**74**	**3.7%**	**20**	**1.0%**	**20**	**8.6%**	**-**	**-**	**114**	**49.0%**	**-**	**47.9%**	**-**
Planning and Development	1 972	233	74	3.7%	20	1.0%	20	8.6%	-	-	114	49.0%	-	47.9%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**144 517**	**154 609**	**38 080**	**26.4%**	**43 802**	**30.3%**	**41 709**	**27.0%**	**24 597**	**15.9%**	**148 189**	**95.8%**	**27 957**	**105.7%**	**(12.0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	94 890	101 950	15 855	16.7%	29 175	30.7%	30 312	29.7%	24 472	24.0%	99 814	97.9%	8 185	(455.9%)	199.0%
Transfers and Subsidies - Operational	45 225	45 839	22 111	48.9%	14 559	32.2%	11 335	24.7%	36	.1%	48 040	104.8%	19 772	1 096.6%	(99.8%)
Transfers and Subsidies - Capital	2 366	5 227	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 036	1 593	114	5.6%	69	3.4%	62	3.9%	89	5.6%	334	21.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(135 795)**	**(135 660)**	**(7 259)**	**5.3%**	**(7 291)**	**5.4%**	**(7 042)**	**5.2%**	**(3 710)**	**2.7%**	**(25 302)**	**18.7%**	**(15 012)**	**50.7%**	**(75.3%)**
Suppliers and employees	(135 608)	(135 608)	(7 259)	5.4%	(7 291)	5.4%	(7 042)	5.2%	(3 710)	2.7%	(25 302)	18.7%	(15 012)	50.8%	(75.3%)

Finance charges	(52)	(52)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(135)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 722**	**18 949**	**30 821**	**353.4%**	**36 511**	**418.6%**	**34 667**	**182.9%**	**20 887**	**110.2%**	**122 886**	**648.5%**	**12 944**	**773.0%**	**61.4%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 057)**	**(4 611)**	-	-	**(33)**	**1.6%**	**(50)**	**1.1%**	**(1 237)**	**26.8%**	**(1 319)**	**28.6%**	**(643)**	**71.9%**	**92.2%**
Capital assets	(2 057)	(4 611)	-	-	(33)	1.6%	(50)	1.1%	(1 237)	26.8%	(1 319)	28.6%	(643)	71.9%	92.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(2 057)**	**(4 611)**	-	-	**(33)**	**1.6%**	**(50)**	**1.1%**	**(1 237)**	**26.8%**	**(1 319)**	**28.6%**	**(643)**	**71.9%**	**92.2%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**6 665**	**14 339**	**30 821**	**462.5%**	**36 478**	**547.3%**	**34 617**	**241.4%**	**19 651**	**137.0%**	**121 567**	**847.8%**	**12 301**	**1 747.9%**	**59.7%**
Cash/cash equivalents at the year begin:	-	5 181	-	-	36 002	-	72 480	1 399.0%	107 098	2 067.1%	-	-	76 612	-	39.8%
Cash/cash equivalents at the year end:	6 665	19 520	36 002	540.2%	72 480	1 087.5%	107 098	548.7%	126 748	649.3%	126 748	649.3%	88 913	521.6%	42.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	3.8%	37	8.1%	-	-	402	88.1%	456	100.0%	-	-	-	-
Total By Income Source	**17**	**3.8%**	**37**	**8.1%**	-	-	**402**	**88.1%**	**456**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	57	100.0%	57	12.5%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	4.4%	37	9.2%	-	-	345	86.4%	399	87.5%	-	-	-	-
Total By Customer Group	**17**	**3.8%**	**37**	**8.1%**	-	-	**402**	**88.1%**	**456**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	764	95.8%	30	3.8%	-	-	4	.5%	798	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**764**	**95.8%**	**30**	**3.8%**	-	-	**4**	**.5%**	**798**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR WESTERN CAPE
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	**104 186 848**	**105 208 529**	**27 371 718**	**26.3%**	**26 616 750**	**25.5%**	**26 566 751**	**25.3%**	**23 511 637**	**22.3%**	**104 066 856**	**98.9%**	**23 283 414**	**100.8%**	**1.0%**
Exchange Revenue															
Service charges - Electricity	35 433 219	35 522 060	9 761 491	27.5%	8 491 354	24.0%	8 520 747	24.0%	9 003 559	25.3%	35 777 152	100.7%	9 736 490	105.7%	(7.5%)
Service charges - Water	8 381 610	8 548 562	1 802 280	21.5%	2 227 657	26.6%	2 499 495	29.2%	2 135 069	25.0%	8 664 501	101.4%	2 257 019	105.7%	(5.4%)
Service charges - Waste Water Management	4 550 952	4 521 142	1 087 043	23.9%	1 174 955	25.8%	1 239 305	27.4%	1 134 001	25.1%	4 635 303	102.5%	1 174 020	106.1%	(3.4%)
Service charges - Waste Management	3 167 731	3 085 261	798 798	25.2%	737 530	23.3%	784 716	25.4%	753 072	24.4%	3 074 116	99.6%	804 690	101.2%	(6.4%)
Sale of Goods and Rendering of Services	1 484 374	1 382 719	349 023	23.5%	380 365	25.6%	330 528	23.9%	349 167	25.3%	1 409 083	101.9%	312 339	106.1%	11.8%
Agency services	792 504	810 242	152 756	19.3%	210 390	26.5%	215 401	26.6%	170 141	21.0%	748 688	92.4%	220 711	94.6%	(22.9%)
Interest - Deemed Interest	12	12	-	-	-	-	-	-	397	3 455.0%	397	3 455.0%	653	5 961.2%	(39.2%)
Interest earned from Receivables	648 012	643 691	156 907	24.2%	168 482	26.0%	180 882	28.1%	165 072	25.6%	671 342	104.3%	164 104	106.8%	.6%
Interest earned from Current and Non Current Assets	1 579 401	2 209 782	586 810	37.2%	697 384	44.2%	474 026	21.5%	584 085	26.4%	2 342 304	106.0%	624 375	125.2%	(6.5%)
Dividends	2	2	-	-	-	-	-	-	3 809	190 443.0%	3 809	190 443.0%	2	101.8%	186 975.6%
Rent on Land	1 248	1 299	485	38.9%	482	38.6%	404	31.1%	(567)	(43.7%)	803	61.8%	350	62.7%	(262.0%)
Rental from Fixed Assets	886 679	895 420	232 697	26.2%	232 203	26.2%	229 076	25.6%	263 807	29.5%	957 782	107.0%	249 952	110.2%	5.5%
Licences or permits	25 934	26 065	5 887	22.7%	5 910	22.8%	6 640	25.5%	5 744	22.0%	24 182	92.8%	5 913	96.7%	(2.9%)
Special rating levies	509 526	502 301	125 865	24.7%	129 493	25.4%	127 551	25.4%	130 446	26.0%	513 355	102.2%	-	-	(100.0%)
Construction Contract Revenue	241 001	412 383	49 126	20.4%	56 571	23.5%	42 239	10.2%	298 874	72.5%	446 810	108.3%	62 950	91.0%	374.8%
Development Charges	347 040	399 501	84 014	24.2%	114 073	32.9%	122 460	30.7%	144 574	36.2%	465 121	116.4%	135 483	109.3%	6.7%
Operational Revenue	941 401	884 952	167 997	17.8%	220 578	23.4%	231 000	26.1%	295 528	33.4%	915 103	103.4%	241 649	107.6%	22.3%
Non-Exchange Revenue															
Property rates	18 727 782	18 916 567	5 076 821	27.1%	4 556 156	24.3%	4 568 091	24.1%	4 603 660	24.3%	18 804 727	99.4%	4 197 332	100.0%	9.7%
Surcharges and Taxes	17 839	19 014	1 025	5.7%	1 280	7.2%	1 392	7.3%	5 762	30.3%	9 459	49.7%	188 373	106.8%	(96.9%)
Fines, penalties and forfeits	3 216 486	3 260 898	588 765	18.3%	861 688	26.8%	953 901	29.3%	618 717	19.0%	3 023 071	92.7%	766 294	90.5%	(19.3%)
Licences or permits	77 562	74 135	18 694	24.1%	13 519	17.4%	15 640	21.1%	15 836	21.4%	63 689	85.9%	18 850	91.9%	(16.0%)
Transfer and subsidies - Operational	12 311 032	12 173 322	4 047 160	32.9%	3 487 080	28.3%	2 920 093	24.0%	783 312	6.4%	11 237 646	92.3%	837 399	91.4%	(6.5%)
Interest Receivables	176 960	178 751	52 118	29.5%	54 607	30.9%	60 404	33.8%	54 319	30.4%	221 448	123.9%	55 412	134.3%	(2.0%)
Fuel Levy	2 939 374	2 939 374	988 806	33.6%	979 073	33.3%	971 495	33.1%	-	-	2 939 374	100.0%	-	100.0%	-
Operational Revenue	1 104 973	979 564	246 139	22.3%	253 279	22.9%	237 871	24.3%	240 785	24.6%	978 075	99.8%	46 751	101.7%	415.0%
Gains on Disposal of Fixed and Intangible Assets	94 246	117 358	8 883	9.4%	15 960	16.9%	140 838	120.0%	31 091	26.5%	196 772	167.7%	19 763	24.2%	57.3%
Other Gains	6 529 948	6 704 153	982 127	15.0%	1 546 681	23.7%	1 692 559	25.2%	1 721 378	25.7%	5 942 745	88.6%	1 162 540	81.9%	48.1%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**104 064 941**	**105 139 848**	**20 698 025**	**19.9%**	**25 525 483**	**24.5%**	**23 120 861**	**22.0%**	**26 059 007**	**24.8%**	**95 403 375**	**90.7%**	**24 592 487**	**92.1%**	**6.0%**
Employee related costs	30 831 469	30 699 503	6 438 329	20.9%	8 237 973	26.7%	7 008 003	22.8%	7 076 066	23.0%	28 760 372	93.7%	6 540 889	93.1%	8.2%
Remuneration of councillors	572 300	567 206	125 161	21.9%	137 156	24.0%	142 867	25.2%	143 248	25.3%	548 433	96.7%	131 437	96.1%	9.0%
Bulk purchases - electricity	27 124 487	27 414 266	6 341 872	23.4%	6 203 492	22.9%	6 027 242	22.0%	6 440 289	23.5%	25 012 894	91.2%	7 238 158	99.7%	(11.0%)
Inventory consumed	9 789 196	9 667 841	1 507 560	15.4%	2 263 727	23.1%	2 437 915	25.2%	2 444 307	25.3%	8 653 510	89.5%	1 768 246	82.9%	38.2%
Debt impairment	4 376 782	4 116 330	796 223	18.2%	833 197	19.0%	927 309	22.5%	590 140	14.3%	3 146 869	76.4%	(709 075)	33.6%	(183.2%)
Depreciation, Amortisation and Impairment	6 141 763	6 400 592	1 384 641	22.5%	1 484 626	24.2%	1 552 887	24.3%	1 550 091	24.2%	5 972 244	93.3%	1 494 105	97.5%	3.7%
Interest,Dividends and Rent on Land	2 139 446	1 808 092	293 133	13.7%	484 865	22.7%	330 544	18.3%	466 449	25.8%	1 574 991	87.1%	349 749	75.9%	33.4%
Contracted services	15 205 948	15 526 884	2 029 753	13.3%	3 844 829	25.3%	3 302 501	21.3%	4 959 730	31.9%	14 136 813	91.0%	4 263 398	87.8%	16.3%
Transfers and subsidies	614 629	648 104	103 357	16.8%	111 277	18.1%	136 022	21.0%	184 522	28.5%	535 178	82.6%	189 202	87.2%	(2.5%)
Irrecoverable debts written off	862 710	1 265 298	247 485	28.7%	284 304	33.0%	234 640	18.5%	777 952	61.5%	1 544 382	122.1%	2 006 076	294.0%	(61.2%)
Operational Cost and Other Cost	5 717 984	6 370 819	1 346 514	23.5%	1 343 908	23.5%	1 055 513	16.6%	1 302 739	20.4%	5 048 674	79.2%	1 253 773	87.8%	3.9%
Disposal of Fixed and Intangible Assets	26 710	33 085	22	.1%	10 941	41.0%	8 609	26.0%	3 498	10.6%	23 070	69.7%	10 563	66.0%	(66.9%)
Other Losses	661 518	621 828	83 974	12.7%	285 188	43.1%	(43 191)	(6.9%)	119 975	19.3%	445 946	71.7%	55 966	58.5%	114.4%
Surplus/(Deficit)	**121 907**	**68 681**	**6 673 693**		**1 091 267**		**3 445 891**		**(2 547 370)**		**8 663 481**		**(1 309 073)**		
Transfers and subsidies - capital (monetary allocations)	5 816 539	6 610 135	684 357	11.8%	1 475 819	25.4%	1 240 979	18.8%	1 564 839	23.7%	4 965 995	75.1%	1 646 071	72.5%	(4.9%)
Transfers and subsidies - capital (in-kind)	46 050	164 049	279	.6%	570	1.2%	8 596	5.2%	180 909	110.3%	190 355	116.0%	8 291	145.2%	2 082.1%
Surplus/(Deficit) after capital transfers and contributions	**5 984 496**	**6 842 864**	**7 358 329**		**2 567 657**		**4 695 466**		**(801 621)**		**13 819 831**		**345 289**		
Income Tax	11 407	19 586	1 964	17.2%	3 227	28.3%	2 005	10.2%	13 670	69.8%	20 867	106.5%	1 380	140.8%	890.8%
Surplus/(Deficit) after income tax	**5 973 089**	**6 823 278**	**7 356 365**		**2 564 430**		**4 693 460**		**(815 292)**		**13 798 964**		**343 909**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	8 621	1 450	16.8%	2 382	27.6%	1 480	17.2%	26 299	305.1%	31 611	366.7%	1 018	140.8%	2 482.5%
Surplus/(Deficit) attributable to municipality	**5 981 710**	**6 831 899**	**7 357 815**		**2 566 812**		**4 694 940**		**(788 992)**		**13 830 575**		**344 927**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	479 283	-	116 515	24.3%	117 235	24.5%	116 875	-	126 202	-	476 826	-	104 624	100.0%	20.6%
Surplus/(Deficit) for the year	**6 460 993**	**6 831 899**	**7 474 330**		**2 684 047**		**4 811 815**		**(662 791)**		**14 307 401**		**449 551**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**18 392 897**	**19 130 543**	**2 444 792**	**13.3%**	**4 450 895**	**24.2%**	**3 273 485**	**17.1%**	**6 012 742**	**31.4%**	**16 181 914**	**84.6%**	**5 175 971**	**78.0%**	**16.2%**
National Government	5 218 435	5 943 184	692 883	13.3%	1 413 195	27.1%	1 167 300	19.6%	1 879 117	31.6%	5 152 494	86.7%	1 786 863	81.6%	5.2%
Provincial Government	424 327	423 965	84 452	19.9%	68 609	16.2%	79 546	18.8%	122 959	29.0%	355 566	83.9%	254 576	77.4%	(51.7%)
District Municipality	185	2 425	170	91.9%	141	76.2%	48	2.0%	109	4.5%	467	19.3%	1 252	84.4%	(91.3%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	168 147	158 054	25 535	15.2%	30 595	18.2%	18 713	11.8%	28 123	17.8%	102 967	65.1%	59 550	75.9%	(52.8%)
Transfers recognised - capital	**5 811 095**	**6 527 628**	**803 040**	**13.8%**	**1 512 540**	**26.0%**	**1 265 606**	**19.4%**	**2 030 308**	**31.1%**	**5 611 494**	**86.0%**	**2 102 241**	**80.9%**	**(3.4%)**
Borrowing	6 526 519	6 354 347	605 890	9.3%	1 579 192	24.2%	1 086 542	17.1%	2 018 739	31.8%	5 290 363	83.3%	2 081 531	81.3%	(3.0%)
Internally generated funds	6 055 284	6 248 568	1 035 862	17.1%	1 359 163	22.4%	921 337	14.7%	1 963 695	31.4%	5 280 057	84.5%	992 199	67.0%	97.9%
Capital Expenditure Functional	**18 438 947**	**19 278 084**	**2 512 939**	**13.6%**	**4 451 465**	**24.1%**	**3 293 048**	**17.1%**	**6 320 198**	**32.8%**	**16 577 650**	**86.0%**	**5 240 254**	**79.9%**	**20.6%**
Municipal governance and administration	**1 703 121**	**2 160 479**	**466 273**	**27.4%**	**419 676**	**24.6%**	**405 565**	**18.8%**	**992 646**	**45.9%**	**2 284 161**	**105.7%**	**465 719**	**108.9%**	**113.1%**
Executive and Council	33 030	35 876	1 011	3.1%	2 240	6.8%	16 367	45.6%	14 826	41.3%	34 443	96.0%	3 848	78.4%	285.3%
Finance and administration	1 668 931	2 124 453	465 219	27.9%	417 422	25.0%	389 192	18.3%	977 742	46.0%	2 249 574	105.9%	461 835	109.1%	111.7%
Internal audit	1 160	150	43	3.7%	15	1.3%	7	4.4%	79	52.4%	143	95.6%	37	90.1%	115.0%
Community and Public Safety	**2 530 822**	**2 874 644**	**395 835**	**15.6%**	**628 769**	**24.8%**	**563 382**	**19.6%**	**888 036**	**30.9%**	**2 476 022**	**86.1%**	**809 363**	**86.6%**	**9.7%**
Community and Social Services	294 671	312 159	39 109	13.3%	73 842	25.1%	41 002	13.1%	88 449	28.3%	242 403	77.7%	72 668	75.6%	21.7%
Sport And Recreation	417 398	476 690	41 637	10.0%	96 775	23.2%	76 915	16.1%	181 109	38.0%	396 435	83.2%	131 659	78.9%	37.6%
Public Safety	356 725	436 897	58 544	16.4%	56 908	16.0%	45 656	10.5%	161 790	37.0%	322 898	73.9%	130 772	88.2%	23.7%
Housing	1 400 214	1 610 899	252 751	18.1%	389 720	27.8%	393 863	24.4%	442 884	27.5%	1 479 218	91.8%	458 715	90.6%	(3.5%)
Health	61 813	38 000	3 795	6.1%	11 524	18.6%	5 945	15.6%	13 804	36.3%	35 069	92.3%	15 549	87.4%	(11.2%)
Economic and Environmental Services	**4 510 658**	**4 701 498**	**608 519**	**13.5%**	**1 080 806**	**24.0%**	**728 260**	**15.5%**	**1 357 456**	**28.9%**	**3 775 042**	**80.3%**	**1 216 317**	**73.6%**	**11.6%**
Planning and Development	375 824	356 179	24 107	6.4%	61 604	16.4%	58 080	16.3%	118 071	33.1%	261 862	73.5%	119 074	70.2%	(.8%)
Road Transport	3 817 250	4 012 252	510 946	13.4%	967 009	25.3%	614 380	15.3%	1 119 785	27.9%	3 212 120	80.1%	1 020 480	73.5%	9.7%
Environmental Protection	317 584	333 067	73 466	23.1%	52 193	16.4%	55 800	16.8%	119 600	35.9%	301 059	90.4%	76 763	81.4%	55.8%
Trading Services	**9 614 768**	**9 453 860**	**1 027 523**	**10.7%**	**2 308 140**	**24.0%**	**1 583 875**	**16.8%**	**3 046 169**	**32.2%**	**7 965 709**	**84.3%**	**2 739 359**	**76.5%**	**11.2%**
Energy sources	2 231 624	2 295 929	359 379	16.1%	516 521	23.1%	425 423	18.5%	779 281	33.9%	2 080 604	90.6%	795 440	81.1%	(2.0%)
Water Management	2 498 903	2 411 811	224 546	9.0%	515 216	20.6%	369 722	15.3%	750 848	31.1%	1 860 332	77.1%	571 276	79.1%	31.4%
Waste Water Management	4 507 069	4 371 663	402 245	8.9%	1 199 974	26.6%	741 986	17.0%	1 387 273	31.7%	3 731 479	85.4%	1 236 344	74.8%	12.2%
Waste Management	377 172	374 458	41 353	11.0%	76 429	20.3%	46 744	12.5%	128 768	34.4%	293 294	78.3%	136 299	65.1%	(5.5%)
Other	**79 579**	**87 602**	**14 788**	**18.6%**	**14 074**	**17.7%**	**11 965**	**13.7%**	**35 889**	**41.0%**	**76 717**	**87.6%**	**9 496**	**58.2%**	**277.9%**

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	**100 022 369**	**101 525 232**	**29 750 910**	**29.7%**	**26 715 953**	**26.7%**	**26 763 929**	**26.4%**	**23 437 831**	**23.1%**	**106 668 623**	**105.1%**	**22 774 293**	**115.1%**	**2.9%**
Property rates	18 481 784	18 591 344	7 071 172	38.3%	4 839 760	26.2%	4 060 611	21.8%	4 552 537	24.5%	20 524 080	110.4%	6 816 878	155.2%	(33.2%)
Service charges	52 308 091	51 925 285	12 354 755	23.6%	12 054 022	23.0%	12 255 938	23.6%	12 763 913	24.6%	49 428 628	95.2%	11 185 409	96.9%	14.1%
Other revenue	9 063 383	9 704 860	3 946 218	43.5%	3 649 377	40.3%	3 310 229	34.1%	3 986 541	41.1%	14 892 366	153.5%	3 705 251	172.2%	7.6%
Transfers and Subsidies - Operational	12 492 268	12 431 060	5 435 196	43.5%	5 749 349	46.0%	5 368 820	43.2%	966 430	7.8%	17 519 795	140.9%	559 609	123.9%	72.7%
Transfers and Subsidies - Capital	5 998 258	6 559 436	476 186	7.9%	488 131	8.1%	707 500	10.8%	431 455	6.6%	2 103 272	32.1%	141 746	45.1%	204.4%
Interest	1 678 585	2 313 245	467 383	27.8%	(64 685)	(3.9%)	1 060 831	45.9%	736 951	31.9%	2 200 480	95.1%	365 398	96.5%	101.7%
Dividends	2	2	-	-	-	-	-	-	2	111.0%	2	111.0%	2	101.8%	9.0%
Payments	**(86 643 238)**	**(86 925 901)**	**(23 598 116)**	**27.2%**	**(21 859 605)**	**25.2%**	**(19 913 602)**	**22.9%**	**(21 976 364)**	**25.3%**	**(87 347 687)**	**100.5%**	**11 579 615**	**98.1%**	**(289.8%)**
Suppliers and employees	(85 867 271)	(86 239 670)	(23 578 654)	27.5%	(21 693 399)	25.3%	(19 880 710)	23.1%	(21 810 879)	25.3%	(86 963 642)	100.8%	11 732 164	98.5%	(285.9%)

Finance charges	(561 207)	(568 484)	(19 029)	3.4%	(163 884)	29.2%	(32 500)	5.7%	(164 820)	29.0%	(380 233)	66.9%	(152 511)	64.3%	8.1%
Transfers and Subsidies	(214 760)	(117 747)	(433)	.2%	(2 322)	1.1%	(392)	.3%	(665)	.6%	(3 812)	3.2%	(38)	.4%	1 668.1%
Net Cash from/(used) Operating Activities	**13 379 131**	**14 599 331**	**6 152 794**	**46.0%**	**4 856 348**	**36.3%**	**6 850 327**	**46.9%**	**1 461 467**	**10.0%**	**19 320 936**	**132.3%**	**34 353 909**	**239.1%**	**(95.7%)**
Cash Flow from Investing Activities															
Receipts	**779 435**	**(82 447)**	**(4 463 285)**	**(572.6%)**	**398 994**	**51.2%**	**(2 997 422)**	**3 635.6%**	**4 097 066**	**(4 969.3%)**	**(2 964 647)**	**3 595.8%**	**2 569 045**	**(46.8%)**	**59.5%**
Proceeds on disposal of PPE	97 674	116 860	16 220	16.6%	13 053	13.4%	27 178	23.3%	12 583	10.8%	69 034	59.1%	8 753	7.2%	43.8%
Decrease (increase) in non-current receivables	14 268	(183 735)	77 265	541.5%	(7 095)	(49.7%)	2 908	(1.6%)	4 475	(2.4%)	77 554	(42.2%)	(6 067)	(34.5%)	(173.8%)
Decrease (increase) in non-current investments	667 493	(15 572)	(4 556 770)	(682.7%)	393 036	58.9%	(3 027 508)	19 442.0%	4 080 007	(26 201.0%)	(3 111 234)	19 979.7%	2 566 359	(52.7%)	59.0%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(18 274 557)**	**(19 148 164)**	**(3 085 270)**	**16.9%**	**(4 310 320)**	**23.6%**	**(3 185 358)**	**16.6%**	**(5 721 183)**	**29.9%**	**(16 302 131)**	**85.1%**	**(1 489 868)**	**69.9%**	**284.0%**
Capital assets	(18 274 557)	(19 148 164)	(3 085 270)	16.9%	(4 310 320)	23.6%	(3 185 358)	16.6%	(5 721 183)	29.9%	(16 302 131)	85.1%	(1 489 868)	69.9%	284.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(17 495 122)**	**(19 230 611)**	**(7 548 555)**	**43.1%**	**(3 911 326)**	**22.4%**	**(6 182 781)**	**32.2%**	**(1 624 117)**	**8.4%**	**(19 266 778)**	**100.2%**	**1 079 177**	**84.4%**	**(250.5%)**
Cash Flow from Financing Activities															
Receipts	**6 488 525**	**5 774 334**	**2 888 158**	**44.5%**	**43 149**	**.7%**	**40 166**	**.7%**	**856 471**	**14.8%**	**3 827 944**	**66.3%**	**2 359 214**	**48.8%**	**(63.7%)**
Short term loans	-	(101 522)	-	-	-	-	-	-	32 777	(32.3%)	32 777	(32.3%)	-	-	(100.0%)
Borrowing long term/refinancing	6 462 215	5 802 311	2 800 000	43.3%	-	-	11 533	.2%	798 739	13.8%	3 610 272	62.2%	2 358 957	48.1%	(66.1%)
Increase (decrease) in consumer deposits	26 310	73 546	88 158	335.1%	43 149	164.0%	28 633	38.9%	24 955	33.9%	184 895	251.4%	257	229.9%	9 593.7%
Payments	**(1 705 156)**	**(1 357 648)**	**(149 817)**	**8.8%**	**(463 569)**	**27.2%**	**(241 310)**	**17.8%**	**(505 736)**	**37.3%**	**(1 360 433)**	**100.2%**	**(4 660 132)**	**80.9%**	**(89.1%)**
Repayment of borrowing	(1 705 156)	(1 357 648)	(149 817)	8.8%	(463 569)	27.2%	(241 310)	17.8%	(505 736)	37.3%	(1 360 433)	100.2%	(4 660 132)	80.9%	(89.1%)
Net Cash from/(used) Financing Activities	**4 783 368**	**4 416 687**	**2 738 342**	**57.2%**	**(420 421)**	**(8.8%)**	**(201 145)**	**(4.6%)**	**350 735**	**7.9%**	**2 467 511**	**55.9%**	**(2 300 917)**	**28.0%**	**(115.2%)**
Net Increase/(Decrease) in cash held	**667 378**	**(214 593)**	**1 342 581**	**201.2%**	**524 601**	**78.6%**	**466 401**	**(217.3%)**	**188 085**	**(87.6%)**	**2 521 669**	**(1 175.1%)**	**33 132 168**	**4 224.5%**	**(99.4%)**
Cash/cash equivalents at the year begin:	23 379 959	23 849 391	7 299 000	31.2%	23 495 617	100.5%	25 402 585	106.5%	25 831 934	108.3%	7 299 000	30.6%	2 109 242	28.1%	1 124.7%
Cash/cash equivalents at the year end:	**24 047 337**	**23 634 798**	**9 249 951**	**38.5%**	**25 402 585**	**105.6%**	**25 871 973**	**109.5%**	**26 069 977**	**110.3%**	**26 069 977**	**110.3%**	**35 241 410**	**169.1%**	**(26.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	779 425	18.4%	170 002	4.0%	126 896	3.0%	3 160 806	74.6%	4 237 129	26.0%	(1 755)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 511 162	52.6%	143 958	5.0%	66 676	2.3%	1 149 152	40.0%	2 870 949	17.6%	(131)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 134 764	32.9%	160 738	4.7%	99 164	2.9%	2 058 488	59.6%	3 453 155	21.2%	(2 175)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	391 362	18.7%	76 910	3.7%	58 061	2.8%	1 568 792	74.9%	2 095 125	12.9%	1 302	.1%	-	-
Receivables from Exchange Transactions - Waste Management	311 755	18.3%	65 096	3.8%	47 687	2.8%	1 274 840	75.0%	1 699 379	10.4%	(122)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	131 739	12.4%	16 153	1.5%	15 086	1.4%	900 338	84.7%	1 063 316	6.5%	(28)	-	-	-
Interest on Arrear Debtor Accounts	107 882	10.5%	51 771	5.0%	48 850	4.7%	820 146	79.7%	1 028 649	6.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(144 722)	82.3%	(38 599)	22.0%	11 273	(6.4%)	(3 694)	2.1%	(175 742)	(1.1%)	2 135	(1.2%)	-	-
Total By Income Source	**4 223 366**	**26.0%**	**646 030**	**4.0%**	**473 694**	**2.9%**	**10 928 869**	**67.2%**	**16 271 960**	**100.0%**	**(775)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	268 241	38.7%	67 755	9.8%	37 883	5.5%	318 786	46.0%	692 664	4.3%	(106)	-	-	-
Commercial	1 650 258	54.2%	151 106	5.0%	109 252	3.6%	1 132 735	37.2%	3 043 350	18.7%	(1 634)	(.1%)	-	-
Households	2 106 855	18.5%	421 562	3.7%	318 166	2.8%	8 572 226	75.1%	11 418 809	70.2%	965	-	-	-
Other	198 012	17.7%	5 608	.5%	8 394	.8%	905 123	81.0%	1 117 136	6.9%	-	-	-	-
Total By Customer Group	**4 223 366**	**26.0%**	**646 030**	**4.0%**	**473 694**	**2.9%**	**10 928 869**	**67.2%**	**16 271 960**	**100.0%**	**(775)**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	410 647	65.8%	10 233	1.6%	1 822	.3%	201 196	32.2%	623 898	59.2%
Bulk Water	11 698	43.8%	1	-	-	-	15 005	56.2%	26 704	2.5%
PAYE deductions	21 853	99.0%	-	-	-	-	221	1.0%	22 074	2.1%
VAT (output less input)	31 570	100.0%	-	-	-	-	-	-	31 570	3.0%
Pensions / Retirement deductions	2 655	89.5%	-	-	-	-	311	10.5%	2 967	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	233 863	88.9%	8 538	3.2%	2 349	.9%	18 326	7.0%	263 076	25.0%
Auditor-General	504	1.5%	200	.6%	1 826	5.4%	31 094	92.5%	33 624	3.2%
Other	35 374	72.6%	2 328	4.8%	393	.8%	10 649	21.8%	48 744	4.6%
Medical Aid deductions	1 144	100.0%	-	-	-	-	-	-	1 144	.1%
Total	**749 309**	**71.1%**	**21 300**	**2.0%**	**6 391**	**.6%**	**276 801**	**26.3%**	**1 053 801**	**100.0%**